PALMDALE

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CITY COUNCIL MEETING
SUCCESSOR AGENCY
HOUSING AUTHORITY
INDUSTRIAL DEVELOPMENT AUTHORITY
PALMDALE AIRPORT AUTHORITY
PALMDALE CIVIC AUTHORITY
PALMDALE FINANCING AUTHORITY
CITY COUNCIL CHAMBERS
38300 SIERRA HIGHWAY
SUITE B
PALMDALE, CA 93550
WEDNESDAY, APRIL 5, 2023
5:00 PM
www.cityofpalmdale.org

WELCOME

The Council Chamber is open for in-person public comment and seating.

How to observe the meeting virtually:

1. Spectrum local access Channel 27
2. Online live webcast at www.cityofpalmdale.org.

How to Address the City Council

Any person who would like to address the Council regarding an item on the agenda, please fill out a Speaker's Form and submit it to the City Clerk **prior** to the agenda item you would like to discuss. You may address the Council once per meeting, per public comment section of the agenda on only those matters within the Council's jurisdiction. Please note that you are not required to complete this form or state your name and residence in order to speak. Each person addressing the Council is given up to three minutes to speak (with double the time allotted to non-English speakers using a translator). The amount of time authorized may be adjusted by the chair. If you wish to provide information to the Council, please present the City Clerk with 7 copies. Otherwise, your materials will simply be added to the administrative record. Please note use of City Council Chamber technology equipment to present electronic material during meetings is

not allowed.

In accordance with the Americans with Disabilities Act of 1990, if you require a disability-related modification or accommodation to participate in this meeting, please contact the City Clerk's Office at (661) 267-5151 at least 72 hours prior to the meeting.

If you require oral Spanish translation, please contact the City Clerk's Office at (661) 267-5151 at least 72 hours prior to the meeting.

Your courtesy is requested to help our meetings run smoothly. Please follow these simple rules so we can make the best possible use of your time and ours:

- Please refrain from public displays or outbursts, such as unsolicited applause, comments, cheering, foul language or obscenities.
- Any disruptive activities that substantially interfere with the ability of the City Council to carry out its meeting will not be permitted and offenders will be asked to leave the meeting.
- Please turn off/mute your cell phones and mobile devices.

5:00 P.M.

1. **CALL MEETING TO ORDER**

2. **PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE**

***Note: All City Council memberships are reflected in their City Council titles.**

3. **ROLL CALL**
   MAYOR BETTENCOURT, MAYOR PRO TEM ALARCÓN, COUNCILMEMBERS BISHOP, LOA, OHLSEN
   COMMISSIONERS FRAGA-SAENZ, DENNY

4. **PRESENTATIONS**

   4.1 Presentation by Mayor and Council of a Proclamation declaring April 2023 as Child Abuse Awareness Month in the City of Palmdale.

   4.2 Presentation by Mayor and Council of a Proclamation declaring April 2023 as Fair Housing Month in the City of Palmdale.

   4.3 Presentation by Mayor and Council of a Proclamation declaring April 2023 as Prevention of Cruelty to Animals Month in the City of Palmdale.

4.4 Presentation by Mayor and Council of a Commendation to outgoing Planning Commissioners Marcos Alvarez and Christina Fraga-Saenz.

5. **WAIVER OF FULL READING OF RESOLUTION(S) and ORDINANCE(S)**
Staff Recommendation: Move to waive full reading of the Resolution (s) and/or Ordinance(s) to be considered and voted on at this meeting. (Voice Vote - Requires a majority to waive.)

6. **PUBLIC COMMENTS ON CONSENT CALENDAR ITEMS ONLY**
This portion of the Agenda allows an individual the opportunity to address the Council on Consent Calendar items ONLY. If you wish to comment on any item(s) listed on the Consent Calendar, please come forward to the podium when called or acknowledged by the Chair and state the item number(s) and your comments. **PLEASE NOTE: A three-minute time limit** will be imposed on each speaker.

7. **JOINT CONSENT CALENDAR CC/SA/HA/IDA/PAA/PCA/PFA**

7.1 Receive and file the Annual Comprehensive Financial Reports for the Year Ended June 30, 2022, for the City of Palmdale, the Housing Authority of the City of Palmdale, the Palmdale Civic Authority, the Palmdale Financing Authority, and the Palmdale Community Foundation. (Staff reference: Director of Finance Samson)

Staff Report ACFR 06.30.22 - Joint Item.docx
1. City of Palmdale June 30 2022 ACFR.pdf
2. Housing Authority June 30 2022.pdf
3. Civic Authority June 30 2022.pdf
4. Finance Authority June 30 2022.pdf
5. Palmdale Community Foundation June 30 2022.pdf

7.2 Approve the minutes from the previous meetings.

HA - February 1, 2023
HA - February 15, 2023
CC/SA/HA/IDA/PAA/PCA/PFA - March 1, 2023

Minutes HA 02_01_2023.pdf
Minutes HA 02_15_2023 .pdf
City Council_SA_HA_IDA_PAA_PCA_PFA Minutes 03 01 2023 5pm & 7pm.pdf

8. **CONSENT CALENDAR**
All matters listed under the Consent Calendar will be enacted by one motion unless an item(s) is pulled by Council, in which case the item(s) will be removed from the Calendar and will be considered separately following this portion of the Agenda.

8.1 Receive and file the Monthly Investment Reports for February 2023.

1. Staff_Report_-_Investment_Report_Feb_2023.docx
Feb 2023 City & SA Investment Report.pdf

8.2 Ratify the approval of the Memorandum of Understanding between the City of Palmdale and the Antelope Valley Fair Authority defining the City's benefits resulting from the City's financial contribution to the Multi-Agency Regional Resiliency Center (MARRC).
Staff Report_Approve MOU with AV Fair_MARRC.docx
A-8296 AV Fair Authority.pdf

8.3 Summary of Annual Housing Element Progress Report.
Staff_Report_-_Annual_Housing_Element_Report_4-5-2023 v1.docx
Attachment 1 - Table A.pdf
Attachment 2 - Table A2.pdf
Attachment 3 - Table B.pdf
Attachment 4 - Table C.pdf
Attachment 5 - Table D.pdf
Attachment 6 - Table E.pdf
Attachment 7- Table F.pdf
Attachment 8 - Table F2.pdf
Attachment 9 - Table G.pdf
Attachment 10 - Table H.pdf
Attachment 11 - Table I.pdf
Attachment 12 - Table J.pdf
Attachment 13 - Summary.pdf

8.4 Award Agreement with Tangram Interiors in the amount, not to exceed $325,000, for purchase and installation of furniture associated with the Code Enforcement and Public Safety relocation to the Aero Institute Building.
Code Enforcement and PS furniture.docx

8.5 Approve additional funds of $84,323.37 for Purchase Order No. 20230423, with Servpro of Palmdale North, dba P&C Restoration Cleaning Corp. for emergency clean up services for the Chimbole Cultural Center in the amount not to exceed $304,324.
Chimbole Staff report.docx
Purchase Order 20230423.pdf

8.6 Approve proposal to amend the 2019-2020 Action Plan to reprogram Community Development Block Grant COVID (CDBG-CV) funds, review and approve budget adjustments to SAVES CDBG and SAVES CDBG-CV budgets, and decrease SAVES CDBG budget.
CDBG CV Reprogram 4.5.23 SAVES.docx

8.7 Award construction agreement with SOV Security, for PN 872, Citywide Security

Infrastructure Project, at the City facilities, including City Hall, Palmdale Transportation Center, Palmdale Playhouse, and the Maintenance Yard, in the amount not to exceed $973,833 and determine this project is to be exempt from CEQA.

Staff Report - Award Construction PN 872.docx

8.8 Adopt Resolution No. CC 2023-023, a Resolution of the City Council of the City of Palmdale authorizing the execution of a Surety Bond to meet the financial security requirement for energy for Palmdale's Independent Choice.

20230405_Palmdale Staff Report Final_EPIC Financial Security Requirement Bond.docx
1. 20230405_Palmdale Resolution 2023-023 Final_FSR Surety Bond.doc
2. Form of Surety Bond.docx
3. Form of Commercial GAI.pdf

9. APPOINTMENTS

9.1 City Council Nomination and Appointment of seven (7) Members and one (1) Alternate to the Human Rights Advisory Committee.

StaffReport_HRAC_Appointments (1).docx
HRAC apps.pdf
Ordinance No. 1550.pdf

10. NEW BUSINESS

10.1 Discussion and possible action regarding Animal Care and Control Operations.

11. PUBLIC COMMENTS ON NON-AGENDA ITEMS

This portion of the Agenda allows an individual the opportunity to address the Council on any subject regarding City business not on the Agenda. Under state legislation, no action can be taken on items not specifically referenced on the Agenda and the Chair may refer you to the City Manager or staff to address your request. **PLEASE NOTE: A three-minute time limit** will be imposed on each speaker and your topic must remain relevant to items within the City's authority or purview.

12. INFORMATIONAL REPORT FROM MAYOR AND / OR COUNCILMEMBERS ON THEIR VARIOUS COMMITTEE MEMBERSHIPS AND MEETINGS ATTENDED AT PUBLIC EXPENSE

12.1 COMMITTEE MEMBERSHIPS.

- ANTELOPE VALLEY AIR QUALITY MANAGEMENT DISTRICT
- ANTELOPE VALLEY TRANSIT AUTHORITY
- CALIFORNIA CONTRACT CITIES ASSOCIATION

- CITY OF PALMDALE AUDIT COMMITTEE
- CITY OF PALMDALE INVESTMENT OVERSIGHT COMMITTEE
- HIGH DESERT CORRIDOR JOINT POWERS AUTHORITY
- LEAGUE OF CALIFORNIA CITIES
- LOS ANGELES COUNTY SANITATION DISTRICT
- NORTH LOS ANGELES COUNTY TRANSPORTATION COALITION
- PALMDALE RECYCLED WATER AUTHORITY
- UNITED STATES/MEXICO SISTER CITIES ASSOCIATION
- CALIFORNIA STATE PRISON – LOS ANGELES COUNTY, CITIZENS ADVISORY COMMITTEE

12.2 MEETINGS ATTENDED AT PUBLIC EXPENSE

Alarcon Informational Report 040523 FINAL.docx
Bettencourt Informational Report 040523.docx
Bishop Informational Report 040523.docx
Ohlsen_Informational_Report_040523.docx

13. **CITY COUNCIL ANNOUNCEMENTS AND REQUESTS FOR NEW AGENDA ITEMS**

14. **CITY MANAGER'S REPORT**

15. **PUBLIC COMMENTS ON CLOSED SESSION ITEMS**

This portion of the Agenda allows an individual the opportunity to address the Council on Closed Session items ONLY. **PLEASE NOTE: A three-minute time limit** will be imposed on each speaker.

16. **PRESENTATION BY CITY ATTORNEY**

16.1 CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Shanae Smith, Patricia Nevarez and Michael "Mike" Behen vs. City of Palmdale, et al.
Los Angeles County Superior Court
Case No. 22STCV18219
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

16.2 CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Ricci v. City of Palmdale, et al.
Los Angeles County Superior Court
Case No. 22STCV01269
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

16.3 CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Ricky Thorstensen v. City of Palmdale, et al.
Los Angeles County Superior Court
Case No. 22STCV29463
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

16.4 CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Kenya Torres vs. City of Palmdale, et al.
Los Angeles County Superior Court
Case No. 22STCV37041
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

16.5 PUBLIC EMPLOYMENT
Title: City Attorney

16.6 CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Property: 828 E. Palmdale Blvd. (APN: 3009-015-001)
Agency Negotiator for the City: Ronda Perez, City Manager and Mike Miller, Assistant City Manager
Negotiating parties: Pat Hunt
Under negotiations is both price and terms

17. **ANNOUNCEMENT BY CITY ATTORNEY**

18. **ADJOURN** meeting to April 19, 2023 at 5:00 p.m. in the City Hall Council Chamber located at 38300 Sierra Highway, Suite B, Palmdale, California.

Joint Staff Report

DATE: **APRIL 05, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**
HONORABLE CHAIR AND COMMISSIONERS
HONORABLE CHAIR AND MEMBERS
HONORABLE CHAIR AND DIRECTORS

FROM: **CITY MANAGER'S OFFICE**
FINANCE DIVISION

DISTRICT: **ALL**

SUBJECT: **RECEIVE AND FILE THE ANNUAL COMPREHENSIVE FINANCIAL REPORTS FOR THE YEAR ENDED JUNE 30, 2022, FOR THE CITY OF PALMDALE, THE HOUSING AUTHORITY OF THE CITY OF PALMDALE, THE PALMDALE CIVIC AUTHORITY, THE PALMDALE FINANCING AUTHORITY, AND THE PALMDALE COMMUNITY FOUNDATION.**

ISSUE

Receive and file the Annual Comprehensive Financial Report for the Year Ended June 30, 2022, for the City of Palmdale, the Housing Authority of the City of Palmdale, the Palmdale Civic Authority, the Palmdale Financing Authority, and the Palmdale Community Foundation.

RECOMMENDATION

Staff recommends that the City Council receive and file the independent auditor's unmodified (clean) report for the City's Annual Comprehensive Financial Report for the Year Ended June 30, 2022, for the City of Palmdale, the Housing Authority of the City of Palmdale, the Palmdale Civic Authority, the Palmdale Financing Authority, and the Palmdale Community Foundation.

BACKGROUND

The Annual Comprehensive Financial Report (ACFR) communicates the City's financial condition and activity for the Year Ended June 30, 2022. Overall, the City's operations show signs of stability, a result of the prudent and sound management practices and efforts of the City of Palmdale. The most important fact to note is that management will remain diligent and continue to recommend caution during this time of uncertainty. The following is an explanation of some key indicators shown in the ACFR.

The City contracted with Eide Bailly, LLP to perform the annual audit of the City's financial transactions for the Year Ending June 30, 2022. The independent auditors' unmodified (clean) report provides the assurance that the ACFR and audited information within, present fairly the City's financial position for the Year Ended June 30, 2022.

The ACFR is used to communicate the City's financial condition and activity in a transparent and organized manner. The report presents historical and comparative information that can be useful to City staff, elected officials, and external users, such as debt rating agencies, businesses, other public agencies, and the City's residents. The most recent ACFR and several prior year reports are available at the City library and on the City's website at: https://cityofpalmdale.org/293/Financial-Reports.

The quality of the City's work and the ACFR is measured in two ways: (1) a clean audit report by the independent auditors; and (2) the Certificate of Achievement for Excellence in Financial Reporting, awarded by the Government Finance Officers' Association of the United States and Canada (GFOA). The attainment of the latter is the highest form of recognition in governmental accounting and financial reporting. A clean audit report is defined as one without audit-related findings. The City of Palmdale has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association of the United States and Canada for thirty-one consecutive years.

The format and content of the ACFR document is largely prescribed in order to meet governmental accounting standards. In an effort to make this complicated and large document more user-friendly, staff has provided a more in-depth explanation of the ACFR in the staff report.

DISCUSSION

The City's ACFR includes the following major sections and information:

Introductory Section

- Letter of Transmittal (Pages i-vii) – prepared by management and used to communicate information on areas that may have an impact on the City's finances now and in the future. This includes economic factors as well as budget and management factors.

Financial Section (the main body of the ACFR for current year information)

- Independent Auditor's Report (pages 1-4) – The City's report card on the content of the ACFR.

- Management's Discussion and Analysis (MD&A) (pages 5-24) – provides an analytical overview of the City's financial status.

- Basic Financial Statements – show finances at a point in time (assets – liabilities) and throughout the year (revenues – expenses, and budget to actual revenues and expenditures).

    - City-Wide Statements (pages 24-26) – overview of financial information.

    - Fund Financial Statements (pages 21-24) – a detailed look at funds, showing Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance.

    - Budget to Actual Comparisons (pages 25-29) – for the General Fund and other select major funds.

    - Proprietary Fund Financial Statement (pages 30-32) – show finances for Internal Service Funds.

    - Fiduciary Fund Financial Statement (pages 34-35) – show finances for Custodial Funds, Retiree Health Premium Trust Funds and Private-purpose Trust Funds.

    - Notes to the Financial Statements (pages 36-90) – (Notes) a narrative explanation that accompanies the Basic Financial Statements.

Required Supplementary Information Sections

- Pension Information (pages 92-93) – information on changes in Net Pension Liability and related ratios and schedule of contributions.

- Other Post Employment Defined Benefit information (OPEB) (pages 94-95) – information on changes in Net OPEB Liability and related ratios and schedule of investment returns.

- Combining Financial Statements (pages 99-107) - A detailed schedule of the non-major individual funds for funds that were presented in a cumulative manner in the Financial Section.

- Budget to Actual Comparisons (pages 113-151) – for the non-major funds cumulated in the Financial Section.

- Combining Financial Statements (pages 152-154) – for internal service funds presented in a cumulative manner in the Financial Section.

- Combining Financial Statements (pages 156-157) – for fiduciary funds presented in a cumulative manner in the Financial Section.

Statistical Section (current and historical information starting at page 162 – up to 10 years)

- Financial Trends
- Revenue Capacity Information
- Debt Capacity Information
- Demographic and Economic Information
- Operating Information

Overview of the Citywide Net position

The Statement of Net position, similar to a balance sheet, shows total assets and liabilities of the City as of June 30, 2022. The total net position (assets less liabilities) was $897.1 million. Net position is broken out into three categories: capital, restricted and unrestricted.

- **Net Investment in Capital Assets** *($618.1 million)*

  Capital is the largest of the three categories and is net of depreciation and debt. Capital assets include land, buildings, improvements, infrastructure and utility systems and construction in progress.

- **Restricted Net Position** *($233.5 million)*

  These assets are subject to agreements with creditors, developers, grantors, or laws or regulations of other governments. Approximately 28.6 percent of this amount is restricted for affordable housing, and 66.0 percent is restricted for committed projects such as streets, sewer and drainage public service projects. The remaining amount is committed to debt obligations and community projects.

- **Unrestricted Net Position** *($45.4 million)*

  These assets may be used to meet government's ongoing obligations to citizens and creditors. These assets are made up of positive unrestricted balances of $40,428,440 in the General Fund.

- **Liabilities and Deferred Inflows of Resources** *($151.6 million)*

    - The short-term liabilities totaling $19.5 million are considered current and payable within a year and consist of unpaid expenditures, accrued salaries, and principal and interest to be paid on long-term debt owed at the financial date and within the year. Non-current liabilities totaling $110.4 million are the largest component of the City's liabilities.

    - The long-term liabilities consist of $52.6 million balances owed on bonds issued to fund redevelopment projects, and various city, building, and park improvement. The remainder of the long-term liabilities was comprised of Notes Payable for Streetlight Acquisition totaling $9.2 million, Capital Leases Payable for Equipment Leases, Section 108 HUD Loan, HOME Loan, On Bill Financing with Southern California Edison, and $11.8 million on unpaid liability claims and compensated balances. More information on the debt can be found in the Notes to the Financial Statements (Notes) section starting at page 36. The second largest component of long-term liabilities consists of the Net Pension Liabilities totaling $30.1 million for future unpaid retirement benefits due employees. A detailed explanation of the net pension liability is included in the Notes section. (Note 15, pages 74 through 77).

    - Schedules of Changes in Net pension Liability and Related Ratios and Schedule of Contributions can be found on pages 92 and 93 of the Required Supplementary Information Section. Schedules of Changes in the City's Net Other Postemployment Benefits (OPEB) Liability and Related Ratios can be found on pages 94 and 95 of the Required Supplementary Information Section. The remaining amount consists of refundable deposits, unearned revenue and deferred inflows of resources in the amount of $9.1 million. The deferred inflows of resources related to pensions and other postemployment benefits in the amount of $15.8 million and consist of changes in assumptions, and differences between expected and actual experiences. This amount is recognized as a reduction of pension expense over a five-year period.

- **Cash and Investments**

  The ACFR also includes detailed information on the City's cash and investments. As of June 30, 2022, the City had $296.4 million in total cash and investments. More information on cash and investments can be found in the Notes Section starting at page 46.

- **General Fund Balance**

  The General Fund balance is a good measure of the City's financial health. As presented in the Basic Financial Statements, the City's General Fund (page 21)

had a balance of $73.3 million as of June 30, 2022. The balance consists of several categories, as follows:

- $2.6 million nonspendable, resources not in a spendable form such as permit held for development, prepaids, and long-term receivables.

- $6.2 million restricted resources subject to externally enforceable legal restrictions such as donations and grants.

- $23.9 million assigned resources that are constrained by the City's intent to be used for a specific purpose such as covering the City's self-insured liability claims and healthcare claims liabilities, and unpaid accrued employee compensated absence balances.

- $40.4 million in unassigned resources that can be used for ongoing obligations of the City.

The City's 2022-23 budget projects continuing operating revenues aligning with the continuing operating expenditures while the unassigned fund balance resources are used to maintain an operating reserve and also setting aside reserves for purposes considered to be most volatile and hard to forecast. It is the City's policy to maintain a minimum General Fund reserve of 20 percent of operating expenditures. The operating reserve is projected to be 20 percent at June 30, 2023, while reserves are also being set aside for future contingent liability requirements, capital replacement requirements, information technology replacements, infrastructure improvement requirements.

Once approved, the Annual Comprehensive Financial Report will be mailed to all of the trustees for bond issues, Moody's, Standard and Poor's, State of California, County of Los Angeles, and any other agencies requesting the information.

FISCAL IMPACT

There is no fiscal impact associated with this action.

STRATEGIC PLAN

Goal II: Ensure long-term fiscal health of the City and maintain funding for services.

B. Manage resources, costs and liabilities to ensure the City's long-term fiscal health.
C. Involve and expand engagement to enhance public oversight and transparency.

Prepared by:	Janelle Samson, Director of Finance
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, III, Special Counsel

ATTACHMENTS

1. City of Palmdale Annual Comprehensive Financial Report for the Year Ended June 30, 2022.
2. Housing Authority of the City of Palmdale Annual Comprehensive Financial Report for the Year Ended June 30, 2022.
3. Palmdale Civic Authority Annual Comprehensive Financial Report for the Year Ended June 30, 2022.
4. Palmdale Financing Authority Annual Comprehensive Financial Report for the Year Ended June 30, 2022.
5. Palmdale Community Foundation Financial Statements for the Year Ended June 30, 2022.



CITY OF PALMDALE

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Annual Comprehensive Financial Report

FISCAL YEAR 2022



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INTRODUCTORY SECTION

Letter of Transmittal....i
Organizational Chart - City of Palmdale....viii
Elected and Administrative Officers....ix
Location Map....x

FINANCIAL SECTION

Independent Auditor's Report....1

Management's Discussion and Analysis....5

Basic Financial Statements

Statement of Net Position....17
Statement of Activities....19

Governmental Fund Financial Statements

Balance Sheet - Governmental Funds....21
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position....22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds....23
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities....24

Budgetary Comparison Statements - General and Major Special Revenue Funds

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund....25
Budget and Actual - HA - Housing Asset Fund Special Revenue Fund....26
Budget and Actual - HA - Housing Authority Facilities Fund....27
Budget and Actual - ARPA Fund....28
Budget and Actual - Measure AV Fund....29

Proprietary Fund Financial Statements

Statement of Net Position....30
Statement of Revenues, Expenses and Changes in Net Position....31
Statement of Cash Flows - Proprietary Funds....32

Fiduciary Fund Financial Statements

Statement of Fiduciary Net Position - Fiduciary Funds....34
Statement of Changes in Fiduciary Net Position....35

Notes to the Financial Statements....36

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios-Public Employees Retirement System-Miscellaneous Plan....92
Schedule of Contributions-Public Employees Retirement System-Miscellaneous Plan....93

Schedule of Changes in Net OPEB Liability and Related Ratios....94
Schedule of Investment Returns for OPEB....95

Supplementary Information

Combining Balance Sheet - Nonmajor Governmental Funds....99
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds 100
Combining Balance Sheet - Nonmajor Special Revenue Funds....101
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds....107

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Air Quality Improvement Fund - Special Revenue Funds....113
Community Development Block Grant - Special Revenue Funds....114
Drainage - Special Revenue Funds....115
Drainage Benefit Assessment District - Special Revenue Funds....116
Federal Funds - Special Revenue Funds....117
Federal Home Program - Special Revenue Funds....118
Federal Jobs Programs - Special Revenue Funds....119
Federal Home ARP Fund - Special Revenue Funds....120
Fire Facilities Impact - Special Revenue Funds....121
Gas Tax - Special Revenue Funds....122
Housing Authority - Special Revenue Funds....123
Landscape Maintenance - Special Revenue Funds....124
Local Transport Article 3 - Special Revenue Funds....125
Local Transport Article 8 - Special Revenue Funds....126
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual....127
Measure R - Special Revenue Funds....128
Measure M - Special Revenue Funds....129
Miscellaneous Grants/Developer Contributions - Special Revenue Funds....130
Park Assessments - Special Revenue Funds....131
Park Development - Special Revenue Funds....132
Proposition A - Special Revenue Funds....133
Proposition C - Special Revenue Funds....134
Public Facilities Fund - Special Revenue Funds....135
Public Safety - Special Revenue Funds....136
Road Maintenance & Rehabilitation - Special Revenue Funds....137
South Antelope Valley Emergency Services (SAVES) - Special Revenue Funds....138
Sewer Maintenance Assessment District - Special Revenue Funds....139
Measure A LA County Parks - Special Revenue Funds....140
State Grants Fund - Special Revenue Funds....141
Street Lighting Assessment District - Special Revenue Funds....142
Traffic Impact - Special Revenue Funds....143
Communications PEG - Special Revenue Funds....144
Solid Waste - Special Revenue Funds....145

Palmdale Community Foundation - Special Revenue Funds....146
Water Park - Special Revenue Funds....147
Public Art - Special Revenue Funds....148
Palmdale Civic Authority - Debt Service Funds....149
Palmdale Financing Authority - Debt Service Funds....150
CFD/Assessment Districts - Capital Projects Fund....151

Statement of Internal Service Fund Net Position

Combining Statement of Net Position....152
Combining Statement of Revenues, Expenses and Changes in Net Position....153
Combining Statement of Cash Flows....154

Statement of Fiduciary Net Position and Assets and Liabilities

Statement of Fiduciary Net Position Retiree Health Premium Trust Funds....156
Statement of Fiduciary Net Position and Assets and Liabilities Assessment and Community Facilities District Custodial Funds....157

Statement of Changes in Net Position and Assets and Liabilities

Combining Statement of Changes in Fiduciary Net Position Retiree Health Premium Trust Funds....159
Combining Statement of Fiduciary Net Position Assessment and Community Facilities District Custodial Funds....160

STATISTICAL SECTION

Statistical Section....162
Net Position by Component....163
Changes in Net Position....164
Fund Balances - Governmental Funds, (continued)....166
Changes in Fund Balances - Governmental Funds....168
General Governmental Tax Revenue by Source....170
Assessed Value and Estimated Actual Value of Taxable Property....171
Direct and Overlapping Property Tax Rates....172
Principal Property Tax Payers....173
City Property Taxes Levies and Collections....174
Ratios of Outstanding Debt by Type....175
Ratios of General Bonded Debt Outstanding....176
Direct and Overlapping Governmental Activities Debt....177
Legal Debt Margin Information....178
Former Community Redevelopment Agency - Project Area 1 & 1 A Pledged-Revenue Coverage....179
Former Community Redevelopment Agency - Project Area 2A Pledged-Revenue Coverage....180
Former Community Redevelopment Agency - Project Area 2A (20 Percent Set Aside) Pledged-Revenue Coverage....181
Demographic and Economic Statistics....182
Principal Employers - Antelope Valley....183
Full-time-Equivalent City Government Employees by Function:Program....184
Operating Indicators by Function/Program....185

Operating Indicators by Function/Program.....186
Operating Indicators by Function/Program.....187
Capital Asset Statistics by Function/Program.....188

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Introductory Section

Palmdale, California

Year Ended June 30, 2022

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PALMDALE

a place to call home

March 30, 2023

LAURA BETTENCOURT
Mayor

ANDREA ALARCÓN
Mayor Pro Tem

RICHARD J. LOA
Councilmember

AUSTIN BISHOP
Councilmember

ERIC OHLSEN
Councilmember

38300 Sierra Highway

Palmdale, CA 93550-4798

Tel: 661/267-5100

TDD: 661/267-5167

Honorable Mayor, Members of the City Council,
and Citizens of the City of Palmdale:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the City of Palmdale for the fiscal year ended June 30, 2022. This report is published in accordance with local ordinance and the state law requirements that financials statements be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent public accounting firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the City of Palmdale. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Palmdale has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Palmdale's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Palmdale's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Palmdale's financial statements have been audited by Eide Bailly, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to opine on whether the financial statements of the City of Palmdale for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examination on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

Based upon the audit, the independent auditor concluded that there was a

reasonable basis for rendering an unmodified opinion that the City of Palmdale's basic financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The City of Palmdale's Management's Discussion and Analysis (MD&A) can be found immediately following the report of the independent auditors.

Palmdale Profile

The City of Palmdale was incorporated on August 24, 1962 and became a charter City in November 2009. The City is located 60 miles north of Los Angeles and is situated in the high desert at an elevation of 2,600 feet with an average mean temperature of 72 degrees Fahrenheit. Palmdale is an upper-middle class community, with a median household income of $70,858 in 2021, which is comparable to Los Angeles at $69,778. Palmdale residents enjoy a comfortable hometown feel with a strong family orientation, excellent education system and abundant opportunities in a safe environment.

There are eighty-eight cities in Los Angeles County with a total population of 10 million. Palmdale is the sixth largest and one of the fastest growing cities in the county. The City currently occupies a land area of 104 square miles and serves a population of 167,398. The City is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The City of Palmdale is a Charter City governed under the council/manager form of local government. The City is divided into five geographic areas, and voters in each district elect one council representative who also lives in that district. All Council seats serve four-year terms. The five-person Council designates one of its members to serve as the Mayor at the December meeting each year; the Mayor Pro-Tem is selected from among the councilmembers.

The City Manager serves at the pleasure of the City Council and administers the City's affairs and carries out policies established by the City Council. The City Council is responsible for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, overseeing the day-to-day operations of the government, and for appointing department heads.

The City provides the following municipal services:

Building Services	Parks, Recreation, and Culture	Public Safety
Economic Development	Human Resources	Public Works & Utilities
Engineering	Planning & Zoning	Environmental Programs
Finance and Information Technology	Library	Affordable Housing

The annual budget serves as the foundation for the City of Palmdale's financial planning and control. All departments of the City of Palmdale are required to submit requests for appropriations to the City Manager on or before March 31 each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents this proposed budget to the council for review prior to May 31. The council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than June 30. The appropriated budget is by fund and department. Department heads may make transfers of appropriations within a department.

The accompanying Annual Comprehensive Financial Report includes the financial activities of the City of Palmdale, the primary government, and its component units, which are the Palmdale Civic Authority, the Palmdale Financing Authority, the Housing Authority of the City of Palmdale, the Palmdale Community Foundation and the Industrial Development Authority of the City of Palmdale. Financial information for the City and these component units is accounted for in the accompanying financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board.

Factors Affecting Financial Condition

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment with which the City of Palmdale operates.

Local Economy

Recognized as the Most Business Friendly City in 2021, the City of Palmdale is guided by a community-minded, business-driven approach to

economic development. City officials pride themselves on the organization's ability to balance the needs of local businesses with those of the community members, resulting in an unmatched quality of life.

In 2022, Palmdale added over 140 new businesses including Sprouts Farmers Market, Pier 88, Black Bear Diner, Pilot Flying J, Dutch Bros and many more. Palmdale is also home to the new B-21 Raider Stealth Bomber developed and manufactured by Palmdale's Northrop Grumman. Northrop has steadily built up its workforce over the last few years and now employs approximately 7,000 and will be looking to add an additional 1,200 employees to support the B-21 program over the next decade. Palmdale is also working with national developers to entitle over 10 million SF of new industrial space. These buildings will help attract dozens of new businesses to Palmdale creating thousands of new jobs for the community.
The Palmdale Tourism Improvement District (PTID), continues to make progress in its second year, working to promote tourism in our area and increase hotel stays. The City is also aggressively working to further develop its reputation as a film-friendly city through the Film Palmdale program. A new 6,000 square foot Palmdale Film Stage is being constructed that will include a large Cyc Wall and green screen. The film stage will be available for rent to accommodate a variety of productions including music videos, film, television, photoshoots, and more.

The demand for quality housing in Palmdale continues. A broad range of housing choices from traditional single-family homes to market rate townhomes and apartments are all being developed in Palmdale. There are approximately 2,000 single family and over 600 apartment and townhomes in construction or starting construction this year.

The Palmdale EIFD, established in partnership with LA County at the end of 2021, created the largest EIFD in California, consisting of more than 23,000 acres. Through that partnership we have identified a first phase of projects to be funded and design work should start later this year. The Palmdale EIFD will help fund a variety of projects to help fulfill economic goals for the City, County, and State, as well as support needed infrastructure to help accelerate the production of quality jobs and housing in the Palmdale.

Long Term Financial Planning

As part of the City of Palmdale land use planning process, the City's completed General Plan is at the top of the City's land use regulation hierarchy. It is the foundation for most of the Council's budgeting decisions in terms of capital facilities, staffing, programs, utility infrastructure, and levels of service; it establishes a land use pattern for lands beyond the City limit; it provides the vision and guidance for capital improvements and the

development of City infrastructure; and it is used to create development impact fees and provides the basis for environmental analysis of the growth of the City. The plan is intended to guide development for a period of ten years and will be the basis of the City's annual 5 year operating and capital forecast.

To finance current growth, the City has in place a variety of user and developer fees to pay for streets, parks, and sewer lines. The City reviews these fees on an annual basis to assure that the fee structure is in line with the cost of construction. As growth in the City's economically sensitive revenues remained on pace with a solid fiscal year 2021-22, the City's focus is to maintain the long-term health of the organization in order to deliver needed services to our residents. We continue to preserve the City's ability to respond to external financial challenges such as continued increases in our law enforcement contract, required pension contributions, and healthcare costs, as well as federal and state funding uncertainty.

The City provides necessary funding for essential services for City Council and community -identified priorities while taking necessary steps to ensure the City remains in good financial health. The City prepares extended forecasts for the General Fund twice a year to determine the future impact of current actions. These forecasts indicate that expenditures are growing at a pace greater than revenues. The General Fund is expected to remain stable over the next few years, primarily as a result of the passage of Measure AV sales tax as well an increase in Federal and State funding.

The City maintains a General Fund balance sufficient to provide for various, identified contingencies, as well as an established operating and capital reserve. In addition, the General Fund contributes annually to reserves set aside for future contingent liability requirements, capital replacement requirements, computer technology replacements, infrastructure improvement requirements, and an economic sustainability fund for future downturns in the economy. The City's Capital Improvement Program is a component of the annual budget process that addresses the City's short-term and long-term capital needs. Just as important, the CIP emphasizes a plan of action that effectively maintains the existing infrastructure to a sound physical standard as well as providing new facilities and infrastructure to support current growth and new development.

Strategic Plan

The City of Palmdale's Strategic Plan establishes the foundation and framework for guiding policy and financial management decisions. This long-term perspective integrates strategic planning and budgeting to forecast and actively communicate challenges and opportunities before they arise.

The City Council goals are predicated on the understanding that investments of financial, physical and staff resources today ensure the community's quality of life is preserved and enhanced in the future. Preparing for an uncertain future requires consideration of a wide range of factors as well as direct and indirect influences on the City providing the community's desired service level on a sustainable basis. Long term financial planning involves financial forecasting and strategizing how to meet both current and future needs of the community.

The Strategic Plan, in conjunction with the detailed Business Plans, will continue to serve as a roadmap for our organization and the framework for our important programming and budgetary decisions.
Processes involving strategic planning will allow the City the opportunity to not only reflect on five decades of growth and success, but also to revisit our focus for the future. Creating a successful future in Palmdale will depend on the continued implementation of the Strategic Plan, as well as making necessary adjustments that will sustain us in the years and decades ahead.

Award and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Palmdale for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2021. This was the 31st consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily feadable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. I believe that our current ACFR continues to meet the Certificate of Achievement program's requirements and I am submitting it to the GFOA to determine its eligibility for another certificate.

The City also received the Excellence in Operational Budgeting Award from California Society of Municipal Finance Officers (CSMFO) and the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) for the fiscal year 2021-2022 Budget.

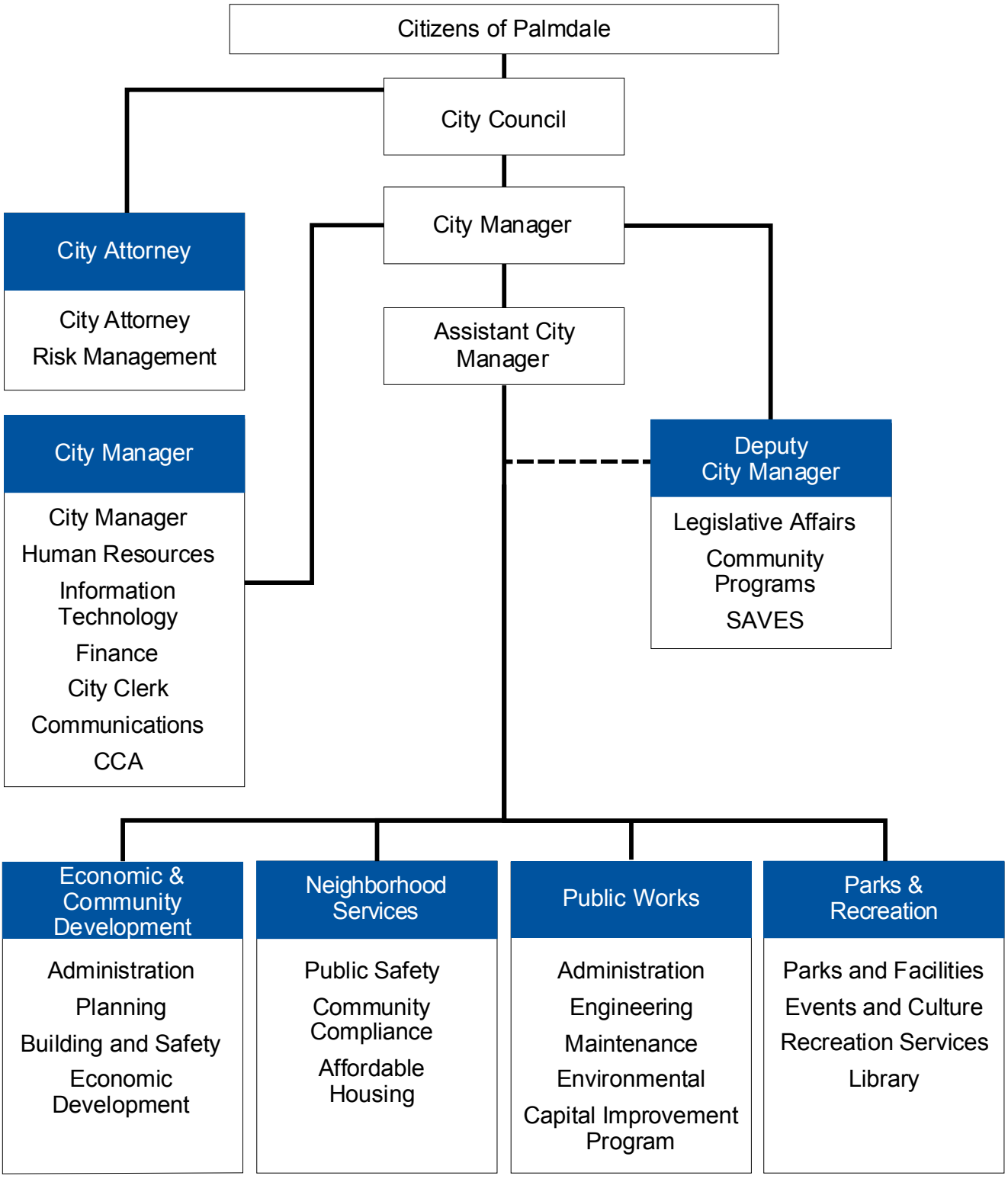
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the City Manager's Office - Finance Division. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor, City Council

members, and the City Manager for their support for maintaining the highest standards of professionalism in the management of the City of Palmdale's finances.

Respectfully submitted,

JSamson

Janelle Samson
Director of Finance/City Treasurer


Citizens of Palmdale
City Council
City Manager
Assistant City Manager
City Attorney
City Attorney
Risk Management
City Manager
City Manager
Human Resources
Information Technology
Finance
City Clerk
Communications
CCA
Deputy City Manager
Legislative Affairs
Community Programs
SAVES
Economic & Community Development
Administration
Planning
Building and Safety
Economic Development
Neighborhood Services
Public Safety
Community Compliance
Affordable Housing
Public Works
Administration
Engineering
Maintenance
Environmental
Capital Improvement Program
Parks & Recreation
Parks and Facilities
Events and Culture
Recreation Services
Library

City Officials

Year Ended June 30, 2022

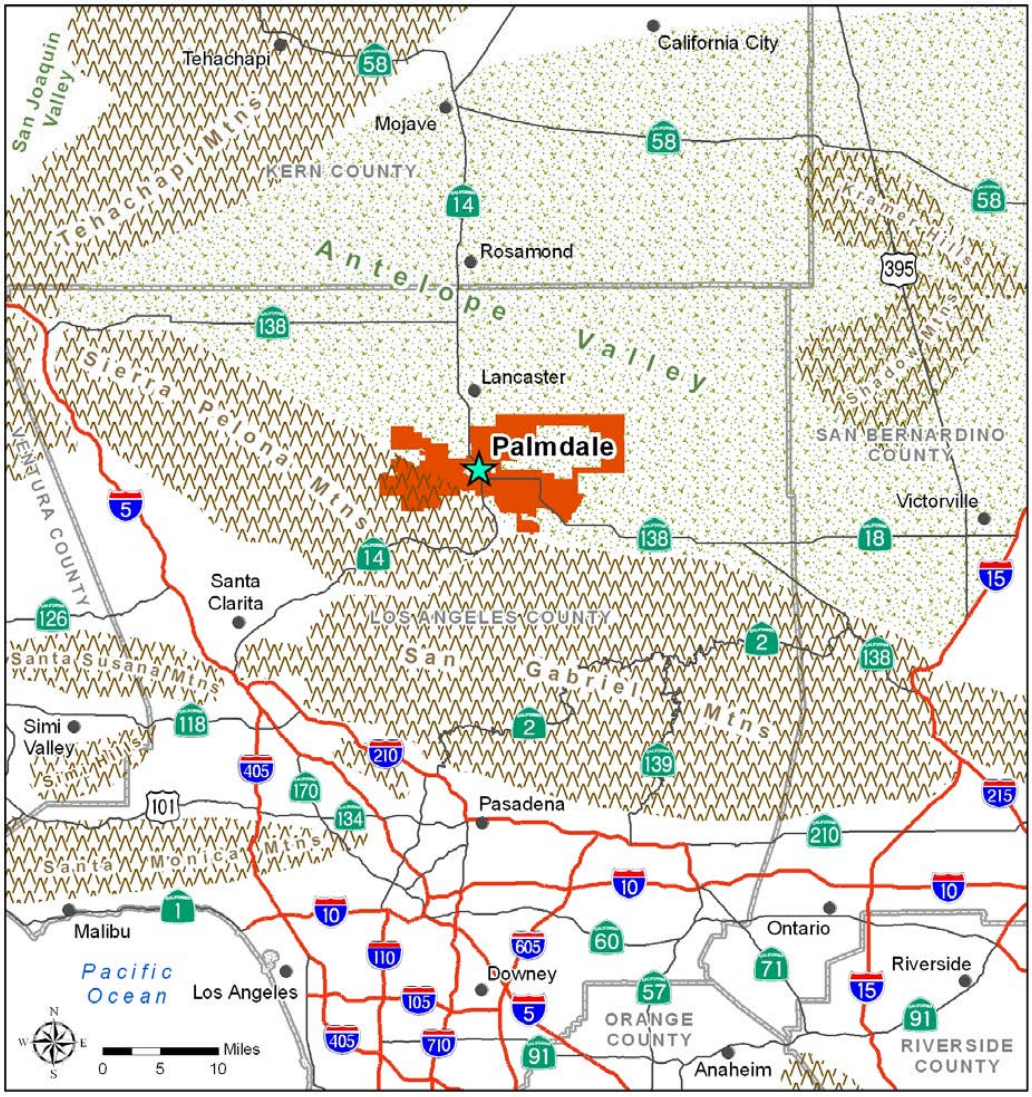
City Council

Steven D. Hofbauer	Mayor
Laura Bettencourt	Mayor Pro Tem
Austin Bishop	Councilmember
Richard J. Loa	Councilmember
Juan Carrillo	Councilmember

Administration and Department Heads

Interim City Manager	Ronda Perez
Interim Assistant City Manager	Michael Miller
Interim City Attorney	Scott E. Porter
Deputy City Manager	Mike Behen
Director of Economic & Community Development	Luis Garibay
Director of Finance	Janelle Samson
Director of Parks & Recreation	Keri Smith
Director of Neighborhood Services	Michael Miller
Director of Public Works	Chuck Heffernan

LOCATION MAP



The beautiful Antelope Valley, situated at the northern tip of Los Angeles County, is bounded by the Tehachapi Mountains in Kern County to the north, the Angeles National Forest and Santa Clarita Valley to the west, the San Gabriel Mountains to the south, and a long expanse of high desert stretching all the way to Victorville, in San Bernardino County, to the east. The City of Palmdale, encompassing 103 square miles, sits at the southern end of the Antelope Valley at an elevation of 2,600 feet.

Financial Section

Palmdale, California

Year Ended June 30, 2022

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EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable City Council of
the City of Palmdale
City of Palmdale, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Palmdale, California (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and each of the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, the City has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the governmental activities and general fund as of July 1, 2021, to restate beginning net position and fund balance. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in the City's net pension liability and related ratios, schedule of contributions, schedules of changes in net OPEB liability and related ratios, and schedule of investment returns as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
March 30, 2023

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City of Palmdale

Management's Discussion and Analysis

As management of the City of Palmdale, we offer readers of the City of Palmdale's financial statements this narrative overview and analysis of the financial activities of the City of Palmdale for the Fiscal Year Ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i through xii of this report.

Financial Highlights

- The Assets and Deferred Outflows of Resources of the City of Palmdale exceeded its Liabilities and Deferred Inflows of Resources at the close of Fiscal Year Ending June 30, 2022, resulting in a Total Net Position of Governmental Activities of $897,138,235. The City's Change in Net Position of Government Activities increased in Fiscal Year 2022-21 by $16,118,136 or 1.8 percent. Further details on reported Fiscal Year Net Position are discussed on page 7.
- Included in the Statement of Net Position, the Total Net Position amount was a result of Total Assets increased to $1,057,533,195; Deferred Outflows of Resources reported a balance of $6,796,915 or an decrease of 19.3 percent to $1,621,365; Total Liabilities increased by 12.2 percent to $151,383,199; and Deferred Inflows of Resources decreased by 8,304.6 percent to $15,808,676.
- Within Total Net Position, the Net Investment in Capital Assets was reported as $618,136,264, Restricted Net Position was reported as $233,562,972, and Unrestricted Net Position reported as $45,438,999. Unrestricted Net Position increased by 16.1 percent and may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of Fiscal Year 2021-22, the City of Palmdale's Governmental Funds reported Combined Ending Fund Balances of $309,953,663, an increase of $41,616,227 in comparison with the Prior Year. Of the Total Ending Fund Balance of $309,953,663, the General Fund Balance was $73,269,501 or an increase of $14,768,235 from the prior fiscal year. Of the $73,269,501 General Fund Balance, Nonspendable Fund Balance was $2,554,221, Restricted Fund Balance was $6,297,363, Assigned Fund Balance was $23,989,477 and Unassigned Fund Balance was $40,428,440. Details are discussed on page 21.
- The City of Palmdale's Total Long-Term Liabilities increased by $289,812 or 0.4 percent, during the Fiscal Year Ended June 30, 2022. The increase is due to the accrual of liability claims that are anticipated to be settled in the short term. During Fiscal Year 2021-22, Additions and Retirements offsetting the increase in liabilities included:
  - Compensated Absences Additions of $1,278,280 and Retirements of $1,613,600;
  - Self-Insurance Liability Claims Additions of $7535,219 and Retirements of $1,583,920;
  - Lease Payable Additions of $60,974 and Retirements of $163,394;
  - Bonds Payable Additions of $0 and Retirements of $4,131,700; and
  - Note Payable Additions of $0 and Retirements of $1,120,716

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Palmdale's basic financial statements. The City of Palmdale's basic financial statements are comprised of three components:

(1) Government-Wide Financial Statements,

(2) Fund Financial Statements, and

(3) Notes to the Financial Statements.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Palmdale's finances, in a manner similar to a private-sector business. General Fund and Special Revenue Funds are the two types of governmental funds that will present financial statements in this grouping. General Fund is primarily an operating fund that is classified as a Major Fund. Special Revenue Funds are used to account for specific revenues that are restricted or committed to a specific program.

The *Statement of Net Position* presents information on all of the City of Palmdale's Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources, with the difference reported as Net Position. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the City of Palmdale is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, Revenues and Expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the Government-Wide Financial Statements distinguish functions of the City of Palmdale that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Palmdale include General Government, Public Safety, Public Services, Community Development, Cultural and Recreational, Health and Welfare, and Interest on Debt. During the Fiscal Year, the City did not operate any business-type activities.

The Government-Wide Financial Statements include not only the City of Palmdale as the primary government, but also a legally separate Palmdale Civic Authority, Palmdale Financing Authority, Housing Authority of the City of Palmdale, Palmdale Community Foundation, and Industrial Development Authority of the City of Palmdale. Financial information for these component units is reported on a blended basis. The government-wide financial statements can be found on pages 15-16 of this report.

Fund Financial Statements. A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Palmdale, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City of Palmdale can be divided into three categories: Governmental Funds, Fiduciary Funds, and Proprietary Funds.

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

Because the focus of Governmental Funds is narrower than that of the Government-Wide Financial Statements, it is useful to compare the information presented for Governmental Funds with similar information presented for governmental activities in the Government-Wide Financial Statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances, provide a reconciliation to facilitate this comparison between Governmental Funds and Governmental Activities. The Governmental Fund Statements can be found on pages 21 - 23.

The City of Palmdale maintains 39 individual Governmental Funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Housing Authority-Housing Asset Fund Special Revenue Fund, the Housing Authority- Facilities Fund Special Revenue Fund, the American Rescue Plan Act Fund (ARPA), and Measure AV fund, all of which are considered to be major funds. Data from the remaining 35 governmental funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the form of combining statements on pages 99 - 150.

The City of Palmdale adopts an annual appropriated budget for its General Fund, its Housing Authority - Housing Asset Fund - Special Revenue Fund, its Housing Authority Facilities Fund – Special Revenue Fund, its ARPA fund, and its Measure AV fund. A budgetary comparison statement has been provided for each of these funds to demonstrate compliance with their respective budgets. The budgetary comparison statements can be found on pages 25 - 26.

Proprietary Funds. Proprietary funds are used to account for activities that receive significant support from fees and charges. The resources of those funds are solely to support the City of Palmdale's own programs. The basic Proprietary Fund Financial Statement can be found on pages 30 - 31.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the Government-Wide financial statements because the resources of those funds are not available to support the City of Palmdale's own programs. The basic Fiduciary Fund Financial Statement can be found on pages 34 of this report.

Notes to the Financial Statements. The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The Notes Section provides greater detail on Significant Accounting Policies, Cash and Investments, capitalization consistency, fiscal activities and debt service. Generally accepted accounting principles are used to create the City’s financial statements and the Notes Section helps the reader to understand the objective of the financial reporting. The Notes can be found on pages 36 - 91 of this report.

Government-Wide Financial Analysis

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. In the case of the City of Palmdale, Assets and Deferred Outflows of Resources exceeded Liabilities and Deferred Inflows of Resources by $897,138,235 as of June 30, 2022.

The City of Palmdale’s Net Investment in Capital Assets reflects a balance of $618,136,264. Investment in capital assets is defined as land, buildings, machinery and equipment, infrastructure, and construction in progress, net of Accumulated Depreciation, and less any related debt or deferred outflows of resources used to acquire these assets that is still outstanding. The City of Palmdale capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. And, although the City of Palmdale's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources and the capital assets themselves cannot be used to liquidate these liabilities.

In addition, the City has reported the City’s Net Pension Liability and related Deferred Inflows and Outflows in the City’s Financial Statements. Additional detailed information can be found in Note (15) of the Notes to the Financial Statements.

Separate sections are included and report:

- Total Assets totaling $1,057,533,195 as a sum of Current and Other Assets of $375,224,928 and Capital Assets of $682,308,267.
- Deferred Outflows of Resources totaling $6,796,915 as a sum of Pension Related Amounts for a future period totaling $6,326,853 and Other Postemployment Benefits Related Amounts totaling $470,063. This section represents a consumption of net position that applies to a future period.
- Total Liabilities totaling $151,383,199 as a sum of Long-Term Liabilities Outstanding of $80,164,094 and Other Liabilities of $71,219,105.
- Total Deferred Inflows of Resources totaling $15,808,676 as Other Postemployment Benefit Related Amounts of $199,797. The Deferred Inflows Related to Pension Liability is the result of GASB 68 and will be recognized in the

subsequent measurement period.

- Total Net Position reported totaling $897,138,235 represents a sum of the Net Investment in Capital Assets $618,136,264; Restricted Net Position of $233,562,972; and Unrestricted Net Position of $45,438,999.

Total Deferred Outflows of Resources related to pension amounts are not reported on the Governmental Funds Balance Sheet and are further explained in Note (15) of the Notes to the Financial Statements. The Deferred Outflows of Resources that represent a consumption of Net Assets that applies to a future period in the amount of $6,326,852 is reported in accordance with GASB 68.

Total Deferred Inflows of Resources related to pension are not reported on the Governmental Funds Balance Sheet and are further explained in Note (Note 15.) of the Notes to the Financial Statements. This section is the result of GASB 68 and will be recognized in the subsequent measurement period in a separate section.

City of Palmdale's Net Position

	Governmental Activities 2022	Governmental Activities 2021
Assets		
Current and other assets	$ 375,224,928	$ 335,823,171
Capital assets	682,308,267	709,466,967
Total assets	1,057,533,195	1,045,290,138
Pension related amounts	6,326,852	7,833,049
Other postemployment benefits related amounts	470,063	585,231
Total deferred outflows of resources	6,796,915	8,418,280
Long-term liabilities outstanding	80,164,094	79,874,282
Other liabilities	71,219,105	92,625,942
Total liabilities	151,383,199	172,500,224
Pension related amounts	15,517,784	-
Other postemployment benefits related amounts	199,797	188,095
Deferred inflows from Leases	91,095	-
Total deferred inflows of resources	15,808,676	188,095
Net position		
Net investment in capital assets	618,136,264	635,725,018
Restricted	233,562,972	206,139,337
Unrestricted	45,438,999	39,155,744
Total net position	$ 897,138,235	$ 881,020,099

The City of Palmdale's Restricted Net Position of $233,562,972 represents resources that are subject to external restrictions on how they may be used. The Unrestricted Net Position of $45,438,999 may be used to meet the government's ongoing obligations to citizens and creditors. The Net Investment in Capital Assets is $618,136,264 and is the amount of capital assets net depreciation. At the end of the Fiscal Year, the City of Palmdale is able to report positive balances in Restricted and Unrestricted categories of Net Position for its governmental activities.

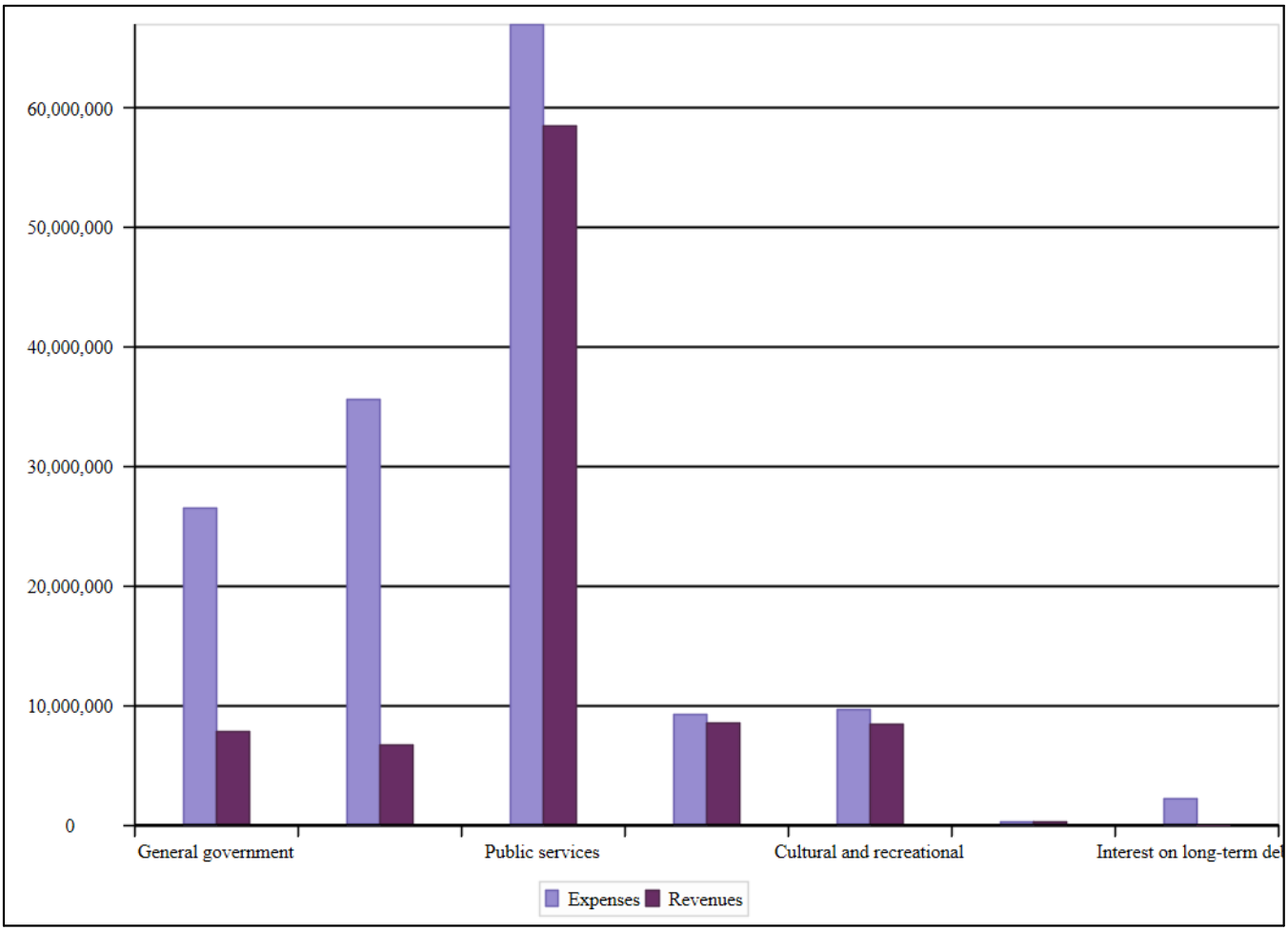
City of Palmdale's Changes in Net Position

	Governmental Activities 2022	Governmental Activities 2021
Revenues:		
Program Revenues:		
Charges for services	$ 54,542,664	$ 50,315,044
Operating grants and contributions	2,740,434	3,828,357
Capital grants and contributions	32,939,685	34,148,793
Total Program Revenues	90,222,783	88,292,194
General revenue:		
Property taxes	26,366,000	25,981,042
Sales and use taxes	50,484,625	30,305,927
Other Taxes	14,847,593	13,342,001
Unrestricted investment earnings/(loss)	(7,686,544)	401,094
Other	697,180	1,267,638
Total General Revenues	84,708,854	71,297,702
Total revenues	174,931,637	159,589,896
Expenses:		
General government	26,570,018	23,661,402
Public safety	35,668,009	34,120,577
Public services	75,158,621	64,363,055
Community development	9,269,097	10,337,092
Cultural and recreational	9,648,980	8,681,441
Health and welfare	316,031	1,136,316
Interest on long-term debt	2,182,745	2,966,821
Total expenses	158,813,501	145,266,704
Change in Net Position	16,118,136	14,323,192
Net Position, Beginning of Year	881,020,099	866,696,907
Net Position, End of Year	$ 897,138,235	$ 881,020,099

Governmental Activities. Governmental activities increased the City of Palmdale's net position by $16,118,136 or 1.83 percent, during the Fiscal Year 2021-22. Key elements of the Governmental activities Net Position increase are as follows:

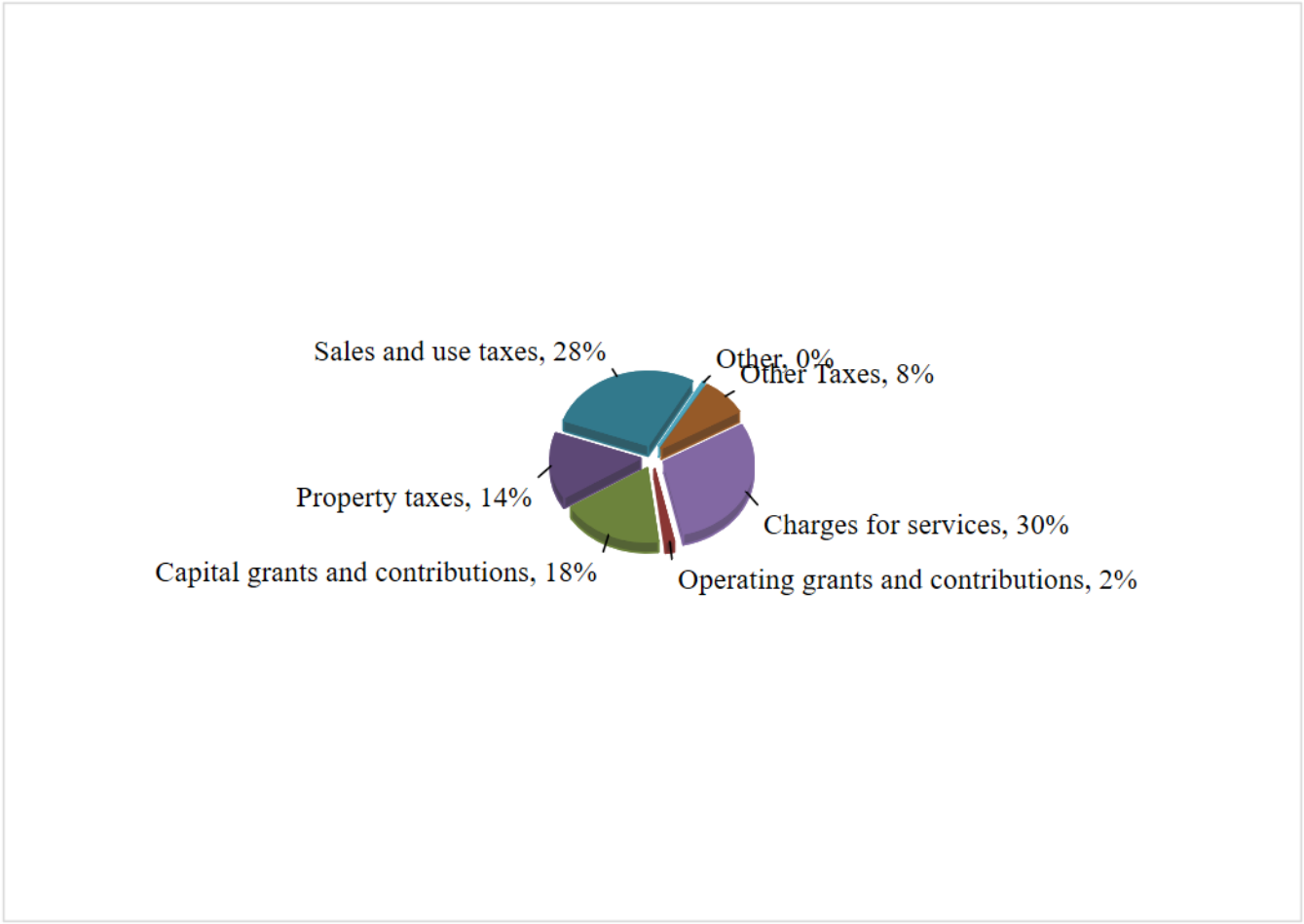
- Charges for Services increased by $4,227,620 or 8.4 percent primarily due to inflationary pressure .
- Operating Grants and Contributions decreased by $1,087,923 or 28.4 percent from the prior fiscal year primarily due to a reduction in Covid mitigation and reimbursement grants.
- Capital Grants and Contribution proceeds decreased by $1,209,108 or 3.5 percent primarily due to a reduction in state grant funds as a result of completed projects.
- The City reported increases in Property Taxes of $384,958 or 1.5 percent. The improvement can be attributed to an increase in property values within the City and continued restoration of prior Proposition 8 Property Tax reductions.
- Sales Taxes increased by $20,178,698 or 66.6 percent over the prior year primarily due to introducing a voter-approved local transactions and use tax (Measure AV) that became effective on April 1, 2021 and produced $22,685,307 in additional sales tax for the City in the current fiscal year.
- Other Taxes increased by $1,505,592 or 11.3 percent as a result of increases in collections of Franchise Taxes, Transient Occupancy Taxes, Property Transfer Taxes and Business Licenses Fees, as a result of Post-Covid-19 pandemic.
- The City's Unrestricted Investment Earnings decreased by $8,087,638 as the result of declining interest rates due to the economic downturn that continues Post-Covid-19 pandemic.
- Other Revenue decreased by $570,458 or 45.0 percent.
- General Government expenses increased by $2,908,616, or 12.3 percent primarily due to increases in asset write-offs, salary increases due to increase in City staff, as well as increases in health insurance claims paid during the Fiscal Year.
- Public Safety expenses increased $1,547,432 or 4.5 percent. This is largely due to the budgeted increase in the County Sheriff's contract for services.
- Public Service expenses increased $10,795,566 or 16.8 percent. This is primarily due to City services increasing back to pre-pandemic levels.
- Community Development expenses decreased $1,067,995 or 10.3 percent.
- Cultural and Recreational expenses increased $967,539 or 11.1 percent.
- Health and Welfare expenses decreased $820,285.
- Interest on Long-Term Debt decreased by $784,076 or 26.4 percent.

Program Expenses and Program Revenues-Governmental Activities



The Statement of Activities reflects total expenses of $158,813,501. Total Revenues in the Statement of Activities for the Year Ended June 30, 2022 were $174,931,637. Of this amount, $90,222,783 of the resources came from Program Revenues, and $84,708,854 came from General Revenues received by the government. The largest revenues are Charges for Services, followed by Capital Grants and Contributions, Sales Tax, Property Taxes, and Other Taxes.

Revenues by Source-Governmental Activities



Financial Analysis of the Government's Funds

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

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

As of the end of the Fiscal Year 2021-22, the City of Palmdale's Governmental Funds reported Combined Ending Fund Balances of $309,953,663, an increase of $41,474,327 over the prior year. The General Fund is the chief operating fund of the City of Palmdale. At the end of Fiscal Year 2021-22, the Total Fund Balance of the General Fund was $73,269,501. Of the Total Fund Balance:

- **Nonspendable Fund Balance** totaled $2,554,221. “Nonspendable” because the resources are not in a spendable form (i.e., prepaids, long-term receivables, or non-financial assets held for resale). Nonspendable Fund Balance includes Advances totaling $577,136; Deposits and Prepaids totaling $570,903; and Notes and Liens totaling $1,242,143.

- **Restricted Fund Balance** totaling $246,694,827. “Restricted” due to the existence of externally enforceable legal restrictions that are related primarily to special revenue funding sources and debt service reserves. Restricted Fund Balance includes City Investments of 6,297,363.
- **Assigned Fund Balance** totaling $23,989,477. “Assigned” for specific purposes such as Continuing Appropriations, Encumbrances, Compensated Absences, Self-Insurance and Health Insurance Claims, and Capital Projects. Assigned Fund Balance includes Compensated Absences totaling $2,221,782; Self-Insurance Claims totaling $4,028,030; Health Insurance obligations totaling $6,739,666; and Assigned for Capital Projects $11,000,000.
- **Unassigned Fund Balance** totaling $36,715,138. “Unassigned” and represents residual resources that cannot be properly classified in one of the other fund balance categories.

  As a measure of the General Fund's liquidity, it may be useful to compare both Unassigned and Total Fund Balance to Total Fund Expenditures. At the end of the Fiscal Year 2021-22 the Unassigned Fund Balance in the General Fund is 55.2 percent of Total Fund Balance for the General Fund and 58.6 percent of Total General Fund Expenditures.

The Housing Authority - Housing Asset Fund has a Fund Balance of $50,558,486 and is restricted for low and moderate-income housing purposes. This Fund is used to record the assets formally held by the Community Redevelopment Agency Low and Moderate Income Housing Fund. The assets that were approved by the State Department of Finance to be retained by the Low and Moderate Housing Fund were transferred to the Housing Authority-Housing Asset Fund as the City has control of those assets, which may be used in accordance affordable housing provisions of California’s Community Redevelopment Law, as amended by Health and Safety Code 34176.1. The housing asset fund balance decreased by $258,678 in the Fiscal Year 2021-22, primarily due to cost and expenditures exceeding program revenue. Program revenues were $(43,245), primarily due to loss on investments, and expenditures were $215,433 in Fiscal Year 2021-22. Expenditures exceed program revenues in the Housing Asset Fund as the result of regular ongoing operations. Revenues into the fund consist primarily of debt service payments, while expenditures consist of payments for multi-year capital projects that are funded through available fund balance.

The Housing Authority – Facilities Fund is used to account for revenues and expenditures related to the operation of three mobile home parks, four apartments, and two multi-residential properties who were separate funds and were consolidated into one fund in 2021. The total fund balance in Fiscal Year 2021-22 was at a deficit of $3,585,195. The deficit was reduced by $1,496,410 as the result of a decline in operating expenditures and capital outlay. The excess is due to the Housing Asset Fund receives funding from debt service and fees of about $1.9M for HAF and $250,000 for 29364011 ERAF/SERAF (see chart below). Carryforward of prior year funds at July 1, 2022 was $6,195,520. The Housing Division has commitments for Affordable Housing Agreements that may take more than one year to complete and to receive the request for draws against approved loans.

General Fund Budgetary Highlights

Differences between original budget and final budget resulted in a increase of appropriations for General Fund expenditures of $4,783,790 as a result of an adjustment in budget needs in operating expenses primarily in General Government, as well as carry forward of budgets for multi-year Capital Projects. Differences between final amended budget and actual resulted in a $14,851,809 decrease in appropriations and can be briefly summarized as follows:

- $5,412,933 decrease in General Governmental expenditures as a result of vacancies in various departments.
- $2,778,882 decrease in Public Safety expenditures as a result of a multi-year I.T. project implementation.
- $2,521,950 decrease in Public Services expenditures primarily due to supply shortages of fleet equipment.
- $359,825 decrease in Community Development program expenditures.
- $1,279,052 decrease in Parks and Recreation program expenditures (see paragraph below).
- $2,234,241 decrease in capital outlay expenditures.
- $626 decrease in Debt Service Principal and Interest

- $264,300 decrease in Interfund Interest

These decreases are due to not only Expenditures coming in less than anticipated but also the result of activities that were budgeted but not completed during Fiscal Year 2021-22 (many were carried forward as encumbrances and continuing appropriations) and reclassifying activities to Special Revenue Funds to comply with GASB 54. Parks and Recreastion had a reduction in program expenditures as a result of a multi-year I.T. project implementation. Overall, the reclassifying of Expenditures resulted in a reduction of transfers in and offsetting reduction to expenditures. See Note (1).

Capital Assets and Debt Administration

Capital Assets. The City of Palmdale's investment in capital assets for Governmental Activities as of June 30, 2022, amounts to $682,249,445 (Net of Accumulated Depreciation). This investment in capital assets includes land, buildings and structures, improvements, machinery and equipment, infrastructure and construction in progress. The Capital Assets decreased by $27,217,522 in Fiscal Year 2021-22 as compared to prior year.

City of Palmdale's Capital Assets (Net of Depreciation)

	Governmental Activities 2022	Governmental Activities 2021
Land and improvements	$ 119,352,146	$ 119,295,459
Intangible Assets	153,090	494,874
Construction in progress	28,091,702	30,360,348
Buildings and structures	52,481,574	53,788,945
Improvements other than buildings	1,144,746	1,339,882
Infrastructure	475,932,110	499,855,398
Machinery and equipment	5,094,077	4,332,061
	$ 682,249,445	$ 709,466,967

Major capital asset events during the current fiscal year included the following:

- Additions of Land and Improvements totaling $56,687.
- Additions of Construction In Progress totaling $19,969,647.
- Additions of Building and Structures totaling $369,712.
- Additions of Machinery and Equipment totaling $1,599,733.
- Additions of Infrastructure Improvement totaling $11,498,577.
- Additions of Total Accumulated Depreciation totaling $38,184,013.
- Deletions of Depreciated and Non-Depreciated Assets totaling $22,580,102.

Additional information on the City of Palmdale's capital assets can be found on page 52, Note (10).

Long-Term Debt. At the end of the current fiscal year, the City of Palmdale had total bonded debt outstanding of $52,631,255. The Mortgage Revenue Bonds are secured by pledges of net revenue received from the operation of the Housing Facilities. Certificates of Participation and Lease Revenue Bonds require the City to pay a semi-annual base rental to the Palmdale Civic Authority (PCA) and the Palmdale Financing Authority (PFA). The rentals will be used by the PCA and PFA to pay debt service as the Certificates of Participation and Lease Revenue Bonds come due.

City of Palmdale's Outstanding Debt
Revenue Bonds, Certificates of Participation, Loans, and Leases

	Governmental Activities 2022	Governmental Activities 2021
Revenue Bonds	$ 17,025,000	$ 18,800,000
Mortgage Revenue Bonds	3,740,000	3,835,000
Certificates of Participation	31,542,451	33,649,908
Bond Premiums	323,804	478,047
Loans & direct borrowings	13,915,129	15,035,845
Leases	1,080,857	1,183,277
Total	$ 67,627,241	$ 72,982,077

The City of Palmdale's Total Long-Term Liabilities total was $67,627,241 of which $17,025,000 was Revenue Bonds, Mortgage Revenue Bonds, Certificates of Participation and Bond Premiums as noted on the schedule above.

The remainder of the debt was comprised of Capital Leases Payable for Equipment Leases totaling $1,080,857; Notes Payable for Street Light Acquisition totaling $9,272,665; Section 108 HUD Loan totaling $1,536,000; HOME Loan totaling $2,850,000; SCE Parks LED Retrofit OBF A-5963 totaling $124,473; SCE LED Retrofit OBF A-5806 totaling $6,341; SCE LED Retrofit OBF A-5807 totaling $34,952, and SCE LED Retrofit OBF A-7251 totaling $90,698.

Additional information on the City of Palmdale's long-term debt can be found on page 54, Note (12).

Economic Factors and Next Year's Budget

The City took into consideration the following factors in preparing the budget for the 2022-23 fiscal year:

- Economic downturn as a result of Covid-19 Pandemic.
- Positive Property tax increases as property values increase.
- Continued slow paced growth in housing development.
- Reductions in Sales Tax revenue and possibly Measure AV.
- Conservative escalators and only add known future development.
- Implementing Fee Structures that align revenues with cost-recovery objectives.
- Using onetime revenues for onetime expenditures.
- Building reserves for future capital replacements and economic uncertainties.
- Prefunding retiree pension cost.
- City funds impacted by State and Federal budget actions.

While Actual Fiscal Year 2021-22 revenue growth in tax collections were above estimates, staff continues to follow a moderate approach to protecting these revenues due to the unknown impact of the Covid-19 Pandemic. Staff will continue to monitor actual revenues versus projections and provide any needed mid-year adjustments.

The dissolution of redevelopment (legislation AB x 126 and AB-1484) has and will continue to impact the City for a number of years. As of July 1, 2018, Los Angeles County consolidated the oversight boards and committees of each agency that contains the Successor Agency to the former Redevelopment Agency to administer the obligations of the former Redevelopment Agency until they are fully satisfied. This board consists of five districts segregated out based on the area maps within Los Angeles County. The City of Palmdale falls under the Fifth District the City and Successor Agency have been responding to the reporting requirement with Los Angeles Consolidated Oversight Board. Additional information can be found in Note (18).

Requests for Information

This financial report is designed to provide a general overview of the City of Palmdale's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, requests for any of the separately issued component unit financial statements or additional financial information should be addressed to the City of Palmdale, City Manager’s Office – Finance Division, 38300 Sierra Highway, Suite D, Palmdale, California, 93550.

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	Governmental Activities
Assets	
Cash	$ 21,726,672
Investments	261,182,449
Accounts Receivable	15,081,815
Interest receivable	12,004,348
Property tax receivable	1,172,798
Due from other governmental units	11,936,240
Notes and liens	35,690,423
Deposits and prepaids	757,422
Land held for development	2,070,652
Short-term lease receivable	30,501
Restricted assets:	
Cash and Investments	13,511,014
Long-term lease receivable	60,594
Capital assets and Right to use assets:	
Not being depreciated:	
Land and improvements	119,352,146
Water credit CFD 16-1	153,090
Construction in progress	28,091,702
Being depreciated/amortized, net of accumulated depreciation/amoritzation:	
Buildings and structures	52,481,574
Machinery, equipment, and other improvements	5,094,077
Improvements other than buildings	1,144,746
Infrastructure	475,932,110
Machinery and Equipment - Right to Use	58,822
Total assets	1,057,533,195
Deferred outflows of resources	
Pension related amounts	6,326,852
Other postemployment benefits related amounts	470,063
Total deferred outflows of resources	6,796,915

See Notes to Financial Statements

	Governmental Activities
Liabilities	
Accounts payable	9,676,522
Accrued salaries and employee benefits	2,512,383
Due to other governmental units	5,970
Deposits	5,653,979
Accrued interest payable	1,668,419
Unearned Revenue	21,460,798
Noncurrent liabilities:	
Due within one year	12,031,219
Due in more than one year	68,104,205
Net pension liability	30,147,178
Net OPEB liability	122,526
Total liabilities	151,383,199
Deferred Inflows of Resources	
Pension related amounts	15,517,784
Other postemployment benefits related amounts	199,797
Deferred inflows from Leases	91,095
Total deferred inflows of resources	15,808,676
Net Position	
Net investment in capital assets	618,136,264
Restricted	
Public safety	8,885,222
Public services	149,695,778
Community development	60,713,473
Debt service	2,259,687
Culture and recreation	12,008,812
Unrestricted	45,438,999
Total net position	$ 897,138,235

See Notes to Financial Statements

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Change in Net Position
Governmental activities:					
General government	$ 26,570,018	$ 7,060,041	$ 737,932	$ -	$ (18,772,045)
Public safety	35,668,009	5,889,031	792,116	-	(28,986,862)
Public services	75,158,621	25,124,723	422,899	32,939,685	(16,671,314)
Community development	9,269,097	7,993,491	596,686	-	(678,920)
Cultural and recreational	9,648,980	8,258,640	186,746	-	(1,203,594)
Health and welfare	316,031	216,738	4,055	-	(95,238)
Interest on long-term debt	2,182,745	-	-	-	(2,182,745)
Total governmental activities	$ 158,813,501	$ 54,542,664	$ 2,740,434	$ 32,939,685	$ (68,590,718)
General revenue:					
Taxes:					
Property taxes					$ 26,366,000
Sales and use taxes					50,484,625
Unrestricted motor vehicle in lieu					180,305
Franchise taxes					7,497,156
Transient occupancy taxes					5,540,832
Property Transfer Taxes					952,103
Business license taxes					677,197
Unrestricted investment earnings/(loss)					(7,686,544)
Other					697,180
Total general revenues					84,708,854
Change in Net Position					16,118,136
Net Position - Beginning of Year					881,020,099
Net Position - End of Year					$ 897,138,235

See Notes to Financial Statements

The General Fund – is the City's primary operating fund and has been classified as a major fund. It accounts for all financial resources of the general government that are not already required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds – are used to account for specific revenues that are restricted or committed to expenditure for a specific purpose other than debt service or capital projects. The following funds have been classified as major funds:

Housing Authority (HA) Housing Asset Fund – Used to account for the restricted housing assets of the former CRA Housing Development Fund, which were transferred to the Successor Agency Fund and then transferred to the Housing Authority – Housing Asset Fund upon acceptance of the Housing Successor role by the City. Revenues received from assets previously held by the former CRA Housing Development Fund are restricted to be used in accordance with affordable housing provisions of California's Community Redevelopment Law, as amended by Health and Safety Code Section 34176.1.

Housing Authority (HA) Facilities Fund - This fund is used to account for revenues and expenditures restricted to the operations of three mobile home parks. four apartments and one apartment consisting of two buildings with 4 units each. This fund is a combination of the previous funds that accounted for the operations of the mobile home parks, apartments, and two building units in order to consolidate the Housing Authority-owned properties and its activities in 2021.

American Rescue Plan Act (ARPA) Fund - This fund is used to account for the revenues and expenditures in order to respond to the Coronavirus (Covid-19) post-pandemic effects on the City.

Measure AV Fund - This fund is used to account for the revenues and expenditures incurred as a result of the 3/4 cent sales tax increase that was passed by voters in November 2020 and took effect April 1, 2021

	General Fund	Special Revenue Funds: HA Housing Asset Fund	Special Revenue Funds: Housing Authority Facilities Fund	Special Revenue Funds: ARPA Fund	Special Revenue Funds: Measure AV	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Cash	$ 14,420,390	$ -	$ 2,887,076	$ -	$ -	$ 1,067	$ 17,308,533
Investments	50,705,407	10,872,022	1,410,407	17,417,337	15,493,009	165,284,267	261,182,449
Receivables:							
Accounts and interest receivable	6,277,505	4,951,336	197,677	-	3,976,718	11,665,377	27,068,613
Property tax receivable	551,711	-	-	-	-	621,087	1,172,798
Due from other funds	593,298	-	-	-	-	62	593,360
Due from custodial funds	74,071	-	-	-	-	-	74,071
Advances due from fiduciary funds	599,148	5,159,777	-	-	-	583,859	6,342,784
Due from other governmental units	5,519,385	-	-	-	-	-	5,519,385
Notes and Liens	1,208,065	24,846,208	-	-	-	9,636,150	35,690,423
Interfund promissory note	-	7,385,000	-	-	-	-	7,385,000
Advances due from other funds	5,000,000	1,186,001	-	-	-	4,100,000	10,286,001
Deposits and prepaid	746,638	-	9,670	-	-	1,114	757,422
Short-term lease receivable	30,501	-	-	-	-	-	30,501
Restricted Assets:							
Investments	6,297,363	3,018,542	-	-	-	2,756,045	12,071,950
Cash	-	-	1,439,064	-	-	-	1,439,064
Land held for development	-	2,070,652	-	-	-	-	2,070,652
Long-term lease receivable	60,594	-	-	-	-	-	60,594
Total assets	$ 92,084,076	$ 59,489,538	$ 5,943,894	$ 17,417,337	$ 19,469,727	$ 194,649,028	$ 389,053,600
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities:							
Accounts payable	7,596,734	102,028	779,310	13,137	1,446,883	2,123,566	12,061,658
Due to fiduciary funds	4,405	-	-	-	-	1,565	5,970
Due to other funds	-	12,509	-	-	-	580,851	593,360
Self insurance liability	1,653,114	-	-	-	-	-	1,653,114
Advances due to other funds	-	-	1,186,001	-	-	9,100,000	10,286,001
Interfund promissory note	-	-	7,385,000	-	-	-	7,385,000
Deposits	3,691,077	-	178,778	-	-	1,784,124	5,653,979
Unearned revenue	175,097	3,906,000	-	17,379,701	-	-	21,460,798
Notes payable	201,263	-	-	-	-	34,433	235,696
Total liabilities	13,321,690	4,020,537	9,529,089	17,392,838	1,446,883	13,624,539	59,335,576
Deferred Inflows of Resources							
Unavailable revenue	5,401,790	4,910,515	-	-	-	9,360,961	19,673,266
Deferred Inflows Related to Lease Receivables	91,095	-	-	-	-	-	91,095
Total deferred inflows of resources	5,492,885	4,910,515	-	-	-	9,360,961	19,764,361
Fund Balances							
Nonspendable	2,554,221	-	-	-	-	-	2,554,221
Restricted	6,297,363	50,558,486	-	24,499	18,022,844	171,791,635	246,694,827
Assigned	23,989,477	-	-	-	-	-	23,989,477
Unassigned	40,428,440	-	(3,585,195)	-	-	(128,107)	36,715,138
Total fund balances (deficits)	73,269,501	50,558,486	(3,585,195)	24,499	18,022,844	171,663,528	309,953,663
Total liabilities, deferred inflows of resources and fund balances	$ 92,084,076	$ 59,489,538	$ 5,943,894	$ 17,417,337	$ 19,469,727	$ 194,649,028	$ 389,053,600

See Notes to Financial Statements

Fund Balances - Total Governmental Funds		$ 309,953,663
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.		
Governmental capital assets	1,399,385,864	
Less accumulated amortization and depreciation	(721,271,452)	678,114,412
The Net OPEB Liabilities reported in governmental activities is not a current financial resource and therefore is not reported in the funds.		(122,526)
Accounts receivable not available to pay for current-period expenditures are unavailable in the funds.		19,673,267
Interest due on long-term debt do not require current financial resources and therefore are not reported as a liability in the Governmental Funds Balance Sheet.		
Interest payable		(1,668,419)
Deferred Outflows related to pensions and OPEB benefits are not reported in the Governmental Fund Balance Sheet.		
Deferred outflows related to pensions		6,326,852
Deferred outflows related to OPEB benefits		470,063
Long-Term Liabilities are not due and payable in the current period and therefore are not reported as a liability in the Governmental Funds Balance Sheet.		
Compensated absences	(3,503,417)	
Claims payable	(7,351,651)	
Lease liability	(60,974)	
Net pension liability	(30,147,178)	
Financing leases payable	(1,019,884)	
SCE LED Notes Payable	(20,818)	
Notes payable	(13,658,615)	
Bonds & certificates of participation payable	(52,307,451)	
Plus issuance premiums	(323,804)	(108,393,792)
Deferred Inflows related to pensions and OPEB benefits are not reported in the Governmental Funds Balance Sheet.		
Deferred inflows related to pensions		(15,517,784)
Deferred inflows related to OPEB benefits		(199,797)
Internal service fund net position		8,502,296
Net Position of Governmental Activities		$ 897,138,235

See Notes to Financial Statements

	General Fund	Special Revenue Funds: HA Housing Asset Fund	Special Revenue Funds: Housing Authority Facilities Fund	Special Revenue Funds: ARPA Fund	Special Revenue Funds: Measure AV	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	$ 27,318,103	$ -	$ -	$ -	$ -	$ -	$ 27,318,103
Sales taxes	27,799,318	-	-	-	22,685,307	-	50,484,625
Other taxes	13,451,681	-	-	-	-	4,483,729	17,935,410
Subventions and grants	-	-	-	342,809	-	29,612,814	29,955,623
Park development fees	-	-	-	-	-	2,413,127	2,413,127
Licenses and Permits	5,680,413	-	-	-	-	66,779	5,747,192
Motor vehicle license fees	180,305	-	-	-	-	-	180,305
Fines and forfeitures	668,204	-	-	-	-	285,971	954,175
Special Assessments	-	-	-	-	-	19,263,188	19,263,188
Use of property	986,788	-	7,625,664	-	-	-	8,612,452
Charges for current services	6,037,565	264,246	-	-	-	2,447,693	8,749,504
Drainage fees	-	-	-	-	-	3,329,104	3,329,104
Traffic impact fees	-	-	-	-	-	891,289	891,289
Facilities impact fees	-	-	-	-	-	1,422,618	1,422,618
Interfund interest	-	-	-	-	-	26,251	26,251
Interest	608,002	96,824	13,597	24,499	-	1,573,963	2,316,885
Net increase (decrease) in fair value of investments	(3,644,709)	(405,852)	(52,852)	-	-	(6,075,762)	(10,179,175)
Developer contributions	-	-	-	-	-	51,380	51,380
State contributions	18,753	-	-	-	-	944,145	962,898
Other agency contributions	-	-	-	-	-	722,844	722,844
County contributions	-	-	-	-	-	681,443	681,443
Other revenue	3,340,576	1,537	-	-	-	486,007	3,828,120
Lease Interest Revenue	2,611	-	-	-	-	-	2,611
Total revenues	82,447,610	(43,245)	7,586,409	367,308	22,685,307	62,626,583	175,669,972
Expenditures:							
Current:							
General Government	19,390,597	-	-	129,671	520,566	365,241	20,406,075
Public safety	27,047,778	-	-	-	8,174,362	532,600	35,754,740
Public services	11,078,060	-	-	996	3,004	21,680,496	32,762,556
Community development	616,095	527,064	5,114,833	212,142	400,817	1,042,926	7,913,877
Cultural and recreational	7,684,818	-	-	-	-	1,546,949	9,231,767
Health and welfare	-	-	-	-	-	312,924	312,924
Capital Outlay	1,194,159	-	331,026	-	600,015	18,280,181	20,405,381
Debt service:							
Principal	1,510,530	-	95,000	-	-	3,583,020	5,188,550
Interest	758,044	-	182,395	-	-	1,452,975	2,393,414
Interfund interest	(239,200)	-	-	-	-	265,451	26,251
Total expenditures	69,040,881	527,064	5,723,254	342,809	9,698,764	49,062,763	134,395,535
Excess (deficiency) of revenues over (under) expenditures	13,406,729	(570,309)	1,863,155	24,499	12,986,543	13,563,820	41,274,437
Other Financing Sources (Uses)							
Transfers In	4,668,096	366,744	-	-	-	3,674,221	8,709,061
Transfers Out	(3,648,373)	(55,113)	(366,745)	-	-	(4,638,830)	(8,709,061)
Proceeds from Sale of Assets	341,784	-	-	-	-	-	341,784
Total other financing sources (uses)	1,361,507	311,631	(366,745)	-	-	(964,609)	341,784
Net Change in Fund Balances	14,768,236	(258,678)	1,496,410	24,499	12,986,543	12,599,211	41,616,221
Fund Balances (Deficit) - Beginning of Year	58,501,265	50,817,164	(5,081,605)	-	5,036,301	159,064,317	268,337,442
Fund Balances (Deficit) - End of Year	$ 73,269,501	$ 50,558,486	$ (3,585,195)	$ 24,499	$ 18,022,844	$ 171,663,528	$ 309,953,663

See Notes to Financial Statements

Net Change in Fund Balances - Total Governmental Funds		$ 41,616,221
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets is allocated over their estimated useful lives and recorded as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Asset additions and other adjustments - Current year	9,896,543	
Less depreciation expense	(37,399,001)	
Lease amortization expense	(23,132)	
Gain(loss) on sale of Capital assets	(341,784)	(27,867,374)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Grant revenues earned, but not received within the 60-day accrual period offset by reversal of larger amount of prior period accruals due to write off of federal and state receivables		(973,316)
Long-term debt issuance provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Principal repayments of long-term debt and escrow agent payments are expenditures/uses in the Governmental Funds, but they reduce long-term liabilities in the Government-Wide Statement of Net Position. Also premiums are recognized in the current period in the Governmental Funds, whereas these amounts are amortized in the Government-Wide Statement of Activities. This is the amount by which repayments exceeded proceeds.		
Principal Repayments:		
Financing Arrangements	160,530	
Lease payments	20,806	
Notes payable	1,050,563	
Bonds & Certificates of Participation payable	3,977,457	5,209,356
Internal service fund change in net position		(858,562)
Some expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds.		
Compensated absences	335,323	
Self insurance liability claims payable	(5,761,154)	
Pension expense	4,352,938	
OPEB expense	(156,373)	
Accrued interest on debt	56,834	
Amortization of bond premiums	164,243	(1,008,189)
Change in Net Position of Governmental Activities		$ 16,118,136

See Notes to Financial Statements

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	$ 25,425,800	$ 25,425,800	$ 27,318,103	$ 1,892,303
Sales taxes	23,049,000	27,578,280	27,799,318	221,038
Other taxes	11,789,200	12,346,700	13,451,681	1,104,981
Licenses and Permits	4,354,900	3,605,200	5,680,413	2,075,213
Motor vehicle license fees	-	181,000	180,305	(695)
Fines and forfeitures	387,400	494,900	668,204	173,304
Use of property	696,500	714,790	986,788	271,998
Charges for current services	5,488,400	6,785,270	6,037,565	(747,705)
Interest	1,015,200	1,024,470	608,002	(416,468)
Net increase (decrease) in fair value of investments	-	-	(3,644,709)	(3,644,709)
State contributions	-	16,000	18,753	2,753
Other Revenue	3,326,300	3,885,460	3,340,576	(544,884)
Interest Revenue	-	-	2,611	2,611
Total revenues	75,532,700	82,057,870	82,447,610	389,740
Expenditures:				
Current:				
General Government	17,574,200	24,803,530	19,390,597	5,412,933
Public safety	36,031,600	29,826,660	27,047,778	2,778,882
Public services	12,613,100	13,600,010	11,078,060	2,521,950
Transportation	42,800	-	-	-
Community development	1,079,900	975,920	616,095	359,825
Cultural and recreational	8,493,100	8,963,870	7,684,818	1,279,052
Capital Outlay	1,043,900	3,428,400	1,194,159	2,234,241
Debt service:				
Principal	1,513,400	1,513,400	1,510,530	2,870
Interest	755,800	755,800	758,044	(2,244)
Interfund interest	(81,700)	25,100	(239,200)	264,300
Total expenditures	79,066,100	83,892,690	69,040,881	14,851,809
Excess (deficiency) of revenues over (under) expenditures	(3,533,400)	(1,834,820)	13,406,729	15,241,549
Other Financing Sources (Uses):				
Transfers In	15,384,000	6,433,640	4,668,096	(1,765,544)
Transfers Out	(9,036,100)	(11,826,140)	(3,648,373)	8,177,767
Proceeds from Sale of Assets	-	-	341,784	341,784
Total other financing sources (uses)	5,097,900	(6,642,500)	1,361,507	8,004,007
Net Change in Fund Balance	1,564,500	(8,477,320)	14,768,236	23,245,556
Fund Balance - Beginning of Year	58,501,265	58,501,265	58,501,265	-
Fund Balance (Deficit) - End of Year	$ 60,065,765	$ 50,023,945	$ 73,269,501	$ 23,245,556

See Notes to Financial Statements

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for current services	$ 170,000	$ 286,440	$ 264,246	$ (22,194)
Interest	750,300	750,300	96,824	(653,476)
Net increase (decrease) in fair value of investments	-	-	(405,852)	(405,852)
Other Revenue	251,200	251,350	1,537	(249,813)
Total revenues	1,171,500	1,288,090	(43,245)	(1,331,335)
Expenditures:				
Current:				
Community development	4,594,600	9,323,570	527,064	8,796,506
Total expenditures	4,594,600	9,323,570	527,064	8,796,506
Excess (deficiency) of revenues over (under) expenditures	(3,423,100)	(8,035,480)	(570,309)	7,465,171
Other Financing Sources (Uses):				
Transfers In	632,200	631,200	366,744	(264,456)
Transfers Out	(55,100)	(55,100)	(55,113)	(13)
Total other financing sources (uses)	577,100	576,100	311,631	(264,469)
Net Change in Fund Balance	(2,846,000)	(7,459,380)	(258,678)	7,200,702
Fund Balance (Deficit) - Beginning of Year	50,817,164	50,817,164	50,817,164	-
Fund Balance (Deficit) - End of Year	$ 47,971,164	$ 43,357,784	$ 50,558,486	$ 7,200,702

See Notes to Financial Statements

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Use of property	$ 3,278,400	$ 3,618,240	$ 7,625,664	$ 4,007,424
Interest	4,000	4,000	13,597	9,597
Net increase (decrease) in fair value of investments	-	-	(52,852)	(52,852)
Total revenues	3,282,400	3,622,240	7,586,409	3,964,169
Expenditures:				
Current:				
Community development	5,301,400	5,215,020	5,114,833	100,187
Capital Outlay	20,000	15,000	331,026	(316,026)
Debt service:				
Principal	8,100	9,500	95,000	(85,500)
Interest	15,500	17,100	182,395	(165,295)
Total expenditures	5,345,000	5,256,620	5,723,254	(466,634)
Excess (deficiency) of revenues over (under) expenditures	(2,062,600)	(1,634,380)	1,863,155	3,497,535
Other Financing Sources (Uses):				
Transfers Out	(271,700)	(271,700)	(366,745)	(95,045)
Total other financing sources (uses)	(271,700)	(271,700)	(366,745)	(95,045)
Net Change in Fund Balance	(2,334,300)	(1,906,080)	1,496,410	3,402,490
Fund Balance (Deficit) - Beginning of Year	(5,081,605)	(5,081,605)	(5,081,605)	-
Fund Balance (Deficit) - End of Year	$ (7,415,905)	$ (6,987,685)	$ (3,585,195)	$ 3,402,490

See Notes to Financial Statements

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Subventions and grants	$ 35,455,000	$ 35,455,000	$ 342,809	$ (35,112,191)
Interest	-	350	24,499	24,149
Total revenues	35,455,000	35,455,350	367,308	(35,088,042)
Expenditures				
Current				
General Government	10,032,800	389,600	129,671	259,929
Public services	125,000	-	996	(996)
Community development	375,000	-	212,142	(212,142)
Cultural and recreational	49,300	-	-	-
Capital Outlay	1,015,000	2,250,400	-	2,250,400
Total expenditures	11,597,100	2,640,000	342,809	2,297,191
Excess (deficiency) of revenues over expenditures	23,857,900	32,815,350	24,499	(32,744,060)
Transfers Out	(4,264,200)	-	-	-
Net Change in Fund Balance	19,593,700	32,815,350	24,499	(32,744,060)
Fund Balance (Deficit) - Beginning of Year	-	-	-	-
Fund Balance (Deficit) - End of Year	$ 19,593,700	$ 32,815,350	$ 24,499	$ (32,744,060)

See Notes to Financial Statements

City of Palmdale
Statement of Revenues and Expenditures and Changes In Fund Balance - Budget and Actual
Measure AV
Year Ended June 30, 2022

	Original	Final	Actual	Variance
Revenues				
Sales taxes	$ 15,500,000	$ 21,945,000	$ 22,685,307	$ 740,307
Total revenues	15,500,000	21,945,000	22,685,307	740,307
Expenditures				
Current				
General Government	848,100	2,044,980	520,566	1,524,414
Public safety	8,689,700	1,208,620	8,174,362	(6,965,742)
Public services	50,000	-	3,004	(3,004)
Community development	632,500	435,000	400,817	34,183
Capital Outlay	5,360,000	2,222,930	600,015	1,622,915
Total expenditures	15,580,300	5,911,530	9,698,764	(3,787,234)
Excess (deficiency) of revenues over expenditures	(80,300)	16,033,470	12,986,543	(8,457,076)
Net Change in Fund Balance	(80,300)	16,033,470	12,986,543	(8,457,076)
Fund Balance (Deficit) - Beginning of Year	5,036,301	5,036,301	5,036,301	-
Fund Balance (Deficit) - End of Year	$ 4,956,001	$ 21,069,771	$ 18,022,844	$ (8,457,076)

See Notes to Financial Statements

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	Internal Service Funds
Assets	
Current Assets	
Cash	$ 4,418,139
Receivables	17,550
Total current assets	4,435,689
Capital Assets and Leased Assets:	
Depreciable capital assets:	
Vehicles	9,287,697
Equipment	5,665,091
Less accumulated depreciation	(10,758,933)
Capital assets and Leased Assets, net	4,193,855
Total assets	$ 8,629,544
Liabilities	
Accounts payable	$ 127,248
Total liabilities	127,248
Net Position	
Investment in capital assets	4,193,855
Unrestricted	4,308,441
Total net position	$ 8,502,296

See Notes to Financial Statements

City of Palmdale
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2022

	Internal Service Funds
Operating Revenues:	
Charges for current services	$ 3,816,980
Other Revenue	29,267
Total operating revenues	3,846,247
Operating Expenses:	
Salaries, Wages and Benefits	1,379,760
Material and Supplies	624,468
Utilities	13,365
Administrative	4,817
Depreciation	785,014
Repairs and Maintenance	1,793,009
Other Expenditures	1,567
Total operating expenses	4,602,000
Operating income (loss)	(755,753)
Nonoperating Revenues (Expenses)	
Interest income	65,781
Net realized and unrealized gains (losses)	(168,590)
Total nonoperating revenues (expenses)	(102,809)
Change in Net Position	(858,562)
Net Position - Beginning of Year	9,360,858
Net Position - End of Year	$ 8,502,296

See Notes to Financial Statements

City of Palmdale
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2022

	Internal Service Funds
Cash from Operating Activities:	
Cash received from interfund services provided	$ 3,816,385
Cash paid to employees for services	(1,379,761)
Cash paid to suppliers for goods and services	(2,516,782)
Cash (paid)/received for other services	29,267
Net cash provided (used) by operating activities	(50,891)
Cash from Capital and Related Financing Activities:	
Acquisition and construction of capital assets	(1,411,723)
Net cash provided (used) by capital and related financing activities	(1,411,723)
Cash from Investing Activities:	
Gain/(Loss) on investments	(168,590)
Interest income	65,781
Change in investments	5,983,562
Net cash provided (used) by investing activities	5,880,753
Net increase/(decrease) in cash	4,418,139
Beginning Cash	-
Ending Cash	4,418,139
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income/loss from operating activities	(755,753)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation expense	785,014
Changes in assets and liabilities:	
Change in accounts receivable	(595)
Change in accounts payable	(79,557)
Net cash provided (used) by operating activities:	$ (50,891)

See Notes to Financial Statements

The City's Fiduciary Funds are Custodial Funds, Retiree Health Premium Trust Funds, and Private-purpose Trust Funds. Custodial Funds, Retiree Health Premium Trust Funds, and Private-purpose Trust Funds are used to account for assets held by the City in a fiduciary capacity for other governmental units, private organizations, individuals and/or other funds.

Assessment and Community Facilities Districts Fund – This fund is used to account for receipts and disbursements associated with 1915 Act Assessment Bonds and Special Tax Bonds, which are administered by, but are not the liability of, the City.

Retiree Health Premium Trust Funds – This fund is used to account for the receipt of City funds held in trust to provide Eligible Retirees with a supplement to reduce their premiums for participating in the City's Health Plan.

Successor Agency Private-purpose Trust Funds – This fund is used to account for the assets, liabilities and activities of the former Community Redevelopment Agency of the City of Palmdale in a trustee capacity to pay enforceable obligations of the former Community Redevelopment Agency. As more fully explained at Note 18, on February 1, 2012 in accordance with Assembly Bill (AB X1 26 and 1484) all redevelopment agencies in the State of California were dissolved. Assets and liabilities were transferred to the Successor Agency Private Purpose Trust Fund that is used to account for assets held by the City of Palmdale's former Redevelopment Agency. The City has agreed to serve as the successor agency to hold the assets until all enforceable obligations of the prior redevelopment agency have been paid in full and they are distributed to other units of state and local government.

	OPEB Trust Funds	Successor Agency Private Purpose Trust Funds	Custodial
Assets:			
Cash	$ -	$ 6,012,000	$ 197,376
Cash - OPEB trust money market funds	1,720,568	-	-
Investments	-	8,700,688	-
Mutual funds	3,118,621	-	-
Receivables			
Property tax receivable	-	-	414,865
Interest receivable	-	5,945	-
Due from other governmental units	-	-	1,565
Land held for development	-	1,693,515	-
Restricted assets			
Cash and investments	-	527,876	6,237,677
Interest receivable	-	-	2,974
Capital assets:			
Not being depreciated:			
Land	-	3,477,722	-
Being depreciated, net of accumulated depreciation:			
Buildings and structures	-	184,724	-
Total assets	$ 4,839,189	$ 20,602,470	$ 6,854,457
Deferred outflows of resources			
Deferred loss on refunding	-	1,768,982	-
Liabilities:			
Accounts payable	$ 425,793	$ 2,470,557	$ 14,892
Advances due to general fund	-	599,147	74,071
Advances due to City of Palmdale	-	5,159,777	583,859
Due to other governmental units	-	4,294	-
Deposits	-	-	84,707
Interest payable	-	1,077,583	-
Long-term liabilities:			
Due within one year	-	8,085,395	-
Due in more than one year	-	70,561,019	-
Total liabilities	425,793	87,957,772	757,529
Net Position			
Restricted:			
OPEB benefits	4,413,396	-	-
Redevelopment dissolution	-	(65,586,320)	-
Held on behalf of others	-	-	6,096,928
Total net position (deficit)	$ 4,413,396	$ (65,586,320)	$ 6,096,928

See Notes to Financial Statements

	OPEB Trust Funds	Successor Agency Private Purpose Trust Funds	Custodial
Additions:			
Employer contributions to retiree medical trust	$ 117,400	$ -	$ -
Property taxes	-	62,476,280	-
Other taxes	-	-	3,424,165
Investment and interest income	164,421	15,834	33,600
Net realized and unrealized gains (losses)	(615,450)	-	(103,223)
Total additions	(333,629)	62,492,114	3,354,542
Deductions:			
Benefits paid to participants and expenses	450,435	-	-
Administrative expense	-	-	817,684
Community development	-	1,686,617	-
Intergovernmental - tax sharing	-	52,971,698	-
Depreciation	-	8,763	-
Interest expense	-	2,648,219	1,022,545
Principal payments on long-term debt	-	-	1,435,000
Loss on sale of land	-	1,060,924	-
Total deductions	450,435	58,376,221	3,275,229
Changes in Net Position	(784,064)	4,115,893	79,313
Net Position (Deficit) at Beginning of Year	5,197,460	(69,702,213)	6,017,615
Net Position (Deficit) at End of Year	$ 4,413,396	$ (65,586,320)	$ 6,096,928

See Notes to Financial Statements

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Notes to the Financial Statements

Palmdale, California

Year Ended June 30, 2022

1 - Summary of Significant Accounting Policies

A. Description of the Reporting Entity

The City of Palmdale (the City) was incorporated on August 24, 1962, under the general laws of the State of California and became a Charter City in 2009. The City operates under a Council-Manager form of government and provides the following services: library, recreational and culture, public improvements, planning and zoning, building and safety, street maintenance, and general administrative services. The City contracts with the County of Los Angeles to provide law enforcement, animal control, limited street maintenance for snow and hazardous materials removal, and emergency services. Fire service is provided by a separate County Fire Protection District and is not under the City's jurisdiction.

As required by Generally Accepted Accounting Principles (GAAP), the accompanying Annual Comprehensive Financial Report includes the financial activities of the City of Palmdale, the primary government, and its component units, legal separate entities for which the City is considered to be financially accountable. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by accounting principles generally accepted in the United States of America. The City is considered to be financially accountable for an organization if the City's governing body is substantially the same as the component unit's governing body, and there is a financial benefit or burden relationship between the City and component unit, or the City has operational responsibility for a component unit. Additionally, blending would be appropriate if the component unit provides services entirely, or almost entirely, to the City or for the benefit of the City. Lastly, if the component units' total debt outstanding is expected to be repaid with City resources, blending is also appropriate for the component unit. All of the City's component units are considered to be blended component units because in all cases the City Council serves as the governing board for each component unit and the City benefits from the use of certain property and improvements as well as a burden in administering the debt service repayment. Blended component units, although legally separate entities, are, in substance, part of the City's operations, therefore data from these units are reported with the interfund data of the primary government. Management of the City has operational responsibility for each component unit, as it manages the activities of each component unit in a similar manner in which it manages other of its own programs and activities. Additionally, the City is responsible for repayment of debt within the component units using resources of the primary government.

The component units included within the financial reporting entity of the City of Palmdale are the Palmdale Civic Authority (Authority), the Palmdale Financing Authority (PFA), the Industrial Development Authority (IDA), the Housing Authority of the City of Palmdale (Housing Authority), and the Palmdale Community Foundation (Foundation). The component units above are included because they meet the definition provided in the previous paragraph and of the significance of their operational or financial relationships with the City. As such, these entities are presented on a blended basis.

Separate component unit financial statements are issued for the Palmdale Civic Authority, Palmdale Financing Authority, the Housing Authority, and the Palmdale Community Foundation may be obtained from the City's website or from the City's Finance Department, 38300 Sierra Highway, Suite D, Palmdale, California 93550.

The Palmdale Civic Authority is a joint powers authority organized under Section 6500 et seq. of the California Government Code on May 1, 1976, between the City and the former Community Redevelopment Agency (Agency) for the purpose of acting as a vehicle for financing various projects of the City and the Agency.

The Authority is a distinct legal entity separate and apart from the City and the former Community Redevelopment Agency. The City Council acts as the governing body of the Authority by serving as its board members. The activity of the Authority is reported in the Palmdale Civic Authority Debt Service and Capital Projects Funds.

The Palmdale Financing Authority is a joint powers authority organized under Section 6500 et seq. of the California Government Code on September 26, 2012, between the City and the Housing Authority for the purpose of acting as a vehicle for financing various projects of the City and Housing Authority.

The Palmdale Financing Authority is a distinct legal entity separate and apart from the City and the Housing Authority, and its debts and obligations are not debts or obligations of the City or the Housing Authority. The City Council acts as the governing body of the Palmdale Financing Authority by serving as its board members. The activity of the Palmdale Financing Authority is reported in the Palmdale Financing Authority Debt Service Fund.

The Industrial Development Authority was organized under Section 91500 et seq. of the California Government Code on February 8, 1995, for the purpose of financing industrial development in the City. The IDA works with manufacturers and industrial companies to develop new industrial sites in Palmdale. The IDA is a distinct legal entity separate and apart from the City and the Agency, and its debts and obligations are not debts or obligations of the City or the Agency. The City Council acts as the governing body of the IDA by serving as its board members. There has been no activity in the Industrial Development Authority Fund during the fiscal year.

The Housing Authority of the City of Palmdale was established on April 9, 1997, pursuant to the State of California Health and Safety Code, Section 34200, entitled "Housing Authorities Law." The Housing Authority was formed for the purpose of working with mobile home parks located in the City. Upon dissolution of the former Redevelopment Agency of the City of Palmdale, the Housing Authority assumed the authority to perform housing functions previously performed by the dissolved Community Redevelopment Agency and all rights, powers, duties, obligations, and housing assets, were transferred to the Housing Authority during FY2011-12. The Housing Authority is a distinct legal entity separate and apart from the City and the Agency, and its debts and obligations are not debts or obligations of the City or the Agency. The City Council acts as the governing body of the Housing Authority by serving as its board members, along with two public members. The activity of the Housing Authority is reported in the Housing Asset, Mobile Home Parks, Housing Facilities, and Housing Authority Special Revenue Funds.

Palmdale Community Foundation was established on January 1998, and is a non-profit organization, is organized under the California Nonprofit Public Benefit Corporation Law for public purposes. The specific purpose of the Foundation is to receive contributions and donations from the public and to use such contributions and donations to support charitable, literary, and educational activities authorized under Section 501(c)(3) of the Internal Revenue Code, including the support of programs, projects, and activities sponsored by the City of Palmdale. City staff acts as the governing body of the Palmdale Community Foundation by serving as its board members. The Palmdale Community Foundation exists solely for the enhancement of the City of Palmdale programs, the business activities are reported as a Special Revenue Fund and the financial reporting must follow GASB reporting rules. The City of Palmdale is the sole corporate member of the Foundation.

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

B. Financial Statement Presentation, Basis of Accounting, and Measurement Focus

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

Government-Wide Financial Statements

The Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities are reported separately from business-type activities and, likewise, the primary government is reported separately from discretely presented component units. The City of Palmdale has no business-type activities or discretely presented component units. Interfund activity, including payables and receivables has been eliminated in the Statement of Activities and the Statement of Net Position.

Interfund services provided are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the Government-Wide presentation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for services to customers who purchase, use or directly benefit from goods, services, or privileges provided by a given function, 2) grants and contributions that are restricted to meeting the operational requirements of a particular function and 3)

grants and contributions that are restricted to meeting the capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. The Government-Wide Financial Statements are presented using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources (including capital assets, infrastructure assets, and long-term liabilities) are reported in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash flows.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds individually and non-major funds in the aggregate. An accompanying schedule is presented to reconcile and explain the difference in fund balance or equity as presented in these statements to the net position presented in the Government-Wide Financial Statements.

Governmental Fund Financial Statements are presented using the current financial resources measurements focus and the modified accrual basis of accounting. Accordingly, only current assets, current liabilities and deferred inflows of resources are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded in the accounting period in which the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, interest, and charges for services. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other revenue items are recorded when received in cash.

The City has presented all major funds that qualified as major funds, which included the General Fund, the Housing Authority Housing Asset Special Revenue Fund, the Housing Authority Facilities Fund, Measure AV and the American Rescue Plan Act Fund. Specific fund descriptions and purpose of each fund can be found on page 21 for all major funds. Summarization of all non-major governmental funds is presented under the Other Governmental Funds column. The individual fund statements and descriptions and purpose of the non-major funds can be found on pages 97 - 98.

Proprietary Fund Financial Statements

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Internal service funds are presented as proprietary funds because both enterprise and internal service funds follow the accrual basis of accounting. The City maintains internal service funds to account for Information Technology and the City's fleet of vehicles.

Fiduciary Fund Financial Statements

Fiduciary funds are used to account for assets held in a trustee or fiduciary capacity and cannot be used to support the City's own programs. Trust funds and Custodial Funds are accounted for using the accrual basis of accounting.

The Custodial Fund is used to account for receipts and disbursements associated with 1915 Act Assessment Bonds and Special Tax Bonds which are administered by, but are not the liability of, the City.

The OPEB Trust Funds are used to account for the City's Other Post-Employment Benefits Plans. Employer contributions are recognized when due. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

The Successor Agency Private Purpose Trust Fund is used to account for the assets, deferred outflows of resources, liabilities, and activities of the dissolved Community Redevelopment Agency in a trustee capacity to pay obligations of the former Community Redevelopment Agency. Revenues are recognized when allocated in the amount that is necessary to pay the enforceable obligations and obligations are recognized when due and payable and approved by the oversight board.

C. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital project funds, which adopt project-length budgets.

The budget process begins in January when budget request forms are distributed to each department. These requests are assembled by the Finance Department and are presented to the City Manager in March. Budget meetings are then held with each department. The proposed budget is presented to the City Council on or before May 31 of each year. The Council holds a public hearing in June and must adopt a final budget by June 30 of each fiscal year. If Council continues the public hearing and/or adoption of the budget beyond June 30, the Finance Department is required to obtain written authorization for the continuation of spending for the new fiscal year at a public meeting of the Council prior to July 1.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the category level. The category level includes personnel, training and meetings, operating expenditures, contingency, debt service, and capital outlay. Supplemental appropriations during the year must be approved by the City Council if they are over $100,000 or between funds, except for shifts in appropriations relating to personnel changes that may be done administratively by the City Manager. The City Manager can approve budget transfers up to $100,000 within a fund. Supplemental appropriations were made during the year and are reflected in the budgeted numbers contained in the accompanying financial statements. Encumbrances and Continuing Appropriations may be added to the subsequent year's adopted budget by the Finance Manager with the approval of the City Manager per Council Resolution 2021-058, Section 8.

A budgetary report-comparing budget to actual at the category level has been issued for the General Fund, Special Revenue Funds, and Debt Service Funds. General Fund and major special revenue funds are audited. Budgetary reports are not prepared for the Capital Projects Funds. This budgetary report is available from the City's Finance Department, 38300 Sierra Highway, Suite D, Palmdale, California 93550.

Encumbrance accounting is employed in governmental funds. Encumbrances (i.e., purchase orders, contracts, and other commitments) outstanding at year-end are reported as assigned fund balance in the General Fund since they do not constitute expenditures or liabilities and are added to the subsequent year's adopted appropriations.

D. Cash and Investments

Cash includes amounts in demand deposits and petty cash on hand. Investments include amounts in Federal Agency Securities, Certificates of Deposit, the Local Agency Investment Fund, money market funds, and investment agreements. The U.S. Treasury and Agency Securities were adjusted to fair value based on market prices on June 30, 2022. The Local Agency Investment Fund is reported at the carrying value because the fair value was not materially different. Amounts invested in money market funds and investment agreements are reported at fair value or guaranteed amounts per investment agreement, which is equal to cost as of June 30, 2022.

The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

E. Short-Term Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" in the balance sheet.

F. Advances Between Funds

Non-current portions of interfund loans receivable, reported as advances from other funds, are offset by a restricted fund balance account to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

H. Land Held for Development

Land held for development is recorded at the lower of cost or market in the governmental and fiduciary funds.

I. Restricted Assets

Restricted assets represent unexpended proceeds, interest thereon, and bond reserve amounts related to bond anticipation notes, revenue bonds, tax allocation bonds and certificates of participation. The bond resolutions and indentures require that the bond reserves be maintained in amounts equal to the maximum amount of principal and interest to be paid in any single future fiscal year for each issue.

The debt service funds report restricted assets for resources set aside for current and future principal and interest payments on the bonds. The capital projects funds report restricted assets for proceeds of bond issuances, and interest thereon, which are restricted for use in construction. In cases where capital construction is being financed partially by restricted bond proceeds and partially from the City's own resources, the City typically uses restricted assets first as appropriate opportunities arise, but reserves the right to selectively defer the use of bond proceeds to future projects.

J. Capital Assets

Capital assets, which include property, plant, equipment, and public domain infrastructure assets (e.g., roads, bridges, curbs, and gutters, streets, and sidewalks, drainage systems, and lighting systems), are reported in the applicable governmental columns in the Government-Wide Financial Statements. Capital assets and intangible assets are defined by the government as assets with an initial, individual cost of more than $5,000 and $125,000 respectively and an estimated useful life in excess of two years. Such assets are recorded at cost where historical costs are available and at an estimated original cost where no historical records exist. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the Government-Wide Financial Statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the Statement of Net Position. For depreciation purposes, the range of useful life used for each capital asset class are as follows:

Asset	Years
Buildings and structures	50 years
Improvements Other than Buildings	5 - 10 years
Machinery and Equipment	5 - 15 years
Infrastructure	20 - 50 years

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and the Statement of Fiduciary Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The City has three items that qualify for reporting in this category. 1) The deferred outflows related to pension liability, 2) the deferred outflows related to the total OPEB liability, and 3) the deferred inflows related to leases.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items, one which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: State Mandated Cost Reimbursements and Grant Reimbursements. At the government wide statements, these two items are eliminated and recognized as revenues since the "availability" of resource is not a criteria used in government wide statements. The government-wide Statement of Net Position reports deferred inflows resulting from differences between expected and actual experiences in pension and OPEB related amounts, and leases.

L. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and administrative leave, and compensatory and floating holiday time. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation and administrative leave, compensatory and floating holiday time, and associated employer-related salary costs are accrued when incurred in the Government-Wide Financial Statements. A liability for these amounts is reported in Governmental Funds when they have matured, for example, as a result of employee resignations and retirements. Compensated absences are generally liquidated by the General Fund and Special Revenue Funds.

M. Pension Plan

For purposes of measuring Net Pension Liability and Deferred Outflows/Inflows of Resources related to pensions, and pension expense, information about the Fiduciary Net Position of the City of Palmdale's California Public Employees Retirement System (CalPERS) Plan and additions to/deductions from the Plan's Fiduciary Net Position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Gains and losses related to changes in Total Pension Liability and Fiduciary Net Position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as Deferred Outflows and Deferred Inflows of Resources related to pensions and are recognized in future pension expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized straight-line over five years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period. The General Fund is used to liquidate the governmental fund net pension liability.

N. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB Liability or Asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Palmdale Retiree Benefits Plan ("OPEB Plan") and additions to/deductions from OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the OPEB Plan recognizes benefits when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments, which are reported at amortized cost.

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

O. Long-Term Obligations

In the Government-Wide Financial Statements long-term debt and other long-term obligations are reported as liabilities. Bond premiums/discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as charges in the period the cost is incurred.

In the Fund Financial Statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in the period the cost is incurred.

P. Fund Balance

In the Fund Financial Statements, governmental funds report fund balance into five components whereby each component identifies the extent to which the City is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The five components of the fund balance are as follows:

Nonspendable: Resources that are 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.

Restricted: Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Committed: Resources that have been constrained to a specific purpose by formal action of the City Council, such as an ordinance, which constitutes a binding constraint on that portion of Fund Balance. The constraint remains binding unless removed in the same formal manner by the City Council. Council action to commit fund balances must occur within the fiscal reporting period while the amount committed may be determined subsequently.

Assigned: Resources that are constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed or the residual balance of all other governmental funds except the General Fund. This policy delegates to the Finance Manager the authority to assign fund balances where the City's intent is for the amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

Unassigned: Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories. Within all other governmental funds, the negative residual resources in excess of what can be properly classified as nonspendable, restricted, or committed.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balances, and finally unassigned fund balance.

Q. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 2022 in the amount indicated:

Major Special Revenue Funds:		
Housing Authority Facilities Fund	$	(3,585,195)
Non-Major Special Revenue Funds:		
Federal Funds	$	(119,121)
Federal Jobs Program	$	(8,986)

Management anticipates that these deficits will be resolved in future years as outstanding reimbursable grants are received and as additional operating revenues become available. It is anticipated occupancy levels at the Mobile Home Parks and Apartments will continue to remain high and consistent and continue to reduce the deficit in the Housing Authority Facilities Fund.

R. Expenditures Exceeding Appropriations

The legal level of budgetary control is at the category level: personnel, training and meetings, operating, capital and debt expenditure level. In the adopted budget, certain appropriations are reported as being paid out of General Fund and funded through transfers in from special revenue funds. In the fund financial statements, these transfers are reclassified to the expenditure function level to comply with GASB 54 requirements. The following funds reported expenditures exceeding appropriations.

The following is a summary of the Excess of Expenditures Over Appropriations:

	Total	General Government	Public Safety	Public Services	Cultural and Recreational
Governmental Funds:					
Federal Funds	$ 532	$ -	$ -	$ 532	$ -
CDBG Fund	40,459	14	-	40,445	-
Public Facilities Fund	3,612	-	3,612	-	-
Proposition A Fund	72,078	-	-	72,078	-
Proposition C Fund	66,789	-	-	66,789	-
Miscellaneous Grant/Developer Contributions	8,144	-	-	-	8,144
Park Development Fund	46,369	-	-	38,164	8,205
Road Maintenance and Rehab Fund	14,107	-	-	14,107	-
Fire Facilities Impact Fund	17,502	17,502	-	-	-
Drainage Fund	8,862	-	-	8,862	-
State Grants Fund	31,145	-	-	31,145	-
Measure M Fund	47,935	-	-	47,935	-
Measure R Fund	129,486	-	-	129,486	-
Sewer Upgrade Fund	1	-	-	1	-
Sewer Maintenance Fund	2	2	-	-	-
Traffic Impact Fund	79	3	-	76	-
Total excess of expenditures over appropriations	$ 487,102	$ 17,521	$ 3,612	$ 449,620	$ 16,349

S. Property Taxes

With the passage of Assembly Bill No. 1197, the City of Palmdale, previously a “no property tax” city began to receive property taxes in fiscal year 1989-90. In addition, the former Community Redevelopment Agency (CRA) received incremental

property taxes on property within its project areas over a base-assessed valuation on the date the project area was established. After dissolution of the former CRA, incremental property tax is received by the Private Purpose Trust. The Los Angeles County Assessor and Tax Collector perform the duties of assessing and collecting property taxes, respectively. Tax levies cover the period from July 1 to June 30 of each year. All tax liens attach annually on January 1 preceding the fiscal year for which the taxes are levied. Taxes are levied on both real and personal property, as it exists on that date. Secured property taxes are levied against real property and are due and payable in two equal installments. The first installment is due on November 1 and becomes delinquent if not paid by December 10. The second installment is due on February 1 and becomes delinquent if not paid by April 10. Unsecured personal property taxes are due on July 1 each year. These taxes become delinquent if not paid by August 31st.

T. Use of Estimates

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

U. Implemented Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the City's financial reporting process. New standards applicable to the year ending June 30, 2022 are as follows:

GASB Statement No. 87 – *Leases.* The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed on the following page and the additional disclosures required by this standard are included in Note 12.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period.* This statement establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The City has determined that there is no material impact on the financial statements.

GASB Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The City has determined that there is no material impact on the financial statements.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an IBOR. The City has determined that there is no material impact on the financial statements.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – An Amendment of GASB Statement No.14 and No.84 and A Supersession of GASB Statement No.32. The objective of this Statement is (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The City has determined that there is no material impact on the financial statements.

GASB - Restatement

GASB Statement No. 87 – As of July 1, 2021, the City adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note below and the additional disclosures required by this standard are included in Note 12.

	Governmental Activities
Net Position at July 1, 2021, as previously reported	$ 881,020,099
Recognition of General Fund receivables	153,674
Recognition of deferred inflows from General Fund	(153,674)
Net Position at July 1, 2021, as adjusted	$ 881,020,099

As the assets are offset by an equal amount of deferred inflows, there was no impact on net position as of July 1, 2021. The same net impact was noted for the General Fund beginning balance.

V. Leases

The City determines if an arrangement is a lease at inception. Lease assets are included in capital assets and lease liabilities in the statements of net position.

Lease assets represent the City's control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Lease receivables are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Lease liabilities represent the City's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the City will exercise that option.

The City has elected to recognize payments for short-term leases with a lease term of 12 months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position. For individual contracts where information about the discount rate implicit in the lease are not included, the City has elected to use the incremental borrowing rate to calculate the present value of expected lease payments.

2 - Cash and Investments

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

Statement of Net Position:		
Cash	$	21,726,672
Investments		261,182,449
Restricted cash and investments		13,511,014
Total		296,420,135
Statement of Fiduciary Net Position:		
Cash		6,209,376
Cash - OPEB Trust Money Market Funds		1,720,568
Investments		8,700,688
Investments - OPEB Trust Mutual Funds		3,118,621
Restricted cash and investments		6,765,553
Total		26,514,806
Total cash and investments	$	322,934,941

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

Cash on hand		$	19,652
Deposits with financial institutions			20,723,169
Investments:			
Pooled	$ 270,915,118		
Held by trustees	20,140,450		
Held by trustees - PARS section 115			
Money Market Funds	314,868		
Mutual Funds	5,982,495		
Held by OPEB Trust Money Market Fund	1,720,568		
Held by OPEB Trust Mutual Fund	3,118,621		
Total			302,192,120
Total cash and investments		$	322,934,941

A. Investments Authorized by the California Government Code and the City of Palmdale's Investment Policy

The table below identifies the investment types that are authorized for the City of Palmdale, for the OPEB Trust Fund, and the Pension Stabilization Trust Fund by the California Government Code (or the City of Palmdale's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City of Palmdale's investment policy, where more restrictive) that addresses interest rate risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements with the City of Palmdale or cash deposits held in restricted accounts, rather than the general provisions of the California Government Code or the City of Palmdale's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer**
U.S. Treasury Obligation	5 years	None	None
U.S. Federal Agency Securities	5 Years	None	None
Banker's Acceptance	180 days	40%	2%
Municipal Obligations	5 years	10%	15%
Medium Term Corporate Notes	5 years	15%	None
Negotiable Certificates of Deposit	5 years	30%	15%
Overnight Bank Investment Pool	N/A	10%	None
Local Agency Investment Fund (LAIF)	N/A	None	$65,000,000
California Asset Management Program (CAMP)	N/A	None	$65,000,000

*Excluding amounts held by bond trustees that are not subject to California Code Restrictions

**Per account

The City of Palmdale's and OPEB Trust Fund investment policy also authorizes Demand Deposits of up to $2,000,000 (and $2,500,000 in the aggregate) with Bank of America or Wells Fargo Bank. As of June 30, 2022, a demand deposit of $6,017,006 is expected to be expended in a short period of time and is held on behalf of the Successor Agency Private Purpose Trust Fund as cash on hand.

B. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the trust agreements, created in connection with the issuance of debt (see Note 12) rather than the general provisions of the California Government Code. Certificates of Participation and Revenue Bond indentures specify the types of securities in which proceeds may be invested as well as any related insurance, collateral, or minimum credit rating requirements. Although requirements may vary between debt issues, money market funds, are all required to be investment grade. Guaranteed investment contracts are required to be acceptable to the municipal bond insurer. The fair value of investments is based on the valuation provided by trustee banks.

C. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Investment Policy of the City of Palmdale, Section 4.1 and 4.2, provide guidelines for managing risk. One of the ways that the City of Palmdale manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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

	Remaining Maturity in Months			
	Total	12 Months or Less	13-24 Months	25-60 Months
Investment Type:				
Treasury Notes	$ 71,885,721	$ 5,805,181	$ 33,228,180	$ 32,852,360
Federal Agency Securities	85,850,111	4,971,628	4,769,565	76,108,918
Negotiable Certificates of Deposit	984,243	984,243	-	-
Local Agency Investment Fund	100,077,206	100,077,206	-	-
CAMP Investment Fund	249,321	249,321	-	-
Corporate Notes	11,492,306	11,492,306	-	-
UBS Money Market Funds	376,210	376,210	-	-
Held by Trustees				
Money Market Mutual Funds	11,439,762	11,439,762	-	-
PARS Section 115				
Money Market Funds	314,868	314,868	-	-
Mutual Funds	5,982,495	5,982,495	-	-
OPEB Trust Money Market Funds	1,720,568	1,720,568	-	-
OPEB Trust Mutual Funds	3,118,621	3,118,621	-	-
Local Agency Investment Fund	8,700,688	8,700,688	-	-
Total investments by maturity	$ 302,192,120	$ 155,233,097	$ 37,997,745	$ 108,961,278

D. Disclosures Relating to Credit Risk

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

	Total	Minimum Legal Rating	Not Required To Be Rated	AA- to Aa1	AAA to Aaa
Investment Type:					
Treasury Notes	$ 71,885,721	N/A	$ -	$ 71,885,721	$ -
Federal Agency Securities	85,850,111	N/A	-	85,850,111	-
Certificates of Deposit	984,243	N/A	984,243	-	-
Local Agency Investment Pool	100,077,206	N/A	100,077,206	-	-
CAMP Investment Fund	249,321	N/A	249,321	-	-
Corporate Notes	11,492,306	A	-	11,492,306	-
UBS Money Market Funds	376,210	N/A	376,210	-	-
Held by Trustees:					
Money Market Funds	11,439,762	A	-	-	11,439,762
PARS Section 115					
Money Market Funds	314,868	N/A	314,868	-	-
Mutual Funds	5,982,495	N/A	5,982,495	-	-
OPEB Trust Money Market Funds	1,720,568	N/A	1,720,568	-	-
OPEB Trust Mutual Funds	3,118,621	N/A	3,118,621	-	-
Local Agency Investment Fund	8,700,688	N/A	8,700,688	-	-
	$ 302,192,120		$ 121,524,220	$ 169,228,138	$ 11,439,762

E. Concentration of Credit Risk

The investment policy of the City of Palmdale contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Reportable investments in any one issuer that represent five percent or more of the total City of Palmdale's investments are as follows:

Issuer	Investment Type	Reported Amount
Federal Home Loan Bank	Federal Agency Securities	$ 32,746,634
Federal Farm Credit Bank	Federal Agency Securities	34,940,185

F. Custodial Credit Risk

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

As of June 30, 2022, a total of $20,619,285 of City of Palmdale's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts, but not in the name of the City. In addition, as of June 30, 2022, City of Palmdale investments in the following investment types were held by the safekeeping department of the broker-dealer (counterparty) used by the City of Palmdale to buy the securities:

Investment Type	Reported Amount
Certificates of Deposit	$ 984,243
Treasury Notes	71,885,721
Federal Agency Securities	85,850,111
Corporate Notes	11,492,306

G. Investment in State Investment Pool

The City of Palmdale is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City of Palmdale's investment in this pool is reported in the accompanying financial statements at amounts based upon the City of Palmdale's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on the amortized cost basis. LAIF is not rated and not registered with the Securities and Exchange Commission (SEC).

H. Investment in California Asset Management Program

The City of Palmdale is a voluntary participant in the California Asset Management Program (CAMP) that is regulated by the California Government Code Section 53601 (p) and managed by a Board of Trustees comprised of finance directors and treasurers of California public agencies that are members of the Joint Powers Authority. The value of pool shares in CAMP that may be withdrawn is determined on an amortized cost basis, which is the same as the fair value of the City's portion in the pool.

I. Disclosures Relating to Fair Value of Investments

The City categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

When quoted prices in active markets are available, investments are classified within Level 1. For investments classified within Level 2, the City's custodians generally use asset market prices derived from closing bid prices as of the last business day of the month as supplied by Interactive Data, broker-dealer quotes and matrix pricing. The City does not have any investments classified with Level 3. Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of $1 and not fair value. Accordingly, the fair value measurement of these types of investments is based on an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

As of June 30, 2022, the City has the following recurring fair value measurements:

		Fair Value Measurements on A Recurring Basis Using		
	Balance June 30, 2022	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level:				
Treasury Notes	$ 71,885,721	$ -	$ 71,885,721	$ -
Federal Agency Securities	85,850,111	-	85,850,111	-
Certificates of Deposit	984,243	-	984,243	-
Corporate Notes	11,492,306	-	11,492,306	-
PARS Section 115 - Mutual Funds	5,982,495	5,982,495	-	-
OPEB Trust Mutual Funds	3,118,621	3,118,621	-	-
Total investments by fair value level	179,313,497	$ 9,101,116	$ 170,212,381	$ -
Investments Measured Using Uncategorized Inputs:				
Local Agency Investment Fund	108,777,894			
CAMP Investment Fund	249,321			
UBS Money Market Funds	376,210			
Money Market Mutual Funds	11,439,762			
PARS Section 115 - Money Market Funds	314,868			
OPEB Trust - Money Market Mutual Funds	1,720,568			
Total investments - uncategorized inputs	122,878,623			
Total investments	$ 302,192,120			

J. PARS Section 115 - Pension Stabilization Trust

In April 2018, the City approved and adopted the Public Agencies Post-Retirement Pension Plan Document and Trust Agreement. The asset is classified and reported as a restricted asset in the General Fund. The Pension Stabilization Trust is a tax-qualified irrevocable trust, organized under Internal Revenue Code (IRC) Section 115, established to pre-fund pension obligations as described in GASB Statement No. 75.

The Plan Discretionary Trustee is U.S. Bank (U.S. Bank has delegated investment management responsibilities to High Mark Capital Management, Inc.), and Public Agencies Retirement Services (PARS) is the Trust Administrator. The City elected 'Moderately Conservative HighMark PLUS' investment approach with a blended investment objective strategy. The primary objective is to provide current income with capital appreciation as a secondary objective.

The Plan's targeted Rate of Return is 3.2 percent. The asset allocation ranges for this objective are zero percent to 20 percent cash source, 50 percent to 80 percent fixed income mutual funds, and 20 percent to 40 percent equity mutual funds. The City funded the trust account and earned interest totaling $2,045,049 in Fiscal Year 2018-19, $2,580,329 in Fiscal Year 2019-20, and $343,036 in Fiscal Year 2020-21, which invested in accordance with a blended investment objective strategy. With the net investment earnings of $802,981, the ending balance as of June 30, 2022 is $6,297,363.

3 - Interfund Transfers

Interfund transfers for the year ended June 30, 2022 were as follows:

Transfer To	Transfer From	Amount
General Fund	Non-Major Governmental Funds	$ 4,632,983
General Fund	Housing Asset Fund	35,113
Non-Major Governmental Funds	General Fund	3,674,221
Housing Asset Fund	Housing Authority Fund	366,744
	Total interfund transfers	$ 8,709,061

Transfers resulted from the following transactions:

1. Transferring revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires expending them.
2. Transferring receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments come due.
3. Using unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

4 - Interfund Assets/Liabilities

A. Due From/To Other Funds as of June 30, 2022 were as follows:

The amounts payable to the General Fund and Non-Major Governmental Funds relate to temporary cash flow loans made to several non-major funds that all are scheduled to be collected in the subsequent year.

Payable To	Payable From		Amount
General Fund	Non-Major Governmental Funds	$ 580,789	$
	Housing Asset Fund	12,509	593,298
Non-Major Governmental Funds	Non-Major Governmental Funds		62
	Total due to/due from other funds		$ 593,360

B. Advances Due From/To Fiduciary Funds as of June 30, 2022

The amounts payable to the General Fund and due from Fiduciary Funds relate to administrative fees that are scheduled to be collected in the subsequent year and total $74,071.

C. Advances Due From/To Drainage Funds as of June 30, 2022

Beginning in fiscal year ending June 30, 1993, advances were made from the Amargosa, Portal Ridge, and Pearland Drainage funds to cover shortfalls in funding in the Anaverde Drainage Funds. Government Code Section 66006 stipulates that developer impact fees shall be kept in a separate fund and earn interest until expended for the purpose for which the fee was originally collected. In accordance with this Government Code Section, interest has been accrued on a monthly basis with a rate equal to

the monthly LAIF rate since the inception of the advances.

The Drainage Funds financial statements are presented as one combined statement within this report. Due to this presentation, the advances have been eliminated.

	Receivable	Payable
Anaverde Drainage	$ -	$ 2,136,221
Pearland Drainage	2,136,221	-
Total	$ 2,136,221	$ 2,136,221

The repayment of the remaining Pearland loan will be funded from future assessments received by the Anaverde Drainage Fund.

The Total Fund Equity of the individual funds is as follows:

Fund Name	Fund Equity
Amargosa Drainage	$ 709,902
Anaverde Drainage	(3,297,215)
Big Rock Drainage	53,876
Portal Ridge Drainage	95,824
Pearland Drainage	11,363,316
Littlerock Drainage	10,480
	$ 8,936,183

D. Advances Due From Fiduciary Funds as of June 30, 2022

The amounts due from the Private Purpose Trust Funds are advances due to the General Fund, Housing Asset Fund that are approved enforceable obligations of the Successor Agency Trust of the Former Redevelopment Agency of the City of Palmdale and will be paid from future property tax. The amount due from the Custodial Funds includes advances to Assessment Districts that are scheduled to be collected in the subsequent year.

Advances Due From Fiduciary Funds

Payable To	Payable From	Amount
Major Fund		
General Fund	Private Purpose Trust Funds	$ 599,147
Housing Asset Fund	Private Purpose Trust Funds	5,159,778
Total Major Funds		5,758,925
Non-Major Governmental Funds	Custodial Funds	583,859
		$ 6,342,784

E. Interfund Promissory Note Receivable and Payable as of June 30, 2022

The Housing Authority Facilities - Fund issued a Promissory Note to the former Redevelopment Low and Moderate Income Housing Fund to generate proceeds to fund additional housing programs. The Promissory Note is to be repaid from the Mobile Home Parks operating revenue when net income is sufficient under the operating agreement. As the result of the dissolution of the Community Redevelopment Agency, the Promissory Note asset was transferred to the Housing Authority Housing Asset Fund. All proceeds from repayment of the Promissory Note must be used in accordance with applicable housing related provisions of Community Redevelopment Law. During fiscal year 2021-2022, the Housing Authority Facilities fund paid $911,667 principal and $406,972 interest for a total of $1,318,639 to the Housing Authority Housing Asset Fund. The balance of the Promissory Note as of June 30, 2022 is $7,385,000.

F. Advances Due to/Due From Other Funds as of June 30, 2022

	Receivable	Payable
Major Funds		
General Fund	$ 5,000,000	$ -
Housing Auth - Housing Asset Fund	1,186,001	-
Housing Auth Facilities Fund	-	1,186,001
Non-Major Governmental Funds		
Park Development Fund	-	5,000,000
Pearland Drain Fund	4,100,000	-
Sewer Maintenance Assmnt District Fund	-	4,100,000
Total	$ 10,286,001	$ 10,286,001

The Park Development Fund has advances due to the General of $5,000,000 resulting from a loan to provide funding to accelerate the planning, public outreach, design and construction of prioritized Park Development Fund projects, including community engagement, and establish a budget for construction based on completed design parameters. These advances shall be repaid in over a period of 27 years. Payments will be interest only for the first seven years, beginning on July 1, 2020, and both principal and interest payment for twenty years, beginning on July 1, 2027. The last payment shall be in June 30, 2047.

The Housing Authority Facilities Fund has advances due to the Housing Authority-Housing Asset Fund of $1,186,001 resulting from the acquisition and operation of three mobile home parks purchased during fiscal year 2002-2003. Upon acquisition, the Housing Authority assumed the Mobile Home Park's prior owner’s liabilities which were payable to the former CRA Low and Moderate Income Housing fund and City under the terms of an operating agreement. The operating agreement establishes priorities for the use of revenues from operation of the parks and provides for repayment of the advances from net income once expenses, debt service, operating, and capital reserve requirements are met. In the interim, additional liabilities and program/project management fees will continue to accrue to the long-term advances due the Housing Authority - Housing Asset Fund if there are shortfalls in expected payment. These advances will be repaid when net income is sufficient under the operating agreement.

5 - Notes Receivable and Liens

The City has the following Note Receivables outstanding at the end of June 30, 2022:

	June 30,2022
Major Funds	
General Fund:	
Graffiti Reimbursement Charges	$ 42,329
Related Party Loan	1,165,736
Total General Fund	1,208,065
Housing Authority Fund:	
Housing Programs	24,846,208
Non-Major Governmental Funds	
Federal Home Program	7,452,537
CDBG/NSP Program	2,183,613
Total Non-Major Governmental Funds	9,636,150
Total	$ 35,690,423

A. City Loans

The City made loans for Graffiti reimbursement charges. The loan balance is $42,329 for the Graffiti loans as of June 30, 2022. The City authorized a home loan for the former City Manager totaling $1,200,000 with a 30-year term. The outstanding balance of the loan was $1,165,736 as of June 30, 2022. Refer to Note 20 - Related Party Loan for more information.

B. Federal Home Program Loans

The City provides loans to developers for development and rehabilitation of affordable housing. All loan payments will be used to pay for future program expenditures. The balances of the loans were $7,452,537 as of June 30, 2022.

C. CDBG/NSP Program Loans

Through the Community Development Block Grant and the Neighborhood Stabilization Program, the City provides subsidies to families for purchase of single family affordable housing. Each year a portion of the loan is forgiven if the participant is compliant or repayment of the loan would be received if the home is sold during the compliance period. The balances of the loans were $2,183,613 as of June 30, 2022.

D. Housing Program

The Housing Program Grants loans for mortgage assistance, mobile home rehabilitation and development of affordable homes. All loan payments will be used to pay for future program expenditures. The balances of the loans were $24,846,208 as of June 30, 2022.

6 - Fund Balance Classification

The Fund Balances at June 30, 2022 were classified as follows:

		Special Revenue Funds					
	General Fund	HA Housing Asset Fund	Housing Authority Facilities Fund	ARPA Fund	Measure AV	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Advances	$ 599,147	$ -	$ -	$ -	$ -	$ -	$ 599,147
Note and liens	1,208,437	-	-	-	-	-	1,208,437
Deposits and prepaids	746,637	-	-	-	-	-	746,637
Total nonspendable	2,554,221	-	-	-	-	-	2,554,221
Restricted:							
General Government	-	-	-	-	18,022,844	-	18,022,844
Pension stabilization program	6,297,363	-	-	-	-	-	6,297,363
Debt service	-	-	-	-	-	1,051,445	1,051,445
Public safety programs	-	-	-	-	-	9,549,230	9,549,230
Public services programs	-	-	-	-	-	137,996,352	137,996,352
Low and moderate income housing	-	50,558,486	-	-	-	10,968,022	61,526,508
Recreation and culture programs	-	-	-	-	-	11,928,409	11,928,409
Health and welfare programs	-	-	-	24,499	-	298,177	322,676
Total restricted	6,297,363	50,558,486	-	24,499	18,022,844	171,791,635	246,694,827
Assigned:							
Compensated absences	2,221,782	-	-	-	-	-	2,221,782
Self insurance claims	4,028,030	-	-	-	-	-	4,028,030
Health insurance	6,739,665	-	-	-	-	-	6,739,665
Capital Projects	11,000,000	-	-	-	-	-	11,000,000
Total assigned	23,989,477	-	-	-	-	-	23,989,477
Unassigned Fund Balance	40,428,440	-	(3,585,195)	-	-	(128,107)	36,715,138
Total fund balance (deficit)	$ 73,269,501	$ 50,558,486	$ (3,585,195)	$ 24,499	$ 18,022,844	$ 171,663,528	$ 309,953,663

7 - Joint Ventures

A. Antelope Valley Transit Authority

The City of Palmdale is a member of the Antelope Valley Transit Authority (Authority), a joint powers authority of the County of Los Angeles and the cities of Palmdale and Lancaster. The Authority was formed to provide public transit service to Palmdale and Lancaster. The governing board consists of one person from each member agency. Each member has one vote.

The Authority entered into a "Reimbursement Agreement" with the County of Los Angeles to repay the obligation incurred by the County on their behalf. The Authority is funded in part by revenues allocated to the City and redirected to the Authority and in part by a shared formula based on the level of service provided to the jurisdiction.

Separate financial statements of the Authority are available from the Authority office located at 1031 W. Avenue L-12, Lancaster, California, 93534.

B. Palmdale Recycled Water Authority

As of September 26, 2012, the City of Palmdale became a member of the Palmdale Recycled Water Authority (Authority), a joint exercise of powers agreement between the City of Palmdale and Palmdale Water District. The Authority was formed to jointly study, promote, develop, distribute, construct, install, finance, use, and manage recycled water resources created by the Los Angeles County Sanitation District Nos. 14 and 20 for any and all reasonable and beneficial uses, including irrigation and recharge, and to finance the acquisition and construction or installation of recycled water facilities, recharge facilities, and irrigation systems. The governing board consists of five Directors. The governing body of each Member shall appoint and designate two Directors who shall be authorized to act for and on behalf of the Member on matters within the powers of the Authority. The fifth Director shall be appointed jointly by both Members. The Authority is funded by Member contributions.

Separate financial statements of the Authority are available from the City of Palmdale Finance Department at 38300 Sierra Highway, Suite D, Palmdale, California 93550.

8 - Risk Management

The City is self-insured and exposed to various risk of loss related to general liability and health, dental, and vision needs of employees. Under the City's risk management program, the City retains the risk for general liability claims for the first $500,000 per occurrence and carries excess general liability and automobile insurance with total policy limits of $35,000,000. There have been no settlements related to these programs that exceeded insurance coverage in the last three years. The City transitioned to a self-insurance health plan in January 2009 and purchases stop loss coverage for the health benefits program for health claims in excess of $125,000 per covered person. The first claims that exceed the $125,000 specific deductible, whether from a single member or several, are paid by the group's $60,000 aggregating specific deductible. The City retains the risk for dental and vision claims. The health, dental, and vision claims are administered by Benefit and Risk Management Services, Inc., a third-party claims administrator.

The City records estimated liabilities for claims filed or expected to be filed up to the amounts for which it retains risk. Charges to the General Fund and other funds are determined from an analysis of claims costs, and are recorded as expenditures in the various funds.

During fiscal year 2021-2022, $341,603 was paid in liability administrative costs. On June 30, 2022, general liability claims totaled $8,255,651. The portion estimated to be due within one year is $4,227,621 and is calculated based on a three-year average of settlements paid during the fiscal year. These accruals, based on the results of an actuarial study and the Risk Management department, represent estimates of amounts to be paid for reported claims and incurred but unreported claims.

During fiscal year 2021-2022, $773,040 was paid in health claims and $343,061 was paid in health administrative costs. On June 30, 2021, $669,117 was accrued for health liability claims in the Government-Wide Financial Statements. The accruals, based on the results of an actuarial study, represent estimates of amounts to be paid for reported claims and incurred but unreported claims. All administrative costs were paid during the fiscal year and no unpaid amounts are due and payable as of June 30, 2022.

During fiscal year 2021-2022, $810,880 was paid in dental and vision claims and $19,653 was paid in dental and vision administrative costs. On June 30, 2022, $79,997 was accrued for dental and vision claims in the Government-Wide Financial Statements. The accruals, based on the results of an actuarial study, represent estimates of amounts to be paid for reported claims and incurred but unreported claims.

The total liability is calculated considering the effects of inflation, recent favorable claim settlement trends, including frequency and amount of payouts, anticipated future investment earnings on funds held to pay losses, and other economic and social factors.

It is the City's practice to obtain a full actuarial study annually to perform an analysis of the City's potential liability for the City's retained risk portions of the various self-insurance programs. The amounts recorded as liabilities represent estimates of amounts to be paid for reported claims, as well as incurred but not reported claims based upon past experience, modified for current trends, and information. While the ultimate amounts of losses incurred through June 30, 2022, are dependent on future developments, the City's management believes that the aggregate accrual is adequate to cover such losses. The liabilities for general liability claims are reported using a discount rate of 3.0% while a 25.0% margin was added to the estimated health, dental, and vision claims for potential adverse deviation. The estimates do not include any additional provision for administrative expenses associated with the adjudicating or processing the unpaid claims.

Changes in the balances of the City's claims liabilities for the current and prior fiscal year are as follows:

	General Liability	Health Claims	Dental and Vision Claims	Total
Balance of June 30, 2020	$ 1,813,397	$ 653,740	$ 85,140	$ 2,552,277
Claims incurred	875,511	2,286,569	268,718	3,430,798
Claims paid	(740,411)	(1,933,994)	(255,204)	(2,929,609)
Balance of June 30, 2021	1,948,497	1,006,315	98,654	3,053,466
Claims incurred	6,307,154	435,842	792,223	7,535,219
Claims paid	-	(773,040)	(810,880)	(1,583,920)
Balance as of June 30, 2022	$ 8,255,651	$ 669,117	$ 79,997	$ 9,004,765

9 - Unearned Revenue and Unavailable Revenue

Unearned Revenue - Governmental Funds and governmental activities report unearned revenues on the balance sheet in connection with resources that have been received, but not yet earned. Accordingly, this type of unearned revenue is also reported on the Statement of Net Position. At the end of the current fiscal year, the components of unearned revenue were as follows:

General Fund	
Fees received for Recreational Program Not Yet Held	$ 175,097
Total general fund unearned revenue	175,097
American Rescue Plan Act Fund	
U.S. Treasury Funds received for Coronavirus Aid	17,379,701
Housing Asset Fund:	
Lease revenues received in Advance	3,906,000
Total unearned revenues for governmental funds	$ 21,460,798

Unavailable Revenue - Governmental funds also report deferred inflows of resources on the balance sheet in connection with resources that have been earned, but are not yet available to finance expenditures of the current fiscal period. This type of Unavailable Revenue is unique to governmental funds and is tied to the modified accrual basis of accounting. Accordingly, these Unavailable Revenues are not reported on the Statement of Net Position. At the end of Fiscal Year 2021-22, the components of Unavailable Revenue resulting from grant revenue not received with 60-day accrual period were detailed as follows:

Major Funds	
General Fund	$ 5,401,790
HA Housing Asset Fund	4,910,515
Non-Major Special Revenue Funds	
Community Development Block Grant	33,344
Federal Home Program	2,494,553
Measure R	1,760,564
Misc. Grants/ Developer Contributions	4,100,043
Proposition C	951,949
Housing Authority	20,508
Total unavailable revenue for governmental funds	$ 19,673,266

10 - Capital Assets and Right to Use Assets

Capital Assets of the City for year ended June 30, 2022, consisted of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, Not being Depreciated:				
Land and Improvements	$ 119,295,459	$ 56,687	$ -	$ 119,352,146
CFD 16-1 Water Credits	494,874	-	(341,784)	153,090
Construction in Progress	30,360,348	19,969,647	(22,238,293)	28,091,702
Total Capital Assets, Not being Depreciated	150,150,681	20,026,334	(22,580,077)	147,596,938
Capital Assets, Being Depreciated:				
Buildings and Structures	80,132,109	369,712	-	80,501,821
Improvements Other than Buildings	2,554,674	52,237	-	2,606,911
Machinery and Equipment	17,220,739	1,599,733	(435,761)	18,384,711
Infrastructure	1,153,667,765	11,498,577	(25)	1,165,166,317
Total Capital Assets, Being Depreciated	1,253,575,287	13,520,259	(435,786)	1,266,659,760
Less: Accumulated Depreciation for:				
Buildings and Structures	26,343,164	1,677,083	-	28,020,247
Improvements Other than Buildings	1,214,792	247,373	-	1,462,165
Machinery and Equipment	12,888,678	837,717	(435,761)	13,290,634
Infrastructure	653,812,367	35,421,840	-	689,234,207
Total Accumulated Depreciation	694,259,001	38,184,013	(435,761)	732,007,253
Total Capital Assets, Being Depreciated, Net	559,316,286	(24,663,754)	(25)	534,652,507
Total Capital Assets, Net	709,466,967	(4,637,420)	(22,580,102)	682,249,445
Right to Use Lease Assets:				
Machinery and Equipment - Right to Use	$ -	$ 81,954	$ -	$ 81,954
Accumulated Amortization				
Machinery and Equipment	$ -	$ (23,132)	$ -	$ (23,132)
Total Right to Use Lease Assets, Net	$ -	$ 58,822	$ -	$ 58,822

For the year ended June 30, 2022, depreciation expense on capital assets was charged to the governmental functions as follows:

Governmental Function	Depreciation Expense
General Government	$ 544,362
Cultural and Recreational	869,389
Community Development	807,220
Public Safety	1,291
Public Services	35,176,737
Internal Service Funds	785,014
Total Depreciation Expense	$ 38,184,013

11 - Financed Purchases

Canon Copier – On December 23, 2015, the City entered into a five-year agreement with Canon Financial Services, Inc. to finance the acquisition of copier machines throughout the City. Interest on the contract is payable monthly at 4.11 percent per annum.

In July 2017, the City entered into an additional agreement with Canon Financial Services, Inc. to finance the acquisition of a copier machine placed at Legacy Common facility. Interest on the agreement is payable monthly at 4.11 percent per annum for forty-two months.

In May 2018, the City entered into a third agreement with Canon Financial Services, Inc. to finance the acquisition of a color copier machine to replace a black and white copier machine that was part of the first five- year agreement for general use by multiple departments. Interest on the agreement is payable monthly at 4.11 percent per annum for thirty-two months.

In October 2020, the City entered into a new agreement with Canon Financial Services, Inc. to finance the acquisition of new copier machines throughout the City and thus terminated its existing three agreements that were scheduled to expire in December 2020. The terms of the agreement are for seven years with an interest rate of 2.26 percent per annum.

Payments for the year ended June 30, 2022, amounted to $83,098 under the agreement and are sourced by the General Fund. In the event of default, Canon Financial Services may repossess the equipment but may not accelerate the entire balance outstanding due and payable.

For Year Ending	Principal	Interest	Total
2023	$ 85,000	$ 7,610	$ 92,610
2024	86,944	5,666	92,610
2025	88,934	3,676	92,610
2026	90,968	1,642	92,610
2027	23,065	87	23,152
Total value of minimum lease payments	$ 374,911	$ 18,681	$ 393,592

Energy Efficient Equipment - On June 29, 2016, the City entered into a thirteen- year agreement with Capital One Public Funding, LLC to finance the acquisition of energy efficient equipment. Interest on the contract is payable semi-annually at 3.44 percent per annum. Payments for the year ended June 30, 2022, amounted to $80,296 and are sourced by the General Fund. In the Event of Default, Capital One Public Funding may repossess the equipment but may not accelerate the entire balance outstanding due and payable.

For Year Ending	Principal	Interest	Total
2023	$ 83,059	$ 22,187	$ 105,246
2024	85,916	19,330	105,246
2025	88,871	16,374	105,245
2026	91,928	13,317	105,245
2027	95,091	10,155	105,246
2028-2029	200,107	10,384	210,491
Total value of minimum lease payments	$ 644,972	$ 91,747	$ 736,719

12 - Long-Term Debt

A. Notes Payable

Section 108 HUD Note Payable – On January 11, 2006, the City issued a Variable Rate Note by entering into the Department of Housing and Urban Development contract for Loan Guarantee Assistance under Section 108 of the Housing and Urban Development Act of 1974. The City received advanced proceeds of $5,000,000 and used the proceeds for property acquisition, relocation, and demolition costs associated with the development of the proposed Senior Center. Interest on the note is equal to 0.2 percent above the applicable London Interbank Offered (LIBOR) and is payable semi-annually on February 1st, and August 1st, beginning February 1, 2006. Principal installments are payable August 1st of each year from 2006 through 2025. The payment schedule detailed below uses a blended interest rate ranging from 4.63 percent to 5.3 percent due to the note payable's variable interest rate.

On March 20, 2019, the U.S. Department of Housing and Urban Development refinanced $327,338,000 of its debt for Section 108 Participating Certificates, new Series HUD 2019-A, in which the City participated by refinancing $2,056,000 of its $2,464,000 outstanding principal balance and thus generating new blended rates ranging from 2.54 percent to 3.365 percent where the remaining $408,000 and original terms and schedule of payments remaining the same. Debt payments are to be paid from Community Development Block Grant funds and there are no remedies for Event of Default explicitly stated. The principal balance outstanding as of June 30, 2022, is $1,536,000.

Year Ending	Principal	Interest	Total
2023	$ 342,000	$ 43,091	$ 385,091
2024	360,000	32,207	392,207
2025	398,000	20,273	418,273
2026	436,000	6,990	442,990
Totals	$ 1,536,000	$ 102,561	$ 1,638,561

HOME Loan Note Payable – In December of 2005, the City entered into an agreement with the Department of Housing and Community Development for the State of California HOME Investment Partnerships Program (HOME) to help approve the construction loan closing for the Courson Connection Project. The City has received advanced proceeds of $2,850,000 from HOME and has passed through those funds to the developer, Courson Senior Partners LP, for the construction of the 75 units of Senior Housing in the Courson Connection Project. The repayment of the loan will be over a 55-year term through residual receipts from the Project. As of June 30, 2022, no residual receipts from the project have been received from developer. Interest

on the note is equal to 3 percent.

If any installment under the Promissory Note is not paid when due or any default occurs in the agreements contained in the Note or the Loan Documents, the entire principal amount outstanding and any accrued interest thereon shall become due and payable immediately. The outstanding balance as of June 30, 2022, is $2,850,000 with $1,337,938 of unpaid accrued interest.

2017 Installment Payable of Street light Acquisition ($11,397,102) – During the Fiscal Year 2016-17, the City of Palmdale submitted a request to acquire street lights from Southern California Edison. In preparation for the acquisition of street lights, the City created a comprehensive inventory of light poles and their locations. Additionally, the City retained Utility Cost Management (UCM) to perform an analysis of the financial feasibility to acquire and maintain the City street lights. One of the key advantages of the street lights ownership is savings in energy cost by retrofitting existing street lights into Light Emitting Diode (LED) lighting. Retrofitting also provides the City with a greater ability to control future updates as technology develops.

The City has five (5) Streetlight Maintenance Assessment Districts. District No. 1 consists of residential and non-residential developments located throughout the City. It has 144 individual Annexations encompassing approximately 6,441 parcels. District No. 2 includes the Anaverde Master Planned Community, with 1,457 parcels. District No. 3 includes the Ritter Ranch Master Planned Community and has approximately 48 parcels. There are no street lights in District No. 3. District No. 4, similar to District No. 1, consists of residential and nonresidential developments located throughout the City.

A new engineering firm took over the annexations in 2010 and started using the term “SLMD 4” to annex in any new projects after that date just to keep track, but legally they are all part of SLMD 1. Both Districts are referred to as SLMD 1/4. District No. 4 has 19 individual Annexations encompassing approximately 54 parcels. District No. 5 includes the approximately 32,790 parcels that were previously covered under the Los Angeles County Lighting Maintenance District No. 1616, and that have been administered by the City since fiscal year 2014/2015.

On August 1, 2017, the City Council approved the Purchase and Sale Agreement between the City of Palmdale and Southern California Edison for the ownership of approximately 17,352 street lights within the five (5) Streetlight Maintenance Assessment Districts limits. In order to finance the acquisition of street lights, the Palmdale Financing Authority and the City of Palmdale entered into an Installment Sale Agreement for $11,397,102 on September 1, 2017. Simultaneously, Opus Bank, a California commercial bank entered into an Assignment Agreement with the Palmdale Financing Authority. As such, the loan is now the City’s loan to OPUS, and no longer a Palmdale Financing Authority loan and receivable.

Opus Bank agreed to purchase the City’s obligations under the Installment Sale Agreement at a purchase price of $11,397,102 at the interest rate of 2.4 percent per annum. The purchase price paid by Opus Bank is to be used by the City to finance the acquisition of approximately 17,352 street lights from Southern California Edison and to pay the costs related to the preparation, execution and delivery of the Installment Sale Agreement and the Assignment Agreement.

On September 7, 2017, Opus Bank disbursed $157,850 constituting the first advance under the Installment Sale Agreement for payment of costs of the financing transactions, resulting in the available proceeds in the amount of $11,239,252 for the City to acquire the street lights from Southern California Edison. At closing of the Installment Sale Agreement and the Assignment Agreement, dated as of September 7, 2017, the City did not draw any funds from the available proceeds of $11,239,252.

Installment payments are computed based on the amount drawn upon during each six month period and represent the maximum payment assuming all project funds are drawn on the closing date. The 2017 Installment Sale Agreement is payable semi-annually on February 1st and August 1st at the rate of 2.48 percent per annum. Principal installments are payable August 1st of each year to 2032 commencing August 1, 2019. Up to 10 percent of outstanding principal can be prepaid every year without prepayment penalty or limitation, as long as such payment is not through refinancing. Such prepayments will be applied against the back end of the amortization schedule. On January 31, 2018, the City made the first interest payment of $1,565.87 on the $157,850 draw related to the cost of financing.

On January 25, 2018, the City drew upon $6,869,454 for the acquisition of approximately 10,538 street lights from Southern California Edison. On March 23, 2018, the remaining balance of available proceeds was drawn upon in the amount of $4,369,798, which was used to acquire additional 7,234 street lights from Southern California Edison. As a result of these two advances, all project funds are drawn to its maximum amount of $11,239,252. In accepting the inventory listing provided by Southern California Edison, the City acquired 17,772 street lights in total, which are 420 more street lights than the initial estimate of 17,352.

Pursuant to the Installment Sale Agreement, the City will pledge as collateral the assessments in the City's Street Light Maintenance Districts 1, 4 and 5 and use such assessments with the first priority for repayment of advances. In the Event of Default, Pacific Premier Bank (acquired Opus Bank) may repossess the street light poles but may not accelerate the payments outstanding and due.

Year Ending	Principal	Interest	Total
2023	$ 743,556	$ 220,742	$ 964,298
2024	761,997	202,073	964,070
2025	780,894	182,941	963,835
2026	800,260	163,335	963,595
2027	820,107	143,242	963,349
2028-2032	4,415,891	396,944	4,812,835
2033	949,960	11,780	961,740
Totals	$ 9,272,665	$ 1,321,057	$ 10,593,722

2017 On Bill Financing (OBF) – The City of Palmdale and Southern California Edison ("SCE") entered into the Energy Management Solution Incentive Application ("EMS Agreement") with the California Public Utilities Commission ("CPUC") in May 2014. After submission of the application, the City has completed installation of energy efficient equipment ("Equipment") at the sites as set forth in the EMS Agreement. In Decision 12-11-015, the CPUC authorized SCE to provide zero-percent financing for the installation of Equipment, which is to be repaid over a specified period through the City's electric utility bill through a process called On-Bill Financing ("OBF").

Amounts due under this OBF Agreement will be amounts deemed due under each SCE utility bill to the Customer Service Account(s), and a default under this OBF Agreement will be treated as a default under the Customer Service Account(s). Customer's Loan Obligation is subject to the discontinuance provisions of SCE's Rule 11, Discontinuance and Restoration of Service, Section B, Nonpayment of Bills or Summary Bills which is incorporated herein by reference. Following a breach as set forth in this section, SCE shall have the right to declare the entire unpaid balance of the Loan Obligation immediately due and payable.

A. In August 2017, the City entered into an OBF Agreement OBF A-5962 with SCE for the replacement of Courson Park lights with the Equipment. The Park's address is 38226 10th Street East, Palmdale, CA 93550. The amount financed is $229,909, and the repayment will be over one hundred twenty (120) months in the amount of $1,916 per month starting in December 2017. The outstanding balance as of June 30, 2022 is $124,473.

B. In October 2020, The City entered into another OBF Agreement with SCE. The City has completed installation of eligible energy efficient equipment at the Marie Kerr Park Site set forth in the EMS Agreement and has accepted the equipment as being operational and in good working order. The amount financed is $116,202.56, and the repayment will be sixty-nine (69) months in the amount of $1,700 per month. The outstanding balance as of June 30, 2022 is $90,698.

Year Ending	Principal A	Interest	Total
2023	$ 23,016	$ -	$ 23,016
2024	23,016	-	23,016
2025	23,016	-	23,016
2026	23,016	-	23,016
2027	23,016	-	23,016
2028	9,393	-	9,393
Total	$ 124,473	$ -	$ 124,473

Year Ending	Principal B	Interest	Total
2023	$ 20,404	$ -	$ 20,404
2024	20,404	-	20,404
2025	20,404	-	20,404
2026	20,404	-	20,404
2027	9,082	-	9,082
2028	-	-	-
Total	90,698	-	$ 90,698

Street Lights Retrofitting – In March 2017, the City entered into four (4) OBF Agreements with SCE for installation of the safety street lights at Sites 1-25, 26-50, 51-75 and Sites 76-105 in accordance with Energy Management Solution Incentive Application (EMS) Agreement. The safety street lights are components of the traffic signal infrastructure, and Sites 1-105 consist of the various street lights located throughout the City. The repayment of all four (4) Agreements will be over 120 months. The first payments were made in January 2018.

Amounts due under this On-Bill Financing (OBF) Agreement will be amounts deemed due under each Southern California Edison (SCE) utility bill to the Customer's Service Account(s). Customer's Loan Obligation is subject to the discontinuance provisions of SCE's Rule 11, Discontinuance and Restoration of Service, Section B, Nonpayment of Bills or Summary Bills which is incorporated herein by reference. Following a breach as set forth in this Section, SCE shall have the right to declare the entire unpaid balance of the loan obligation immediately due and payable.

The amounts financed and outstanding balances as of June 30, 2022 are as follows:

A. Street Lighting Retrofitting On-Bill Financing Agreement OBF A-5806 for $20,258 with an outstanding balance of $6,341 as of June 30, 2022.

Year Ending	Principal	Interest	Total
2023	$ 3,340	$ -	$ 3,340
2024	3,001	-	3,001
Totals	$ 6,341	$ -	$ 6,341

B. Street Lighting Retrofitting On-Bill Financing Agreement OBF A-5807 for $100,761 with an outstanding balance of $34,952 as of June 30, 2022

Year Ending	Principal	Interest	Total
2023	$ 15,455	$ -	$ 15,455
2024	15,455	-	15,455
2025	4,042	-	4,042
Totals	$ 34,952	$ -	$ 34,952

C. Street Lighting Retrofitting On-Bill Financing Agreement OBF A-5808 was paid in full as of June 30, 2022.

D. Street Lighting Retrofitting On-Bill Financing Agreement OBF A-5809 was paid in full as of June 30, 2022.

B. Revenue Bonds

2012 Lease Revenue Bonds Payable ($8,695,000) – On December 19, 2012, Palmdale Financing Authority issued $8,695,000 of Lease Refunding Revenue Bonds (2012 Bonds). Interest on the 2012 Bonds is payable semi-annually on March 1 and September 1 at rates ranging from 2 percent to 4 percent per annum. Principal installments are payable September 1 of each year from 2015 to 2029.

The 2012 Bonds maturing on or after September 1, 2015, are subject to extraordinary mandatory redemption from net proceeds of an insurance, title insurance, condemnation or eminent domain award on any interest payment date, in the amount of principal and accrued interest, to the extent that the City credits these proceeds towards the prepayment of lease payments. The 2012 Bonds maturing on or after September 1, 2023, may be redeemed on or after September 1, 2022, from proceeds of optional lease prepayments made by the City, without premium.

The proceeds of the 2012 Bonds were used to refinance an existing lease and refund the related Certificates of Participation, to satisfy the reserve requirement of the bonds, and pay the costs incurred in connection with the issuance of the bonds.

The 2012 Bonds represent direct, undivided fractional interests in a lease of the City's Development Services Building and South Valley WorkSource Center. The City has the right, subject to certain conditions, to substitute alternate property for the above properties, as property subject to the lease.

The lease agreement requires the City to pay a semi-annual base rental on August 15 and February 15 to the Authority for the use of the facilities through September 2029. The rentals will be used by the Authority to pay principal and interest with respect to the 2012 Bonds as they become due. Title to the land and facilities covered by the lease and the 2012 Bonds is vested in the Authority, for the benefit of the 2012 Bond holders, during the lease term.

Upon completion of the term of the lease and payment in full to the 2012 Bond holders, title to the property shall vest in the City. The City may, on any date, deposit sufficient funds into an irrevocable trust to pay all remaining lease payments, at which time the lease agreement shall cease and terminate and title to the property shall vest in the City.

If City defaults in performance of its obligations under the lease agreement, the City has consented to the Authority's repossession of the Property. Notwithstanding any re-entry by the Authority, the City shall continue to remain liable for the payment of the lease payments and the performance of all conditions contained in the lease agreement. The City shall remain liable for the payment of all lease payments and shall reimburse the Authority for any deficiency arising out of the re-leasing of the property, or, in the event the Authority is unable to re-lease the property, then for the full amount of all lease payments to the end of the term of the lease agreement, but said lease payments and/or deficiency shall be payable only at the same time and in the same manner as provided for the payment of lease payments, notwithstanding such entry or re-entry by the Authority of any suit in unlawful detainer, or otherwise, brought by the Authority for the purpose of effecting such re-entry or obtaining possession of the property or the exercise of any other remedy by the Authority.

Year Ending	Principal	Interest	Total
2023	$ 590,000	$ 147,248	$ 737,248
2024	610,000	129,985	739,985
2025	625,000	111,460	736,460
2026	645,000	92,007	737,007
2027	665,000	71,289	736,289
2028-2030	1,835,000	88,292	1,923,292
Totals	$ 4,970,000	$ 640,281	$ 5,610,281

2015 Multifamily Housing Revenue Bonds Payable ($4,235,000) – On September 3, 2015, the Housing Authority of the City of Palmdale issued $4,235,000 of Multifamily Housing Revenue Bonds (2015 Bonds). Interest on the 2015 Bonds is payable semi-annually on December 1st and June 1st at rates ranging from 2.62 percent to 5.25 percent per annum. Principal installments are payable June 1st of each year from 2017 to 2045.

The 2015 Bonds maturing on or after June 1, 2026, may be redeemed on or after June 1, 2025, from moneys deposited in the Redemption Fund from any source of available funds, at a redemption price equal to the principal amount of Bonds called for redemption, together with accrued interest to the date fixed for redemption, without premium.

The 2015 Bonds maturing on or after June 1, 2025, are subject to extraordinary mandatory redemption from proceeds derived from sale or part of any of the Housing Facilities not elected by the Authority to be deposited in the Repair & Replacement Fund and used for acquisition and/or construction of improvements and extensions to the Housing Facilities, but instead transferred to the Redemption Fund, at a redemption price equal to bond principal amount called for redemption, together with accrued interest to the date fixed for redemption, without premium, on any date.

The 2015 Bonds maturing on any date, are subject to extraordinary mandatory redemption from insurance proceeds or condemnation proceeds not used for the purpose of repairing or replacing the property damaged, destroyed or taken, and transferred to the Redemption Fund pursuant to the Indenture or from proceeds of any foreclosure action under any of the Deeds of Trust transferred to the Redemption Fund, at a redemption price equal to the principal amount thereof to be redeemed, together with accrued interest to the date fixed for redemption, without premium.

The proceeds of the 2015 Bonds were used to finance the acquisition of the Impressions, La Quinta, Park Vista, and Summerwood Apartments (collectively, the "Housing Facilities") all located within the City of Palmdale, to finance the costs to renovate portions of the Housing Facilities, pay costs related to the issuance of the bonds, and make a deposit to a Bond Reserve Account for the Bonds.

The 2015 Bonds are limited obligations of the Housing Authority of the City of Palmdale and are secured by a first pledge of all of the Net Revenues of the Housing Facilities and by the Trustee's interest in a Deed of Trust for each of the Housing Facilities. Net Revenues are derived primarily from rents received by the Authority from the operation of the Housing Facilities, less the costs of the operation and maintenance of the Housing Facilities. The 2015 Bonds are payable solely from the Net Revenues and other assets pledged under the Indenture. The 2015 Bonds do not constitute a debt or liability of the City, the State or any political subdivision thereof. The liability is included in these Notes because the Housing Authority is reported as a component unit of the City's financial statements.

Failure by the Authority to pay debt service on the bonds constitutes an event of default under the indenture and the Trustee is permitted to pursue remedies at law or in equity to enforce the Authority's obligation to make such payments. The Trustee has no right to accelerate the total unpaid principal amount of the debt service on the bonds by reason of the occurrence of an event of default und the indenture. If there is a default under the indenture, the primary remedy of the Trustee is to foreclose on the real and personal property security granted pursuant to the Deeds of Trust and related documents.

Year Ending	Principal	Interest	Total
2023	$ 100,000	$ 178,951	$ 278,951
2024	100,000	175,326	275,326
2025	105,000	171,701	276,701
2026	110,000	167,895	277,895
2027	115,000	163,275	278,275
2028-2032	640,000	740,715	1,380,715
2033-2037	800,000	586,133	1,386,133
2038-2042	1,015,000	363,563	1,378,563
2043-2045	755,000	80,587	835,587
Totals	$ 3,740,000	$ 2,628,146	$ 6,368,146

2017 Lease Revenue Bonds Payable ($17,475,000) – On April 5, 2017, the Palmdale Financing Authority issued $17,475,000 of Lease Revenue Refunding Bonds, Series 2017. Interest on the 2017 Series Bonds is payable semi-annually on November 1 and May 1 at rates ranging from 2.00 percent to 3.50 percent per annum. Principal installments are payable November 1 of each year to 2032.

The 2017 Series Bonds maturing on or after November 1, 2028, may be redeemed on or after November 1, 2027, from any available source of funds, at a redemption price equal to the principal amount of the Bonds to be redeemed, together with accrued interest thereon to the date fixed for redemption, without premium.

The 2017 Series Bonds are subject to special mandatory redemption as a whole, or in part on any date, from hazard insurance proceeds or condemnation proceeds not used to repair or replace any portion of the Property damaged or destroyed and elected by the Authority, at the discretion of the City, to be used for such purpose, at a redemption price equal to 100 percent of the principal amount thereof plus interest accrued thereon to the date fixed for redemption, without premium.

The 2017 Bonds represent direct, undivided fractional interests in a lease of the Palmdale City Hall, Palmdale Main Library, Larry Chimbole Cultural Center, Domenic Massari Park, and Desert Sands Park. The City has the right, subject to certain conditions, to substitute alternate property for the above properties, as the property subject to the lease.

The lease agreement requires the City to pay a semi-annual base rental to the Authority on October 25 and April 25 for the use of the facilities through November 2032. The rentals will be used by the Authority to pay principal and interest with respect to the 2017 Bonds as they become due. Title to the land and facilities covered by the lease and the 2017 Bonds is vested in the Authority, for the benefit of the 2017 Bond holders, during the lease term.

Upon completion of the term of the lease and payment in full to the 2017 Bond holders, title to the property shall vest in the City. The City may, on any date, deposit sufficient funds into an irrevocable trust to pay all remaining lease payments, at which time the lease agreement shall cease and terminate and title to the property shall vest in the City.

Should the City default under the lease agreement, the Trustee, as assigned by the Authority, may terminate the lease agreement and re-lease the property or may retain the lease agreement and hold the City liable for all lease payments thereunder on an annual basis. Under no circumstances will the Trustee have the right to accelerate lease payments.

Year Ending	Principal	Interest	Total
2023	$ 1,330,000	$ 484,038	$ 1,814,038
2024	1,465,000	414,163	1,879,163
2025	705,000	359,913	1,064,913
2026	750,000	323,538	1,073,538
2027	810,000	284,538	1,094,538
2028-2032	5,530,000	778,256	6,308,256
2033	1,465,000	25,638	1,490,638
Totals	$ 12,055,000	$ 2,670,084	$ 14,725,084

C. Certificates of Participation

2021 Certificates of Participation Payable ($13,584,908) - On May 27, 2021, the City issued the Refunding of the 2007 Certificates with a private placement loan with Western Alliance Bank, in the amount of $13,584,908 with annual interest rate of 3.93 percent. The Refunding loan and other available funds in the trust accounts were used to refund the outstanding principal of the 2007 Certificates. As a result of the refunding, the City entered into a new Site Lease Agreement with Palmdale Financing Authority and terminated its existing lease agreement with Palmdale Civic Authority. As of June 30, 2021, a total of $13,584,908 was outstanding. The lease agreement requires the City to pay a semi-annual base rental on August 15 and February 15 to the Authority for the use of the facilities through September 2029. The rentals will be used by the Authority to pay principal and interest with respect to the 2021 Bonds as they become due. Title to the land and facilities covered by the lease and the 2021 Bonds is vested in the Authority, for the benefit of the 2021 Bond holders, during the lease term.

A refinancing at this rate produces a present value savings to the City of approximately 15% of the outstanding balance of the 2007 COPs and a total estimated $4,247,425 reduction in debt service payments over 15 years, or approximately $267,000 per year, and an estimated economic gain of $2,474,462

Upon completion of the term of the lease and payment in full to the lender, Western Alliance Bank, title to the property shall vest in the City. The City may, on any date, deposit sufficient funds into an irrevocable trust to pay all remaining lease payments on or after April 1, 2023 (option 1) or on or after April 1, 2029 (option 2), at which time the lease agreement shall cease and terminate and title to the property shall vest in the City.

In event of default under the lease, there is no available remedy of acceleration of the total lease payments due under the terms of the lease agreement. The City will only be liable for lease payments on an annual basis as they come due, and the Trustee would be required to seek separate judgments for the annual lease payments that may include foreclosure of the property.

Year Ending	Principal	Interest	Total
2023	$ 703,899	$ 504,119	$ 1,208,018
2024	733,546	476,456	1,210,002
2025	762,314	447,627	1,209,941
2026	790,168	417,668	1,207,836
2027	821,121	386,615	1,207,736
2028-2032	4,621,221	1,422,461	6,043,682
2033-2036	4,395,182	440,015	4,835,197
Totals	$ 12,827,451	$ 4,094,961	$ 16,922,412

2014 Lease Payable ($25,920,000) – On October 16, 2014, the Palmdale Financing Authority assigned the future lease revenues from the Lease Agreement dated as of October 1, 2014, by and between the City of Palmdale and the Authority, to TPB Investments, Inc., a wholly owned subsidiary of Western Alliance Bank, an Arizona corporation, in exchange for $25,920,000 as a private placement loan. These funds were used to redeem $25,445,000 of outstanding 2002 Palmdale Civic Authority Certificates of Participation, pay $262,893 of interest on the outstanding 2002 Palmdale Civic Authority Certificates of Participation, and pay financing costs of $212,107.

All future lease payments will be paid to TPB Investments, Inc. by the City of Palmdale in semiannual installments beginning March 1, 2015 through September 1, 2032. The payments will be paid by the City of Palmdale from a first lien on the Park Assessment Fund fees.

Interest on the 2014 Certificates of Participation is payable semi-annually on March 1st and September 1st at 3.72 percent per annum. Principal installments are payable September 1st of each year through 2032. Certificates of Participation maturing on or after September 1, 2024 are subject to optional redemption at a price of 100 percent of the principal amount redeemed plus accrued interest.

Whenever any event of default shall have happened and be continuing, the Authority shall have the right, at its option and without any further demand or notice, to:

a. Declare all principal components of the unpaid lease payment, together with accrued interest from the immediately preceding lease payment date on which payment was made, to be immediately due and payable, whereupon the same shall become due and payable; and

b. Take whatever action at law or in equity may appear necessary or desirable to collect the lease payments then due or thereafter to become due during the term of the lease agreement, or enforce performance and observance of any obligation, agreement or covenant of the City under this lease agreement.

All net proceeds received from subsequent lease or other disposition of the property, and all other amounts derived by the Authority as a result of an event of default hereunder and shall be applied to the lease payment in order of payment date. The City shall not have the right to terminate this lease agreement as a remedy for a default by the Authority in the performance of its obligation hereunder.

Year Ending	Principal	Interest	Total
2023	$ 1,400,000	$ 670,158	$ 2,070,158
2024	1,455,000	617,055	2,072,055
2025	1,510,000	561,906	2,071,906
2026	1,570,000	504,618	2,074,618
2027	1,630,000	445,098	2,075,098
2028-2032	9,115,000	1,251,315	10,366,315
2033	2,035,000	37,851	2,072,851
Totals	$ 18,715,000	$ 4,088,001	$ 22,803,001

D. Change in Long-Term Liabilities

Activity for the year ended June 30, 2022 were as follows:

	June 30,2021	Additions	Retirements	June 30,2022	Due Within One Year
Compensated Absences Payable:					
Compensated Absences Payable:	$ 3,838,737	$ 1,278,280	$ 1,613,600	$ 3,503,417	$ 1,468,115
Total compensated absences payable	3,838,737	1,278,280	1,613,600	3,503,417	1,468,115
Liability Claims (General Fund)					
Health, Dental and Vision Claims	1,104,969	1,228,065	1,583,920	749,114	749,114
Liability Claims	1,948,497	6,307,154	-	8,255,651	4,227,621
Total liability claims	3,053,466	7,535,219	1,583,920	9,004,765	4,976,735
Bonds payable:					
2012 Lease Revenue Bond	5,545,000	-	575,000	4,970,000	590,000
2015 Mortgage Revenue Bonds	3,835,000	-	95,000	3,740,000	100,000
2017 Lease Revenue Bonds	13,255,000	-	1,200,000	12,055,000	1,330,000
2014 Certificates of Participation	20,065,000	-	1,350,000	18,715,000	1,400,000
2021 Certificates of Participation	13,584,908	-	757,457	12,827,451	703,899
Plus: Deferred Issuance Premiums $17.4 Million	478,047	-	154,243	323,804	117,970
Total bonds payable	56,762,955	-	4,131,700	52,631,255	4,241,869
Direct Borrowings and Direct Placements:					
Notes Payable:					
Section 108 HUD Loan	1,861,000	-	325,000	1,536,000	342,000
Home Loan	2,850,000	-	-	2,850,000	-
Street Light Purchase Loan	9,998,228	-	725,563	9,272,665	743,556
SCE Parks LED Retrofit OBF A-5962	147,489	-	23,016	124,473	23,016
SCE LED Retrofit OBF A-5806	9,681	-	3,340	6,341	3,340
SCE LED Retrofit OBF A-5807	50,407	-	15,455	34,952	15,455
SCE LED Retrofit OBF A-5808	5,449	-	5,449	-	-
SCE LED Retrofit OBF A-5809	2,489	-	2,489	-	-
SCE LED Retro OBF A-7251	111,102	-	20,404	90,698	20,404
Total notes payable	15,035,845	-	1,120,716	13,915,129	1,147,771
Financial Arrangements:					
Lease Liability	-	81,780	20,806	60,974	28,671
Financed Purchase-Copier	458,009	-	83,098	374,911	84,999
Financed Purchase-Energy Efficient Equipment	725,268	-	80,296	644,972	83,059
Total payable	1,183,277	81,780	184,200	1,080,857	196,729
Total	$ 79,874,280	$ 8,895,279	$ 8,634,136	$ 80,135,423	$ 12,031,219

The City is subject to a legal debt limit statutorily computed at 3.75 percent of assessed valuation. As of June 30, 2022, the City's total debt limit was $561,530,620, and the total outstanding debt applicable to the limit was $83,819,392, which is 14.93 percent of the total debt limit. The aggregate principal amount of the City's general obligation debt for public improvements is statutorily limited to 15.0 percent of the City's total reported assessed valuation.

E. Lease receivable

As of year-end June 30, 2022, the City had entered into two lease agreements as the lessor where it had leased its assets, ranging from ten to twenty-five years. As of June 30, 2022 the outstanding leases receivable total $91,095. These leases require the lessees to make periodic payments to the City, and range in interest rates from 1.46% to 2.46%. The offsetting entry to the leases receivable is a deferred inflow and the value of the deferred inflow at June 30, 2022 is $91,095. The City will be systematically recognizing revenue over the terms of the lease, and in the current fiscal year, the City recognized $62,580 in lease principal and $2,611 in interest.

F. Lease liability

During fiscal year 2022, the City has entered into one lease agreement as the lessee for the use of a leased assets, at a term of 2 years. The lease terminates on August 2024. Under the term of the lease, the City pays a base fee of $2,100 every four weeks increasing by 5% on the anniversary of the agreement. The City has the option to extend the term by 1 year, which the City believes it will exercise with reasonable certainty.

At June 30, 2022, the City recognized a right to use the leased asset of $58,822 and a lease liability of $60,974 related to this agreement. During the fiscal year, the City recorded $23,132 in amortization expense and $175 of interest expense for the right to use leased asset. The City used a discount rate of 3.87% based on its estimated incremental borrowing rate.

The remaining obligations associated with the lease are as follows:

Year Ending	Principal	Interest	Total
2023	$ 28,672	$ 724	$ 29,396
2024	27,912	270	28,182
2025	4,390	1	4,391
Totals	$ 60,974	$ 995	$ 61,969

13 - Special Assessment District and Community Facilities District Bonds

None of the Bonds described below constitute indebtedness of the City, and the City is in no way obligated for their repayment except to the extent of any assessments, or special taxes collected and pledged for their repayment. The City is only acting on behalf of the Bondholders in collecting the assessments and special taxes levied to repay the Bonds, forwarding the collections to the Bondholders and initiating foreclosure proceedings, if necessary. Accordingly, these special assessment and special tax Bonds payable are not recorded as a liability in the accompanying financial statements. The amounts collected and held by the City pending disbursement to the Bondholders are accounted for in a custodial fund.

A. Bonds Outstanding

Community Facilities District No. 91-1 (Sierra Gateway) Special Tax Bonds – In December 1991, the City issued $7,970,000 of special tax Bonds. Proceeds were used for the development of public improvements for the Sierra Gateway Center, a master-planned, mixed-use business park, which is proposed to ultimately include 2.5 million square feet of industrial, office, and retail buildings. The Bond issue provided for the acquisition of land, acquisition and construction of storm drainage retention facilities, landscaping, and street, water, and utility improvements. As of June 30, 2022, a total of $7,425,000 in Bonds was outstanding. No principal and interest payments are due on the Bonds after the maturity in December 2016. No additional special taxes will be levied on the property in the Sierra Gateway Community Facilities District No. 91-1.

In the Event of Default, all outstanding amounts may become immediately due to the bond owners, including foreclosure proceedings of the properties within the area if the District is unable to make the debt service payment. The principal of the bonds shall not be subject to acceleration hereunder.

Community Facilities District No. 93-1 (Ritter Ranch) Special Tax Bonds – In April 1995, the City issued $50,000,000 of special tax Bonds for the design, acquisition and construction of public improvements for a master-planned community known as Ritter Ranch consisting of facility, recreational, school, and commercial uses. As of June 30, 2022, a total of $22,665,000 in Bonds was outstanding for Ritter Ranch Community Facilities District No. 93-1. The principal and interest on the Bonds are to be paid from the collection of special taxes levied on the property in the Ritter Ranch Community Facilities District No. 93-1.

In the event of default, all outstanding amounts may become immediately due to the bond owners, including foreclosure proceedings of the properties within the area if the District is unable to make the debt service payment. The principal of the bonds shall not be subject to acceleration hereunder.

Community Facilities District No. 2003-1 (Anaverde Improvement Area A) Special Tax Bonds – On July 17, 2019 on behalf of the Improvement Area A of the City of Palmdale Community Facilities District No. 2003-1 (Anaverde Public Improvements), the City issued the Special Tax Refunding Bonds, Series 2019 in the amount of $15,565,000 with annual

interest rate of 5 percent and $3,500,000 of issuance premium. The Special Tax Refunding Bond, Series 2019, issuance premium, and other available funds of the District were used to refund the outstanding principal of the Special Tax Bonds, Series 2005-A and Special Tax Bonds, Subordinate Series 2005-B. The Series 2005-A and Series 2005- B bonds were issued for the acquisition and construction of certain public capital improvements necessary for the development of a 5,200-unit master-planned community known as Anaverde. As of June 30, 2022, a total of $14,270,000 in Series 2019 Bonds was outstanding. The principal and interest on the Bonds are to be paid from the collection of special taxes on the property in the Anaverde Community Facilities District No. 2003-1.

In the event of default, all outstanding amounts may become immediately due to the bond owners, including foreclosure proceedings of the properties within the area if the District is unable to make the debt service payment. The principal of the bonds shall not be subject to acceleration hereunder.

Community Facilities District No. 05-1 (Trade & Commerce Center Area) 2021 Special Tax Refunding Bonds, - On June 17, 2021, the City issued the Refunding of the 2005 Series A and B and 2007 refunding bonds with a private placement loan with Western Alliance Bank, in the amount of $10,442,992, with annual interest rate of 3.39 percent. The Refunding loan and other available funds in the trust accounts were used to refund the outstanding principal of the 2005 and 2007 bonds. As a result of the refunding, the City entered into a new Fiscal Agreement with US Bank as Trustee. As of June 30, 2022, a total of $9,802,992 was outstanding. The Fiscal agreement requires the Community Facilities District to pay a semi-annual base rental on September 1 and March 1 to the trustee in order to pay Western Alliance Bank through September 2037.

The Refunding at an interest rate of 3.39% produces a total estimated $2.9 million reduction in debt service payments over 16 years, or approximately $188,000 per year.

In the event of default, all outstanding amounts may become immediately due to the bond owners, including foreclosure proceedings of the properties within the area if the District is unable to make the debt service payment. The principal of the bonds shall not be subject to acceleration hereunder.

Assessment District No. 2006-1 (Godde Hills Estates Sewer Improvements) Limited Obligation Improvement Bonds – In November 2006, the City issued $2,220,000 of Special Assessment Bonds for the construction of sewer improvements in the community known as Godde Hills Estates. As of June 30, 2022, a total of $1,005,000 in Bonds was outstanding. The principal and interest on the Bonds are to be paid from the collection of special assessments on the Property in the Godde Hills Estates Sewer Improvements Assessment District No. 2006-1.

In the event of default, all outstanding amounts may become immediately due to the bond owners, including foreclosure proceedings of the properties within the area if the District is unable to make the debt service payment. The principal of the bonds shall not be subject to acceleration hereunder.

Community Facilities District No. 2016-1 (Joshua Ranch Water Supply and Maintenance Services) – On February 3, 2016, the City established the City of Palmdale Community Facilities District 16-1 (Joshua Ranch Water Supply and Maintenance Services) to provide funds to pay the costs of certain water rights and related costs, and costs of certain maintenance services. In connection with the formation of District, the City entered into a Joint Community Facilities Agreement ("JCFA"), dated as of June 1, 2016, with the Antelope Valley-East Kern Water Agency ("AVEK"), CV Communities, LLC, Joshua Ranch 2 Inv, LLC ("JR2"), and Joshua Ranch 3 Inv, LLC ("JR3"). In November 2015, CV Communities secured entitlements to improve and develop the Property with a residential development to include up to 528 single family dwelling units. On December 23, 2015, ownership of the Property was transferred to JR2 and JR3. Under the JCFA as of June 1, 2016, CV Communities assigned to AVEK its rights to 567 acre-feet per year of water, including without limitation the right to all groundwater return flow resulting therefrom.

The special taxes are authorized to be levied on the Property for the purpose of (i) paying the annual purchase price of the Assigned Water Rights and other related and allocable charges to be paid by AVEK, (ii) paying the expenses of the City in administrating the CFD, (iii) paying the expenses of AVEK relative to its obligations under this agreement and otherwise with respect to the Assigned Water Rights, including but not limited to wheeling costs, and any costs associated with water banking by AVEK, (iv) paying an energy charge to AVEK based on California Department of Water Resources charges to transport water from the Tupman Turnout to AVEK's water treatment plant, (v) paying energy charges incurred by the City related to banked water, and (vi) establishing and replenishing a reserve fund to be maintained by the City and to be drawn upon if the special taxes revenues collected by the City for the CFD in any fiscal year are not sufficient to pay the Annual Water Rights

Charges, the AVEK Administrative Expenses and the AVEK Energy Charges due and payable in any fiscal year.

Under the Assignment Agreement between AVEK and CV Communities, AVEK will timely perform all the AVEK Obligations (as defined in the Assignment Agreement) on and after January 1, 2017 as they apply to the Assigned Water Rights and the City Water Allocation. CV Communities is obligated to pay the Annual Water Rights charges, and AVEK Administrative Expenses and any AVEK Energy Charges payable in calendar year 2017 (collectively, the "2017 Expenses"). In order to assure the City that the foregoing payments will be made, CV Communities provided the City with a Letter of Credit issued by Wells Fargo Bank on June 10, 2016. The City is entitled to draw on the amount available under the Letter of Credit in the event that CV Communities does not timely pay expenses. The current Letter of Credit was renewed in June 2022 and is effective through July 12, 2023. As of June 30, 2022, a total of $379,491 in Letter of Credit was outstanding.

B. Default in Payment of Debt Service on Bonds Outstanding

Community Facilities District No. 91-1 (Sierra Gateway) Special Tax Bonds – On December 1, 1997, there were insufficient funds on hand to make the full payment of the scheduled principal and interest on the Community Facilities District No. 91-1 Bonds due to delinquencies within the District. In accordance with procedures for Community Facilities Districts (which are different from those for Assessment Districts), payments of interest only were made proportionally to the Bondholders as listed in the table below. During fiscal year 2015-16, foreclosure proceedings were initiated against the owner of Defaulted Properties. During the fiscal year 2016-17, the City, on behalf of CFD 91-1, obtained judgments against the property owner of the Defaulted Properties ("Property"). The Property went to a foreclosure sale on September 28, 2016, but no bids were received. The County of Los Angeles' Treasurer and Tax Collector office ("TTC") also conducted ad valorem foreclosure sale with respect to the Defaulted Properties. This foreclosure sale also failed.

During the Fiscal Year 2017-18, the owner of non-defaulted properties within the District has permanently satisfied the District special taxes attributable to such parcels. Accordingly, the City took the necessary actions to release the special tax lien imposed for the District on three non-defaulted parcels in June 2018.

As part of ongoing efforts to resolve the delinquency, the City met with Los Angeles County TTC officials at the City facility on August 29, 2018. There was an agreement in principal that Los Angeles County TTC office will seek Board of Supervisors' approval of (i) cancellation of delinquent Ad Valorem Taxes levied against Property pursuant to Cal. Rev. and Tax Code section 4986.3 in connection with a deed in lieu of Property to the City, and (ii) County CFD's pro rata distribution of proceeds from sale of Property via bankruptcy proceeding (net of costs) on aggregate debt outstanding in complete satisfaction of County judgment and delinquent special taxes.

The Los Angeles County TTC officials were interested in a proposed timeline and the City's plan for the Property. The Plan is to market and sell the property and distribute proceeds to bondholders in complete satisfaction of amount owed under the Bonds, have the Property developed and paying taxes again. They also went out and visited the Property after the meeting. As of the date of the financial statements, the bonds and delinquent Ad Valorem Taxes levied against the Property remain outstanding.

Year Ending	Interest Paid	Year Ending	Interest Paid
1997-1998	$ 241,881	2008-2009	$ 141,179
1998-1999	148,474	2009-2010	147,131
1999-2000	148,283	2010-2011	149,729
2000-2001	123,693	2011-2012	154,943
2001-2002	141,376	2012-2013	158,128
2002-2003	130,703	2013-2014	160,207
2003-2004	129,454	2014-2015	161,823
2004-2005	126,712	2015-2016	164,925
2005-2006	140,404	2016-2017	137,100
2006-2007	144,418	2017-2018	128,454
2007-2008	142,787	2018-2019	-
		2019-2020	-
		2020-2021	-
		2021-2022	-
			$ 3,121,804

14 - Residential Mortgage Revenue Bond Programs

The Multifamily Mortgage Program is designed to provide funds for the construction and permanent financing of apartment complexes. Bonds are paid from monthly rental payments generated by the development and from remaining bond proceeds held by Wells Fargo against loan number ending in 0039. The loan is administered by California Community Reinvestment Corp. (CCRC) and the loan is under the name Courson Senior Partners LP. As of June 30, 2022, there was $849,749 of Multifamily Mortgage Revenue Bonds outstanding.

On February 2, 2021, the City approved the issuance of tax-exempt revenue bonds by the California Public Finance Authority (CalPFA) to finance or refinance the acquisition and construction of a 118-unit multi family rental housing project located on 65th Street East and East Avenue S. The property is to be owned by Maison's Palmdale LP (the "Borrower") or a partnership with Ravello Holdings, Inc. (the "Developer"). As of June 30, 2022, there was $24,119,000 of Multifamily Mortage Revenue Bonds outstanding.

The bonds described above do not constitute indebtedness of the Housing Authority or the City, and there exists no legal or moral obligation on the part of the Housing Authority or the City to make payments on such bonds from any source other than the revenue and assets pledged thereto. The program is completely administered by the trustees. Accordingly, these programs and the mortgage revenue bonds issued there under have been excluded from the accompanying financial statements.

15 - Public Employees' Retirement System (PERS) Pension Plan

A. General Information about the Pension Plan

Plan Description - All qualified permanent and probationary employees are eligible to participate in the City's Miscellaneous Plan, an agent multiple employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan is established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Unused sick leave accumulated at the time of retirement will be converted to credited service at a rate of 0.004 years of service for each day of sick leave. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Basic Death benefit and the 1959 Survivor Benefit. The cost of living adjustments is 2 percent and applied as specified by the Public Employees' Retirement Law.

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

	On or Prior to April 10, 2011 2.7 Percent @ Age 55	Between April 11, 2011 December 31, 2012 2.0 Percent @ Age 60	On or After January 1, 2013 2.0 Percent @ Age 62
Benefit Vesting Schedule	5 year of Service	5 year of Service	5 year of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	Age 50 to 55	Age 50 to 63	Age 50 to 67
Monthly Benefits, as a Percent of Annual Salary	2.0 to 2.7 percent	1.092 th 2.418 percent	1.0 to 2.5 percent
Retired Employee Contribution Rates	8.0 percent	7.0 percent	7.75 percent
Required Employer Contribution Rates	11.06 percent	11.06 percent	11.06 percent

Employees Covered

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

	On or Prior to April 10, 2011 2.7 Percent @ Age 55	Between April 11, 2011 December 31, 2012 2.0 Percent @ Age 60	On or After January 1, 2013 2.0 Percent @ Age 62
Inactive Employees or Beneficiaries Currently Receiving Benefits	299	-	-
Inactive Employees to But Not Yet Receiving Benefits	246	4	-
Active Employees	95	4	145
	640	8	145

Contributions

Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rates of employees. The employer contributions during the year ended June 30, 2022 were $5,935,743.

B. Net Pension Liability

The City's net pension liability for the Plan was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021.

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15 percent
Inflation Rate	2.50 percent
Projected Salary Increase Rate (1)	3.2 to 12.2 percent
Investment Rate of Return	7.00 percent
Mortality (2)	

Notes:
(1) Depending on Age, Service and Type of Employment
(2) The Mortality Table used was developed based on CalPERS specific data

The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For details on this table, please refer to the 2017 experience study report.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the City's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, each pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In determining the long-term expected 7.15 percent rate of return on pension plan investments, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the pension funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to the account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Target Allocations	Real Return Years 1 Thru 10*	Real Return Years 11 and Thereafter**
Global Equity	50.00 %	4.80 %	5.98 %
Fixed Income	28.00 %	1.00 %	2.62 %
Real Assets	13.00 %	3.75 %	4.93 %
Private Equity	8.00 %	6.30 %	7.23 %
Liquidity	1.00 %	- %	(0.92)%
Total	100.00 %		

* An Expected Inflation Rate of 2.00% was used for this period.
** An Expected Inflation Rate of 2.92% was used for this period.

Changes in the Net Pension Liability

The changes in the Net Pension Liability for the Plan for the measurement date June 30, 2022, are as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances as of June 30, 2021	$ 189,495,804	$ 137,971,710	$ 51,524,094
Changes in the Year:			
Service Cost	2,973,338	-	2,973,338
Interest on the Total Pension Liability	13,327,612	-	13,327,612
Changes in Assumptions	-	-	-
Differences between Expected and Actual Experience	(46,529)	-	(46,529)
Net Plan to Plan Resource Movement	-	-	-
Contribution - Employer	-	5,285,825	(5,285,825)
Contribution - Employee	-	1,324,417	(1,324,417)
Net Investment Income	-	31,158,920	(31,158,920)
Benefit Payments, including Refunds of Employee Contributions	(9,071,539)	(9,071,539)	-
Administrative Expenses	-	(137,825)	137,825
Net changes	7,182,882	28,559,798	(21,376,916)
Balance at June 30, 2022	$ 196,678,686	$ 166,531,508	$ 30,147,178

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

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

	Discount Rate Less One Percent 6.15 Percent	Current Discount Rate 7.15 Percent	Discount Rate Plus One Percent 8.15 Percent
Plan's Net Pension Liability	$ 55,348,847	$ 30,147,178	$ 9,171,192

Pension plan fiduciary net position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report which can be obtained from the CalPERS website.

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

For the year ended June 30, 2022, the City recognized pension expense of $1,581,319. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made Subsequent to the Measurement Date	$ 5,935,743	$ -
Difference between Expected and Actual Experience	391,110	30,485
Net Difference between Projected and Actual Earnings on Plan Investments	-	15,487,299
Total	$ 6,326,853	$ 15,517,784

The amount of $5,935,743 reported as deferred outflows of resources related to contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2023	$ (3,533,617)
2024	(3,592,884)
2025	(3,718,103)
2026	(4,282,070)
Total pension expense	$ (15,126,674)

16 - Public Agency Retirement Systems

For all of its part-time employees not covered by PERS, a defined contribution pension plan is made available through the Public Agency Retirement System (PARS) pursuant to the requirements of 3121(B)(7)(F) of the Internal Revenue Code. This was created in accordance with Internal Revenue Code Sections 401(a) and 501 and administered by Phase II Systems. Benefit terms, including contribution requirements for PARS are established by Internal Revenue Code 3121(b)(7)(F). Employees are required to contribute 7.5 percent of their salary to the pension plan, up to applicable Internal Revenue Code limits. The City does not contribute to Employees PARS account. Employees are immediately vested in their contributions and earnings on those contributions. For the year ended June 30, 2022, employee contribution amounts were $258,895.

The City is required to contribute 3.75 percent of the elected Council Members annual salary to the individual account. The individuals are immediately vested in their own and the City's contributions and earnings on those contributions. For the year ended June 30, 2022, employee and employer contribution amounts were $3,188.

17 - Post-Employment Benefits Other Than Pensions

A. General Information about the Other Than Pensions-Plan (OPEB)

Plan Description:

The City of Palmdale Retiree Health Program (Plan) is a single-employer plan that consists of a defined benefit healthcare plan and a defined contribution plan that is used to provide postemployment healthcare benefits other than pensions (OPEB) to eligible retirees. Management of the plan is vested with the Finance Manager, Human Resources Manager and Director of Administrative Services. The City is the trustee over the plan with fiduciary oversight and authority over the operations and management of the Trust.

On January 1, 2009, the City of Palmdale adopted a single employer defined benefit, as well as a single employer defined contribution Other Post Employment Benefit (OPEB) healthcare plan. The plans are administered by Benefit and Risk Management Services, Inc. of Folsom, California. To receive a post-employment health care benefit, an eligible or vested employee must retire from the City on or after attaining age 50 with at least five years of service and elect retiree health benefits within 120 days of separation. Retirees who opt out of the health plan may re-enroll under eligible qualifying events.

Beginning January 1, 2009, the City through local resolution amended the post-employment health care benefits and offered two benefit options to current retirees and to full-time employees employed at December 31, 2008. The options included a defined contribution option and defined benefit option. All full-time employees hired after December 31, 2008 are not eligible for any post-employment benefits. The City of Palmdale retains the authority and may elect at any time to amend post-employment health care benefits through local ordinance or resolution. Contributions are not currently required to be made by employees for either of the plans. The Plan does not issue a publicly available report.

B. Defined Benefit Plan

Funding Policies:

Plan membership - At June 30, 2022, the Defined Benefit Plan membership consisted of the following:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	25
Inactive Plan Members Entitled to But Not Yet Receiving Benefit Payments	3
Active Plan Members	60
	88

Benefits provided

The Plan provides medical insurance benefits to eligible retirees. Current retirees receive a maximum of $250 deposited into the Plan per month beginning January 1, 2009. Employees age 45 and greater on December 31, 2008 that choose a defined benefit plan deposit of $250 per month at retirement, will receive either a maximum contribution of $250 per month or a pro-rated contribution for less than 10 years of service.

Contributions

The contribution requirements of the plan members and the City are established as described above under each plan and may be amended by the City Council. The Council establishes rates based on an actuarially determined rate. For the year ended June 30, 2022, the City contributed $0 to the Defined Benefit Plan.

Investment Policy

The Defined Benefit Plan's policy in regard to the allocation of invested assets is established and may be amended by the City Council. It is the policy of the City Council to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The investment policy applies to the investment of all cash and various funds of the City as identified in the adopted budget document for the purpose of funding the City OPEB liability

Concentrations

The Plan adheres to the investment policy for concentrations and types of investments.

Rate of Return

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense was 5.25 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability (Asset)

The City's net OPEB liability (Asset) was measured as of June 30, 2022, and the total OPEB liability (Asset) used to calculate the net OPEB liability (Asset) was determined by an actuarial valuation as of June 30, 2022.

Mortality rates were based on assumptions for Public agency miscellaneous members used in the December 2017 CalPERS actuarial valuation.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best–estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the portfolio long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage (or target allocation, if available) and by adding an expected inflation rate of 2.25 percent. All results are then rounded to the nearest quarter percentage point.

The best-estimates of expected future asset class returns were published in the 2016 Survey of Capital Market Assumptions produced by Horizon Actuarial Services. These expected returns, along with expected asset class standard deviations and correlation coefficients, are based on Horizon's annual survey of investment advisory firms. The expected inflation assumption was developed based on an analysis of historical experience blended with forward-looking expectations available in market data.

Best-estimates of geometric real and nominal rates of return for each major asset class included in the OPEB plan's asset allocation as of the measurement date are summarized in the following table:

Asset Class	Estimated Long-Term Allocations	Long-Term Expected Real Rate of Return
Domestic equity	45.00%	4.42%
International equity	10.00%	4.91%
Fixed Income	40.00%	1.00%
Real Estate and Alternatives	0.00%	3.98%
Cash and Cash Equivalents	5.00%	(3.30)%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 4.06 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through 2036 and the long-term expected rate of return on OPEB plan investments was applied to those periods. A projected "crossover" date occurs in 2037 and unfunded benefit payments for the years thereafter were discounted using the expected 3.69% municipal bond index rate. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	4.06 percent
Investment Rate of Return	5.25 percent (1)
General Inflation Rate	2.25 percent
Healthcare Cost Trend Rate	6.30 percent for FY2022, gradually decreasing over several decades to an ultimate rate of 3.8 percent in FY2076 and later years.

(1) Net of OPEB Plan Investment, including inflation

Changes in the Net OPEB Liability (Asset):

	OPEB Plan Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balances as of June 30,2021	$ 1,016,013	$ 922,990	$ 93,023
Changes in the Year:			
Service Cost	18,642	-	18,642
Interest	27,510	-	27,510
Differences between Expected and Actual Experience	(128,567)	-	(128,567)
Changes in Assumptions	(106,880)	-	(106,880)
Net Investment Income	-	(181,366)	181,366
Benefit Payments, including Refunds of Employee Contributions	(8,617)	(8,617)	-
Administrative Expenses	-	(37,432)	37,432
Net changes	(197,912)	(227,415)	29,503
Balance at June 30, 2022	$ 818,101	$ 695,575	$ 122,526

Administrative Expenses for Fiscal Year Ended 2022, include $36,741 in payables for which the Trust is expected to reimburse the City after Fiscal Year End 2022, plus $691 in estimated costs paid directly from the Trust during Fiscal Year 2022.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the City, as well as what the City's OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (3.06% percent) or one percentage point higher (5.06% percent) than the current discount rate:

	Decrease 1% Discount Rate of 3.06%	Current Discount Rate of 4.06%	Increase 1% Discount Rate of 5.06%
Net OPEB Liability (Asset)	$ 176,060	$ 122,526	$ 74,361

Sensitivity of the Net OPEB liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the Net OPEB Liability (Asset) of the City, as well as what the City's Net OPEB Liability (Asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.3 percent decreasing to 2.8 percent) or one percentage point higher (7.3 percent decreasing to 4.8 percent) than the current healthcare cost rates:

	Healthcare Cost Rates 5.3 percent decreasing to 2.8 percent	Current Healthcare Cost Rates 6.3% Decreasing to 3.8%	Healthcare Cost Rates 7.3 percent decreasing to 4.8 percent
Net OPEB Liability (Asset)	$ 94,107	$ 122,526	$ 153,999

OPEB Expense and Deferred Outflows/Inflows of Resources related to OPEB:

For the Year ended June 30, 2022, the City recognized OPEB expense of $156,373. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	$ 355,293	$ 99,869
Change of assumptions	47,724	99,928
Net Difference between Projected and Actual Investments Earnings	67,046	-
Total	$ 470,063	$ 199,797

Other amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Year Ended June 30,	
2023	$ 128,862
2024	108,568
2025	12,386
2026	20,450
Total	$ 270,266

C. Defined Contribution OPEB Plan

Plan membership

At June 30, 2022, the Defined Contribution OPEB Plan membership consisted of the following:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	14
Inactive Plan Members Entitled to But Not Yet Receiving Benefit Payments	0
Active Plan Members	71
Total defined contribution benefit plan membership	85

Benefits provided

Full time employees under age 45 on December 31, 2008 and employees aged 45 and greater who choose a defined contribution option will receive a defined contribution account. Annual allocations begin at $100 and increase with age up to a maximum $2,000 annual allocation. Individual balances grow with investment earnings and annual City contributions. Beginning account balances were determined based on years of service, annual benefit times the life annuity factory at expected retirement age. Annual contributions for the beginning account balances and the annual contribution is made when the employee is fully vested as described above.

Contributions

The contribution requirements of the plan members and the City are established as described above under the defined contribution plan and may be amended by the City Council. Currently, plan members and beneficiaries are not required to contribute to the plan. For the year ended June 30, 2022, the City contributed $117,400 to the Defined Contribution Plan.

Condensed Financial Statements:

Separate GAAP-basis reports are not currently available for the defined benefit and contribution plans. In lieu of separate issued financial statements for the City administered post-employment health care benefit trust funds, condensed financial statements are presented below for the year ended June 30, 2022:

	OPEB Trust Defined Benefit Plan	OPEB Trust Defined Contribution Plan	Total
Assets:			
Cash and cash equivalents	$ 22,484	$ 1,698,084	$ 1,720,568
Investments:			
Mutual Funds	1,116,162	2,002,459	3,118,621
Interfund Receivable	-	17,278	17,278
Total assets	1,138,646	3,717,821	4,856,467
Liabilities:			
Accounts Payable	425,793	-	425,793
Interfund Payable	17,278	-	17,278
Total liabilities	443,071	-	443,071
Total net position restricted for OPEB benefits	$ 695,575	$ 3,717,821	$ 4,413,396

	OPEB Trust Defined Benefit Plan	OPEB Trust Defined Contribution Plan	Total
Additions:			
Employer Contributions to Retiree Medical Trust	$ -	$ 117,400	$ 117,400
Investment and Interest Income	62,155	102,266	164,421
Net Realized and Unrealized Gains (Losses)	(243,521)	(371,929)	(615,450)
Total additions (deletions)	(181,366)	(152,263)	(333,629)
Deductions:			
Benefits Paid to Participants and expenses	46,049	404,386	450,435
Total deductions	46,049	404,386	450,435
Change in Net Position	(227,415)	(556,649)	(784,064)
Net Position as of July 1, 2021	922,990	4,274,470	5,197,460
Net Position as of June 30, 2022	$ 695,575	$ 3,717,821	$ 4,413,396

18 - Successor Agency Trust for Former City of Palmdale Redevelopment Agency

A. General Discussion

On December 29, 2011, the California Supreme Court upheld Assembly Bill X1 26 ("the Bill") that provides for the dissolution of all Redevelopment Agencies in the State of California. This action impacted the reporting entity of the City of Palmdale that previously had reported a Redevelopment Agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a Redevelopment Agency, either the City or another unit of local government will agree to serve as the "Successor Agency" to hold the assets until they are distributed to other units of state and local government. On January 4, 2012, the City Council elected to become the Successor Agency for the former Redevelopment Agency in accordance with the Bill as part of City Resolution Number CC 2012-002.

After enactment of the law, which occurred on June 28, 2011, Redevelopment Agencies in the State of California cannot enter into new projects, obligations, or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor Agencies are only allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former Redevelopment Agency until all enforceable obligations of the prior Redevelopment Agency have been paid in full and all assets have been liquidated.

B. Land Held for Development

Land held for development is recorded at the lower of acquisition cost or estimated fair market value. During fiscal year 2010-2011, properties were conveyed to the City pursuant to Section 33220(g) of the Health and Safety Code to provide redevelopment and retain local control. As a result of AB1484, the same properties were reconvened back to the Successor Agency Trust Fund through a quitclaim process on November 9, 2012. The reconveyance was legally deemed to be reported as of June 30, 2015. Land Held for Development was transferred at a carrying value of $11,673,527. After the sale of land in accordance with the Successor Agency's Long Range Property Management Plan, the carrying value of remaining land held is $1,693,515 as of June 30, 2022.

C. Capital Assets

Capital Assets of the Successor Agency Trust Fund as of June 30, 2022 consisted of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land and improvements	$ 3,477,722	$ -	$ -	$ 3,477,722
Capital assets being depreciated:				
Buildings and structures	438,152	-	-	438,152
Total capital assets being depreciated	438,152	-	-	438,152
Less: accumulated depreciation for:				
Buildings and structures	244,665	8,763	-	253,428
Total accumulated depreciation	244,665	8,763	-	253,428
Total capital assets, being depreciated, net	193,487	(8,763)	-	184,724
Total capital assets, net	$ 3,671,209	$ (8,763)	$ -	$ 3,662,446

For the Year Ended June 30, 2022, Depreciation Expense on capital assets was charged to the private purpose trust fund in the amount of $8,763.

D. Advances Due to Housing Authority-Housing Asset Fund

Major Governmental Funds	Receivables	Payable
Housing Authority - Special Revenue Funds:		
Housing Authority - Housing Asset Fund	$ 5,159,777	$ -
Successor Agency Trust Fund:		
Dissolved - CAR Project Area No. 1 and No. 2A	-	5,159,777
Total	$ 5,159,777	$ 5,159,777

In fiscal years 2004-2005 and 2005-2006, the State required the former Community Redevelopment Agency (CRA) to shift tax increment of $1,862,827 to the Education Revenue Augmentation Fund (ERAF). To assist in funding this shift, the former CRA Housing Development fund advanced $355,538 and $1,507,289 (50% of the total requirement) to the former CRA Project Area No. 1 and 2A Debt Service Funds, respectively. The 2004-2005 advance of $939,215 and the 2005-2006 advance of $923,612 will be repaid by the Successor Agency from available future property tax revenues with no interest charged.

In fiscal year 2009-2010, the State required the former Community Redevelopment Agency to shift tax increment of $11,605,102 to the Supplemental Education Revenue Augmentation Fund (SERAF). To assist in funding this shift, the former CRA Housing Development Fund advanced $2,533,394 and $9,091,708 (100% of the total requirement) to the former CRA Project Area No. 1 and 2A Debt Service Funds, respectively. The 2009-2010 advance of $11,605,102 will be repaid by the Successor Agency from available future property tax revenues with no interest charged.

In fiscal year 2010-11, the State required the former Community Redevelopment Agency to shift tax increment of $2,389,286 to the Supplemental Education Revenue Augmentation Fund. To assist in funding this shift, the former CRA Housing Development Fund advanced $521,581 and $1,867,705 (100% of the total requirement) to the former CRA Project Area No. 1 and 2A Debt Service Funds, respectively. The 2010-2011 advance of $2,389,286 will be repaid by the Successor Agency from available property tax revenues with no interest charged.

The advances due to Housing Authority described above are approved enforceable obligations in existence at the date of dissolution and will be repaid by the Successor Agency from future property tax. The repayment amount cannot exceed one-half of the increase between the amount distributed to the taxing entities and the 2012-13 base year (or residuals).

During Fiscal Year 2021-22, the Housing Authority received $250,000 from the Successor Agency during the Recognized Obligation Payment Schedule (ROPS) Period of July-June 2022 or ROPS 21-22A and B. The next payment is expected to be received during the ROPS Period of July-December 2022 or ROPS 22-23A and is estimated to be approximately $250,000.

E. Due to Other Governmental Units

The Successor Agency has advances due to the City as of June 30, 2022 of $599,147 for approved obligations paid by the City on behalf of the Agency.

F. Successor Agency Long-Term Debt

1. Notes Payable

2010 Series A and Series B Refunding Notes – The former Community Redevelopment Agency (CRA) issued a promissory Note for the purchase of 120 acres of industrial property known as the Fairway Business Park. On May 16, 2007, the former Community Redevelopment Agency approved a Settlement Agreement and Mutual General Release, which provided for the former Community Redevelopment Agency to pay a settlement amount of $23,043,000 for the property and $4,975,309 for accrued, unpaid interest. On September 1, 2010, the former Community Redevelopment Agency of the City of Palmdale issued $11,001,339 of 2010 Series A Tax Allocation Refunding Revenue Notes (2010 Series A Notes) and $16,504,000 of 2010 Series B Tax Allocation Refunding Revenue Notes (2010 Series B Notes). The net proceeds of the 2010 Series A & B Tax Allocation Refunding Revenue Notes were used to refinance the former Community Redevelopment Agency's outstanding Fairway Business Park note payable.

The principal and interest on the Notes were payable from pledged property tax from the former Redevelopment Project Area No. 1. Interest on notes is payable semi-annually on March 1st and September 1st, beginning March 1, 2011. Principal installments are payable September 1st and March 1st of each year through 2026. The 2010 Series A Notes bear a fixed interest rate of 5.97 percent per annum and 2010 Series B Notes bear a fixed interest rate of 6.2 percent per annum.

Upon dissolution of the former Community Redevelopment Agency, the Note Payable was an approved enforceable obligation by the State Department of Finance, therefore beginning February 1, 2012, the pledge and payments will be made from future property tax revenues received by the Private Purpose Trust. The current year payments of principal and interest were $2,750,661. The outstanding balance of the notes as of June 30, 2022 is $9,951,720.

In event of default, the developer may exercise remedial action for delinquent payment under the Third Implementation Agreement, including declaring outstanding amounts to become immediately due if outstanding amounts continue after 30 days of event of default notice is sent. There is no clause for acceleration of payments.

Year Ending	Principal	Interest	Total
2023	$ 2,187,598	$ 563,063	$ 2,750,661
2024	2,321,278	429,382	2,750,660
2025	2,461,926	288,734	2,750,660
2026	2,980,918	139,563	3,120,481
Totals	$ 9,951,720	$ 1,420,742	$ 11,372,462

2. Tax Allocation Bonds

2002 Tax Allocation Bonds Payable ($5,329,758) – On August 20, 2002, the former Community Redevelopment Agency issued $5,329,758 of 2002 Subordinate Lien Tax Allocation Bonds (2002 Bonds). The 2002 Bonds constitute capital appreciation bonds that are not subject to redemption prior to their respective stated maturities. Interest on the 2002 Bonds compound at rates ranging from 4.88% to 5.68% per annum on June 1 and December 1, and will be payable solely at maturity or upon earlier redemption of the respective Bonds. The Bonds will mature and be payable December 1 of each year from 2016 through 2032.

The former Community Redevelopment Agency has reported the debt in the Private Purpose Trust Fund and is an approved enforceable obligation by the State Department of Finance and will be repaid from future property tax revenues allocated to the Private Purpose Trust Fund.

The proceeds of the 2002 Bonds were used to finance redevelopment activities in or of benefit to Project Area No. 2A. The former Community Redevelopment Agency has pledged incremental property tax generated in Project Area No. 2A to pay principal and interest with respect to the 2002 Bonds as they become due. The current year payment of principal was $965,000. No interest was paid for the current year. Property taxes received after negotiated, statutory, and residual distributions totaled $11,450,000 for the year. At year-end, pledged future revenues totaled $11,450,000 of which $8,482,789 was the amount of the remaining principal and $2,967,211 interest on the Bonds.

In event of default, outstanding amounts become immediately due to the Trustee who act on behalf of the bond owners. An acceleration clause exists that allows the owners of the bonds to accelerate payment of the entire principal amount outstanding in the event of default. If acceleration occurs, then all pledged tax revenues and all sums of funds are to be held by Trustee under the indenture and will be applied by the Trustee.

Year Ending	Principal	Interest	Total
2023	$ 948,412	$ 21,588	$ 970,000
2024	902,646	72,354	975,000
2025	849,907	120,093	970,000
2026	808,320	166,680	975,000
2027	759,953	210,047	970,000
2028-2032	3,530,096	1,834,904	5,365,000
2032-2033	683,455	541,545	1,225,000
Totals	$ 8,482,789	$ 2,967,211	$ 11,450,000

2016 Tax Allocation Bonds Payable ($31,490,000) – On April 26, 2016, the Successor Agency issued $31,490,000 of 2016 Series A Tax Allocation Refunding Bonds (2016 Series A Bonds). Interest on the 2016 Series A Bonds is payable semi-annually on March 1 and September 1 at rates ranging from 2.00% to 5.00% per annum. Principal installments are payable September 1 of each year to 2034.

The 2016 Series A Bonds maturing on or after September 1, 2027, may be redeemed on or after September 1, 2026, at par together with accrued interest, without premium.

The Successor Agency has reported the debt in the Private Purpose Trust Fund and is an approved enforceable obligation by the State Department of Finance and will be repaid from future property tax revenues allocated to the Private Purpose Trust Fund.

The Successor Agency has pledged incremental property tax generated in the Successor Agency's project areas to pay principal and interest on the 2016 Series A Bonds. The current year payments of principal and interest were $2,952,750. Property taxes received after negotiated, statutory, and residual distributions totaled $33,903,147 for the year. At year-end, pledged future revenues totaled $28,532,750 of which $21,950,000 was the amount of the remaining principal and $6,582,750 interest on the Bonds.

In Event of Default, outstanding amounts become immediately due to the Trustee who act on behalf of the bond owners. An acceleration clause exists that allows the owners of the bonds to accelerate payment of the entire principal amount outstanding in the Event of Default. If acceleration occurs, then all pledged tax revenues and all sums of funds are to be held by Trustee under the indenture and will be applied by the Trustee.

Year Ending	Principal	Interest	Total
2023	$ 1,910,000	$ 1,049,750	$ 2,959,750
2024	1,990,000	952,250	2,942,250
2025	2,095,000	850,125	2,945,125
2026	2,200,000	742,750	2,942,750
2027	2,310,000	630,000	2,940,000
2028-2032	5,550,000	1,750,500	7,300,500
2033-2036	5,895,000	607,375	6,502,375
Totals	$ 21,950,000	$ 6,582,750	$ 28,532,750

2016 Tax Allocation Bonds Payable ($41,645,000) – On June 23, 2016, the Successor Agency issued $41,645,000 of 2016 Series B Tax Allocation Refunding Bonds (2016 Series B Bonds). Interest on the 2016 Series B Bonds is payable semi-annually on March 1st and September 1st at rates ranging from 3.00 percent to 5.00 percent per annum. Principal installments are payable September 1st of each year to 2034. The 2016 Series B Bonds maturing on or after September 1, 2027, may be redeemed on or after September 1, 2026, at par together with accrued interest, without premium.

The Successor Agency has reported the debt in the Private Purpose Trust Fund and is an approved enforceable obligation by the State Department of Finance and will be repaid from future property tax revenues allocated to the Private Purpose Trust Fund.

The Successor Agency has pledged incremental property tax generated in the Successor Agency's project areas to pay principal and interest on the 2016 Series B Bonds. The current year payments of principal and interest were $3,551,775. Property taxes received after negotiated, statutory, and residual distributions totaled $36,152,870 for the year. At year-end, pledged future revenues totaled $43,341,350 of which $32,940,000 was the amount of the remaining principal and $10,401,350 interest on the Bonds.

In Event of Default, outstanding amounts become immediately due to the Trustee who act on behalf of the bond owners. An acceleration clause exists that allows the owners of the bonds to accelerate payment of the entire principal amount outstanding in the Event of Default. If acceleration occurs, then all pledged tax revenues and all sums of funds are to be held by Trustee under the indenture and will be applied by the Trustee.

Year Ending	Principal	Interest	Total
2023	$ 2,005,000	$ 1,538,775	$ 3,543,775
2024	2,095,000	1,436,275	3,531,275
2025	2,205,000	1,328,775	3,533,775
2026	2,310,000	1,215,900	3,525,900
2027	2,625,000	1,092,525	3,717,525
2028-2032	11,100,000	2,886,350	13,986,350
2033-2036	10,600,000	902,750	11,502,750
Totals	$ 32,940,000	$ 10,401,350	$ 43,341,350

3. Change in Long Term Liabilities

The following debt activity for the year ended June 30, 2022 are not debts or obligations of the City. They were transferred to the Successor Agency of the former Community Redevelopment Agency which are now accounted for in the Private Purpose Trust Fund:

	Balances at July 01, 2021	Additions	Retirements	Balance at June 30, 2022	Due Within One Year
Bonds Payable:					
2002 Tax Allocation Bonds	$ 8,971,568	$ 476,221	$ 965,000	$ 8,482,789	$ 948,412
2016 Tax Allocation Bonds Series A	23,760,000	-	1,810,000	21,950,000	1,910,000
2016 Tax Allocation Bonds Series B	34,855,000	-	1,915,000	32,940,000	2,005,000
Plus: Deferred Issuance Premiums	6,488,141	-	1,166,235	5,321,906	1,034,385
Total bonds payable	74,074,709	476,221	5,856,235	68,694,695	5,897,797
Notes from Direct Borrowing and Direct Placements:					
Fairway Business Park	12,010,262	-	2,058,543	9,951,719	2,187,598
	$ 86,084,971	$ 476,221	$ 7,914,778	$ 78,646,414	$ 8,085,395

19 - Commitments and Contingencies

A. Contracts and Purchase Orders

The City has contracted with the County of Los Angeles for various services, principally law enforcement until June 30, 2024. The agreement is maintained under "Contract City Law Enforcement Service Level Authorization" through which the County charges the set amount of service fees based on the number of deputies, support personnel, and their projected hours of services. The service rates are established by the County Auditor-Controller and adjusted annually effective July 1st of each year. To date, the annual increase in cost for the services provided has been approximately 6 percent. Accordingly, the projected commitments are constructed with such average increase. Additionally, the City is required to pay for the City's portion of liability cost to ensure that funds are available in the event of litigations. The liability cost is currently 11 percent of the service units purchased and is expected to increase in future years. These contracts are cancelable at any time, with or without cause, upon 180-days written notice by the City or as of the first day of July of any year upon notice in writing not less than 60-days prior.

The following was the contract cost for the fiscal year ending June 30, 2022:

Fiscal Year 2021-22	$ 28,494,027
Total Cost	$ 28,494,027

The City also has other various outstanding contracts and purchase orders for services, supplies, materials, and capital projects that have not been completed at year-end. These commitments total approximately $28,494,027 at June 30, 2022, with the following breakdown between major funds and non-major funds.

Major Funds:	
General Fund	$ 6,329,325
Housing Asset Fund	187,206
Measure AV Fund	1,679,722
ARPA Fund	74,770
Total Major Funds	8,271,023
Internal Service Funds	
Information Technology	975,042
Fleet Maintenance	104,223
Total Internal Service Funds	1,079,265
Non-Major Special Revenue Funds	19,143,739
Total Contract and Purchase Orders Outstanding for Governmental Funds	$ 28,494,027

B. Grants

The City has received State and Federal funds for specific purposes that are subject to review by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grant, it is believed that any disallowed amounts will not be material.

C. Claims and Judgments

There are certain legal actions pending against the City that have arisen in the normal course of operations and are covered under the risk management liability. These actions include filed lawsuits and asserted claims for personal injury, property damage, and wrongful death – auto accident. The City is a defendant on several employment related lawsuits, which are anticipated to be settled in the near future. The liability for the settlement is estimated at $2,923,620, and has been accrued as a liability in the financial statements as of June 30, 2022.

D. Obligations of the Successor Agency Private Purpose Trust Fund

As more fully described at Note 18, the former Community Redevelopment Agency of the City of Palmdale was dissolved on January 31, 2012. Obligations to be paid out to the Successor Agency Private Purpose Trust Fund are included in the Required Obligation Payment Schedules (ROPS) which are subject to approval by the State Department of Finance. All obligations of the Successor Agency have been approved by the State Department of Finance, however, are still subject to audit by the County Auditor-Controller and the State Controller. Additionally, obligations on a future ROPS may be denied even if it was not questioned from a preceding ROPS. The City is not legally obligated for any of the Successor Agency Private Purpose Trust Fund debt.

20 - Related Party Loan

On June 30, 2021, the City authorized a home loan for the former City Manager totaling $1,200,000 with a 30-year term and bearing a fixed interest rate of 1.04 percent. The loan is secured by the residence and has a provision that any outstanding balance is due within 12 months of termination of employment. In December 2022, the home loan agreement was amended to extend the repayment of the balance of the loan from 12 to 36 months after termination of employment. The loan will be due in full in March 2025.

The City has made loans available for graffiti reimbursement charges. The loans were for graffiti abatement and total $42,329 as of June 30, 2022.

21 - New Accounting Pronouncements

The following pronouncements were issued prior to June 30, 2022 and have effective dates that may impact future financial statement presentation. The effects of the statements are currently under review.

Governmental Accounting Standard No. 91

GASB Statement No. 91, Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Governmental Accounting Standard No. 94

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). This Statement is effective for periods beginning after June 15, 2022.

Governmental Accounting Standard No. 96

GASB Statement No. 96, Subscription-based Information Technology Arrangements. The objectives of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022.

Governmental Accounting Standard No. 99

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022.* The objectives of this Statement are to enhance comparability in accounting and reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statements No. 53 and No. 63 are effective upon issuance. The requirements of this Statement related to leases, Public-Private and Public-Public Partnerships (PPPs), and Subscription-Based Information Technology Arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Governmental Accounting Standard No. 100

GASB Statement No. 100 – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Governmental Accounting Standard No. 101

GASB Statement No. 101 – In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

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Required Supplementary Information

Palmdale, California

Year Ended June 30, 2022

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City of Palmdale

Schedule of Changes in Net Pension Liability and Related Ratios-Public Employees Retirement System - Miscellaneous Plan

Year Ended June 30, 2022

Last Ten Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Total pension liability								
Service costs	$ 2,590,160	$ 2,387,436	$ 2,233,050	$ 2,601,354	$ 2,649,090	$ 2,767,665	$ 2,918,406	$ 2,973,338
Interest on the total pension liability	10,116,430	10,398,124	10,825,834	11,018,183	11,570,800	12,220,037	12,822,978	13,327,612
Differences between expected and actual experience	-	(2,606,465)	-	9,269,931	(1,358,574)	-	1,368,882	-
Changes in assumptions	-	(3,032,525)	(948,090)	(3,510,853)	2,354,023	2,310,424	1,368,882	(46,529)
Benefit payments, including refunds of member contributions	(5,808,324)	(6,049,238)	(6,289,370)	(6,542,229)	(7,277,711)	(7,740,973)	(8,257,460)	(9,071,539)
Net change in total pension liability	6,898,266	1,097,332	5,821,424	12,836,386	7,937,628	9,557,153	10,221,688	7,182,882
Total pension liability - beginning	136,494,809	143,393,075	144,490,407	150,311,831	163,148,217	171,085,845	180,642,998	189,495,804
Total pension liability - ending (a)	$ 143,393,075	$ 144,490,407	$ 150,311,831	$ 163,148,217	$ 171,085,845	$ 180,642,998	$ 190,864,686	$ 196,678,686
Plan fiduciary net position								
Net plan to plan resource movement	$ -	$ -	$ -	$ -	$ (297)	$ -	$ -	$ -
Contributions - employer	3,673,903	3,871,255	4,262,274	5,157,320	3,514,327	4,117,304	4,771,554	5,285,825
Contributions - employee	1,106,027	1,030,304	1,016,500	1,165,598	1,138,029	1,195,002	1,335,708	1,324,417
Net investment income	16,152,589	2,406,554	545,870	12,177,480	10,157,757	8,331,569	6,631,133	31,158,920
Benefit payments, including refunds of member contributions	(5,808,324)	(6,049,238)	(6,289,370)	(6,542,229)	(7,277,711)	(7,740,973)	(8,257,460)	(9,071,539)
Administrative expense	-	(127,281)	(66,805)	(161,055)	(188,366)	(91,249)	(188,455)	(137,825)
Other	-	-	-	-	(357,711)	297	-	-
Net change in plan fiduciary net position	15,124,195	1,131,594	(531,531)	11,797,114	6,986,028	5,811,950	4,292,480	28,559,798
Plan fiduciary net position - beginning	93,359,880	108,484,075	109,615,669	109,084,138	120,881,252	127,867,280	133,679,230	137,971,710
Plan fiduciary net position - ending (b)	108,484,075	109,615,669	109,084,138	120,881,252	127,867,280	133,679,230	137,971,710	166,531,508
Net pension liability - ending (a) - (b)	$ 34,909,000	$ 34,874,738	$ 41,227,693	$ 42,266,965	$ 43,218,565	$ 46,963,768	$ 52,892,976	$ 30,147,178
Plan fiduciary net position as a percentage of the total net pension liability	75.66 %	75.86 %	72.57 %	74.09 %	74.74 %	74.00 %	72.29 %	84.67 %
Covered payroll	$ 13,588,668	$ 13,287,152	$ 12,550,868	$ 13,529,154	$ 14,797,277	$ 15,030,592	$ 16,449,558	$ 17,567,263
Net pension liability as a percentage of covered payroll	256.90 %	262.47 %	328.48 %	312.41 %	292.07 %	312.45 %	321.55 %	171.61 %
Measurement date	June 30 , 2014	June 30 , 2015	June 30 , 2016	June 30 , 2017	June 30 , 2018	June 30 , 2019	June 30 , 2020	June 30 , 2021

*Fiscal year 2015 is the first year of implementation.

City of Palmdale
Schedule of Contributions - Public Employees Retirement System - Miscellaneous Plan
Year Ended June 30, 2022
Last Ten Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	$ 3,871,255	$ 4,262,274	$ 5,157,320	$ 3,509,493	$ 4,112,469	$ 4,766,182	$ 5,287,313	$ 5,935,743
Contributions in relation to the actuarially determined contribution	3,871,255	4,262,274	5,157,320	3,509,493	4,112,469	4,766,182	5,287,313	5,935,743
Contribution deficiency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	13,287,152	12,550,868	13,529,154	14,797,277	15,030,592	16,449,558	17,567,263	19,230,822
Contributions as a percentage of covered payroll	29.14 %	33.96 %	38.12 %	23.72 %	27.36 %	28.97 %	30.10 %	30.87 %
Valuation date:	2014	2015	2016	2017	2018	2019	2020	2021
Methods and assumptions used to determine contribution rates:								
Actuarial cost method	Entry age [1]	Entry age [1]	Entry age [1]	Entry age [1]	Entry age [1]	Entry age [1]	Entry age [1]	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Remaining amortization period	15 years	20 years	25 years	30 years	30 years	30 years	30 years	30 years
Asset valuation method	5-year smoothed	15-year smoothed	5-year smoothed	5-year smoothed	5-year smoothed	5-year smoothed	5-year smoothed	5-year smoothed
Inflation	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %	2.75 %
Salary increase	4.5% average, including inflation of 3%	3.30% to 14.20 including inflation of 3%	Varies on entry age and servce, including inflation of 3%	Varies on entry age and servce, including inflation of 3%	Varies on entry age and servce, including inflation of 3%	Varies on entry age and servce, including inflation of 3%	Varies on entry age and servce, including inflation of 3%	Varies on entry age and servce, including inflation of 3%
Investment rate of return	7.5% net of pension plan investment expense, including inflation	7.5% net of pension plan investment expense, including inflation	7.5% net of pension plan investment expense, including inflation	7.5% net of pension plan investment expense, including inflation	7.5% net of pension plan investment expense, including inflation	7.5% net of pension plan investment expense, including inflation	7.375% net of pension plan investment expense, including inflation	7.375% net of pension plan investment expense, including inflation

Retirement age:

The probabilities of retirement and mortality are based on the CalPERS Experience Study for the period from 1997 to 2015.

Mortality:

The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 20 years of projected mortality improvements using Scale BB published by the Society of Actuaries.

*Fiscal year 2015 was the first year of implementation.

City of Palmdale

Schedule of Changes in Net OPEB Liability and Related Ratios
Other Postemployment Benefits (OPEB)
Year Ended June 30, 2022
Last Ten Years*

	2017	2018	2019	2020	2021	2022
Total OPEB liability						
Service costs	$ 9,380	$ 9,801	$ 10,241	$ 19,286	$ 26,370	$ 18,642
Interest	42,190	41,817	41,771	49,286	31,829	27,510
Differences between expected and actual experience	162,410	117,475	272,638	-	439,617	(128,567)
Changes in assumptions	-	-	(45,786)	103,650	(7,331)	(106,880)
Benefit payments, including refunds of member contributions	(244,316)	(195,980)	(144,496)	(139,429)	(346,268)	(8,617)
Net change in total OPEB liability	(30,336)	(26,887)	134,368	32,793	144,217	(197,912)
Total OPEB liability - beginning	761,858	731,522	704,635	839,003	871,796	1,016,013
Total OPEB liability - ending (a)	$ 731,522	$ 704,635	$ 839,003	$ 871,796	$ 1,016,013	$ 818,101
Plan fiduciary net position						
Contributions - employer	$ -	$ -	$ -	$ -	$ -	$ -
Contributions - member	-	-	-	-	-	-
Net investment income	165,897	122,424	68,284	64,325	263,944	(181,366)
Differences between projected and actual earnings on plan investments	-	-	-	-	-	-
Administrative expense	(45,852)	(42,234)	(51,637)	(34,922)	(34,421)	(37,432)
Benefit payments, including refunds of employee contributions	(244,316)	(195,980)	(144,496)	(139,429)	(346,268)	(8,617)
Net change in plan fiduciary net position	$ (124,271)	$ (115,790)	$ (127,849)	$ (110,026)	$ (116,745)	$ (227,415)
Plan fiduciary net position - beginning	1,517,671	1,393,400	1,277,610	1,149,761	1,039,735	922,990
Plan fiduciary net position - ending	$ 1,393,400	$ 1,277,610	$ 1,149,761	$ 1,039,735	$ 922,990	$ 695,575
Net OPEB liability ending	$ (661,878)	$ (572,975)	$ (310,758)	$ (167,939)	$ 93,023	$ 122,526
Plan fiduciary net position as a percentage of the total net pension liability	190.48 %	181.32 %	137.04 %	119.26 %	90.84 %	85.02 %
Covered-employee payroll[1]	840,010	874,002	914,074	941,496	897,776	766,192
City's net OPEB asset as a percentage of covered-employee payroll	(78.79)%	(65.56)%	(34.00)%	(17.84)%	10.36 %	15.99 %
Measurement date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022

Notes to Schedule

* Fiscal year 2017 was the first year of implementation.

[1] Contributions to the OPEB plan are not based on measure of pay, as such, covered employee payroll is used as the measure of payroll

City of Palmdale
Schedule of Investment Returns for OPEB
Other Postemployment Benefits (OPEB)
Year Ended June 30, 2022
Last Ten Years*

	2017	2018	2019	2020
Annual money-weighted rate of return - net of investment expense	11.23 %	10.31 %	5.50 %	5.73 %

Notes to Schedule

* Fiscal year 2017 was the first year of implementation.

Supplementary Information

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Special Revenue Funds – Are used to account for specific revenues that are legally restricted to expenditures for a particular purpose. The following special revenue funds have been classified as non-major funds:

Air Quality Improvement Fund – This fund accounts for revenue and related expenditures for the City's equipment and capital projects which improve air quality.

Community Development Block Grant (CDBG) Fund – This fund accounts for Federal entitlements under the Housing and Community Development Act of 1974, as amended.

Communications PEG Fund - This fund accounts for The Public, Education and Government Fund (PEG) that was established to account for costs related to local public education and government access stations.

Drainage Funds – This fund accounts for revenues collected under the City's Drainage Fee, which are used for the development of drainage improvements.

Drainage Benefit Assessment District – This fund accounts for revenues collected under the City's Drainage fee, which are used for the development of drainage improvements.

Federal Funds – This fund accounts for revenues and expenditures received from Federal sources.

Federal Home Program – This fund accounts for all federal funds received under the Home Investment Partnership Act.

Federal Jobs Program Fund – This fund accounts for revenues and expenditures associated with the Job Training Partnership Act and Welfare to Work Programs.

Fire Facilities Impact Fund – This fund accounts for revenues collected under the City's Fire Facilities Impact Fee, which are used for constructing and outfitting facilities needed to serve future development.

Gas Tax Fund – This fund accounts for state gasoline allocations provided to the City for street-related purposes.

Housing Authority Fund – This fund accounts for compliance monitoring expenditures and Bond Issuer's Fees collected for Housing Authority.

Landscape Maintenance Fund – This fund is used to account for revenues and expenditures attributable to Landscape Maintenance District 97-1.

Local Transportation Article 3 Fund – This fund is used to account for State funds provided to the City for construction of local bikeways and bikeway related projects.

Local Transportation Article 8 Fund – This fund accounts for State funds provided to the City for street-related purposes only.

Measure R Fund – This fund accounts for State Funds provided to the City for street-related purposes only.

Measure M Fund – This fund accounts for State Funds provided to the City for transportation related purposes only.

Miscellaneous Grants/Developer Contributions – This fund accounts for revenues and expenditures received from Developers and Local Agencies for improvements.

Parks Assessments Fund – This fund accounts for revenues collected under the City-wide Park Assessment District, which are used for the acquisition, improvement, expansion and maintenance of public parks.

Park Development Fund – This fund accounts for revenues collected under the City's Unit Dwelling Fee, which are used for the acquisition, improvement and expansion of public parks, playgrounds & recreational facilities.

Proposition A Fund – This fund accounts for special sales tax revenues, which are used for local transit.

Proposition C Fund – This fund accounts for special sales tax revenues and expenditures related to street and road improvements and transit.

Public Art Fund - This fund accounts for the revenues and expenditures generated under the Public Art policy, derived from gifts or donations for public art. Private and municipal development projects are required to contribute to the fund per PMC

Section 15.01.020.

Public Facilities Fund – This fund is used to account for revenues received from developer fees. These funds can only be used to assist with the development and rehabilitation of City buildings.

Public Safety Fund – This fund is used to account for the revenues received as a result of vehicle code violations and drug forfeiture operations. These funds can only be used for law enforcement expenditures.

Road Maintenance & Rehabilitation – This fund is used to account for state funds provided to the City to repair roads, improve traffic safety, and expand public transit systems across the state.

S.A.V.E.S. Fund (South Antelope Valley Emergency Services) – This fund is used to account for revenues and expenditures related to providing food and shelter for qualified recipients.

Sewer Maintenance Assessment District – This fund is used to account for revenues and expenditures associated with the City sewer assessment district service the City and its sewer system.

Sewer Upgrade Fund – This fund accounts for revenues collected under the City's Sewer Upgrade Fee, which are used for sewer improvements.

Solid Waste Fund - This fund was established to account for costs related to programs initiating recycling and waste management efforts throughout the City.

State Grants Fund – This fund accounts for revenues and expenditures received from State resources.

Street Lighting Assessment District Fund - This fund is used to account for revenues and expenditures restricted to residential street lighting services.

Traffic Impact Fund – This fund accounts for revenues collected under the City's Traffic Impact Fee, which are used for traffic related projects, such as traffic signals and street improvements.

Housing Facilities Fund – This fund accounts for the revenues and expenditures restricted to the operations of four (4) City owned apartment buildings, three (3) City owned mobile home parks, and two (2) properties with eight (8) apartment units acquired from New Beginnings Outreach.

Palmdale Community Foundation – This fund accounts for the 501 (C) (3) non-profit public benefit corporation activities related to City programs.

Water Park – This fund accounts for the operation of the City owned Dry Town Water Park.

Debt Service Funds – are used to account for the accumulation of resources for and the payment made for principal and interest on bonded debt and other long-term obligations. The following fund has been classified as a non-major fund:

Palmdale Civic Authority Fund – This fund is used to account for construction projects funded through issuance of Certificates of Participation. Current projects include new park facilities and street improvements.

Palmdale Financing Authority Fund – This fund accounts for resources accumulated and payments made for principal and interest on Lease Revenue Bonds secured by lease payments by the City of Palmdale as rental for certain property pursuant to a lease agreement.

Capital Projects Funds – are used to account for financial resources used for the acquisition and construction of major capital facilities. The following capital projects funds have been classified as non-major funds:

Community Facilities District (CFD) – This fund accounts for the revenues and expenditures of community facilities districts and assessment districts, which are funded entirely from district bond proceeds.

City of Palmdale
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Non-Major Special Revenue Funds	Debt Service Funds		Capital Projects Fund	Total Nonmajor Governmental Funds
		Palmdale Civic Authority	Palmdale Financing Authority	CFD/Assessment Districts	
Assets:					
Cash	$ 1,066	$ -	$ -	$ 1	$ 1,067
Investments	164,233,966	1,050,301	-	-	165,284,267
Receivables:					
Accounts and interest receivable	11,664,228	1,144	-	5	11,665,377
Property tax receivable	621,087	-	-	-	621,087
Due from other funds	62	-	-	-	62
Advances due from fiduciary funds	-	-	-	583,859	583,859
Notes and Liens	9,636,150	-	-	-	9,636,150
Advances due from other funds	4,100,000	-	-	-	4,100,000
Prepaid Items and Other Assets	1,114	-	-	-	1,114
Restricted Assets					
Investments	-	-	-	2,756,045	2,756,045
Total assets	$ 190,257,673	$ 1,051,445	$ -	$ 3,339,910	$ 194,649,028
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	$ 2,123,566	$ -	$ -	$ -	$ 2,123,566
Due to fiduciary funds	-	-	-	1,565	1,565
Due to other funds	200,216	-	-	380,635	580,851
Advances due to other funds	9,100,000	-	-	-	9,100,000
Deposits	1,784,124	-	-	-	1,784,124
Notes payable	34,433	-	-	-	34,433
Total liabilities	13,242,339	-	-	382,200	13,624,539
Deferred Inflows of Resources:					
Unavailable revenue	9,360,961	-	-	-	9,360,961
Fund Balances:					
Restricted	167,782,480	1,051,445	-	2,957,710	171,791,635
Unassigned	(128,107)	-	-	-	(128,107)
Total fund balances	167,654,373	1,051,445	-	2,957,710	171,663,528
Total liabilities, deferred inflows of resources and fund balances	$ 190,257,673	$ 1,051,445	$ -	$ 3,339,910	$ 194,649,028

City of Palmdale
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2022

	Non-Major Special Revenue Funds	Debt Service Funds		Capital Projects Fund	Total Nonmajor Governmental Funds
		Palmdale Civic Authority	Palmdale Financing Authority	CFD/Assessment Districts	
Revenues:					
Other taxes	$ 4,483,729	$ -	$ -	$ -	$ 4,483,729
Subventions and grants	29,612,814	-	-	-	29,612,814
Park development fees	2,413,127	-	-	-	2,413,127
Licenses and Permits	66,779	-	-	-	66,779
Fines and forfeitures	285,971	-	-	-	285,971
Special Assessments	19,263,188	-	-	-	19,263,188
Charges for current services	2,447,693	-	-	-	2,447,693
Drainage fees	3,329,104	-	-	-	3,329,104
Traffic impact fees	891,289	-	-	-	891,289
Facilities impact fees	1,422,618	-	-	-	1,422,618
Interfund interest	26,251	-	-	-	26,251
Interest	1,563,316	9,867	5	775	1,573,963
Net increase (decrease) in fair value of investments	(6,036,326)	(39,294)	-	(142)	(6,075,762)
Developer contributions	51,380	-	-	-	51,380
State contributions	944,145	-	-	-	944,145
Other agency contributions	722,844	-	-	-	722,844
County contributions	681,443	-	-	-	681,443
Other Revenue	486,007	-	-	-	486,007
Total revenues	62,655,372	(29,427)	5	633	62,626,583
Expenditures:					
Current:					
General Government	365,241	-	-	-	365,241
Public safety	532,600	-	-	-	532,600
Public services	21,680,496	-	-	-	21,680,496
Community development	1,042,926	-	-	-	1,042,926
Cultural and recreational	1,546,949	-	-	-	1,546,949
Health and welfare	312,924	-	-	-	312,924
Capital Outlay	17,919,367	-	-	360,814	18,280,181
Debt service:					
Principal	1,050,563	-	2,532,457	-	3,583,020
Interest	292,302	-	1,160,673	-	1,452,975
Interfund interest	265,451	-	-	-	265,451
Total expenditures	45,008,819	-	3,693,130	360,814	49,062,763
Excess (deficiency) of revenues over expenditures	17,646,553	(29,427)	(3,693,125)	(360,181)	13,563,820
Other Financing Sources (Uses):					
Transfers In	(18,904)	-	3,693,125	-	3,674,221
Transfers Out	(4,638,830)	-	-	-	(4,638,830)
Total other financing sources (uses)	(4,657,734)	-	3,693,125	-	(964,609)
Net Change in Fund Balances	12,988,819	(29,427)	-	(360,181)	12,599,211
Fund Balances (Deficit) - Beginning of Year	154,665,554	1,080,872	-	3,317,891	159,064,317
Fund Balances (Deficit) - End of Year	$ 167,654,373	$ 1,051,445	$ -	$ 2,957,710	$ 171,663,528

City of Palmdale
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022

	Air Quality Improvement Fund	Community Development Block Grant	Drainage Funds	Drainage Benefit Assmnt Dist	Federal Funds
Assets:					
Cash	$ -	$ -	$ -	$ -	$ -
Investments	42,036	1,810,057	4,849,376	1,223,307	-
Receivables:					
Accounts Receivable	-	366,530	5,283	1,332	-
Property tax receivable	-	-	-	33,559	-
Due from other funds	-	62	-	-	-
Notes and Liens	-	2,183,613	-	-	-
Advances due from other funds	-	-	4,100,000	-	-
Prepaid Items and Other Assets	-	1,114	-	-	-
Total assets	$ 42,036	$ 4,361,376	$ 8,954,659	$ 1,258,198	$ -
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	$ -	$ 15,062	$ -	$ -	$ 924
Due to other funds	-	-	18,476	-	118,197
Advances due to other funds	-	-	-	-	-
Notes payable	-	-	-	-	-
Deposits	-	1,755,523	-	-	-
Total liabilities	-	1,770,585	18,476	-	119,121
Deferred Inflows of Resources:					
Unavailable revenue	-	33,344	-	-	-
Total deferred inflows of resources	-	33,344	-	-	-
Fund Balances:					
Restricted	42,036	2,557,447	8,936,183	1,258,198	-
Unassigned	-	-	-	-	(119,121)
Total fund balances	42,036	2,557,447	8,936,183	1,258,198	(119,121)
Total liabilities, deferred inflows of resources and fund balances	$ 42,036	$ 4,361,376	$ 8,954,659	$ 1,258,198	$ -

Federal Home Program	Federal Jobs Programs	Federal Home ARP Fund	Fire Facilities Impact	Gas Tax	Housing Authority	Landscape Maintenance
$ -	$ -	$ -	$ -	$ -	$ -	$ -
673,261	-	-	8,080,019	7,894,397	215,927	13,376,162
2,569,228	51,788	2,922	8,798	372,669	30,733	14,562
-	-	-	-	-	-	134,051
-	-	-	-	-	-	-
7,452,537	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 10,695,026	$ 51,788	$ 2,922	$ 8,088,817	$ 8,267,066	$ 246,660	$ 13,524,775
$ 23,573	$ 6,123	$ -	$ -	$ 195,097	$ 3,107	$ 343,102
50	54,651	2,922	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,000	-
23,623	60,774	2,922	-	195,097	4,107	343,102
2,494,553	-	-	-	-	20,508	-
2,494,553	-	-	-	-	20,508	-
8,176,850	-	-	8,088,817	8,071,969	222,045	13,181,673
-	(8,986)	-	-	-	-	-
8,176,850	(8,986)	-	8,088,817	8,071,969	222,045	13,181,673
$ 10,695,026	$ 51,788	$ 2,922	$ 8,088,817	$ 8,267,066	$ 246,660	$ 13,524,775

City of Palmdale
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022

	Local Transportation Article 3	Local Transportation Article 8	Measure A LA County Parks	Measure R	Measure M
Assets:					
Cash	$ -	$ -	$ -	$ -	$ -
Investments	55,956	2,716,957	-	7,405,355	7,882,123
Receivables:					
Accounts Receivable	-	569,852	-	2,135,535	171,196
Property tax receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Notes and Liens	-	-	-	-	-
Advances due from other funds	-	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-	-
Total assets	$ 55,956	$ 3,286,809	$ -	$ 9,540,890	$ 8,053,319
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	$ -	$ 41,269	$ -	$ 83,452	$ 54,517
Due to other funds	-	-	-	-	-
Advances due to other funds	-	-	-	-	-
Notes payable	-	-	-	34,433	-
Deposits	-	-	-	-	-
Total liabilities	-	41,269	-	117,885	54,517
Deferred Inflows of Resources:					
Unavailable revenue	-	-	-	1,760,564	-
Total deferred inflows of resources	-	-	-	1,760,564	-
Fund Balances:					
Restricted	55,956	3,245,540	-	7,662,441	7,998,802
Unassigned	-	-	-	-	-
Total fund balances	55,956	3,245,540	-	7,662,441	7,998,802
Total liabilities, deferred inflows of resources and fund balances	$ 55,956	$ 3,286,809	$ -	$ 9,540,890	$ 8,053,319

Misc Grants/ Developer Contributions	Park Assessments	Park Development	Proposition A	Proposition C	Public Facilities Fund	Public Safety
$ -	$ -	$ -	$ -	$ -	$ -	$ -
2,979,975	3,180,276	12,804,418	8,863,036	14,754,909	1,484,360	911,874
4,100,140	3,463	13,938	9,649	1,030,629	1,616	22,663
-	103,160	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 7,080,115	$ 3,286,899	$ 12,818,356	$ 8,872,685	$ 15,785,538	$ 1,485,976	$ 934,537
$ 26,930	$ 160,258	$ 417,844	$ 90,977	$ -	$ 11,798	$ -
-	-	-	-	-	-	-
-	-	5,000,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,930	160,258	5,417,844	90,977	-	11,798	-
4,100,043	-	-	-	951,949	-	-
4,100,043	-	-	-	951,949	-	-
2,953,142	3,126,641	7,400,512	8,781,708	14,833,589	1,474,178	934,537
-	-	-	-	-	-	-
2,953,142	3,126,641	7,400,512	8,781,708	14,833,589	1,474,178	934,537
$ 7,080,115	$ 3,286,899	$ 12,818,356	$ 8,872,685	$ 15,785,538	$ 1,485,976	$ 934,537

City of Palmdale
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022

	Road Maintenance and Rehab	SAVES	Sewer Maintenance Assmnt Dist	Sewer Upgrade	States Grants Fund
Assets:					
Cash	$ -	$ -	$ 250	$ -	$ -
Investments	4,086,967	11,678	31,041,253	490,125	186,812
Receivables:					
Accounts Receivable	-	-	35,727	533	347
Property tax receivable	-	-	172,046	-	-
Due from other funds	-	-	-	-	-
Notes and Liens	-	-	-	-	-
Advances due from other funds	-	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-	-
Total assets	$ 4,086,967	$ 11,678	$ 31,249,276	$ 490,658	$ 187,159
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	$ 4,753	$ -	$ 300,773	$ 9,238	$ 75,941
Due to other funds	-	-	-	-	-
Advances due to other funds	-	-	4,100,000	-	-
Notes payable	-	-	-	-	-
Deposits	-	-	26,936	-	665
Total liabilities	4,753	-	4,427,709	9,238	76,606
Deferred Inflows of Resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Restricted	4,082,214	11,678	26,821,567	481,420	110,553
Unassigned	-	-	-	-	-
Total fund balances	4,082,214	11,678	26,821,567	481,420	110,553
Total liabilities, deferred inflows of resources and fund balances	$ 4,086,967	$ 11,678	$ 31,249,276	$ 490,658	$ 187,159

Street Lighting Assmnt Dist	Traffic Impact	Communications PEG	Solid Waste	Palmdale Community Foundation	Water Park	Public Art	Total Special Revenue Funds
$ -	$ -	$ -	$ -	$ 816	$ -	$ -	$ 1,066
18,654,723	2,741,839	556,837	367,138	314,505	3,639,446	938,862	164,233,966
20,476	2,984	119,940	-	-	1,695	-	11,664,228
178,271	-	-	-	-	-	-	621,087
-	-	-	-	-	-	-	62
-	-	-	-	-	-	-	9,636,150
-	-	-	-	-	-	-	4,100,000
-	-	-	-	-	-	-	1,114
$18,853,470	$ 2,744,823	$ 676,777	$ 367,138	$ 315,321	$ 3,641,141	$ 938,862	$ 190,257,673
$ 129,740	$ -	$ -	$ 23,722	$ 53,260	$ 52,106	$ -	$ 2,123,566
-	-	-	-	5,920	-	-	200,216
-	-	-	-	-	-	-	9,100,000
-	-	-	-	-	-	-	34,433
-	-	-	-	-	-	-	1,784,124
129,740	-	-	23,722	59,180	52,106	-	13,242,339
-	-	-	-	-	-	-	9,360,961
-	-	-	-	-	-	-	9,360,961
18,723,730	2,744,823	676,777	343,416	256,141	3,589,035	938,862	167,782,480
-	-	-	-	-	-	-	(128,107)
18,723,730	2,744,823	676,777	343,416	256,141	3,589,035	938,862	167,654,373
$18,853,470	$ 2,744,823	$ 676,777	$ 367,138	$ 315,321	$ 3,641,141	$ 938,862	$ 190,257,673

	Air Quality Improvement Fund	Community Development Block Grant	Drainage Funds	Drainage Benefit Assmnt Dist	Federal Funds
Revenues:					
Other taxes	$ -	$ -	$ -	$ -	$ -
Subventions and grants	-	1,712,355	-	-	313,827
Park development fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Special Assessments	-	-	-	129,346	-
Charges for current services	-	-	-	-	-
Drainage fees	-	-	2,192,980	-	-
Traffic impact fees	-	-	-	-	-
Facilities impact fees	-	-	-	-	-
Interfund interest	-	-	26,251	-	-
Interest	391	13,913	38,809	11,296	-
Net increase (decrease) in fair value of investments	(1,573)	(67,632)	(179,497)	(45,694)	-
Developer contributions	-	-	-	-	-
State contributions	-	-	-	-	-
Other agency contributions	-	-	-	-	-
County contributions	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total revenues	(1,182)	1,658,636	2,078,543	94,948	313,827
Expenditures:					
Current:					
General Government	-	14	-	-	23,084
Public safety	-	-	-	-	-
Public services	-	40,445	8,862	28,525	532
Community development	-	767,696	-	-	-
Cultural and recreational	-	-	-	-	-
Health and welfare	-	232,809	-	-	-
Capital Outlay	-	15,468	1,016	-	(2,503)
Debt service:					
Principal	-	325,000	-	-	-
Interest	-	53,343	-	-	-
Interfund interest	-	-	7,496	-	-
Total expenditures	-	1,434,775	17,374	28,525	21,113
Excess (deficiency) of revenues over expenditures	(1,182)	223,861	2,061,169	66,423	292,714
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(78,024)	-	(51,718)
Total other financing sources (uses)	-	-	(78,024)	-	(51,718)
Net Change in Fund Balances	(1,182)	223,861	1,983,145	66,423	240,996
Fund Balances (Deficit) - Beginning of Year	43,218	2,333,586	6,953,038	1,191,775	(360,117)
Fund Balances (Deficit) - End of Year	$ 42,036	$ 2,557,447	$ 8,936,183	$ 1,258,198	$ (119,121)

Federal Home Program	Federal Jobs Programs	Federal Home ARP Fund	Fire Facilities Impact	Gas Tax	Housing Authority	Landscape Maintenance
$ -	$ -	$ -	$ -	$ 3,668,344	$ -	$ -
634,670	-	2,922	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,439
-	-	-	-	-	-	6,157,231
-	-	-	-	-	40,405	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	860,059	-	-	-
-	-	-	-	-	-	-
119,850	-	-	73,287	25,154	1,936	123,509
-	-	-	(301,663)	(38,013)	(8,068)	(499,561)
-	-	-	-	-	-	14,095
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	225,505	-	-
-	81,067	-	-	-	-	4,834
754,520	81,067	2,922	631,683	3,880,990	34,273	5,801,547
-	-	-	43,002	-	-	-
-	-	-	-	-	-	-
-	52,903	-	-	5,496,410	-	5,595,378
243,233	-	2,922	-	-	28,576	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,002,696	-	66,856
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
243,233	52,903	2,922	43,002	7,499,106	28,576	5,662,234
511,287	28,164	-	588,681	(3,618,116)	5,697	139,313
-	-	-	-	(18,904)	-	-
-	-	-	-	(137,346)	-	(30,000)
-	-	-	-	(156,250)	-	(30,000)
511,287	28,164	-	588,681	(3,774,366)	5,697	109,313
7,665,563	(37,150)	-	7,500,136	11,846,335	216,348	13,072,360
$ 8,176,850	$ (8,986)	$ -	$ 8,088,817	$ 8,071,969	$ 222,045	$ 13,181,673

City of Palmdale
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
June 30, 2022

	Local Transportation Article 3	Local Transportation Article 8	Measure A LA County Parks	Measure R	Measure M
Revenues:					
Other taxes	$ -	$ -	$ -	$ -	$ -
Subventions and grants	11,000	6,761,056	-	3,954,205	3,784,444
Park development fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for current services	-	-	-	-	-
Drainage fees	-	-	-	-	-
Traffic impact fees	-	-	-	-	-
Facilities impact fees	-	-	-	-	-
Interfund interest	-	-	-	-	-
Interest	494	52,402	-	69,239	67,840
Net increase (decrease) in fair value of investments	(2,091)	(336,972)	-	(269,479)	(299,686)
Developer contributions	-	-	-	-	-
State contributions	-	-	-	-	-
Other agency contributions	-	-	-	-	-
County contributions	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total revenues	9,403	6,476,486	-	3,753,965	3,552,598
Expenditures:					
Current:					
General Government	-	135,496	-	-	-
Public safety	-	-	-	-	-
Public services	-	1,908,132	-	129,486	47,935
Community development	-	-	-	-	-
Cultural and recreational	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital Outlay	10,970	2,271,589	-	2,010,408	1,070,620
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Interfund interest	-	-	-	-	-
Total expenditures	10,970	4,315,217	-	2,139,894	1,118,555
Excess (deficiency) of revenues over expenditures	(1,567)	2,161,269	-	1,614,071	2,434,043
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	(25,848)	-	-	-
Total other financing sources (uses)	-	(25,848)	-	-	-
Net Change in Fund Balances	(1,567)	2,135,421	-	1,614,071	2,434,043
Fund Balances (Deficit) - Beginning of Year	57,523	1,110,119	-	6,048,370	5,564,759
Fund Balances (Deficit) - End of Year	$ 55,956	$ 3,245,540	$ -	$ 7,662,441	$ 7,998,802

Misc Grants/ Developer Contributions	Park Assessments	Park Development	Proposition A	Proposition C	Public Facilities Fund	Public Safety
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	3,559,707	4,963,870	-	688,178
-	-	2,413,127	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	284,532
-	2,860,343	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	562,559	-
-	-	-	-	-	-	-
31,144	23,756	118,435	82,626	133,023	11,996	7,891
(112,186)	(117,389)	(479,147)	(331,466)	(552,194)	(55,099)	(33,892)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
722,844	-	-	-	-	-	-
455,938	-	-	-	-	-	-
119,078	-	-	-	-	-	-
1,216,818	2,766,710	2,052,415	3,310,867	4,544,699	519,456	946,709
-	51,042	-	-	-	-	-
121,590	-	-	372,687	-	3,611	-
(10,703)	-	38,164	2,289,778	66,789	-	-
-	-	-	-	-	-	-
17,144	40,620	8,205	-	-	-	-
-	-	-	-	-	-	-
1,143,200	296,605	2,205,164	111,480	2,802,523	22,236	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	239,200	-	-	-	-
1,271,231	388,267	2,490,733	2,773,945	2,869,312	25,847	-
(54,413)	2,378,443	(438,318)	536,922	1,675,387	493,609	946,709
-	-	-	-	-	-	-
-	(2,544,156)	-	-	(582,790)	-	(282,700)
-	(2,544,156)	-	-	(582,790)	-	(282,700)
(54,413)	(165,713)	(438,318)	536,922	1,092,597	493,609	664,009
3,007,555	3,292,354	7,838,830	8,244,786	13,740,992	980,569	270,528
$ 2,953,142	$ 3,126,641	$ 7,400,512	$ 8,781,708	$ 14,833,589	$ 1,474,178	$ 934,537

	Road Maintenance and Rehab	SAVES	Sewer Maintenance Assmnt Dist	Sewer Upgrade	States Grants Fund
Revenues:					
Other taxes	$ -	$ -	$ -	$ -	$ -
Subventions and grants	3,153,280	73,300	-	-	-
Park development fees	-	-	-	-	-
Licenses and Permits	-	-	66,779	-	-
Fines and forfeitures	-	-	-	-	-
Special Assessments	-	-	5,433,382	-	-
Charges for current services	-	-	-	-	-
Drainage fees	-	-	1,136,124	-	-
Traffic impact fees	-	-	-	-	-
Facilities impact fees	-	-	-	-	-
Interfund interest	-	-	-	-	-
Interest	31,211	-	285,751	4,631	7,106
Net increase (decrease) in fair value of investments	(152,116)	-	(1,159,368)	(18,351)	(28,722)
Developer contributions	-	-	-	-	-
State contributions	-	4,055	-	-	880,428
Other agency contributions	-	-	-	-	-
County contributions	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total revenues	3,032,375	77,355	5,762,668	(13,720)	858,812
Expenditures:					
Current:					
General Government	-	-	-	-	-
Public safety	-	-	-	-	34,712
Public services	14,107	-	2,702,999	-	31,145
Community development	-	-	-	-	499
Cultural and recreational	-	-	-	-	-
Health and welfare	-	32,503	-	-	-
Capital Outlay	1,493,526	-	1,704,636	26,974	301,847
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Interfund interest	-	-	18,755	-	-
Total expenditures	1,507,633	32,503	4,426,390	26,974	368,203
Excess (deficiency) of revenues over expenditures	1,524,742	44,852	1,336,278	(40,694)	490,609
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(30,000)	-	-
Total other financing sources (uses)	-	-	(30,000)	-	-
Net Change in Fund Balances	1,524,742	44,852	1,306,278	(40,694)	490,609
Fund Balances (Deficit) - Beginning of Year	2,557,472	(33,174)	25,515,289	522,114	(380,056)
Fund Balances (Deficit) - End of Year	$ 4,082,214	$ 11,678	$ 26,821,567	$ 481,420	$ 110,553

Street Lighting Assmnt Dist	Traffic Impact	Communications PEG	Solid Waste	Palmdale Community Foundation	Water Park	Public Art	Total Special Revenue Funds
$ 551,881	$ -	$ 263,504	$ -	$ -	$ -	$ -	$ 4,483,729
-	-	-	-	-	-	-	29,612,814
-	-	-	-	-	-	-	2,413,127
-	-	-	-	-	-	-	66,779
-	-	-	-	-	-	-	285,971
4,682,886	-	-	-	-	-	-	19,263,188
-	-	-	349,007	-	1,999,604	58,677	2,447,693
-	-	-	-	-	-	-	3,329,104
-	891,289	-	-	-	-	-	891,289
-	-	-	-	-	-	-	1,422,618
-	-	-	-	-	-	-	26,251
170,412	24,972	-	-	-	32,242	-	1,563,316
(707,425)	(102,803)	-	-	-	(136,239)	-	(6,036,326)
37,285	-	-	-	-	-	-	51,380
-	-	-	59,662	-	-	-	944,145
-	-	-	-	-	-	-	722,844
-	-	-	-	-	-	-	681,443
-	-	-	-	281,028	-	-	486,007
4,735,039	813,458	263,504	408,669	281,028	1,895,607	58,677	62,655,372
-	-	112,603	-	-	-	-	365,241
-	-	-	-	-	-	-	532,600
3,023,912	76	-	215,621	-	-	-	21,680,496
-	-	-	-	-	-	-	1,042,926
-	-	-	-	-	1,476,551	4,429	1,546,949
-	-	-	-	47,612	-	-	312,924
21,626	2,044	-	-	225,000	-	115,386	17,919,367
725,563	-	-	-	-	-	-	1,050,563
238,959	-	-	-	-	-	-	292,302
-	-	-	-	-	-	-	265,451
4,010,060	2,120	112,603	215,621	272,612	1,476,551	119,815	45,008,819
724,979	811,338	150,901	193,048	8,416	419,056	(61,138)	17,646,553
-	-	-	-	-	-	-	(18,904)
(15,000)	(861,248)	-	-	-	-	-	(4,638,830)
(15,000)	(861,248)	-	-	-	-	-	(4,657,734)
709,979	(49,910)	150,901	193,048	8,416	419,056	(61,138)	12,988,819
18,013,751	2,794,733	525,876	150,368	247,725	3,169,979	1,000,000	154,665,554
$18,723,730	$ 2,744,823	$ 676,777	$ 343,416	$ 256,141	$ 3,589,035	$ 938,862	$ 167,654,373

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 50,000	$ 253,500	$ -	$ (253,500)
Interest	-	-	391	391
Net increase (decrease) in fair value of investments	-	-	(1,573)	(1,573)
Total revenues	50,000	253,500	(1,182)	(254,682)
Expenditures:				
Capital Outlay	-	203,500	-	203,500
Total expenditures	-	203,500	-	203,500
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	(1,182)	(51,182)
Net Change in Fund Balance	50,000	50,000	(1,182)	(51,182)
Fund Balance (Deficit) - Beginning of Year	43,218	43,218	43,218	-
Fund Balance (Deficit) - End of Year	$ 93,218	$ 93,218	$ 42,036	$ (51,182)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 2,785,600	$ 5,846,740	$ 1,712,355	$ (4,134,385)
Interest	-	-	13,913	13,913
Net increase (decrease) in fair value of investments	-	-	(67,632)	(67,632)
Total revenues	2,785,600	5,846,740	1,658,636	(4,188,104)
Expenditures:				
Current:				
General Government	-	-	14	(14)
Public services	-	-	40,445	(40,445)
Community development	652,700	2,293,410	767,696	1,525,714
Health and welfare	264,500	264,500	232,809	31,691
Capital Outlay	1,122,000	2,464,970	15,468	2,449,502
Debt service:				
Principal	325,000	325,000	325,000	-
Interest	53,700	53,700	53,343	357
Total expenditures	2,417,900	5,401,580	1,434,775	3,966,805
Excess (deficiency) of revenues over (under) expenditures	367,700	445,160	223,861	(221,299)
Net Change in Fund Balance	367,700	445,160	223,861	(221,299)
Fund Balance (Deficit) - Beginning of Year	2,333,586	2,333,586	2,333,586	-
Fund Balance (Deficit) - End of Year	$ 2,701,286	$ 2,778,746	$ 2,557,447	$ (221,299)

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Drainage Funds - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Drainage fees	$ 340,000	$ 1,467,000	$ 2,192,980	$ 725,980
Interfund interest	150,000	150,000	26,251	(123,749)
Interest	23,000	23,000	38,809	15,809
Net increase (decrease) in fair value of investments	-	-	(179,497)	(179,497)
Total revenues	513,000	1,640,000	2,078,543	438,543
Expenditures:				
Current:				
Public services	-	-	8,862	(8,862)
Capital Outlay	2,970,000	4,633,590	1,016	4,632,574
Debt service:				
Interfund interest	75,000	75,000	7,496	67,504
Total expenditures	3,045,000	4,708,590	17,374	4,691,216
Excess (deficiency) of revenues over (under) expenditures	(2,532,000)	(3,068,590)	2,061,169	5,129,759
Other Financing Sources (Uses):				
Transfers In	468,700	468,700	-	(468,700)
Transfers Out	(87,900)	(87,900)	(78,024)	9,876
Total other financing sources (uses)	380,800	380,800	(78,024)	(458,824)
Net Change in Fund Balance	(2,151,200)	(2,687,790)	1,983,145	4,670,935
Fund Balance (Deficit) - Beginning of Year	6,953,038	6,953,038	6,953,038	-
Fund Balance (Deficit) - End of Year	$ 4,801,838	$ 4,265,248	$ 8,936,183	$ 4,670,935

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	$ 66,000	$ 66,000	$ 129,346	$ 63,346
Interest	2,000	2,000	11,296	9,296
Net increase (decrease) in fair value of investments	-	-	(45,694)	(45,694)
Total revenues	68,000	68,000	94,948	26,948
Expenditures:				
Current:				
Public services	35,000	34,700	28,525	6,175
Total expenditures	35,000	34,700	28,525	6,175
Excess (deficiency) of revenues over (under) expenditures	33,000	33,300	66,423	33,123
Net Change in Fund Balance	33,000	33,300	66,423	33,123
Fund Balance (Deficit) - Beginning of Year	1,191,775	1,191,775	1,191,775	-
Fund Balance (Deficit) - End of Year	$ 1,224,775	$ 1,225,075	$ 1,258,198	$ 33,123

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Federal Funds - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 3,952,700	$ 8,119,330	$ 313,827	$ (7,805,503)
Total revenues	3,952,700	8,119,330	313,827	(7,805,503)
Expenditures:				
Current:				
General Government	-	127,470	23,084	104,386
Public services	-	-	532	(532)
Capital Outlay	975,700	6,113,100	(2,503)	6,115,603
Total expenditures	975,700	6,240,570	21,113	6,219,457
Excess (deficiency) of revenues over (under) expenditures	2,977,000	1,878,760	292,714	(1,586,046)
Other Financing Sources (Uses):				
Transfers Out	-	-	(51,718)	(51,718)
Total other financing sources (uses)	-	-	(51,718)	(51,718)
Net Change in Fund Balance	2,977,000	1,878,760	240,996	(1,637,764)
Fund Balance (Deficit) - Beginning of Year	(360,117)	(360,117)	(360,117)	-
Fund Balance (Deficit) - End of Year	$ 2,616,883	$ 1,518,643	$ (119,121)	$ (1,637,764)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 577,800	$ 1,570,250	$ 634,670	$ (935,580)
Interest	219,700	219,700	119,850	(99,850)
Total revenues	797,500	1,789,950	754,520	(1,035,430)
Expenditures:				
Current:				
Community development	581,000	1,566,160	243,232	1,322,928
Total expenditures	581,000	1,566,160	243,232	1,322,928
Excess (deficiency) of revenues over (under) expenditures	216,500	223,790	511,288	287,498
Net Change in Fund Balance	216,500	223,790	511,288	287,498
Fund Balance (Deficit) - Beginning of Year	7,665,562	7,665,562	7,665,562	-
Fund Balance (Deficit) - End of Year	$ 7,882,062	$ 7,889,352	$ 8,176,850	$ 287,498

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Federal Jobs Programs - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other Revenue	$ 45,000	$ 85,000	$ 81,067	$ (3,933)
Total revenues	45,000	85,000	81,067	(3,933)
Expenditures:				
Current:				
Public services	82,100	82,100	52,903	29,197
Total expenditures	82,100	82,100	52,903	29,197
Excess (deficiency) of revenues over (under) expenditures	(37,100)	2,900	28,164	25,264
Other Financing Sources (Uses):				
Transfers In	37,100	37,100	-	(37,100)
Total other financing sources (uses)	37,100	37,100	-	(37,100)
Net Change in Fund Balance	-	40,000	28,164	(11,836)
Fund Balance (Deficit) - Beginning of Year	(37,150)	(37,150)	(37,150)	-
Fund Balance (Deficit) - End of Year	$ (37,150)	$ 2,850	$ (8,986)	$ (11,836)

City of Palmdale
Schedule of Revenues and Expenditures and Changes In fund Balance - Budget and Actual
Federal Home ARP Fund - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Subventions and grants	$ -	$ 5,000	$ 2,922	$ (2,078)
Total revenues	-	5,000	2,922	(2,078)
Expenditures				
Current:				
Community development	-	5,000	2,922	2,078
Total expenditures	-	5,000	2,922	2,078
Excess (deficiency) of revenues over expenditures	-	-	-	2,078
Net Change in Fund Balance	-	-	-	2,078
Fund Balance (Deficit) - Beginning of Year	-	85,000	-	(85,000)
Fund balances, beginning of year as restated	-	85,000	-	(85,000)
Fund Balance (Deficit) - End of Year	$ -	$ 85,000	$ -	$ (82,922)

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Fire Facilities Impact - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Facilities impact fees	$ 450,000	$ 500,000	$ 860,059	$ 360,059
Interest	10,000	10,000	73,287	63,287
Net increase (decrease) in fair value of investments	-	-	(301,663)	(301,663)
Total revenues	460,000	510,000	631,683	121,683
Expenditures:				
Current:				
General Government	22,500	25,500	43,002	(17,502)
Total expenditures	22,500	25,500	43,002	(17,502)
Excess (deficiency) of revenues over (under) expenditures	437,500	484,500	588,681	104,181
Net Change in Fund Balance	437,500	484,500	588,681	104,181
Fund Balance (Deficit) - Beginning of Year	7,500,136	7,500,136	7,500,136	-
Fund Balance (Deficit) - End of Year	$ 7,937,636	$ 7,984,636	$ 8,088,817	$ 104,181

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other taxes	$ 3,979,200	$ 4,032,340	$ 3,668,344	$ (363,996)
Interest	100,000	100,000	25,154	(74,846)
Net increase (decrease) in fair value of investments	-	-	(38,013)	(38,013)
State contributions	2,000	1,000	-	(1,000)
County contributions	154,000	180,000	225,505	45,505
Total revenues	4,235,200	4,313,340	3,880,990	(432,350)
Expenditures:				
Current:				
Public services	5,680,800	6,635,860	5,496,410	1,139,450
Capital Outlay	-	6,904,700	2,002,696	4,902,004
Total expenditures	5,680,800	13,540,560	7,499,106	6,041,454
Excess (deficiency) of revenues over (under) expenditures	(1,445,600)	(9,227,220)	(3,618,116)	5,609,104
Other Financing Sources (Uses):				
Transfers In	-	-	(18,904)	(18,904)
Transfers Out	(438,700)	(438,700)	(137,346)	301,354
Total other financing sources (uses)	(438,700)	(438,700)	(156,250)	282,450
Net Change in Fund Balance	(1,884,300)	(9,665,920)	(3,774,366)	5,891,554
Fund Balance (Deficit) - Beginning of Year	11,846,335	11,846,335	11,846,335	-
Fund Balance (Deficit) - End of Year	$ 9,962,035	$ 2,180,415	$ 8,071,969	$ 5,891,554

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for current services	$ 90,600	$ 90,600	$ 40,405	$ (50,195)
Interest	500	500	1,936	1,436
Net increase (decrease) in fair value of investments	-	-	(8,068)	(8,068)
Total revenues	91,100	91,100	34,273	(56,827)
Expenditures:				
Current:				
Community development	66,900	72,680	28,576	44,104
Total expenditures	66,900	72,680	28,576	44,104
Excess (deficiency) of revenues over (under) expenditures	24,200	18,420	5,697	(12,723)
Net Change in Fund Balance	24,200	18,420	5,697	(12,723)
Fund Balance (Deficit) - Beginning of Year	216,348	216,348	216,348	-
Fund Balance (Deficit) - End of Year	$ 240,548	$ 234,768	$ 222,045	$ (12,723)

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Fines and forfeitures	$ 6,000	$ 4,000	$ 1,439	$ (2,561)
Special Assessments	6,237,400	6,237,400	6,157,231	(80,169)
Interest	86,700	86,700	123,509	36,809
Net increase (decrease) in fair value of investments	-	-	(499,561)	(499,561)
Developer contributions	15,800	15,800	14,095	(1,705)
Other Revenue	3,000	5,000	4,834	(166)
Total revenues	6,348,900	6,348,900	5,801,547	(547,353)
Expenditures:				
Current:				
Public services	6,263,700	6,502,410	5,595,378	907,032
Capital Outlay	-	1,087,790	66,856	1,020,934
Total expenditures	6,263,700	7,590,200	5,662,234	1,927,966
Excess (deficiency) of revenues over (under) expenditures	85,200	(1,241,300)	139,313	1,380,613
Other Financing Sources (Uses):				
Transfers Out	(30,000)	(30,000)	(30,000)	-
Total other financing sources (uses)	(30,000)	(30,000)	(30,000)	-
Net Change in Fund Balance	55,200	(1,271,300)	109,313	1,380,613
Fund Balance (Deficit) - Beginning of Year	13,072,360	13,072,360	13,072,360	-
Fund Balance (Deficit) - End of Year	$ 13,127,560	$ 11,801,060	$ 13,181,673	$ 1,380,613

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Local Transportation Article 3 - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 114,800	$ 114,800	$ 11,000	$ (103,800)
Interest	-	-	494	494
Net increase (decrease) in fair value of investments	-	-	(2,091)	(2,091)
Total revenues	114,800	114,800	9,403	(105,397)
Expenditures:				
Current:				
Capital Outlay	10,000	20,000	10,970	9,030
Total expenditures	10,000	20,000	10,970	9,030
Excess (deficiency) of revenues over (under) expenditures	104,800	94,800	(1,567)	(96,367)
Net Change in Fund Balance	104,800	94,800	(1,567)	(96,367)
Fund Balance (Deficit) - Beginning of Year	57,523	57,523	57,523	-
Fund Balance (Deficit) - End of Year	$ 162,323	$ 152,323	$ 55,956	$ (96,367)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 6,761,100	$ 6,761,100	$ 6,761,056	$ (44)
Interest	10,000	10,000	52,402	42,402
Net increase (decrease) in fair value of investments	-	-	(336,972)	(336,972)
Total revenues	6,771,100	6,771,100	6,476,486	(294,614)
Expenditures:				
Current:				
General Government	200,000	200,730	135,496	65,234
Public services	2,625,000	2,320,550	1,908,132	412,418
Capital Outlay	3,950,000	5,243,740	2,271,589	2,972,151
Total expenditures	6,775,000	7,765,020	4,315,217	3,449,803
Excess (deficiency) of revenues over (under) expenditures	(3,900)	(993,920)	2,161,269	3,155,189
Other Financing Sources (Uses):				
Transfers Out	(116,200)	(116,200)	(25,848)	90,352
Total other financing sources (uses)	(116,200)	(116,200)	(25,848)	90,352
Net Change in Fund Balance	(120,100)	(1,110,120)	2,135,421	3,245,541
Fund Balance (Deficit) - Beginning of Year	1,110,119	1,110,119	1,110,119	-
Fund Balance (Deficit) - End of Year	$ 990,019	$ (1)	$ 3,245,540	$ 3,245,541

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure A LA County Parks -
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Park development fees	$ 510,900	$ 2,043,550	$ -	$ (2,043,550)
Total revenues	510,900	2,043,550	-	(2,043,550)
Expenditures:				
Current:				
Capital Outlay	-	2,043,550	-	2,043,550
Total expenditures	-	2,043,550	-	2,043,550
Excess (deficiency) of revenues over (under) expenditures	510,900	-	-	-
Transfers Out	(121,800)	-	-	-
Total other financing sources (uses)	(121,800)	-	-	-
Net Change in Fund Balance	389,100	-	-	-
Fund Balance (Deficit) - Beginning of Year	-	-	-	-
Fund Balance (Deficit) - End of Year	$ 389,100	$ -	$ -	$ -

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure R - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 12,004,100	$ 25,653,060	$ 3,954,205	$ (21,698,855)
Interest	25,000	25,000	69,239	44,239
Net increase (decrease) in fair value of investments	-	-	(269,479)	(269,479)
Total revenues	12,029,100	25,678,060	3,753,965	(21,924,095)
Expenditures:				
Current:				
Public services	-	-	129,486	(129,486)
Capital Outlay	17,627,000	54,580,000	2,010,408	52,569,592
Total expenditures	17,627,000	54,580,000	2,139,894	52,440,106
Excess (deficiency) of revenues over (under) expenditures	(5,597,900)	(28,901,940)	1,614,071	30,516,011
Net Change in Fund Balance	(5,597,900)	(28,901,940)	1,614,071	30,516,011
Fund Balance (Deficit) - Beginning of Year	6,048,370	6,048,370	6,048,370	-
Fund Balance (Deficit) - End of Year	$ 450,470	$ (22,853,570)	$ 7,662,441	$ 30,516,011

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure M - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 2,231,700	$ 10,703,300	$ 3,784,444	$ (6,918,856)
Interest	10,000	10,000	67,840	57,840
Net increase (decrease) in fair value of investments	-	-	(299,686)	(299,686)
Total revenues	2,241,700	10,713,300	3,552,598	(7,160,702)
Expenditures:				
Current:				
Public services	-	-	47,935	(47,935)
Capital Outlay	4,218,500	13,227,850	1,070,620	12,157,230
Total expenditures	4,218,500	13,227,850	1,118,555	12,109,295
Excess (deficiency) of revenues over (under) expenditures	(1,976,800)	(2,514,550)	2,434,043	4,948,593
Net Change in Fund Balance	(1,976,800)	(2,514,550)	2,434,043	4,948,593
Fund Balance (Deficit) - Beginning of Year	5,564,759	5,564,759	5,564,759	-
Fund Balance (Deficit) - End of Year	$ 3,587,959	$ 3,050,209	$ 7,998,802	$ 4,948,593

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Interest	$ 3,000	$ 3,000	$ 31,144	$ 28,144
Net increase (decrease) in fair value of investments	-	-	(112,186)	(112,186)
Other agency contributions	212,500	4,394,120	722,844	(3,671,276)
County contributions	128,900	215,660	455,938	240,278
Other Revenue	50,000	9,000	119,078	110,078
Total revenues	394,400	4,621,780	1,216,818	(3,404,962)
Expenditures:				
Current:				
Public safety	136,800	140,660	121,590	19,070
Public services	-	-	(10,703)	10,703
Cultural and recreational	50,000	9,000	17,144	(8,144)
Capital Outlay	1,391,600	5,778,850	1,143,200	4,635,650
Total expenditures	1,578,400	5,928,510	1,271,231	4,657,279
Excess (deficiency) of revenues over (under) expenditures	(1,184,000)	(1,306,730)	(54,413)	1,252,317
Other Financing Sources (Uses):				
Net Change in Fund Balance	(1,184,000)	(1,306,730)	(54,413)	1,252,317
Fund Balance (Deficit) - Beginning of Year	3,007,555	3,007,555	3,007,555	-
Fund Balance (Deficit) - End of Year	$ 1,823,555	$ 1,700,825	$ 2,953,142	$ 1,252,317

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	$ 2,831,300	$ 2,831,300	$ 2,860,343	$ 29,043
Interest	25,500	25,500	23,756	(1,744)
Net increase (decrease) in fair value of investments	-	-	(117,389)	(117,389)
Total revenues	2,856,800	2,856,800	2,766,710	(90,090)
Expenditures:				
Current:				
General Government	61,600	71,600	51,042	20,558
Cultural and recreational	-	96,500	40,620	55,880
Capital Outlay	150,000	1,155,900	296,605	859,295
Total expenditures	211,600	1,324,000	388,267	935,733
Excess (deficiency) of revenues over (under) expenditures	2,645,200	1,532,800	2,378,443	845,643
Other Financing Sources (Uses):				
Transfers Out	(2,374,600)	(2,374,600)	(2,544,156)	(169,556)
Total other financing sources (uses)	(2,374,600)	(2,374,600)	(2,544,156)	(169,556)
Net Change in Fund Balance	270,600	(841,800)	(165,713)	676,087
Fund Balance (Deficit) - Beginning of Year	3,292,354	3,292,354	3,292,354	-
Fund Balance (Deficit) - End of Year	$ 3,562,954	$ 2,450,554	$ 3,126,641	$ 676,087

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Park Development - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Park development fees	$ 1,000,000	$ 1,000,000	$ 2,413,127	$ 1,413,127
Interest	10,000	10,000	118,435	108,435
Net increase (decrease) in fair value of investments	-	-	(479,147)	(479,147)
Total revenues	1,010,000	1,010,000	2,052,415	1,042,415
Expenditures:				
Current:				
Public services	-	-	38,164	(38,164)
Cultural and recreational	-	-	8,205	(8,205)
Capital Outlay	10,000	6,064,920	2,205,164	3,859,756
Debt service:				
Interfund interest	81,700	81,700	239,200	(157,500)
Total expenditures	91,700	6,146,620	2,490,733	3,655,887
Excess (deficiency) of revenues over (under) expenditures	918,300	(5,136,620)	(438,318)	4,698,302
Other Financing Sources (Uses):				
Transfers In	2,000,000	4,000,000	-	(4,000,000)
Transfers Out	(150,000)	(150,000)	-	150,000
Total other financing sources (uses)	1,850,000	3,850,000	-	(3,850,000)
Net Change in Fund Balance	2,768,300	(1,286,620)	(438,318)	848,302
Fund Balance (Deficit) - Beginning of Year	7,838,830	7,838,830	7,838,830	-
Fund Balance (Deficit) - End of Year	$ 10,607,130	$ 6,552,210	$ 7,400,512	$ 848,302

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 3,165,200	$ 3,165,200	$ 3,559,707	$ 394,507
Interest	30,000	30,000	82,626	52,626
Net increase (decrease) in fair value of investments	-	-	(331,466)	(331,466)
Total revenues	3,195,200	3,195,200	3,310,867	115,667
Expenditures:				
Current:				
Public safety	374,300	374,300	372,687	1,613
Public services	2,202,900	2,217,700	2,289,778	(72,078)
Capital Outlay	2,531,100	3,147,850	111,480	3,036,370
Total expenditures	5,108,300	5,739,850	2,773,945	2,965,905
Excess (deficiency) of revenues over (under) expenditures	(1,913,100)	(2,544,650)	536,922	3,081,572
Other Financing Sources (Uses):				
Transfers Out	(15,000)	(15,000)	-	15,000
Total other financing sources (uses)	(15,000)	(15,000)	-	15,000
Net Change in Fund Balance	(1,928,100)	(2,559,650)	536,922	3,096,572
Fund Balance (Deficit) - Beginning of Year	8,244,786	8,244,786	8,244,786	-
Fund Balance (Deficit) - End of Year	$ 6,316,686	$ 5,685,136	$ 8,781,708	$ 3,096,572

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 2,625,500	$ 9,296,820	$ 4,963,870	$ (4,332,950)
Interest	25,000	25,000	133,023	108,023
Net increase (decrease) in fair value of investments	-	-	(552,194)	(552,194)
Total revenues	2,650,500	9,321,820	4,544,699	(4,777,121)
Expenditures:				
Current:				
Public services	-	-	66,789	(66,789)
Capital Outlay	2,300,000	16,515,630	2,802,523	13,713,107
Total expenditures	2,300,000	16,515,630	2,869,312	13,646,318
Excess (deficiency) of revenues over (under) expenditures	350,500	(7,193,810)	1,675,387	8,869,197
Other Financing Sources (Uses):				
Transfers Out	(582,800)	(582,800)	(582,790)	10
Total other financing sources (uses)	(582,800)	(582,800)	(582,790)	10
Net Change in Fund Balance	(232,300)	(7,776,610)	1,092,597	8,869,207
Fund Balance (Deficit) - Beginning of Year	13,740,992	13,740,992	13,740,992	-
Fund Balance (Deficit) - End of Year	$ 13,508,692	$ 5,964,382	$ 14,833,589	$ 8,869,207

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Facilities Fund - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Facilities impact fees	$ 200,000	$ 300,000	$ 562,559	$ 262,559
Interest	500	500	11,996	11,496
Net increase (decrease) in fair value of investments	-	-	(55,099)	(55,099)
Total revenues	200,500	300,500	519,456	218,956
Expenditures:				
Current:				
Public safety	-	-	3,611	(3,611)
Capital Outlay	486,100	844,470	22,236	822,234
Total expenditures	486,100	844,470	25,847	818,623
Excess (deficiency) of revenues over (under) expenditures	(285,600)	(543,970)	493,609	1,037,579
Net Change in Fund Balance	(285,600)	(543,970)	493,609	1,037,579
Fund Balance (Deficit) - Beginning of Year	980,569	980,569	980,569	-
Fund Balance (Deficit) - End of Year	$ 694,969	$ 436,599	$ 1,474,178	$ 1,037,579

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Safety - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ -	$ -	$ 688,178	$ 688,178
Fines and forfeitures	150,000	150,000	284,532	134,532
Interest	500	500	7,891	7,391
Net increase (decrease) in fair value of investments	-	-	(33,892)	(33,892)
Total revenues	150,500	150,500	946,709	796,209
Excess (deficiency) of revenues over (under) expenditures	150,500	150,500	946,709	796,209
Other Financing Sources (Uses):				
Transfers Out	(150,000)	(150,000)	(282,700)	(132,700)
Total other financing sources (uses)	(150,000)	(150,000)	(282,700)	(132,700)
Net Change in Fund Balance	500	500	664,009	663,509
Fund Balance (Deficit) - Beginning of Year	270,528	270,528	270,528	-
Fund Balance (Deficit) - End of Year	$ 271,028	$ 271,028	$ 934,537	$ 663,509

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 3,085,200	$ 3,232,680	$ 3,153,280	$ (79,400)
Interest	4,000	4,000	31,211	27,211
Net increase (decrease) in fair value of investments	-	-	(152,116)	(152,116)
Total revenues	3,089,200	3,236,680	3,032,375	(204,305)
Expenditures:				
Current:				
Public services	-	-	14,107	(14,107)
Capital Outlay	2,500,000	4,824,650	1,493,526	3,331,124
Total expenditures	2,500,000	4,824,650	1,507,633	3,317,017
Excess (deficiency) of revenues over (under) expenditures	589,200	(1,587,970)	1,524,742	3,112,712
Net Change in Fund Balance	589,200	(1,587,970)	1,524,742	3,112,712
Fund Balance (Deficit) - Beginning of Year	2,557,472	2,557,472	2,557,472	-
Fund Balance (Deficit) - End of Year	$ 3,146,672	$ 969,502	$ 4,082,214	$ 3,112,712

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Subventions and grants	$ 25,000	$ 60,500	$ 73,300	$ 12,800
State contributions	-	40,360	4,055	(36,305)
Total revenues	25,000	100,860	77,355	(23,505)
Expenditures:				
Current:				
Health and welfare	25,000	37,040	32,503	4,537
Total expenditures	25,000	37,040	32,503	4,537
Excess (deficiency) of revenues over (under) expenditures	-	63,820	44,852	(18,968)
Net Change in Fund Balance	-	63,820	44,852	(18,968)
Fund Balance (Deficit) - Beginning of Year	(33,174)	(33,174)	(33,174)	-
Fund Balance (Deficit) - End of Year	$ (33,174)	$ 30,646	$ 11,678	$ (18,968)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits	$ 95,400	$ 94,800	$ 66,779	$ (28,021)
Special Assessments	5,597,500	5,597,500	5,433,382	(164,118)
Drainage fees	403,100	803,100	1,136,124	333,024
Interest	86,700	86,700	285,751	199,051
Net increase (decrease) in fair value of investments	-	-	(1,159,368)	(1,159,368)
Total revenues	6,182,700	6,582,100	5,762,668	(819,432)
Expenditures:				
Current:				
Public services	3,250,200	3,524,840	2,702,999	821,841
Capital Outlay	3,465,000	9,380,260	1,704,636	7,675,624
Debt service:				
Interfund interest	-	-	18,755	(18,755)
Total expenditures	6,715,200	12,905,100	4,426,390	8,478,710
Excess (deficiency) of revenues over (under) expenditures	(532,500)	(6,323,000)	1,336,278	7,659,278
Other Financing Sources (Uses):				
Transfers Out	(348,700)	(348,700)	(30,000)	318,700
Total other financing sources (uses)	(348,700)	(348,700)	(30,000)	318,700
Net Change in Fund Balance	(881,200)	(6,671,700)	1,306,278	7,977,978
Fund Balance (Deficit) - Beginning of Year	25,515,289	25,515,289	25,515,289	-
Fund Balance (Deficit) - End of Year	$ 24,634,089	$ 18,843,589	$ 26,821,567	$ 7,977,978

City of Palmdale
Schedule of Revenues and Expenditures and Changes In fund Balance - Budget and Actual
Sewer Upgrade - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual	Variance
Revenues				
Interest	$ -	$ -	$ 4,631	$ 4,631
Net increase (decrease) in fair value of investments	-	-	(18,352)	(18,352)
Total revenues	-	-	(13,721)	(13,721)
Expenditures				
Capital Outlay	-	462,890	26,973	435,917
Debt service:				
Total expenditures	-	462,890	26,973	435,917
Excess (deficiency) of revenues over expenditures	-	(462,890)	(40,694)	422,196
Net Change in Fund Balance	-	(462,890)	(40,694)	422,196
Fund Balance (Deficit) - Beginning of Year	768,078	63,578	522,114	458,536
Fund Balance (Deficit) - End of Year	$ 768,078	$ (399,312)	$ 481,420	$ 880,732

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
States Grants Fund - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Interest	$ 5,000	$ 5,000	$ 7,106	$ 2,106
Net increase (decrease) in fair value of investments	-	-	(28,722)	(28,722)
State contributions	872,600	9,430,050	880,428	(8,549,622)
Total revenues	877,600	9,435,050	858,812	(8,576,238)
Expenditures:				
Current:				
Public safety	184,600	268,930	34,712	234,218
Public services	-	-	31,145	(31,145)
Community development	-	30,000	499	29,501
Capital Outlay	688,000	8,977,990	301,847	8,676,143
Total expenditures	872,600	9,276,920	368,203	8,908,717
Excess (deficiency) of revenues over (under) expenditures	5,000	158,130	490,609	332,479
Other Financing Sources (Uses):				
Net Change in Fund Balance	5,000	158,130	490,609	332,479
Fund Balance (Deficit) - Beginning of Year	(380,056)	(380,056)	(380,056)	-
Fund Balance (Deficit) - End of Year	$ (375,056)	$ (221,926)	$ 110,553	$ 332,479

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other taxes	$ 230,000	$ 230,000	$ 551,881	$ 321,881
Fines and forfeitures	20,200	20,200	-	(20,200)
Special Assessments	4,207,400	4,207,400	4,682,886	475,486
Interest	98,900	98,900	170,412	71,512
Net increase (decrease) in fair value of investments	-	-	(707,425)	(707,425)
Developer contributions	20,400	40,000	37,285	(2,715)
Total revenues	4,576,900	4,596,500	4,735,039	138,539
Expenditures:				
Current:				
Public services	3,452,500	3,559,050	3,023,912	535,138
Capital Outlay	-	97,500	21,626	75,874
Debt service:				
Principal	725,600	725,600	725,563	37
Interest	238,900	238,900	238,959	(59)
Total expenditures	4,417,000	4,621,050	4,010,060	610,990
Excess (deficiency) of revenues over (under) expenditures	159,900	(24,550)	724,979	749,529
Other Financing Sources (Uses):				
Transfers Out	(40,000)	(40,000)	(15,000)	25,000
Total other financing sources (uses)	(40,000)	(40,000)	(15,000)	25,000
Net Change in Fund Balance	119,900	(64,550)	709,979	774,529
Fund Balance (Deficit) - Beginning of Year	18,013,751	18,013,751	18,013,751	-
Fund Balance (Deficit) - End of Year	$ 18,133,651	$ 17,949,201	$ 18,723,730	$ 774,529

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Traffic impact fees	$ 600,000	$ 950,000	$ 891,289	$ (58,711)
Interest	5,000	5,000	24,972	19,972
Net increase (decrease) in fair value of investments	-	-	(102,803)	(102,803)
Total revenues	605,000	955,000	813,458	(141,542)
Expenditures:				
Current:				
Public services	-	-	76	(76)
Capital Outlay	1,033,200	1,779,550	2,044	1,777,506
Total expenditures	1,033,200	1,779,550	2,120	1,777,430
Excess (deficiency) of revenues over (under) expenditures	(428,200)	(824,550)	811,338	1,635,888
Other Financing Sources (Uses):				
Transfers Out	(861,300)	(861,300)	(861,248)	52
Total other financing sources (uses)	(861,300)	(861,300)	(861,248)	52
Net Change in Fund Balance	(1,289,500)	(1,685,850)	(49,910)	1,635,940
Fund Balance (Deficit) - Beginning of Year	2,794,733	2,794,733	2,794,733	-
Fund Balance (Deficit) - End of Year	$ 1,505,233	$ 1,108,883	$ 2,744,823	$ 1,635,940

City of Palmdale
Schedule of Revenues and Expenditures and Changes In fund Balance - Budget and Actual
Communications PEG - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other taxes	$ 358,100	$ 358,100	$ 263,504	$ (94,596)
Total revenues	358,100	358,100	263,504	(94,596)
Expenditures				
Current:				
General Government	181,900	324,100	112,603	211,497
Total expenditures	181,900	324,100	112,603	211,497
Excess (deficiency) of revenues over expenditures	176,200	34,000	150,901	328,398
Net Change in Fund Balance	176,200	34,000	150,901	328,398
Fund Balance (Deficit) - Beginning of Year	273,300	186,000	525,876	339,876
Fund Balance (Deficit) - End of Year	$ 449,500	$ 220,000	$ 676,777	$ 668,274

City of Palmdale
Schedule of Revenues and Expenditures and Changes In fund Balance - Budget and Actual
Solid Waste - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Charges for current services	$ 347,300	$ 347,300	$ 349,007	$ 1,707
State contributions	480,900	488,490	59,662	(428,828)
Total revenues	828,200	835,790	408,669	(427,121)
Expenditures				
Current:				
Public services	302,100	303,000	215,621	87,379
Total expenditures	302,100	303,000	215,621	87,379
Excess (deficiency) of revenues over expenditures	526,100	532,790	193,048	(252,363)
Net Change in Fund Balance	526,100	532,790	193,048	(252,363)
Fund Balance (Deficit) - Beginning of Year	138,220	140,000	150,368	10,368
Fund Balance (Deficit) - End of Year	$ 664,320	$ 672,790	$ 343,416	$ (241,995)

City of Palmdale
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Palmdale Community Foundation - Special Revenue Funds
Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other Revenue	$ 275,010	$ 275,010	$ 281,028	$ 6,018
Total revenues	275,010	275,010	281,028	6,018
Expenditures:				
Current:				
Health and welfare	58,180	58,180	47,612	10,568
Capital Outlay	225,000	225,000	225,000	-
Total expenditures	283,180	283,180	272,612	10,568
Excess (deficiency) of revenues over (under) expenditures	(8,170)	(8,170)	8,416	16,586
Net Change in Fund Balance	(8,170)	(8,170)	8,416	16,586
Fund Balance (Deficit) - Beginning of Year	247,725	247,725	247,725	-
Fund Balance (Deficit) - End of Year	$ 239,555	$ 239,555	$ 256,141	$ 16,586

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for current services	$ 692,000	$ 1,503,770	$ 1,999,604	$ 495,834
Interest	-	-	32,242	32,242
Net increase (decrease) in fair value of investments	-	-	(136,239)	(136,239)
Total revenues	692,000	1,503,770	1,895,607	391,837
Expenditures:				
Current:				
Cultural and recreational	1,491,800	1,707,060	1,476,551	230,509
Capital Outlay	70,000	-	-	-
Total expenditures	1,561,800	1,707,060	1,476,551	230,509
Excess (deficiency) of revenues over (under) expenditures	(869,800)	(203,290)	419,056	622,346
Other Financing Sources (Uses):				
Transfers In	1,894,400	2,394,400	-	(2,394,400)
Total other financing sources (uses)	1,894,400	2,394,400	-	(2,394,400)
Net Change in Fund Balance	1,024,600	2,191,110	419,056	(1,772,054)
Fund Balance (Deficit) - Beginning of Year	3,169,979	3,169,979	3,169,979	-
Fund Balance (Deficit) - End of Year	$ 4,194,579	$ 5,361,089	$ 3,589,035	$ (1,772,054)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for current services	$ 518,700	$ 50,000	$ 58,677	$ 8,677
Total revenues	518,700	50,000	58,677	8,677
Expenditures:				
Current:				
Cultural and recreational	12,200	10,000	4,429	5,571
Capital Outlay	280,000	185,000	115,386	69,614
Total expenditures	292,200	195,000	119,815	75,185
Excess (deficiency) of revenues over (under) expenditures	226,500	(145,000)	(61,138)	83,862
Transfers Out	(41,300)	(41,300)	-	41,300
Net Change in Fund Balance	185,200	(186,300)	(61,138)	125,162
Fund Balance (Deficit) - Beginning of Year	-	939,500	1,000,000	60,500
Fund Balance (Deficit) - End of Year	$ 185,200	$ 753,200	$ 938,862	$ 185,662

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Interest	$ 19,400	$ 19,400	$ 9,867	$ (9,533)
Net increase (decrease) in fair value of investments	-	-	(39,296)	(39,296)
Total revenues	19,400	19,400	(29,429)	(48,829)
Expenditures:				
Debt service:				
Principal	560,000	560,000	-	560,000
Interest	931,800	931,800	-	931,800
Total expenditures	1,491,800	1,491,800	-	1,491,800
Excess (deficiency) of revenues over (under) expenditures	(1,472,400)	(1,472,400)	(29,429)	1,442,971
Other Financing Sources (Uses):				
Transfers In	1,491,800	1,491,800	-	(1,491,800)
Total other financing sources (uses)	1,491,800	1,491,800	-	(1,491,800)
Net Change in Fund Balance	19,400	19,400	(29,429)	(48,829)
Fund Balance (Deficit) - Beginning of Year	1,080,874	1,080,874	1,080,874	-
Fund Balance (Deficit) - End of Year	$ 1,100,274	$ 1,100,274	$ 1,051,445	$ (48,829)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Interest	$ 200	$ 200	$ 5	$ (195)
Total revenues	200	200	5	(195)
Expenditures:				
Debt service:				
Principal	1,775,000	1,775,000	2,532,457	(757,457)
Interest	709,900	709,900	1,160,673	(450,773)
Total expenditures	2,484,900	2,484,900	3,693,130	(1,208,230)
Excess (deficiency) of revenues over (under) expenditures	(2,484,700)	(2,484,700)	(3,693,125)	(1,208,425)
Other Financing Sources (Uses):				
Transfers In	2,484,900	2,484,900	3,693,125	1,208,225
Total other financing sources (uses)	2,484,900	2,484,900	3,693,125	1,208,225
Net Change in Fund Balance	200	200	-	(200)
Fund Balance (Deficit) - Beginning of Year	-	-	-	-
Fund Balance (Deficit) - End of Year	$ 200	$ 200	$ -	$ (200)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Interest	$ 781,800	$ 781,800	$ 775	$ (781,025)
Net increase (decrease) in fair value of investments	-	-	(145)	(145)
Total revenues	781,800	781,800	630	(781,170)
Expenditures:				
Capital Outlay	-	360,820	360,811	9
Total expenditures	-	360,820	360,811	9
Excess (deficiency) of revenues over (under) expenditures	781,800	420,980	(360,181)	(781,161)
Net Change in Fund Balance	781,800	420,980	(360,181)	(781,161)
Fund Balance (Deficit) - Beginning of Year	3,317,891	3,317,891	3,317,891	-
Fund Balance (Deficit) - End of Year	$ 4,099,691	$ 3,738,871	$ 2,957,710	$ (781,161)

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City of Palmdale
Combining Statement of Net Position
Internal Service Funds
June 30, 2022

	Information Technology	Fleet Maintenance	Total Internal Service Funds
Assets			
Current Assets			
Cash	$ 3,374,810	$ 1,043,329	$ 4,418,139
Receivables	-	17,550	17,550
Total current assets	3,374,810	1,060,879	4,435,689
Capital Assets and Right of use assets			
Depreciable capital assets			
Vehicles	-	9,287,697	9,287,697
Equipment	5,665,091	-	5,665,091
Less accumulated depreciation	(5,451,078)	(5,307,855)	(10,758,933)
Capital assets, net	214,013	3,979,842	4,193,855
Total assets	$ 3,588,823	$ 5,040,721	$ 8,629,544
Liabilities			
Accounts payable	$ 117,004	$ 10,244	$ 127,248
Total liabilities	117,004	10,244	127,248
Net Position			
Net Investment in capital assets	214,012	3,979,843	4,193,855
Unrestricted (Deficit)	3,257,807	1,050,634	4,308,441
Total net position	$ 3,471,819	$ 5,030,477	$ 8,502,296

City of Palmdale
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2022

	Information Technology	Fleet Maintenance	Total Internal Service Funds
Operating Revenues:			
Charges for current services	$ 2,705,620	$ 1,111,360	$ 3,816,980
Other Revenue	-	29,267	29,267
Total operating revenues	2,705,620	1,140,627	3,846,247
Operating Expenses:			
Salaries, Wages and Benefits	957,640	422,120	1,379,760
Material and Supplies	119,383	505,085	624,468
Utilities	12,885	480	13,365
Administrative	3,429	1,388	4,817
Depreciation	214,018	570,996	785,014
Repairs and Maintenance	1,612,289	180,720	1,793,009
Other Expenditures	-	1,567	1,567
Total operating expenses	2,919,644	1,682,356	4,602,000
Operating income (loss)	(214,024)	(541,729)	(755,753)
Nonoperating Revenues (Expenses)			
Investment and interest income	44,182	21,599	65,781
Net realized and unrealized gains (losses)	(127,696)	(40,894)	(168,590)
Total nonoperating revenues (expenses)	(83,514)	(19,295)	(102,809)
Change in Net Position	(297,538)	(561,024)	(858,562)
Net Position (Deficit) - Beginning of Year	3,769,357	5,591,501	9,360,858
Net Position (Deficit) - End of Year	$ 3,471,819	$ 5,030,477	$ 8,502,296

City of Palmdale
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2022

	Information Technology	Fleet Maintenance	Total Internal Service Funds
Cash from Operating Activities:			
Cash received from interfund services provided	$ 2,705,620	$ 1,110,765	$ 3,816,385
Cash paid to employees for services	(957,640)	(422,121)	(1,379,761)
Cash paid to suppliers for goods and services	(1,771,988)	(744,794)	(2,516,782)
Cash (paid)/received for other services	-	29,267	29,267
Net cash provided (used) by operating activities	(24,008)	(26,883)	(50,891)
Cash from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(155,983)	(1,255,740)	(1,411,723)
Net cash provided (used) by capital and related financing activities	(155,983)	(1,255,740)	(1,411,723)
Cash from Investing Activities:			
Gain/(Loss) on investments	(127,696)	(40,894)	(168,590)
Investment income	44,182	21,599	65,781
Change in investments	3,638,315	2,345,247	5,983,562
Net cash provided (used) by investing activities	3,554,801	2,325,952	5,880,753
Total Cash Flow increase/(decrease)	3,374,810	1,043,329	4,418,139
Beginning Cash and Cash Equivalents	-	-	-
Ending Cash and Cash Equivalents	3,374,810	1,043,329	4,418,139
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Net income/loss from operating activities	(214,025)	(541,728)	(755,753)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation exp	214,018	570,996	785,014
Changes in assets and liabilities:			
Change in accounts receivable	-	(595)	(595)
Change in accounts payable	(24,001)	(55,555)	(79,556)
Net cash provided (used) by operating activities:	$ (24,008)	$ (26,882)	$ (50,890)

Assessment and Community Facilities District Fund - This fund is used to account for receipts and disbursements associated with 1915 Act Assessment Bonds and Special Tax Bonds which are administered by, but are not the liability of, the City.

Retiree Health Premium Trust Funds - These funds are used to account for the receipt of City funds held in trust to provide Eligible Retirees with a supplement to reduce their premiums for participating in the City's Health Plan.

	OPEB Trust Defined Benefit Plan	OPEB Trust Defined Contribution Plan	Total
Assets :			
Cash	$ 22,484	$ 1,698,084	$ 1,720,568
Investments:			
Mutual funds	1,116,162	2,002,459	3,118,621
Interfund receivable	-	17,278	17,278
Total assets	1,138,646	3,717,821	4,856,467
Liabilities:			
Accounts payable	425,793	-	425,793
Interfund receivable	17,278	-	17,278
Total liabilities	443,071	-	443,071
Total net position restricted for OPEB benefits	$ 695,575	$ 3,717,821	$ 4,413,396

	AD 88-1 Redevelopment	CFD 99-1 Redevelopment	AD 90-2 Redevelopment	AD 87-1 Redevelopment	Anaverde	Trade and Commerce
Assets:						
Cash	$ 2,000	$ -	$ 195,376	$ -	$ -	$ -
Receivables						
Property tax receivable	-	-	-	-	29,790	35,536
Due from other governmental units	-	-	-	-	-	-
Restricted assets:						
Cash and investments	390,903	-	-	147,613	1,911,465	1,543,529
Interest receivable	427	-	212	160	2	3
Total assets	$ 393,330	$ -	$ 195,588	$ 147,773	$ 1,941,257	$ 1,579,068
Liabilities:						
Accounts payable	$ -	$ -	$ -	$ -	$ 6,328	$ 4,223
Advances due to general fund	-	-	-	-	-	-
Advances due to City of Palmdale	269,908	-	313,952	-	-	-
Deposits	57,580	-	7,210	19,917	-	-
Total liabilities	327,488	-	321,162	19,917	6,328	4,223
Net Position						
Restricted						
Held on behalf of others	65,842	-	(125,574)	127,856	1,934,929	1,574,845
Total net position	$ 65,842	$ -	$ (125,574)	$ 127,856	$ 1,934,929	$ 1,574,845

Sierra Gateway	AD 91-2 Redevelopment	Ritter Ranch	Godde Hills	Joshua Ranch	Total
$ -	$ -	$ -	$ -	$ -	$ 197,376
-	-	-	8,025	341,514	414,865
1,565	-	-	-	-	1,565
19,657	22,920	255,295	248,362	1,697,933	6,237,677
21	25	277	-	1,847	2,974
$ 21,243	$ 22,945	$ 255,572	$ 256,387	$ 2,041,294	$ 6,854,457
$ 2,115	$ -	$ -	$ 1,077	$ 1,147	$ 14,890
74,071	-	-	-	-	74,071
-	-	-	-	-	583,860
-	-	-	-	-	84,707
76,186	-	-	1,077	1,147	757,528
(54,943)	22,945	255,572	255,310	2,040,147	6,096,929
$ (54,943)	$ 22,945	$ 255,572	$ 255,310	$ 2,040,147	$ 6,096,929

	OPEB Trust Defined Benefit Plan	OPEB Trust Defined Contribution Plan	Total
Additions:			
Employer contributions to retiree medical trust	$ -	$ 117,400	$ 117,400
Investment and interest income	62,155	102,266	164,421
Net realized and unrealized gains (losses)	(243,521)	(371,929)	(615,450)
Total additions	(181,366)	(152,263)	(333,629)
Deductions:			
Benefits paid to participants and expenses	46,049	404,386	450,435
Total deductions	46,049	404,386	450,435
Change in net position	(227,415)	(556,649)	(784,064)
Net Position Held in Trust at Beginning of Year	922,990	4,274,470	5,197,460
Net Position Held in Trust at End of Year	$ 695,575	$ 3,717,821	$ 4,413,396

	AD 88-1 Redevelopment	CFD 99-1 Redevelopment	AD 90-2 Redevelopment	AD 87-1 Redevelopment	Anaverde	Trade and Commerce
Additions						
Other taxes	$ -	$ -	$ -	$ -	$ 1,544,511	$ 958,870
Investment and interest income	3,690	-	1,834	1,386	2,707	3,017
Net realized and unrealized gains (losses)	(14,699)	-	(7,309)	(5,523)	(319)	(483)
Total additions	(11,009)	-	(5,475)	(4,137)	1,546,899	961,404
Deductions:						
Administrative expense	-	3	-	-	102,083	113,527
Interest expense	-	-	-	-	730,750	238,931
Principal payments on long-term debt	-	-	-	-	690,000	640,000
Total deductions	-	3	-	-	1,522,833	992,458
Change in Net Position	(11,009)	(3)	(5,475)	(4,137)	24,066	(31,054)
Net Position (Deficit) at Beginning of Year	76,851	3	(120,099)	131,993	1,910,863	1,605,899
Net Position (Deficit) at End of Year	$ 65,842	$ -	$ (125,574)	$ 127,856	$ 1,934,929	$ 1,574,845

Sierra Gateway	AD 91-2 Redevelopment	Ritter Ranch	Godde Hills	Joshua Ranch	Total
$ -	$ -	$ -	$ 138,731	$ 782,053	$ 3,424,165
235	216	2,436	294	17,782	33,597
(744)	(857)	(9,563)	(30)	(63,696)	(103,223)
(509)	(641)	(7,127)	138,995	736,139	3,354,539
16,046	-	14,050	32,969	539,001	817,679
-	-	-	52,864	-	1,022,545
-	-	-	105,000	-	1,435,000
16,046	-	14,050	190,833	539,001	3,275,224
(16,555)	(641)	(21,177)	(51,838)	197,138	79,315
(38,388)	23,586	276,750	307,148	1,843,009	6,017,615
$ (54,943)	$ 22,945	$ 255,572	$ 255,310	$ 2,040,147	$ 6,096,929

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Statistical Section

Palmdale, California

Year Ended June 30, 2022

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This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

	Page
Financial Trends These schedules contain information to help the reader understand how the City's financial performance and well-being have changed over time.	163
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.	170
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	175
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	182
Operating Information These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	185

Source: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

City of Palmdale
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	Governmental Activities			Total Governmental Activities Net Position
	Net Investments in Capital Assets	Restricted	Unrestricted	
2013	$ 648,717,242	$ 171,783,181	$ 17,175,066	$ 837,675,489
2014	655,895,266	179,662,667	20,804,395	856,362,328
2015	651,915,581	160,152,582	20,470,245	832,538,408
2016	662,351,171	144,651,291	30,980,820	837,983,282
2017	659,365,081	149,318,498	36,278,228	844,961,807
2018	643,077,802	158,892,011	43,372,746	845,342,559
2019	644,332,182	168,327,294	38,660,581	851,320,057
2020	649,681,476	172,484,623	44,530,808	866,696,907
2021	635,725,018	206,139,337	39,155,744	881,020,099
2022	618,136,264	233,562,972	45,438,999	897,138,235

Source: The information is derived from the Annual Comprehensive Financial Reports for the relevant year.

The City Palmdale implemented GASB 63 for the fiscal year ended June 30, 2013. Net Investment in Capital Assets was reported as Invested in Capital Assets, Net of Related Debt and Net Position was reported as Net Assets prior to that.

Note 1: The City of Palmdale does not have any business-type activities to report

City of Palmdale
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2013	2014	2015	2016
Expenses				
Governmental Activities:				
General government	$ 17,227,290	$ 24,150,674	$ 17,167,502	$ 14,771,775
Public safety	22,873,718	22,973,910	23,763,312	24,453,097
Public services	49,082,866	47,723,268	51,743,421	53,165,326
Community development	6,480,832	5,418,368	5,852,056	7,900,847
Cultural and recreational	9,732,400	10,863,071	9,878,585	9,704,499
Health and welfare	-	-	-	-
Interest on long-term debt	5,624,571	5,152,837	4,953,848	6,116,645
Total governmental activities expenses	$ 111,021,677	$ 116,282,128	$ 113,358,724	$ 116,112,189
Program Revenues				
Governmental Activities				
Charges for services:				
General Government	8,912,099	8,451,711	5,272,710	5,967,654
Public safety	2,394,095	2,462,495	2,411,614	3,478,453
Public services	13,044,551	13,521,227	16,223,970	16,469,772
Community development	5,227,628	5,173,147	4,798,108	6,541,258
Cultural and recreational	4,628,582	4,820,809	5,157,093	5,226,101
Health and welfare	245,701	275,289	198,531	344,932
Operating Grants and Contributions	9,142,066	12,637,721	14,681,296	9,206,823
Capital Grants and Contributions	19,661,447	35,822,039	38,039,564	29,098,236
Total primary governmental activities program revenues	63,256,169	83,164,438	86,782,886	76,333,229
Net Revenues (Expenses)	(47,765,508)	(33,117,690)	(26,575,838)	(39,778,960)
Governmental Revenues and other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	4,831,816	5,269,406	6,098,318	6,154,152
Sales and use taxes	15,649,190	16,396,713	17,084,411	19,186,043
Motor vehicle in lieu	10,400,447	10,651,753	11,484,571	12,523,079
Franchise taxes	4,556,419	5,847,596	5,526,119	5,562,090
Transient occupancy taxes	2,907,995	2,824,182	3,089,802	3,278,724
Property Transfer Taxes	-	-	-	-
Business license taxes	468,830	515,815	551,202	569,381
Land sale proceeds	-	-	-	-
Unrestricted investment earnings/(loss)	(136,096)	391,725	260,322	537,396
Other	270,275	274,312	288,740	412,936
Extraordinary item-dissolution of RDA (note 1)	(3,547,799)	10,346,241	-	-
Total governmental activities	35,401,077	52,517,743	44,383,485	48,223,801
Special Item - Write off of Permit Held for Sale	-	-	-	-
Change in Net Position	$ (12,364,431)	$ 19,400,053	$ 17,807,647	$ 8,444,841

Note 1: Effective February 1, 2012, all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity. All assets and liabilities of the former Redevelopment Agency of the City of Palmdale was transferred to a Private Purpose Trust Fund to be held until they are distributed to other units of the state and local government. All Tax Increment is reported under a fiduciary Fund statements (Private Purpose Trust Fund). The FY2011-12 extraordinary gain recognized on the Government Wide statements is the net assets and liabilities transferred to the Fiduciary Fund at February 1, 2012. For FY2012-13, the extraordinary loss recognized are assets returned to the Private Purpose Trust Fund as the result of California's Department of Finance review and determination of transfers made prior to the dissolution of the former RDA.

Note 2: The Motor Vehicle in Lieu Taxes include property tax in lieu of VLF revenues

Source: The information is derived from the Annual Comprehensive Financial Reports for the relevant year.

City of Palmdale
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

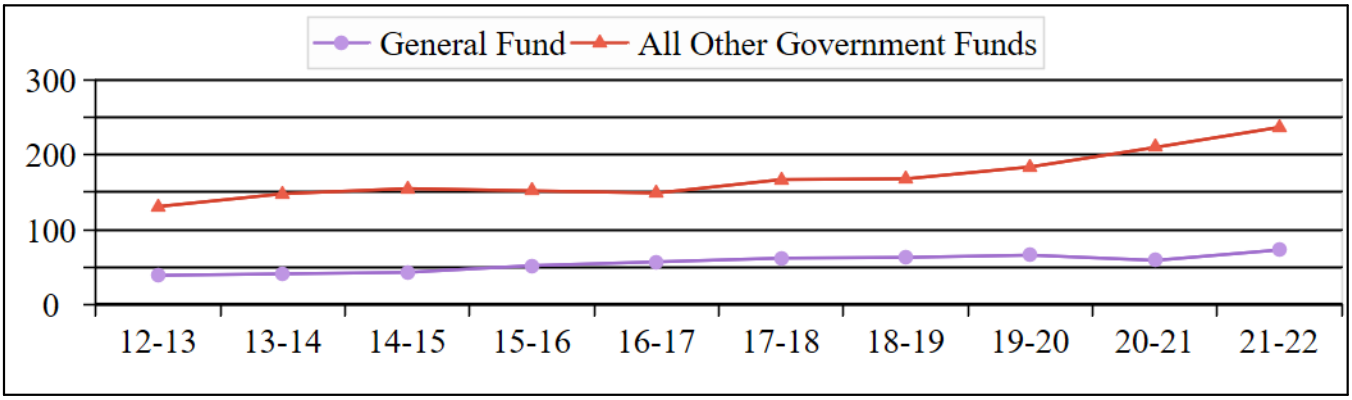
2017	2018	2019	2020	2021	2022
$ 15,162,734	$ 16,416,215	$ 18,136,297	$ 19,602,733	$ 23,661,402	$ 26,570,018
26,436,495	28,284,134	29,586,144	31,440,137	34,120,577	35,668,009
51,989,170	55,006,590	59,682,264	60,561,501	64,363,055	75,158,621
8,715,698	7,584,015	8,645,117	8,673,102	10,337,092	9,269,097
10,405,253	11,463,299	12,060,182	12,643,328	8,681,441	9,648,980
-	-	-	1,287,612	1,136,316	316,031
3,948,940	3,327,586	3,237,967	2,955,972	2,966,821	2,182,745
$ 116,658,290	$ 122,081,839	$ 131,347,971	$ 137,164,385	$ 145,266,704	$ 158,813,501
6,095,516	6,716,003	6,933,948	10,430,987	8,697,930	7,060,041
3,188,196	2,687,364	2,667,432	3,658,425	3,352,082	5,889,031
16,853,232	17,545,979	17,712,240	18,427,062	23,981,954	25,124,723
6,674,317	6,775,750	7,486,493	7,588,544	8,177,023	7,993,491
5,320,091	5,255,553	5,262,707	3,643,056	5,885,950	8,258,640
354,054	311,587	322,559	289,499	220,105	216,738
9,058,728	8,540,307	13,858,198	9,552,177	3,828,357	2,740,434
30,874,206	23,778,358	38,211,672	40,280,273	34,148,793	32,939,685
78,418,340	71,610,901	92,455,249	93,870,023	88,292,194	90,222,783
(38,239,950)	(50,470,938)	(38,892,722)	(43,294,362)	(56,974,510)	(68,590,718)
7,026,181	7,689,753	9,298,991	10,058,703	9,962,884	26,366,000
18,577,244	19,267,083	21,798,640	21,587,441	30,305,927	50,484,625
13,062,518	13,925,859	14,171,324	15,024,455	16,133,114	180,305
5,352,221	5,463,623	6,225,233	5,458,426	7,441,119	7,497,156
3,716,154	4,028,350	4,653,290	3,697,656	4,667,137	5,540,832
-	-	-	-	-	952,103
589,805	628,303	628,479	666,997	468,666	677,197
-	133,981	-	-	-	-
(71,826)	519,275	2,365,811	1,504,089	401,101	(7,686,544)
592,876	594,975	569,791	673,444	1,267,638	697,180
-	-	-	-	-	-
48,845,173	52,251,202	59,711,559	58,671,211	70,647,586	84,708,854
-	-	(10,158,182)	-	-	-
$ 10,605,223	$ 1,780,264	$ 10,660,655	$ 15,376,849	$ 13,673,076	$ 16,118,136

The following fund balances are classified in compliance to GASB 54:

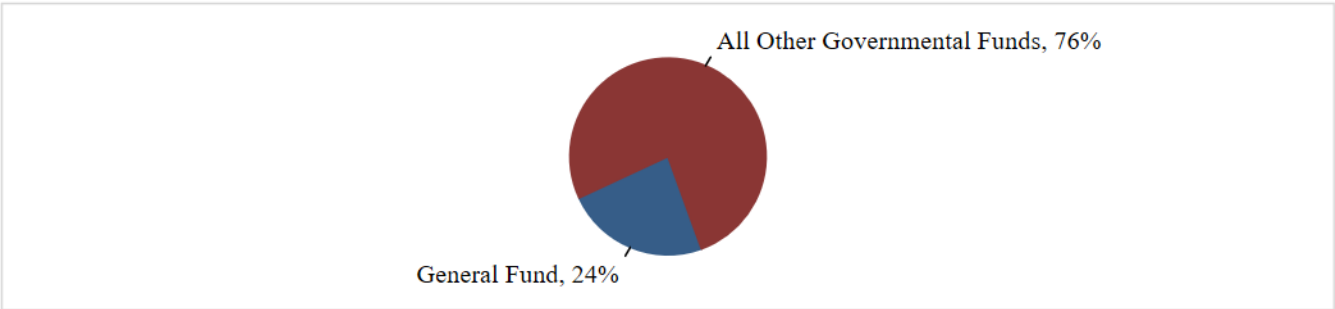
	2013	2014	2015	2016	2017
General Fund					
Nonspendable	$ 10,574,731	$ 10,491,577	$ 10,884,095	$ 11,433,344	$ 10,889,726
Restricted	4,135,688	3,053,154	3,004,896	3,363,298	3,433,942
Assigned	5,432,558	5,717,857	11,946,745	7,816,109	10,808,898
Unassigned	18,391,993	21,637,632	17,200,108	29,139,751	31,648,004
Total general fund	$ 38,534,970	$ 40,900,220	$ 43,035,844	$ 51,752,502	$ 56,780,570
All Other Governmental Funds					
Restricted	147,398,476	163,742,301	169,737,885	165,219,475	164,464,462
Unassigned	(16,444,270)	(15,388,578)	(14,667,579)	(13,624,754)	(15,208,273)
Total all other governmental funds	130,954,206	148,353,723	155,070,306	151,594,721	149,256,189
Total governmental funds	$ 169,489,176	$ 189,253,943	$ 198,106,150	$ 203,347,223	$ 206,036,759

The information is derived from the Annual Comprehensive Financial Reports for the relevant year.

FY2011 is the first year that the City implemented GASB issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The City chose not to restate the prior year information.



FUND BALANCES
Fiscal Year Ended June 30, 2022



The following fund balances are classified in compliance to GASB 54:

2018	2019	2020	2021	2022
$ 11,072,269	$ 876,958	$ 470,243	$ 2,390,182	$ 2,554,221
3,507,069	4,414,580	2,580,329	2,923,365	6,297,363
11,838,025	14,021,843	15,564,685	35,798,239	23,989,477
35,914,833	43,846,622	47,795,298	17,389,479	40,428,440
$ 62,332,196	$ 63,160,003	$ 66,410,555	$ 58,501,265	$ 73,269,501
179,943,144	184,867,493	194,970,111	215,685,053	240,397,464
(13,373,212)	(16,523,119)	(11,305,691)	(5,848,882)	(3,713,302)
166,569,932	168,344,374	183,664,420	209,836,171	236,684,162
$ 228,902,128	$ 231,504,377	$ 250,074,975	$ 268,337,436	$ 309,953,663

City of Palmdale
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
Modified Accrual Basis of Accounting

	2013	2014	2015	2016
Revenues:				
Taxes (see page 188)	$ 42,329,440	$ 46,089,020	$ 48,122,305	$ 50,600,450
Subventions and grants	15,156,355	18,645,952	21,563,749	25,690,529
Fees and charges	17,248,834	22,906,797	14,528,075	18,823,349
Licenses and Permits	1,513,526	1,652,670	1,802,758	2,539,507
Special Assessments	14,179,059	14,402,577	17,269,746	17,227,611
Interfund interest	661,662	636,401	606,114	577,052
Interest	601,227	683,854	830,588	1,342,135
Successor agency contributions	3,553,656	3,389,127	5,758,733	17,265,417
Capital contributions	443,774	315,299	11,358,487	463,304
Net increase (decrease) in fair value of investments	(736,165)	480,776	21,262	320,522
Other revenue	3,556,653	4,227,192	3,939,117	4,218,962
Interest Revenue	-	-	-	-
Total revenues	98,508,021	113,429,665	125,800,934	139,068,838
Expenditures:				
Current:				
General Government	16,049,207	19,285,105	19,755,437	14,681,150
Public safety	22,692,501	22,926,361	23,904,831	24,785,404
Public services	16,929,292	17,238,982	21,215,460	22,095,709
Community development	5,962,701	4,874,350	5,119,951	7,242,971
Cultural and recreational	8,899,259	9,963,444	9,121,236	9,206,904
Health and welfare	1,388,304	2,824,602	2,178,496	3,031,167
Capital Outlay	12,456,560	10,777,668	25,664,366	28,470,675
Debt service:				
Principal	13,623,679	4,453,442	30,144,672	5,433,042
Interfund interest	661,662	636,401	606,114	577,052
Interest	5,506,918	5,139,543	4,950,664	4,627,754
Cost of issuance	320,404	-	207,500	361,287
Total expenditures	104,490,487	98,119,898	142,868,727	120,513,115
Excess (deficiency) of revenue over (under) expenditures	(5,982,466)	15,309,767	(17,067,793)	18,555,723
Other Financing Sources (Uses):				
Capital lease proceeds	1,345,884	-	-	1,234,862
Gain (loss) on resale land	-	-	-	-
Issuance of notes	-	-	-	-
Issuance of bonds	8,695,000	-	25,920,000	4,235,000
Payments to refunded bond escrow	-	-	-	(18,784,512)
Debt issuance premiums (discounts)	35,543	-	-	-
Transfers in	25,593,919	11,001,936	34,083,575	8,824,216
Transfers out	(25,593,919)	(11,001,936)	(34,083,575)	(8,824,216)
Total other financing sources (uses)	10,076,427	-	25,920,000	(13,314,650)
Special Item:				
Write-off of permit held for sale	-	-	-	-
Extraordinary Items:				
Extraordinary gain (loss) upon dissolution of the redevelopment agency	(3,547,799.00)	-	-	-
Net Change in Fund Balances	$ 546,162	$ 15,309,767	$ 8,852,207	$ 5,241,073
Debt services as a percentage of non-capital expenditures	22.01 %	15.07 %	31.36 %	13.21 %

Source: City of Palmdale, Finance Department and Audited Annual Financial Reports

1.Transfers In excludes $6,565,097 of Interservice Funds Capital Assets that were transferred in 2021 (Proprietary Funds) and are not Governmental funds.

2017	2018	2019	2020	2021	2022[1]
$ 51,283,788	$ 54,229,982	$ 59,912,769	$ 59,928,123	$ 73,442,350	$ 95,738,138
26,057,852	28,470,216	31,759,025	41,727,112	28,048,936	29,955,623
18,711,910	18,692,915	14,995,901	22,247,921	23,850,691	26,552,574
2,667,827	2,180,693	1,998,982	3,528,336	3,385,143	5,747,192
17,579,851	18,204,324	18,569,358	18,397,067	19,505,242	19,263,188
543,708	516,103	481,194	882,858	440,665	26,251
1,695,340	2,260,381	3,487,106	3,528,323	1,203,208	2,316,885
41,258	35,953	35,925	-	-	-
153,796	126,153	161,608	5,898,413	3,506,182	2,418,565
(1,648,795)	(941,708)	2,401,196	1,317,573	(483,057)	(10,179,175)
4,483,380	3,925,523	9,361,216	3,657,594	3,728,242	3,828,120
-	-	-	-	-	2,611
121,569,915	127,700,535	143,164,280	161,113,320	156,627,602	175,669,972
15,276,501	15,629,948	16,266,972	20,039,498	17,797,687	20,406,075
26,793,853	28,107,228	29,083,581	30,684,148	33,615,289	35,754,740
20,952,691	20,980,917	22,432,301	23,487,783	28,455,439	32,762,556
7,229,495	6,566,458	7,324,760	7,192,095	9,388,083	7,913,877
9,736,509	10,086,436	10,783,255	11,246,819	7,369,676	9,231,767
3,650,042	1,872,018	1,774,890	1,209,687	1,088,504	312,924
26,733,173	25,935,646	37,329,350	38,890,472	24,579,551	20,405,381
3,391,747	3,425,667	3,587,279	5,744,341	4,764,954	5,188,550
543,708	516,103	481,194	882,858	3,052,447	2,393,414
3,663,254	3,348,492	3,416,038	3,245,817	706,665	26,251
383,662	157,280	-	-	141,893	-
118,354,635	116,626,193	132,479,620	142,623,518	130,960,188	134,395,535
3,215,280	11,074,342	10,684,660	18,489,802	25,667,414	41,274,437
-	14,161	-	-	-	-
-	377,481	91,753	80,796	-	341,784
-	-	1,252,500	-	14,103,744	-
17,475,000	11,397,102	-	-	-	-
(19,420,000)	-	-	-	(14,943,599)	-
1,419,256	-	-	-	-	-
29,471,537	8,153,168	9,104,075	7,644,581	42,407,576	8,709,061
(29,471,537)	(8,153,168)	(9,104,075)	(7,644,581)	(48,972,673)	(8,709,061)
(525,744)	11,788,744	1,344,253	80,796	(7,404,952)	341,784
-	-	(10,158,182.00)	-	-	-
-	-	-	-	-	-
$ 2,689,536	$ 22,863,086	$ 1,870,731	$ 18,570,598	$ 18,262,462	$ 41,616,221
9.87 %	12.35 %	7.60 %	8.52 %	5.25 %	3.97 %

Fiscal Year	Property and Tax Increment Revenue[a]	Sales and Use Taxes	Business License Tax	Franchise Tax	Gasoline Tax	Transient Occupancy Tax[b]	Real Property Transfer Tax	Total
2012-13	$ 14,791,598	$ 15,649,190	$ 468,830	$ 4,556,419	$ 3,593,343	$ 2,907,995	$ 362,065	$ 42,329,440
2013-14	15,478,125	16,396,713	515,815	5,847,596	4,649,226	2,824,182	377,364	46,089,021
2014-15	17,152,560	17,084,411	551,202	5,526,119	4,351,675	3,089,802	366,535	48,122,304
2015-16	18,118,214	19,186,043	569,381	5,562,090	3,392,713	3,278,724	493,284	50,600,449
2016-17	19,514,208	18,577,244	589,805	5,352,221	3,031,375	3,716,154	502,781	51,283,788
2017-18	20,983,338	19,267,083	628,303	5,463,623	3,310,498	4,028,350	548,787	54,229,982
2018-19	22,953,195	21,798,640	628,479	6,225,233	3,213,087	4,653,290	440,845	59,912,769
2019-20	24,442,179	21,587,441	666,997	5,458,426	3,559,379	3,697,656	516,045	59,928,123
2020-21	26,631,165	30,305,927	468,666	7,441,119	3,566,382	4,667,137	650,123	73,730,519
2021-22	27,318,103	50,484,625	677,197	7,497,156	3,668,344	5,540,832	952,103	96,138,360

[a] The City's property and tax increment revenue has increased over the last ten years due to the increases in the City's population and housing boom. However, the City has a significant decrease in 2012-13 as the result of the dissolution of all California Redevelopment Agencies during 2011-12. The Tax Increment previously reported under the City of Palmdale's Redevelopment Agency, a component unit of the City of Palmdale, is now reported under a Private Purpose Trust Fund effective February 1, 2012.

[b] Sales and Use Taxes for 2021 includes the City's local transactions and use tax (Measure AV) and this is a special district tax that became effective April 1, 2021.

[c] Transient Occupancy Tax has increased by 80.24 percent as the result of additional hotels opening since 2009-10.

Source: City of Palmdale, Finance Department

City of Palmdale
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Secured Property							
	Residential Property	Commercial Property	Industrial Property	Dry Farm Property	Governmental Property	Institutional Property	Irrigated Property	Miscellaneous Property
2012-13	$ 6,090,761,455	$ 1,272,332,319	$ 503,277,273	$ 3,011	$ 127,500	$ 143,862,691	$ 2,102,483	$ 2,844,875
2013-14	6,272,332,777	1,297,491,324	470,738,935	3,070	273,000	218,014,208	2,143,503	3,254,005
2014-15	7,077,476,628	1,327,043,593	371,182,157	3,083	292,000	222,889,982	2,152,995	5,245,552
2015-16	7,635,291,990	1,365,232,525	511,346,775	3,144	452,000	225,436,801	2,386,169	3,365,234
2016-17	8,037,144,588	1,420,981,536	538,952,556	3,191	-	243,902,415	2,422,533	5,191,041
2017-18	8,533,219,339	1,469,739,955	591,126,895	3,254	-	255,229,741	2,470,953	5,416,084
2018-19	9,092,073,933	1,539,003,968	637,402,588	1,311,427	-	264,757,053	2,520,345	6,346,928
2019-20	9,604,501,555	1,615,682,922	461,649,492	1,337,654	-	280,936,547	2,973,968	9,002,895
2020-21	10,110,405,114	1,748,162,062	467,272,879	1,364,404	-	332,597,730	3,033,418	9,255,140
2021-22	10,576,572,497	1,776,996,314	499,665,315	1,378,537	-	286,951,575	3,064,824	13,722,590

Fiscal Year	Secured Property									
	Recreational Property	Vacant Land Property	Cross Reference Property	Exempt Property	Unknown Property	Total Secured	SBE Nonunitary Property	Unsecured Property	Total Taxable Assessed Value	Total Direct Tax Rate
2012-13	$ 30,041,270	$ 548,640,377	$ 160,682,096	$ (79,247,893)	6,000	$ 8,675,433,457	$ 963,200	$ 373,414,517	$ 9,049,811,174	0.46508 %
2013-14	30,562,607	549,530,339	157,243,314	(78,516,112)	6,000	8,923,076,970	963,200	354,680,993	9,278,721,163	0.07637 %
2014-15	30,665,697	558,074,395	174,080,817	(78,416,749)	6,000	9,690,696,150	963,200	362,362,996	10,054,022,346	0.07933 %
2015-16	31,833,238	577,190,707	200,289,742	(75,198,398)	6,000	10,477,635,927	963,200	415,364,218	10,893,963,345	0.07867 %
2016-17	32,269,300	605,292,964	176,381,014	(75,989,372)	6,000	10,986,557,766	963,200	392,307,216	11,379,828,182	0.07878 %
2017-18	35,235,135	652,028,634	201,337,611	(68,143,060)	6,000	11,677,670,541	836,266	448,141,048	12,126,647,855	0.07858 %
2018-19	40,385,529	649,821,664	196,505,558	(67,773,322)	6,000	12,362,361,671	836,266	499,037,306	12,862,235,243	0.07875 %
2019-20	40,807,956	646,784,750	261,764,983	(76,302,878)	6,000	12,849,145,844	836,266	741,701,115	13,591,683,225	0.07893 %
2020-21	53,368,986	690,821,809	262,686,124	(75,151,870)	-	13,603,815,796	836,266	1,014,356,469	14,619,008,531	0.07824 %
2021-22	51,999,974	696,688,023	272,762,641	(75,763,812)	-	$ 14,104,038,478	743,841	793,603,730	$14,898,386,049	0.07858 %

Note 1: Exempt values are not included in total taxable assessed value

Note 2: In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Data Source: L.A County Assessor 2012/13 - 2021/22 Combined Tax Rolls

City of Palmdale
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rate per $100 of Taxable Value)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Basic Levy[1]	1.00000 %	1.00000 %	1.00000 %	1.00000 %	1.00000 %	1.00000 %	1.00000 %	1.00000 %	1.00000 %	1.00000 %
Acton-Agua Dulce USD DS 2008 Series A	0.03390 %	0.03271 %	0.03386 %	0.03538 %	0.03886 %	0.03652 %	0.03875 %	0.04022 %	0.03906 %	0.03903 %
Antelope Valley Community College	0.02949 %	0.02740 %	0.02480 %	0.02556 %	0.02560 %	0.04869 %	0.04847 %	0.04722 %	0.04247 %	0.04424 %
Antelope Valley Union High	0.03075 %	0.02602 %	0.02585 %	0.02428 %	0.02474 %	0.02357 %	0.02317 %	0.02187 %	0.02163 %	0.02360 %
Antelope Valley East Kern Water Agency	0.07049 %	0.07049 %	0.07049 %	0.07049 %	0.07049 %	0.07049 %	0.07049 %	0.07049 %	0.07049 %	0.07049 %
Eastside Union School District	0.08302 %	0.08677 %	0.08893 %	0.08176 %	0.08449 %	0.08029 %	0.07257 %	0.07363 %	0.06430 %	0.06774 %
Lancaster School District	0.03380 %	0.05503 %	0.04837 %	0.05449 %	0.05511 %	0.06398 %	0.05620 %	0.05864 %	0.06540 %	0.06567 %
Palmdale School District	0.02527 %	0.04839 %	0.04591 %	0.04973 %	0.03819 %	0.07534 %	0.07211 %	0.07059 %	0.07264 %	0.07121 %
Palmdale Water District	0.33361 %	0.32898 %	0.34586 %	0.29922 %	0.27726 %	0.26591 %	0.22356 %	0.21817 %	0.19676 %	0.26418 %
Westside Union School District	0.05526 %	0.05615 %	0.08166 %	0.08107 %	0.07929 %	0.07904 %	0.07895 %	0.07507 %	0.07656 %	0.07546 %
Total Direct & OverlappingTax Rates[2]	1.69559 %	1.73194 %	1.76573 %	1.72198 %	1.69403 %	1.74383 %	1.68427 %	1.67590 %	1.64931 %	1.72162 %
City Share of 1% Levy per Prop 13[3]	0.06629 %	0.06629 %	0.10374 %	0.10374 %	0.10374 %	0.10374 %	0.10367 %	0.10367 %	0.10367 %	0.10367 %
Total Direct Rate[4]	0.43604 %	0.07637 %	0.07933 %	0.07867 %	0.07878 %	0.07858 %	0.07875 %	0.07893 %	0.07824 %	0.07858 %

Notes:

1 In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values of the payment of any approved bonds.

2 Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.

3 City's share of 1% levy is based on the City's share of the general fund tax rate area with the largest net taxable value with the City. ERAF general fund tax shifts may not be included in tax ratio figures.

4 Total direct rate is the weighted average of all individual direct rates and applied by the City of Palmdale.

Data Source: L.A. County Assessor 2013/12 - 2022/21 Tax Rate Table

City of Palmdale
Principal Property Tax Payers
Current Year and Nine Years Ago

Tax Payer	2021-22 Taxable Assessed Value	2021-22 Percentage of Total City Taxable Assessed Valuation	2012-13 Taxable Assessed Value	2012-13 Percentage of Total City Taxable Assessed Valuation
Lockheed Corporation	$ 455,048,686	3.04 %	$ 350,850,910	3.84 %
Northrop Grumman Systems Corporation	342,981,449	2.29 %	131,126,526	1.44 %
Lancaster Hospital Corporation	257,630,036	1.72 %	140,702,984	1.54 %
Antelope Valley Mall LLC	208,525,723	1.39 %	117,836,051	1.29 %
Walmart/Sam's Club	83,864,174	0.56 %	74,861,697	0.82 %
MGP X Properties LLC	69,447,836	0.46 %	92,294,519	1.01 %
Spectrum Pacific West LLC	66,367,223	0.44 %	53,350,852	0.58 %
Forest City Harris AVM LLC	51,476,211	0.34 %	-	0.00 %
Golden Spectrum Property LLC	46,681,961	0.31 %	-	0.00 %
Target Corporation	43,586,081	0.29 %	39,126,045	0.43 %
Amargosa Palmdale Investments LLC	-	0.00 %	33,920,052	0.37 %
Target Corporation	-	0.00 %	29,511,702	0.32 %
Top Ten Total	1,625,609,380	10.86 %	1,063,581,338	11.65 %
Total City Taxable Assessed Value	$ 14,974,149,861	100.00 %	$ 9,129,059,067	100.00 %

Source: HdL Coren & Cone, Los Angeles County Assessor 2021/22 and 2012/13 Combined Tax Roll

City of Palmdale
City Property Taxes Levies and Collections
Last Ten Fiscal Years

Fiscal Year	City Property Tax			Subsequent Collections			Total Collections	
	Levy (1)	Collections (2)	Percentage of Levy	Supplemental (3)	Redemption((4)	Refunds Adjustments (5)		Percentage of Levy
2012-13	4,702,797	4,168,372	88.64%	198,103	102,478	119,284	4,588,237	97.56%
2013-14	4,866,006	4,295,755	88.28%	323,668	79,763	118,794	4,817,980	99.01%
2014-15	5,181,707	4,561,031	88.02%	159,671	54,300	338,739	5,113,741	98.69%
2015-16	5,564,458	4,851,602	87.19%	186,674	60,744	362,953	5,461,973	98.16%
2016-17	5,402,998	4,987,980	92.32%	140,425	61,470	155,603	5,345,478	98.94%
2017-18	5,828,578	5,228,633	89.71%	147,686	55,389	324,312	5,756,020	98.76%
2018-19	6,806,674	5,583,646	82.03%	181,836	55,887	912,182	6,733,551	98.93%
2019-20	7,618,313	5,801,915	76.16%	175,030	66,903	1,338,234	7,382,082	96.90%
2020-21	7,448,412	6,270,301	84.18%	122,110	112,061	879,714	7,384,186	99.14%
2021-22	7,499,947	6,530,266	87.07%	193,286	112,685	700,093	7,536,330	100.49%

(1) Billings represents the Secured, Unsecured, and Homeowners Property Tax billed amounts for each fiscal year

(2) Collections represents the Secured, Unsecured, and Homeowners Property Tax collected amounts for each fiscal year

(3) SB813 requires than a supplemental assessment be enrolled for the amount of the difference in value between regular assessment roll and the new fair market value after a change of ownership. The Supplemental figures were taken from LA County remittances and may include supplemental amounts from prior fiscal years.

(4) Redemption collections represent tax-defaulted secured property taxes that were unpaid at the end of a fiscal year. The Redemption figures were taken from LA County remittances and may include redemption amounts from prior fiscal years.

(5) Refunds represent overpayments of taxes due because of a decrease in value; whereas adjustments represent changes to the tax roll. The Refund and Adjustment figures were taken from LA County remittances and may include refunds and/or adjustments from prior fiscal years.

Fiscal Year	Certificates of Participation	Tax Allocation Bonds[a]	Revenue Bonds	Capital Leases	Other Notes Payable	Total Governmental Activities	Percentage of Personal Income (1)	Per Capita (1)
2013	$ 67,773,873	$ -	$ 32,356,201	$ 1,219,846	$ 7,665,342	$ 109,015,262	3.77 %	705
2014	66,537,300	-	30,392,752	962,260	7,084,485	104,976,797	3.63 %	674
2015	65,097,544	-	28,337,814	697,150	6,474,923	100,607,431	3.32 %	629
2016	62,879,049	-	12,440,000	1,636,893	6,117,000	83,072,942	2.76 %	524
2017	41,160,000	-	30,736,782	1,310,146	5,862,000	79,068,928	2.53 %	498
2018	39,815,000	-	28,901,224	1,091,639	17,614,522	87,422,385	2.80 %	550
2019	38,315,000	-	26,982,753	964,360	18,271,625	84,533,738	2.54 %	536
2020	36,655,000	-	25,054,801	832,294	15,984,014	78,526,109	2.25 %	501
2021	33,649,908	-	22,635,000	1,183,278	15,035,845	72,504,031	2.04 %	465
2022	31,542,451	-	21,088,805	1,019,884	13,918,357	67,569,497	1.90 %	404

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[a] A decrease in Tax Allocation Bonds reported is the direct result of the dissolution of all California Redevelopment Agencies during 2011-12. The Debt previously reported under the City of Palmdale's Redevelopment Agency, a component unit of the City of Palmdale, is now being reported under a Private Purpose Trust Fund effective February 1, 2012.

(1) These ratios are calculated using per capita personal income and population for the prior calendar year provided by HdL, Coren & Cone

Source: City of Palmdale, Finance Department

Fiscal Year	Tax Allocation Bonds[a]	Revenue* Bonds	Total	Percent of Assessed Value (1)	Per Capita
2013	$ -	$ 32,356,202	$ 32,356,202	0.36 %	209
2014	-	30,392,752	30,392,752	0.33 %	195
2015	-	28,337,814	28,337,814	0.28 %	177
2016	-	8,205,000	8,205,000	0.08 %	52
2017	-	25,180,000 [b]	25,180,000	0.22 %	158
2018	-	23,685,000	23,685,000	0.19 %	149
2019	-	22,090,000	22,090,000	0.17 %	140
2020	-	20,465,000	20,465,000	0.15 %	131
2021	-	18,800,000	18,800,000	0.15 %	120
2022	-	17,025,000	17,025,000	0.11 %	102

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

General bonded debt is debt payable with governmental fund resources recorded in Palmdale Financing Authority (of which the City has none).

(1) Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

[a] A decrease in Tax Allocation Bonds reported is the direct result of the dissolution of all California Redevelopment Agencies during 2011-12. The Debt previously reported under the City of Palmdale's Redevelopment Agency, a component unit of the City of Palmdale, is now being reported under a Private Purpose Trust Fund effective February 1, 2012.

[b] A increase in total Revenue Bonds reported in 2017 as compared to 2016 is the result of refunding revenue bonds issued to pay off certificates of participation during 2016-17.

*During FY2012-13, $8,695,000 Lease Revenue Bonds were issued.

City Assessed Valuation	$ 7,853,446,094
Redevelopment Agency Incremental Valuation	7,120,703,767
Total Assessed Valuation	$ 14,974,149,861

OVERLAPPING DEBT:	Gross Bonded Debt Balance	Percentage Applicable	Estimated Share of Overlapping Debt
308.60-Palmdale Water District	$ 121,958,014	91.683 %	$ 111,815,205
464.50-Eastside Union Elem School District 1998 Series A Debt Service	394,872	17.322 %	68,401
464.54-Eastside Union School District Debt Service 2016 REF	3,020,000	17.322 %	523,131
529.50-Lancaster School District Debt Service 1999 Series A	1,120,464	0.503 %	5,641
529.51-Lancaster School District Debt Service 1999 Series 2001	5,454,026	0.503 %	27,456
529.53-Lancaster School District Debt Service 2012 Series 2013A Bond	9,910,000	0.503 %	49,888
529.55-Lancaster School District Debt Service 2012 Series 2018C	11,000,000	0.503 %	55,375
529.56-Lancaster School District Debt Service 2012 Series 2020D	33,779,908	0.503 %	170,052
593.53-Palmdale School District Debt Service 2010 Ref Bonds	1,259,827	94.764 %	1,193,867
593.54-Palmdale School District Debt Service 2012 Series 2013A Bonds	100,000	94.764 %	94,764
593.55-Palmdale School District Debt Service Ref Series 2013B Bonds	1,550,000	94.764 %	1,468,848
593.56-Palmdale School District Debt Service Ref Series 2015B	23,470,000	94.764 %	22,241,195
593.57-Palmdale School District Debt Service Ref Series 2017A	24,420,000	94.764 %	23,141,457
593.58-Palmdale School District Debt Service Ref Series B	28,705,000	94.764 %	27,202,109
593.59-Palmdale School District Debt Service 2012 SER C	17,205,000	94.764 %	16,304,208
593.60-Palmdale School District Debt Service 2016 SER C	69,855,972	94.764 %	66,198,565
689.54-Westside Union School District 1998 Series A Debt Service	850,965	40.042 %	340,741
689.55-Westside Union School District 1998 Series S-2001 A Debt Service	2,254,901	40.042 %	902,901
689.56-Westside Union School District 1998 Series S-2002 A Debt Service	1,578,308	40.042 %	631,982
689.61-Westside Union School District 2008 Series A Debt Service	8,370,255	40.042 %	3,351,595
689.63-Westside Union School District Debt Service 2012 Series A	18,788,931	40.042 %	7,523,412
689.65-Westside Union School District Debt Service 2020	12,185,000	40.042 %	4,879,084
717.52-Antelope Valley Unified High School District DS 02 SER B	3,806,694	41.432 %	1,577,198
717.53 ANTELOPE VALLEY UNIFIED HSD DS 2002 SERIES 2005	698,179	41.432	289,271
717.54-Antelope Valley Unified High School District Refund SR 2012	2,910,000	41.432 %	1,205,666
717.55 Antelope Valley Union High School District Refund 2015	14,105,000	41.432 %	5,843,960
717.56 Antelope Valley Union High School District DS 19 RF BD	17,400,000	41.432 %	7,209,139
792.55-Antelope Valley CCD Debt Service 2014 Ref Series A	13,795,000	38.920 %	5,368,958
792.56-Antelope Valley CCD Debt Service 2014 Ref Series B	3,150,000	38.920 %	1,225,967
792.58-Antelope Valley CCD Debt Service 2016 Series A	46,220,000	38.920 %	17,988,636
792.59-Antelope Valley CCD Debt Service 2016 Series A	18,895,000	38.920 %	7,353,857
792.60-Antelope Valley CCD Debt Service 2016 Series B	86,215,000	38.920 %	33,554,527
792.61-Antelope Valley CCD Debt Service 2020 REF BDS	218,695,000	38.920 %	85,115,204
935.53-Action-Agua Dulce USD DS 2016 RE BD	9,425,664	0.006 %	582
Total overlapping debt			$ 454,922,842
City of Palmdale's Direct Debt			$ 67,569,497
Total Direct and Overlapping Debt			$ 522,492,339

Notes:

This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortgage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of participation.

Data Source HDL Coren & Cone, L. A. County Assessor and Auditor Combined 2018/19 Lien Date Tax Rolls.

Fiscal Year	Assessed Evaluation	Debt Limit (1)	Total Net Debt Applicable to the Limit (2)	Total Debt Applicable to the Limit as a Percentage of Debt Limit
2012-13	$ 9,129,059,067	$ 342,339,715	$ 116,925,374	34.15 %
2013-14	9,357,237,275	350,896,398	115,840,632	33.01 %
2014-15	10,380,860,342	389,282,263	112,074,317	28.79 %
2015-16	10,969,161,743	441,343,565	121,994,744	27.64 %
2016-17	11,455,817,554	429,593,158	121,593,787	28.30 %
2017-18	12,194,790,915	457,304,659	114,426,984	25.02 %
2018-19	12,930,008,625	484,875,323	105,383,212	21.73 %
2019-20	13,667,986,103	512,549,479	98,452,808	19.21 %
2020-21	14,694,160,401	551,031,015	91,438,375	16.59 %
2021-22	14,974,149,861	561,530,620	83,819,392	14.93 %

Source: Los Angeles County

Note (1): The legal debt limit is statutorily computed at 3.75% of assessed valuation. Amounts applicable to the former Community Redevelopment Agency of the City of Palmdale are included in years 2002-03 through 2010-11.

Note (2): Total net debt applicable to the limit includes Tax Allocation Bonds and Revenue Bonds.

Note (3): The aggregate principal amount of the City's general obligation debt for public improvements is statutorily limited to 15.0 percent of the City's total reported assessed valuation. The City has no general obligation debt outstanding as of June 30, 2020.

City of Palmdale

Former Community Redevelopment Agency - Project Area 1 & 1 A Pledged-Revenue Coverage

Last Ten Fiscal Years

Fiscal Year	1993 Revenue Bonds Debt Service (1)		2003 Revenue Bonds 19.2 Debt Service (3)		2009 Note Payable 6.0 Debt Service (4)		2010 Tax Allocation Note 27.5 Debt Service (5)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ -	$ -	$ 810,000	$ 705,837	$ 100,000	$ 380,442	$ 1,190,968	$ 1,559,692
2014	-	-	845,000	672,737	105,000	373,713	1,265,627	1,485,033
2015	-	-	875,000	638,338	115,000	366,491	1,344,967	1,405,693
2016	-	-	910,000	602,638	125,000	358,613	1,429,282	1,321,378
2017	-	-	-	-	-	-	1,518,883	1,231,777
2018	-	-	-	-	-	-	1,614,102	1,136,558
2019	-	-	-	-	-	-	1,715,292	1,035,369
2020	-	-	-	-	-	-	1,822,825	927,835
2021	-	-	-	-	-	-	1,937,100	813,560
2022	-	-	-	-	-	-	2,058,542	692,118

Fiscal Year	Debt Summary			Pledge Revenue			
	Total Principal	Total Interest	Total Debt Service	Gross Tax Increment (6)	Less: Operating Expenses (7)	Net Available	Coverage
2013	$ 2,100,968	$ 2,645,971	$ 4,746,939	$ 9,961,671	$ 356,493	$ 9,605,178	2.02
2014	2,215,627	2,531,483	4,747,110	8,696,225	341,547	8,354,678	1.76
2015	2,334,967	2,410,522	4,745,489	8,956,435	327,804	8,628,631	1.82
2016	2,464,282	2,282,629	4,746,911	9,245,959	352,357	8,893,602	1.87
2017	1,518,883	1,231,777	2,750,660	9,666,704	393,523	9,273,181	3.37
2018	1,614,102	1,136,558	2,750,660	10,236,117	402,461	9,833,656	3.58
2019	1,715,292	1,035,369	2,750,661	10,529,801	429,833	10,099,968	3.67
2020	1,822,825	927,835	2,750,660	11,393,921	452,757	10,941,164	3.98
2021	1,937,100	813,560	2,750,660	11,560,764	477,635	11,083,129	4.03
2022	2,058,542	692,118	2,750,660	11,060,256	474,743	10,585,513	3.85

Note: Details regarding the City's debt and the Successor Agency to the former Community Redevelopment Agency's debt can be found in the notes

Note: As the result of the dissolution of the former Community Redevelopment Agency, the debt listed on this schedule has been assumed by the Successor Agency of the Former Community Redevelopment Agency. The debt has been approved by the State Department of Finance as an enforceable obligation and will be paid from future tax revenues received by the Private Purpose Trust Fund. (Note 18)

Source: City of Palmdale, Finance Department

(1) Revenue Bonds were fully matured and paid off in FY 2011.

(2) 2003 Bond Anticipation Note was fully defeased in June 2009 by the CRA Loan associated with the 2009 Revenue Bonds.

(3) 2003 Revenue Bonds were fully defeased in April 2016 by the Successor Agency 2016 Series A Tax Allocation Refunding Bonds.

(4) 2009 Revenue Bonds were fully defeased in June 2016 by the Successor Agency 2016 Series B Tax Allocation Refunding Bonds.

(5) Sole source of payment on 2011 Tax Allocation Notes is Available Tax Increment, but is subordinate to any existing or future indebtedness.

(6) Gross Tax Increment consist of property taxes generated from Project Area No. 1&1A

(7) Operating Expenses consist of the 20% set-aside property taxes generated from Project Area No. 1&1A up until 2011, pass through payments pursuant to agreements to allocate tax increment funds to various Local Agencies, and other charges related to administering Area 1&1A debt.

City of Palmdale
Former Community Redevelopment Agency - Project Area 2A Pledged-Revenue Coverage
Last Ten Fiscal Years

	1999 Sublien TAB 2.7 Debt Service (2)		2002 TAB 5.3 Debt Service		2004 TAB 6.09 Debt Service (3)		2004 TAB 18.5 Debt Service (3)		1998 TAB 30.6 Debt Services (2)		1994 Revenue Bonds Debt Service (1)		1997 Revenue Bonds Debt Service (1)	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ 100,000	$ 156,475	$ -	$ -	$ 145,000	$ 268,508	$ 290,000	$ 888,500	$ 640,000	$ 1,315,250	$ 195,000	$ -	$ 765,000	$ 163,919
2014	105,000	150,837	-	-	155,000	263,780	300,000	873,750	675,000	1,282,375	205,000	-	805,000	120,820
2015	110,000	144,925	-	-	160,000	258,580	310,000	858,500	710,000	1,247,750	205,000	-	850,000	74,480
2016	115,000	70,950	-	-	165,000	252,890	320,000	842,750	740,000	1,211,500	215,000	-	905,000	25,340
2017	-	-	970,000	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	2016 TAB A&B 73.1 Debt Service		Debt Summary			Pledge Revenue				
Fiscal Year	Total Principal	Total Interest	Total Principal	Total Interest	Total Debt Service	Sales Tax (4)	Gross Tax Increment (6)	Less: Operating Expenses (7)	Net Available	Coverage
2013	$ -	$ -	$ 2,135,000	$ 2,792,652	$ 4,927,652	Note (6)	$ 29,606,177	$ 21,450,574	Note (6)	Note (6)
2014	-	-	2,245,000	2,691,562	4,936,562	Note (6)	29,406,998	17,777,381	Note (6)	Note (6)
2015	-	-	2,345,000	2,584,235	4,929,235	Note (6)	32,813,662	19,508,055	Note (6)	Note (6)
2016	-	-	2,460,000	2,403,430	4,863,430	Note (6)	34,915,819	20,449,662	Note (6)	Note (6)
2017	1,235,000	2,611,743	2,205,000	2,611,743	4,816,743	Note (7)	40,469,941	22,224,293	18,245,648	3.79
2018	3,130,000	3,394,850	3,130,000	3,394,850	6,524,850	Note (7)	40,400,227	22,619,322	17,780,905	2.73
2019	3,250,000	3,282,900	3,250,000	3,282	3,253,282	Note (7)	44,929,524	24,908,918	20,020,606	3.06
2020	3,365,000	3,133,775	3,365,000	3,133,775	6,498,775	Note (7)	45,399,840	27,528,918	17,870,922	2.75
2021	3,540,000	2,961,150	3,540,000	2,961,150	6,501,150	Note (7)	55,069,687	29,999,947	25,069,740	3.86
2022	3,725,000	2,779,525	3,725,000	2,779,525	6,504,525	Notes (7)	51,713,436	25,024,544	26,688,892	4.10

Note: Details regarding the City's debt and the Successor Agency to the former Community Redevelopment Agency's debt can be found in the notes to the financial statements.

Note: As the result of the dissolution of the former Community Redevelopment Agency, the debt listed on this schedule has been assumed by the Successor Agency of the Former Community Redevelopment Agency. The debt has been approved by the State Department of Finance as an enforceable obligation and will be paid from future tax revenues received by the Private Purpose Trust Fund. (Note 18)

Source: City of Palmdale, Finance Department

(1) The 1994 and 1997 Revenue Bonds were fully matured and paid off in FY 2016.

(2) The 1998 and 1999 Tax Allocation Bonds were fully defeased in April 2016 by the Successor Agency 2016 Series A Tax Allocation Refunding Bonds.

(3) The 2004 $18.5M and 2004 $6.1 Tax Allocation Bonds were fully defeased in June 2016 by the Successor Agency 2016 Series B Tax Allocation Refunding Bonds.

(4) (Gross sales tax and tax increment consist of property taxes and sales tax generated from Project Area No. 2A.

(5) Operating Expenses consist of the 20% set-aside property taxes generated from Project Area No. 2A up until 2011, pass through payments pursuant to agreements to allocate tax increment funds to various Local Agencies, and other charges related to administering Area 2A debt.

(6) Due to the dissolution of the Community Redevelopment Agency in 2012, the Sales Tax generated by Project Area was not available therefore the "Net Available" and "Coverage" percent is not available.

(7) Due to the FY 2016 refunding of bond issues with a sales tax pledge, there is no longer any pledge of sales tax towards any Successor Agency debt.

	2003 TAB 5.9 Debt Service (1)		2003 TAB 7.2 Debt Service (1)		2005 TAB 14.115 Debt Service (1)		2005 TAB 2.8 Debt Service (1)	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ 175,000	$ 198,516	$ 30,000	$ 342,428	$ 500,000	$ 472,541	$ 35,000	$ 114,802
2014	180,000	192,523	30,000	341,168	525,000	452,104	35,000	113,599
2015	180,000	186,043	35,000	339,803	550,000	430,541	35,000	112,356
2016	190,000	179,103	35,000	338,333	570,000	407,479	40,000	110,976
2017	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-

	Debt Summary			Pledge Revenue		
Fiscal Year	Total Principal	Total Interest	Total Debt Service	20 Percent Set Aside Tax Increment (2)	Net Available	Coverage
2013	$ 740,000	$ 1,128,287	$ 1,868,287	$ 5,921,235	$ 5,921,235	3.17
2014	770,000	1,099,394	1,869,394	5,881,400	5,881,400	3.15
2015	800,000	1,068,743	1,868,743	6,562,732	6,562,732	3.51
2016	835,000	1,035,891	1,870,891	6,983,164	6,983,164	3.73
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-

Note: Details regarding the City's debt and the Successor Agency to the former Community Redevelopment Agency's debt can be found in the notes to the financial statements

Note: As the result of the dissolution of the former Community Redevelopment Agency, the debt listed on this schedule has been assumed by the Successor Agency of the Former Community Redevelopment Agency. The debt has been approved by the State Department of Finance as an enforceable obligation and will be paid from future tax revenues received by the Private Purpose Trust Fund. (Note 18)

Source: City of Palmdale, Finance Department

(1) The 2003 Series C & D TAB's and the 2005 Series E & F TAB's were fully defeased in April 2016 by the Successor Agency 2016 Series B TAB's.

(2) The pledged revenues represent 20% property tax increments generated from Project Area 2A and set aside as required by State law for low and moderate income housing.

(3) Due to the dissolution of the Community Redevelopment Agency during 2012, the 20% set aside is no longer required. The 20% set aside calculated is based on what it should have been if legally required.

City of Palmdale
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income (thousands of dollars)	(2) Per Capita Personal Income	(2) Median Age	(3) School Enrollment	(4) Unemployment Rate	(5) Percent of Pop 25+ with HS Degree	(5) Percent of Pop 25+ with Bachelor's Degree
2012	154,535	$ 2,859,670	$ 18,505	28.90	31,372	11.6 %	74.1 %	15.4 %
2013	154,629	2,890,789	18,695	28.70	31,226	10.8 %	73.0 %	14.7 %
2014	155,734	2,892,448	18,573	29.10	35,356	11.0 %	74.2 %	15.3 %
2015	160,072	3,028,678	18,920	29.30	34,932	9.0 %	73.6 %	15.5 %
2016	158,605	3,010,803	18,983	30.10	33,874	7.1 %	74.2 %	14.8 %
2017	158,905	3,121,978	19,646	30.40	36,785	6.2 %	74.0 %	15.0 %
2018	157,854	3,327,236	21,077	31.30	35,799	6.4 %	74.4 %	14.7 %
2019	156,737	3,598,995	22,962	31.90	22,166	14.9 %	75.8 %	16.5 %
2020	156,074	3,545,820	22,718	32.00	4,946	15.3 %	74.6 %	15.5 %
2021	167,398	3,565,478	21,299	32.30	35,812	12.4 %	75.6 %	15.7 %

Source:

(1) California State Department of Finance, Demographic Research Unit E-1: City/County Population Estimates

(2) 2010-2013 Income, Age, and Education Data: ESRA - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's Boundaries. U.S. Census Bureau, most recent American Community Survey. 2010, and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey.

(3) Palmdale School District, California Department of Education - SARC Not Available for Palmdale School District and AVUHSD. Only Westside School District is available

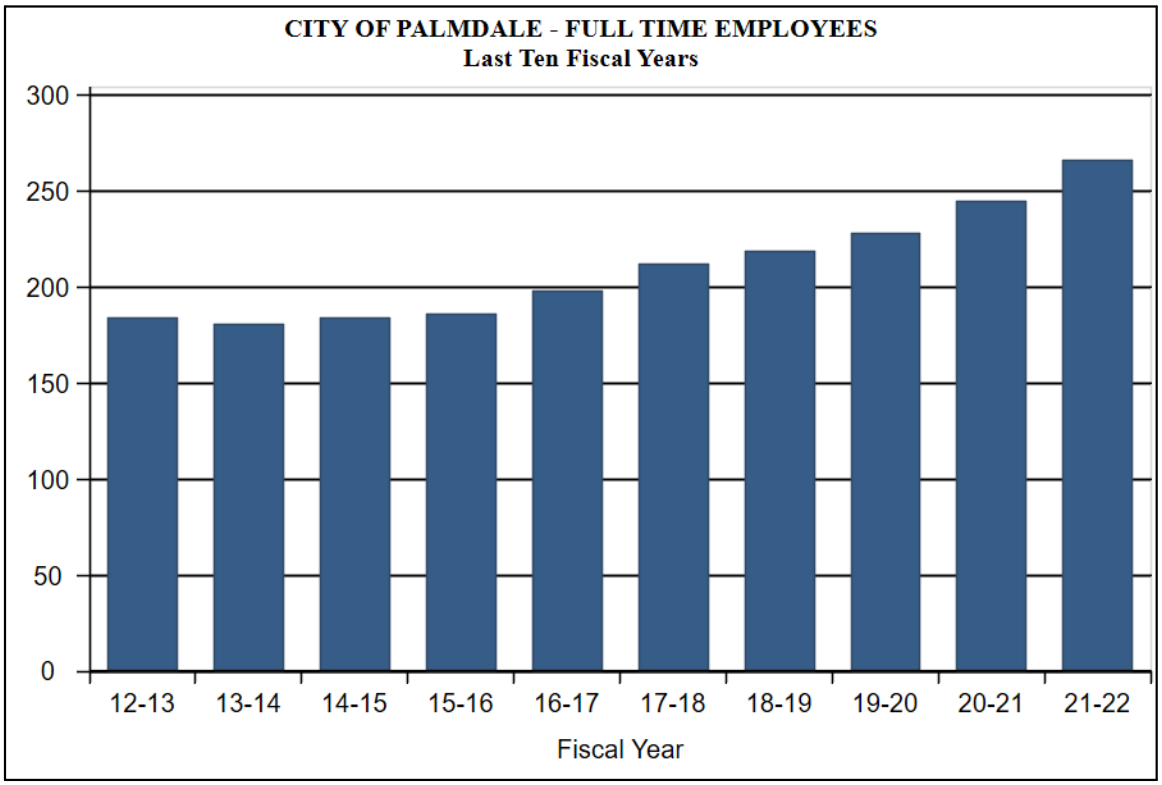
(4) California Employment Development Department.

(5) U.S. Census Bureau

2022			2012		
Employer	Number of Employees	Percentage of Total Valley Employment	Employer	Number of Employees	Percentage of Total Valley Employment
Northrop Grumman	7,000	6.34%	Edwards Air Force Base	10,808	17.45%
Lockeed Martin	3,750	4.33%	China Lake NWC	9,172	14.81%
Antelope Valley Union High School Dist.	3,089	3.56%	County of Los Angeles	3,953	6.38%
Palmdale School District	2,100	2.42%	Lockheed Martin	3,000	4.84%
Antelope Valley Mall	1,800	2.08%	Palmdale School District	2,682	4.33%
Palmdale Regional Medical Center	1,200	1.38%	Antelope Valley Hospital Medical Center	2,619	4.23%
Palmdale Walmart	800	0.92%	Northrop-Grumman	2,573	4.16%
Robertson's Ready Mix Concrete	500	0.58%	A.V. High School District	2,037	3.29%
Palmdale Auto Mall	410	0.47%	AV Walmart	1,922	3.10%
Granite Construction	400	0.46%	Tehachapi State Prison	1,915	3.09%

Source: City of Palmdale Economic Development Department

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
City council	-	-	-	-	-	-	-	-	0.50	1.00
City manager	5.00	7.00	5.00	6.00	8.00	8.00	12.00	25.00	46.50	52.00
City attorney	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	8.00	8.00
Administrative services	18.00	17.00	20.00	20.00	21.00	21.00	21.00	13.00	-	-
Economic & community development*	35.00	33.00	39.00	25.00	27.00	29.00	29.00	30.00	31.00	33.00
Neighborhood services	19.00	24.00	21.00	20.00	21.00	24.00	23.00	23.00	24.00	31.00
Public works*	89.00	83.00	81.00	97.00	103.00	110.00	112.00	114.00	116.00	119.00
Recreation & culture	14.00	13.00	14.00	14.00	14.00	16.00	16.00	17.00	19.00	22.00
Total	184.00	181.00	184.00	186.00	198.00	212.00	219.00	228.00	245.00	266.00



[1] 2021 reorganization resulted in consolidation of Administrative Services full time employees into City Manager's Office.

[2] 2016 Fluctuation in full time employees was caused by a reorganization.

Source: City of Palmdale, Finance Department

Function/Program	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Communications:										
Video segments produced[1]	18	7	10	16	12	21	94	127	113	124
Commercials/Social media[1]	2	4	5	7	8	7	5	8	8	932
Photos/Graphics produced[1]	-	2	24	39	33	39	65	68	72	985
Publications produced[1]	3	3	3	3	3	3	15	15	15	104
Newsletters/Media releases[1]	-	51	102	148	109	188	224	265	309	251
Economic and Community Development:										
Film permits issued	22	15	19	36	35	29	30	19	28	39
Businesses licensed	4,973	6,240	8,873	9,585	10,099	9,929	9,456	9,372	6,560	8,692
Building permits issued	862	1,168	1,517	1,814	1,742	1,566	1,674	1,935	1,951	4,853
Engineer grading permits issued	9	23	17	22	26	18	16	41	27	48
Engineer Geotechnical review	16	18	10	20	12	12	17	20	16	45
Engineer Improvement plans	74	80	70	139	-	-	-	-	-	251
Engineer Inspections	1,921	2,189	3,200	2,219	965	1,101	1,543	1,311	1,009	1,575
Financial assistance to businesses	-	-	-	-	-	-	-	-	70	34
SBDC business counseling hours	275	275	275	206	374	286	351	249	358	444
Business retention site visits	32	32	35	34	36	35	25	8	290	385
General Government:										
Buildings maintained	40	48	57	64	65	57	60	60	60	75
Square footage of facilities	387,300	312,600	415,830	424,488	418,000	418,000	423,000	432,000	432,000	405,000
Neighborhood Services										
Neighborhood watch presentations	172	115	118	66	86	88	32	14	16	21
Business watch presentations	56	36	11	52	57	63	11	3	2	2
PAC presentations	23	62	11	25	8	11	8	4	5	3
Administration Citations Processed	768	641	741	361	818	630	559	1,242	968	1,081
Parking Enforcement:										
Vehicle Impounds	410	330	205	500	483	462	396	405	351	268
Citations Issued	8,648	5,585	5,195	3,560	5,430	7,233	6,014	6,633	3,065	3,073
Calls for Service	719	757	1,086	2,837	9,346	2,007	2,626	2,485	3,445	1,620
Number of law violations::										
Part 1 crimes	4,305	4,093	4,750	4,200	5,946	4,082	3,757	2,895	3,232	3,327
Part 2 crimes	5,787	7,775	6,614	4,835	10,743	7,876	7,985	5,387	6,985	4,866
Crime reports taken	-	20,612	19,254	15,630	16,689	11,958	11,742	8,268	12,232	12,325
Arrests	7,435	5,267	6,206	5,976	9,061	6,583	6,652	6,554	5,355	4,606
Accident reports taken	1,278	1,572	1,967	2,081	2,226	1,435	1,850	1,720	2,320	1,855
Animal licenses issued	8,504	8,314	8,318	9,643	11,416	11,616	11,747	10,656	8,111	8,923
Code Enforcement cases closed	3,254	3,421	3,835	4,190	4,607	4,390	3,045	3,572	2,271	3,680
Mobile Home Parks paid occupied spaces	787	787	787	787	787	787	787	787	791	784
Affordable Housing - Apartment Units[4]	-	-	-	291	291	291	291	299	299	296

Function/Program	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Health and Welfare:										
Family members assisted with food and/or shelter	5,561	10,281	7,184	7,516	6,573	9,143	3,080	5,563	4,346	5,846
SAVES meals provided	86,037	575,085	361,956	94,170	94,595	118,321	209,100	347,511	387,610	314,740
SAVES motel vouchers provided (night)	19	25	29	59	160	101	61	42	298	490
Public Services:										
Number of landscape districts maintained	245	245	248	230	230	230	233	233	248	246
Landscaped area (acres) maintained	253	253	253	376	377	377	377	377	381	482
Irrigation controllers maintained	542	542	542	532	413	413	534	534	534	518
Landscape median area maintained (sq. ft.)	2,500,344	2,500,344	2,500,344	2,500,344	2,553,144	2,553,144	2,553,144	2,553,114	2,553,144	2,581,950
SR 14 Interchange area maintained (sq. ft.)	125,382	125,382	125,382	125,382	125,382	125,382	125,382	125,382	125,382	125,382
Park-n-ride spaces maintained	2,009	2,009	2,009	2,009	2,009	2,009	2,006	2,006	2,006	2,006
Park-n-ride Acres maintained	22	22	22	22	22	22	22	22	22	22
Detention basins maintained	226	226	226	267	267	267	267	267	267	294
Detention basins (acres) maintained	94	94	94	110	110	110	110	110	110	613
Service requests - landscape maint.	215	365	1,109	1,236	1,016	1,016	1,297	1,297	1,310	3,791
Vandalism repair hours	200	20	20	23	13	13	42	42	42	2,772
Graffiti abatement hours	4,775	3,246	1,211	4,720	1,204	1,210	1,573	1,573	1,781	2,085
Lighting districts	171	150	164	164	164	164	170	170	170	5
Number of street lights in districts	18,692	18,437	18,513	18,515	18,515	18,515	18,523	18,523	18,523	18,592
Commercial acreage in street lighting districts	625	625	2,090	2,111	2,111	2,111	2,115	2,115	2,115	2,166
Commercial acreage in street lighting districts	37,038	40,730	40,770	40,785	40,785	40,792	40,790	40,790	40,790	46,329
Striping and marking ln. ft. and sq. ft.	1,068,911	2,500,000	2,500,000	2,500,000	1,713,453	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Trees planted	500	130	320	45	100	75	141	141	142	104
Trees pruned	980	947	410	455	455	1,678	959	959	755	2,843
Street signs maintained	8,650	9,100	9,100	9,150	14,500	14,500	14,500	14,500	14,560	14,560
Street centerline miles	518	504	504	504	508	508	508	508	508	508
Street curb miles swept	26,400	-	-	-	-	-	-	-	-	-
Street pavement area (acres)	2,109	2,109	2,109	2,109	2,172	2,172	2,172	2,172	2,172	2,172
Bridges maintained	9	9	9	9	9	9	9	9	9	9
Box culverts maintained	6	7	7	7	7	7	7	7	7	7
Number of passengers served3	3,493,239	3,641,482	3,500,593	3,462,497	2,534,682	2,442,282	2,301,868	-	-	1,113,754
Number of commuter and fixed routes3	18	18	18	18	18	19	21	22	22	20
Cultural and Recreational:										
Library circulation	332,010	318,006	284,027	263,750	315,639	198,361	179,521	179,521	60,700	144,407
Library volumes owned	89,210	-	-	73,045	73,612	78,073	88,214	88,214	33,100	26,923
Library programs	139	233	190	271	339	428	528	528	180	185
Playhouse general attendance	8,735	-	-	N/A	8,900	10,800	16,200	8,000	-	5,000
Larry Chimbole Center attendance	57,850	-	75,000	80,000	80,000	80,120	80,500	40,000	9,200	35,577
Legacy Commons Attendance	36,000	36,000	37,000	40,000	55,875	55,900	59,556	49,825	5,000	39,500

Function/Program	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Oasis Park Recreation Center attendance	11,000	-	-	N/A	47,000	47,000	47,200	15,000	1,500	61,522
Amphitheater attendance	25,800	-	-	N/A	47,500	50,800	48,600	10,000	7,500	8,507
Day Camp participants	920	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
After school participants	11,000	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tiny Tot Participants	1,630	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Recreational swimming attendance	3,330	-	-	N/A	2,450	2,500	2,400	3,081	2,218	1,200
Lesson swimming attendance	16,802	-	-	N/A	2,680	2,587	2,450	1,665	1,415	2,646
Youth sports participants	16,000	1,700	1,661	1,784	1,664	1,586	1,718	1,169	818	1,229
Adult sports participants	119,136	2,500	2,446	2,530	2,574	2,560	1,712	1,192	60	1,200
General Program Registrants[2]	-	7,193	13,701	11,328	11,510	11,264	12,000	9,000	7,600	8,100
Aquatic Program Registrants[2]	-	8,934	8,378	2,833	2,910	2,999	2,800	3,200	2,300	2,900
Facility Rental Bookings[2]	-	2,259	4,819	2,600	4,452	925	698	400	90	6,419
Airpark Attendance[2]	-	11,874	16,918	17,100	16,336	17,000	20,210	3,000	600	10,000
Airpark Guided Tours[2]	-	258	51	60	22	30	34	10	2	1
Community Event Attendance[2]	-	64,750	43,000	44,000	44,000	44,000	50,600	10,000	200	9,000
Playhouse Performance Attendance[2]	-	5,155	10,125	9,416	13,345	15,230	16,200	5,000	-	4,428
DryTown Admissions[2]	-	81,000	85,000	91,400	92,000	92,000	77,137	34,443	10,000	84,096
Tournament Attendance[2]	-	50,000	46,500	47,320	58,032	65,000	85,000	65,000	4,500	70,000

*Source: City of Palmdale, various City departments

Note

(1) New methodology used beginning FY 2021-22

(2) Began reporting in FY 2013-14

(3) Figures provided by Antelope Valley Transit Authority

(4) Four multifamily apartment buildings purchased in September 2015

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Number of City owned building facilities	47	47	47	55	55	55	55	55	55	75
City Vehicles	4	4	4	4	4	4	4	4	4	4
Public Safety Vehicles	8	8	8	12	12	16	26	31	33	34
Public Services:										
Streets and Bikeways (miles)	580	580	580	580	580	580	580	580	580	580
Landscaped area (acres)	260	260	260	260	260	260	260	260	260	482
Park-n-ride	22	22	22	22	22	22	22	22	22	22
Storm drainage systems (feet)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	100,000	100,000	100,000
Retention and detention basins	11	11	11	11	11	11	11	11	11	300
Storm drainage pump stations	3	3	3	3	3	3	19	19	19	19
Detention basins (acres)	207	207	207	207	207	207	207	207	207	613
Traffic signals	168	168	168	184	188	195	195	199	200	252
Traffic signs	8,700	8,700	8,700	8,700	8,750	8,750	8,750	8,750	8,750	14,560
Transportation Center	1	1	1	1	1	1	1	1	1	1
Bridges	9	9	9	9	9	9	9	9	9	9
Street Lights1	4,150	4,150	4,200	4,200	4,200	18,523	18,523	18,523	18,523	18,523
Vehicles	75	75	75	91	91	104	102	101	101	101
Traffic Operation Center	-	-	-	-	-	-	-	-	-	1
Community Development:										
Mobile Home Parks	3	3	3	3	3	3	3	3	3	3
Cultural and Recreational:										
Number of Parks	21	21	21	21	22	22	22	22	22	23
Developed park acreage	576	576	576	576	576	588	588	588	588	592
Number of swimming pools	4	3	3	3	3	3	4	4	4	4
Number of tennis courts	9	9	9	10	10	10	10	10	10	10
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Community Centers	3	3	3	3	3	3	3	3	3	3
Skate Parks	2	2	2	2	2	2	2	2	2	2
Soccer Fields	27	27	27	29	30	30	30	30	30	30
Basketball courts	8	8	8	9	9	9	9	9	9	9
Softball diamonds	20	20	20	13	13	13	15	15	15	15
Volleyball courts	6	6	6	7	7	7	7	7	7	7
Little league fields	11	11	11	11	11	11	11	11	11	11
Roller Hockey rinks	2	2	2	2	2	2	2	2	2	2
Aquatics Facility - Water Park	1	1	1	1	1	1	1	1	1	1
Community Theatre	1	1	1	1	1	1	1	1	1	1
Amphitheater	1	1	1	1	1	1	1	1	1	1
Vehicles	3	4	4	6	6	5	6	6	6	6
Health and Welfare:										
Vehicles	2	2	2	2	2	2	2	3	3	3

Source: City of Palmdale, various City departments

(1) The City of Palmdale obtained jurisdiction of 14,315 Los Angeles County street lights in 2013; currently in the process of acquisition of street lights.



CITY OF PALMDALE

38300 Sierra Highway, Palmdale, California 93550
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ANNUAL FINANCIAL REPORT

CITY OF PALMDALE, CALIFORNIA

HOUSING AUTHORITY

(A Component Unit of the City of Palmdale)



For the Fiscal Year Ended

June 30, 2022

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Independent Auditor's Report....3

MANAGEMENT DISCUSSION AND ANALYSIS....6

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements....13

Statement of Net Position....13
Statement of Activities....14

Fund Financial Statements....18

Balance Sheet....18
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position....19
Statement of Revenues, Expenditures and Changes in Fund Balances....20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities....21
Statement of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual General Fund....24
Special Revenue Fund-Housing Asset Fund....25
Special Revenue Fund-Housing Facilities Fund....26

Notes to the Financial Statements....28

REQUIRED SUPPLEMENTARY INFORMATION....45

Schedule of the Authority's Proportionate Share of the City's Net Pension Liability....47
Schedules of Contributions....48

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS....49

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Members of the Board of Commissioners
of the Palmdale Housing Authority
City of Palmdale, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Palmdale Housing Authority (Authority), a component unit of the City of Palmdale, California (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in the Authority's proportionate share of the City's net pension liability, and the schedule of contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
March 30, 2023

As management of the City of Palmdale Housing Authority (Authority), a component unit of the City of Palmdale, we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2022.

Financial Highlights

- The assets and deferred outflows of resources of the Authority exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $73,418,682.
- The Authority's total net position increased in the current year by $869,362. Details of the increased can be found on page 10.
- As of the close of the current fiscal year, the Authority's governmental funds reported combined ending fund balances of $47,195,336, an increase of $1,243,429 in comparison with the prior year.

Overview of the Financial Statements

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

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

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

The statement of activities presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Authority that are principally supported by intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business- type activities). The Authority has no business-type activities. The governmental activities of the Authority include community development and interest on long-term debt.

The government-wide financial statements can be found on page 13 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All five of the funds of the Authority are governmental funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances, provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements can be found on pages 18 - 20. Budget and actual statements can be found on pages 24 - 26.

The Authority maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Housing Facilities Fund Special Revenue Fund and the Housing Asset Special Revenue Fund, all of which are considered to be major funds. The Authority does not have any non-major governmental funds.

The Housing Facilities Special Revenue Fund is used to account for revenues and expenditures related to the operation of three mobile home parks, four Multifamily apartments; Impressions, La Quinta, Park Vista and Summerwood, and one apartment building located at

513 East Avenue Q4. The funds are distributed under the terms of various agreements. The Housing Facilities Special Revenue Fund has a deficit fund balance of $(3,585,195).

Revenues received by the Authority in its capacity as the owner of the mobile home parks are restricted to be used in accordance with California's Housing Authorities Law. Revenues received by the Authority in its capacity as housing successor to the former Community Redevelopment Agency are restricted to be used in accordance with the affordable housing provisions of California's Community Redevelopment Law, as amended by Health and Safety Code section 34176.1.

Impressions, La Quinta, Park Vista and Summerwood Multifamily Apartments were acquired by the Authority during fiscal year 2015-16. Net revenues derived from the operations of the Housing Facilities Fund will be reserved for repair and replacements, payment of debt service, bond reserve amounts, and operating reserves. Any revenues net of the operations and reserves may be used for any lawful purpose of the Authority. Housing Revenue Bonds were issued on September 3, 2015 to finance the acquisition of the four apartment facilities.

The apartment building located at 513 East Avenue Q4, was acquired by the Authority during fiscal year 2018-19. Net revenues derived from the operations of the Housing Facilities Ave Q4 Fund will be reserved for repair and replacements. Any revenues net of the operations and reserves may be used for any lawful purpose of the Authority.

The Housing Asset Fund is used to account for the restricted housing assets of the former Community Redevelopment Agency Housing Development Fund. Revenues received from assets previously held by the former CRA Housing Development Fund are restricted to be used in accordance with the affordable housing provisions of California's Community Redevelopment Law, as amended by Health and Safety Code section 34176.1, added by Senate Bill 341 (2013-2014 Regular Session). The Housing Asset Fund has a fund balance of $50,558,486.

The Authority adopts an annual appropriated budget for its General Fund, Housing Facilities Fund, and Housing Asset Fund. A budgetary comparison statement has been provided for General Fund and each of the Special Revenue funds to demonstrate compliance with budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28 - 44 of this report.

See Notes to Financial Statements

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by $73,418,682 as of June 30, 2022.

Housing Authority Net Position

	Governmental Activites 2022	Governmental Activites 2021
Current and Other Assets	$ 57,109,091	$ 55,359,587
Capital Assets	26,311,950	27,066,936
Total Assets	83,421,041	82,426,523
Deferred Outflows of Resources	126,691	156,738
Current and Other Liabilities	4,997,645	5,074,462
Long-Term Liabilities Outstanding	4,217,949	3,928,889
Net Pension Liabilities	603,083	1,030,590
Total Liabilities	9,818,677	10,033,941
Deferred Inflows of Resources	310,373	-
Net position		
Net Investment in Capital Assets	22,920,723	23,581,702
Restricted		
Community development	50,275,910	48,845,159
Unrestricted	222,049	122,459
Total net position	$ 73,418,682	$ 72,549,320

The Authority's net investment restricted in capital assets reflects a balance of $22,920,723. Net investment in capital assets is defined as land, buildings, machinery and equipment, infrastructure, and construction in progress, net of depreciation and less any related debt used to acquire these assets that is still outstanding.

The Authority's restricted net position of $50,275,910 represent resources that are subject to the affordable housing provisions of California Redevelopment Law, by contract or grant agreement, health and safety code and debt service.

The Authority's Long-term Liabilities reflect a balance of $4,217,949, consisting of $- of Multifamily Housing Revenue Bonds (2015 Bonds) used to finance the acquisition of the Housing Facility Apartments on September 3, 2015. The remaining balance consists of unpaid compensated absences of $77,949 and claims payable of $400,000.

The Authority's Current and Other Liabilities reflect a balance of $5,552,095. Current and Other Liabilities consists of liabilities totaling $1,453,808 that are considered payable within a year, and consist of accounts payable, accrued interest and accrued salaries. The remaining balance consists of $12,509 due to other funds and $4,085,778 of refundable deposits and unearned revenue.

See Notes to Financial Statements

Housing Authority's Changes in Net Position

	Governmental Activities 2022	Governmental Activities 2021
Revenues:		
Program Revenue:		
Charges for Services	$ 7,930,166	$ 7,886,631
Operating Grants and Contributions	582,754	720,584
General Revenue:		
Unrestricted investment earnings/(loss)	(354,414)	17,089
Other	1,537	28,120
Total Revenues	8,160,043	8,652,424
Expenses		
Community development	7,108,573	7,798,151
Interest on long-term debt	182,108	185,386
Total Expenses	7,290,681	7,983,537
Change in Net Position	869,362	668,887
Net Position - Beginning of Year	72,549,320	71,880,433
Net Position - End of Year	$ 73,418,682	$ 72,549,320

Governmental Activities. Governmental activities increased the Authority's net position by $869,362. The increase is primarily the result of increased Community Development program activities during the year.

- Charges for services increased by $43,535, or 0.55 percent primarily due to asset, program and project management fees collected during the year, as well as an increase in rents collected as higher occupancy levels were achieved at the four Multifamily Housing Facility Apartments.
- Operating Grants and contributions decreased by $137,830, or 19.13 percent.
- Community Development expenses decreased by $689,578 or 8.84 percent due to increases in bad debt expense in the prior year, as a result of compliance monitoring for Mobile Homes, and operating costs at the four Multifamily Housing Facility Apartments.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the Authority's governmental funds reported combined ending fund balances of $47,195,336, an increase of $1,243,429 in comparison with the prior year. The fund balances were classified as follows:

- $50,558,486 is "Restricted" due to the existence of externally enforceable legal restrictions that are related primarily to special revenue funding sources.
- $(3,585,195) is "Unassigned" and represents negative residual resources.

The General Fund has a fund balance of $222,045, which was an increase of $5,697 from the prior fiscal year.

The Housing Asset Fund has a fund balance of $50,558,486 which was a decrease of $258,678 from the prior fiscal year. The decrease is attributable to an increase in operating expenditures

The Housing Facilities Fund has a fund balance of $(3,585,195), which was an increase of $1,496,410 from the prior fiscal year. The increase is primarily due to annual repayment of interfund promissory note.

General Fund Budgetary Highlights

See Notes to Financial Statements

Differences between the original budget and the final amended budget resulted in an increase of appropriations by $5,780 as the result of anticipated increases in expenditures for contract and professional services throughout the budget. Differences between the final amended budget and actual resulted in a $44,104 decrease in appropriations due to expenditures for salaries and benefits coming in less than anticipated. Differences between the final amended budget and actual revenues received resulted in a $56,827 decrease in appropriations due to the Asset Management Fees that were received in the subsequent fiscal year.

Capital Asset and Debt Administration

Capital Assets. The Authority's investment in capital assets for its governmental activities as of June 30, 2022, amounts to $26,311,950 (net of accumulated depreciation). This investment in capital assets includes land, buildings and structures, and infrastructure. A $754,986 decrease in the Authority's investment in capital assets as compared to prior year is primarily the result of current year depreciation. There were additions of $52,237 and no disposals in the current year.

Housing Authority's Capital Assets
(Net of Depreciation)

	Governmental Activities 2022	Governmental Activities 2021
Land	$ 11,962,311	$ 11,962,311
Buildings & Structures	7,096,408	7,268,447
Improvements Other than Buildings	524,953	565,694
Infrastructure	6,728,278	7,270,484
Total	$ 26,311,950	$ 27,066,936

Additional information on the Authority's capital assets can be found on page 25, Note 7.

Long-Term Debt. At the end of the current fiscal year, the Authority had total bonded debt outstanding of $-. The 2015 Bonds are secured by pledges of the net revenue received from the operations of the Housing Facilities.

Housing Authority's Outstanding Debt
Revenue Bonds

	Governmental Activities 2022	Governmental Activities 2021
2015 Multifamily Housing Revenue bonds	$ -	$ 3,835,000

The Authority's total long-term liability was $-, which is the amount of Revenue Bonds. The total debt decreased primarily as the result regularly scheduled debt service payments on the Multi-Family Housing Bond. The Authority did not apply for a rating on the bonds. No such rating should be assumed based upon any other Authority or City rating that may be obtained. See Note 13.

Request for Information

This financial report is designed to provide a general overview of the Authority's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Palmdale Housing Authority, Office of the Director of Finance, 38300 Sierra Highway, Suite D, Palmdale, California, 93550.

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Government-Wide Financial Statements

	Governmental Activities
Assets	
Cash	$ 2,887,076
Investments	12,498,356
Accounts Receivable	389,012
Interest receivable	4,790,734
Due from other governmental units	5,159,777
Notes and liens	24,846,208
Deposits and prepaids	9,670
Land held for development	2,070,652
Restricted assets:	
Cash and Investments	4,457,606
Capital assets:	
Not being depreciated:	
Land and improvements	11,962,311
Being depreciated/amortized, net of accumulated depreciation/amoritzation:	
Buildings and structures	7,096,408
Improvements other than buildings	524,953
Infrastructure	6,728,278
Total assets	83,421,041
Deferred outflows of resources	
Pension related amounts	126,691
Liabilities	
Accounts payable	884,347
Accrued interest payable	14,913
Due to City	12,509
Deposits	179,778
Accrued salaries and employee benefits	98
Unearned Revenue	3,906,000
Total current liabilities	4,997,645
Noncurrent liabilities:	
Due within one year	554,450
Due In more than one year	3,663,499
Net pension liability	603,083
Total noncurrent liabilities	4,821,032
Total liabilities	9,818,677
Deferred inflows of resources	
Pension related amounts	310,373
Net Position	
Net investment in capital assets	22,920,723
Restricted	
Community development	50,275,910
Unrestricted	222,049
Total net position	$ 73,418,682

See Notes to Financial Statements

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Total: Net (Expense) Revenues and Changes in Net Position
Governmental activities:				
Community development	$ 7,108,573	$ 7,930,166	$ 582,754	$ 1,404,347
Interest on long-term debt	182,108	-	-	(182,108)
Total governmental activities	$ 7,290,681	$ 7,930,166	$ 582,754	$ 1,222,239
General Revenue:				
Unrestricted investment earnings/(loss)				$ (354,414)
Other				1,537
Total general revenues				(352,877)
Change in Net Position				869,362
Net Position - Beginning of Year				72,549,320
Net Position - End of Year				$ 73,418,682

See Notes to Financial Statements

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Governmental Fund Financial Statements

The General Fund is the Housing Authority's primary operating fund and has been classified as a major fund. It accounts for compliance, administrative, and monitoring expenditures collected for the Housing Authority.

Special Revenue Funds are used to account for specific revenues that are restricted to expenditure for a particular purpose. The following funds have been classified as major funds:

Housing Facilities Fund – Used to account for the revenues and expenditures related to the operations of four apartment buildings, mobile home parks and two apartment buildings, consisting of eight units.

The Housing Authority of the City of Palmdale owns and operates the Impressions, La Quinta, Park Vista, and Summerwood Multifamily Apartments. Net revenues derived from the operations of the Housing Facilities Fund will be restricted for repair and replacements, payment of debt service, bond reserve amounts, and operating reserves. Any revenues net of the operations and reserves may be used for any lawful purpose (i.e., assigned) of the Housing Authority.

The mobile home Parks funds are distributed under the terms of various agreements. Revenues received by the Housing Authority in its capacity as the owner of the mobile home parks are restricted to be used in accordance with California's Housing Authorities Law. Revenues received by the Housing Authority in its capacity as housing successor to the former Community Redevelopment Agency are restricted to be used in accordance with the affordable housing provisions of California's Community Redevelopment Law, as amended by Health and Safety Code section 34176.1, added by Senate Bill 341 (2013-2014 Regular Session).

The Housing Authority of the City of Palmdale acquired two apartment buildings with eight units from New Beginnings Outreach in 2018. The Housing Authority of the City of Palmdale owns and operates the apartments located at 507 and 513 East Avenue Q4. Net revenues derived from the operations of the Housing Facilities Ave. Q4 Fund will be restricted for repair and replacements. Any revenues net of the operations and reserves may be used for any lawful purpose (i.e. assigned) of the Housing Authority.

Housing Asset Fund – Used to account for the restricted housing assets of the former Community Redevelopment Agency Housing Development Fund, which were transferred to the Successor Agency Fund and then transferred to the Housing Asset Fund upon acceptance of the Housing Successor role by the Housing Authority. Revenues received from assets previously held by the former CRA Housing Development Fund are restricted to be used in accordance with the affordable housing provisions of California's Community Redevelopment Law, as amended by Health and Safety Code section 34176.1, added by Senate Bill 341.

City of Palmdale Housing Authority
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Special Revenue Funds: Housing Authority Facilities Fund	Special Revenue Funds: HA Housing Asset Fund	Total Governmental Funds
Assets:				
Cash	$ -	$ 2,887,076	$ -	$ 2,887,076
Investments	215,927	1,410,407	10,872,022	12,498,356
Receivables:				
Accounts and interest receivable	30,733	197,677	4,951,336	5,179,746
Advances due from other funds	-	-	1,186,001	1,186,001
Deposits and prepaid	-	9,670	-	9,670
Interfund promissory note	-	-	7,385,000	7,385,000
Notes and Liens	-	-	24,846,208	24,846,208
Advances due from fiduciary funds	-	-	5,159,777	5,159,777
Restricted Assets:				
Investments	-	-	3,018,542	3,018,542
Cash	-	1,439,064	-	1,439,064
Land held for development	-	-	2,070,652	2,070,652
Total assets	$ 246,660	$ 5,943,894	$ 59,489,538	$ 65,680,092
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	$ 3,107	$ 779,310	$ 102,028	$ 884,445
Deposits	1,000	178,778	-	179,778
Unearned revenue	-	-	3,906,000	3,906,000
Advances due to other funds	-	1,186,001	-	1,186,001
Due to City	-	-	12,509	12,509
Interfund promissory note	-	7,385,000	-	7,385,000
Total liabilities	4,107	9,529,089	4,020,537	13,553,733
Deferred Inflows of Resources				
Unavailable revenue	20,508	-	4,910,515	4,931,023
Fund Balances				
Restricted	-	-	50,558,486	50,558,486
Unassigned	222,045	(3,585,195)	-	(3,363,150)
Total fund balances (Deficit)	222,045	(3,585,195)	50,558,486	47,195,336
Total liabilities, deferred inflows of resources and fund balances	$ 246,660	$ 5,943,894	$ 59,489,538	$ 65,680,092

See Notes to Financial Statements

Total Fund Balances - Total Governmental Funds (page 15)		$ 47,195,336
Amounts reported for governmental activities in the Statement of Net Position (page 10) are different because:		
Capital Assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.		
Governmental capital assets	37,852,022	
Less accumulated amortization and depreciation	(11,540,072)	26,311,950
Accounts receivable not available to pay for current-period expenditures are reported as deferred inflows of resources in the funds.		4,931,023
Deferred outflows related to pensions are not reported in the Governmental Fund Balance Sheet.		
Deferred outflows related to pensions		126,691
Interest due on long-term debt does not require current financial resources and therefore is not reported as a liability on the Governmental Funds Balance Sheet.		
Interest payable		(14,913)
Long-Term Liabilities are not due and payable in the current period and therefore are not reported as a liability in the Governmental Funds Balance Sheet.		
Compensated absences	(77,949)	
Net pension liability	(603,083)	
Bonds Payable	(3,740,000)	
Claims payable	(400,000)	(4,821,032)
Deferred Inflows related to pensions and OPEB benefits are deferred inflows of resources and are not reported in the Governmental Funds Balance Sheet.		(310,373)
Net Position of Governmental Activities (page 10)		$ 73,418,682

See Notes to Financial Statements

City of Palmdale Housing Authority
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

	General Fund	Special Revenue Funds: Housing Authority Facilities Fund	Special Revenue Funds: HA Housing Asset Fund	Total Governmental Funds
Revenues:				
Charges for current services	$ 40,405	$ -	$ 264,246	$ 304,651
Use of property	-	7,625,664	-	7,625,664
Interest	1,936	13,597	96,824	112,357
Net increase (decrease) in fair value of investments	(8,068)	(52,852)	(405,852)	(466,772)
Other revenue	-	-	1,537	1,537
Total revenues	34,273	7,586,409	(43,245)	7,577,437
Expenditures:				
Current:				
Community development	28,576	5,114,833	527,064	5,670,473
Capital Outlay	-	331,026	-	331,026
Debt service:				
Principal	-	95,000	-	95,000
Interest	-	182,395	-	182,395
Total expenditures	28,576	5,723,254	527,064	6,278,894
Excess (deficiency) of revenues over (under) expenditures	5,697	1,863,155	(570,309)	1,298,543
Other Financing Sources (Uses)				
Transfers In	-	-	366,744	366,744
Transfers Out	-	(366,745)	-	(366,745)
Transfers to City's General Fund	-	-	(55,113)	(55,113)
Total other financing sources (uses)	-	(366,745)	311,631	(55,114)
Net Change in Fund Balances	5,697	1,496,410	(258,678)	1,243,429
Fund Balances (Deficit) - Beginning of Year	216,348	(5,081,605)	50,817,164	45,951,907
Fund Balances (Deficit) - End of Year	$ 222,045	$ (3,585,195)	$ 50,558,486	$ 47,195,336

See Notes to Financial Statements

Net Change in Fund Balances - Total Governmental Funds (page 17)		$ 1,243,429
Amounts reported for governmental activities in the Statement of Activities and Changes in Net Position (page 11) are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets is allocated over their estimated useful lives and recorded as depreciation expense.		
Capital Asset Additions - Current Year	52,237	
Less Depreciation Expense	(807,220)	(754,983)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		582,602
Long-term debt issuance provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Principal repayments of long-term debt and escrow agent payments are expenditures/uses in the Governmental Funds, but they reduce long-term liabilities in the Government-Wide Statement of Net Position. Also premiums are recognized in the current period in the Governmental Funds, whereas these amounts are amortized in the Government-Wide Statement of Activities. This is the amount by which repayments exceeded proceeds.		
Bonds & Certificates of Participation payable		95,000
Some expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds.		
Compensated absences	15,940	
Self insurance liability claims	(400,000)	
Accrued interest on debt	287	
Pension expense	87,087	(296,686)
Net change in net position - governmental activities (page 11)		$ 869,362

See Notes to Financial Statements

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Budgetary Comparison Statements

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for current services	$ 90,600	$ 90,600	$ 40,405	$ (50,195)
Interest	500	500	1,936	1,436
Net increase (decrease) in fair value of investments	-	-	(8,068)	(8,068)
Total revenues	91,100	91,100	34,273	(56,827)
Expenditures:				
Current:				
Community development	66,900	72,680	28,576	44,104
Total expenditures	66,900	72,680	28,576	44,104
Excess (deficiency) of revenues over (under) expenditures	24,200	18,420	5,697	(12,723)
Net Changes in Fund Balance	24,200	18,420	5,697	(12,723)
Fund Balance (Deficit) - Beginning of Year	216,348	216,348	216,348	-
Fund Balance (Deficit) - End of Year	$ 240,548	$ 234,768	$ 222,045	$ (12,723)

See Notes to Financial Statements

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for current services	$ 170,000	$ 286,440	$ 264,246	$ (22,194)
Interest	750,300	750,300	96,824	(653,476)
Net increase (decrease) in fair value of investments	-	-	(405,852)	(405,852)
Other Revenue	251,200	251,350	1,537	(249,813)
Total revenues	1,171,500	1,288,090	(43,245)	(1,331,335)
Expenditures:				
Current:				
Community development	4,594,600	9,323,570	527,064	8,796,506
Total expenditures	4,594,600	9,323,570	527,064	8,796,506
Excess (deficiency) of revenues over (under) expenditures	(3,423,100)	(8,035,480)	(570,309)	7,465,171
Other Financing Sources (Uses):				
Transfers In	632,200	631,200	366,744	(264,456)
Transfers to City's General Fund	(55,100)	(55,100)	(55,113)	(13)
Total other financing sources (uses)	577,100	576,100	311,631	(264,469)
Net Changes in Fund Balance	(2,846,000)	(7,459,380)	(258,678)	7,200,702
Fund Balance (Deficit) - Beginning of Year	50,817,164	50,817,164	50,817,164	-
Fund Balance (Deficit) - End of Year	$ 47,971,164	$ 43,357,784	$ 50,558,486	$ 7,200,702

See Notes to Financial Statements

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Use of property	$ 3,278,400	$ 3,618,240	$ 7,625,664	$ 4,007,424
Interest	4,000	4,000	13,597	9,597
Net increase (decrease) in fair value of investments	-	-	(52,852)	(52,852)
Total revenues	3,282,400	3,622,240	7,586,409	3,964,169
Expenditures:				
Current:				
Community development	5,301,400	5,215,020	5,114,833	100,187
Capital Outlay	20,000	15,000	331,026	(316,026)
Debt service:				
Principal	8,100	9,500	95,000	(85,500)
Interest	15,500	17,100	182,395	(165,295)
Total expenditures	5,345,000	5,256,620	5,723,254	(466,634)
Excess (deficiency) of Revenues: Over (Under) Expenditures	(2,062,600)	(1,634,380)	1,863,155	3,497,535
Other Financing Sources (Uses):				
HA Facilities Fund to Housing Auth Housing Asset Fund	(271,700)	(271,700)	(366,745)	(95,045)
Total other financing sources (uses)	(271,700)	(271,700)	(366,745)	(95,045)
Net Changes in Fund Balance	(2,334,300)	(1,906,080)	1,496,410	3,402,490
Fund Balance (Deficit) - Beginning of Year	(5,081,605)	(5,081,605)	(5,081,605)	-
Fund Balance (Deficit) - End of Year	$ (7,415,905)	$ (6,987,685)	$ (3,585,195)	$ 3,402,490

See Notes to Financial Statements

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(1) Summary of Significant Accounting Policies....29
A. Description of the Reporting Entity....29
B. Financial Statement Presentation, Basis of Accounting, and Measurement Focus....29
C. Budgets and Budgetary Accounting....30
D. Cash and Investments....30
E. Land Held for Resale....30
F. Capital Assets....30
G. Deferred Outflows/Inflows of Resources....31
H. Compensated Absences....31
I. Pensions....31
J. Fund Equity....31
K. Deficit Fund Equity....32
L. Use of Estimates....32
M. Implemented Accounting Pronouncements....32
(2) Cash and Investments....33
A. Investments Authorized by the California Government Code and the Authority's Investment Policy....33
B. Disclosures Relating to Interest Rate Risk....34
C. Disclosures Relating to Credit Risk....34
D. Custodial Credit Risk....34
E. Disclosures relating to Fair Value of Investments....35
(3) Notes Receivable....35
(4) Fund Balance Classification....35
(5) Interfund Transfers....35
(6) Interfund Due To/From and Advances Due To/From....36
A. Advances and Due To/From Other Funds....36
B. Interfund Promissory Note Between the Housing Facilities Fund and the Housing Asset Fund....36
C. Advances Due from Successor Agency at June 30, ...
(7) Capital Assets....37
(8) Deposits and Prepaids....38
(9) Due to City....38
(10) Risk Management and Litigation Liability....38
(11) Unearned Revenue/Unavailable Revenues....38
(12) Public Employee's Retirement System (PERS) Pension Plan....39
A. General Information about the Pension Plan....39
B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions....40
(13) Long-Term Debt....42
A. Revenue Bonds....42
B. Changes in Long-Term Liabilities....43
(14) Contingencies....43
(15) New Accounting Pronouncements....43

(1) Summary of Significant Accounting Policies

A. Description of the Reporting Entity

The Housing Authority of the City of Palmdale, California (Authority) was established on April 9, 1997, pursuant to provisions of the State of California Housing Authorities Law. The Authority is subject to the financial accountability of the City Council of the City of Palmdale, California (City) and, accordingly, is a blended component unit of the City although it is a separate legal entity. The Authority's primary purpose is to address the shortage of multi- family housing in the City of Palmdale with respect to which long-term affordability for low-income persons is ensured as the result of recorded agreements or covenants.

As the result of the dissolution of the former Community Redevelopment Agency, and under the provision of AB 1484, the City can elect to become the Housing Successor and retain the housing assets. The City elected to become the Housing Successor and on February 1, 2012, certain housing assets were transferred to the City's Successor Agency Housing Asset Fund and later transferred to the Authority. The Authority assumed the authority to perform housing functions previously performed by the dissolved Community Redevelopment Agency and all rights, powers, duties, obligations, and housing assets were transferred to the Authority during fiscal year 2011-12.

The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

B. Financial Statement Presentation, Basis of Accounting, and Measurement Focus

The accounts of the Authority are organized on the basis of separate funds, each of which is considered to be a separate accounting equity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are to be controlled.

Government-Wide Financial Statements

The Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements report information on all of the activities of the Authority. Interfund activity, including payables and receivables, have been eliminated in the Statement of Activities and the Statement of Net Position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for services to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. 2) grants and contributions that are restricted to meeting the operational requirements of a particular function, and 3) grants and contributions that are restricted to meeting the capital requirements of a particular function. Unrestricted investment earnings are reported as general revenues.

The Government-Wide Financial Statements are presented using the *economic resources measurement focus* and the *accrual basis of accounting*. Accordingly, all of the Authority's assets, deferred outflows of resources, liabilities (including long-term liabilities), and deferred inflows of resources are reported in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash flows.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds individually. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in the Statements of Net Position presented in the Government-Wide Financial Statements.

Governmental Fund Financial Statements are presented using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Accordingly, only current assets, current liabilities, and deferred inflows of resources are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collectible within the period or soon enough

thereafter to be used to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Charges for current services and interest revenue are considered susceptible to accrual. Expenditures are recorded in the accounting period in which the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The Authority has presented all funds as major funds because the Authority believes the financial position and activities of these funds are significant to the Authority as a whole. Specific fund descriptions can be found on page 18.

C. Budgets and Budgetary Accounting

An annual budget is adopted on a basis consistent with generally accepted accounting principles. Encumbrance accounting is employed in governmental funds. Encumbrances (i.e., purchase orders, contracts, and other commitments) outstanding at year-end are reported as assigned fund balance, to the extent the amounts are in the general fund, since they do not constitute expenditures or liabilities and are added to the subsequent year's adopted appropriations. In other funds, encumbrances would be part of restricted fund balance.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the category level. The category level includes personnel, training and meetings, operating expenditures, contingency, debt service, and capital outlay. Supplemental appropriations during the year must be approved by the City Council if they are over $100,000 or between funds, except for shifts in appropriations relating to personnel changes that may be done administratively by the City Manager. The City Manager can approve budget transfers up to $100,000 within a fund. Supplemental appropriations were made during the year and are reflected in the budgeted numbers contained in the accompanying financial statements. Unexpended appropriations at year-end may be added to the subsequent year's adopted budget by the Director of Finance with the approval of the City Manager per Council Resolution 2021-058, Section 8.

D. Cash and Investments

Cash includes amounts in demand deposits and petty cash on hand. Investments include amounts invested in the City of Palmdale Investment Pool and Investments held by trustees. See Note 2 for additional detail.

E. Land Held for Resale

Abandoned and Foreclosed Mobile Home Rehabilitation

Abandoned and Foreclosed Mobile Homes for resale are capitalized in the special revenue funds at the lower of cost or market. To preserve the occupancy, maximize the monthly space rent revenues and minimize vacant lot potential at the mobile home parks, the Authority will purchase and rehabilitate mobile homes for resale to a qualified applicant in need of an affordable home. Fund balances are classified as restricted. At the end of the current fiscal year, the Authority did not hold any abandoned and foreclosed mobile homes for resale.

Low and Moderate Affordable Housing-Land Held for Resale

Land Held for resale is capitalized in the special revenue funds at the lower of cost or market. The land held by the Authority was purchased with either low moderate housing funds or housing asset funds and is being held for resale or development in order to benefit qualified or eligible households with affordable housing. At the end of the current fiscal year, the Authority reported $2,070,652 in land held for resale.

F. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at cost where historical costs are available and at an estimated original cost where no historical records exist. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets used in operations are depreciated over their estimated useful lives using the straight- line method in the Government-Wide Financial Statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the balance sheet. The range of lives used for depreciation purposes for each capital asset class is as follows:

Asset	Years
Buildings and structures	50
Infrastructure	5-10

G. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Authority has two items that qualify for reporting in this category. 1) Changes of assumptions, and 4) the difference between actual earnings and the projected earnings on the pension fiduciary net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. The government-wide Statement of Net Position reports deferred inflows resulting from changes of assumptions and net difference between actual earnings and projected earnings on the pension fiduciary net position. These amounts are deferred and recognized over a defined amortization period of five years.

H. Compensated Absences

It is the Authority's policy to permit employees to accumulate earned but unused vacation and administrative leave, and compensatory and floating holiday time. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation and administrative leave, compensatory and floating holiday time, and associated employer-related salary costs are accrued when incurred in the Government-Wide Financial Statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences are generally liquidated by the various special revenue funds.

I. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Palmdale Housing Authority's proportionate share of the City of Palmdale Pension's Plan, which is administered by the California Public Employees Retirement System (CalPERS) and additions to/deductions from the Plan's fiduciary net position have been determined as an allocation of the City of Palmdale's net pension liability, pension expense, and deferred inflows and outflows based on contributions paid by Authority employees. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

J. Fund Equity

In the Fund Financial Statements, governmental funds may classify fund balances into five components whereby each component identifies the extent to which the Authority is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The five components of the fund balance are as follows:

Nonspendable: Resources that 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.

Restricted: Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Committed: Revenues that are constrained to specific purposes by a formal action of the Authority's Board, which constitutes the most binding constraint such as an ordinance. The constraint remains binding unless removed in the same formal manner by the Authority's Board. The Authority's Board action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.

Assigned: Resources that are constrained by the Authority's intent to be used for specific purposes, but that neither restricted nor committed. This policy delegates to the Finance Manager the authority to assign unrestricted fund balance amounts where the Authority's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

Unassigned: Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories. Within all other governmental funds, the negative residual resources in excess of what can be properly classified as nonspendable, restricted, or committed.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the Authority's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the Authority's policy is to first apply committed fund balance, then assigned fund balances, and finally unassigned fund balance.

K. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 2022 in the amount indicated:

Major Special Revenue Funds:		
Housing Facilities Fund	$	(3,585,195)

Management anticipates that these deficits will be resolved in future years as additional operating revenues become available. It is anticipated occupancy levels at the Mobile Home Parks will continue to remain high and consistent and continue to reduce the deficit in the Housing Authority Mobile Home Park Fund to positive levels once the Mobile Home Park loan is paid off.

L. Use of Estimates

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

M. Implemented Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the Authority's financial reporting process. New standards applicable to the year ending June 30, 2022 are as follows:

GASB Statement No. 87 – *Leases.* The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract The Authority has determined that there is no material impact on the financial statements.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period.* This statement establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The Authority has determined that there is no material impact on the financial statements.

GASB Statement No. 90, Majority Equity Interests – (an amendment of GASB Statements No. 14 and No. 61). The primary objective of this Statement is to improve consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. The Authority has determined that there is no material impact on the financial statements.

GASB Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The Authority has determined that there is no material impact on the financial statements.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an IBOR. The Authority has determined that there is no material impact on the financial statements.

GASB Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No.14 and No.84 and A Supersession of GASB Statement No.32. The objective of this Statement is (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Authority has determined that there is no material impact on the financial statements.

(2) Cash and Investments

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

Statement of Net Position:		
Cash	$	2,887,076
Investments		12,498,356
Restricted cash and investments		4,457,606
Total cash and investments	$	19,843,038

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

Cash held by third party	$	2,887,076
Cash and investments with City of Palmdale Investment Pool		12,498,356
Investments held by Trustee		4,457,606
Total cash and investments	$	19,843,038

Cash and investments of the Authority are pooled with funds of the City for deposit and investment purposes, except for funds required to be held by third parties for the operations of the mobile home parks and apartment facilities or to be held by outside fiscal agents. Interest earned on pooled cash and investments is credited to the funds based on each respective fund's month-end cash balance.

Detailed information concerning the City's pooled cash and investments can be found in the City's Annual Comprehensive Financial Report for the year ended June 30, 2022.

A. Investments Authorized by the California Government Code and the Authority's Investment Policy

Investments of the Authority are pooled with funds of the City and therefore adhere to the City's Investment Policy. The following table identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements with the Authority, rather

than the general provisions of the California Government Code or the City's Investment Policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer**
U.S. Treasury Obligation	5 years	None	None
U.S. Federal Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	2%
Municipal Obligations	5 years	10%	15%
Medium Term Corporate Notes	3 years	10%	None
Negotiable Certificates of Deposit	5 years	30%	15%
Overnight Bank Investment Pool	N/A	10%	None
Mutual Funds	N/A	15%	10%
Local Agency Investment Fund (LAIF)	N/A	None	$65,000,000
California Asset Management Program (CAMP)	N/A	None	$65,000,000

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

**Per account

The City's Investment Policy also authorizes Demand Deposits of up to $2,000,000 (and $2,500,000 in the aggregate) with Bank of America or Wells Fargo Bank.

B. Disclosures Relating to Interest Rate Risk

Interest rate risk in the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Investment Policy of the City of Palmdale, Sections 4.1 and 4.2, provide guidelines for managing risk. One of the ways that the City of Palmdale manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

C. Disclosures Relating to Credit Risk

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

Investment Type:	Total	Minimum Legal Rating	Not Required To Be Rated	AAA/Aaa*
Cash and Investments with City of Palmdale Investment Pool	$ 12,498,356	N/A	$ 12,498,356	$ -
Held by bond trustees:				
Money market funds	4,457,606	A	-	4,457,606
Total	$ 16,955,962		$ 12,498,356	$ 4,457,606

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's Investment Policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments other than the following provision for deposits: The California

Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

City deposits with financial institutions in excess of federal depository insurance limits of $250,000 were held in collateralized accounts held with the City of Palmdale. As of June 30, 2022, City investments were held by the safekeeping department of the broker-dealer (counterparty) used by the City of Palmdale to buy the securities in the name of the City.

E. Disclosures relating to Fair Value of Investments

The Authority categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Deposits and withdrawals in governmental investment pools, such as the City's Investment Pool are made on the basis of $1 and not fair value. Accordingly, the measurement of fair value of these types of investments is based on an uncategorized input not defined as a Level 1, Level 2, or Level 3 input. Money market investments are carried at amortized cost.

(3) Notes Receivable

Notes Receivable in the amount of $24,846,208, are reported on the governmental fund financial statements and the government-wide financial statements. The balances consist of Affordable Housing Project loans made through various grants for low to moderate-income homeowners seeking to improve their homes. As the Notes are repaid, proceeds are used to continue the Affordable Housing Programs.

(4) Fund Balance Classification

The Governmental Fund Balances at June 30, 2022 were classified as follows:

	HA General Fund	Special Revenue Fund HA Facilities Fund	Special Revenue Fund Housing Asset Fund	Total Governmental Funds
Restricted:				
Low and moderate income housing	$ -	$ -	$ 50,558,486	$ 50,558,486
Unassigned Fund Balance	222,045	(3,585,195)	-	(3,363,150)
Total fund balance (deficit)	$ 222,045	$ (3,585,195)	$ 50,558,486	$ 47,195,336

(5) Interfund Transfers

Transfers between funds for the year ended June 30, 2022, consisted of the following:

Transfer to:	Transfer From:	Amount
Housing Asset Fund	Housing Facilities Fund	$ (366,744)
Total Interfund Transfers		$ (366,744)
City of Palmdale	Housing Asset Fund	$ 55,113
Total Transfers to City's General Fund		$ 55,113

The transfers resulted from Promissory Note principal and interest that was paid by Housing Asset Fund and reimbursed by the

Housing Facilities Fund in the amount of $(366,744).

(6) Interfund Due To/From and Advances Due To/From

A. Advances and Due To/From Other Funds

The advances due to/from are reported on the Governmental Fund Balance Sheet of the Housing Asset Fund and Housing Facilities Fund as a result of the dissolution of the former Community Redevelopment Agency of the City of Palmdale resulting from the acquisition of three mobile home parks purchased during fiscal year 2002-2003. Upon acquisition, the Authority assumed the prior park owner's liabilities which were payable to the former CRA Low and Moderate Income Housing fund and City under the terms of an operating agreement. The operating agreement establishes priorities for the use of revenues from operation of the parks and provides for repayment of the advances from net income once expenses, debt service, operating, and capital reserve requirements are met. In the interim, additional liabilities and program/project management fees will continue to accrue to the long-term advances due the Authority - Housing Asset Fund if there are shortfalls in expected payment. These advances will be repaid when net income is sufficient under the operating agreement. As of June 30, 2022, the balance of these liabilities was $1,186,001.

Advances Due To/From Other Funds for the year ended June 30, 2022 were as follows:

Payable To:	Payable From:	Amount
Housing Asset Fund	Housing Facilities Fund	$ 1,186,001
Advances Total Due From/To Other Funds		$ 1,186,001

B. Interfund Promissory Note Between the Housing Facilities Fund and the Housing Asset Fund

The Authority and the City of Palmdale former Community Redevelopment Agency (Agency) previously entered into loan and repayment agreements whereby the Agency loaned the proceeds of a 1997 Series A (refunded by 2005 Series E) and Series B (refunded by 2003 Series C) Tax Allocation Bond debt issuances to the Authority.

The proceeds of the Bonds were used to finance the acquisition, sale, and improvement of three mobile home parks ("Parks") in the City. Immediately upon acquiring the Parks, the Agency sold them pursuant to an Affordable Housing Agreement, which reserved an option for the Agency to later designate another entity to take title of the Parks. On March 26, 2003, the Agency exercised this option by entering into a Cooperation Agreement with the Housing Authority of the City of Palmdale. Title to the property transferred from the prior owner of the Parks to the Housing Authority on April 4, 2003.

The liability for the 1997 Series B Bonds was fully defeased in December 2003 in the amount of $5,090,000 by the Agency's 2003 Tax Allocation Series C Bonds. The Agency advance refunded the 1997 Series B Bonds to take advantage of the current market and realize economic savings. The liability for the 1997 Series A Bonds was fully defeased in August 2005 in the amount of $13,170,000 by the Agency's 2005 Tax Allocation Series E Bonds. The Agency advance refunded the 1997 Series A Bonds to take advantage of the current market and realize economic savings.

Repayment agreements between the former Community Redevelopment Agency and the Authority require the Authority to pay the former Community Redevelopment Agency under the same terms as the Bonds were issued. The 2003 Series C Bonds and 2005 Series E Bonds were secured by Project Area No. 2A's Housing Set-Aside revenue and certain related reimbursements provided for in the Affordable Housing Agreement. The Housing Authority was to use operating income from the Parks to repay the former Agency, which was supposed to in turn, pay principal and interest with respect to the 2003 Series C Bonds and 2005 Series E Bonds as they become due. Under the 2003 amended Indenture, the Bonds were to be paid and secured by the tax increment of the former Community Redevelopment Agency and principal and interest was no longer required to be paid from the Authority.

As the result of the dissolution of the former Community Redevelopment Agency and the Authority assuming the duties of the former Community Redevelopment Housing Development Fund, the agreement will be maintained by the Housing Asset Fund which is now classified as an Interfund Promissory Note effective February 1, 2012. All proceeds from repayment of the note must be used in accordance with applicable housing related provisions of Community Redevelopment Law. During FY 2021-22, the Boulder Mobile Home parks paid $991,667 of principal and $366,173 interest for a total $1,357,840 to the Housing Asset Fund. The balance of the Note as of June 30, 2022 is $7,385,000. The remaining debt service schedule below uses a blended interest rate ranging from 3.7% to 4.75% due to the note's variable interest rate.

Year Ending	Principal	Interest	Total

Year Ending	Principal	Interest	Total
2023	$ 1,031,667	$ 323,471	$ 1,355,138
2024	1,075,000	277,989	1,352,989
2025	1,123,333	230,356	1,353,689
2026	1,170,000	180,331	1,350,331
2027	1,221,667	128,019	1,349,686
2028-2029	1,763,333	83,998	1,847,331
Total	$ 7,385,000	$ 1,224,164	$ 8,609,164

C. Advances Due from Successor Agency at June 30, 2022

Payable To:	Payable From:	Amount
Housing Asset Fund	City of Palmdale - Successor Agency	$ 5,159,777

In fiscal years 2004-2005 and 2005-2006, the state required the former Community Redevelopment Agency (CRA) to shift tax increment of $1,862,827 to the Education Revenue Augmentation Fund (ERAF). To assist in funding this shift, the former CRA Housing Development fund advanced $355,538 and $1,507,289 (50% of the total requirements) to the former CRA Project Area No. 1 and 2A Debt Service funds, respectively.

In 2009-2010, the State required the former Community Redevelopment Agency (CRA) to shift tax increment of $11,605,102 to the Supplemental Education Revenue Augmentation Fund (SERAF). To assist in funding this shift, the former CRA Housing Development fund advanced $2,533,394 and $9,071,708 (100% of the total requirement) to the former CRA Project Area No. 1 and 2A Debt Service Fund, respectively.

In fiscal year 2010-11, the State required the former Community Redevelopment Agency (CRA) to shift tax increment of $2,389,286 to the Supplemental Education Revenue Augmentation Fund (SERAF). To assist in funding this shift, the former CRA Housing Development fund advanced $521,581 and $1,867,705 (100% of the total requirement) to the former CRA Project Area No. 1 and 2ADebt Service funds, respectively.

The Successor Agency Private Trust Fund was formed for the purpose of holding the assets and liabilities of the former Community Redevelopment Agency. All assets and liabilities were transferred to the Successor Agency Private Purpose Trust Fund which is used to account for assets and liabilities held by the City for the former Community Redevelopment Agency. The Advances Due to the Authority described above are approved enforceable obligations in existence at the date of dissolution and will be repaid by the Successor Agency from future property tax revenues. The repayment amount cannot exceed one-half of the increase between the amount distributed to the taxing entities and the 2012-13 base year (or residuals). During FY 2021-22, the Authority received $250,000 from the Successor Agency during the Recognized Obligations Payment Schedule (ROPS) period of July-December 2022 or ROPS 21-22A. The Authority received $2,500,000 the ROPS period of January-June 2021 or ROPS 20-21B.

(7) Capital Assets

Capital Assets of the Housing Authority for the year ended June 30, 2022 consisted of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land and improvements	$ 11,962,311	$ -	$ -	$ 11,962,311
Total capital assets not being depreciated	11,962,311	-	-	11,962,311
Capital assets being depreciated:				
Buildings and structures	8,601,907	-	-	8,601,907
Improvements other than buildings	903,655	52,237	-	955,892
Infrastructure	16,331,912	-	-	16,331,912
Total capital assets being depreciated	25,837,474	52,237	-	25,889,711
Less: accumulated depreciation for:				

	Beginning Balance	Additions	Deletions	Ending Balance
Buildings and Improvements	1,333,461	172,038	-	1,505,499
Improvements other than buildings	337,962	92,977	-	430,939
Infrastructure	9,061,429	542,205	-	9,603,634
Total accumulated depreciation	10,732,852	807,220	-	11,540,072
Total capital assets being depreciated, net	15,104,622	(754,983)	-	14,349,639
Governmental activities capital assets, net	$ 27,066,933	$ (754,983)	$ -	$ 26,311,950

For the year ended June 30, 2022, depreciation expense on capital assets was charged to the Community Development function in the amount of $807,220.

(8) Deposits and Prepaids

For the year ended June 30, 2022, deposits in the amount of $9,670 are reported on the governmental fund statements and government-wide statements and consist of $9,670 from security deposits held for the mobile home renters.

(9) Due to City

2018 Habitat for Heroes Development Loan

A Cooperative Agreement, dated as of September 3, 2014, was entered into by and between the City of Palmdale and the Housing Authority of the City of Palmdale. The City of Palmdale is the owner of certain real property located at the northeast corner of Division Street and Avenue R ("Property"). Habitat for Humanity of San Fernando/Santa Clarita, Inc., a California nonprofit public benefit corporation (the "Developer") proposes to develop on the Property 50 units of single-family housing to be sold at affordable cost to income qualified military veterans ("Project") with financial assistance from the Authority.

The Authority, the City, and Developer concurrently entered into a Memorandum of Understanding by which the Authority and Developer will negotiate an Affordable Housing Agreement, setting forth the terms and conditions by which the Authority will sell the Property to the Developer and carry back the purchase price. The Authority will take a promissory note from Developer for repayment to the Authority of the Project Fees. The City agrees to defer its collection of the Project Fees charged by the City in relation to the Project. The Project Fees include but not limited to park development fees, traffic impact fees, drainage fees, building permit fees, and engineering fees. The total amount of the Project Fees to be paid by the Authority will be determined by the City in accordance with the City's adopted fee schedules and customary processes.

To implement the Affordable Housing Agreement and facilitate the Project, the Authority agrees to pay the City the fair market value of the Property at $25,000 per acre ("Purchase Price"). The Authority agrees to pay the Purchase Price and the Project Fees to the City in ten equal installments at zero interest, commencing on a date that is one year after the closing of the Authority's sale of the Property to Developer. As a condition of the City's sale of Property to the Authority, the Authority executed a promissory note with the City, in a form approved by the City, setting forth the payment terms in this Agreement. The amount due will be in an original principal amount equal to the Purchase Price of the Property plus the final amount of the Project Fees determined by the City. During the Fiscal Year 2021-22, the City incurred costs in the amount of $12,509.

(10) Risk Management and Litigation Liability

The Authority is a defendant to a claim filed by CDA, in which the Developer, which did off-site improvements under an Apartment DDA which were to benefit this local development, sued and claimed that the Developer should be paid for the benefit conferred upon the units. These improvements were loans from the private institutions and loans in which Developer and Housing Authoritywere jointly liable. A settlement has been agreed upon in the amount of $400,000, and the Authority has recorded this liability in the current obligations in the Statement of Net Position.

The Authority is covered under the City of Palmdale's risk management program for general liability claims, automobile insurance and health plan.

(11) Unearned Revenue/Unavailable Revenues

Unearned Revenue - Governmental funds report unearned revenue on the balance sheet in connection with resources that have been

received, but not yet earned. Accordingly, this type of unearned revenue is also reported on the Statement of Net Position. At the end of the current fiscal year, the components of unearned revenue were as follows:

Housing Asset Fund: Lease Revenues Received in Advance	$ 3,906,000
Total Housing Authority Unearned Revenue	$ 3,906,000

Unavailable Revenue - Governmental funds also report deferred inflows of resources on the balance sheet in connection with resources that have been earned but are not yet available to finance expenditures of the current fiscal period. This type of deferred revenue is unique to governmental funds since it is tied to the modified accrual basis of accounting. Accordingly, these unavailable revenues are not reported on the Statement of Net Position. At the end of the current fiscal year, the components of unavailable revenues result from accrued interest revenue not received with the 60-day period were as follows:

Housing Asset Fund	$ 4,931,023

(12) Public Employee's Retirement System (PERS) Pension Plan

A. General Information about the Pension Plan

The Authority participates in the City of Palmdale's Miscellaneous pension plan by sharing the costs related to pensions with the City for eligible employees. All plan information described below pertains to the overall plan for the City.

Plan Description -All qualified permanent probationary employees are eligible to participate in the City of Palmdale's Miscellaneous Plan, an agent multiple employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at: http://www.calpers.ca.gov/index.jap?bc=/about/forms-pubs/calpers-reports/actuarial- reports/home.xml

Benefits Provided - CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Unused sick leave accumulated at the time of retirement will be converted to credited service at a rate of 0.004 years of service for each day of sick leave. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Basic Death benefit and the 1959 Survivor Benefit. The cost-of-living adjustments is 2 percent and applied as specified by the Public Employees' Retirement Law.

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

	Miscellaneous Plan		
Hire Date	On or Prior to April 10, 2011 2.7 Percent @ Age 55	Between April 11, 2011 and December 31, 2012 2.0 Percent @ Age 60	On or after January 1, 2013 2.0 Percent @ Age 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	Age 50 to 55	Age 50 to 63	Age 50 to 67
Monthly benefits, as a % of annual salary	2.0 to 2.7 percent	1.092 to 2.418 percent	1.0 to 2.5 percent
Required employee contribution rates	8.0 percent	7.0 percent	6.75 percent
Required employer contribution rates	11.816 percent	11.816 percent	11.816 percent

Contributions - Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rates of employees.

For the year ended June 30, 2022, the Authority's proportionate share of the City's contribution to the Plan was $118,715.

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

As of June 30, 2022, the Authority reported a liability of $603,083 for its proportionate share of the City's net pension liability.

The net pension liability of the Plan was measured as of June 30, 2021 and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. The Authority's proportion of the City's net pension liability was based on the Authority's Fiscal Year 2021 actual contributions to the City's pension plan relative to the total contribution of the City as a whole.

At June 30, 2021, the Authority's proportion was 2.00% which is flat to its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Authority's recognized pension expense was $31,628. At June 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made subsequent to the measurement date	$ 118,715	$ -
Difference between expected and actual experience	7,976	627
Net difference between projected and actual earnings on plan investments	-	309,746
Total	$ 126,691	$ 310,373

The amount of $310,373 reported as deferred outflows of resources related to pensions resulting from the Authority's contributions to the City's plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The amount of $310,373 reported as deferred inflows of resources related to the difference between projected and actual earnings on plan investments will be recognized as an increase in the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2023	$ 70,672
2024	71,858
2025	74,362
2026	85,641
	$ 302,533

Actuarial Assumptions - The Authority's proportion of the City's total pension liability was derived from the June 30, 2020 valuation being rolled forward to determine the June 30, 2021 total pension liability, based on the following actuarial methods and assumptions:

Actuarial Valuation Date	June 30, 2020
Actuarial Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%

Inflation Rate	2.50%
Investment Rate of Return	7.50%
Projected Salary Increase Rate	3.2% - 12.2% (1)
Mortality	Society of Actuaries Scale BB (2)

(1) Depending on age, service and type of employment.
(2) The mortality table used was developed based on CalPERS' specific data.

The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2017 experience study report.

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, each pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In determining the long-term expected 7.15 percent rate of return on pension plan investments, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the pension funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to the account for assumed

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Target Allocations	Real Return Years 1 Thru 10	Real Return Years 11 and Thereafter+
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Real Assets	13.00%	3.75%	4.93%
Private Equity	8.00%	6.30%	7.23%
Inflation Assets	0.00%	0.77%	1.81%
Liquidity	1.00%	0.00%	(0.92)%
Total	100%		

Discount Rate - The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund. The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

Sensitivity of the Authority's proportionate share of the City's Net Pension Liability to Changes in the Discount Rate - The following table presents the Authority's proportionate share of the City of Palmdale's Miscellaneous Plan net pension liability as of the

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

	Discount Rate -1% 6.15	Current Discount Rate 7.15	Discount Rate +1% 8.15
Authority's proportionate share of the City's Net Pension Liability	$ 1,106,977	$ 603,083	$ 183,424

Pension Plan Fiduciary Net Position - Detailed information about the City's collective net pension liability is available in the City separate issued Annual Comprehensive Financial Report (ACFR) or in the separately issued CalPERS financial report which can be obtained from the CalPERS website. The City's ACFR may be obtained by contacting the City of Palmdale, Office of the Finance Manager, 38300 Sierra Highway, Suite D, Palmdale, California, 93550. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report which can be obtained from the CalPERS website.

(13) Long-Term Debt

A. Revenue Bonds

2015 Multifamily Housing Revenue Bonds Payable ($4,235,000) - On September 3, 2015, the Housing Authority of the City of Palmdale issued $4,235,000 of Multifamily Housing Revenue Bonds (2015 Bonds). The Authority did not apply for a rating on the bonds, and no such rating should be assumed based upon any other Authority or City rating that may be obtained. Interest on the 2015 Bonds is payable semi-annually on December 1 and June 1 at rates ranging from 2.625 percent to 5.25 percent per annum. Principal installments are payable June 1 of each year from 2017 to 2045.

The 2015 Bonds maturing on or after June 1, 2026, may be redeemed on or after June 1, 2025, from moneys deposited in the Redemption Fund from any source of available funds, at a redemption price equal to the principal amount of Bonds called for redemption, together with accrued interest to the date fixed for redemption, without premium.

The 2015 Bonds maturing on or after June 1, 2025, are subject to extraordinary mandatory redemption from proceeds derived from sale or part of any of the Housing Facilities not elected by the Authority to be deposited in the Repair & Replacement Fund and used for the acquisition and/or construction of improvements and extensions to the Housing Facilities, but instead transferred to the Redemption Fund, at a redemption price equal to the principal amount of Bonds called for redemption, together with accrued interest to the date fixed for redemption, without premium, on any date.

The 2015 Bonds maturing on any date, are subject to extraordinary mandatory redemption from insurance proceeds or condemnation proceeds not used for the purpose of repairing or replacing the property damaged, destroyed or taken, and transferred to the Redemption Fund pursuant to the Indenture or from proceeds of any foreclosure action under any of the Deeds of Trust transferred to the Redemption Fund, at a redemption price equal to the principal amount thereof to be redeemed, together with accrued interest to the date fixed for redemption, without premium.

The proceeds of the 2015 Bonds were used to finance the acquisition of the Impressions, La Quinta, Park Vista, and Summerwood Apartments (collectively, the "Housing Facilities") all located within the City of Palmdale, to finance the costs to renovate portions of the Housing Facilities, pay costs related to the issuance of the bonds, and make a deposit to a Bond Reserve Account for the Bonds.

The 2015 Bonds are limited obligations of the Housing Authority of the City of Palmdale and are secured by a first pledge of all of the Net Revenues of the Housing Facilities and by the Trustee's interest in a Deed of Trust for each of the Housing Facilities. Net Revenues are derived primarily from rents received by the Authority from the operation of the Housing Facilities, less the costs of the operation and maintenance of the Housing Facilities. The 2015 Bonds are payable solely from the Net Revenues and other assets pledged under the Indenture. The 2015 Bonds do not constitute a debt or liability of the City, the State, or any political subdivision thereof, other than the Authority to the limited extent of the pledge.

Failure by the Authority to pay debt service on the Bonds constitutes an event of default under the Indenture and the Trustee is permitted to pursue remedies at law or in equity to enforce the Authority's obligation to make such payments. The Trustee has no right to accelerate the total unpaid principal amount of the debt service on the Bonds by reason of the occurrence of an event of default under the Indenture. If there is a default under the Indenture, the primary remedy of the Trustee is to foreclose on the real and personal property security granted pursuant to the Deeds of Trust and related documents. All amounts collected upon foreclosure of the Housing Facilities pursuant to the Deeds of Trust, after payment of costs of foreclosure, will first be used to pay amounts owing under the

Indenture, including the payment of the Bonds.

Year Ending	Principal	Interest	Total
2023	$ 100,000	$ 178,951	$ 278,951
2024	100,000	175,326	275,326
2025	105,000	171,701	276,701
2026	110,000	167,895	277,895
2027	115,000	163,275	278,275
2028-2032	640,000	740,715	1,380,715
2033-2037	800,000	586,133	1,386,133
2038-2042	1,015,000	363,563	1,378,563
2043-2045	755,000	80,588	835,588
Totals	$ 3,740,000	$ 2,628,147	$ 6,368,147

B. Changes in Long-Term Liabilities

Activity for the year ended June 30, 2022 were as follows:

	Balance at June 30,2021	Additions	Retirements	Balance at June 30,2022	Due Within One Year
Compensated Absences Payable	$ 93,889	$ -	$ 15,940	$ 77,949	$ 54,450
2015 Multifamily Housing Revenue Bonds	3,835,000	-	95,000	3,740,000	100,000
Total Long Term Liabilities	$ 3,928,889	$ -	$ 110,940	$ 3,817,949	$ 154,450

(14) Contingencies

Obligations of the Successor Agency Private Purpose Trust Fund

The former Community Redevelopment Agency of the City of Palmdale was dissolved on January 31, 2012. Obligations to be paid out to the Successor Agency Private Purpose Trust Fund are included in the Required Obligation Payment Schedules (ROPS) which are subject to approval by the State Department of Finance. All obligations of the Successor Agency have been approved by the State Department of Finance, however, are still subject to audit by the County Auditor-Controller and the State Controller. Additionally, obligations on a future ROPS may be denied even if it was not questioned from a preceding ROPS.

(15) New Accounting Pronouncements

The following pronouncements were issued prior to June 30, 2022 and have effective dates that may impact future financial statement presentation. The effects of the statements are currently under review.

Governmental Accounting Standard No. 91

GASB Statement No. 91, Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Governmental Accounting Standard No. 94

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). This Statement is effective for periods beginning after June 15, 2022.

Governmental Accounting Standard No. 96

GASB Statement No. 96, Subscription-based Information Technology Arrangements. The primary objectives of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022.

Governmental Accounting Standard No. 99

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022.* The objectives of this Statement are to enhance comparability in accounting and reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statements No. 53 and No. 63 are effective upon issuance. The requirements of this Statement related to leases, Public-Private and Public-Public Partnerships (PPPs), and Subscription-Based Information Technology Arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The City has not determined the effect on the financial statements.

Governmental Accounting Standard No. 100

GASB Statement No. 100 – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The City has not determined the effect on the financial statements.

Governmental Accounting Standard No. 101

GASB Statement No. 101 – In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The City has not determined the effect on the financial statements.

Required Supplementary Information

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Schedules of Required Supplementary Information
Schedule of the Authority's Proportionate Share of the City's Net Pension Liability
Last Ten Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Authority's proportion of the net pension liability	2.10 %	1.96 %	2.00 %	2.00 %	2.00 %	2.00 %	2.00 %	2.00 %
Authority's proportionate share of the net pension liability	$ 728,131	$ 727,471	$ 824,554	$ 845,339	$ 864,469	$ 939,373	$ 1,030,590	$ 603,083
Authority's Covered Payroll	$ 262,490	$ 260,428	$ 251,017	$ 264,742	$ 295,946	$ 300,612	$ 328,991	$ 384,616
Authority's proportionate share of the net pension liability as apercentage of its covered payroll	277.39%	279.34%	328.48%	319.31%	292.10%	312.49%	313.26%	156.80%
Plan fiduciary net postion as a percentage of the total pension liability	75.66%	75.86%	72.57%	74.09%	74.74%	74.00%	72.81%	84.67%
Measurement Date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021

* - Fiscal year 2015 was the first year of implementation, thus only eight years are presented.

Contribution Years	2015	2016	2017	2018	2019	2020	2021	2022
Contribution	$ 81,237	$ 83,721	$ 103,146	$ 70,190	$ 82,346	$ 95,420	$ 105,686	$ 118,715
Contributions in relation to the contractually required contribution	(81,237)	(83,721)	(103,146)	(70,190)	(82,346)	(95,420)	(105,686)	(118,715)
Covered payroll	$ 260,428	$ 251,017	$ 264,742	$ 295,946	$ 300,612	$ 328,991	$ 351,345	$ 384,616
Contributions as a percentage of covered payroll	31.19 %	33.35 %	38.96 %	23.72 %	27.39 %	29.00 %	30.08 %	30.87 %

* - Fiscal year 2015 was the first year of implementation, thus only eight years are presented.

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CPAs & BUSINESS ADVISORS

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

To the Honorable Members of the Board of Commissioners
of the Palmdale Housing Authority
City of Palmdale, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Palmdale Housing Authority (Authority), a component unit of the City of Palmdale, California (City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated March 30, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Eide Bailly LLP

Rancho Cucamonga, California
March 30, 2023

ANNUAL FINANCIAL REPORT

City of Palmdale, California

Palmdale Civic Authority

(A Component Unit of the City of Palmdale)



For the Fiscal Year Ended

June 30, 2022

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INDEPENDENT AUDITOR'S REPORT **1**

BASIC FINANCIAL STATEMENTS

Statement of Net Position 4
Statement of Revenues, Expenses and Changes in Fund Net Position 5
Statement of Cash Flows 6
NOTES TO THE BASIC FINANCIAL STATEMENTS 8

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Members of the Board of Directors
of the Palmdale Civic Authority
City of Palmdale, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Palmdale Civic Authority (Authority), a component unit of the City of Palmdale, California (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Authority, as of June 30, 2022, and the changes in its financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
March 30, 2023

Assets:		
Cash and Investments	$	1,050,301
Interest Receivable		1,144
Total Assets		1,051,445
Liabilities		
Total Liabilities		-
Net Position:		
Unrestricted		1,051,445
Total Net Position	$	1,051,445

The accompanying notes are an integral part of these financial statements.

Non-Operating Revenues:		
Interest	$	9,867
Net increase (decrease) in fair value of investments		(39,294)
Total Non-Operating Revenues		(29,427)
Change in Net Position		(29,427)
Net Position, Beginning of Year		1,080,872
Net Position, End of Year	$	1,051,445

The accompanying notes are an integral part of these financial statements.

Cash flows from investing activities:	
Interest on Investments	$ (29,532)
Net cash used for investing activities	(29,532)
Net decreases in Cash and Investments	(29,532)
Cash and Investments - Beginning of Year	1,079,833
Cash and Investments - End of Year	$ 1,050,301

The accompanying notes are an integral part of these financial statements.

Notes to the Financial Statements

Palmdale, California

Year Ended June 30, 2022

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies....9
A. Description of the Reporting Entity....9
B. Financial Statement Presentation, Basis of Accounting and Measurement Focus....9
C. Cash and Investments....9
D. Net Position....10
E. Use of Estimates....10
F. Implemented Accounting Pronouncements....10
(2) Cash and Investments....10
A. Investments Authorized by the California Government Code and the Authority's Investment Policy....11
B. Interest Rate Risk....11
C. Credit Risk....12
D. Concentration of Credit Risk....12
E. Custodial Credit Risk....12
F. Disclosures Relating to Fair Value of Investments....12
(3) Accounting Pronouncements....13

(1) Summary of Significant Accounting Policies

A. Description of the Reporting Entity

The Palmdale Civic Authority of the City of Palmdale, California (Authority) was originally created under a joint powers agreement between the City of Palmdale (City) and the former Community Redevelopment Agency of the City of Palmdale (Agency) on May 1, 1976 for the purpose of financing public improvements in the City. The Authority is financially accountable to the City and, accordingly, is a component unit of the City although it is a separate legal entity. Assets of the Authority, after providing for all debts and obligations, are to be transferred to the City upon final payment of the loans.

The Authority is a component unit of the City of Palmdale, California (as defined by the Governmental Accounting Standards Board) and, as such, is included in the Comprehensive Annual Financial Report of the City. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Although a legally separate entity, it is reported on a blended basis as part of the primary government (the City) because a voting majority of the Authority's governing board is appointed by the City Council and they are, in substance part of the City's operations.

The following is a summary of the significant accounting policies of the Authority.

B. Financial Statement Presentation, Basis of Accounting and Measurement Focus

The Authority's basic financial statements are prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles.

The Authority reports its activities as an enterprise fund. The Authority's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the period incurred regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from those revenues and expenses that are non-operating. Operating revenues are those revenues that are generated by leasing activities while operating expenses pertain directly to the furnishing of those services. Non-operating revenues and expenses are those revenue and expenses generated that are not directly associated with the normal business of debt activities.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

The Annual Financial Statements are intended to reflect the financial position, results of operation and net position of the City of Palmdale Civic Authority. They do not present fairly the financial position and results of operations of the City of Palmdale, California, in conformity with accounting principles generally accepted in the United States of America.

C. Cash and Investments

Cash includes amounts in demand deposits and petty cash on hand. Investments include amounts in Federal Agency Securities, Certificates of Deposit, the Local Agency Investment Fund, money market funds, and investment agreements. The U.S. Treasury and Agency Securities were adjusted to fair value based on market prices on June 30, 2022. The Local Agency Investment Fund is reported at the carrying value because the fair value was not materially different. Amounts invested in money market funds and investment agreements are reported at fair value or guaranteed amounts per investment agreement, which is equal to cost as of June 30, 2022.

The Authority categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

(1) Summary of Significant Accounting Policies

D. Net Position

Net position is classified in the following category:

Unrestricted – This component of net position consists of resources that are not restricted for use by the Authority.

E. Use of Estimates

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

F. Implemented Accounting Pronouncements

GASB Statement No. 87 – *Leases.* The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Authority has determined that this statement does not apply.

(2) Cash and Investments

Cash and investments of the Authority are pooled with funds of the City for deposit and investment purposes, except for funds required to be held by outside fiscal agents. Interest earned on pooled cash and investments is credited to the Authority based on the Authority's month-end cash balance. In addition, restricted cash and investments were held by fiscal agents in accordance with bond indenture agreements.

Statement of Net Position	
Cash and Investments with the City of Palmdale	$ 1,050,301
Total cash and investments	$ 1,050,301

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

Investments:	
Cash and Investments with the City of Palmdale Investment Pool	$ 1,050,301
Total Cash and Investments	$ 1,050,301

Detailed information concerning the City's pooled cash and investments can be found in the City's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2022.

(2) Cash and Investments

A. Investments Authorized by the California Government Code and the Authority's Investment Policy

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer**
U.S. Treasury Obligation	5 years	None	None
U.S. Federal Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	2%
Municipal Obligations	5 years	10%	15%
Medium Term Corporate Notes	3 years	10%	None
Negotiable Certificates of Deposit	5 years	30%	15%
Overnight Bank Investment Pool	N/A	10%	None
Mutual Funds	N/A	15%	10%
Local Agency Investment Fund (LAIF)	N/A	None	$ 65,000,000
California Asset Management Program (CAMP)	N/A	None	$ 65,000,000

*Excluding amounts held by bond trustees that are not subject to California Code Restrictions

**Per account

The City's investment policy also authorizes Demand Deposits of up to $2,000,000 (and $2,500,000 in the aggregate) with Bank of America or Wells Fargo Bank.

B. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Investment Policy of the City, Sections 4.1 and 4.2, provide guidelines for managing risk. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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

		Remaining Maturity (in Months)
Investment Type:	Total	12 Months or Less
Cash and Investments with City of Palmdale Investment Pool	$ 1,050,301	$ 1,050,301
Total	$ 1,050,301	$ 1,050,301

(2) Cash and Investments

C. Credit Risk

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

Investment Type	Total	Minimum Legal Rating	Not Rated
Cash and Investments with City of Palmdale Investment Pool	$ 1,050,301	N/A	$ 1,050,301
Total	$ 1,050,301		$ 1,050,301

D. Concentration of Credit Risk

The investment policy of the Authority contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no Investments in any one issuer that represent 5% or more of total Authority's investments.

E. Custodial Credit Risk

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

Cash in City of Palmdale Investment Pool included City deposits with financial institutions in excess of federal depository insurance limits held in collateralized accounts, but not in the name of the City or the Authority. Detailed information concerning the City's pooled cash and investments can be found in the City's ACFR for the year ended June 30, 2022. The report can be obtained from the City's website at www.cityofpalmdale.org

F. Disclosures Relating to Fair Value of Investments

The Authority categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

When quoted prices in active markets are available, investments are classified within Level 1. For investments classified within Level 2, the Authority's custodians generally use asset market prices derived from closing bid prices as of the last business day of the month as supplied by Interactive Data, broker-dealer quotes and matrix pricing. The Authority does not have any investments classified with Level 3. Deposits and withdrawals in the City pool are made on the basis of $1 and not fair value. Accordingly, the fair value measurements of these types of investments are based on an uncategorized input not defined as a

(2) Cash and Investments

F. Disclosures Relating to Fair Value of Investments

Level 1, Level 2, or Level 3 input.

(3) Accounting Pronouncements

The GASB has issued the following pronouncements that have effective dates which may impact future financial statement presentation. The Authority has not determined the effect of the following Statements:

Governmental Accounting Standard No. 91

GASB Statement No. 91, Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Governmental Accounting Standard No. 94

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). This Statement is effective for periods beginning after June 15, 2022.

Governmental Accounting Standard No. 96

GASB Statement No. 96 - Subscription-based Information Technology Arrangements. The primary objectives of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022. The Authority has determined that this statement does not apply.

Governmental Accounting Standard No. 99

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022.* The objectives of this Statement are to enhance comparability in accounting and reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statements No. 53 and No. 63 are effective upon issuance. The requirements of this Statement related to leases, Public-Private and Public-Public Partnerships (PPPs), and Subscription-Based Information Technology Arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Governmental Accounting Standard No. 100

GASB Statement No. 100 – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Governmental Accounting Standard No. 101

(3) Accounting Pronouncements

GASB Statement No. 101 – In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

ANNUAL FINANCIAL REPORT

City of Palmdale, California

Palmdale Financing Authority

(A Component Unit of the City of Palmdale)



For the Fiscal Year Ended

June 30, 2022

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INDEPENDENT AUDITOR'S REPORT.....1

BASIC FINANCIAL STATEMENTS

Statement of Net Position.....4
Statement of Revenues, Expenses and
Changes in Fund Net Position.....5
Statement of Cash Flows.....6
Notes to the Financial Statements.....8

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Members of the Board of Directors
of the Palmdale Financing Authority
City of Palmdale, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Palmdale Financing Authority (Authority), a component unit of the City of Palmdale, California (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Authority, as of June 30, 2022, and the changes in financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management as omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
March 30, 2023

Assets:	
Interest receivable	$ 222,022
Receivable - City of Palmdale:	
Current	2,741,869
Non-Current	27,434,386
Total Assets	30,398,277
Liabilities:	
Accrued Interest Payable	222,021
Non-current Liabilities:	
Due Within One Year	2,741,869
Due in More than one Year	27,434,386
Total Liabilities	30,398,276
Net Position:	
Unrestricted	1
Total Net Position	$ 1

See Accompanying Notes to the Financial Statements

Non-Operating Revenues		
Interest Income from Receivable	$	1,014,354
Interest		5
Total Non-Operating Revenues		1,014,359
Non-Operating Expenses		
Interest		1,014,359
Total Non-Operating Expenses		1,014,359
Change in Net Position		0
Net Position, Beginning of Year		1
Net Position, End of Year	$	1

See Accompanying Notes to the Financial Statements

Cash flows from non-capital financing activities:	
Principal received from Receivable	2,532,452
Interest income from Receivable	1,014,360
Net cash used for non-capital financing activities	3,546,812
Cash flows from capital and related financing activities:	
Principal paid on Long-term Debt	(2,532,457)
Interest on Debt	(1,014,360)
Net cash used for capital and related financing activities	(3,546,817)
Cash flows from investing activities:	
Interest on Investments	5
Net cash used for investing activities	5
Net increases (decreases) in cash and cash equivalents	0
Cash and cash equivalents - Beginning of year	$ 1
Cash and cash equivalents - End of year	$ 1

See Accompanying Notes to the Financial Statements

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PALMDALE FINANCING AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS



For the Fiscal Year Ended

June 30, 2022

(1) Summary of Significant Accounting Policies....10
A. Description of the Reporting Entity....10
B. Financial Statement Presentation, Basis of Accounting and Measurement Focus....10
C. Cash and Cash Equivalents....10
D. Long Term Obligations....10
E. Net Position....10
F. Use of Estimates....11
G. Implemented Accounting Pronouncements....11
(2) Cash and Investments....11
A. Cash and Investments....11
B. Investments Authorized by Debt Agreements....11
C. Interest Rate Risk....11
D. Credit Risk....12
E. Custodial Credit Risk....12
F. Disclosures Relating to Fair Value of Investments....12
(3) Long-Term Receivables....12
Contract Receivable....12
(4) Long-Term Debt....14
A. Lease Revenue Bonds....14
B. Changes in Long-Term Liabilities....17
(5) Accounting Pronouncements....17

(1) Summary of Significant Accounting Policies

A. Description of the Reporting Entity

The Palmdale Financing Authority of the City of Palmdale, California (Authority) was originally created under a joint powers agreement between the City of Palmdale (City) and the Housing Authority of the City of Palmdale (Agency) on September 26, 2012 for the purpose of financing public improvements in the City. The Authority is financially accountable to the City and, accordingly, is a component unit of the City although it is a separate legal entity. Assets of the Authority, after providing for all debts and obligations, are to be transferred to the City upon final payment of the leases.

The Authority is a component unit of the City of Palmdale, California (as defined by the Governmental Accounting Standards Board) and, as such, is included in the Annual Comprehensive Financial Report (ACFR) of the City. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Although a legally separate entity, it is reported on a blended basis as part of the primary government (the City) because a voting majority of the Authority's governing board is appointed by the City Council and they are, in substance part of the City's operations.

B. Financial Statement Presentation, Basis of Accounting and Measurement Focus

The Authority's basic financial statements are prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles.

The Authority reports its activities as an enterprise fund. The Authority's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and expenses are recognized in the period incurred regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from those revenues and expenses that are non-operating. Operating revenues are those revenues that are generated by leasing activities while operating expenses pertain directly to the furnishing of those services. Non-operating revenues and expenses are those revenue and expenses generated that are not directly associated with the normal business of debt activities.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

The Annual Financial Statements are intended to reflect the financial position, results of operation and net position of the City of Palmdale Financing Authority. They do not present fairly the financial position and results of operations of the City of Palmdale, California, in conformity with accounting principles generally accepted in the United States of America.

C. Cash and Cash Equivalents

Cash includes amounts in demand deposits and petty cash on hand. Investments include amounts in Federal Agency Securities, Certificates of Deposit, the Local Agency Investment Fund, money market funds, and investment agreements. The U.S. Treasury and Agency Securities were adjusted to fair value based on market prices on June 30, 2022. The Local Agency Investment Fund is reported at the carrying value because the fair value was not materially different. Amounts invested in money market funds and investment agreements are reported at fair value or guaranteed amounts per investment agreement, which is equal to cost as of June 30, 2022.

The Authority categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

D. Long Term Obligations

In the Statement of Net Position, long-term debt is a liability. Bond premium/discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

E. Net Position

Net position is classified in the following categories:

(1) Summary of Significant Accounting Policies

E. Net Position

Unrestricted – This component of net position consists of resources that are available to the Authority.

F. Use of Estimates

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

G. Implemented Accounting Pronouncements

GASB Statement No. 87 – *Leases.* The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Authority has determined that this statement does not apply.

(2) Cash and Investments

A. Cash and Investments

Cash and investments of the Authority are pooled with funds of the City for deposit and investment purposes, except for funds required to be held by outside fiscal agents. Interest earned on pooled cash and investments is credited to the Authority based on the Authority's month-end cash balance. In addition, restricted cash and investments were held by fiscal agents in accordance with bond indenture agreements.

Statement of Net Position:	
Restricted Cash and Investments	
Total Cash and Investments	$ 0

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

Investments:	
Held by Bond Trustees	$ 0
Total Cash and Investments	$ 0

Restricted cash and investments were held by a fiscal agent in accordance with the bond indenture agreement.

B. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the trust agreements, created in connection with the issuance of debt rather than the general provisions of the California Government Code. Revenue Bond indentures specify the types of securities in which proceeds may be invested as well as any related insurance, collateral, or minimum credit rating requirements. Although requirements may vary between debt issues, money market funds are all required to be investment grade. Guaranteed investment contracts are required to be acceptable to the municipal bond insurer. The fair value of investments is based on the valuation provided by trustee banks.

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally,

(2) Cash and Investments

C. Interest Rate Risk

the longer the maturity of an investment, more sensitive it is to changes in market interest rates. Information about the sensitivity of the fair values of the Authority's investments held by bond trustees to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investments by maturity:

Remaining Maturity (in months)	Total	12 Months or Less
Investment Type:		
Held by bond trustees:		
Money market funds	$ 0	$ 0
Total	$ 0	$ 0

D. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the debt agreement, and the actual rating as of year- end for each investment type:

Investment Type	Total	Minimum Legal Rating	AAA/Aaa
Held by bond trustee:			
Money market funds	$ 0	A	$ 0
Total	$ 0		$ 0

E. Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

F. Disclosures Relating to Fair Value of Investments

The Authority categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

When quoted prices in active markets are available, investments are classified within Level 1. For investments classified within Level 2, the Authority's custodians generally use asset market prices derived from closing bid prices as of the last business day of the month as supplied by Interactive Data, broker-dealer quotes and matrix pricing. The Authority does not have any investments classified with Level 3. Money market investments are carried at amortized cost. The Authority does not have any investments classified with Level 1, 2 or 3.

Detailed information concerning the fair value measurement of the Authority's pooled cash and investments can be found in the City's ACFR for the year ended June 30, 2022. The report can be obtained from the City's website at www.cityofpalmdale.org.

(3) Long-Term Receivables

A. Contract Receivable

The Authority and the City of Palmdale have entered into agreements that obligate the City to make payments to the Authority in consideration of the City's use and enjoyment of certain property and improvements. Title in such property and

(3) Long-Term Receivables

A. Contract Receivable

improvements, transfers to the City by the end of the contract. Accordingly, the Palmdale Financing Authority has accounted for these transactions as financed purchases. The payment schedules, as well as the facilities subject to the contracts, are more fully described on pages 19-20, Note 4 A – Lease Revenue Bonds. Contract receivable activity for the year ended June 30, 2022, was as follows:

	Balance at July 1,2021	Additions	Payments	Balance at June 30,2022	Amount Due Within One Year
Contract Receivable Related to:					
2012 Lease Revenue Bonds	$ 5,545,000	$ -	$ 575,000	$ 4,970,000	$ 590,000
2017 Lease Revenue Bonds:	13,255,000	-	1,200,000	12,055,000	1,330,000
Plus: Deferred Inssuance Premium $17.4M	478,047	-	154,243	323,804	117,970
2021 Lease Revenue Bonds (private placement)	13,584,908	-	757,457	12,827,451	703,899
Total Contract Receivables	$ 32,862,955	$ -	$ 2,686,700	$ 30,176,255	$ 2,741,869

As of June 30, 2022, future payments for 2012 Lease Revenue Bonds are as follows:

Fiscal Year Ended	2012 Lease Receivable	
	Principal	Interest
2023	590,000	147,248
2024	610,000	129,985
2025	625,000	111,460
2026	645,000	92,007
2027	665,000	71,289
2028-2030	1,835,000	88,292
	$ 4,970,000	$ 640,281

As of June 30, 2022, future payments for 2017 Lease Revenue Bonds are as follows:

Fiscal Year Ended	2017 Lease Receivable	
	Principal	Interest
2023	1,330,000	484,038
2024	1,465,000	414,163
2025	705,000	359,913
2026	750,000	323,538
2027	810,000	284,538
2028-2032	5,530,000	778,256
2033	1,465,000	25,638
	$ 12,055,000	$ 2,670,084

(3) Long-Term Receivables

A. Contract Receivable

As of June 30, 2022, future payments for 2021 Certificates of Participation are as follows:

Year Ended	Principal	Interest	Total
2023	703,899	504,119	1,208,018
2024	733,546	476,456	1,210,002
2025	762,314	447,627	1,209,941
2026	790,168	417,668	1,207,836
2027	821,121	386,615	1,207,736
2028-2032	4,621,221	1,422,461	6,043,682
2033-2037	4,395,182	440,015	4,835,197
Totals	$ 12,827,451	$ 4,094,961	$ 16,922,412

(4) Long-Term Debt

A. Lease Revenue Bonds

2012 Lease Revenue Bond Payable ($8,695,000) - On December 19, 2012, the Authority issued $8,695,000 of Lease Refunding Revenue Bonds (2012 Bonds). Interest on the 2012 Bonds is payable semi-annually on March 1 and September 1 at rates ranging from 2.00% to 4.00% per annum. Principal installments are payable September 1 of each year from 2015 to 2029. As of June 30, 2022, a total principal of $4,970,000 was outstanding.

The 2012 Bonds maturing on or after September 1, 2015, are subject to extraordinary mandatory redemption from net proceeds of an insurance, title insurance, condemnation or eminent domain award on any interest payment date, in the amount of principal and accrued interest, to the extent that the City credits these proceeds towards the prepayment of contract payments. The 2012 Bonds maturing on or after September 1, 2023, may be redeemed on or after September 1, 2022, from proceeds of optional prepayments made by the City, without premium.

The proceeds of the 2012 Bonds were used to refinance an existing contract and refund the related certificates of participation, to satisfy the reserve requirement of the bonds, and pay the costs incurred in connection with the issuance of the bonds.

The agreement requires the City to pay a semi-annual base rental on August 15 and February 15 to the Authority for the use of the facilities through September 2029. The rentals will be used by the Authority to pay principal and interest with respect to the 2012 Bonds as they become due. Title to the land and facilities covered by the contract and the 2012 Bonds is vested in the Authority, for the benefit of the 2012 Bond holders, during the contract term.

Upon completion of the term and payment in full to the 2012 Bond holders, title to the property shall vest in the City. The City may, on any date, deposit sufficient funds into an irrevocable trust to pay all remaining payments, at which time the agreement shall cease and terminate and title to the property shall vest in the City.

If the City defaults in performance of its obligations under the Agreement it shall be lawful for the Trustee, as assignee of the Authority, to exercise any and all remedies available pursuant to law or granted pursuant to the Agreement; provided, however, that notwithstanding anything to the contrary in the Agreement or in the Indenture, there shall be no right under any circumstances to accelerate the Payments or otherwise declare any Payments not then in default to be immediately due and payable or to terminate the Agreement or to cause the fee interest or the leasehold interest of the City in the Property to be sold, assigned or otherwise alienated. The City has consented to the Authority's repossession of the Property if an Event of Default shall occur and consented to the Authority's re-letting of the Property for the account of the City. Notwithstanding any re-entry by the Authority, the City shall continue to remain liable for the Payments and /or damages for breach of the Agreement and the performance of all conditions contained in the Agreement. The City shall remain liable for all the Payments and shall reimburse the Authority for any deficiency arising out of the re-leasing of the Property, or, in the event the Authority is unable to re-lease the Property, then for the full amount of all Payments to the end of the Term of the Agreement, but said Payments and /or deficiency shall be payable only at the same time and in the same manner as provided for the payment of Payments, notwithstanding such entry or re-entry by the Authority or any suit in unlawful detainer, or otherwise, brought by the Authority

(4) Long-Term Debt

A. Lease Revenue Bonds

for the purpose of effecting such re-entry or obtaining possession of the Property or the exercise of any other remedy by the Authority.

Year Ending	Principal	Interest	Total
2023	590,000	147,248	737,248
2024	610,000	129,985	739,985
2025	625,000	111,460	736,460
2026	645,000	92,007	737,007
2027	665,000	71,289	736,289
2028-2032	1,835,000	88,292	1,923,292
Totals	$ 4,970,000	$ 640,281	$ 5,610,281

2017 Lease Revenue Bonds Payable ($17,475,000) - On April 5, 2017, the Palmdale Financing Authority issued $17,475,000 of Lease Revenue Refunding Bonds, Series 2017. Interest on the 2017 Series Bonds is payable semi-annually on November 1 and May 1 at rates ranging from 2.00% to 3.50% per annum. Principal installments are payable November 1 of each year to 2032. As of June 30, 2022, a total principal of $12,055,000 was outstanding.

The 2017 Series Bonds maturing on or after November 1, 2028, may be redeemed on or after November 1, 2027, from any available source of funds, at a redemption price equal to the principal amount of the Bonds to be redeemed, together with accrued interest thereon to the date fixed for redemption, without premium. The 2017 Series Bonds are subject to special mandatory redemption as a whole, or in part on any date, from hazard insurance proceeds or condemnation proceeds not used to repair or replace any portion of the Property damaged or destroyed and elected by the Authority, at the discretion of the City, to be used for such purpose, at a redemption price equal to 100% of the principal amount thereof plus interest accrued thereon to the date fixed for redemption, without premium.

The proceeds of the 2017 Series Bonds were $18,894,256 ($17,475,000 principal and $1,419,256 premium), of which $18,505,222 (after a payment of $383,662 cost of issuance and debt service funds of $5,372) were contributed to Palmdale Civic Authority to advance refund all ($12,825,000) of the outstanding 2002 Certificates and all ($6,595,000) of the outstanding 2004 Certificates. Concurrently, the proceeds of the 2017 Bonds were used by the City to fully pay the outstanding lease receivable for the Palmdale Civic Authority's 2002 Certificate of Participation and 2004 Certificate of Participation.

The Bonds are payable from the revenues pledged under the Indenture, consisting primarily of payments to be made by the City of Palmdale to the Palmdale Financing Authority as rental for certain properties pursuant to a Agreement. The 2017 Bonds represent direct, undivided fractional interests in a contract of the Palmdale City Hall, Palmdale Main Library, Larry Chimbole Cultural Center, Domenic Massari Park, and Desert Sands Park. The City has the right, subject to certain conditions, to substitute alternate property for the above properties, as the property subject to the contract.

The agreement requires the City to pay a semi-annual base rental to the Authority on October 25 and April 25 for the use of the facilities through November 2032. The rentals will be used by the Authority to pay principal and interest with respect to the 2017 Bonds as they become due. Title to the land and facilities covered by the contract and the 2017 Bonds is vested in the Authority, for the benefit of the 2017 Bond holders, during the contract term.

Upon completion of the term of the contract and payment in full to the 2017 Bond holders, title to the property shall vest in the City. The City may, on any date, deposit sufficient funds into an irrevocable trust to pay all remaining payments, at which time the agreement shall cease and terminate and title to the property shall vest in the City.

Should the City default under the Agreement, the Trustee, as assignee of the Authority, may terminate the Agreement and re-lease the Property or may retain the Agreement and hold the City liable for all Payments thereunder on an annual basis. Under no circumstances will the Trustee have the right to accelerate Payments.

(4) Long-Term Debt

A. Lease Revenue Bonds

Year Ending	Principal	Interest	Total
2023	1,330,000	484,038	1,814,038
2024	1,465,000	414,163	1,879,163
2025	705,000	359,913	1,064,913
2026	750,000	323,538	1,073,538
2027	810,000	284,538	1,094,538
2028-2032	5,530,000	778,256	6,308,256
2033	1,465,000	25,638	1,490,638
Totals	$ 12,055,000	$ 2,670,084	$ 14,725,084

2021 Certificates of Participation Payable ($13,584,908) - On May 27, 2021, the City issued the Refunding of the 2007 Certificates with a private placement loan with Western Alliance Bank, in the amount of $13,584,908 with annual interest rate of 3.93 percent. The Refunding loan and other available funds in the trust accounts were used to refund the outstanding principal of the 2007 Certificates carried on Palmdale Civic Authority's books. As a result of the refunding, the City entered into a new Site Contract Agreement with Palmdale Financing Authority and terminated its existing agreement with Palmdale Civic Authority. As of June 30, 2022, a total principal of $12,827,451 was outstanding. The agreement requires the City to pay a semi-annual base rental on August 15 and February 15 to the Authority for the use of the facilities through September 2029. The rentals will be used by the Authority to pay principal and interest with respect to the 2012 Bonds as they become due. Title to the land and facilities covered by the contract and the 2012 Bonds is vested in the Authority, for the benefit of the 2012 Bond holders, during the contract term.

Upon completion of the term of the contract and payment in full to the lender, Western Alliance Bank, title to the property shall vest in the City. The City may, on any date, deposit sufficient funds into an irrevocable trust to pay all remaining payments on or after April 1, 2023 (option 1) or on or after April 1, 2029 (option 2), at which time the agreement shall cease and terminate and title to the property shall vest in the City.

In event of default under the lease, there is no available remedy of acceleration of the total lease payments due under the terms of the agreement. The City will only be liable for payments on an annual basis as they come due and the Lender would be required to seek separate judgements for the annual payments that may include foreclosure of the property.

Year Ending	Principal	Interest	Total
2023	703,899	504,119	1,208,018
2024	733,546	476,456	1,210,002
2025	762,314	447,627	1,209,941
2026	790,168	417,668	1,207,836
2027	821,121	386,615	1,207,736
2028-2032	4,621,221	1,422,461	6,043,682
2033-2036	4,395,182	440,015	4,835,197
Totals	$ 12,827,451	$ 4,094,961	$ 16,922,412

(4) Long-Term Debt

B. Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Balance at July 1,2021	Additions	Payments	Balance at June 30,2022	AmountsDue Within One Year
2012 Lease Revenue Bonds	$ 5,545,000	$ -	$ 575,000	$ 4,970,000	$ 590,000
2017 Lease Revenue Bonds	13,255,000	-	1,200,000	12,055,000	1,330,000
2021 Lease Revenue Bonds (private placement)	13,584,908	-	757,457	12,827,451	703,899
Plus: Deferred Inssuance Premium	478,047	-	154,243	323,804	117,970
Total	$ 32,862,955	$ -	$ 2,686,700	$ 30,176,255	$ 2,741,869

(5) Accounting Pronouncements

The GASB has issued the following pronouncements that have effective dates which may impact future financial statement presentation. The Authority has not determined the effect of the following Statements:

Governmental Accounting Standard No. 91

GASB Statement No. 91, Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Governmental Accounting Standard No. 94

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). This Statement is effective for periods beginning after June 15, 2022.

Governmental Accounting Standard No. 96

GASB Statement No. 96 - Subscription-based Information Technology Arrangements. The primary objectives of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022. The Authority has determined that this statement does not apply.

Governmental Accounting Standard No. 99

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022.* The objectives of this Statement are to enhance comparability in accounting and reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statements No. 53 and No. 63 are effective upon issuance. The requirements of this Statement related to leases, Public-Private and Public-Public Partnerships (PPPs), and Subscription-Based Information Technology Arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Governmental Accounting Standard No. 100

GASB Statement No. 100 – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error*

(5) Accounting Pronouncements

Corrections—An Amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Governmental Accounting Standard No. 101

GASB Statement No. 101 – In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

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PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

FINANCIAL STATEMENTS
With
INDEPENDENT AUDITOR'S REPORT THEREON

FOR THE YEAR ENDED
JUNE 30, 2022

PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

FOR THE YEAR ENDED JUNE 30, 2022

CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Net Position and General Fund Balance Sheet	4
Statement of Activities and General Fund Revenues, Expenditures and Change in Fund Balance	5
Notes to Financial Statements	6
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – General Fund – Budget and Actual	11
Note to the Required Supplementary Information	12

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Directors
Palmdale Community Foundation
City of Palmdale, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of governmental activities and the general fund of the Palmdale Community Foundation (a California nonprofit organization), a component unit of the City of Palmdale, California (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Foundations basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Palmdale Community Foundation as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Palmdale Community Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Palmdale Community Foundation's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of the Palmdale Community Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Palmdale Community Foundation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Palmdale Community Foundation's internal control over financial reporting and compliance.



Rancho Cucamonga, California
March 30, 2023

PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

STATEMENT OF NET POSITION
AND GENERAL FUND BALANCE SHEET
JUNE 30, 2022

	General Fund	Statement of Net Position
Assets		
Cash	$ 315,321	$ 315,321
Total Assets	315,321	315,321
Liabilities		
Accounts Payable	53,260	53,260
Due to City	5,920	5,920
Total Liabilities	59,180	59,180
Fund Balance		
Restricted	257,345	257,345
Unrestricted	(1,204)	(1,204)
Total Fund Balance	256,141	256,141
Total Liabilities and Fund Balance	$ 315,321	
Net Position:		
Restricted		256,141
Total Net Position		$ 256,141

The accompanying notes are an integral part of these financial statements.

PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

STATEMENT OF ACTIVITIES AND GENERAL FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Statement of Activities
Revenues:		
Total Revenues	$ 281,028	$ 281,028
Expenditures/Expenses:		
Current:		
Health and Welfare	47,612	47,612
Capital Outlay	225,000	225,000
Total Expenditures/Expenses	272,612	272,612
Change in Fund Balance/Net Position	8,416	8,416
Fund Balance/Net Position, Beginning of Year	247,725	247,725
Fund Balance/Net Position, End of Year	$ 256,141	$ 256,141

The accompanying notes are an integral part of these financial statements.

PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – ORGANIZATION

The Palmdale Community Foundation (the "Foundation"), a non-profit organization, is organized under the California Nonprofit Public Benefit Corporation Law for public purposes.

The specific purpose of the Foundation is to receive contributions and donations from the public and to use such contributions and donations to support charitable, literary, and educational activities authorized by Section 501 (c) (3) of the Internal Revenue Code, including the support of programs, projects, and activities sponsored by the City of Palmdale.

Persons appointed to the Foundation's Board of Directors must include the City Attorney of the City of Palmdale, the Finance Director of the City of Palmdale, and the Assistant to the City Manager of the City of Palmdale. If the number of authorized directors exceeds three (3), the additional Directors must be persons who are affiliated with public or private agencies that provide services to the public in the City of Palmdale.

The accounting policies of the Foundation conform to accounting principles generally accepted in the United States of America as they are applicable to governmental units. Since the Foundation was established by the City of Palmdale, to support or carry out public services, the Foundation, as a public corporation, is considered a governmental entity for financial statement reporting purposes. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Foundation is a component unit of the City of Palmdale, California (as defined by the Governmental Accounting Standards Board) and, as such, is included in the Annual Comprehensive Financial Report of the City.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The statement of net position and the statement of activities include all of the financial activities of the Foundation. All of the Foundation's activities are considered governmental in nature; therefore, the Foundation does not report any business-type activities. Governmental activities are typically supported by intergovernmental revenues and other nonexchange transactions.

The statement of activities demonstrates the degree to which the direct expenses of the Foundation are offset by general revenues.

The accounting used for the Foundation is the full accrual accounting method at the entity-wide level on the statements. This method of accounting is similar to private sector companies in that all the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Foundation considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The Foundation accounts for all of its operating activities in its General Fund.

When both restricted and unrestricted net position is available, unrestricted resources are used only after restricted resources have been depleted.

Cash

Cash and cash equivalents are stated at cost and consist of unrestricted demand deposits as of June 30, 2022.

Fund Balance

In the Fund Financial Statements, governmental funds may classify fund balances into five components whereby each component identifies the extent to which the Foundation is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The five components of the fund balance are as follows:

Nonspendable: Resources that 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.

Restricted: Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Amounts received by the Foundation are donor restricted if they are received with donor stipulations that limit the use of the donated asset.

Committed: Revenues that are constrained to specific purposes by a formal action of the Foundation's Board, which constitutes the most binding constraint such as an ordinance. The constraint remains binding unless removed in the same formal manner by the Foundation's Board. The Foundation's Board action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.

Assigned: Resources that are constrained by the Foundation's intent to be used for specific purposes, but that neither restricted nor committed. This policy delegates to the Director of Finance the authority to assign unrestricted fund balance amounts where the Foundation's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

Unassigned: Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories.

Net Position

Net position is classified in the following categories:

Restricted: This component of net position consists of resources (net assets) that are not available to the Foundation and are subject to externally enforceable legal restrictions (imposed by laws, regulations or external creditors and/or donors). Net assets consist of amounts received by the Foundation and are donor restricted if they are received with donor stipulations that limit the use of the donated asset.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the Foundation's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the Foundation's policy is to first apply committed fund balance, then assigned fund balances, and finally unassigned fund balance.

Income Taxes

The Foundation is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation and qualifies for deductible contributions as provided in Section 170(b) (A) (vi). It is also exempt from State Franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2015 and forward may be audited by regulatory agencies; however, the Foundation is not aware of any such actions at this time. The Foundation annually files forms 990, 199 and RRF-1 with the appropriate agencies.

Use of Estimates

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

NOTE 3 – CASH

Custodial credit risk is the risk that in the event of a bank failure, the Foundation's deposits may not be returned. The Foundation's cash balance of $315,321 as of June 30, 2022 represents amounts held with third-party depository financial institutions and cash on hand. As of June 30, 2022, the bank balance was $328,866, insured by the Federal Deposit Insurance Corporation (FDIC), up to $250,000.

NOTE 4 – RELATED PARTY TRANSACTIONS

The Foundation reimburses the City of Palmdale for the cost of providing the Foundation with various services, including accounting, administration, insurance and other services. Additionally, the Foundation provides various services to the community on behalf of the City of Palmdale. Amounts due to the City of Palmdale as of June 30, 2021 are $5,920.

NOTE 5 – RESTRICTED FUND BALANCE

Amounts received by the Foundation are donor restricted if they are received with donor stipulations that limit the use of the donated asset. At June 30, 2022, the Foundation had unassigned fund balance of ($1,204) and fund balance with donor restrictions in the amount of $257,345 and held for the following programs and purposes:

Community Supported Programs	**Total Restricted Fund Balance**
Arts & Cultural Programs	$ 565
Best of the West Snack Bar	100
Community Gardens	152
Community Outreach	755
Community Programs	6,632
Emancipated Youth Program	13,386
Gabriel's House	20,458
Legacy Senior Center Programs	89
Library	1,664
Neighborhood Service Programs	14,456
Other	(53,010)
Parks & Recreation	58,192
Pelona Vista Fitness Court	566
Playhouse	4,266
R. Lee Ermey Memorial Avenue	277
SAVES Programs	110,832
Vietnam Memorial Wall	4,629
Warnack Foundation Programs	73,336
Undesignated	(1,204)
Total Restricted Fund Balance by Program	**$ 256,141**

NOTE 6 – RISK MANAGEMENT

The Foundation is exposed to various risks of loss related to torts, theft of assets, errors and omissions, and natural disasters. The Foundation participates in the City of Palmdale's commercial insurance programs, who obtains the appropriate insurance coverage needed by the Foundation from insurance companies. In the past three years, there have not been any settled claims which have exceeded insurance coverage.

REQUIRED SUPPLEMENTARY INFORMATION

PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GENERAL FUND – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Total Revenues	$ 275,010	$ 275,010	$ 281,028	$ 6,018
Expenditures:				
Current:				
Health and Welfare	58,180	58,180	47,612	10,568
Capital Outlay	225,000	225,000	225,000	-
Total Expenditures	283,180	283,180	272,612	10,568
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,170)	(8,170)	8,416	16,586
Net Change in Fund Balance	(8,170)	(8,170	8,416	16,586
Fund Balance - Beginning of Year	247,725	247,725	247,725	-
Fund Balance - End of Year	$ 239,555	$ 239,555	$ 256,141	$ 16,586

PALMDALE COMMUNITY FOUNDATION
(A California Non-Profit Corporation)

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

Budgetary Information

The Foundation's budget is prepared and adopted on a modified accrual basis, where all expenditures are accounted for when liabilities are incurred. The budgetary level of control is at the fund level.

MINUTES
CITY COUNCIL/SA/HA - 02/01/2023 - 5PM & 7PM
CITY HALL COUNCIL CHAMBER
38300 SIERRA HIGHWAY, SUITE B
PALMDALE, CALIFORNIA
FEBRUARY 1, 2023

www.cityofpalmdale.org

5:00 P.M.

1) CALL MEETINGS TO ORDER

Mayor Bettencourt called the meetings to order at 5:00 p.m.

*Note: All City Council memberships are reflected in their City Council titles.

2) ROLL CALL MAYOR BETTENCOURT, MAYOR PRO TEM ALARCÓN, COUNCILMEMBERS BISHOP, LOA, OHLSEN AND HOUSING AUTHORITY COMMISSIONERS FRAGA-SAENZ, DENNY

PRESENT: Laura Bettencourt, Austin Bishop, Eric Ohlsen, Christina Fraga-Saenz, Phil Denny.
ABSENT: Andrea Alarcón, Richard J. Loa.

Motion: Excuse the absence of Mayor Pro Tem Alarcón and Councilmember Loa.
Moved by Laura Bettencourt, seconded by Christina Fraga-Saenz.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Austin Bishop, Eric Ohlsen, Christina Fraga-Saenz, Phil Denny.
Absent: Andrea Alarcón, Richard J. Loa.

3) PUBLIC COMMENTS ON CLOSED SESSION ITEMS

Jason Zink commented regarding lawsuits.

Laurel Forrest spoke regarding the recruitment of an Interim City Attorney. Special Counsel Curley and Interim City Manager Perez provided information to Ms. Forrest regarding the recruitment process for City Attorney.

A motion was made and carried unanimously to close the Public Comments.

4) PRESENTATION BY CITY ATTORNEY

4.1) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Shanae Smith, Patricia Nevarez and Michael "Mike" Behen vs. City of Palmdale, et al. Los Angeles County Superior Court Case No. 22STCV18219
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.2) CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Authorized by Government Code 54956.9(d)(1) Name of Case: Epata Zi Suka Trust v. City of Palmdale 22AVCV00873

4.3) CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION Authorized by Government Code 54956.9(d)(1) Name of case: Land Developers & Associates Corporation v. Successor Agency to the Community Redevelopment Agency of the City of Palmdale (Case Number: 22AVCV01093)

4.4) CONFERENCE WITH REAL PROPERTY NEGOTIATORS Property Address: Vacant land located at 4th Street East near East Avenue P-14 (APN 3006- 006-040) Negotiators for Housing Authority: Mike Miller, Interim Assistant City Manager and Sophia Reyes, Housing Manager Negotiator for Property Owner: Eugene and Betty Bliley Trust Under Negotiation: Price and terms of payment

4.5) PUBLIC EMPLOYEE APPOINTMENT
Title: Interim City Attorney

4.6) CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Community Development Associates, et al. vs. City of Palmdale, et al.
Los Angeles Superior Court Case No. 18STCV06968
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1)

5) ANNOUNCEMENT BY CITY ATTORNEY

Mayor Pro Tem Alarcón participated in all matters of Closed Session.

Special Counsel Curley announced there were six properly agendized items, there was no reportable action, Council was updated by the appropriate staff, direction was given by Council, and proper action will be taken.

6) ADJOURN CLOSED SESSION MEETING

Mayor Bettencourt adjourned Closed Session at 7:01 p.m.

7:00 P.M.

Mayor Bettencourt called the meeting to order at 7:02 p.m.

7) PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

Mr. Marcos Alvarez led the pledge of allegiance.

8) PRESENTATION(S)

8.1) AV Edge Partnership Update (Presenter: Drew Mercy, Executive Director)

Drew Mercy, Executive Director of AV Edge, and Bret Banks, former President of AV Edge, provided an update to Council on the progress of the first six (6) months of the AV Edge MOU agreement with the City of Palmdale.

Mayor Bettencourt asked under the new MOU what was the contractual dollar amount. Mr. Mercy responded the dollar amount is $150,000 the first year, $250,000 the second year, $300,000 the third year for a grand total of $650,000. There were additional questions and comments regarding quarterly presentations, jobs for Palmdale residents, AV Edge membership, and the

entertainment industry.

9) WAIVER OF FULL READING OF RESOLUTION(S) and ORDINANCE(S)

Motion: Move to waive full reading of the Resolution (s) and/or Ordinance(s) to be considered and voted on at this meeting.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (4-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
Absent: Richard J. Loa.

10) PUBLIC COMMENTS ON CONSENT CALENDAR ITEMS ONLY

The following individuals provided public input:

Jason Zink spoke regarding AV Edge.

Laurel Forrest commented regarding the minute transcripts.

11) CONSENT CALENDAR

11.1) Receive and file the monthly and quarterly investment activity reports for December 2022. (Staff Reference: Director of Finance Samson)

11.2) Adopt Resolution No. CC 2023-005, a Resolution of the City Council of the City of Palmdale approving and authorizing the execution and delivery of a Supplemental Agreement No. 6 to Amended and Restated Fiscal Agent Agreement related to Community Facilities District No. 93-1 (Ritter Ranch), and authorizing actions related thereto. (Staff Reference: Director of Finance Samson)

11.3) Adopt Resolution No.CC 2023-004, a Resolution of the City Council of the City of Palmdale Declaring its Opposition to the Mass Importation of the Unhoused from any Jurisdiction into the City of Palmdale (Staff Reference: Interim City Manager Perez)

Mayor Pro Tem Alarcón pulled this item for discussion. Special Counsel Curley provided clarification to Council on this item and suggested that the City check with the California Department of Housing and Community Development (HCD) to see how looking at this protective action affects HCD jurisdiction. There was Council consensus to remove this item from the agenda.

11.4) Approve the minutes from the previous meetings. (Staff Reference: Acting City Clerk Scott)

CC - December 21, 2022 (4:30 pm)
CC - December 21, 2022 (5:00 pm)
CC - December 29, 2022 (5:00 pm)
CC/SA - January 11, 2023 (5:00 pm & 7:00 pm)

Motion: Approve all items listed on the Consent Calendar with the exception of Item 11.3.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (4-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
Absent: Richard J. Loa.

12) APPOINTMENTS

12.1) Discussion and possible action regarding City Council Appointment(s) to the Southern California Association of Governments General Assembly. (Staff Reference: Acting City Clerk Scott)

Acting City Clerk Scott provided a brief overview of the staff report.

Mayor Bettencourt opened the Public Comments.

Public Comments: None.

A motion was made and carried unanimously to close the Public Comments.

Motion: Appoint Mayor Pro Tem Alarcón as the Delegate Member and Councilmember Bishop as Alternate Member to the SCAG General Assembly.
Moved by Laura Bettencourt, seconded by Austin Bishop.

Vote: Motion carried (4-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
Absent: Richard J. Loa.

13) NEW BUSINESS

13.1) Approve agreement with Berry Dunn McNeil & Parker, LLC, for consulting services for the development of a parks and recreation master plan. (Staff Reference: Parks and Recreation Director Smith, Presented by consultant firm)

Director of Parks and Recreation Smith provided an overview of the staff report and introduced Jeff Milkes, Associate with Berry, Dunn, McNeil, & Parker Associates. Mr. Milkes provided information on the company and the process for the Park Master Plan.

Mayor Pro Tem Alarcón asked if the five people assigned to the project lived in the Antelope Valley. Mr. Milkes stated they come from all over the country, but the sub-consultants, Kimley-Horn, are a local group. Mayor Pro Tem Alarcón encouraged Mr. Milkes to incorporate local hiring. Director of Parks and Recreation Smith stated there will be a project team that will work with Berry, Dunn, McNeil & Parker Associates and the project team will consist of a member from Public Works Capital Improvement Projects (CIP), Planning, and Parks and Recreation and that there will be many opportunities for the community to provide input.

The following individuals provided public input:

Laurel Forrest spoke regarding local hire, environmental and cultural aspects.

Jason Zink spoke regarding the parks and recreation master plan, local hire, formation of a historic preservation and environment citizen committee, interactive map, and the website.

Mario Presents commented regarding the parks and recreation master plan, environment, and harvesting rainwater.

Discussion ensued regarding passive parks and historical elements.

Motion: Approve agreement with Berry Dunn McNeil & Parker, LLC, for consulting services for the development of a parks and recreation master plan.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (4-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
Absent: Richard J. Loa.

13.2) Approve Employment Agreement No. A-8218 between the City of Palmdale and Ronda Perez to serve as City Manager.

Mayor Bettencourt called for Public Comments.

The following individuals spoke in support of Item 13.2:
David Harris, Chuck Murphy, Rossie Cherry, Sandy Corrales, Tracy Cooper, Bret Banks, Juan Blanco, Phyllis Fregoso, Dan Jacobs, Drew Mercy, Madison Norris, Vicky Ventura, Marcos Alvarez, Amy Shadkamyan, Kristen Sheils, Kathy MacLaren-Gomez, Atherine Blanco, Michael Gonzalez, Steve Hill, Anthony Robeck, Kevin Shenkman, Roxanne Faber, and Sara Gallagher.

The following individuals spoke in opposition of Item 13.2:
Laurel Forrest, Gigi Talks, Mario Presents, Jason Zink, Marsha Ann, Christine Parkinson, Irene Eaton, Diane, Carol Ross, Rich Gallego, Michael Ross, and Citizens with no name (3).

Mayor Bettencourt recessed the meeting 8:44 p.m. - 8:57 p.m.

Special Counsel Curley provided clarification on the recruitment process of the City Manager.

Mayor Bettencourt read a letter from Councilmember Loa in support of Interim City Manager Perez

A motion was made and carried unanimously to close the Public Comments.

Discussion ensued among Council regarding the contract.

Motion: Approve Employment Agreement No. A-8218 between the City of Palmdale and Ronda Perez to serve as City Manager.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (4-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
Absent: Richard J. Loa.

13.3) Consideration of a contract for legal services with Harper & Burns LLP, including appointment of William P. Curley III, as Interim City Attorney.

Mayor Bettencourt opened the Public Comments.

The following individuals provided public input:

Kevin Shenkman spoke in support of the contract.

Jason Zink spoke in opposition of the contract.

A motion was made and carried unanimously to close the Public Comments.

Motion: Approve the contract for legal services with Harper & Burns LLP, including appointment of William P. Curley III, as Interim City Attorney.
Moved by Andrea Alarcón, seconded by Austin Bishop.

Vote: Motion carried (4-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
Absent: Richard J. Loa.

A motion was made and carried unanimously to continue the City Council meeting past 10:30 pm.

14) PUBLIC COMMENTS ON NON-AGENDA ITEMS

The following individuals provided public comments:

Wilson Troung announced the California Governor's office wants everyone to have earthquake preparedness ready tools and advised the public to download the App.

Jason Zink spoke regarding AV Edge, economic development, and free internet for seniors.

Rafael Ocampos Jr. commented regarding participating in the Council meeting.

Cynthia Henriquez requested more funding for the Palmdale public library for story time hours. Mayor Bettencourt stated it is in the works and grant funds are being requested.

Marcos Alvarez spoke regarding structured racism.

A motion was made and carried unanimously to close the Public Comments.

15) INFORMATIONAL REPORT FROM MAYOR AND / OR COUNCILMEMBERS ON THEIR VARIOUS COMMITTEE MEMBERSHIPS AND MEETINGS ATTENDED AT PUBLIC EXPENSE

15.1) COMMITTEE MEMBERSHIPS.

- ANTELOPE VALLEY AIR QUALITY MANAGEMENT DISTRICT
- ANTELOPE VALLEY TRANSIT AUTHORITY
- CALIFORNIA CONTRACT CITIES ASSOCIATION
- CITY OF PALMDALE AUDIT COMMITTEE
- CITY OF PALMDALE INVESTMENT OVERSIGHT COMMITTEE
- HIGH DESERT CORRIDOR JOINT POWERS AUTHORITY
- LEAGUE OF CALIFORNIA CITIES
- LOS ANGELES COUNTY SANITATION DISTRICT
- NORTH LOS ANGELES COUNTY TRANSPORTATION COALITION
- PALMDALE RECYCLED WATER AUTHORITY
- UNITED STATES/MEXICO SISTER CITIES ASSOCIATION
- CALIFORNIA STATE PRISON – LOS ANGELES COUNTY, CITIZENS ADVISORY COMMITTEE

15.2) MEETINGS ATTENDED AT PUBLIC EXPENSE

16) CITY COUNCIL REQUESTS FOR NEW AGENDA ITEMS

Councilmember Bishop stated he would file his report with the City Clerk's Office

A motion was made and carried unanimously to receive and file the reports of Mayor Bettencourt, Mayor Pro Tem Alarcón and Councilmember Ohlsen.

17) CITY MANAGER'S REPORT

City Manager Perez reported the following:

- The City kicked off the fentanyl awareness campaign and there are 25-30 community groups involved.
- The City received 190 doses of Narcan from the State, staff will be trained, and the Narcan will be distributed as needed.
- The City is partnering with the AJCC WorkSource Center and interns will start joining our City.
- Announced Black History Month would be recognized at the February 15th meeting.
- The Wellbeing Lab will be launching its second cohort in April.

18) Adjournment

Mayor Bettencourt adjourned the meeting, in honor of the crew of Space Shuttle Columbia, at 11:00 p.m. to February 15, 2023, at 7:00 p.m. in the City Hall Council Chamber located at 38300 Sierra Highway, Suite B, Palmdale, California.

PASSED, APPROVED, and ADOPTED this 5th day of April 2023.

_____
Laura Bettencourt, Mayor

ATTEST:

_____
Rochelle Scott, Acting City Clerk

MINUTES
CITY COUNCIL/HA
CITY HALL COUNCIL CHAMBER
38300 SIERRA HIGHWAY, SUITE B
PALMDALE, CALIFORNIA
FEBRUARY 15, 2023

www.cityofpalmdale.org

5:00 P.M.

1) CALL MEETINGS TO ORDER
Mayor Pro Tem Alarcón called the meeting to order at 5:11 pm.

*Note: All City Council memberships are reflected in their City Council titles.

2) ROLL CALL
MAYOR BETTENCOURT, MAYOR PRO TEM ALARCÓN, COUNCILMEMBERS BISHOP, LOA, OHLSEN
PRESENT: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.
ABSENT: None.

Acting City Clerk Scott announced that beginning with the March 1, 2023, City Council meeting, the ability for the public to participate via Zoom would no longer be available, but the public would be welcome to provide comments in-person.

Motion: Move to advance Presentation Item 9.2 to be heard at this time.
Moved by Richard J. Loa, seconded by Eric Ohlsen.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

Mr. Nigel Holley, Bishop Hearns, and the participants shared their experiences of being a part of the Justice Sunday event.

3) PUBLIC COMMENTS ON CLOSED SESSION ITEMS

None.

A motion was made and carried unanimously to close the Public Comments.

4) PRESENTATION BY CITY ATTORNEY

Interim City Attorney Curley confirmed all items would be heard as listed.

4.1) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Shanae Smith, Patricia Nevarez and Michael "Mike" Behen vs. City of Palmdale, et al.

Los Angeles County Superior Court Case No. 22STCV18219
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.2) CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Ricci v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 22STCV01269
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.3) CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Ricky Thorstensen v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 22STCV29463
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.4) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Donald Ross D'Angelo v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 21AVCV00441
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.5) CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
Gerald Lynn Dolen and Roberta Dora Dolen v. City of Palmdale et al.
Los Angeles County Superior Court Case No. 21AVCV00377
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.6) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Tammy Rose Necessary and Glenn Necessary v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 22AVCV00857
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.7) CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
Daniel Joseph Stoneham and La Eenya Grace Marie Stoneham v. City of Palmdale et al.
Los Angeles County Superior Court Case No. 22AVCV00780
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.8) CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Marlene Jannet Hernandez
Claim No. 2022-049
This closed session is being held pursuant to the authority of California Government Code Section 54957.5:

4.9) PUBLIC EMPLOYMENT
Title: City Attorney

5) ANNOUNCEMENT BY CITY ATTORNEY

Closed Session was held from 5:44 p.m. - 7:08 p.m.

Interim City Attorney Curley announced the Council considered nine (9) items, they were updated and gave direction to the attorneys, and there was nothing required to be reported and no actions taken.

6) ADJOURN CLOSED SESSION MEETING

Mayor Pro Tem Alarcón adjourned the Closed Session meeting at 7:09 p.m.

7:00 P.M.

Mayor Pro Tem Alarcón called the meeting to order at 7:10 p.m.

7) PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

8) ROLL CALL MAYOR BETTENCOURT, MAYOR PRO TEM ALARCÓN, COUNCILMEMBERS BISHOP, LOA, OHLSEN COMMISSIONERS FRAGA- SAENZ, DENNY

PRESENT: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.
ABSENT: None.

Mayor Pro Tem Alarcón announced that presentation Item 9.2 was advanced to the beginning of the 5:00 p.m. meeting.

Motion: Move to continue Item 14.1 to the March 15, 2023 meeting.
Moved by Eric Ohlsen, seconded by Laura Bettencourt.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

9) PRESENTATION(S)

9.1) Mayor Pro Tem Alarcón presented a Proclamation to Cedric White, Director of the Black Chamber of Commerce, declaring February as Black History month. Mr. White thanked the City of Palmdale for partnering with the Black Chamber of Commerce and allowing them to serve the citizens.

9.2) Mayor Pro Tem Alarcón presented of Certificates of Recognition to the students who participated in the Justice Sunday event.

This item was taken out of order and heard at the 5:00 p.m. meeting.

9.3) LaDonna DiCamillo, Regional Director of the California High-Speed Rail Authority, provided an overview of their progress. Margaret Cedroth, Director of Planning and Sustainability of the California High-Speed Rail, provided an overview of the station planning implementation. Discussion ensued regarding the 10,000 job milestone, completion of construction of the different phases,

Brightline, power source, Environmental Impact Report (EIR), funding, and grade separation.

9.4) Ken Craft, Chief Executive Officer of Hope the Mission provided a presentation regarding the Mission for the Palmdale Knights Inn Hotel - Project Home Key.

There were Council questions and discussion regarding occupancy and security.

Motion: Direct City Manager Perez to provide a letter of support for Hope the Mission.
Moved by Andrea Alarcón, seconded by Richard J. Loa.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

10) WAIVER OF FULL READING OF RESOLUTION(S) and ORDINANCE(S)
Motion: Move to waive full reading of the Resolution (s) and/or Ordinance(s) to be considered and voted on at this meeting.
Moved by Richard J. Loa, seconded by Eric Ohlsen.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

11) PUBLIC COMMENTS ON CONSENT CALENDAR ITEMS ONLY

Acting City Clerk Scott announced that beginning with the March 1, 2023, City Council meeting, the ability for the public to participate via Zoom would no longer be available, but the public would be welcome to provide comments in-person.

Jason Zink commented regarding assistance for seniors, veterans, unhoused and Yellen Park construction.

12) HOUSING AUTHORITY CONSENT CALENDAR

12.1) Review and Approve Budget Adjustments for Acquisition of Property. (Staff Reference: Assistant City Manager Miller - Presented by Housing Manager Reyes)

12.2) Approve the minutes from the previous meetings. (Staff Reference: Acting Authority Secretary Scott)

HA - December 7, 2022
HA - January 18, 2023

Motion: Approve all items listed on the Housing Authority Consent Calendar.
Moved by Christina Fraga-Saenz, seconded by Phil Denny.

Vote: Motion carried (7-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen, Christina Fraga-Saenz, Phil Denny.

A motion was made and carried unanimously to adjourn the Housing Authority meeting.

13) CONSENT CALENDAR

13.1) Adopt Resolution No. CC 2023-013, a Resolution of the City Council of the City of Palmdale adopting a Fee Schedule for The Palmdale Film Stage. (Staff Reference: Director of Economic and Community Development Garibay - Presented by Senior Management Analyst Schuler).

Councilmember Bishop pulled this item for discussion. Senior Management Analyst Schuler provided a general overview of the project. Councilmember Bishop thanked staff and Council for their support on this project. Discussion ensued regarding reinvesting fees and rental rates.

Motion: Adopt Resolution No. CC 2023-013, a Resolution of the City Council of the City of Palmdale adopting a Fee Schedule for The Palmdale Film Stage. Moved by Austin Bishop, seconded by Richard J. Loa.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

13.2) Award construction agreement with R.C. Becker and Son, Inc. for PN 795, Sam Yellen Park Phase II Project, in the amount of $17,530,162.72. (Staff Reference: Director of Public Works Glidden)

Director of Public Works Glidden provided a detailed overview of this item. Discussion ensued regarding the bid process, grant funds, and cost of the project. Councilmember Ohlsen thanked staff and Assemblyman Carrillo for their hard work on this project over the years.

Motion: Award construction agreement with R.C. Becker and Son, Inc. for PN 795, Sam Yellen Park Phase II Project, in the amount of $17,530,162.72. Moved by Eric Ohlsen, seconded by Richard J. Loa.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

13.3) Approve the updated Sewer System Management Plan for the City of Palmdale. (Staff Reference: Director of Public Works Glidden)

13.4) Notice of Completion - accept public improvements for Courson Arts Colony-East located at 939 East Avenue Q-12. (Staff Reference: Director of Public Works Glidden)

13.5) Accept the Local Agency Technical Assistance Grant from the California Public Utilities Commission in the amount of $325,000 for a Digital Equity Study. (Staff Reference: Director of Public Works Glidden - Presented by Innovation and Environmental Manager Lucha)

13.6) Adopt Resolution No. CC 2023-015 Authorizing California Choice Energy Authority to Enter into a Long-Term Renewable Energy Agreement with 3Degrees Group, Inc. on behalf of Energy for Palmdale's Independent Choice. (Staff Reference: Director of Public Works Glidden - Presented by Energy Resource Manager Salt)

13.7) Approve the minutes from the previous meetings. (Staff Reference: Acting City Clerk Scott)

CC - January 18, 2023 (5:00 pm & 7:00 pm)

Motion: Approve all items listed on the Consent Calendar with the exception of Items 13.1 and 13.2.
Moved by Eric Ohlsen, seconded by Richard J. Loa.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

14) PUBLIC HEARING

14.1) INTRODUCTION AND ADOPTION OF ORDINANCE NO. 1606, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PALMDALE REVISING, DELETING, ADDING, AND STREAMLINING SELECTED PROVISIONS OF THE PALMDALE MUNICIPAL CODE TO PROMOTE PUBLIC HEALTH, SAFETY AND WELFARE RELATED TO SIDEWALK VENDING, MOBILE FOOD VENDING, AND FOOD FACILITY REGULATIONS TO STREAMLINE AND ENSURE CONSISTENCY WITH STATE LAW (AMENDING PMC SECTIONS 5.04.590, 5.04.150, 5.04.190, 8.24.210; ADDING PMC SECTION 5.04.600; ADDING PMC CHAPTER 8.46; REPEALING AND DELETING PMC SECTIONS 8.04.105, 10.04.120); AND ADOPTION OF RESOLUTION NO. CC 2023-014, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALMDALE APPROVING PERMIT FEES FOR SIDEWALK VENDING AND MOBILE FOOD VENDING

Mayor Pro Tem Alarcón announced Item 14.1 would be continued to the March 15, 2023, meeting.

15) NEW BUSINESS

15.1) Discussion and possible direction regarding a possible partnership with the City of Santa Monica regarding housing opportunities. (Staff Reference: City Manager Perez)

City Manager Perez provided a brief overview of this item. Discussion ensued regarding the unhoused in Santa Monica, legislation, and regional housing needs allocation.

Motion: Authorize the City Manager Perez to enter into discussion with the City of Santa Monica regarding housing opportunities.
Moved by Eric Ohlsen, seconded by Andrea Alarcón.

Vote: Motion carried (4-1)
Yes: Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.
No: Laura Bettencourt.

16) PUBLIC COMMENTS ON NON-AGENDA ITEMS

The following individuals provided public comments:

Jason Zink spoke regarding renaming Desert Sands Park, free internet and cable for seniors, Amargosa Recharge project, Measure J, and parks.

Claudia Perez spoke regarding reduction of city fines.

Marcos Alvarez commented on the unhoused and rules and regulations.

Juan Blanco spoke regarding regional housing needs.

A motion was made and carried unanimously to close the Public Comments.

17) CITY MANAGER'S REPORT

City Manager Perez announced the following:

- The low cost spay and neuter program just serviced its seven-hundredth animal in 7 months.
- The City will be partnering with Karma Rescue on March 26th to provide a vaccine clinic and ten-dollar microchips at SAVES. The City will partner with the County on two additional dates this year to provide similar services.
- Season of Service is coming up in the next couple months.
- March is Women's History Month, and the City will host a Women's Symposium.
- The City is making a dent in graffiti and illegal dumping, almost two- thousand tons of illegal dumping was picked up in the month of January and staff members have cleaned up well over a thousand graffiti tags.

Councilmember Loa provided clarification regarding his vote on the City settlement with former City Manager Murphy and other allegations.

Mayor Pro Tem Alarcón commended city staff for graffiti clean-up efforts and stated the City is receiving applications for the Planning Commission and the Human Rights Advisory Committee.

18) ADJOURNMENT
Mayor Pro Tem Alarcón adjourned the meeting at 9:30 p.m. in honor of Dr. William "Bill" Mathis.

PASSED, APPROVED, and ADOPTED this 5th day of April 2023

_____
Laura Bettencourt, Mayor

ATTEST:

_____
Rochelle Scott, Acting City Clerk

MINUTES
CITY COUNCIL/SA/HA/IDA/PAA/PCA/PFA
CITY HALL COUNCIL CHAMBER
38300 SIERRA HIGHWAY, SUITE B
PALMDALE, CALIFORNIA
MARCH 1, 2023

www.cityofpalmdale.org

5:00 P.M.

1) CALL MEETINGS TO ORDER

Mayor Bettencourt called the meeting to order at 5:00 p.m.

2) ROLL CALL MAYOR BETTENCOURT, MAYOR PRO TEM ALARCÓN, COUNCILMEMBERS BISHOP, LOA, OHLSEN

PRESENT: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.
ABSENT: None.

3) PUBLIC COMMENTS ON CLOSED SESSION ITEMS

None.

4) PRESENTATION BY CITY ATTORNEY

Interim City Attorney confirmed that all items would be heard as listed.

4.1) CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Ricky Thorstensen v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 22STCV29463
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.2) CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Ricci v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 22STCV01269
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.3) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Shanae Smith, Patricia Nevarez and Michael "Mike" Behen vs. City of Palmdale, et al.
Los Angeles County Superior Court
Case No. 22STCV18219
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.4) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Angela Lisa Thompson v. City of Palmdale, et al.
Los Angeles County Superior Court Case No. 22AVCV00437
This closed session is being held pursuant to the authority of California Government Code Section 54956.9 (d)(1).

4.5) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Edman Discua v. City of Palmdale, et al.
Los Angeles Superior Court Case No. 21STCV45406
This closed session is being held pursuant to the authority of California Government Code Section 54956.9(d)(1).

4.6) PUBLIC EMPLOYMENT
Title: City Attorney

5) ANNOUNCEMENT BY CITY ATTORNEY

Interim City Attorney Curley announced the following:

Items 4.1 thru 4.5 are litigation items, Council was updated and there were no reportable actions.

Item 4.6 is an employment item; Council was updated and there was no reportable action.

6) ADJOURN CLOSED SESSION MEETING

Mayor Bettencourt adjourned the Closed Session meeting at 7:04 pm.

7:00 P.M.

Mayor Bettencourt called the meeting to order at 7:05 pm.

7) PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

Commissioner Fraga-Saenz led the pledge of allegiance.

8) ROLL CALL MAYOR BETTENCOURT, MAYOR PRO TEM ALARCÓN, COUNCILMEMBERS BISHOP, LOA, OHLSEN COMMISSIONERS FRAGA-SAENZ, DENNY

PRESENT: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen, Christina Fraga-Saenz, Phil Denny.
ABSENT: None.

Interim City Attorney Curley stated staff recommended Council add an item to the agenda, explained the procedure for adding an item under the Brown Act, and stated the criteria was met. Interim City Attorney Curley provided further details of the matter for Council and the public.

Motion: Move to add an urgency item regarding a letter of support from the City for the AVAQMD, based on the fact that this item arose subsequent to the posting of the agenda and it requires immediate action.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

Interim City Attorney Curley suggested the placement for the item on the agenda, Council decided to add it as New Business, Item 15.2. Mayor Pro Tem Alarcón spoke regarding the underlying facts.

9) PRESENTATIONS

9.1) Mayor Bettencourt presented a Proclamation to Lara Kelley, Daughters of the American Revolution, declaring March as Irish American Heritage month. Ms. Kelley provided a background of her family's Irish American heritage.

10) WAIVER OF FULL READING OF RESOLUTION(S) and ORDINANCE(S)

Motion: Move to waive full reading of the Resolution (s) and/or Ordinance(s) to be considered and voted on at this meeting.
Moved by Laura Bettencourt, seconded by Eric Ohlsen.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

11) PUBLIC COMMENTS ON CONSENT CALENDAR ITEMS ONLY

None.

Motion: Close the Public Comments.
Moved by Andrea Alarcón, seconded by Austin Bishop.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

12) CONSENT CALENDAR

12.1) Receive and file the monthly investment activity reports for January 2023. (Staff Reference: Director of Finance Samson)

12.2) Approve consultant agreement with MNS Engineers, Inc. for PN 669. SR138(SR14) & 10th Street West Widening, in the amount of $191,800. (Staff Reference: Director of Public Works Glidden)

Councilmember Loa pulled this item for discussion. Director of Public Works Glidden provided a brief overview of this item. Discussion ensued regarding the location and the timeframe of the project.

Motion: Approve consultant agreement with MNS Engineers, Inc. for PN 669. SR138(SR14) & 10th Street West Widening, in the amount of $191,800.
Moved by Richard J. Loa, seconded by Austin Bishop.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

12.3) Adopt Resolution No. CC 2023-010, a Resolution of the City Council of the City of Palmdale adopting the joint resolution of the Board of Supervisors of the County of Los Angeles acting in behalf of the Los Angeles County General Fund, Los Angeles County Consolidated Fire Protection District, and the Los Angeles County Flood Control, the Board of Directors of the County Sanitation District No. 20 of Los Angeles County, and the governing bodies of the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, Antelope Valley Resource Conservation District, City of Palmdale, and the Palmdale Water District - Westmont approving and accepting negotiated exchange of property tax revenues resulting from Annexation 20-101 to County Sanitation District 20. (Staff Reference: Director of Public Works Glidden)

12.4) Adopt Resolution No. CC 2023-012, a Resolution of the City Council of the City of Palmdale approving the application for Local Streets and Roads Funds authorized under Article 8 of the Transportation Development Act. (Staff Reference: Director of Public Works Glidden)

12.5) Approve Agreement with The Wellbeing Lab dba Louis Alloro, LLC to provide Certificate In Applied Positive Psychology Program (CAPP) in an amount not to exceed $275,000. (Staff Reference: City Manager Perez - Presented by Assistant to the City Manager Lopez)

Mayor Pro Tem Alarcón pulled this item for discussion. City Manager Perez presented the staff report. There was further discussion regarding the programs that benefited from the Certificated in Applied Positive Psychology Program (CAPP), contract terms, funding, and outreach.

Motion: Approve Agreement with The Wellbeing Lab dba Louis Alloro, LLC to provide Certificate In Applied Positive Psychology Program (CAPP) in an amount not to exceed $275,000.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

12.6) Approve the minutes from the previous meetings. (Staff Reference: Acting City Clerk Scott)

CC/SA - February 1, 2023 (5:00 pm & 7:00 pm)

Motion: Approve all items listed on the Consent Calendar with the exception of Items 12.2 and 12.5.
Moved by Richard J. Loa, seconded by Laura Bettencourt.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

13) PUBLIC HEARING

13.1) Approve a design and build agreement, for an Energy Services Contract, with Schneider Electric for a construction term of three years and determine this action is exempt under CEQA. (Staff Reference: Director of Public Works Glidden)

Director of Public Works Glidden presented the staff report and introduced Mark Starkey from Schneider Electric, who provided a detailed PowerPoint presentation. Discussion ensued regarding the project and scope of work, local job creation, and life span of the project.

Mayor Bettencourt called for public comments.

A motion was made and carried unanimously to close the Public Comments.

Motion: Approve a design and build agreement, for an Energy Services Contract, with Schneider Electric for a construction term of three years and determine this action is exempt under CEQA.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

13.2) INTRODUCE AND ADOPT ORDINANCE NO. 1609, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PALMDALE AMENDING PALMDALE MUNICIPAL CODE SECTION 2.08.040 CHANGING THE REGULAR MEETING DATES AND TIMES OF THE CITY COUNCIL TO THE FIRST AND THIRD WEDNESDAY OF THE MONTH AT 5:00 P.M.

Mayor Bettencourt read the title of Ordinance. No. 1609.

Acting City Clerk Scott provided a brief summary of the staff report. City Manager Perez stated the ordinance also codifies two regular meetings per month.

Mayor Bettencourt called for Public Comments. Marsha Furman commented in favor of this item.

A motion was made and carried unanimously to close the Public Comments.

Discussion ensued regarding the start time of the Closed Session meeting and survey responses.

Motion: Introduce and Adopt Ordinance No. 1609.
Moved by Andrea Alarcón, seconded by Laura Bettencourt.

Vote: Motion carried (4-1)

Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Eric Ohlsen.
No: Richard J. Loa.

City Manager Perez announced to the public that Ordinance No. 1609 will take effect in thirty (30) days and the April 5th meeting will begin at 5:00pm.

14) JOINT NEW BUSINESS CC/SA/HA/IDA/PAA/PCA/PFA

14.1) Review and approve the FY 2023 Mid-Year Budget Adjustments. (Staff Reference: Director of Finance Samson)

Director of Finance Samson provided a detailed overview of the staff report.

Mayor Bettencourt opened the Public Comments.

Mayor Bettencourt closed the Public Comments.

There were Council questions regarding the reserves and the increase in expenditures. Director of Finance Samson provided clarification.

Motion: Review and approve the FY 2023 Mid-Year Budget Adjustments.
Moved by Christina Fraga-Saenz, seconded by Richard J. Loa.

Vote: Motion carried (7-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen, Christina Fraga-Saenz, Phil Denny.

Mayor Bettencourt adjourned the Housing Authority at 8:05 p.m.

15) NEW BUSINESS

15.1) Discussion and possible direction regarding City security and surveillance systems. (Staff Reference: City Manager Perez)

City Manager Perez provided a brief overview of this item.

Mayor Bettencourt called for Public Comments.

The following individuals provided public input:

Marcos Alvarez and David Harris spoke in support of the implementation of security and surveillance systems.

Mayor Bettencourt closed the Public Comments.

There was Council discussion regarding political violence, safety of city staff and the public, and storage and retention of surveillance.

Council directed City Manager Perez to bring back a report of proposed ideas related to a citywide security and surveillance system.

15.2) Approve ratification of the letter of support to the U.S. Environmental Protection Agency for the Antelope Valley Air Quality Management District (AVAQMD).

Motion: Approve ratification of the letter of support to the U.S. Environmental Protection Agency for the Antelope Valley Air Quality Management District (AVAQMD).
Moved by Andrea Alarcón, seconded by Austin Bishop.

Vote: Motion carried (5-0)
Yes: Laura Bettencourt, Andrea Alarcón, Austin Bishop, Richard J. Loa, Eric Ohlsen.

16) PUBLIC COMMENTS ON NON-AGENDA ITEMS

The following individuals provided public comments:

Jessica Pavia and Martha Pavia commented regarding an issue at Boulders at the Lake Mobile Home Park. Mayor Bettencourt directed City Manager Perez to receive information from Ms. Pavia.

Dr. Coronado, Agents of Change, spoke regarding abuse in the Antelope Valley and providing support for Ms. Pavia.

Eugene Hernandez commented regarding the unhoused, Palmdale Partners Academy, tribute to Mr. Floyd, railroads, and the Women's Symposium.

Raul Lopez spoke regarding graffiti. Mayor Bettencourt stated the entire Council is concerned about graffiti.

Marcos Alvarez commented regarding solutions for graffiti.

Marsha Furman spoke regarding park projects and the agenda script.

Mayor Bettencourt closed the Public Comments.

17) INFORMATIONAL REPORT FROM MAYOR AND / OR COUNCILMEMBERS ON THEIR VARIOUS COMMITTEE MEMBERSHIPS AND MEETINGS ATTENDED AT PUBLIC EXPENSE

17.1) COMMITTEE MEMBERSHIPS.

Councilmember Loa announced/reported the following:

- At the AVTA meeting, they provided legislative information regarding the planned State of California cutbacks.
- At the Sanitation District meeting, they discussed a minimum increase in the sanitation rates.
- Attended the AV Edge Summit event at the fairgrounds.

Councilmember Bishop announced/reported the following:

- Attended the Visit Palmdale meeting and they are working on a golf tournament event and a beer, wine, and music festival event at the amphitheater.
- Announced the City opened the film stage.
- Attended the AV Edge Business Summit.
- Attended the Amazon $10 million package delivery celebration.

17.2) MEETINGS ATTENDED AT PUBLIC EXPENSE

18) CITY COUNCIL REQUESTS FOR NEW AGENDA ITEMS

Mayor Pro Tem Alarcón requested the creation of a Film Commission.

Councilmember Ohlsen requested an update on the creation of a Criminal Justice Committee.

19) CITY MANAGER'S REPORT

City Manager Perez announced/reported the following:

- The City attended a faith-based listening session with Supervisor Barger last week at the Highlands Church where many faith-based and community-based organizations came together to discuss some of the biggest challenges in our area.
- The City celebrated the Palmdale Partners Academy graduation.

Upcoming events:

- Illegal dumping action plan update meeting on March 9th
- Palmdale Clean California Community Day on March 25th
- The Women's Symposium on March 18th
- The Homeless Plan Committee meetings on March 7th, 14th, and the 27th at various locations primarily at Highlands Church, Victory Outreach, and Youth Build
- Welcome Home Vietnam Veterans brunch on March 18th
- Youth Build "Building Authentic Connections" on March 18th
- The City is looking at including train derailment preparation as part of our Emergency Operations Plan that will be before Council for adoption in May or June.

Announced March 2nd is Employee Appreciation Day, and thanked the employees for their hard work

20) ADJOURN

Mayor Bettencourt adjourned the meeting at 9:00 p.m. to March 15, 2023, at 7:00 p.m. in the City Hall Council Chamber located at 38300 Sierra Highway, Suite B, Palmdale, California.

PASSED, APPROVED, and ADOPTED this 5th day of April 2023

_____
Laura Bettencourt, Mayor

ATTEST:

_____
Rochelle Scott, Acting City Clerk

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **CITY MANAGER'S OFFICE – FINANCE DIVISION**

DISTRICT: **ALL**

SUBJECT: **RECEIVE AND FILE THE MONTHLY INVESTMENT ACTIVITY REPORTS FOR FEBRUARY 2023**

ISSUE

Receive and file the monthly investment activity reports for February 2023.

RECOMMENDATION

Staff recommends that the City Council accept the monthly investment activity reports for City of Palmdale and Successor Agency for February 2023.

BACKGROUND

Pursuant to Section 16 of the City of Palmdale and Successor Agency Investment Policy, the City Treasurer shall prepare and present monthly and quarterly reports on investments to the City Manager/Executive Director and the City Council/Directors. The reports shall detail the type of investment, name of the issuer, purchase date, date of maturity, amount of deposit, and rate of interest. This information shall be provided for all City and Successor Agency pooled investments, as well as for Certificates of Participation, Revenue Bonds, Tax Allocation Bonds, Assessment Districts and Community Facilities District accounts which are managed by outside Fiscal Agents.

The monthly and quarterly reports provide a synopsis of the investment activity for the City of Palmdale and Successor Agency. The reports provide information on assets, allocations, average maturities, yields, and book valuations.

The interest rates presented are the most current rates available as of the date of this report.

The market values presented for pooled City and Successor Agency investments are based on closing prices for the related investment as of the date of this report. This information was obtained from the Wall Street Journal, Bloomberg Financial Markets, Capital Market Finances, or other reliable source of market prices.

DISCUSSION

Compliance with Investment Policy

For February, the invested portfolio amount for the City of Palmdale totaled $300,513,728 a decrease of $1,560,446 from the previous month, and an increase of $62,982,094 in comparison to last year. The monthly decrease is the result of a withdrawal from LAIF investments to cover operating expenses.

The par value of Successor Agency's portfolio as of February was $12,224,647. The balance decreased by $1,371,139 from the last month due to debt service payments made out of the agency's cash account.

All investments meet criteria appropriate to Section 8 of the Investment Policy. The portfolios are based on a combination of various investments, including CDs, Corporate Notes, U.S. Treasury Securities and Government Agency Paper, each adhering to portfolio percentage limitations.

The Finance Division is the custodian for the City and Successor Agency's investment portfolio and follows the three main principles of both entity's investment policy to 1) Investment in financial instruments that mitigate the risk of monetary losses stemming from market fluctuations; 2) Establish and maintain a portfolio that has sufficient liquidity to allow the City and Successor Agency to meet all anticipated cash requirements; and 3) Seek out investment instruments that provide a competitive market rate of return.

Liquidity

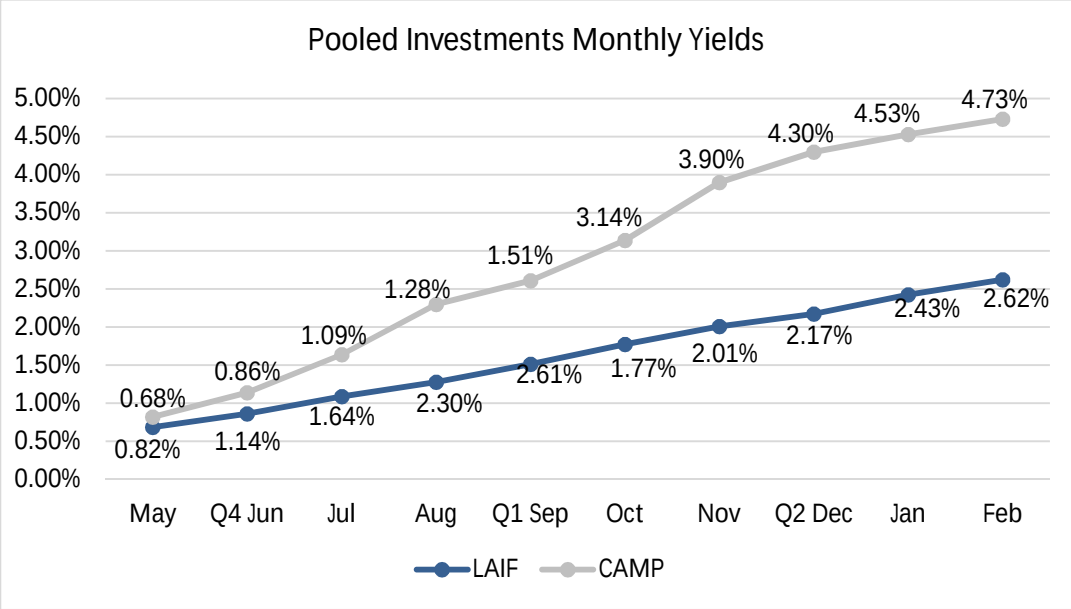
One core approach the Finance Division focuses on, is providing liquidity to measure up to the City and Successor Agency's operational requirements. Thus, the Finance Department is currently investing in two pooled funds, LAIF and CAMP. These are intended for the daily operational activities, used for economic uncertainties and maintenance needs. The pooled funds provide a higher liquidity ratio to ensure the City and Successor Agency meet cash flow requirements.

Total LAIF balance for the City of Palmdale at the end of February is $119,234,729, a decrease of $1,599,000 compared to prior month, due to a withdrawal made to cover operating expenses for the month.

Successor Agency LAIF balance at the end of February was $4,458,763, no changes from the prior month.

CAMP's balance for City of Palmdale at the end of February is $254,985 compared to January balance of $254,062 a slight increase due to interest earned. The interest rates presented are the most current rates available as of the date of this report. As of February 28, 2023, the interest rates for LAIF and CAMP investments were at 2.624

percent and 4.73 percent, respectively. By comparison, the LAIF and CAMP interest rates at the end of January were at 2.425 percent and 4.53 percent. Both rates have slightly increased within this month. This time last year, LAIF and CAMP rates were at 0.278 percent and 0.06, respectively.



The chart above shows both the Local Agency Investment Fund and California Asset Management Program's average monthly yields beginning May 2022 through February 2023.

We anticipate that rates will begin to increase in the upcoming months, considering the history in the past year. CAMP shows better performance than LAIF in interest rates. The difference between the performance of the two funds is partly due to the varying pool characteristics. CAMP's portfolio composition is much more subject to market volatility, resulting in performance variation.

Diversity

The Finance Division aims to diversify the investment portfolios to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions.

City of Palmdale and Successor Agency's investment portfolios remain strongly diversified. The monthly reports include all investments held by both entities and current book values as of February 28, 2023.

It is anticipated that both the City of Palmdale and Successor Agency will have sufficient moneys to meet its expenditure requirements for the next 6 months as we continue to monitor any financial impact due to the Coronavirus pandemic and the current economic conditions and the impact on interest rates.

Attached are summaries of the investments on the City of Palmdale and Successor Agency's books as of February 28, 2023.

FISCAL IMPACT

There is no fiscal impact associated with the recommended actions for this report.

STRATEGIC PLAN

Goal II: Ensure long-term fiscal health of the City and maintain funding for services.

B. Manage resources, costs, and liabilities to ensure the City's long-term fiscal health.

C. Involve and expand engagement to enhance public oversight and transparency.

Prepared by:	Gohar Avetisyan, Financial Analyst
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, Interim City Manager
Approved as to form:	William P. Curley, III, Special Counsel

ATTACHMENTS

1. Monthly Report on City of Palmdale Investments
2. Monthly Report on Successor Agency Investments

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023
CITY OF PALMDALE INVESTMENTS

PURCHASE DATE	MATURITY DATE	FUND	ACCOUNT/ INSTITUTION	FDIC Number	INTEREST RATE	PAR AMOUNT		PURCHASE AMOUNT	INVESTED AMOUNT
U.S. TREASURY SECURITIES					Yield				
05-31-19	04-30-24	CITY	9128286R6 U.S. Treasury Note		2.03	5,000,000.00		5,051,650.00	4,938,670.00
01-19-21	05-31-23	CITY	9128284S6 U.S. Treasury Note		2.75	2,815,000.00		2,985,994.41	2,811,030.85
03-19-21	12-31-25	CITY	9128285T3 U.S. Treasury Note		2.63	3,000,000.00		3,260,634.36	2,961,090.00
05-11-21	02-28-26	CITY	9128286F2 U.S. Treasury Note		0.66	3,000,000.00		3,261,331.50	2,945,970.00
05-11-21	12-31-24	CITY	9128283P3 U.S. Treasury Note		0.40	3,000,000.00		3,200,040.56	2,946,930.00
06-04-21	12-31-23	CITY	912828V23 U.S. Treasury Note		0.20	4,000,000.00		4,210,026.50	3,959,360.00
07-12-21	12-31-23	CITY	9128285U0 U.S. Treasury Note		2.63	5,000,000.00		5,289,959.94	4,977,950.00
07-12-21	12-31-25	CITY	9128285T3 U.S. Treasury Note		2.63	5,000,000.00		5,451,958.35	4,935,150.00
07-12-21	12-31-23	CITY	912828V23 U.S. Treasury Note	1/3/2023	2.25	5,000,000.00	##	5,244,161.50	4,949,200.00
12-17-21	12-15-23	CITY	91282CBA8 U.S. Treasury Note		0.56	10,000,000.00		9,913,130.25	9,602,000.00
12-17-21	12-15-24	CITY	91282CDN8 U.S. Treasury Note (UBS)		0.85	10,000,000.00		10,045,505.25	9,531,600.00
12-22-21	12-15-23	CITY	91282CBA8 U.S. Treasury Note		0.56	5,000,000.00		4,957,270.88	4,801,000.00
12-22-21	12-15-24	CITY	91282CDN8 U.S. Treasury Note		0.88	5,000,000.00		5,018,208.38	4,765,800.00
12-20-21	12-15-24	CITY	91282CDN8 U.S. Treasury Note (Stifel)		1.00	5,000,000.00		5,017,187.50	4,765,820.00
			TOTAL U.S. TREASURY SECURITIES			$ 70,815,000.00		$ 72,907,059.38	$ 68,891,570.85
GOVERNMENT AGENCY PAPER									
06-05-19	06-05-23	CITY	3133EKPT7 Fed Farm Credit Bk		2.13	5,000,000.00		5,008,600.00	4,971,627.90
06-10-20	06-16-25	CITY	3133ELK37 Federal Farm Credit		0.78	5,000,000.00		5,000,000.00	4,672,635.10
08-07-20	05-06-24	CITY	3133EL2X1 Federal Farm Credit		0.42	2,000,000.00		2,000,000.00	1,905,188.04
08-27-20	11-27-24	CITY	3134GWNG7 Freddie Mac Domestic		0.50	2,000,000.00		2,000,000.00	1,885,345.78
04-01-21	04-01-25	CITY	3133EMUP5 Fed Farm Credit		0.71	5,000,000.00		5,000,000.00	4,682,977.35
05-11-21	09-04-25	CITY	3133EJYM5 FFCB Bond		0.59	1,000,000.00		1,103,275.25	999,450.00
05-11-21	09-04-25	CITY	3133EJYM5 FFCB Bond 0.57		0.57	2,000,000.00		2,208,460.00	1,998,900.00
06-04-21	11-07-25	CITY	3135G06G3 Fannie Mae		0.55	3,000,000.00		2,993,675.25	2,757,300.00
06-04-21	08-01-24	CITY	3130AMHH8 FHLB NOTE		0.41	4,000,000.00		4,000,000.00	3,809,357.72
06-07-21	06-07-24	CITY	3130AMQR6 FHLB NOTE		0.35	3,000,000.00		3,000,000.00	2,864,376.87
06-30-21	12-30-25	CITY	3130AMRQ7 FHLB NOTE		0.88	3,000,000.00		3,000,000.00	2,792,028.33
07-29-21	04-29-26	CITY	3130AN5C0 FHLB NOTE		1.05	4,000,000.00		4,010,455.13	3,730,680.00
12-17-21	11-12-25	CITY	3134GXBM5 FHLMC Note		1.15	1,150,000.00		1,125,785.50	1,055,366.50
12-17-21	12-30-24	CITY	3130AQDY6 FHLB		1.00	6,750,000.00		6,750,000.00	6,454,656.18
12-17-21	06-23-25	CITY	3133ENHW3 FFCB		1.17	10,000,000.00		10,000,000.00	9,422,494.90
12-20-21	07-30-25	CITY	3136G4ZP1 FANNIE MAE		0.65	3,500,000.00		3,444,175.00	3,255,845.57
12-20-21	09-24-25	CITY	3134GWUG9 FREDDIE MAC		0.57	10,000,000.00		9,806,600.00	9,209,435.10
12-21-21	12-22-26	CITY	3133ENJC5 FFCB		1.29	5,000,000.00		5,000,000.00	4,611,433.30
01-14-22	01-14-25	CITY	3130AQEA7 FHLB		1.05	7,000,000.00		7,000,000.00	6,656,914.81
06-29-22	08-12-25	CITY	3133EL3P7 Federal Farm Credit Bank		3.34	1,810,000.00		1,660,349.20	1,675,477.99
06-29-22	03-28-25	CITY	3130A5DH9 Federal Home Loan Bank		3.34	1,950,000.00		1,937,715.00	1,944,638.69
06-24-22	02-26-27	CITY	3130AL5A8 Federal Home Loan Bank		3.33	5,000,000.00		4,479,000.00	4,493,981.15
08-17-22	10-27-26	CITY	3134GW4C7 Freddie Mac Global Unsecured		0.80	5,000,000.00		4,539,500.00	4,539,500.00
01-06-23	02-25-27	CITY	3130AQRH8 Federal Home Loan Bank		4.38	5,000,000.00		4,590,638.89	4,590,638.89
01-06-23	04-19-27	CITY	3130ARHJ3 Federal Home Loan Bank		4.38	5,000,000.00		4,801,354.86	4,801,354.86
			TOTAL GOVERNMENT AGENCY PAPER			$ 106,160,000.00		$ 104,459,584.08	$ 99,781,605.03
CERTIFICATES OF DEPOSIT									
05-10-18	05-10-23	CITY	61747MX30 Morgan Stanley Bank Na	32992	3.15	245,000.00		245,000.00	546,098.34
05-11-18	05-11-23	CITY	87164WWF1 Synchrony Bank	27314	3.15	245,000.00		245,000.00	246,091.97
05-11-18	05-11-23	CITY	17312QL23 Citibank Na	7213	3.15	245,000.00		245,000.00	246,091.97
05-15-18	05-15-23	CITY	20033AYE0 Comenity Capital Bank	57570	3.10	245,000.00		245,000.00	245,960.65
			TOTAL CERTIFICATES OF DEPOSIT			$ 980,000.00		$ 980,000.00	$ 1,284,242.93

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023

CORPORATE NOTES							
03-10-20	03-01-23	CITY	30231GAR3 Exxon Mobil	2.73	1,000,000.00	1,045,330.00	999,932.43
06-10-20	04-15-23	CITY	30231GBL5 Exxon Mobil Corp	1.75	5,000,000.00	5,000,000.00	4,950,765.95
06-10-20	05-11-23	CITY	166764BV1 Chevron Corp	1.14	2,075,000.00	2,075,000.00	2,039,686.86
			TOTAL CORPORATE BONDS		$ 8,075,000.00	$ 8,120,330.00	$ 7,990,385.24
STATE OF CALIFORNIA LOCAL AGENCY INVESTMENT FUND							
09-01-84	n/a	CITY ACCOUNT	98-19-620	0.78	47,529,033.02	47,529,033.02	47,529,033.02
06/23/08	n/a	PCA ACCOUNT	40-19-060	0.78	40,617,787.13	40,617,787.13	40,617,787.13
	n/a	ARPA ACCOUNT	19-19-004	0.78	31,087,908.78	31,087,908.78	31,087,908.78
			TOTAL LAIF ACCOUNTS		$ 119,234,728.93	$ 119,234,728.93	$ 119,234,728.93
CAMP- CALIFORNIA ASSET MANAGEMENT PROGRAM							
6080-01	n/a	CITY ACCOUNT	6080-01	0.30	254,985.10	254,985.10	254,985.10
			TOTAL CAMP ACCOUNTS		$ 254,985.10	$ 254,985.10	$ 254,985.10
UBS FINANCIAL SERVICES							
n/a	n/a	CITY ACCOUNT		0.00	3,076,210.16	3,076,210.16	3,076,210.16
			TOTAL UBS FINANCIAL SERVICES ACCOUNTS		$ 3,076,210.16	$ 3,076,210.16	$ 3,076,210.16
			TOTAL CITY INVESTMENTS		$ 308,595,924.19	$ 309,032,897.65	$ 300,513,728.24

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023

LIBRARY INVESTMENTS

PURCHASE DATE	MATURITY DATE	FUND	ACCOUNT NUMBER	INTEREST RATE		INVESTED AMOUNT
STATE OF CALIFORNIA LOCAL AGENCY INVESTMENT FUND						
11-20-84	n/a	LIBRARY	16-19-012	0.78		12,595.08
		TOTAL LIBRARY INVESTMENTS				$ 12,595.08

FISCAL AGENT CASH

PURCHASE DATE	MATURITY DATE	FUND	ACCOUNT NUMBER	INTEREST RATE		INVESTED AMOUNT
BOND PROCEEDS						
SIERRA GATEWAY COMMUNITY FACILITIES DISTRICT 91-1						
Fiscal Agent: U.S. Bank National Association (fka First Trust)						
05-10-95	n/a	BOND	95421220	0.34		108.40
05-10-95	n/a	IMPROVEMENT	95421222	0.10		157,538.10
City Held Cash	(Fund 736-114000)	($255,912.67)				
		TOTAL SIERRA GATEWAY COMMUNITY FACILITIES DISTRICT 91-1				$ 157,646.50
BOND PROCEEDS						
RITTER RANCH COMMUNITY FACILITIES DISTRICT 93-1						
Fiscal Agent: U.S. Bank National Association (fka First Trust)						
04-06-95	n/a	RESERVE-SEN	95420880	n/a		0.00
04-06-95	n/a	IMPV-ACQUI	95420884	0.01		2,628,747.53
04-06-95	n/a	BOND	95420887	0.15		0.15
City Held Cash	(Fund 738-114000)	($1,000,675.82)				
		TOTAL RITTER RANCH COMMUNITY FACILITIES DISTRICT 93-1				$ 2,628,747.68
BOND PROCEEDS						
ANAVERDE COMMUNITY FACILITIES DISTRICT 2003-1						
Fiscal Agent: U.S. Bank National Association (fka First Trust)						
08-01-19	n/a	SP TAX - B BOND	242969000	0.00		338,519.22
08-01-19	n/a	RESERVE	242969003	0.00		722,947.91
08-01-19	n/a	SP TAX - REFUNDING BC	242969004	0.01		15,149.93
08-01-19	n/a	SP TAX - REFUNDING BC	242969005	0.01	Account Closed on 12/20/22	0.00
City Held Cash	(Fund 734-114000)	$861,509.55				
		TOTAL ANAVERDE COMMUNITY FACILITIES DISTRICT 2003-1				$ 1,076,617.06

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023

BOND PROCEEDS
2005 $7.2M COMMUNITY FACILITIES DISTRICT 05-1 (TRADE AND COMMERCE CENTER)
Fiscal Agent: U.S. Bank National Association (fka First Trust)

08-02-05	n/a	SPEC TRB SER A/B	790330000	0.01	0.00
08-02-05	n/a	RESERVE FUND	790330002	0.01	0.00

City Held Cash (Fund 735-114000) $786,656.52

TOTAL 2005 $7.2M COMMUNITY FACILITIES DISTRICT 05-1 (TRADE AND COMMERCE CENTER) $ -

BOND PROCEEDS
2005 $7.2M COMMUNITY FACILITIES DISTRICT 05-1 (TRADE AND COMMERCE CENTER) REFUNDED 2021
Fiscal Agent: U.S. Bank National Association (fka First Trust)

	n/a	SPEC TRB SER A/B	251009000	0.01	238,711.04
	n/a	RESERVE FUND	251009001	0.01	639,057.15

City Held Cash

TOTAL 2005 $7.2M COMMUNITY FACILITIES DISTRICT 05-1 (TRADE AND COMMERCE CENTER) REFUNDED 2021 $ 877,768.19

BOND PROCEEDS
2006-1 Godde Hill Estate Sewer Improvements LOIB
Fiscal Agent: U.S. Bank National Association (fka First Trust)

11-08-06	n/a	REDEMPTION FUND	106844000	0.01	78,268.46
11-08-06	n/a	ADM EXP	106844002	0.01	1,621.10
11-08-06	n/a	RESERVE FUND	106844003	0.01	101,240.51

City Held Cash (Fund 739-114000) $65,498.69

TOTAL 2006-1 Godde Hill Estate Sewer Improvements LOIB $ 181,130.07

BOND PROCEEDS
2007 $19.9M COP Power Plant Land Acquisition
Fiscal Agent: U.S. Bank National Association (fka First Trust)

04-12-07	n/a	LEASE PAYMENT	112055000	0.01	0.00
04-12-07	n/a	RESERVE FUND	112055001	0.00	0.00

TOTAL 2007 $19.9M COP Power Plant Land Acquisition $ -

BOND PROCEEDS
2007 $6.5M COMMUNITY FACILITIES DISTRICT 05-1 (TRADE AND COMMERCE CENTER)
Fiscal Agent: U.S. Bank National Association (fka First Trust)

08-23-07	n/a	BOND FUND	117856000	0.01	0.00
08-23-07	n/a	RESERVE FUND	117856002	0.01	0.00

TOTAL 2007 $6.5M COMMUNITY FACILITIES DISTRICT 05-1 (TRADE AND COMMERCE CENTER) $ -

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023
FISCAL AGENT CASH

PURCHASE DATE	MATURITY DATE	FUND	ACCOUNT NUMBER	INTEREST RATE	INVESTED AMOUNT
BOND PROCEEDS					
2012 PFA $8.7M LEASE REVENUE BONDS					
Fiscal Agent: U.S. Bank National Association (fka First Trust)					
12-19-12	n/a	REVENUE FD	201546000	0.00	69,569.21
12-19-12	n/a	INTEREST ACCOUNT	201546001	n/a	0.00
12-19-12	n/a	PRINCIPAL ACCOUNT	201546002	n/a	0.00
		TOTAL 2012 PFA $8.7M LEASE REVENUE BONDS			$ 69,569.21
2013 HA PALMDALE TRANSIT VILLAGE HOMES LLC ESCROW					
Fiscal Agent: U.S. Bank National Association (fka First Trust)					
10-11-13	n/a	ESCROW FUND	206455000	0.00	2,979,512.65
		TOTAL 2013 HA TRANSIT VILLAGE HOMES ESCROW			$ 2,979,512.65
2015 HA DEBT SERVICE RESERVE					
Fiscal Agent: Bank of America					
11-19-15	n/a	DEBT SVC RESERVE	1257964992	0.08	39,396.19
		TOTAL 2015 HA DEBT SERVICE RESERVE			$ 39,396.19
PARS RESTRICTED CASH FOR PENSION STABILIZATION TRUST FUND					
05-23-18	n/a	CITY	104790895775 Public Agency Retirement Services	2.60	6,230,697.86
		TOTAL PARS PENSION TRUST FUND			$ 6,230,697.86
BOND PROCEEDS					
2015 HA $4.3M MULTIFAMILY HOUSING REVENUE BONDS					
Fiscal Agent: U.S. Bank National Association (fka First Trust)					
09-03-15	n/a	BOND FUND	277067000	0.00	124,195.49
09-03-15	n/a	INTEREST ACCT	277067001	0.01	14.01
09-03-15	n/a	BOND RESERVE	277067003	0.00	281,018.53
09-03-15	n/a	REPAIR & REPLACE FUN	277067004	0.00	1,187,540.52
		TOTAL 2015 HA $4.3M MULTIFAMILY HOUSING REVENUE BONDS			$ 1,592,768.55
BOND PROCEEDS					
2017 PFA $17.4M LEASE REVENUE BONDS					
Fiscal Agent: U.S. Bank National Association (fka First Trust)					
04-05-17	n/a	REVENUE FUND	271128000	0.00	2.39
04-05-17	n/a	PRINCIPAL ACCT	271128002	n/a	0.00
		TOTAL 2017 PFA $17.4M LEASE REVENUE BONDS			$ 2.39
	Total City Held Cash (XXX-114000)		$457,076.27		
		GRAND TOTAL - FISCAL AGENT CASH			$ 14,956,088.16

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023
SUMMARY OF CASH AND INVESTMENTS

Cash on Hand			$	9,616,876
Pooled Cash Investments				
City:	$	294,775,836		
Insur Fund:		$5,737,892	$	300,513,728
Library Investments				$12,595
Subtotal			$	310,143,199
City/AD/CFD/PCA/PFA/HA Fiscal Agent Cash			$	14,956,088 *
Grand total			$	325,099,287

The interest rate quoted on LAIF, AIM, and Fiscal Agent/Trustee accounts is the most current rate available.
LAIF & AIM interest rates are as of February 28, 2023.

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023
CITY OF PALMDALE

POOLED CASH - LOCAL AGENCY INVESTMENT FUND (LAIF), CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP), & UBS FINANCIAL SERVICES
February 28, 2023

TRANSACTION DATE	DEPOSIT	WITHDRAWAL	INTEREST RECEIVED	BALANCE
CITY ACCOUNT 98-19-620				
Beginning Balance				$ 47,529,033.02
Subtotal	$ -	$ -	$ -	$ 47,529,033.02
PCA ACCOUNT 40-19-060				
Beginning Balance				$ 40,617,787.13
Subtotal	$ -	$ -	$ -	$ 40,617,787.13
LIBRARY ACCOUNT 16-19-012				
Beginning Balance				$ 12,595.08
Subtotal	$ -	$ -	$ -	$ 12,595.08
ARPA ACCOUNT 19-19-004				
Beginning Balance				$ 32,686,908.78
02/16/23		$ (1,599,000.00)		
Subtotal	$ -	$ (1,599,000.00)	$ -	$ 31,087,908.78
CAMP - CALIFORNIA ASSET MANAGEMENT PROGRAM				
Beginning Balance				$ 254,062.53
02/28/23		$ -	$ 922.57	
Subtotal	$ -	$ -	$ 922.57	$ 254,985.10
UBS Financial Services				
Beginning Balance				$ 3,038,579.34
02/28/23			$ 37,630.82	
Subtotal	$ -	$ -	$ 37,630.82	$ 3,076,210.16
Total	$ -	$ (1,599,000.00)	$ 38,553.39	$ 122,578,519.27

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023
CITY OF PALMDALE

POOLED CASH - INVESTMENTS MATURED OR CALLED

February 28, 2023

TN = US Treasury
FP = Federal Paper
CD = Certificate of Deposit
C = Call
M = Maturity
CB = Corporate Bond

ISSUER	PURCHASE DATE	MATURITY DATE	REDEMPTION DATE	FACE VALUE REDEEMED	INTEREST RECEIVED	NET FUNDS	INVESTED AMOUNT	GAIN/ (LOSS)
						$ -		$0.00
						$ -		$0.00
						$ -		$0.00
				$ -	$ -	$ -	$ -	$0.00

Total Number of Transactions: 0

CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023
CITY OF PALMDALE

POOLED CASH - INVESTMENTS PURCHASED

February 28, 2023

TN = US Treasury
FP = Federal Paper
CD = Certificate of Deposit
CN = Corporate Notes

ISSUER	PURCHASE DATE	MATURITY DATE	FACE VALUE	PREMIUM / (DISCOUNT)	PURCHASE PRICE	ACCRUED INTEREST PURCHASED	NET PURCHASE	Yield
				$ -			$ -	
				$ -			$ -	
				$ -			$ -	
				$ -			$ -	
				$ -				
			$ -	$ -	$ -	$ -	$ -	

Total Number of Transactions: 0

SUCCESSOR AGENCY TO THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS
February 28, 2023

PURCHASE DATE	MATURITY DATE	FUND	ACCOUNT/ INSTITUTION	INTEREST RATE	INVESTED AMOUNT	TOTAL
STATE OF CALIFORNIA LOCAL AGENCY INVESTMENT FUND						
09-01-84	n/a	SA ACCOUNT	65-19-035	0.78	4,458,763.64	
TOTAL LAIF ACCOUNTS						$ 4,458,763.64
		FISCAL AGENT CASH				
BOND PROCEEDS						
CRA - 2002 Sub Lien Tax Allocation Bonds $5.3M ($5,329,748.25)						
Fiscal Agent: U.S. Bank National Association						
08-20-02	n/a	RESERVE FUND	94460700	2.54	530,876.14	
08-20-02	n/a	INTEREST ACCT	94460701	0.04	4,401.05	
08-20-02	n/a	PRINCIPAL ACCT	94460702	0.04	247.67	
TOTAL CRA - 2002 Sub Lien Tax Allocation Bonds $5.3M ($5,329,748.25)						$ 535,524.86
BOND PROCEEDS						
2016 SA $31.5M Tax Allocation Refunding Bonds Series A						
Fiscal Agent: U.S. Bank National Association (fka First Trust)						
04-26-16	n/a	DEBT SERVICE	245113000	0.00	1,245,325.00	
04-26-16	n/a	INTEREST ACCT	245113001	N/A	0.00	
TOTAL 2016 SA $31.5M Tax Allocation Refunding Bonds Series A						$ 1,245,325.00
GRAND TOTAL - FISCAL AGENT CASH						$1,780,850

SUMMARY OF CASH AND INVESTMENTS

Cash on Hand	$	5,985,033
Pooled Cash Investments	$	4,458,764
Successor Agency Fiscal Agent Cash	$	1,780,850
Grand total	$	12,224,647

* The interest rate quoted on LAIF and Fiscal Agent/Trustee accounts is the most current rate available. LAIF interest rates are as of February 28, 2023.

SUCCESSOR AGENCY TO THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE
TREASURER'S REPORT OF INVESTMENTS

POOLED CASH - LOCAL AGENCY INVESTMENT FUND (LAIF)
February 28, 2023

TRANSACTION DATE	DEPOSIT	WITHDRAWAL	INTEREST RECEIVED	BALANCE
SA ACCOUNT 65-19-035				
Beginning Balance				$ 4,458,763.64
Subtotal	$ -	$ -	$ -	$ 4,458,763.64

City Council Staff Report

DATE: **April 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **NEIGHBORHOOD SERVICES**
HOUSING DIVISION

DISTRICT: **ALL**

SUBJECT: **RATIFY THE APPROVAL OF THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF PALMDALE AND THE ANTELOPE VALLEY FAIR AUTHORITY DEFINING THE CITY'S BENEFITS RESULTING FROM THE CITY'S FINANCIAL CONTRIBUTION TO THE MULTI-AGENCY REGIONAL RESILIENCY CENTER (MARRC)**

ISSUE

Ratify the approval of the Memorandum of Understanding between the City of Palmdale and the Antelope Valley Fair Authority defining the City's benefits resulting from the City's financial contribution to the Multi-Agency Regional Resiliency Center (MARRC).

RECOMMENDATION

Staff recommends that the City Council:

1. Ratify the approval of the Memorandum of Understanding between the City of Palmdale and the Antelope Valley Fair Authority defining the City's benefits resulting from the City's financial contribution to the Multi-Agency Regional Resiliency Center (MARRC); and
2. Ratify the appropriation of Measure AV funds.

BACKGROUND

The project, a Multi-Agency Regional Resiliency Center (MARRC), proposed by the Antelope Valley Fair Authority, in conjunction with the City of Lancaster, City of Palmdale and Los Angeles County would bring a fully functioning, large scale, resilient, emergency and incident support campus to the Antelope Valley Fairgrounds, to be available regionally to Palmdale and Lancaster residents.

The Antelope Valley is geographically isolated from the rest of Los Angeles County, Kern and San Bernardino Counties by two mountain ranges and an expansive desert. Primary access to the area is limited to State Route 14 and State Route 138. While there are multiple local emergency shelters to serve the Antelope Valley's residents, there is

currently not a facility of the size and magnitude needed to facilitate first responder support and accommodate evacuees in the event of a major catastrophic event.

The Antelope Valley region is subject to earthquakes, floods, excessive heat, extreme cold, draught and geographic isolation. In the event of an emergency, the MARRC would provide affected residents with a long-term evacuation site, allowing them to survive and recover after a disaster.

DISCUSSION

On June 29, 2022, the City Council of the City of Palmdale appropriated funds in the amount of $2.5 million to support the development of the MARRC. The intent was to fund this project through American Rescue Plan Act (ARPA) funds; however, it has since been discovered that the project is not an eligible use of ARPA funds due to the stringent guidelines relating to construction and capital projects. Alternatively, the City is proposing to fund this through Measure AV funds. Measure AV has sufficient fund balance and will maintain the 10% reserve requirement.

On March 21, 2023, the Measure AV Oversight Committee was presented with the proposed use of funds for this project. The Committee voiced concerns and has requested that additional information be provided based on questions from each of the Committee members. The questions were primarily related to operational and ongoing aspects of the project, and not necessarily the permissible use of Measure AV funds towards the project. The MARRC facility will provide opportunities for future revenue generation for the City of Palmdale. It will be maintained and operated by the Antelope Valley Fair Authority. During non-emergent times the facility will be used as a community resource for events, conferences and the like. The City of Palmdale's contribution will go towards design and environmental costs and early construction costs. The remainder of the funds to complete the project will come from a variety of sources including City of Lancaster, Los Angeles County, State and legislative discretionary funds.

The Memorandum of Understanding, attached, defines the City of Palmdale's benefit resulting from the development of the MARRC facility and to ensure that the residents of the City of Palmdale have equal access to the facility in the event of an emergency or the like. It is requested that the City Council ratify the approval of this Memorandum of Understanding, and appropriate Measure AV funds in the amount of $2.5 million.

FISCAL IMPACT

$2.5 million; the fiscal impact in $2.5 million to be funded by Measure AV funds. Appropriate under ARPA Fund will be eliminated as a result of this action, as shown in the below table.

Fund	Amount
157 - Measure AV Fund	$2,500,000
158 – American Rescue Plan Act Fund	$(2,500,000)

STRATEGIC PLAN

Goal II: Ensure long-term fiscal health of the City and maintain funding for services.

A. Manage resources, costs, and liabilities to ensure the City's long-term fiscal health.

Prepared by:	Janelle Samson, Director of Finance
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, Special Counsel

CITY OF PALMDALE
CITY CLERK ORIGINAL

A - 8296

MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF PALMDALE AND THE ANTELOPE VALLEY FAIR AUTHORITY DEFINING THE CITY BENEFITS RESULTING FROM THE CITY'S FINANCIAL CONTRIBUTION TO THE MULTI-AGENCY REGIONAL RESILIENCY CENTER

This Memorandum of Understanding ("MOU") is made and entered into as of the date of the last signature set forth below by and between the City of Palmdale, a chartered California municipal corporation, (the "City") and the Antelope Valley Fair Authority, a joint powers authority (the "Authority") (collectively, the "Parties").

A. Recitals and Intent of the Parties:

1. During an emergency or natural disaster, there is significant risk that the Antelope Valley would need to be self-sufficient for an extended period of time;

2. There is currently no long-term evacuation site in the Antelope Valley to sufficiently handle the needs of Palmdale residents, together with other residents in the Antelope Valley, in the case of an emergency or disaster;

3. The largest hurdle for disaster management is the time it takes to activate a facility to respond to the community's health, safety and welfare needs; and,

4. The Authority desires to construct the Multi-Agency Regional Resiliency Center ("MARRC") at the Antelope Valley Fairgrounds for use by the entire Antelope Valley area, including specifically the City of Palmdale, for disaster-related response, as well as other necessary public health and safety uses.

B. NOW, THEREFORE, in consideration of the mutual benefits to be derived by the Parties, and of the promises herein contained, it is hereby agreed as follows:

Section 1. Intent of the Parties.

The intent of the Parties set forth above are fully incorporated as part of this MOU.

Section 2. Purpose.

The purpose of this MOU is to provide a specific sum of funding in the form of a grant to support the development of the MARRC on the Antelope Valley Fairgrounds for the purposes set forth above.

Section 3. Term.

This MOU shall become effective on the date of the final execution by the Parties and shall remain in effect until terminated by the Parties as set forth herein.

Section 4. Grant.

The City will grant the Authority $2,500,000 (the "Grant") to be used solely for the construction of the MARRC facilities at the AV Fair and Event Center to further the needs of the City of Palmdale residents and City Management, as described in this MOU. The City will define when to deliver the Grant.

Section 5. General Agreements and Acknowledgements.

The Authority agrees to abide by all of the following:

a. Location. The MARRC will be located on the Antelope Valley Fairgrounds.

b. Evacuation Facility. The MARRC will serve all residents of the Antelope Valley equally.

c. Work in concert with the City Council, Manager or Designee to coordinate the use of the MARRC facilities in times of emergency or the like.

d. Prior to completion of MARRC facilities, agreements shall be in place with the Authority regarding usage of facilities.

Section 6. Audit.

The City has the right to request proof the Authority used said "Grant" for the construction of the MARRC facilities to ensure compliance with the MOU. The Authority agrees to cooperate with the City's request and agrees to any reasonable request for an audit if compliance with the MOU is in question.

Section 7. Indemnification.

To the fullest extent permitted by law, the Authority, on behalf of itself, its officers, agents and assigns, agrees to fully save, indemnify, defend, and hold harmless the City, its officers, agents, consultants, contractors and assigns, from any and all liabilities, claims, suits, actions, proceedings, losses, expenses, and every injury or damage (including any attorney fees, court costs, and any other costs of any nature without restriction) of any kind whatsoever, whether actual, alleged, or threatened, in any way relating to this MOU. Notwithstanding any other provision of this Agreement to the contrary, the indemnification requirements of this Section 6 shall survive any termination of this Agreement.

Section 8. General Provisions.

a. Notices. Any and all notices, bills, invoices, or reports relating to this MOU, and any request, demand, statement or other communication required or permitted hereunder shall be in writing and shall be delivered to the Party representative at the address via a written communication, postage prepaid, delivered to the other Party, as follows:

Ronda Perez	Dan Jacobs
City Manager	Chief Executive Officer
City of Palmdale	Antelope Valley Fair Authority
38300 Sierra Hwy # A	2551 West Avenue H
Palmdale, CA 93550	Lancaster, CA 93536
rperez@cityofpalmdale.org	jacobs@avfair.com

The designated Party representatives, or their respective designees, shall administer the terms and conditions of this MOU on behalf of their respective Party. Each of the persons signing below on behalf of a Party represents and warrants that they are authorized to sign this MOU on behalf of such Party.

b. Relationship of Parties. The Parties are and shall remain at all times, as to each other, wholly independent entities. No employee, agent, or officer of a Party shall be deemed for any purpose whatsoever to be an agent, employee or officer of the other Party.

c. Binding Effect. This MOU is binding upon and inure to the benefit of each Party to this MOU and their respective heirs, administrators, representatives, successors and assigns.

d. Amendment. The terms and provisions of this MOU may not be amended, modified or waived, except in writing signed by both of the Parties.

e. Assignment. This MOU is binding upon and shall be to the benefit of the respective successors, heirs, and assigns of each Party; provided, however, neither Party may assign its respective rights or obligations under this MOU without the prior written consent of the other Party.

f. Waiver. Waiver by any Party to this MOU of any term, condition, or covenant of this MOU shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party to any breach of the provisions of this MOU shall not constitute a waiver of any other provision, nor a waiver of any subsequent breach or violation of any provision of this MOU.

g. Law to Govern; Venue. This MOU shall be interpreted, construed and governed according to the laws, and expressly all statutory and common contract law, of the State of California. In the event of litigation between the Parties, venue in the state trial courts shall lie exclusively in the County of Los Angeles.

h. Severability. If any term, provision, condition or covenant of this MOU is declared or determined by any court or competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions of this MOU shall not be affected thereby and this MOU shall be read and constructed without the invalid, void, or unenforceable provision(s).

IN WITNESS WHEREOF, the Parties have caused this MOU to be executed by their duly authorized representatives and affixed as of the date of signature of the Parties:

CITY OF PALMDALE

Date: 3/16/2023

By: Ronda
Ronda Perez
City Manager

ATTEST:

By: Roxanne Faber
~~Rochelle Scott~~ Roxanne Faber
Acting City Clerk

APPROVED AS TO FORM:

By: William P. Curley III
William P. Curley, III
Special Counsel

THE ANTELOPE VALLEY FAIR AUTHORITY

Date: 3-16-2023

By:
Dan Jacobs
Chief Executive Officer

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **ECONOMIC AND COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION**

DISTRICT: **ALL**

SUBJECT: **SUMMARY OF ANNUAL HOUSING ELEMENT PROGRESS REPORT**

ISSUE

The City Council should receive the summary of the Annual Housing Element Progress Report.

RECOMMENDATION

Staff recommends that the City Council:

1. Receive the summary of the Annual Housing Element Progress Report; and,
2. Direct staff to file the report with the California Department of Housing and Community Development (HCD).

BACKGROUND

Government Code Section 65400 requires that all California cities provide an Annual Housing Element Progress Report to the Governor's Office of Planning and Research (OPR) and the California Department of Housing and Community Development (HCD). The intent of the statute is to describe the City's progress in meeting its share of the Regional Housing Needs Assessment (RHNA). Also, by filing this report with OPR and HCD the City may be eligible for future housing grants.

DISCUSSION

A total of 6,640 units have been allocated to the City of Palmdale during the planning period October 2021 - October 2029 under the 6th cycle RHNA. These units are distributed by affordability level and the Housing Element of the General Plan must identify how the City plans to accommodate them. The City is required to designate land for housing to ensure that there is enough residentially designated land to meet its RHNA allocation,

however, it is not required to ensure units are built. The City is required to report on the progress of housing development in the form of the Annual Housing Element Progress Report.

In September 2022, the City adopted the City's General Plan, also known as Palmdale 2045 and subsequently adopted Zoning Ordinance Amendment 21-007 in March 2023, updating Title 17 of the Palmdale Municipal Code to be consistent with Palmdale 2045. This update included additional land use designations that allow flexibility in multi-family and mixed use zones for residential development.

For calendar year 2022, 205 housing units were issued a Certificate of Occupancy.

Table 1: 6th Cycle RHNA Allocation with Annual Issued Certificates of Occupancy

Income Level	RHNA Allocation	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total	Total remaining
Very Low	1,777	16										1,761
Low	935		24									911
Moderate	1,004	260										744
Above Moderate	2,924		181									2,743
Total	6,640	276	205									6,159

FISCAL IMPACT

No fiscal impact.

STRATEGIC PLAN

Goal III: Invest in infrastructure to improve community livability.

E. Transform housing inventory to meet the changing lifestyle and market demands.

Prepared by:	Brenda Magaña, Acting Planning Manager
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley III, Interim City Attorney

ATTACHMENTS

1. Annual Housing Element Report Summary

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table A
Housing Development Applications Submitted

Project Identifier					Unit Types		Date Application Submitted	Proposed Units - Affordability by Household Incomes							Total Approved Units by Project	Total Disapproved Units by Project	Streamlining	Density Bonus Law Applications		Application Status	Notes
1					2	3	4	5							6	7	8	9	10		11	12
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Unit Category (SFA,SFD,2 to 4,5+,ADU,MH)	Tenure R=Renter O=Owner	Date Application Submitted+ (see instructions)	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Total PROPOSED Units by Project	Total APPROVED Units by project	Total DISAPPROVED Units by Project	Was APPLICATION SUBMITTED Pursuant to GC 65913.4(b)? (SB 35 Streamlining)	Ddi the housing development application seek incentives or concessions pursuant to Government Code section 65915?	Were incentives or concessions reqested pursuant to Government Code section 65915 approved?	Please indicate the status of the application.	Notes+
Summary Row: Start Data Entry Below								0	48	200	0	0	0	1027	845	1220	0					
	3053-060-031	1860 Shamrock Ave			ADU	O	01/06/2022							1	1			No	No	No	Pending	Applied
	3024-046-053	6565 Lasseron Drive			ADU	O	01/12/2022							1	1			No	No	No	Pending	Applied
	3015-019-011	1503 E Avenue Q6			ADU	O	01/13/2022							1	1			No	No	No	Pending	Applied
	3023015015	37340 53rd Street East			ADU	O	02/23/2022							1	1			No	No	No	Pending	Applied
	3023-010-018	37351 51st Street East			ADU	O	02/23/2022							1	1			No	No	No	Pending	Applied
	3004-027-008	38212 San Mateo Avenue			ADU	O	03/14/2022							1	1			No	No	No	Pending	Applied
	3021-026-023	38514 31st Street East			ADU	O	03/14/2022							1	1			No	No	No	Pending	Applied
	3019-047-005	2235 East Avenue R12			ADU	O	03/29/2022							1	1			No	No	No	Pending	Applied
	3024-054-019	37262 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-020	37254 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-021	37246 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-022	37238 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-023	6561 Neil Drive			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-024	6553 Neil Drive			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-025	6558 Neil Drive			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-026	6550 Neil Drive			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-027	6542 Neil Drive			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-028	6543 Neil Drive			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-029	37229 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-030	37237 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-031	37245 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-032	37253 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3024-054-033	37261 Ethan Place			ADU	R	04/12/2022			1					1			No	No	No	Pending	Applied
	3020-018-053	3653 East Avenue R12			ADU	O	05/09/2022							1	1			No	No	No	Pending	Applied
	3052-036-424	2904 Nandina Drive			ADU	O	05/23/2022							1	1			No	No	No	Pending	Applied
	3014-002-017	1041 East Avenue R			ADU	O	05/23/2022							1	1			No	No	No	Pending	Applied
	3012-036-042	37332 Hampshire Street			ADU	O	05/26/2022							1	1			No	No	No	Pending	Applied
	3012-036-004	1520 East Avenue R12			ADU	O	06/07/2022							1	1			No	No	No	Pending	Applied
	3005-027-024	39763 Country Club Drive			ADU	O	06/07/2022							1	1			No	No	No	Pending	Applied
	3024-025-032	37546 Giavon Street			ADU	O	06/13/2022							1	1			No	No	No	Pending	Applied
	3021-028-026	38543 Fronteir Avenue			ADU	O	06/21/2022							1	1			No	No	No	Pending	Applied
	3015-004-022	38548 11th Street East			ADU	O	06/22/2022							1	1			No	No	No	Pending	Applied
	3019-045-066	37735 Bristol Court			ADU	O	07/11/2022							1	1			No	No	No	Pending	Applied
	3051-034-044	36836 Benedict Court			ADU	O	08/03/2022							1	1			No	No	No	Pending	Applied
	3012-036-033	1723 Plymouth Court			ADU	O	08/10/2022							1	1			No	No	No	Pending	Applied
	3023-017-072	37339 Segovia Way			ADU	O	08/17/2022							1	1			No	No	No	Pending	Applied
	3050-005-009	5910 East Avenue T			ADU	O	08/17/2022							1	1			No	No	No	Pending	Applied
	3023-083-008	5306 Monaco Lane			ADU	O	08/18/2022							1	1			No	No	No	Pending	Applied
	3023-067-031	38136 52nd Street East			ADU	O	09/07/2022							1	1			No	No	No	Pending	Applied
	3001-033-018	4624 Cocina Lane			ADU	O	09/12/2022							1	1			No	No	No	Pending	Applied
	3021-007-002	38751 33rd Street East			ADU	O	09/13/2022							1	1			No	No	No	Pending	Applied
	3052-041-008	3019 East Avenue S1			ADU	O	09/22/2022							1	1			No	No	No	Pending	Applied
	3009-024-007	944 East Avenue Q9			ADU	O	11/01/2022							1	1			No	No	No	Pending	Applied
	3101-045-032	41556 Vista Linda			ADU	O	11/08/2022							1	1			No	No	No	Pending	Applied
	3014-003-035	38101 12th Street East			ADU	O	11/09/2022							1	1			No	No	No	Pending	Applied
	3018-016-050	38733 25th Street East			ADU	O	11/09/2022							1	1			No	No	No	Pending	Applied
	3003-074-035	38844 Calistoga Street			ADU	O	11/16/2022							1	1			No	No	No	Pending	Applied
	3023-017-008	37248 55th Street East			ADU	O	11/23/2022							1	1			No	No	No	Pending	Applied
	3003-083-022	38770 Elder Creek			ADU	O	11/28/2022							1	1			No	No	No	Pending	Applied
	3023-050-011	4617 Dowel Avenue			ADU	O	11/29/2022							1	1			No	No	No	Pending	Applied
	3015-013-028	1321 East Avenue Q2			ADU	O	12/13/2022							1	1			No	No	No	Pending	Applied
	3051-034-054	36819 Benedict Court			ADU	O	12/22/2022							1	1			No	No	No	Pending	Applied
	3010-003-002	427 East Avenue R4			ADU	O	12/22/2022							1	1			No	No	No	Pending	Applied
	3005-005-036	39735 15th Street West	Apartments		5+	R	01/27/2022							308	308	308		No	No	No	Pending	Applied
	3005-005-036	39735 15th Street West	Townhomes		5+	R	01/27/2022							36	36	36		No	No	No	Pending	Applied

	3018-014-074	38533 25th Street East	Apartments		5+	R	02/07/2022			70					70	70		Yes-Approved	Yes	Yes	Pending	Applied
	3023-002-022, 029, 030, 031, 032	vacant	TTM 61610		SFD	O	10/13/2022							34		34		No	No	No	Approved	
	3051-013-050 and 052	vacant	TTM 60008		SFD	O	08/11/2022							266		266		No	No	No	Approved	
	3023-006-028, 029, 040, 041, 049, 057	vacant	TTM 60148		SFD	O	05/12/2022							130		130		No	No	No	Approved	
	3008-040-012	38732 9th Street East	DBA 22-002		5+	R	05/24/2022		48					1	49	49		Yes-Approved	Yes	Yes	Pending	Applied
	3019-007-020	vacant			SFD	O	03/31/2022							1	1	1		No	No	No	Pending	Applied
	3024-054-019	37262 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-028	6543 Neil Drive			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-030	37237 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-020	37254 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-021	37246 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-023	6561 Neil Drive			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-024	6553 Neil Drive			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-026	6550 Neil Drive			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-029	37229 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-031	37245 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-033	37261 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-022	37238 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-025	6558 Neil Drive			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-027	6542 Neil Drive			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3024-054-032	37253 Ethan Place			SFD	O	04/11/2022			1					1	1		No	No	No	Pending	Applied
	3050-004-009	5902 East Avenue T2			SFD	O	05/10/2022							1	1	1		No	No	No	Pending	Applied
	3206-064-044	39350 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-004	39324 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-018	39313 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-002	39336 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-019	39321 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-021	39343 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-064-043	39358 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-001	39342 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-003	39330 Stallion Drive			SFD	O	07/27/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-005	39318 Stallion Drive			SFD	O	07/28/2022							1	1	1		No	No	No	Pending	Applied
	3206-065-020	39329 Stallion Drive			SFD	O	07/28/2022							1	1	1		No	No	No	Pending	Applied
	3052-072-009	36618 45th Street East			SFD	O	08/08/2022							1	1	1		No	No	No	Pending	Applied
	3012-002-005	37918 Palm Vista Avenue			SFD	O	08/15/2022							1	1	1		No	No	No	Pending	Applied
	3018-016-050	38733 25th Street East			SFD	O	11/09/2022							1	1	1		No	No	No	Pending	Applied
	3023-017-008	37248 55th Street East			SFD	O	11/23/2022							1	1	1		No	No	No	Pending	Applied
	3024-054-047	37228 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-048	37236 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-049	37244 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-050	37252 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-052	37263 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-053	37255 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-054	37247 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-056	37231 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-057	37223 Harrison Way			SFD	O	03/15/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-055	37239 Harrison Way			SFD	O	03/23/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-002	37311 Harrison Way			SFD	O	04/11/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-003	37319 Harrison Way			SFD	O	04/11/2022			1					1	1		No	No	No	Approved	C of O
	3020-042-052	3577 Adobe Place			SFD	O	06/08/2022							1	1	1		No	No	No	Approved	C of O
	3020-042-022	38017 Columbine Court			SFD	O	06/08/2022							1	1	1		No	No	No	Approved	C of O
	3023-032-040	37823 Queensboro Court			SFD	O	03/09/2022							1	1	1		No	No	No	Approved	C of O
	3024-054-047	37228 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-048	37236 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-049	37244 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-050	37252 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-052	37263 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-053	37255 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-054	37247 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-055	37239 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-056	37231 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-057	37223 Harrison Way			ADU	R	03/24/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-002	37311 Harrison Way			ADU	R	04/12/2022			1					1	1		No	No	No	Approved	C of O
	3024-054-003	37319 Harrison Way			ADU	R	04/12/2022			1					1	1		No	No	No	Approved	C of O
	3012-027-064	37719 Lasker Avenue			ADU	O	05/05/2022							1	1	1		No	No	No	Approved	C of O
	3023-095-036	38702 Allegro Court			ADU	O	01/04/2022							1	1	1		No	No	No	Approved	Issued
	3021-008-007	3339 E Avenue Q7			ADU	O	10/26/2022							1	1	1		No	No	No	Approved	Issued
	3008-023-012	123 E Avenue Q7			ADU	O	06/15/2022							1	1	1		No	No	No	Approved	Issued
	3008-003-010	38644 2nd Street East			ADU	O	02/28/2022							1	1	1		No	No	No	Approved	Issued
	3051-044-054	5615 Cisero Drive			ADU	O	06/07/2022							1	1	1		No	No	No	Approved	Issued
	3024-031-037	37520 Calle Mazatlan			ADU	O	01/20/2022							1	1	1		No	No	No	Approved	Issued
	3015-015-020	38648 15th Street East			ADU	O	06/21/2022							1	1	1		No	No	No	Approved	Issued
	3001-145-020	3718 Club Rancho Drive			ADU	O	08/23/2022							1	1	1		No	No	No	Approved	Issued
	3012-006-010	37820 11th Street East			ADU	O	02/24/2022							1	1	1		No	No	No	Approved	Issued
	3001-084-007	4550 Cinnabar Avenue			ADU	O	04/26/2022							1	1	1		No	No	No	Approved	Issued
	3008-003-019	38609 Glenraven Road			ADU	O	10/03/2022							1	1	1		No	No	No	Approved	Issued
	3052-029-100	3115 Dolomite Avenue			ADU	O	03/22/2022							1	1	1		No	No	No	Approved	Issued
	3021-034-002	38639 37th Street East			ADU	O	06/30/2022							1	1	1		No	No	No	Approved	Issued
	3023-093-009	5773 Atlas Way			ADU	O	05/23/2022							1	1	1		No	No	No	Approved	Issued
	3014-024-023	1861 East Avenue Q12			ADU	O	03/15/2022							1	1	1		No	No	No	Approved	Issued
	3023-083-027	38129 Ranier Drive			ADU	O	04/19/2022							1	1	1		No	No	No	Approved	Issued
	3023-051-006	4043 East Avenue Q11			ADU	O	09/08/2022							1	1	1		No	No	No	Approved	Issued
	3024-054-051	37260 Harrison Way			ADU	R	06/15/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-059	6518 Neil Drive			ADU	R	07/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-060	6526 Neil Drive			ADU	R	07/11/2022			1					1	1		No	No	No	Approved	Issued

	3005-043-021	39999 Penina Way			ADU	O	08/04/2022							1	1	1		No	No	No	Approved	Issued
	3024-054-004	37327 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-005	37335 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-006	37343 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-900	37351 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-007	6519 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-008	6527 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-009	6535 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-010	6543 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-011	6551 Stacy Lane			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-012	6559 Stacy Lane			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-013	37346 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-014	37338 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-015	37330 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-016	37322 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-017	37314 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-018	37306 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-034	37305 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-035	37313 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-036	37321 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-037	37329 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-038	37337 Ethan Place			ADU	R	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-039	6542 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-040	6534 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-041	6526 Stacy Lane			ADU	R	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-042	37336 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-043	37328 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-044	37320 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-045	37312 Harrison Way			ADU	R	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-046	37304 Harrison Way			ADU	R	06/22/2022			1					1	1		No	No	No	Approved	Issued
	3014-012-008	1604 East Avenue Q11			ADU	O	10/11/2022							1	1	1		No	No	No	Approved	Issued
	3052-047-020	35837 43rd Street East			ADU	O	09/22/2022							1	1	1		No	No	No	Approved	Issued
	3024-035-019	38319 Mariner Court			ADU	O	09/06/2022							1	1	1		No	No	No	Approved	Issued
	3014-005-010	1236 East Avenue Q 10			ADU	O	12/07/2022							1	1	1		No	No	No	Approved	Issued
	3018-016-031	38603 Puerta Avenue			ADU	O	09/14/2022							1	1	1		No	No	No	Approved	Issued
	3003-073-037	39217 23rd Street East			ADU	O	11/10/2022							1	1	1		No	No	No	Approved	Issued
	3021-006-025	38733 Pond Avenue			ADU	O	11/07/2022							1	1	1		No	No	No	Approved	Issued
	3003-041-012	2157 Willowbrook Avenue			ADU	O	11/22/2022							1	1	1		No	No	No	Approved	Issued
	3050-002-009	5802 Pearblossom Highway			SFD	O	07/05/2022							1	1	1		No	No	No	Approved	Issued
	3204-020-058	6241 West Avenue M4			SFD	O	05/16/2022							1	1	1		No	No	No	Approved	Issued
	3101-037-017	41456 Myrtle Street			SFD	O	07/05/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-174	41658 Cielo Vista Drive			SFD	O	02/22/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-153	41643 Cielo Vista Drive			SFD	O	07/05/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-155	6350 Luna Court			SFD	O	05/25/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-156	6356 Luna Court			SFD	O	05/25/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-157	6355 Luna Court			SFD	O	05/25/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-159	41707 Cielo Vista Drive			SFD	O	05/25/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-147	6342 Hermosa Court			SFD	O	05/26/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-151	6347 Hermosa Court			SFD	O	05/26/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-152	41631 Cielo Vista Drive			SFD	O	05/26/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-175	41648 Cielo Vista Drive			SFD	O	05/26/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-176	41638 Cielo Vista Drive			SFD	O	05/18/2022							1	1	1		No	No	No	Approved	Issued
	3204-030-177	41628 Cielo Vista Drive			SFD	O	05/18/2022							1	1	1		No	No	No	Approved	Issued
	3024-054-060	6526 Neil Drive			SFD	O	07/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-051	37260 Harrison Way			SFD	O	06/15/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-059	6518 Neil Drive			SFD	O	07/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-006	37343 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-007	6519 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-010	6543 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-017	37314 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-038	37337 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-043	37328 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-004	37327 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-005	37335 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-900	37351 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-009	6535 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-012	6559 Stacy Lane			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-013	37346 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-014	37338 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-016	37322 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-018	37306 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-035	37313 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-036	37321 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-037	37329 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-039	6542 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-040	6536 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-041	6526 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-044	37320 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-046	37304 Harrison Way			SFD	O	06/22/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-008	6527 Stacy Lane			SFD	O	07/07/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-011	6551 Stacy Lane			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-015	37330 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-034	37305 Ethan Place			SFD	O	08/11/2022			1					1	1		No	No	No	Approved	Issued
	3024-054-042	37336 Harrison Way			SFD	O	06/21/2022			1					1	1		No	No	No	Approved	Issued
	3020-042-052	38041 Columbine Court			SFD	O	06/23/2022							1	1	1		No	No	No	Approved	Issued
	3020-042-020	38033 Columbine Court			SFD	O	06/23/2022							1	1	1		No	No	No	Approved	Issued

	302-042-021	38025 Columbine Court			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-048	38028 Columbine Court			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-049	38036 Columbine Court			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-050	38044 Columbine Court			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-051	38052 Columbine Court			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-010	38041 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-011	38033 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-012	38025 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-013	38017 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-014	38010 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-015	38018 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-016	38026 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-017	38034 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-018	38042 Periwinkle Place			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-053	3569 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-054	3561 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-055	3553 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-056	3545 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-057	3537 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-001	38041 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-002	38033 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-003	38025 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-004	38017 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-005	38010 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-006	38018 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-007	38026 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-008	38034 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-009	38042 Coral Bell Circle			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-058	3529 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-059	3521 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-060	3513 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-061	3505 Adobe Drive			SFD	O	06/23/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-006	39310 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-009	39238 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-015	39243 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-008	39254 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-010	39222 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-012	39217 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-016	39267 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-011	39274 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-011	39210 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-013	39223 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-014	39231 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-017	39303 Stallion Drive			SFD	O	10/24/2022						1	1	1		No	No	No	Approved	Issued
	3206-064-013	3904 Stirrup Court			SFD	O	11/28/2022						1	1	1		No	No	No	Approved	Issued
	3206-065-006	Joshua Ranch			SFD	O	09/27/2022						1	1	1		No	No	No	Pending	Applied
	3206-065-007	Joshua Ranch			SFD	O	09/27/2022						1	1	1		No	No	No	Pending	Applied
	3206-065-008	Joshua Ranch			SFD	O	09/27/2022						1	1	1		No	No	No	Pending	Applied
	3005-039-042	40127 Pevero Court			SFD	O	07/20/2022						1	1	1		No	No	No	Pending	Applied
	3005-039-043	40119 Pevero Court			SFD	O	07/20/2022						1	1	1		No	No	No	Pending	Applied
	3005-039-044	40113 Pevero Court			SFD	O	07/20/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-017	38924 Malva Rosa Drive			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-018	38932 Malva Rosa Drive			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-018	2318 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-045	2312 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-046	2306 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-047	2300 Desert Agave			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-016	38902 Malva Rosa Drive			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3024-054-045	37312 Harrison Way			SFD	O	07/21/2022			1				1	1		No	No	No	Approved	Issued
	3206-071-035	3749 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-037	3755 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-033	3737 Elioplulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-031	3725 Elioplulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-018	3722 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-015	3740 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-034	3743 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-032	3731 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-016	3734 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-014	3746 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-036	3753 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-030	3721 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-017	3728 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-013	3752 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-037-009	39625 Yianni Court			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-073-006	39636 Yianni Court			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-073-004	39606 Yiannai Court			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-073-003	3767 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-012	3758 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued

	3206-073-007	39642 Eliopulos Ranch Drive			SFD	O	03/29/2022						1	1	1		No	No	No	Approved	Issued
	3206-073-005	39618 Yianni Court			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3024-055-041	38210 Chapelle Street			SFD	O	03/14/2022						1	1	1		No	No	No	Approved	C of O
	3024-055-035	38250 Chapelle Street			SFD	O	05/26/2022						1	1	1		No	No	No	Approved	C of O
	3014-029-027	1143 E Avenue R			SFD	O	12/22/2022						1	1			No	No	No	Pending	Applied
	3012-027-064	37719 Lasker Avenue			ADU	O	05/25/2022						1	1	1		No	No	No	Approved	C of O
	3003-102-054	2325 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-040	2402 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-039	2410 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-004	38931 Candlenut Drive			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-058	2409 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-057	2401 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-056	2337 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-055	2331 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-002	38928 Candlenut Drive			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-003	38921 Candlenute Drive			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-005	38905 Candlenute Drive			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-041	2336 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-042	2330 Desert Agave Street			SFD	O	07/25/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-043	2324 Desert Agave Street			SFD	O	07/25/2022						1	1			No	No	No	Approved	Issued
														0							
	3003-102-048	2234 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-049	2235 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-050	2301 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-051	2307 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-052	2313 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-053	2319 Desert Agave Street			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-016	38918 Malva Rosa Drive			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3003-102-015	38910 Malva Rosa Drive			SFD	O	07/21/2022						1	1	1		No	No	No	Approved	Issued
	3020-042-038	3668 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-042	3667 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-047	38027 Cranesbill Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-036	3684 Adobe Drice			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-039	3691 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-041	3675 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-046	38035 Cranesbill Court			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-023	3632 Saddleback Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020042-037	3676 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-040	3683 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-043	3659 Adobe Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-045	38043 Cranesbill Court			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3020-042-044	38015 Cranesbill Court			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-034	38840 Malva Rosa Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-025	2314 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-027	2302 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-031	2309 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-033	2321 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-010	38832 Malva Rosa Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-012	38848 Malva Rosa Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-026	2308 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-029	2237 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-013	38856 Malva Rosa Drive			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-024	2320 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-028	2236 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-030	2203 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3003-102-032	2315 Century Plant			SFD	O	12/21/2022						1	1	1		No	No	No	Pending	Applied
	3024-055-039	38226 Chapelle Street			SFD	O	03/14/2022						1	1	1		No	No	No	Approved	C of O
	3024-055-040	38212 Chapelle Street			SFD	O	03/14/2022						1	1	1		No	No	No	Approved	C of O
	3206-071-012	3757 Eliopulos Ranch Drive			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-010	3808 Eliopulos Ranch Drive			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-073-002	3763 Eliopulos Ranch Drive			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-071-011	3764 Eliopulos Ranch Drive			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-071-009	3816 Eliopluos Ranch Drive			SFD	O	03/09/2022						1	1	1		No	No	No	Approved	C of O
	3206-071-006	3842 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-003	3864 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-073-018	39601 Marina Court			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-008	3824 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-005	3850 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	C of O
	3206-071-002	3872 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-007	3832 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-004	3858 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3206-071-001	3908 Eliopulos Ranch Drive			SFD	O	02/17/2022						1	1	1		No	No	No	Approved	Issued
	3005-032-041	39761 Luann Drive			SFD	O	01/27/2022						1	1	1		No	No	No	Approved	Issued

	3204-030-154	6344 Luna Court			SFD	O	03/22/2022							1	1	1		No	No	No	Approved	C of O
	3009-001-053	38162 Valor Place			SFD	O	09/20/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-054	38158 Valor Place			SFD	O	09/20/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-055	38150 Valor Place			SFD	O	09/20/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-056	38146 Valor Place			SFD	O	09/20/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-059	38151 Valor Place			SFD	O	09/20/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-060	38147 Valor Place			SFD	O	09/20/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-075	38137 Delacour Drive			SFD	O	02/03/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-074	38133 Delacour Drive			SFD	O	02/03/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-026	38149 Delacour Drive			SFD	O	02/03/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-025	38145 Delacour Drive			SFD	O	02/03/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-022	38125 Delacour Drive			SFD	O	02/03/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued
	3009-001-021	38121 Delacour Drive			SFD	O	02/03/2022			1					1	1		Yes-Approved	Yes	Yes	Approved	Issued

ATTACHMENT 2 - TABLE A2

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field
Cells in grey contain auto-calculation formulas

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier					Unit Types		Affordability by Household Incomes - Completed Entitlement									Affordability by Household Incomes - Building Permits									Affordability by Household Incomes - Certificates of Occupancy										Streamlining	Infill	Housing with Financial Assistance and/or Deed Restrictions		Housing without Financial Assistance or Deed Restrictions	Term of Affordability or Deed Restriction	Demolished/Destroyed Units			Density Bonus			
1					2	3	4							5	6	7							8	9	10							11	12	13	14	15	16	17	18	19	20			21	22	23	24
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Unit Category (SFA,SFD,2 to 4,5+,ADU,MH)	Tenure R=Renter O=Owner	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Entitlement Date Approved	# of Units issued Entitlements	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Building Permits Date Issued	# of Units Issued Building Permits	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Certificates of Occupancy or other forms of readiness (see instructions) Date Issued	# of Units issued Certificates of Occupancy or other forms of readiness	How many of the units were Extremely Low Income?+	Was Project APPROVED using GC 65913.4(b)? (SB 35 Streamlining) Y/N	Infill Units? Y/N+	Assistance Programs for Each Development (may select multiple - see instructions)	Deed Restriction Type (may select multiple - see instructions)	For units affordable without financial assistance or deed restrictions, explain how the locality determined the units were affordable (see instructions)	Term of Affordability or Deed Restriction (years) (if affordable in perpetuity enter 1000)+	Number of Demolished/Destroyed Units	Demolished or Destroyed Units	Demolished/Destroyed Units Owner or Renter	Total Density Bonus Applied to the Project (Percentage Increase in Total Allowable Units or Total Maximum Allowable Residential Gross Floor Area)	Number of Other Incentives, Concessions, Waivers, or Other Modifications Given to the Project (Excluding Parking Waivers or Parking Reductions)	List the incentives, concessions, waivers, and modifications (Excluding Parking Waivers or Parking Modifications)	Did the project receive a reduction or waiver of parking standards? (Y/N)
Summary Row: Start Data Entry Below							104	0	98	0	0	0	551		753	0	0	91	0	0	0	116		207	0	0	24	0	0	0	181		205	0	3						0		0				
N/A	3023-010-018	37351 51st Street East		Z21-382	ADU	O							1	06/15/2022	1									0									0	0	N	N											
N/A	3004-027-008	38212 San Mateo Avenue		Z21-101	ADU	O							1	06/16/2022	1									0									0	0	N	N											
N/A	3052-036-424	2904 Nandina Drive		Z22-317	ADU	O							1	10/25/2022	1									0									0	0	N	N											
N/A	3012-036-042	37332 Hampshire Street		Z22-205	ADU	O							1	04/21/2022	1									0									0	0	N	N											
N/A	3005-027-024	39763 Country Club Drive		Z22-344	ADU	O							1	06/23/2022	1									0									0	0	N	N											
N/A	3024-025-032	37546 Giavon Street		Z22-229	ADU	O							1	06/14/2022	1									0									0	0	N	N											
N/A	3021-028-026	38543 Fronteir Avenue		Z22-084	ADU	O							1	06/16/2022	1									0									0	0	N	N											
N/A	3015-004-022	38548 11th Street East		Z22-477	ADU	O							1	09/08/2022	1									0									0	0	N	N											
N/A	3019-045-066	37735 Bristol Court		Z22-375	ADU	O							1	07/07/2022	1									0									0	0	N	N											
N/A	3051-034-044	36836 Benedict Court		Z22-406	ADU	O							1	07/26/2022	1									0									0	0	N	N											
N/A	3023-017-072	37339 Segovia Way		Z22-521	ADU	O							1	10/12/2022	1									0									0	0	N	N											
N/A	3050-005-009	5910 East Avenue T		Z22-392	ADU	O							1	07/12/2022	1									0									0	0	N	N											
N/A	3023-083-008	5306 Monaco Lane		Z22-453	ADU	O							1	08/18/2022	1									0									0	0	N	N											
N/A	3021-007-002	38751 33rd Street East		Z22-462	ADU	O							1	08/25/2022	1									0									0	0	N	N											
N/A	3052-041-008	3019 East Avenue S1		Z22-450	ADU	O							1	08/17/2022	1									0									0	0	N	N											
N/A	3014-003-035	38101 12th Street East		Z22-486	ADU	O							1	09/15/2022	1									0									0	0	N	N											
N/A	3018-016-050	38733 25th Street East		Z22-467	ADU	O							1	09/20/2022	1									0									0	0	N	N											
N/A	3023-017-008	37248 55th Street East		Z22-289	ADU	O							1	08/16/2022	1									0									0	0	N	N											
N/A	3003-083-022	38770 Elder Creek		Z22-591	ADU	O							1	11/22/2022	1									0									0	0	N	N											
N/A	3015-013-028	1321 East Avenue Q2		Z22-551	ADU	O							1	12/01/2022	1									0									0	0	N	N											
N/A	3015-013-028	1321 East Avenue Q2		Z22-551	ADU	O							1	12/01/2022	1									0									0	0	N	N											
N/A	3018-014-074	38533 25th Street East		SPR 22-003/DBA 22-001	5+	R			70					12/20/2022	70									0									0	0	Y	N	Other	DB		55				0.0%	4	Development Standards Modification	Yes
N/A	3023-002-022, 029, 030, 031, 032	N/A		TTM 61610	SFD	O							34	10/13/2022	34									0									0	0	N	N											
N/A	3051-013-050 and 052	N/A		TTM 60008	SFD	O							266	08/11/2022	266									0									0	0	N	N											
N/A	3023-006-028, 029, 040, 041, 049, 057	N/A		TTM60148	SFD	O							130	08/11/2022	130									0									0	0	N	N											
N/A	3008-040-012	38732 9th Street East		MSPR 22-002	5+	R	48						1	05/17/2022	49									0									0	0	Y	N	Other	DB		55				0.0%	2	Development Standards Modification	Yes
N/A	3024-054-019	37262 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-028	6543 Neil Drive		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-030	37237 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-020	37254 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-021	37246 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-023	6561 Neil Drive		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-024	6553 Neil Drive		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-026	6550 Neil Drive		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-029	37229 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-031	37245 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-033	37261 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-022	37238 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-025	6558 Neil Drive		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-027	6542 Neil Drive		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3024-054-032	37253 Ethan Place		SDP 21-008	SFD	O			1					05/27/2021	1									0									0	0	N	N											
N/A	3050-004-009	5902 East Avenue T2		Z22-392	SFD	O							1	07/14/2022	1									0									0	0	N	N											
N/A	3206-064-044	39350 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-004	39324 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-018	39313 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-002	39336 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-019	39321 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-021	39343 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-064-043	39358 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-001	39342 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-003	39330 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-005	39318 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3206-065-020	39329 Stallion Drive		TTM 52200-2	SFD	O							1	06/01/2022	1									0									0	0	N	N											
N/A	3018-016-050	38733 25th Street East		Z22-467	SFD	O							1	09/20/2022	1									0									0	0	N	N											
N/A	3023-017-008	37248 55th Street East		Z22-289	SFD	O							1	08/16/2022	1									0									0	0	N	N											
N/A	3024-054-047	37228 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-048	37236 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-049	37244 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-050	37252 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-052	37263 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-053	37255 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-054	37247 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-056	37231 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-057	37223 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-055	37239 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-002	37311 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-003	37319 Harrison Way		SDP 21-008	SFD	O			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3020-042-052	3577 Adobe Place		TTM 54209	SFD	O							1	04/15/2020	1							1	06/23/2022	1							1	01/10/2023	1	0	N	N											
N/A	3020-042-022	38017 Columbine Court		TTM 54209	SFD	O							1	04/15/2020	1							1	06/23/2022	1							1	01/10/2023	1	0	N	N											
N/A	3023-032-040	37823 Queensboro Court		Z22-085	ADU	O							1	04/21/2022	1							1	04/21/2022	1							1	11/29/2022	1	0	N	N											
N/A	3024-054-047	37228 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-048	37236 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-049	37244 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-050	37252 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-052	37263 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-053	37255 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-054	37247 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-055	37239 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-056	37231 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-057	37223 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-002	37311 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3024-054-003	37319 Harrison Way		SDP 21-008	ADU	R			1					05/27/2022	1			1					05/19/2022	1			1					12/22/2022	1	0	N	N											
N/A	3012-027-064	37719 Lasker Avenue		Z22-183	ADU	O							1	06/02/2022	1							1	06/07/2022	1							1	11/29/2022	1	0	N	N											
N/A	3023-095-036	38702 Allegro Court		Z20-494	ADU	O							1	10/01/2020	1							1	01/04/2022	1									0	0	N	N											
N/A	3021-008-007	3339 E Avenue Q1		Z21-013	ADU	O							1	01/13/2021	1							1	10/26/2022	1									0	0	N	N											
N/A	3008-023-012	123 E Avenue Q7		Z21-294	ADU	O							1	07/10/2021	1							1	06/15/2022	1									0	0	N	N											
N/A	3008-003-010	38644 2nd Street East		Z21-237	ADU	O							1	08/04/2021	1							1	02/28/2022	1									0	0	N	N											
N/A	3051-044-054	5615 Cisero Drive		Z21-013	ADU	O							1	01/13/2021	1							1	01/13/2021	1							1	10/26/2022	1	0	N	N											
N/A	3024-031-037	37520 Calle Mazatlan		Z21-203	ADU	O							1	08/30/2021	1							1	01/20/2022	1							1	01/19/2023	1	0	N	N											
N/A	3015-015-020	38648 15th Street East		Z21-261	ADU	O							1	02/24/2022	1							1	06/21/2022	1							1	01/23/2023	1	0	N	N											
N/A	3001-145-020	3718 Club Rancho Drive		Z21-276	ADU	O							1	05/27/2021	1							1	08/23/2022	1									0	0	N	N											
N/A	3012-006-010	37820 11th Street East		Z21-685	ADU	O							1	12/08/2021	1							1	02/24/2022	1									0	0	N	N											
N/A	3001-084-007	4550 Cinnabar Avenue		Z22-052	ADU	O							1	02/08/2022	1							1	04/26/2022	1									0	0	N	N											
N/A	3008-003-019	38609 Glenraven Road		Z21-625	ADU	O							1	11/08/2021	1							1	10/03/2022	1									0	0	N	N											
N/A	3052-029-100	3115 Dolomite Avenue		Z21-690	ADU	O							1	12/13/2021	1							1	03/22/2022	1									0	0	N	N											
N/A	3021-034-002	38639 37th Street East		Z21-656	ADU	O							1	11/18/2021	1							1	06/30/2022	1									0	0	N	N											
N/A	3023-093-009	5773 Atlas Way		Z22-096	ADU	O							1	05/23/2022	1							1	05/23/2022	1									0	0	N	N											
N/A	3014-024-023	1861 East Avenue Q12		Z22-050	ADU	O							1	02/08/2022	1							1	03/15/2022	1									0	0	N	N											
N/A	3023-083-027	38129 Ranier Drive		Z21-689	ADU	O							1	12/13/2021	1							1	04/19/2022	1									0	0	N	N											
N/A	3023-051-006	4043 East Avenue Q11		Z22-076	ADU	O							1	02/24/2022	1							1	09/08/2022	1									0	0	N	N											
N/A	3024-054-051	37260 Harrison Way		SDP 21-008	ADU	R			1					05/27/2021	1			1					06/15/2022	1							1	01/27/2023	1	0	N	N											
N/A	3024-054-059	6518 Neil Drive		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/11/2022	1									0	0	N	N											
N/A	3024-054-060	6526 Neil Drive		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/11/2022	1									0	0	N	N											
N/A	3005-043-021	39999 Penina Way		Z22-173	ADU	O							1	04/11/2022	1							1	08/04/2022	1									0	0	N	N											
N/A	3024-054-004	37327 Harrison Way		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-005	37335 Harrison Way		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-006	37343 Harrison Way		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-900	37351 Harrison Way		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-007	6519 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-008	6527 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-009	6535 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-010	6543 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-011	6551 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-012	6559 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-013	37346 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-014	37338 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-015	37330 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-016	37322 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-017	37314 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-018	37306 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-034	37305 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-035	37313 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-036	37321 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-037	37329 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-038	37337 Ethan Place		SDP 21-008	ADU	R			1					05/27/2021	1			1					08/11/2022	1									0	0	N	N											
N/A	3024-054-039	6542 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1									0	0	N	N											
N/A	3024-054-040	6534 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1			1					01/30/2023	1	0	N	N											
N/A	3024-054-041	6526 Stacy Lane		SDP 21-008	ADU	R			1					05/27/2021	1			1					07/07/2022	1			1					01/30/2023	1	0	N	N											

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

N/A	3024-054-042	37336 Harrison Way	SDP 21-008	ADU	R	1		05/27/2021	1	1		06/21/2022	1	1		01/27/2023	1	0	N	N
N/A	3024-054-043	37328 Harrison Way	SDP 21-008	ADU	R	1		05/27/2021	1	1		06/21/2022	1	1		01/27/2023	1	0	N	N
N/A	3024-054-044	37320 Harrison Way	SDP 21-008	ADU	R	1		05/27/2021	1	1		06/21/2022	1	1		01/27/2023	1	0	N	N
N/A	3024-054-045	37312 Harrison Way	SDP 21-008	ADU	R	1		05/27/2021	1	1		06/21/2022	1	1		01/27/2023	1	0	N	N
N/A	3024-054-046	37304 Harrison Way	SDP 21-008	ADU	R	1		05/27/2021	1	1		06/22/2022	1	1		01/27/2023	1	0	N	N
N/A	3014-012-008	1604 East Avenue Q11	Z22-192	ADU	O		1	04/25/2022	1		1	10/11/2022	1				0	0	N	N
N/A	3052-047-020	35837 43rd Street East	Z22-077	ADU	O		1	02/24/2022	1		1	09/22/2022	1				0	0	N	N
N/A	3024-035-019	38319 Mariner Court	Z22-361	ADU	O		1	06/29/2022	1		1	09/06/2022	1				0	0	N	N
N/A	3014-005-010	1236 East Avenue Q 10	Z22-419	ADU	O		1	07/27/2022	1		1	12/07/2022	1				0	0	N	N
N/A	3018-016-031	38603 Puerta Avenue	Z22-405	ADU	O		1	07/26/2022	1		1	09/14/2022	1				0	0	N	N
N/A	3003-073-037	39217 23rd Street East	Z22-570	ADU	O		1	11/22/2022	1		1	11/10/2022	1				0	0	N	N
N/A	3021-006-025	38733 Pond Avenue	Z22-555	ADU	O		1	11/01/2022	1		1	11/07/2022	1				0	0	N	N
N/A	3003-041-012	2157 Willowbrook Avenue	Z22-592	ADU	O		1	11/22/2022	1		1	11/22/2022	1				0	0	N	N
N/A	3050-002-009	5802 Pearblossom Highway	Z21-632	SFD	O		1	11/15/2021	1		1	07/05/2022	1				0	0	N	N
N/A	3204-020-058	6241 West Avenue M4	Z21-480	SFD	O		1	05/16/2022	1		1	05/16/2022	1				0	0	N	N
N/A	3101-037-017	41456 Myrtle Street	Z21-496	SFD	O		1	01/25/2022	1		1	07/05/2022	1				0	0	N	N
N/A	3204-030-174	41658 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-153	41643 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-155	6350 Luna Court	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-156	6356 Luna Court	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-157	6355 Luna Court	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-159	41707 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-147	6342 Hermosa Court	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-151	6347 Hermosa Court	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-152	41631 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-175	41648 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-176	41638 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3204-030-177	41628 Cielo Vista Drive	SDP 21-009	SFD	O		1	02/17/2022	1		1	02/22/2022	1				0	0	N	N
N/A	3024-054-060	6526 Neil Drive	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-051	37260 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-059	6518 Neil Drive	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-006	37343 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-007	6519 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-010	6543 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-017	37314 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-038	37337 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-043	37328 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-004	37327 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-005	37335 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-900	37351 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-009	6535 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-012	6559 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-013	37346 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-014	37338 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-016	37322 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-018	37306 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-035	37313 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-036	37321 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-037	37329 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-039	6542 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-040	6536 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-041	6526 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-044	37320 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-046	37304 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-008	6527 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-011	6551 Stacy Lane	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-015	37330 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-034	37305 Ethan Place	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3024-054-042	37336 Harrison Way	SDP 21-008	SFD	O	1		05/27/2021	1	1		07/11/2022	1				0	0	N	N
N/A	3020-042-052	38041 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-020	38033 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	302-042-021	38025 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-048	38028 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-049	38036 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-050	38044 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-051	38052 Columbine Court	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-010	38041 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-011	38033 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-012	38025 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-013	38017 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-014	38010 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-015	38018 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-016	38026 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-017	38034 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-018	38042 Periwinkle Place	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-053	3569 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-054	3561 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-055	3553 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-056	3545 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-057	3537 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-001	38041 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-002	38033 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-003	38025 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-004	38017 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-005	38010 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-006	38018 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-007	38026 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-008	38034 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-009	38042 Coral Bell Circle	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-058	3529 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-059	3521 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-060	3513 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3020-042-061	3505 Adobe Drive	TTM 54029	SFD	O		1	04/14/2022	1		1	06/23/2022	1				0	0	N	N
N/A	3206-065-006	39310 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-009	39238 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-015	39243 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-008	39254 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-010	39222 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-012	39217 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-016	39267 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-011	39274 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-011	39210 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-013	39223 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-014	39231 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-065-017	39303 Stallion Drive	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3206-064-013	3904 Stirrup Court	TTM 52200-02	SFD	O		1	04/01/2022	1		1	10/24/2022	1				0	0	N	N
N/A	3204-082-039	41713 Sherry Way	Z22-282	ADU	O		1	06/02/2022	1		1	07/26/2022	1		1	10/04/2022	1	0	N	N
N/A	3024-055-035	38258 Chapelle Street	SDP 21-006	SFD	O		1	05/12/2021	1		1	06/28/2022	1		1	09/13/2022	1	0	N	N
N/A	N/A	38921 Candlenut Drive	SDP 20-004	SFD	O		1	06/03/2021	1		1	09/27/2022	1		1	10/31/2022	1	0	N	N
N/A	3024-055-039	38226 Chapelle Street	SDP 21-006	SFD	O		1	05/12/2021	1		1	03/22/2022	1		1	06/27/2022	1	0	N	N
N/A	3024-055-040	38218 Chapelle Street	SDP 21-006	SFD	O		1	05/12/2021	1		1	03/22/2022	1		1	06/27/2022	1	0	N	N
N/A	3024-055-041	38210 Chapelle Street	SDP 21-006	SFD	O		1	05/12/2021	1		1	03/22/2022	1		1	06/27/2022	1	0	N	N
N/A	3206-073-020	3931 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/14/2022	1	0	N	N
N/A	3206-077-062	3949 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/14/2022	1	0	N	N
N/A	3206-071-039	3980 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/19/2022	1	0	N	N
N/A	3024-049-051	6518 Campbell Street	SDP 18-006	SFD	O		1	12/12/2018	1		1	01/05/2022	1		1	05/23/2022	1	0	N	N
N/A	3024-049-052	6526 Campbell Street	SDP 18-006	SFD	O		1	12/12/2018	1		1	01/05/2022	1		1	05/23/2022	1	0	N	N
N/A	3024-049-008	6534 Campbell Street	SDP 18-006	SFD	O		1	12/12/2018	1		1	01/05/2022	1		1	05/23/2022	1	0	N	N
N/A	3024-055-030	38227 Etienne Drive	SDP 21-006	SFD	O		1	05/12/2021	1		1	01/19/2022	1		1	04/26/2022	1	0	N	N
N/A	3206-073-019	3923 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/14/2022	1	0	N	N
N/A	3206-077-072	3941 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/14/2022	1	0	N	N
N/A	3206-071-040	3968 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/19/2022	1	0	N	N
N/A	3206-071-042	3944 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/19/2022	1	0	N	N
N/A	3206-071-044	3920 Eliopulos Ranch Drive	TTM 52200-02	SFD	O		1	11/29/2021	1		1	12/22/2021	1		1	12/20/2022	1	0	N	N
N/A	3206-064-016	3867 Stirrup Court	TUP 19-019	SFD	O		1	09/05/2019	1		1	09/30/2019	1		1	10/31/2022	1	0	N	N
N/A	3206-064-015	3852 Stirrup Court	TUP 19-019	SFD	O		1	09/05/2019	1		1	09/30/2019	1		1	10/24/2022	1	0	N	N
N/A	3206-064-014	3870 Stirrup Court	TUP 19-019	SFD	O		1	09/05/2019	1		1	09/30/2019	1		1	10/24/2022	1	0	N	N
N/A	3024-049-007	6535 Campbell Street	TUP 19-003	SFD	O		1	04/15/2020	1		1	02/28/2019	1		1	05/02/2022	1	0	N	N
N/A	3024-049-008	6543 Campbell Street	TUP 19-003	SFD	O		1	04/15/2020	1		1	02/28/2019	1		1	04/29/2022	1	0	N	N
N/A	3024-049-009	6551 Campbell Street	TUP 19-003	SFD	O		1	04/15/2020	1		1	02/28/2019	1		1	05/05/2022	1	0	N	N
N/A	3024-049-010	6559 Campbell Street	TUP 19-003	SFD	O		1	04/15/2020	1		1	02/28/2019	1		1	05/04/2022	1	0	N	N
N/A	3204-040-024	6532 Sycamore Lane	Z19-218	SFD	O		1	10/28/2019	1		1	08/18/2020	1		1	11/07/2022	1	0	N	N
N/A	3206-067-038	3931 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-066-003	3860 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-066-005	3884 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-067-037	3943 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-067-039	3917 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-066-001	3846 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-066-006	3900 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-066-004	3872 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-067-001	3924 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-067-040	3903 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-066-002	3852 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N
N/A	3206-067-002	3936 Saddle Drive	SDP 18-004	SFD	O		1	12/10/2018	1		1	07/08/2020	1		1	07/14/2022	1	0	N	N

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

N/A	3024-049-006	6527 Campbell Street		SDP 18-006	SFD	O	1	12/12/2018	1	1	01/05/2022	1	1	05/23/2022	1	0	N	N
N/A	3024-049-011	6603 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	10/13/2021	1	1	04/21/2022	1	0	N	N
N/A	3024-049-012	6609 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	10/13/2021	1	1	04/20/2022	1	0	N	N
N/A	3024-049-013	6615 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	10/13/2021	1	1	04/21/2022	1	0	N	N
N/A	3024-049-058	6608 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	10/13/2021	1	1	04/21/2022	1	0	N	N
N/A	3024-049-059	6614 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	10/13/2021	1	1	04/20/2022	1	0	N	N
N/A	3024-049-054	6542 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	10/13/2021	1	1	04/21/2022	1	0	N	N
N/A	3024-049-055	6550 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	12/01/2021	1	1	05/09/2022	1	0	N	N
N/A	3024-049-056	6560 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	12/01/2021	1	1	05/09/2022	1	0	N	N
N/A	3024-049-057	6568 Campbell Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	12/01/2021	1	1	05/09/2022	1	0	N	N
N/A	N/A	2104 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	01/12/2022	1	0	N	N
N/A	N/A	2043 Brittlebush Streeet		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	01/26/2022	1	0	N	N
N/A	N/A	39041 Flowering Ash Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	01/12/2022	1	0	N	N
N/A	N/A	2101 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	01/26/2022	1	0	N	N
N/A	N/A	2040 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/07/2022	1	0	N	N
N/A	N/A	2028 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/15/2022	1	0	N	N
N/A	N/A	2019 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/09/2022	1	0	N	N
N/A	N/A	2031 Briitlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/07/2022	1	0	N	N
N/A	N/A	2034 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/09/2022	1	0	N	N
N/A	N/A	2018 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/15/2022	1	0	N	N
N/A	N/A	2022 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/07/2022	1	0	N	N
N/A	N/A	2025 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/08/2022	1	0	N	N
N/A	N/A	39050 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	03/07/2022	1	0	N	N
N/A	N/A	39058 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	03/07/2022	1	0	N	N
N/A	N/A	2037 Brittlebush Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	03/07/2022	1	0	N	N
N/A	N/A	39100 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/14/2022	1	0	N	N
N/A	N/A	39112 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/05/2022	1	0	N	N
N/A	N/A	39128 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/07/2022	1	0	N	N
N/A	N/A	39142 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/14/2022	1	0	N	N
N/A	N/A	39104 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/14/2022	1	0	N	N
N/A	N/A	39136 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/07/2022	1	0	N	N
N/A	N/A	39139 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/07/2022	1	0	N	N
N/A	N/A	39123 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/14/2022	1	0	N	N
N/A	N/A	39120 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/05/2022	1	0	N	N
N/A	N/A	39131 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	07/25/2022	1	0	N	N
N/A	N/A	39115 Cocobola Court		SDP 20-004	SFD	O	1	06/03/2021	1	1	03/19/2020	1	1	04/05/2022	1	0	N	N
N/A	N/A	2020 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	06/13/2022	1	0	N	N
N/A	N/A	2050 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	05/10/2022	1	0	N	N
N/A	N/A	2120 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	06/06/2022	1	0	N	N
N/A	N/A	2112 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	06/06/2022	1	0	N	N
N/A	N/A	2126 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	05/25/2022	1	0	N	N
N/A	N/A	2123 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	05/25/2022	1	0	N	N
N/A	N/A	2115 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	05/25/2022	1	0	N	N
N/A	N/A	2107 Helconia Court		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	05/26/2022	1	0	N	N
N/A	3003-101-010	39118 Forsythia Lane		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	07/13/2022	1	0	N	N
N/A	3003-101-020	2100 Cork Oak Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	08/10/2022	1	0	N	N
N/A	3003-101-022	2120 Cork Oak Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	08/10/2022	1	0	N	N
N/A	3003-101-011	39126 Forsythia Lane		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	08/10/2022	1	0	N	N
N/A	3003-101-013	39140 Forsythia Lane		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2022	1	1	07/06/2022	1	0	N	N
N/A	3003-101-012	39134 Forsythia Lane		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	08/10/2022	1	0	N	N
N/A	3003-101-019	2042 Cork Oak Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	08/16/2022	1	0	N	N
N/A	3003-101-021	2108 Cork Oak Street		SDP 17-004	SFD	O	1	04/05/2017	1	1	03/19/2020	1	1	09/07/2022	1	0	N	N
N/A	3012-017-014	1505 East Avenue R4		Z20-139	ADU	O	1	04/15/2020	1	1	08/24/2020	1	1	03/28/2022	1	0	N	N
N/A	N/A	39187 Pinto Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	07/23/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-033	3979 Saddle Drive		SDP 18-004	SFD	O	1	12/10/2018	1	1	07/23/2020	1	1	07/14/2022	1	0	N	N
N/A	N/A	39186 Pinto Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	07/23/2020	1	1	07/14/2022	1	0	N	N
N/A	N/A	39175 Pinto Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	07/23/2020	1	1	07/14/2022	1	0	N	N
N/A	N/A	3987 Saddle Drive		SDP 18-004	SFD	O	1	12/10/2018	1	1	07/23/2020	1	1	07/14/2022	1	0	N	N
N/A	3020-042-027	3664 Saddleback Drive		SDP 20-001	SFD	O	1	04/15/2020	1	1	08/05/2021	1	1	07/27/2022	1	0	N	N
N/A	3020-042-026	3656 Saddleback Drive		SDP 20-001	SFD	O	1	04/15/2020	1	1	08/05/2021	1	1	07/27/2022	1	0	N	N
N/A	3020-042-025	3648 Saddleback Drive		SDP 20-001	SFD	O	1	04/15/2020	1	1	08/05/2021	1	1	07/27/2022	1	0	N	N
N/A	3206-067-013	4028 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/26/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-026	4043 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/26/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-023	4079 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/26/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-019	4112 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/26/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-020	4124 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/26/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-021	4113 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/26/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-067-022	4101 Bridle Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	10/27/2020	1	1	07/14/2022	1	0	N	N
N/A	3206-064-005	39323 Stirrup Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	03/25/2021	1	1	07/18/2022	1	0	N	N
N/A	3206-064-002	39385 Stirrup Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	03/25/2021	1	1	07/18/2022	1	0	N	N
N/A	3206-064-004	39337 Stirrup Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	03/25/2021	1	1	07/18/2022	1	0	N	N
N/A	3206-064-007	39301 Stirrup Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	03/25/2021	1	1	07/18/2022	1	0	N	N
N/A	3206-064-003	39367 Stirrup Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	03/25/2021	1	1	07/18/2022	1	0	N	N
N/A	3206-064-006	39315 Stirrup Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	03/25/2021	1	1	07/18/2022	1	0	N	N
N/A	3053-038-443	36877 Santolina Drive		Z21-105	ADU	O	1	03/08/2021	1	1	07/12/2021	1	1	02/28/2022	1	0	N	N
N/A	3050-002-004	5735 East Avenue T 5		Z20-564	SFD	O	1	07/28/2021	1	1	01/25/2022	1	1	08/24/2022	1	0	N	N
N/A	3050-005-009	5910 East Avenue T		Z22-392	SFD	O	1	07/28/2021	1	1	07/28/2021	1	1	03/16/2022	1	0	N	N
N/A	3206-064-030	39325 Arabian Court		SDP 18-004	SFD	O	1	12/10/2018	1	1	04/14/2021	1	1	07/19/2022	1	0	N	N
N/A	3008-017-007	38473 Sumac Avenue		Z21-003	ADU	O	1	08/02/2021	1	1	08/02/2021	1	1	03/17/2022	1	0	N	N
N/A	3019-038-033	2002 Moonflower Court		Z21-092	ADU	O	1	02/25/2021	1	1	06/01/2021	1	1	05/09/2022	1	0	N	N
N/A	3001-109-022	40450 Dunes Lane		Z21-242	ADU	O	1	05/10/2021	1	1	09/02/2021	1	1	05/12/2022	1	0	N	N
N/A	3003-053-041	3106 Paxton Avenue		Z21-130	ADU	O	1	06/03/2021	1	1	08/23/2021	1	1	02/15/2022	1	0	N	N
N/A	3001-115-020	40223 Springpark Lane		Z21-259	ADU	O	1	08/26/2021	1	1	08/25/2021	1	1	01/31/2022	1	0	N	N
N/A	3003-005-013	39502 Armfield Avenue		Z21-172	ADU	O	1	04/07/2021	1	1	11/09/2021	1	1	12/19/2022	1	0	N	N
N/A	3024-050-010	37846 Big Rock Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-050-011	37832 Big Rock Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-055-024	38250 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	08/23/2021	1	1	01/06/2022	1	0	N	N
N/A	3024-055-033	38251 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	08/23/2021	1	1	01/06/2022	1	0	N	N
N/A	3024-055-023	38258 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	08/23/2021	1	1	01/06/2022	1	0	N	N
N/A	3024-055-032	38243 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	08/23/2021	1	1	01/06/2022	1	0	N	N
N/A	3024-055-025	38242 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	08/23/2021	1	1	01/06/2022	1	0	N	N
N/A	3024-055-034	38259 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	08/23/2021	1	1	01/06/2022	1	0	N	N
N/A	3024-048-083	6613 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/23/2021	1	1	02/23/2022	1	0	N	N
N/A	3024-048-084	6609 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/23/2021	1	1	02/23/2022	1	0	N	N
N/A	3024-048-088	6608 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/23/2021	1	1	02/23/2022	1	0	N	N
N/A	3024-048-089	6614 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/23/2021	1	1	02/23/2022	1	0	N	N
N/A	3024-048-085	6605 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/24/2021	1	1	02/28/2022	1	0	N	N
N/A	3024-048-086	6601 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/24/2021	1	1	02/28/2022	1	0	N	N
N/A	3024-048-087	6602 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	08/24/2021	1	1	02/28/2022	1	0	N	N
N/A	3024-050-012	37826 Big Rock Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-050-075	37853 Big Rock Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-050-076	37845 Big Rock Drive		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3004-018-030	38232 Meadow Lane		Z21-184	ADU	O	1	07/19/2021	1	1	07/19/2021	1	1	07/27/2022	1	0	N	N
N/A	3020-010-009	3301 East Avenue S		Z21-282	ADU	O	1	11/16/2021	1	1	11/16/2021	1	1	04/28/2022	1	0	N	N
N/A	3024-048-081	6625 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-048-082	6619 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-048-090	6620 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-048-091	6626 Ardmore Court		SDP 18-006	SFD	O	1	12/12/2018	1	1	05/13/2021	1	1	01/04/2022	1	0	N	N
N/A	3024-055-036	38250 Chapelle Street		SDP 21-006	SFD	O	1	05/12/2021	1	1	06/29/2021	1	1	04/12/2022	1	0	N	N
N/A	3024-055-037	38242 Chapelle Street		SDP 21-006	SFD	O	1	05/12/2021	1	1	06/29/2021	1	1	04/12/2022	1	0	N	N
N/A	3024-055-038	38234 Chapelle Street		SDP 21-006	SFD	O	1	05/12/2021	1	1	06/29/2021	1	1	04/12/2022	1	0	N	N
N/A	3015-004-032	38527 12th Street East		Z21-271	ADU	O	1	05/25/2021	1	1	10/20/2021	1	1	04/06/2022	1	0	N	N
N/A	3024-055-026	38234 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	09/15/2021	1	1	01/26/2022	1	0	N	N
N/A	3024-055-029	38219 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	09/15/2021	1	1	01/26/2022	1	0	N	N
N/A	3024-055-027	38226 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	09/15/2021	1	1	01/26/2022	1	0	N	N
N/A	3024-055-030	38227 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	09/15/2021	1	1	01/26/2022	1	0	N	N
N/A	3024-055-040	38218 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	09/15/2021	1	1	01/26/2022	1	0	N	N
N/A	3024-055-031	38235 Laisser Lane		SDP 21-006	SFD	O	1	05/12/2021	1	1	09/15/2021	1	1	01/26/2022	1	0	N	N
N/A	3204-030-169	41740 Cielo Vista Drive		SDP 21-009	SFD	O	1	02/17/2022	1	1	02/22/2022	1	1	08/23/2022	1	0	N	N
N/A	3204-030-170	41730 Cielo Vista Drive		SDP 21-009	SFD	O	1	02/17/2022	1	1	02/22/2022	1	1	08/23/2022	1	0	N	N
N/A	3204-030-171	41720 Cielo Vista Drive		SDP 21-009	SFD	O	1	02/17/2022	1	1	02/22/2022	1	1	08/23/2022	1	0	N	N
N/A	3204-030-172	41710 Cielo Vista Drive		SDP 21-009	SFD	O	1	02/17/2022	1	1	02/22/2022	1	1	08/23/2022	1	0	N	N
N/A	3204-030-173	41700 Cielo Vista Drive		SDP 21-009	SFD	O	1	02/17/2022	1	1	02/22/2022	1	1	08/23/2022	1	0	N	N
N/A	3024-055-010	38258 Etienne Drive		SDP 21-006	SFD	O	1	05/12/2021	1	1	12/20/2021	1	1	03/28/2022	1	0	N	N
N/A	3024-055-019	38235 Etienne Drive		SDP 21-006	SFD	O	1	05/12/2021	1	1	12/20/2021	1	1	03/28/2022	1	0	N	N
N/A	3024-055-022	38259 Etienne Drive		SDP 21-006	SFD	O	1	05/12/2021	1	1	12/20/2021	1	1	03/28/2022	1	0	N	N

Jurisdiction	Palmdale		
Reporting Year	2022	(Jan. 1 - Dec. 31)	
Planning Period	6th Cycle	10/15/2021 - 10/15/2029	

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

N/A	3021-055-020	38243 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-011	38250 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-012	38242 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-021	38251 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-005	6753 Adainville Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-008	6851 Adainville Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-006	6765 Adainville Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-009	6863 Adainville Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-007	6839 Adainville Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	N/A	38234 Etainne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-016	38211 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-014	38226 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-029	38219 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3024-055-015	38214 Etienne Drive		SDP 21-006	SFD	O							1	05/12/2021	1
N/A	3006-010-007	38928 2nd Street East		Z21-180	ADU	O							1	04/08/2021	1
N/A	3014-030-025	1342 East Avenue Q11		Z22-202	ADU	O							1	06/15/2022	1
N/A	3024-054-040	6534 Stacy Lane		SDP 21-008	SFD	O			1					04/11/2022	1
N/A	3024-054-034	6542 Stacy Lane		SDP 21-008	SFD	O			1					04/11/2022	1
N/A	3024-054-041	6526 Stacy Lane		SDP 21-008	SFD	O			1					04/11/2022	1
N/A	3024-054-045	37312 Harrison Way		SDP 21-008	SFD	O			1					04/11/2022	1
	3020-005-031	Avenue R and 30th East			5+	R	56						1	06/20/2022	57

3021-055-020							1	12/20/2021	1							1	03/28/2022	1
3024-055-011							1	12/20/2021	1							1	03/28/2022	1
3024-055-012							1	12/20/2021	1							1	03/28/2022	1
3024-055-021							1	12/20/2021	1							1	03/28/2022	1
3024-055-005							1	12/20/2021	1							1	02/23/2022	1
3024-055-008							1	12/20/2021	1							1	02/23/2022	1
3024-055-006							1	12/20/2021	1							1	02/23/2022	1
3024-055-009							1	12/20/2021	1							1	02/23/2022	1
3024-055-007							1	12/20/2021	1							1	02/23/2022	1
N/A							1	01/19/2022	1							1	04/26/2022	1
3024-055-016							1	01/19/2022	1							1	04/26/2022	1
3024-055-014							1	01/19/2022	1							1	04/26/2022	1
3024-055-029							1	01/19/2022	1							1	04/26/2022	1
3024-055-015							1	01/19/2022	1							1	04/26/2022	1
3006-010-007							1	05/29/2022	1									0
3014-030-025							1	06/27/2022	1									0
3024-054-040			1					07/07/2022	1			1					01/30/2023	1
3024-054-034			1					07/07/2022	1			1					01/30/2023	1
3024-054-041			1					07/07/2022	1			1					01/30/2023	1
3024-054-045			1					06/21/2022	1			1					01/27/2023	1
3020-005-031									0									0

3021-055-020	0	N	N											
3024-055-011	0	N	N											
3024-055-012	0	N	N											
3024-055-021	0	N	N											
3024-055-005	0	N	N											
3024-055-008	0	N	N											
3024-055-006	0	N	N											
3024-055-009	0	N	N											
3024-055-007	0	N	N											
N/A	0	N	N											
3024-055-016	0	N	N											
3024-055-014	0	N	N											
3024-055-029	0	N	N											
3024-055-015	0	N	N											
3006-010-007	0	N	N											
3014-030-025	0	N	N											
3024-054-040	0	N	N											
3024-054-034	0	N	N											
3024-054-041	0	N	N											
3024-054-045	0	N	N											
3020-005-031	0	Y	N	Other	DB		55				11.0%	2	Development Standards Modification	Yes

ATTACHMENT 3 - TABLE B

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

This table is auto-populated once you enter your jurisdiction name and current year data. Past year information comes from previous APRs.

Please contact HCD if your data is different than the material supplied here

Table B
Regional Housing Needs Allocation Progress
Permitted Units Issued by Affordability

		1		2									3	4
Income Level		**RHNA Allocation by Income Level**	**Projection Period - 06/30/2021-10/14/2021**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**Total Units to Date (all years)**	**Total Remaining RHNA by Income Level**
Very Low	Deed Restricted	1,777	-	-	-	-	-	-	-	-	-	-	-	1,777
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Low	Deed Restricted	935	-	-	91	-	-	-	-	-	-	-	91	844
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Moderate	Deed Restricted	1,004	-	-	-	-	-	-	-	-	-	-	48	956
	Non-Deed Restricted		48	-	-	-	-	-	-	-	-	-		
Above Moderate		2,924	-	-	116	-	-	-	-	-	-	-	116	2,808
Total RHNA		**6,640**												
Total Units			**48**	**-**	**207**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**255**	**6,385**

Progress toward extremely low-income housing need, as determined pursuant to Government Code 65583(a)(1).

	5		2021	2022	2023	2024	2025	2026	2027	2028	2029	6	7
	Extremely low-Income Need											**Total Units to Date**	**Total Units Remaining**
Extremely Low-Income Units*	889		-	-	-	-	-	-	-	-	-	-	889

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table C
Sites Identified or Rezoned to Accommodate Shortfall Housing Need and No Net-Loss Law

Project Identifier				Date of Rezone	RHNA Shortfall by Household Income Category				Rezone Type	Sites Description							
1				2	3				4	5	6	7	8		9	10	11
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Date of Rezone	Very Low-Income	Low-Income	Moderate-Income	Above Moderate-Income	Rezone Type	Parcel Size (Acres)	General Plan Designation	Zoning	Minimum Density Allowed	Maximum Density Allowed	Realistic Capacity	Vacant/Nonvacant	Description of Existing Uses
Summary Row: Start Data Entry Below																	

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)

Table D

Program Implementation Status pursuant to GC Section 65583

Housing Programs Progress Report
Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4
Name of Program	**Objective**	**Timeframe in H.E**	**Status of Program Implementation**
Adequate Sites for RHNA and Monitoring of No Net Loss	**Adopt the Preferred Land Use Plan as part of the General Plan update that provides increased residential development capacity by Spring 2022, ensuring that the updated Genera Plan offer adequate capacity for the City's remaining RHNA of 3,660 units (1,758 very low income, 899 low income, and 1,003 moderate income units). Specifically, the Residential Neighborhood 3 proposed for meeting the City's remaining lower and moderate income RHNA will meet the following conditions: o Allows residential development up to 30 units per acre with a minimum density of 20 units per acre; o Each site can accommodate at least 16 units (a site can comprise of multiple parcels); and, o Allows multi-family ownership and rental housing by right if 20 percent of the units are set aside as housing affordable to lower income households (see Program 2 below). • Develop a procedure in 2022 to monitor the development of sites in the sites inventory and ensure adequate sites are available to meet the remaining RHNA by income category. • Update Development Code by**	**2021-2029**	**The General Plan was adopted in September of 2022 and the Development Code Update was adopted in March of 2023. On-going program.**

By Right Approval of Projects with 20 Percent Affordable Units	• Amend the Development Code to provide by-right approval pursuant to AB 1397 by Summer of 2022. • Utilize the Multi-Family Residential Guidelines to process by-right applications to implement the General Plan Update and the Development Code Update.	2021-2029	The Multi-Family and Mixed-Use Design Guidleines were adopted Augutst 2022 and the Development Code Update was adopted in March of 2023
Accessory Dwelling Units (ADU's)	Develop incentives and tools to facilitate ADU construction by the end of 2022. Incentives and tools may include pre-approved plans, expedited reviews, and referral to available resources. • Promote ADU construction by providing resources on the City's website and at public counters. • Monitor the ADU construction trend annually and adjust incentives and tools as necessary.	2021-2029	On-going program. No new actions taken in 2022.
Small Lot Consolidation Program	City to play an active role in facilitaing lot consolidations and offer identified incentives.	2021-2029	On-going program.
Large Site Development Program	City to play an active role in facilitating land divisions and lot line adjustments to assist housing development for lower income households.	2021-2029	On-going program.
Affordable Housing Land Bank	Acquire and assemble parcels for new construction of affordable single and multi-family units using Housing Asset Funds as other funds.	2021-2029	On-going program. No new actions taken in 2022.
Affordable Housing Development	Provide funding in he form of land and/or low-interest, deferred interest or residual receipt loans to nonprofit affordable housing organizations to construct new affordable units.	2021-2029	Ongoing program. In 2022 two (2) agreements signed. Agreements include loans for new construction of 132 units of affordable housing.
Zoning Amendments	Amend the Development Code to address the requirements outlined in this program by the end of 2022.	2021-2029	The Development Code was updated and adopted in March 2023.
Homeownership Assistance Programs	Provide assistance to qualified first-time homebuyers	2021-2029	On-going program. In 2022 six (6) first-time homebuyers approved for assistance.
Housing Rehabilitation Assistance	Assistance to rental properties and owners of single family residences and multi-family rental units.	2021-2029	On-going program. No new actions taken in 2022.

Rental Housing Inspection Program	**Building and Safety inspection of all residential rental properties on a regular schedule**	**2021-2029**	**On-going program**
Vacant and Abandoned Property Registration Program	**Abandoned and vacant property registration program to protect neighborhoods and commercial areas from becoming blighted**	**2021-2029**	**On-going program. In 2022 twelve (12) properties were registered and inspected.**
Mobile Home Space Rent Control	**Regulates increases in month to month rent costs for mobile home park spaces to ensure affordability**	**2021-2029**	**On-going program**
Conversion of At-Risk Units	**Steps to be taken to ensure 126 at-risk units in 3 projects are not lost through conversion to market rate units**	**2021-2029**	**On-going program. No new actions taken in 2022.**
Senior Housing	**Develop househing options suitable for seniors with different needs**	**2021-2029**	**On-going program. No new actions taken in 2022.**
Housing for the Developmentally Disabled	**Work with North Los Angeles Regional Center to implement outreach program**	**2021-2029**	**On-going program**
South Antelope Valley Emergency Services (SAVES)	**Provide administrative funding to SAVES which provides services, referarals, motel vouchers, emergency food and clothing to homeless and very low-income individuals and families**	**2021-2029**	**Funding for program is on-going**
Place Based Neighborhood Improvement Program	**Improve the quality of selected low and moderate income single family neighborhoods by enforcing compliance with building, safety, health, fire, and other applicable regulations**	**2021-2029**	**On-going program**
Partners Against Crime	**Coordinates activities of Code Enforcement, Housing, Public Safety, and Building and Safety to proactively address issues such as crime, maintenance and encourage effetive property management in the City's multi-family housing**	**2021-2029**	**On-going program. Four (4) Partners Against Crime workshops were held in 2022.**
Fair Housing Services	**City contracts with Housing Rights Center or other provider to provide monthly housing clinic, intake and investigation of housing discrimination complaints and referrals, provide information**	**2021-2029**	**On-going program. In 2022, over 225 households assisted. The number of spaces under rent control have increased due to AB 2782. Virtual clinics were held monthly to provide assistance to residents.**

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table E

Commercial Development Bonus Approved pursuant to GC Section 65915.7

Project Identifier				Units Constructed as Part of Agreement				Description of Commercial Development Bonus	Commercial Development Bonus Date Approved
1				2				3	4
APN	**Street Address**	**Project Name+**	**Local Jurisdiction Tracking ID+**	**Very Low Income**	**Low Income**	**Moderate Income**	**Above Moderate Income**	**Description of Commercial Development Bonus**	**Commercial Development Bonus Date Approved**
Summary Row: Start Data Entry Below									

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table F

Units Rehabilitated, Preserved and Acquired for Alternative Adequate Sites pursuant to Government Code section 65583.1(c)

Please note this table is optional: The jurisdiction can use this table to report units that have been substantially rehabilitated, converted from non-affordable to affordable by acquisition, and preserved, including mobilehome park preservation, consistent with the standards set forth in Government Code section 65583.1, subdivision (c). Please note, motel, hotel, hostel rooms or other structures that are converted from non-residential to residential units pursuant to Government Code section 65583.1(c)(1)(D) are considered net-new housing units and must be reported in Table A2 and not reported in Table F.

Activity Type	Units that Do Not Count Towards RHNA+ Listed for Informational Purposes Only				Units that Count Towards RHNA + Note - Because the statutory requirements severely limit what can be counted, please contact HCD to receive the password that will enable you to populate these fields.				The description should adequately document how each unit complies with subsection (c) of Government Code Section 65583.1+. For detailed reporting requirements, see the chcklist here:
	Extremely Low-Income+	Very Low-Income+	Low-Income+	TOTAL UNITS+	Extremely Low-Income+	Very Low-Income+	Low-Income+	TOTAL UNITS+	https://www.hcd.ca.gov/community-development/docs/adequate-sites-checklist.pdf
Rehabilitation Activity									
Preservation of Units At-Risk									
Acquisition of Units									
Mobilehome Park Preservation									
Total Units by Income									

ATTACHMENT 8 - TABLE F2

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table F2
Above Moderate Income Units Converted to Moderate Income Pursuant to Government Code section 65400.2

For up to 25 percent of a jurisdiction's moderate-income regional housing need allocation, the planning agency may include the number of units in an existing multifamily building that were converted to deed-restricted rental housing for moderate-income households by the imposition of affordability covenants and restrictions for the unit. Before adding information to this table, please ensure housing developments meet the requirements described in Government Code 65400.2(b).

Project Identifier					Unit Types		Affordability by Household Incomes After Conversion							Units credited toward Above Moderate RHNA		Notes
1					2	3	4							5		6
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Unit Category (2 to 4,5+)	Tenure R=Renter	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate- Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Total Moderate Income Units Converted from Above Moderate	Date Converted	Notes
Summary Row: Start Data Entry Below																

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

NOTE: This table must only be filled out if the housing element sites inventory contains a site which is or was owned by the reporting jurisdiction, and has been sold, leased, or otherwise disposed of during the reporting year.

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Table G
Locally Owned Lands Included in the Housing Element Sites Inventory that have been sold, leased, or otherwise disposed of

Project Identifier						
1				2	3	4
APN	**Street Address**	**Project Name+**	**Local Jurisdiction Tracking ID+**	**Realistic Capacity Identified in the Housing Element**	**Entity to whom the site transferred**	**Intended Use for Site**
Summary Row: Start Data Entry Below						

ATTACHMENT 10 - TABLE H

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)

NOTE: This table is meant to contain an invenory of ALL surplus/excess lands the reporting jurisdiction owns

Note: "+" indicates an optional field
Cells in grey contain auto-calculation formulas

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

For Los Angeles County jurisdictions, please format the APN's as follows:9999-999-999

Table H
Locally Owned Surplus Sites

Parcel Identifier				Designation	Size	Notes
1	2	3	4	5	6	7
APN	**Street Address/Intersection**	**Existing Use**	**Number of Units**	**Surplus Designation**	**Parcel Size (in acres)**	**Notes**
Summary Row: Start Data Entry Below						

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

NOTE: SB 9 PROJECTS ONLY. This table only needs to be completed if there were lot splits applied for pursuant to Government Code 66411.7 OR units constructed pursuant to 65852.21.
Units entitled/permitted/constructed must also be reported in Table A2. Applications for these units must be reported in Table A.

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table I
Units Constructed Pursuant to Government Code 65852.21 and Applications for Lot Splits Pursuant to Government Code 66411.7 (SB9)

Project Identifier				Project Type	Date	Unit Constructed				Notes
1				2	3	4				
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Activity	Date	Very Low Income	Low Income	Moderate Income	Above Moderate Income	Notes
Summary Row: Start Data Entry Below										

Jurisdiction	Palmdale	
Reporting Period	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

NOTE: STUDENT HOUSING WITH DENSITY BONUS ONLY. This table only needs to be completed if there were student housing projects WITH a density bonus approved pursuant to Government Code65915(b)(1)(F)

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table J

Student housing development for lower income students for which was granted a density bonus pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Section 65915

Project Identifier				Project Type	Date	Units (Beds/Student Capacity) Approved							Units (Beds/Student Capacity) Granted Density Bonus	Notes
1				2	3	4							5	6
APN	**Street Address**	**Project Name+**	**Local Jurisdiction Tracking ID+**	**Unit Category** (SH - Student Housing)	**Date**	**Very Low- Income Deed Restricted**	**Very Low- Income Non Deed Restricted**	**Low- Income Deed Restricted**	**Low- Income Non Deed Restricted**	**Moderate- Income Deed Restricted**	**Moderate- Income Non Deed Restricted**	**Above Moderate-Income**	**Total Additional Beds Created Due to Density Bonus**	**Notes**
Summary Row: Start Data Entry Below														

Jurisdiction	Palmdale	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

Building Permits Issued by Affordability Summary		
Income Level		Current Year
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	91
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		116
Total Units		**207**

Note: Units serving extremely low-income households are included in the very low-income permitted units totals

Units by Structure Type	Entitled	Permitted	Completed
SFA	0	0	0
SFD	526	133	178
2 to 4	0	0	0
5+	176	0	0
ADU	51	74	27
MH	0	0	0
Total	**753**	**207**	**205**

Housing Applications Summary	
Total Housing Applications Submitted:	389
Number of Proposed Units in All Applications Received:	845
Total Housing Units Approved:	1,220
Total Housing Units Disapproved:	0

Use of SB 35 Streamlining Provisions	
Number of Applications for Streamlining	14
Number of Streamlining Applications Approved	14
Total Developments Approved with Streamlining	14
Total Units Constructed with Streamlining	0

Units Constructed - SB 35 Streamlining Permits			
Income	Rental	Ownership	Total
Very Low	0	0	0
Low	0	0	0
Moderate	0	0	0
Above Moderate	0	0	0
Total	0	0	0

Cells in grey contain auto-calculation formulas

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **PUBLIC WORKS DEPARTMENT**
CAPITAL IMPROVEMENT PROGRAM DIVISION

DISTRICT: **1**

SUBJECT: **AWARD AGREEMENT WITH TANGRAM INTERIORS IN THE AMOUNT, NOT TO EXCEED $325,000, FOR PURCHASE AND INSTALLATION OF FURNITURE ASSOCIATED WITH THE CODE ENFORCEMENT AND PUBLIC SAFETY RELOCATION TO THE AERO INSTITUTE BUILDING**

ISSUE

Award agreement with Tangram Interiors in the amount, not to exceed $325,000, for purchase and installation of furniture associated with the Code Enforcement Public Safety Relocation to the Aero Institute Building.

RECOMMENDATION

Staff recommends that the City Council:

1. Award Agreement No. A-8280 with Tangram Interiors for furniture for Code Enforcement and Public Safety Relocation, in the amount, not to exceed $325,000.

2. Authorize the City Manager or her designee to execute Agreement No. A-8280 with Tangram Interiors, including minimal and/or non-substantive changes.

BACKGROUND

The City Code Enforcement and Public Safety Departments, currently housed on the second floor of the Development Services Building, will be relocating to the Aero Institute Building upon the completion of the tenant improvements. This move will provide these departments with more space and allow for the movement of other City departments to be able to accommodate staffing space needs.

DISCUSSION

The City worked with Tangram Interiors to provide design layout, purchasing and installation of modular furniture, including modular desk furniture, task chairs, public chairs, cubicle walls and that is necessary for the +30 staff members that work in these departments.

To receive the best available pricing, the City is utilizing cooperative pricing with Steelcase through Sourcewell pricing ID #121919.

FISCAL IMPACT

The project is budgeted in Account No. F0010 and has been funded through General Fund (101), Measure AV (157), and ARPA Funds (158). The account has a current available balance of $2,455,451. The fiscal impact and remaining account balance can be seen in the following table:

SCOPE OF WORK	COST
Tangram Interiors	$325,000
5% Contingency	$16,250
Total Cost:	**$341,250**

Account Number	Starting Balance	Anticipated Expenditures	Anticipated Remaining Balance
F0010101	$245,685	$131,485	$114,200
F0010157	$209,765	$209,765	$0
F0010158	$2,000,000	$0	$2,000,000

STRATEGIC PLAN

Goal 1: Maintain effective public safety and protection for life, property and the environment.

C. Use a variety of methods to communicate timely, useful, and trusted information about city programs, services and policies.

Prepared by:	Lynn Glidden, P.E., Director of Public Works
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, III, Interim City Attorney

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **PUBLIC WORKS**

DISTRICT: **1**

SUBJECT: **APPROVE ADDITIONAL FUNDS OF $84,323.37 FOR PURCHASE ORDER NO. 20230423, WITH SERVPRO OF PALMDALE NORTH, dba P&C RESTORATION CLEANING CORP. FOR EMERGENCY CLEAN UP SERVICES FOR THE CHIMBOLE CULTURAL CENTER, IN THE AMOUNT NOT TO EXCEED $304,324**

ISSUE

Approve additional funds of $84,323.37 for Purchase Order No. 20230423, with Servpro Palmdale North, dba P&C Restoration Cleaning Corp. for emergency clean up services for the Chimbole Cultural Center in the amount not to exceed $304,324.

RECOMMENDATION

Staff recommends that the City Council:

1. Approve additional funds of $84,323.37 for Purchase Order No. 20230423, with Servpro Palmdale North, dba P&C Restoration Cleaning Corp. for emergency clean up services for the Chimbole Cultural Center in the amount not to exceed $304,324.

BACKGROUND

In January 2023, ServPro was awarded an emergency contract, in the amount of $220,000 for initial water extraction, cleanup, removal of all carpeting, affected drywall, ceiling tiles drapery and insulation and additional drying equipment to remove the potential of mold growth in the building. Due to actual costs of prevailing wage labor, equipment and additional removal of material, the final cost was $304,324, an increase of $84,323.37.

DISCUSSION

This unanticipated emergency work exceeds the signing authority of the City Manager. Therefore, staff recommends that the City Council approve the additional funds as requested for the needed and unexpected emergency material removals.

FISCAL IMPACT

There are sufficient funds located in Account No. F0161, Chimbole Cultural Center Renovation.

STRATEGIC PLAN

Goal III: Invest in infrastructure to improve community viability.

C. Plan and maintain safe and attractive neighborhoods, streets, facilities, and public spaces with exciting programming that promotes active fun for everyone.

Prepared by:	Lynn Glidden P.E, Director of Public Works
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, Interim City Attorney

ATTACHMENTS

Purchase Order No. 20230423 - updated

CITY OF PALMDALE

Purchase Order

PURCHASING DIVISION
PHONE: (661) 267-5444 FAX (661) 267-5454
BILL TO: ACCOUNTS PAYABLE
38300 Sierra Highway
Palmdale, CA 93550
(661) 267-5460

Revisions 008
Expiration Date 06/30/2023

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES AND SHIPPING PAPERS.

Purchase Order # **20230423**

NO SUBSTITUTIONS WITHOUT APPROVAL OF PURCHASING DIVISION. USE CITY OF PALMDALE ADDRESS SPECIFIED BELOW. MERCHANDISE MUST BE DELIVERED TO SPECIFIC DEPARTMENT.

VENDOR
P AND C RESTORATION CLEANING CORP
SERVPRO OF PALMDALE NORTH
654 E. RANCHO VISTA BLVD
SUITE H
PALMDALE, CA 93550
Fax: 661-272-5796

SHIP TO
LYNN GLIDDEN
PUBLIC WORKS DEPARTMENT
38250 SIERRA HWY
PALMDALE, CA 93550
Email: LGLIDDEN@CITYOFPALMDALE.ORG
Phone: 661-267-5300

Vendor Phone Number	Vendor Fax Number	Requisition Number	Buyer
661-723-7141	661-272-5796		Matthew Harris

Date Ordered	Vendor Number	Date Required	Freight Method/Terms	Department/Location
01/05/2023	5949		DESTINATION/NET 45	CAPITAL IMPROVEMENT PROJECTS

Item#	Description/PartNo	QTY	UOM	Unit Price	Extended Price
	CHIMBOLE CENTER RESTORATION CLEANING The Above Purchase Order Number Must Appear On All Correspondence - Packing Sheets And Bills Of Lading				
1	CHIMBOLE CENTER RESTORATION CLEANING PURCHASE ORDER 20230423 AND AGREEMENT A-8198 ARE PENDING CITY COUNCIL APPROVAL ON JANUARY 11, 2023. ***F0161101 - 724525***	1.0	DL	$220,000.00	$220,000.00 ***$220,000.00***
2	**ADDED:** CHIMBOLE CENTER RESTORATION CLEANING PURCHASE ORDER 20230423 IS PENDING CITY COUNCIL'S APPROVAL ON APRIL 5, 2023. ***F0161157 - 724525***	1.0	DL	$84,323.37	$84,323.37 ***$84,323.37***

IMPORTANT: Read Terms and Conditions provided as part of this purchase order

By: _____
Approved City Representative

VENDOR COPY

Sales Tax	$0.00
Order Total	**$304,323.37**

1. **ACCEPTANCE** ACCEPTANCE OF THIS PURCHASE ORDER BY THE VENDOR IS EXPRESSLY LIMITED TO THE TERMS AND CONDITIONS CONTAINED HEREIN. ANY TERM OR CONDITION STATED BY THE VENDOR IN ANY PRIOR PROPOSAL , ON VENDOR'S ACKNOWLEDGEMENT FORM, OR IN OTHERWISE ACKNOWLEDGING OR ACCEPTING THIS ORDER IS DEEMED BY BUYER TO BE A MATERIAL ALTERATION OF THIS ORDER AND IS HEREBY OBJECTED TO BY THE BUYER. ANY SUCH TERM OR CONDITION SHALL BE INAPPLICABLE TO THIS ORDER UNLESS EXPRESSLY AGREED TO IN WRITING SIGNED BY AN AUTHORIZED REPRESENTATIVE OF BUYER. ACCEPTANCE OF THE MERCHANDISE COVERED BY THIS ORDER WILL NOT CONSTITUTE ACCEPTANCE BY BUYER OF VENDOR'S TERMS AND CONDITIONS. ANY OF THE FOLLOWING ACTS BY VENDOR SHALL CONSTITUTE ACCEPTANCE OF THIS OFFER AND ALL OF ITS TERMS AND CONDITIONS; SIGNING AND RETURNING A COPY OF THIS ORDER; DELIVERY OF ANY OF THE MERCHANDISE ORDERED; INFORMING THE BUYER OF COMMENCEMENT OF PERFORMANCE; OR RETURNING VENDOR'S OWN FORM OF ACKNOWLEDGEMENT.

2. **PRICE AND DELIVERY** Vendor shall furnish the merchandise covered by this order (which may consist of or include services of a non-technical and non-professional nature or construction work) in accordance with the prices and delivery schedule stated on the face of this order. If prices or delivery dates are not stated, Vendor shall offer its lowest prices or best delivery dates, both of which shall be subject to written acceptance by Buyer. All prices include all applicable taxes, except sales taxes which are separately shown where applicable. Vendor warrants that the prices charged for the merchandise ordered will be as low as the lowest price charged by the Vendor to any customers purchasing similar merchandise in the same or smaller quantities and under like circumstances.

3. **PAYMENT** Buyer shall pay to Vendor the full sales price within forty five (45) days of invoice date, or sooner if otherwise specified on the face of this order.

4. **PACKING AND SHIPPING** Vendor warrants that prices include all charges for packing, crating, and transportation to F.O.B. point. All merchandise shall be packaged, marked, and otherwise prepared in accordance with good commercial practices to obtain the lowest shipping rates and to assure adequate protection of the merchandise in shipment and storage and its arrival at F.O.B. point in undamaged condition. An itemized packing list shall accompany each shipment.

5. **F.O.B, TITLE AND RISK OF LOSS** Unless otherwise specified on the face of this order, the F.O.B. point shall be Buyer's location designated on the face of this order . If transportation is F.O.B. Vendor's location, Vendor shall bear all risk of loss or damage to the merchandise, and title shall not shift to Buyer, until delivery of the merchandise to Buyer's designated location.

6. **INVOICING** After shipping or otherwise providing merchandise under this order, Vendor shall send a separate invoice, in duplicate, including item numbers and accompanied by a bill of lading or express receipt. The time for payment of Vendor's invoices shall commence upon the date of actual receipt of merchandise and acceptable invoices consistent with the requirements of this order.

7. **ADVANCE SHIPMENTS AND COMMITMENTS** Buyer may, at its option, either merchandise received in advance of the delivery schedule set forth herein, or return it to Vendor at Vendor's risk and expense. If retained, time for payment and discount, if any, shall be based upon scheduled delivery dates. Vendor shall place all orders for, and schedule deliveries of materials necessary for its performance under this order at such times as will enable Vendor to meet, but not unreasonably anticipate, the stated delivery schedule. In the event of termination of or changes to this order, Buyer shall not be liable for any charges or costs arising form commitments by Vendor for the acquisition of materials, or work performed, in advance of the time necessary to meet the specified delivery schedule, unless Buyer has given its prior written consent to such advance commitments or work.

8. **CHANGES** Buyer may, by written change order, suspend performance in whole or in part, make changes in quantities, in drawings, designs or specifications, in the method of shipment or packing in the time or place of delivery, or require additional or diminished work. If any such changed causes an increase or decrease in the cost of or the time required for, performance of this order, an equitable adjustment shall be made in the contract price or delivery dates, or both and this order shall be modified in writing accordingly. Any claim for adjustment under this Section 8 may, at Buyer's option, be deemed to be absolutely and unconditionally waived unless asserted in writing (including the amount of the claim) and delivered to Buyer within thirty (30) days from the date of receipt by Vendor of the change order. No change order will be binding on Buyer unless issued and signed by an authorized representative of Buyer's purchasing department. Nothing in this Section 8 shall excuse Vendor from proceeding with the order as changed.

9. **INSPECTION** Final inspection and acceptance of the merchandise shall be at the F.O.B. point unless otherwise specified in this order. Such inspection shall be in accordance with the customary established inspection procedures of Buyer at the location where the merchandise is received. Buyer reserves the right to use sampling procedures for the acceptance or rejection of any or all items ordered. If a lot is rejected by the sampling procedure, the entire lot may be returned to Vendor for screening at the Vendor's expense or, at the option of Buyer, the rejected lot may be screened by Buyer at Vendor's expense, and the costs thereof shall be deducted from Vendor's invoice. Buyer may reject any merchandise which contains defective materials or workmanship or does not conform to specifications or samples. In such event, Buyer may, at its option, and upon written notice to Vendor: (i) rescind this order as to such merchandise; (ii) accept such merchandise at an equitable reduction in price; or (iii) reject such merchandise and require the delivery of replacements. Deliveries of replacement merchandise shall be accompanied by a written notice specifying that such merchandise is a replacement. If Vendor fails to deliver required replacements promptly, Buyer may: (I) replace or correct such merchandise and charge the Vendor the cost thereby incurred by Buyer; or (ii) terminate this order for cause as provided in Section 16 hereof. The rights of Buyer under this Section 9 are in addition to any other rights or remedies herein or by law.

10. **WARRANTIES** In addition to all other warranties, expressed or implied, Vendor warrants that the merchandise will be: (I) free from defect in workmanship and materials; (ii) free from defects in design except to the extent that such merchandise complies with the specifications provided by Buyer, (iii) suitable for purposes, if any, which are stated on the face of this order or in any attachments hereto; and (iv) in conformity with all other requirements of this order. These warranties, and all other warranties, express or implied, shall survive delivery, inspection, acceptance and payment.

    In addition to all other rights Buyer may have, if merchandise is determined not to e as warranted within a period of one (1) year acceptance by Buyer, Buyer may return such merchandise to Vendor, at Vendor's expense, for correction, replacement or credit, as Buyer may direct. Any merchandise corrected or furnished in replacement shall, from the date of delivery of such corrected or replacement merchandise, be subject to the provision of this Section 10 for the same period and to the same extent as merchandise initially furnished pursuant to this order.

11. **PROPRIETARY INFORMATION** All written information obtained by Vendor from Buyer concerning this order, and which is identified as proprietary by Buyer, shall be received in confidence and shall remain the property of the Buyer, and shall be used and disclosed by Vendor only to the extent necessary for performance of this order.

12. **COMPLIANCE WITH LAWS** Vendor shall comply with all federal, state and local laws, ordinances, rules and regulations in the manufacture and sale of the merchandise (including the performance of any services or construction work). Vendor will defend and hold Buyer harmless from any loss, damage or costs attributable to or arising out of any actual or alleged violation of any such law, ordinance, rule or regulation.

13 **USE OF VENDOR'S LITERATURE** Buyer shall have the right, at no additional charge, to use and reproduce the Vendor's applicable literature, such as operating and maintenance manuals, technical publications, prints, drawings, training manuals, and other similar supporting documentation and sales literature. Vendor shall advise Buyer in writing of any updated information relating to the foregoing literature and documentation.

14. **LIABILITY FOR INJURY** Vendor shall indemnify Buyer against any loss and liability for all personal injury and property damage caused by the merchandise sold or the services of construction work.

15. **ASSIGNMENT PROHIBITED** Vendor shall not assign this order, or any rights or obligations hereunder, without the prior written consent of Buyer, and no attempted or purported assignment by Vendor shall be binding on Buyer without such written consent.

16. **DEFAULT AND TERMINATION** Buyer may, by written notice of default to the Vendor, terminate this order, or any part thereof, under the following circumstances:
    A. If Vendor fails to deliver the merchandise (or to commence performance of any services or construction work included therein) in accordance with the delivery schedule specified herein, or any extension thereof; or if vendor fails to perform any other provision of this order, or so fails to make progress as to endanger performance of this order in accordance with its terms, and any such failure or default is not cured within ten (10) days after written notice from the Buyer, or
    B. In the event of the appointment of a trustee, receiver or liquidator for all or a portion of Vendor's property, or the institution of bankruptcy, reorganization, arrangement or liquidation proceedings by or against the Vendor, or any assignments by Vendor for the benefit of creditors.

    Upon any termination to this Section 16, Buyer may purchase similar merchandise elsewhere, or secure the delivery of the merchandise by contract, or otherwise and Vendor shall be liable to Buyer for any excess cost to Buyer; provided, however, that Vendor shall not be liable for such excess costs when the delay of Vendor in performing or in making deliveries is due to causes beyond the control and without fault or negligence on the part of the Vendor. No cause shall constitute a basis for excusable delay unless Vendor has notified Buyer in writing of the existence of such cause within ten (10) days from the commencement thereof. The rights and remedies of Buyer under this Section 16 shall not be exclusive and are in addition to all other rights and remedies provided by law or by the terms and condition of this order.

17. **WAIVER** Buyer's failure to insist upon the performance of any provision of this order, or to exercise any right or privilege granted to Buyer under this order, shall not be construed as a waiver of any provision of this order, and the same shall continue in full force and effect. If any provision of this order is determined by a court of competent jurisdiction to be void or otherwise unenforceable, the other provisions of this order shall not be affected thereby.

18. **DISPUTE RESOLUTION** Disputes regarding the interpretation or application of any provisions of this order shall, to the extent reasonably feasible, be resolved through good faith negotiations between the parties. If any action at law or in equity is brought to enforce or interpret any provisions of this order, the prevailing party in such action shall be entitled to reasonable attorney's fees, costs and necessary disbursements, in addition to such other relief as may be sought and awarded.

19. **GOVERNING LAW** The validity, performance and construction of the order, including all terms and conditions thereof, shall be construed in accordance with and governed by the laws of the State of California.

20. **ENTIRE AGREEMENT** This order, its terms and conditions, and any supplemental attachments, addenda or riders annexed hereto by Buyer, contain the entire agreement between the parties as to the subject matter hereof, and replace and supersede any prior or contemporaneous communications, representations or agreements, whether written oral, with respect to such subject matter, unless specifically provided otherwise herein.

21. **NOTICES** All notices, demands, requests or approvals to be given in connection with this order shall be in writing and delivered in person or by mail, postage prepaid, and addressed to the other party at the address set forth on the face of this order, or to such other address as may be subsequently be designated in writing by either party.

22. **SPECIAL PROVISIONS** Notwithstanding any terms or conditions herein above, to the contrary, the Special Provisions set forth in Attachment A, attached hereto, shall be deemed to be incorporated herein by reference and shall be binding on Vendor and shall superceded any provision of this Purchase Order set forth herein above which are in conflict therewith.

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **NEIGHBORHOOD SERVICES**
HOUSING DIVISION

DISTRICT: **ALL**

SUBJECT: **APPROVE PROPOSAL TO AMEND THE 2019-2020 ACTION PLAN TO REPROGRAM COMMUNITY DEVELOPMENT BLOCK GRANT COVID (CDBG-CV) FUNDS, REVIEW AND APPROVE BUDGET ADJUSTMENTS TO SAVES CDBG AND SAVES CDBG-CV BUDGETS AND DECREASE SAVES CDBG BUDGET**

ISSUE

Approve proposal to amend the 2019-2020 Action Plan; Authorize the City Manager or their designee to execute documents necessary to amend said action Plan and obtain HUD approval, and agreements for Sub-Recipients; Review and approve budget adjustments to SAVES CDBG and SAVES CDBG-CV budgets; and decrease SAVES CDBG budget.

RECOMMENDATION

Staff recommends that the City Council:

1. Amend the 2019-2020 Action Plan for the CDBG-CV reprogramming of funds from the Mortgage Assistance Program CV and Grant Administration to SAVES CDBG-CV and Emergency Rental Assistance (COVID) Program; and
2. Authorize the City Manager or their designee to make necessary changes and submit the amendment to HUD, execute documents related to amend the Action Plan and agreements for Sub-Recipients; and
3. Approval of budget adjustments for SAVES CDBG and SAVES CDBG-CV; and
4. Approval of decrease of SAVES CDBG budget.

BACKGROUND

As an entitlement jurisdiction, the City of Palmdale receives an annual allocation of funds from U.S. Department of Housing and Urban Development (HUD) under its Community Development Block Grant (CDBG) Program. Additionally, the City received special allocations of Community Development Block Grant COVID-19 (CDBG-CV) funding from HUD under the Coronavirus Aid, Relief, and Economic Security Act (CARES),

enacted on March 27, 2020, to be used to exclusively on eligible activities that prevent and respond to the COVID-19 pandemic.

CDBG-CV funding was allocated to eligible activities including South Antelope Valley Emergency Services (SAVES), Business Public Service, Economic Opportunity Programs, Mortgage Assistance, Rental Assistance and Administration of the grant funding.

In addition, SAVES received an allocation of Community Development Block Grant funds for the 2022-2023 Program Year for operations of the SAVES Program.

DISCUSSION

SAVES has continued to provide increased services to the community since the COVID emergency was initiated. Currently SAVES is providing 1,000 to 1,800 food orders weekly. Due to the high level of service provided by SAVES and increased costs for a period of time longer than anticipated when funding was initially provided, SAVES is requesting an increase of $180,000 funding, increasing funding from $575,010 to $755,010.

The Emergency Rental Assistance (COVID) Program (ERAP) has an interest list of 344 households. Under ERAP rental assistance of up to a total of $10,000 for up to six consecutive months may be provided to eligible households. Housing Division Staff has requested additional funding of $178,000 increasing CDBG-CV funding from $300,000 to $478,000.

The Mortgage Assistance Program has determined 7 households may be eligible for assistance and have been provided applications. Under this program an eligible household's payment assistance may be up to a total of $6,000 for up to six consecutive months. Funding of $42,000 is allocated for these applicants. Loans in forbearance are not eligible for assistance due to not being delinquent. The Mortgage Assistance Program CDBG-CV allocation available for reprogramming is $258,000.

The CDBG-CV grant provides 20% of the allocation for Administration of the grant. Administration funds of $239,600 are currently available. Staff is utilizing Administration funding for processing program applications to maximize the funding available for direct program assistance and determined $100,000 may be reprogrammed for ERAP assistance.

The requested reprogramming of CDBG-CV funds is a non-substantial amendment to the 2019-2020 Action Plan in accordance with the approved Citizen Participation Plan.

Budget transfers are requested for SAVES CDBG-CV to allocate funding for operations accounts. Budget transfers are requested for SAVES to allocate funding for operations accounts. SAVES CDBG approved funding for Program Year 2022-2023 is $217,917 and the current budget is $226,560, requiring a reduction of $10,580.

FISCAL IMPACT

Reprogram and transfer funds from:

28027002-6103	Mortgage Assistance CDBG CV	$258,000
28027002	CDBG CV Admin	100,000

Reprogram and transfer funds to:

28027002-6100	SAVES CDBG CV	$180,000
28027002-6101	Rental Assistance CDBG CV	$178,000

Budget transfers are requested for SAVES CDBG-CV, Org 28027002, to allocate funding for operations accounts. Budget transfers are requested for SAVES CDBG, Org 28019012, to allocate funding for operations accounts. Decrease SAVES CDBG budget, Org 28019012, $10,580, in accordance with approved funding.

STRATEGIC PLAN

Goal II: Ensure long-term fiscal health of the City and maintain funding for services.

A. Manage resources, costs, and liabilities to ensure the City's long-term fiscal health.

Prepared by:	Becky Bartlett, Management Analyst
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, III, Interim City Attorney

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **PUBLIC WORKS DEPARTMENT**
CAPITAL IMPROVEMENT PROGRAM DIVISION

DISTRICT: **4**

SUBJECT: **AWARD CONSTRUCTION AGREEMENT WITH SOV SECURITY FOR PN 872, CITYWIDE SECURITY INFASTRUCTURE PROJECT, AT CITY FACILITIES IN THE AMOUNT NOT TO EXCEED $973,833 AND DETERMINE THIS PROJECT TO BE EXEMPT FROM CEQA.**

ISSUE

Award construction agreement with SOV Security, for PN 872, Citywide Security Infrastructure Project, at the City facilities, including City Hall, Palmdale Transportation Center, Palmdale Playhouse, and the Maintenance Yard, in the amount not to exceed $973,833 and determine this project to be exempt from CEQA.

RECOMMENDATION

Staff recommends that the City Council:

1. Award construction Agreement No. A-8729 with SOV Security for PN 872, Citywide Security Infrastructure Project, in the amount not to exceed $973,833.

2. Determine this project to be categorically exempt from the California Environmental Quality Act (CEQA) pursuant to 2 CCR 15301.

3. Authorize the City Manager or her designee to execute Agreement No. A-8279 with SOV Security in a form substantially similar to the city's form contract provided in the bid package, which form may include minimal and/or non-substantive changes.

BACKGROUND

Project No. 872, Citywide Security Infrastructure Project, includes acquiring the services of an experienced and qualified vendor to provide/procure, install, configure, train, and warranty new enterprise security video/cameras, access control, and video management systems (VMS) to secure city facilities. The first phase of this project includes providing the above services to: Palmdale City Hall, Development Services Building, Palmdale Transportation Center, Palmdale Maintenance Yard, and the

Palmdale Playhouse. The project will provide a fully integrated end-to-end physical security system, complete with video surveillance and access control functionality. It is anticipated that construction will take approximately 365 calendar days from the date the City issues the Notice to Proceed and is projected to occur between May 2023 and May 2024.

DISCUSSION

Two (2) bids were received for this project on February 7th, 2023, with only one deemed a responsive bidder and proposal costs are summarized below:

BIDDER	LOCATION	AMOUNT
1. SOV Security	Agoura Hills	$973,833

The project was released for public bid on December 22, 2022. Four (4) vendors were invited to participate in this project and were sent the bid documents for review. The prospective bidders are specialty security vendors with extensive experience in government and local agencies' security infrastructure installation and management projects. Three (3) prospective bidders attended the mandatory pre-bid site visit. Only SOV Security submitted a responsive qualification/proposal package. On March 6, 2023, SOV Security provide a demonstration of the video surveillance equipment and software that was viewed and accepted by the security review committee.

References have been checked and staff recommend that the City Council award Project No. 872 to the qualified bidder, SOV Security, in the amount of $973,833.

CEQA

The proposed project is Categorically Exempt pursuant to Section 15301, Class 1, of the California Environmental Quality Act (CEQA) Guidelines, which permits the minor alteration of existing public structures/facilities involving negligible or no expansion of use beyond that existing at the time of the lead agency's determination. The proposed project involves the installation of new security cameras and access control systems within existing City facilities. A Notice of Exemption for the project was filed with the Los Angeles County Clerk on March 23, 2023, for compliance with the California Environmental Quality Act (CEQA).

FISCAL IMPACT

The project is budgeted in Account No. F0083 and has been funded with Measure AV (157) and Prop A Funds (203). The account has a current available balance of $1,461,550. The fiscal impact and remaining account balance can be seen in the following table:

SCOPE OF WORK	COST
PN 872, Citywide Security Infrastructure Project	$973,833
Construction Contingency (15%)	$147,000
Administration and Inspection	$10,000
Labor Compliance	$9,500
Total Cost:	**$1,145,332**

Account Number	Starting Balance	Remaining Balance
F0083157	$1,202,300	$316,218
F0083203	$259,250	-0-

STRATEGIC PLAN

Goal 1: Maintain effective public safety and protection for life, property, and the environment.

A. Provide comprehensive and innovative safety services to prevent crime and promote a safe community.

Goal III: Invest in infrastructure to improve community livability.

C. Plan and maintain safe and attractive neighborhoods,streets,facilities,and public spaces with exciting programming that promotes active fun for everyone.

Prepared by:	Lynn Glidden, P.E., Director of Public Works
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William Patrick Curley III, Interim City Attorney

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **PUBLIC WORKS**

DISTRICT: **ALL**

SUBJECT: **ADOPT RESOLUTION NO. CC 2023-023, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALMDALE AUTHORIZING THE EXECUTION OF A SURETY BOND TO MEET THE FINANCIAL SECURITY REQUIREMENT FOR ENERGY FOR PALMDALE'S INDEPENDENT CHOICE**

ISSUE

Adopt Resolution No. CC 2023-023, a Resolution of the City Council of the City of Palmdale authorizing the execution of a Surety Bond to meet the financial security requirement for Energy for Palmdale's Independent Choice.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. CC 2023-023 authorizing the execution of a surety bond to meet the Financial Security Requirement for EPIC.

BACKGROUND

On April 2, 2019, City Council adopted Ordinance No. 1524 establishing the Palmdale Community Choice Aggregation (CCA) program, Energy for Palmdale's Independent Choice (EPIC). EPIC began serving electricity to customers in October 2022. EPIC's mission is to provide the benefits of clean, renewable energy while achieving greater local control over electricity services, promoting competitively priced renewable energy options, and providing quality programs and services to the local community.

DISCUSSION

In 2018, the CPUC issued Decision 18-05-022 (Decision) which established reentry fees and Financial Security Requirements (FSR) for CCAs. The purpose of the FSR instrument is to cover reentry fees borne by the Investor Owned Utility (IOU) in the event of a mass involuntary return of CCA customers to the IOU, such as a decertification of a CCA or a CCA failure. The IOU may only withhold funds from the financial security instrument for unpaid administrative or procurement costs associated with the return of CCA customers to the IOU. Any withholding of those funds must first be approved by the CPUC.

The Decision required all CCAs, including EPIC, to submit an Advice Letter with the FSR instrument to the CPUC to show compliance with the Decision. The City's CCA consultants, California Choice Energy Authority (CalChoice), worked with its legal team to draft the advice letter, which was submitted with a copy of an executed Letter of Credit, which was the instrument used to satisfy the FSR obligation. The FSR amount has been $147,000 since the initial posting of the Letter of Credit in 2021. The Letter of Credit, issued by River City Bank (RCB), is collateralized by a cash deposit of $147,000 in an account held with RCB in the City's name.

The methodology used to calculate the FSR amount for CCAs is under review at the CPUC to ensure that IOUs do not unreasonably bear costs associated with CCA customer returns to the IOU. In anticipation of a change to the methodology to calculate the FSR amount which may result in an increase in the FSR amount, staff is proposing replacing the current Letter of Credit, which requires dollar-for-dollar cash collateral, with a surety bond, which is more flexible and has an approximate one percent (1%) annual fee. Because the methodology used to calculate the FSR includes benchmarks related to energy pricing, which can move up and down depending on market conditions, staff is requesting a not to exceed amount that contemplates future volatility in the energy market. Currently, the estimated fee for the first year is less than $2,000. When the current Letter of Credit expires, the $147,000 cash collateral will be released to the City.

Based on the foregoing, staff recommends the City Council adopt Resolution No. 2023-023 authorizing the execution of a surety bond and related documents for the purpose of satisfying the Financial Security Requirement as required by the California Public Utilities Commission.

FISCAL IMPACT

Fees for FY 2022-2023 are approximated around $2,000 and have already been budgeted for in account 35034003-721411. Staff is requesting a not to exceed amount that contemplates future volatility in the energy market and is not to exceed $25,000, annually. Sufficient revenues will be generated by EPIC to cover operating expenses, including surety bond fees.

STRATEGIC PLAN

Goal III: Invest in infrastructure to improve community livability.

B: Implement and administer environmentally sustainable programs.

Prepared by:	Lynn Glidden, Director of Public Works
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, III, Interim City Attorney

ATTACHMENTS

1. Resolution No. 2023-023
2. Form of Surety Bond
3. Form of Commercial General Agreement of Indemnity

CITY COUNCIL
CITY OF PALMDALE, CALIFORNIA
RESOLUTION NO. CC 2023-023

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALMDALE AUTHORIZING THE EXECUTION OF A SURETY BOND TO MEET THE FINANCIAL SECURITY REQUIREMENT FOR ENERGY FOR PALMDALE'S INDEPENDENT CHOICE

WHEREAS, Community Choice Aggregation (CCA), authorized by Assembly Bill 117, is a State law that allows cities, counties, and other authorized entities to aggregate electricity demand within their jurisdictions in order to purchase and/or generate alternative energy supplies for residents and businesses within their jurisdiction while maintaining the existing electricity provider for transmission and distribution services; and

WHEREAS, *o*n April 2, 2019, the City Council of the City of Palmdale adopted Ordinance No, 1524 Establishing a Community Choice Aggregation Program, Energy for Palmdale's Independent Choice (EPIC); and

WHEREAS, the California Public Utilities Code Section 394.25 requires the posting of a bond or insurance sufficient to cover costs of an involuntary return of customers, also known as the Financial Security Requirement (FSR); and

WHEREAS, the minimum FSR is $147,000, but may increase because of market conditions or regulatory decisions; and

WHEREAS, the City of Palmdale, on behalf of EPIC, has previously satisfied the FSR through the issuance of a letter of credit; and

WHEREAS, the City of Palmdale, on behalf of EPIC, now seeks to satisfy the FSR through the issuance of a Surety Bond.

NOW THEREFORE, BE IT RESOLVED, THE CITY COUNCIL OF THE CITY OF PALMDALE DOES HEREBY FIND, DETERMINE, RESOLVE AND ORDER AS FOLLOWS:

SECTION 1. Findings. That based upon and in consideration of staff reports, presentations, public testimony and comment, and such other matters presented to the City Council during the public meeting on this matter, the City Council finds and declares the foregoing recitals to be true and correct and incorporates the same as substantive findings herein.

SECTION 2. Authorization. That the City Manager is authorized to execute documents to enable the issuance of, and amendments to, a Surety Bond in satisfaction of EPIC's FSR.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

SECTION 4. The City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED and **ADOPTED** this 5th day of April, 2023.

Approved as to form:

_____
William P. Curley, III
Interim City Attorney

_____
Laura Bettencourt, Mayor

ATTEST:

_____
Rochelle Scott, Acting City Clerk

I, Rochelle Scott, Acting City Clerk of the City of Palmdale, California, do hereby certify that the foregoing resolution was duly passed, approved, and adopted by the City Council of the City of Palmdale at a regular meeting of said Council held on the 5th day of April, 2023 by the following roll call vote:

AYES: _____

NOES: _____

ABSTAIN: _____ABSENT:_____

Date: _____ _____
Rochelle Scott, Acting City Clerk

SURETY BOND
Bond No: *[____]*

Community Choice Aggregator Name: _____

This Surety Bond ("Bond"), dated and effective as of *[date of execution]* ("Effective Date"), is issued by ***[Surety's legal name]***, a *[form of business entity and state of registration]* and an admitted surety insurer authorized to transact the business of surety in the State of California ("Surety"), on behalf of ***CCA's/JPA's legal name]***, a *[form of business entity and state of registration]* ("Principal"), in favor of Southern California Edison Company, a California corporation ("SCE" or "Obligee").

A. Principal is required to post financial security as the Financial Security Requirement ("FSR") defined in the SCE Rule 23 ("the Tariff").

B. Principal has elected to satisfy its obligation to post FSR by having Surety issue this Bond to Obligee, and Obligee has agreed to accept this Bond as FSR.

The Principal and Surety, each intending to be legally bound, agree as follows:

1. Payment upon Demand.

   (a) Surety irrevocably and unconditionally agrees to pay to Obligee amounts not to exceed $ (One Hundred Forty-Seven Thousand U.S. Dollars) in the aggregate ("Maximum Bond Amount"), in accordance with the terms of this Bond.

   (b) No later than fifteen (15) Business Days after Surety receives from Obligee a demand notice substantially in the form attached hereto as Exhibit A ("Demand Notice"), Surety shall pay to Obligee, by wire transfer of immediately available funds, the amount specified by Obligee in such Demand Notice.

   (c) For purposes of this Bond, "Business Day" means any day other than a Saturday, Sunday, or a Federal Reserve Bank holiday.

2. Multiple Draws Permitted. Obligee may demand multiple payments from Surety under this Bond by providing Demand Notices to Surety from time to time in accordance herewith.

3. Principal Pays Bond Costs. Principal shall pay all commissions, charges, fees, and other costs associated with this Bond. Principal's failure to pay any such commissions, charges, fees, or costs is not grounds for termination of this Bond.

4. Term. The term of this Bond ("Original Term") commences on the Effective Date and ends at 5:00 p.m., California time, on *[insert date that Bond's Original Term ends]* or, if such date is not a Business Day, at 5:00 p.m., California time, on the next Business Day; *provided, however*, that this Bond shall, subject to Section 6 hereof, be automatically renewed for a term of 365 calendar days upon the expiration of the Original Term and any renewed 365 calendar day term ("Renewed Term").

5. Reinstatement of Bond. Notwithstanding anything to the contrary set forth herein, including but not limited to Section 6 hereof, this Bond and the obligations of Surety hereunder shall be reinstated if, at any time following (a) the termination of this Bond by its terms, or (b) the payment by Surety of the Maximum Bond Amount, any payment made by Surety to Obligee pursuant to a Demand Notice under this Bond is rescinded or must otherwise be returned by the Obligee or other person as a preference, fraudulent transfer, or otherwise, or as a result of the insolvency, bankruptcy, reorganization, dissolution or liquidation of Principal, Surety, or otherwise, and such reinstatement

shall return the parties hereto to be bound by their obligations hereunder, all as though such rescinded or returned payment had not been made. In the event of any reinstatement of this Bond and the obligations of Surety hereunder, the then-effective term of this Bond shall end on the later of (x) the term that would have otherwise been effective hereunder, and (y) sixty (60) Business Days after the date that this Bond is reinstated.

6. Termination.

   (a) Surety may terminate this Bond by providing Notice (as defined in Section 7 hereof) to each of Obligee and Principal at least sixty (60) calendar days before the expiration of the Original Term or the Renewed Term, as applicable, of Surety's intention to terminate this Bond, in which case this Bond shall terminate as of the end of the Original Term or the Renewed Term, as applicable; *provided, however*, that (i) Surety's liability under this Bond shall survive such termination and remain in full force and effect as to obligations incurred by Principal during the Original Term and each Renewed Term, or respective portion thereof, and (ii) if Principal does not provide alternative financial security consistent with the FSR obligation in the Tariff at least twenty (20) Business Days before the expiration of the Original Term or the Renewed Term, as applicable, Surety shall, no later than fifteen (15) Business Days after Surety receives from Obligee a Demand Notice, pay to Obligee, by wire transfer of immediately available funds, the amount specified by Obligee in such Demand Notice, which amount, when aggregated with all prior payments made by Surety hereunder and not previously rescinded or returned as described in Section 6 hereof, shall not exceed the Maximum Bond Amount.

   (b) Subject to Section 5 hereof, the obligation of the Surety to make payments pursuant to this Bond shall terminate automatically and without further notice or action upon the delivery of any payment to the Obligee pursuant to a Demand Notice which, when aggregated with all prior payments to the Obligee pursuant to a Demand Notice, equals or exceeds the Maximum Bond Amount and, if applicable, any additional amounts due to Obligee in accordance with Section 9 hereof.

7. Notice. All notices (including, without limitation, Cure Notices (as defined in Section 11(b) hereof) and Demand Notices), requests, or other communications ("Notices") under or relating to this Bond shall be in writing and shall be delivered by facsimile or other means of electronic transmission, hand delivery, or overnight courier service, and shall be deemed delivered as follows: (a) Notice by facsimile or other means of electronic transmission or by hand delivery shall be deemed delivered on the date and at the time actually received, if received during business hours on a Business Day, and otherwise shall be deemed delivered at 8:00 a.m. on the next Business Day; and (b) Notice by overnight courier service shall be deemed delivered on the next Business Day after such Notice is sent. A party may change its designated representatives, addresses and other contact information by providing Notice of such change(s) in accordance with this Section 7. The Notice information is as follows:

If to Principal: *[CCA's or JPA's legal name]*
[CCA's or JPA's address]
Attention: *[Title or person's name]*
Tel No.: *[Phone number]*
Email Address: *[Email address]*

If to Obligee: Southern California Edison Company
Manager of Risk Operations and Collateral Management
2244 Walnut Grove Avenue, GO1, Q2B
Rosemead, CA 91770
Tel No.: (626) 302-3464
Email Address: sce.credit.risk@sce.com

If to Surety: *[Surety's name]*
[Surety's address]
Attention: *[Title or person's name]*
Tel No.: *[Phone number]*
Email Address: *[Email address]*

8. Obligations Unconditional; Waiver of Defenses.

(a) Surety's obligations under this Bond (i) are unconditional, irrevocable, and independent of Principal, and (ii) shall not be affected by any circumstance that constitutes a legal or equitable discharge of a surety or guarantor.

(b) Surety irrevocably and unconditionally waives any defense whatsoever to payment of amounts owing by Principal to Obligee, including, without limitation, any defense relating to the following: (i) the existence of an indebtedness of Principal to Obligee in excess of the Bond Amount; (ii) release of Principal by agreement or by operation of law; (iii) Obligee's taking, amendment to, or release of any additional security, guaranty or surety for Principal's obligations under the Tariff; (iv) Obligee's waiver or election of, or failure to pursue any right or remedy available to it, including, without limitation, Obligee's waiver or election of, or failure to pursue any right or remedy available to it under the Tariff; (v) any and all of the rights and defenses described in subdivision (a) of Section 2856 of the California Civil Code, as may be amended from time to time, including, without limitation, any and all rights and defenses that are or may become available to Surety by reason of Sections 2787 to 2855 thereof, inclusive; (vi) any right of Surety or Principal to require Obligee to first proceed against Principal, any other guarantor or surety, or any other collateral Obligee may hold; (vii) the validity or enforceability of Principal's obligations to Obligee; (viii) any amendments or other modification made from time to time to the Tariff; (ix) any defenses, setoffs, or counterclaims that Principal may allege or assert with respect to the Maximum Bond Amount (or any portion thereof); (x) the benefit of any statute of limitations affecting Surety's liability under this Bond or the enforcement of this Bond; and (xi) any other act or omission, or delay to do any other act that might to any extent vary the risk of Surety as an obligor under this Bond, including, without limitation, Principal's failure to provide a copy of a Cure Notice to Surety pursuant to Section 11(b) hereof.

(c) Surety shall pay all amounts demanded by Obligee in accordance with this Bond without setoff, abatement, reduction or counterclaim of any kind whatsoever.

9. Disputes; Enforcement Action. If Surety and/or Principal in any way dispute the terms of this Bond or the payment of any or all of the Maximum Bond Amount, then, notwithstanding such dispute, Surety shall pay the Maximum Bond Amount without setoff, abatement, reduction or counterclaim of any kind whatsoever, other than a reduction for any amounts already validly paid by Surety to Obligee pursuant to Demand Notices previously honored by Surety. Surety shall pay all reasonable

costs, damages, and expenses incurred by Obligee arising out of or otherwise associated with the enforcement of this Bond, including, without limitation, reasonable attorney fees and expenses. Surety's obligation to pay such costs, damages, fees, and expenses shall be in addition to its obligation to pay the Maximum Bond Amount, and shall in no way be interpreted or deemed to be limited by the Maximum Bond Amount.

10. Representations, Warranties and Covenants.

(a) On the Effective Date, Principal and Surety each represents and warrants that (i) it is duly organized, validly existing and in good standing under the laws of the jurisdiction of its formation, (ii) the execution and delivery of, and performance under this Bond are within its powers, have been duly authorized by all necessary action and do not violate any of the terms and conditions in its governing documents, any contracts to which it is a party, or any law, rule, regulation, order or the like applicable to it, (iii) this Bond constitutes a legally valid and binding obligation enforceable against it in accordance with its terms, and (iv) there is not pending, or to its knowledge, threatened against it any legal proceeding that could materially adversely affect its ability to perform under this Bond.

(b) Surety represents and warrants that, on the Effective Date, (i) it is listed on the United States Department of Treasury's most recent and effective listing of approved sureties (Circular 570 or its successor), (ii) it is an admitted surety insurer authorized to transact the business of surety in the State of California, (iii) it has a credit rating of A- or better by Standard and Poor's or A3 or better by Moody's, and (iv) either (x) the Maximum Bond Amount is not greater than its underwriting limitation, as set forth in Circular 570 or its successor, or (y) to the extent that any portion of the Maximum Bond Amount is in excess of such underwriting limitation, such excess amount is protected with reinsurance as specified in 31 CFR 223.10-11 or its successor.

(c) Surety covenants that during the Original Term and each Renewed Term, (i) it shall be listed on the United States Department of Treasury's most recent and effective listing of approved sureties (Circular 570 or its successor), (ii) it shall be an admitted surety insurer authorized to transact the business of surety in the State of California, (iii) it has a credit rating of A- or better by Standard and Poor's or A3 or better by Moody's, and (iv) either (x) the Maximum Bond Amount shall not be greater than its underwriting limitation, as set forth in the most recent Circular 570 or its successor, or (y) to the extent that any portion of the Maximum Bond Amount is in excess of such underwriting limitation, such excess amount is protected with reinsurance as specified in 31 CFR223.10-11 or its successor.

11. Miscellaneous.

(a) Subject to Sections 5 and 9 hereof, the total amount of Surety's obligations under this Bond for payment to the Obligee shall not exceed the Maximum Bond Amount.

(b) If the Obligee issues a notice to Principal requesting the cure of a default under the Tariff ("Cure Notice") at any time during the Original Term or any Renewed Term, Principal shall ensure that a copy of such Cure Notice is delivered to Surety pursuant to the procedure set forth in Section 7 hereof.

(c) This Bond shall be governed by the laws of the State of California without regard to conflict of laws principles. Surety and Principal irrevocably submit to the jurisdiction of any California court or any United States court sitting in California over any action or proceeding arising out of or relating to this Bond and irrevocably agree that all claims in such action or proceeding may be heard and determined by such court. Surety and Principal agree that a final judgment in any such action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner

provided by law. Surety and Principal waive any objection to venue on the basis of forum non conveniens. Surety and Principal irrevocably consent to the service of process in any action or proceeding by the mailing of copies of such process to Surety and Principal, as applicable at their respective addresses set forth in, and otherwise in accordance with Section 7 hereof. Nothing in this Bond shall affect the right of Obligee to bring any action or proceeding against Surety and/or Principal or their respective property in the courts of any other jurisdictions.

(d) This Bond may be waived, altered, amended or supplemented only by a writing signed by Surety and Obligee.

(e) Neither this Bond nor any right or interest under this Bond may be assigned by Principal or Surety without the prior written consent of Obligee, which consent shall not be unreasonably withheld. Any direct or indirect change of control of Principal or Surety (whether voluntary or by operation of law) shall be deemed an assignment in violation of this Bond, and will require the prior written consent of Obligee.

(f) If any provision of this Bond is determined to be prohibited or unenforceable by reason of any applicable law of a jurisdiction, then such provision shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions thereof, and any such prohibition or unenforceability in such jurisdiction shall not invalidate or render unenforceable such provisions in any other jurisdiction.

(g) The parties to this Bond are represented by legal counsel. The terms of this Bond and the language used herein shall be deemed to be the terms and language chosen by the parties hereto to express their mutual intent. This Bond shall be construed without regard to any presumption or rule requiring construction against the party causing such instrument or any portion thereof to be drafted, or in favor of the party receiving a particular benefit under this Bond. No rule of strict construction will be applied against any party.

(h) This Bond may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[signature page follows]

IN WITNESS THEREOF, each of Surety and Principal has caused this Bond to be executed on its behalf by its duly authorized officer as of the Effective Date.

[CCA'S / JPA'S LEGAL NAME]

By: _____
Name: *[Authorized representative's name]*
Title: *[Authorized Representative's title]*

[SURETY'S LEGAL NAME]

By: _____
Name: *[Authorized representative's name]*
Title: *[Authorized Representative's title]*[1]

[1] ***[If Surety's agent is signing on behalf of Surety, a Power of Attorney form for agent is required.]***

EXHIBIT A TO SURETY BOND NO. *[_____]*
FORM OF DEMAND NOTICE

Southern California Edison Company
Attn: Manager of Risk Operations and Collateral Management
2244 Walnut Grove Avenue, GO1, Q2B
Rosemead, CA 91770

[Date]

[Surety's name
Surety's address]

Re: Demand Notice under Surety Bond, No. *[_____]*, dated and effective as of *[Effective Date of Bond]* ("Bond"), entered into by *[Surety's legal name]* ("Surety") and *[CCA's / JPA's full legal name]* ("Principal") and issued by Surety on behalf of Principal in favor of Southern California Edison Company ("Obligee")

Ladies and Gentlemen:

This letter constitutes Obligee's Demand Notice to Surety in accordance with the Bond. All capitalized terms used and not otherwise defined in this Demand Notice have the meanings assigned to them in the Bond.

[Insert one or both of the following two paragraphs, as applicable:

The undersigned hereby certifies to Surety that ($[dollar amount]) is due and owing from Principal to Obligee under the terms of SCE's Rule 23 Tariff. Obligee hereby demands payment from Surety in the amount of $[dollar amount].

- or -

The undersigned hereby certifies to Surety that, as of the close of business on [date less than twenty (20) Business Days before the expiration of the Bond], Principal has not provided Obligee alternative financial security that complies with Tariff Rule 23. Obligee hereby demands payment from Surety in the amount of $[dollar amount].

Please pay this amount in accordance with the following payment instructions no later than fifteen (15) Business Days after your receipt of this Demand Notice, with such receipt determined in accordance with Section 7 (Notice) of the Bond: *[SCE's wire transfer instructions]*

Sincerely,

Southern California Edison Company

By: _____
Name: *[Authorized representative's name]*
Title: *[Authorized representative's title]*

CHUBB SURETY

436 Walnut Street, 10th Floor
Philadelphia, Pennsylvania 19107

General Agreement of Indemnity

This General Agreement of Indemnity (this "Agreement") is made and entered into by the undersigned (individually and collectively, the "INDEMNITORS") for the benefit of Federal Insurance Company and Westchester Fire Insurance Company, their respective direct and indirect subsidiaries, parent companies, and affiliates, whether in existence now or formed or acquired hereafter, co-sureties, fronting companies, companies which any of them may procure to issue or deliver any Bonds for, on behalf of or at the request of any of the Indemnitors, and reinsurers, and the successors and assigns of each of them (individually and collectively, the "SURETY"), for the purpose of indemnifying the SURETY from any and all loss, cost and expense in connection with any and all surety bonds, undertakings, guarantees and/or contractual obligations previously or hereafter executed, issued, procured, delivered or undertaken by the Surety, whether directly or as a result of any asset purchase, merger, acquisition or similar transaction, including any renewals, modifications and/or extensions thereof, for, on behalf of or at the request of: any of the Indemnitors, whether individually or jointly with others; any current or hereafter created or acquired subsidiary, affiliate, joint venture and/or other legal entity in which any of the INDEMNITORS has a substantial, material or beneficial interest; and/or any other party at the request of any of the INDEMNITORS (each a "Bond" and collectively "Bonds").

NOW THEREFORE, in consideration of the SURETY executing the Bonds, the INDEMNITORS agree that:

1. **PREMIUMS & COLLATERAL FOR SURETYSHIP-**The INDEMNITORS shall pay or cause to be paid to the SURETY both the agreed premium and, upon written request by the SURETY at any time, collateral security for its suretyship until the INDEMNITORS shall furnish to the SURETY competent written evidence, satisfactory to the SURETY, of the termination of any past, present and future liability under any Bond. The INDEMNITORS expressly waive any right to interest which may be earned on the collateral security and further consents that the collateral security provided in consideration of suretyship may be held by the SURETY in any investment or depository that the SURETY in its sole discretion deems advisable and prudent. The Surety's election not to demand collateral now or at any time shall not operate as a waiver of the right to demand and receive such collateral at any time before liability has terminated under any Bond.

2. **INDEMNITY & COLLATERAL FOR CLAIM-** The INDEMNITORS shall indemnify and save harmless the SURETY from and against any and all liability, claim, demand, loss, damages, expense, cost, attorney's fees and expenses, including without limitation, fees and disbursements of counsel incurred by the SURETY in any action or proceeding between the INDEMNITORS and the SURETY, or between the SURETY and any third party, which SURETY shall at any time incur by reason of its execution of any Bond or its payment of or its liability to pay any claim, irrespective of whether the claim is made against the SURETY as a joint or several obligor and whether the INDEMNITORS are then liable to make such payment, and to place the SURETY in funds to meet all of its liability under any Bond, promptly upon request and before the SURETY may be required to make any payment thereunder; and copy of the claim, demand, voucher or other evidence of the payment by the SURETY of any liability, claim, demand, loss, damage, expense, cost and attorney's fees, shall be prima facie evidence of the fact and amount of INDEMNITORS' liability to the SURETY under this Agreement. Any demand upon the SURETY by the Obligee shall be sufficient to conclude that a liability exists and the INDEMNITORS shall then place the SURETY with sufficient funds in a form and amount deemed acceptable in the SURETY'S sole discretion, as collateral security to cover the liability.

3. **OTHER INDEMNITY --** The INDEMNITORS shall continue to remain bound under the terms of this Agreement even though the SURETY may have heretofore or hereafter, with or without notice to or knowledge of the INDEMNITORS, accepted or released other agreements of indemnity or collateral in connection with the execution or procurement of said Bonds, from the INDEMNITORS or others. The rights, powers and remedies given the SURETY under this Agreement shall be and are in addition to and not in lieu of, any and all other rights, powers and remedies which the SURETY may have

or acquire against the INDEMNITORS or others, whether by the terms of any agreement or by operation of law or otherwise.

4. **INVALIDITY**- In case any of the INDEMNITORS fail to execute this Agreement, or in case the execution hereof by any of the INDEMNITORS be defective or invalid for any reason, such failure, defect or invalidity shall not in any manner affect the validity of this Agreement or the liability hereunder of any of the INDEMNITORS executing the same, but each and every INDEMNITOR so executing shall be and remain full bound and liable hereunder to the same extent as if such failure, defect or invalidity had not existed.

5. **SURETIES -** All of the terms, provisions and conditions of this Agreement shall be extended to and for the benefit not only of the SURETY, either as a direct writing company or as a co-surety or reinsurer, but also for the benefit of any surety or insurance company or companies with which the SURETY may participate as a co-surety or reinsurer and also for the benefit of any other company which may execute any bond or bonds at the request of the SURETY on behalf of any of the Principals.

6. **DECLINE EXECUTION -** Unless otherwise specifically agreed in writing, the SURETY may decline to execute any bond and the INDEMNITORS shall make no claim to the contrary.

7. **CHANGES, WAIVER OF NOTICE** - The INDEMNITORS hereby waive notice of changes to the Bonds or the obligations covered by the Bonds , and agrees that any such changes will not affect INDEMNITORS' obligations under the terms of this Agreement. Such changes may include but are not limited to continuations, extensions or renewals of the Bonds, the execution of any substitute or substitutes therefore, with the same or different conditions, provisions and obligees with the same or larger or smaller penalties; it being expressly understood and agreed that the INDEMNITOR shall remain bound under the terms of this Agreement even though any such change does or might substantially increase the liability of the INDEMNITORS. The INDEMNITORS waive notice of the execution of Bonds, acceptance of this Agreement, default or other acts giving rise to a bond claim or liability of the SURETY under Bonds.

8. **TERMINATION** - This Agreement may be terminated by any of the INDEMNITORS upon twenty days' written notice sent by registered mail to the SURETY at its home office at Chubb Surety, WA10G, 436 Walnut Street, Philadelphia, Pennsylvania 19106-3703, but any such notice of termination shall not operate to modify, bar or discharge the INDEMNITOR as to the Bonds that may have been executed before the date on which such termination notice becomes effective.

9. **SEVERABILITY -** If any provision or provisions of this Agreement be declared void or unenforceable under any law governing its construction or enforcement, this Agreement shall not be void or vitiated thereby, but shall be construed and enforced with the same effect as though such provision or provisions were omitted.

10. **SPECIFIC PERFORMANCE** – The INDEMNITORS hereby represent and acknowledge that if any INDEMNITOR breaches its obligations set forth in paragraphs 1 or 2 of this Agreement, the SURETY will have no adequate remedy at law, will suffer irreparable harm, and shall be entitled to injunctive relief enforcing the terms of such paragraph, as well as a final decree, order or judgment granting SURETY specific performance of the terms of such paragraph.

11. **CHOICE OF LAW/FORUM -** It is mutually agreed that this Agreement is deemed made in the State of New York, regardless of the order in which the signatures of the parties shall have been affixed and shall be interpreted, and the rights and liabilities of the parties determined in accordance with the laws of the State of New York. INDEMNITORS agree that all actions or proceedings arising directly or indirectly from this Agreement shall be litigated only in courts having status within the State of New York, and consents to the personal jurisdiction and venue of any local, state or Federal Court located therein.

12. **JOINT/SEVERAL** - Each undersigned INDEMNITOR, its successors and assigns, is jointly and severally bound by the foregoing conditions of this Agreement.

13. PAY ON DEMAND BONDS – INDEMNITORS may request that SURETY, from time to time, execute Bonds which may require the SURETY to make payment to the Obligees of such Bonds upon such Obligees' demand ("Pay on Demand Bonds"). INDEMNITORS undertake and warrant that they will deposit cash with the SURETY in such amount and form as demanded by the SURETY within 5 business days following receipt of a written demand from the SURETY stating that it has received a claim on one or more such Pay On Demand Bonds.

14. FACSIMILE – This Agreement bearing the signature of the INDEMNITORS shall be valid, effective and enforceable whether received by the Surety as an original, digital or scanned image, or as a facsimile transmission.

IN WITNESS WHEREOF, INDEMNITOR has signed this Agreement this _____ day of _____, 20____.

_____
(Full Name & Address of Indemnitor)

Address:

Tax ID: _____

Attest: _____ By: _____

CORPORATE ACKNOWLEDGMENT

State of _____

County of _____ ss:

On this _____ day of _____, 20 _____,before me personally came to me known, who being by me duly sworn, deposed and says that he/she is the _____ of _____, the corporation described in and which executed the foregoing Agreement; that he/she knows the seal of the said corporation; that the seal affixed to the said Agreement is such corporate seal; that it was so affixed by the order of the Board of Directors of said corporation, and that he/she signed his/ her name thereto by like order.

SEE ATTACHED CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

_____
(Signature of Notary Public)

My commission expires _____

City Council Staff Report

DATE: **APRIL 5, 2023**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **CITY MANAGER'S OFFICE – CITY CLERK DIVISION**

DISTRICT: **ALL**

SUBJECT: **CITY COUNCIL NOMINATION AND APPOINTMENT OF SEVEN (7) MEMBERS AND ONE (1) ALTERNATE TO THE HUMAN RIGHTS ADVISORY COMMITTEE**

ISSUE

City Council Nomination and Appointment of seven (7) Members and one (1) Alternate to the Human Rights Advisory Committee.

RECOMMENDATION

Staff recommends that the City Council nominate and appoint seven (7) individuals to serve as Committee Members and one (1) individual to serve as the Alternate on the Human Rights Advisory Committee for a term to expire on April 30,2025.

DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5	OUT OF BOUNDARIES
Councilmember Bishop	Councilmember Loa	Mayor Bettencourt	Councilmember Ohlsen	Mayor Pro Tem Alarcón	
Covel Jenkins	Xavier Flores	Marcos Alvarez	Margaret Hicks	Elizabeth Henriquez	Donovan "Sky" Jung
	Jovan Hicks		Rudolpho Perez II	Tanya Rincon	Belen Sigala
			Hestia Sartika		

BACKGROUND

At the September 2, 2020, City Council meeting, the City Council approved Ordinance No. 1550, adding Chapter 2.55 to the Palmdale Municipal Code creating the Palmdale Human Rights Advisory Committee ("Committee"). Under Ordinance No. 1550, the Committee was created by the City Council to act in an advisory capacity to the Mayor, City Council and City Manager. The Committee would provide advice and actionable recommendations to the Mayor, City Council and City Manager in their efforts to build and maintain an inclusive community by cultivating awareness, increasing diversity, encouraging sensitivity, promoting equity, and improving relations with various segments of the community. Residency in the City of Palmdale is not required.

DISCUSSION

The terms for the current Human Rights Advisory Committee Members expire April 2023. City Council directed staff to open a recruitment for the Human Rights Advisory Committee. A recruitment advertisement was placed in the AV Press for interested citizens to apply. The Communications Division also provided a press release to the public, including the application submittal deadline, and posted the advertisement on the city's Social Media pages. The Classified Ad and the application were made available on the Board & Commission webpage and the HRAC webpage, as well as in the Office of the City Clerk. Staff received twelve (12) applications by the March 9, 2023, 6:00 p.m. deadline.

Appointments to the Human Rights Advisory Committee are made according to 2.08.030(C) & (D), All such applications shall be provided to the City Council for review, who shall, at a regularly scheduled City Council meeting, nominate, from among such applicants, the persons whom the City Councilmembers desire to appoint by making a motion for each such appointment. If the nomination is approved by a majority vote of the City Council, the nominating City Councilmember may then proceed to appoint the person to the board or commission under consideration.

This item is brought forth for City Council Nomination and Appointment of seven (7) Members and one (1) Alternate to the Human Rights Advisory Committee for terms to expire April 2025.

A Livescan fingerprint submission via the California Department of Justice is required for the appointment to be complete. The State of California requires a Statement of Economic Interest Form 700 be filed within 30-days of the appointment.

FISCAL IMPACT

Approximately $4,166 in advertising cost. Committee Member compensation of $150 per meeting, a maximum of $300 per month for the Chair, and $100 per meeting, a maximum of $200 per month for all other Members. The Committee meets bi-monthly.

STRATEGIC PLAN

Goal II: Ensure long-term fiscal health of the City and maintain funding for services.

C. Involve and expand engagement to enhance public oversight and transparency.

Prepared by:	Rochelle Scott, Acting City Clerk
Certified as to availability of Funds:	Janelle Samson, Director of Finance
Approved by:	Ronda Perez, City Manager
Approved as to form:	William P. Curley, III Interim City Attorney

ATTACHMENTS

Redacted Applications

From: noreply@civicplus.com
Sent: Monday, February 20, 2023 5:20 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Covel Jenkins	District 1
Date	2/20/2023	
Business Telephone	[redacted]	
Home Telephone	[redacted]	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	Palmdale
State	Ca
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*

(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	*Field not completed.*
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	No
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	No
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	None
Please describe any public service experience serving on a commission or public body?	None
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	I am a veteran and have been living in Palmdale my whole life. My views are always trying to better Palmdale. This position is perfect for me I'm very outspoken individuals and I'm 29 and can relate to our growing youth in Palmdale. There views are my views. I will help with relevant conversations
What are your long-term goals as a Human Right Advisory Committee member?	I don't know yet
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I am a proud African American who wants to help all
	(Section Break)

Education, Training and Experience

High School

Name	Covel Jenkins
Address	[redacted]
Number of Years Completed	4
Did you Graduate?	Yes
Degree or Diploma	Covel Jenkins
GPA (i.e., A=4.0)	3.0

College/University

Name	Covel Jenkins
Address	*Field not completed.*
Number of Years Completed	Covel Jenkins
Did you graduate?	*Field not completed.*
Degree or Diploma	Covel Jenkins
GPA (i.e., A=4.0)	*Field not completed.*

Vocational

Name	Covel Jenkins
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	Covel Jenkins
GPA (i.e., A=4.0)	Covel Jenkins
Other	Covel Jenkins

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Covel Jenkins
Address	*Field not completed.*
Type of Business	Covel Jenkins
Telephone Number	6617898693
Your Supervisor's Name	Covel Jenkins
Your Position and Duties	19d calvary scout
Major Accomplishments	Nom commissioned officer school
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	Ready to go
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

Name of Employer	Covel Jenkins
Address	*Field not completed.*
Type of Business	Covel Jenkins
Telephone Number	6617898693
Your Supervisor's Name	Covel Jenkins
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*

Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

Name of Employer	Covel Jenkins
Address	*Field not completed.*
Type of Business	Covel Jenkins
Telephone Number	6617898693
Your Supervisor's Name	Covel Jenkins
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*

Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Covel Jenkins
Address	*Field not completed.*

City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	Covel Jenkins
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	Covel Jenkins
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	*Field not completed.*

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials Covel Jenkins

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials Covel Jenkins

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in

connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	Covel Jenkins

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	Covel Jenkins

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	*Field not completed.*
Foreign Language	Covel Jenkins
Do you?	*Field not completed.*
Foreign Language	Covel Jenkins
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*
Computer Skills	*Field not completed.*

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]

Home Phone	[redacted]
Work Phone	[redacted]
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	No

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	2/20/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Covel Jenkins
Applicants are encouraged to attach a resume.	*Field not completed.*

Email not displaying correctly? View it in your browser.

From: noreply@civicplus.com
Sent: Friday, March 3, 2023 5:54 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Xavier Gonzalez Flores	District 2
Date	[redacted]	
Business Telephone	*Field not completed.*	
Home Telephone	*Field not completed.*	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	Palmdale
State	CA
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
	(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	*Field not completed.*
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	I was a Parks and Rec commissioner for the city of San Fernando for more than 14 years
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	Yes
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	1. Antelope Valley League of United Latin American Citizens 2. The Palmdale Prevention Community Coalition
Please describe any public service experience serving on a commission or public body?	As a Parks and Rec commissioner, we gave direction to staff and input to the San Fernando city council in the form of recommendations for improving services to residents.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	Through the course of my employment and my civic engaged for the past fifty (50) years, I have dealt with human relations issues and concerns and have strove to improve conditions and ameliorate root causes that prevent us from understanding one another and prevent us from moving forward as one people. Issues like barrio warfare to racial inequality in employment and education to the need for political representations ands economic viability are examples.
What are your long-term goals as a Human Right Advisory Committee member?	Strides have been made and human relations have improved over the past 50 years, but there remains a way to go. I have ideas on how we can improve human relations in Palmdale and make the city more equal and equitable. There is a need to improve the lot of the most downtrodden, the immigrant community, of which there are 40,000 in the city. Bringing them out of the shadows and into the social fabric of our society can be done without hurting anyone and ultimately benefiting all. .
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I have vast experience in the area of human relations and believe I would be an asset to the city if given the opportunity and support. We can make Palmdale an exemplary city by making it it one of the healthiest and safest cities in California and the Nation. There is no reason why the city cannot be labelled a Blue Zone by the World Health Organization and this is what I would like to accomplish.
(Section Break)	

Education, Training and Experience

High School

Name	Channel Islands High
Address	Oxnard CA
Number of Years Completed	2
Did you Graduate?	No
Degree or Diploma	none
GPA (i.e., A=4.0)	?

College/University

Name	CSUN
Address	Northridge CA
Number of Years Completed	4
Did you graduate?	No
Degree or Diploma	none
GPA (i.e., A=4.0)	?

Vocational

Name	Ventura Community College
Address	Camarillo State Hospital
Number of Years Completed	3
Did you graduate?	Yes

Degree or Diploma	Psych Tech
GPA (i.e., A=4.0)	4.0
Other	d for changes in the way cties give out alcohol CUPs. I co-founded a non-profit in 1992 which continues to this day and is responsible for paradigm shifts in political empowerment for Latinos in the NESan Fernando Valley and the way cities handle alcohol CUP applications.

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Pueblo y Salud, Inc.
Address	1024 No. Macaly Ave., Ste. M-13, San Fernando, CA 91340
Type of Business	non-profit social human service agency
Telephone Number	818-837-2272
Your Supervisor's Name	Ruben Rodriguez
Your Position and Duties	I was executive director of the agency for the first 16 years and after a 3 year sabbatical, was Project director for 12 years.
Major Accomplishments	Improved the health and safety of residents of Pacoima by reducing the number of alcohol outlets by 50%. Registered 60,000 citizens in the San Fernando Valley which created a political voice for the rseidents of Pacoima and San Fernando.
Dates of Employment	
From	6/1/1992
To	7/1/2022
Reason for Leaving	Retired.
Upon leaving, were you eligible for rehire?	Yes

(Section Break)

Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Bishop Henry Hearns
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	Lilia Galindo
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	Sam Roman

Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	Prominent businessman and member of the AV Chamber of Commerce
Telephone Number	[redacted]
Number of Years Acquainted	*Field not completed.*

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials	XF

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or

disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials	XF

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	XF

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	XF
	(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	Spanish
Do you?	Speak, Read , Write
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*

Computer Skills	*Field not completed.*

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]
Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	no

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	2/28/2023
Electronic Signature Agreement	*Field not completed.*
Electronic Signature	Xavier Flores
Applicants are encouraged to attach a resume.	*Field not completed.*

Email not displaying correctly? View it in your browser.

From: noreply@civicplus.com
Sent: Thursday, March 9, 2023 5:01 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Jovan C. Hicks District 2
Date	3/9/2023
Business Telephone	[redacted]
Home Telephone	*Field not completed.*
Cell Phone	[redacted]

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	Palmdale
State	CA
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
	(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	Jovan C. Hicks_Executive Summary.pdf
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	No
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No
Do you or any members of your immediate family own any interest in any real	No

property adjacent to or within the City of Palmdale?	
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	Alpha Kappa Alpha Sorority, Incorporated EveryoneOn, Executive Chair of the Board
Please describe any public service experience serving on a commission or public body?	Although I do not currently serve on a commission or public body, I work very closely with the California Public Utility Commission, as well as digital equity advocacy groups to ensure all people in under-resourced communities have access to affordable internet services, devices, and digital skills trainings.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	At the center of everything I do is my commitment to recognize and honor the inherent dignity of each human being, and value the rich diversity of our communities. Throughout my career this guiding principle has opened the door for me to meaningfully engage and stand in genuine solidarity with all people – particularly the most vulnerable – and contribute to the common good. It is my desire to continue my efforts by serving on the Palmdale Human Rights Advisory Committee, and advocate for residents of the city in which I live and love. I bring a wide range of professional experiences that would add value to the committee, to include, a middle school math and science teacher in two of the most under-resourced communities in California- South Central Los Angeles, and West Oakland; a small business advisor to minority-owned businesses; government affairs professional and DEI champion for the world's largest telecommunications company; the first woman and Black person to serve as Executive Chair of the Board of EveryoneOn, a National digital equity nonprofit organization; and the curator of DEI curriculum for the University of California Santa Cruz Extension, which addresses highly complex social issues within a variety of industries while closing skills gaps and reducing DEI disparities.
What are your long-term goals as a Human Right Advisory Committee member?	Technology is the thread that keeps us all connected. It touches every corner of our society- from education, housing, employment, government, and race relations to social equity. Never was that made more evident than when the world faced mandated isolation protocols due to the pandemic. Students, working people, and families struggled to get and stay

	connected. This is why I believe digital equity is a human rights issue and should be an integral part of the framework when building and maintaining an inclusive community. One of my long-term goals is to create more awareness around the barriers to connectivity our community faces, and work to inform our digital inclusion policies, advocacy efforts, and funding to support connectivity for all our residents. With the passing of the unprecedented Infrastructure Investment and Jobs Act and Affordability Connectivity Program it presents an opportunity to create a more inclusive and equitable approach to digital equity.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I am committed to strengthening inclusive strategies that better position the city of Palmdale to be the example of what is truly possible when you build a robust and sustainable plan of action based on a culture of diversity, inclusion, representation, and equality for all. I embrace the interdependence of diverse communities, and value the bonds of our mutuality. As Dr. Martin Luther King Jr. stated, “Whatever affects one directly affects all indirectly.”
	(Section Break)

Education, Training and Experience

High School

Name	Archbishop Mitty High School
Address	5000 Mitty Way, San Jose, CA 95129
Number of Years Completed	4
Did you Graduate?	Yes
Degree or Diploma	Diploma
GPA (i.e., A=4.0)	~3.0

College/University

Name	Howard University & Mills College

Address	2400 6th Street NW, Washington, DC 20059/ 5000 MacArthur Blvd, Oakland, CA
Number of Years Completed	4
Did you graduate?	Yes
Degree or Diploma	B.A./MBA/M.Ed.L
GPA (i.e., A=4.0)	~3.8

Vocational

Name	*Field not completed.*
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	AT&T
Address	430 Bush Street, San Francisco, CA 94108
Type of Business	Telecommunications
Telephone Number	972-533-6081
Your Supervisor's Name	Karl Wardin

Your Position and Duties	Associate Director, Regulatory Relations- External & Legislative Affairs Responsible for several key functions within the National External Affairs/Regulatory organization including community relations, Public Utility Commission docket management, and a variety of regulatory and community affairs initiatives. I also serve on AT&T's DEI Talent and Pipeline Committee, which seeks to create a culture of intentional inclusion, representation, and equity by strengthening and implementing inclusive hiring and retention strategies within the company.
Major Accomplishments	Nominated and selected to serve on AT&T's DEI Talent and Pipeline Committee; Successfully led the outreach efforts and strategic development for AT&T's low-cost broadband program, Access from AT&T, which resulted in exceeding the projected adoption rates year-over-year.
Dates of Employment	
From	1/24/2014
To	*Field not completed.*
Reason for Leaving	Current position
Upon leaving, were you eligible for rehire?	*Field not completed.*
	(Section Break)
Name of Employer	EveryoneOn
Address	718 7th Street NW, Second Floor, Washington, DC 20001
Type of Business	Nonprofit Organization
Telephone Number	3233630015
Your Supervisor's Name	Norma Fernandez
Your Position and Duties	Executive Chair of the Board of Directors Serve as an advisor to the CEO. Lead the Board in a collaborative effort toward creating social and economic opportunities for low-income families. Connect households to affordable internet service, personal computers, and digital skills trainings. Serve on the Budget and Strategic Planning committees.

Major Accomplishments	Through a collective effort, EveryoneOn has connected over 1,000,000 people to the internet, provided over 6000 computers to low-income individuals, and delivered digital skills trainings to thousands of participants in the past two years.
Dates of Employment	
From	1/1/2020
To	*Field not completed.*
Reason for Leaving	Current position
Upon leaving, were you eligible for rehire?	*Field not completed.*
	(Section Break)
Name of Employer	University of California Santa Cruz Extension
Address	175 Bowers Ave, Santa Clara, CA 95054
Type of Business	Education
Telephone Number	310-628-2056
Your Supervisor's Name	Shindale Seale
Your Position and Duties	Instructor, Diversity, Equity and Inclusion Developed and implemented curriculum to address highly complex social issues among professionals and within a variety of industries, while closing skills gaps and reducing diversity, equity, and inclusion disparities.
Major Accomplishments	Developed learning modules that address DEI and social justice issues.
Dates of Employment	
From	6/1/2021
To	7/1/2022
Reason for Leaving	Due to the affects of the pandemic, the school experienced low student enrollment, which impacted my ability to meet the minimum requirement to continue the class.
Upon leaving, were you eligible for rehire?	Yes

(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Norma Fernandez
Address	*Field not completed.*
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	6

(Section Break)

Name	Kate Ijams
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	6

(Section Break)

Name	Preston Arnold
Address	[redacted]

City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	20

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials	JH

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or

disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials	JH

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	JH

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	JH
	(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*

Computer Skills	Word, Excel, Adobe Creator, PowerPoint

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]
Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	[redacted]

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	3/9/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Jovan C. Hicks
Applicants are encouraged to attach a resume.	Jovan C. Hicks Resume- 03.09.23.pdf

Email not displaying correctly? View it in your browser.



EXECUTIVE SUMMARY

A passionate leader who roots for the underdog, Jovan Hicks has over 20 years of combined experience in business development, diversity, equity, and inclusion (DEI) instruction, and client relationship management in the telecommunications and technology industries.

Jovan's background also includes notable highlights in non-profit governance, and as an informed panelist at education and digital equity focused speaking engagements.

When Jovan is not working, you can find her on a golf course chasing a birdie.

CONTACT

PHONE: [redacted]

WEBSITE: [redacted]

EMAIL: [redacted]

JOVAN C. HICKS

Associate Director - External and Legislative Affairs, AT&T

EDUCATION

Howard University- Bachelor of Fine Arts

Mills College- Master of Business Administration/Master of Education Leadership
Goldman Sachs Business Leadership Scholar, The Committee of 200 Scholar, Education Pioneers Fellow.

WORK EXPERIENCE

AT&T -Associate Director, External and Legislative Affairs
2014–Present
Proactive evaluation of regulatory issues affecting the company and our customers. Selected to serve on the E&LA Diversity, Equity, and Inclusion Task Force, as well as the Talent Pipeline Subcommittee.

EveryoneOn -Executive Chair of the Board of Directors
2020–Present
Advisor to the CEO, while collaborating with the board on issues related to the mission, vision, and strategic initiatives of the organization.

University of California Santa Cruz -Instructor of Diversity, Equity & Inclusion
2021–2022
Develop and implement curriculum to address highly complex social issues, close skills gaps, and reduce diversity, equity, and inclusion disparities.

SPEAKING ENGAGEMENTS

ConnectHome USA Summit, Panelist
2022
Broadband 101: Connectivity Solutions for ConnectHome USA and HUD-Assisted Communities

The White House, Panelist
2020
White House Initiative on Educational Excellence for African Americans (WHIEEAA), AfAmEd Connector Virtual Roundtable: *Connecting the Dots for Communities of Color with Academics, Broadband, and Culture*

National PTA Legislative Conference, Speaker
2019
Low-cost Broadband Opportunities: Access from AT&T

From: noreply@civicplus.com
Sent: Wednesday, March 1, 2023 8:09 AM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Marcos T Alvarez	District 3
Date	3/1/2023	
Business Telephone	[redacted]	
Home Telephone	*Field not completed.*	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	Palmdale
State	[redacted]
Zip Code	[redacted]
Permanent Address if different from present address	[redacted]
City	Palmdale
State	[redacted]
Zip Code	[redacted]

(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	*Field not completed.*
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	Current District 3 Planning Commissioner
Are you currently serving as an elected city or county official?	Yes
Please Explain	SEIU 721 La county union shop steward for Department of Social Services.
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	No
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	AV LULAC
Please describe any public service experience serving on a commission or public body?	Current planning commissioner for Dist 3 helping decide on CUP applications and development
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	Looking for equitable distribution and inclusiveness according to ordinances and current local regulations and LA County and California regualtions. Social equity for all citizens of Palmdale.
What are your long-term goals as a Human Right Advisory Committee member?	To represent all people of Palmdale and give them equal representation under the law.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I have a passion for human rights, I am bilingual. I am a visionary and look to continue to bring Palmdale to a better future for all residents.
(Section Break)	

Education, Training and Experience

High School

Name	Garfield High School
Address	[redacted]
Number of Years Completed	4
Did you Graduate?	Yes
Degree or Diploma	yes
GPA (i.e., A=4.0)	3.2

College/University

Name	University of Phoenix
Address	*Field not completed.*
Number of Years Completed	3
Did you graduate?	Yes
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*

Vocational

Name	*Field not completed.*
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	LA COUNTY Department of Social Services
Address	*Field not completed.*
Type of Business	Public servant Cal Works, Cal Fresh, Medical
Telephone Number	661 723 4013
Your Supervisor's Name	Iman Tryson
Your Position and Duties	Determine elegibility for public programs.
Major Accomplishments	Helped workers wrights and responsiblities and enabled 9/80 Regular days off
Dates of Employment	
From	7/2/1992
To	*Field not completed.*
Reason for Leaving	Present
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*

Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Juan Carillo
Address	*Field not completed.*

City	[redacted]
State	*Field not completed.*
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	4

(Section Break)

Name	Xavier Flores
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	4

(Section Break)

Name	Luis Salazar
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	40

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials MTA

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials MTA

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in

connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	MTA

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	MTA

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	Spanish
Do you?	Speak, Read , Write
Foreign Language	Spanish
Do you?	Speak, Read, Write
Specialized training/skills:	Union Organizer
Computer Skills	Word, Photoshop, Excel, PowerPoint

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]

Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	no
	(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	3/1/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Marcos T. Alvarez
Applicants are encouraged to attach a resume.	*Field not completed.*

Email not displaying correctly? View it in your browser.

From: noreply@civicplus.com
Sent: Wednesday, March 8, 2023 10:14 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Margaret Hicks District 4
Date	3/8/2023
Business Telephone	*Field not completed.*
Home Telephone	*Field not completed.*
Cell Phone	[redacted]

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	PALMDALE
State	CA
Zip Code	[redacted]
Permanent Address if different from present address	[redacted]
City	Palmdale
State	CA
Zip Code	[redacted]

(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	Resume 2021 (3).pdf
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	I was a CA MTSS Advisory member for the California Department of Education, my self and other stakeholders were apart of the pilot program to help improve school climate and reduce suspensions for students of Color. I presented at the CA MTSS Conference on "Discipline not Punishment for Students of Color".
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the	Yes

City and/or the Board/Commission?	
Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	Yes
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	California Teachers Association-Human Rights Cadre Trainer Palmdale Elementary Teachers' Association Schools for Girls of Color Learning Network California Campaign to Counter Childhood Adversity 4CA CA TeachPlus Fellow Alumni
Please describe any public service experience serving on a commission or public body?	I was an advisory member for California Multiple Tiers of Support Advisory Committee, the purpose of the advisory committee was to serve as a sounding board for the state pilot and its implementation. The mission was to improve school climate and reduce student suspensions that disproportionality impact low income students of Color. We met online and in person to help develop a framework and used a shared approach to develop the components of the pilot program.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	I currently serve as a Human Rights Cadre Trainer for the California Teachers Association. My subject area covers Transformative Social Emotional Learning, which is a term used to describe SEL that uses an equity and social justice lens to implement SEL for community members including children and adults. It covers belonging, agency, identity, empowerment and self determination. I would use a Transformative SEL lens as a member to help elevate all voices in our community.
What are your long-term goals as a Human Right Advisory Committee member?	I hope to create an updated action plan that focuses on engaging community stakeholders, researching and creating opportunities for the community members to learn how to build bridges, focus on equity and connect across various intersections. We should also include in our action plan a recommendation for programs, policies and activities that reduce discrimination and increase a sense of belonging, and promote civil and human rights for all. I would also advocate for more educational and informational material to be disseminated related to discrimination, microaggressions,

	inequity, etc. and ways community members can positively address issues when they occur. I would also like the city to partner with organizations such as Operation Respect that offer free resources that can be shared in our community. For example, Operation Respect shares ways we can celebrate diversity in a manner where we identify differences and similarities in a non judgmental way and become more sensitive in how we respond to community members who may have different backgrounds than our own.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I have lived in Palmdale for over 25 years and I've witness our community diversify over the years. I want to be apart of a program where I'm of service and help the City of Palmdale continue to be an example for other communities in our area and state.

(Section Break)

Education, Training and Experience

High School

Name	Queen of Angels Academy
Address	823 East Compton Blvd
Number of Years Completed	3
Did you Graduate?	Yes
Degree or Diploma	Diploma
GPA (i.e., A=4.0)	3.0

College/University

Name	California State Northridge
Address	18111 Nordhoff Street
Number of Years Completed	2

Did you graduate?	Yes
Degree or Diploma	Bachelors
GPA (i.e., A=4.0)	2.75

Vocational

Name	Antelope Valley College
Address	3041 West Ave K
Number of Years Completed	4
Did you graduate?	Yes
Degree or Diploma	Transfer
GPA (i.e., A=4.0)	3.00
Other	Masters in Educational Leadership from Cal State East Bay

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Palmdale School District
Address	39132 East 10st Street East
Type of Business	Public School
Telephone Number	6612851548
Your Supervisor's Name	Mr. Gatlin
Your Position and Duties	Teacher 5th/6th and Admin Intern. Responsible for the instruction of students that have been referred to my site due to behavior referrals, expulsions and attendance issues.
Major Accomplishments	Site Teacher of the Year 2017-2018 and 2020-2021

Dates of Employment

From	10/12/2010
To	3/8/2023
Reason for Leaving	Still employed
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*

Dates of Employment

From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*

Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Fred Gatlin
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	3

(Section Break)

Name	Lisa Adams
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]

Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	3

(Section Break)

Name	Alfreda Moore
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	5

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials	MH

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials MH

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials MH

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials MH

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*
Computer Skills	Word, PowerPoint

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]
Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	[redacted]

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	3/8/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Margaret Hicks
Applicants are encouraged to attach a resume.	Resume 2021 (3)_1.pdf

Email not displaying correctly? View it in your browser.

Margaret Hicks

Lead Teacher/Admin Intern and Equity Advocate



EXPERIENCE

Palmdale School District, Palmdale, CA — *Lead Teacher/Admin Intern*

October 2011 - PRESENT

I served as an SDC teacher providing specialized academic instruction to students with mild/moderate disabilities for five years. I'm currently assigned to a Community Day School where I teach students that have been placed on expulsion or referred due to behavior problems. I coordinate PBIS and Transformative SEL practices.

Centinella Unified High School District, Hawthorne, CA- *Resource Specialist Teacher*

August 2009-June 2010
I worked as part of the IEP team and provided small group instruction in multiple subjects.

Inglewood Unified School District, Inglewood, CA—*Resource Specialist Teacher*

August 2007-June 2008
I served as a co-teacher providing instructional support for students in a general education classroom.

EDUCATION

California State University, Northridge, Northridge, CA —

Liberal Studies Bachelors Degree

August 2002 - May2004

Cal StateTeach, Los Angeles, CA —

Multiple Subject Credential

December 2005-August2006

Los Angeles County Office of Education, Downey, CA-

Educational Specialist Credential

August 2007-Spring 2010

California State University, East Bay

Masters in Educational Leadership /Preliminary Administration Credential

January 2018-December 2020

Leadership Skills

School Site Council President/Admin Intern

Member of 4CA, California Campaign to Counter childhood adversity. Participant in "Educator Day" where we inform lawmakers of the effects of toxic stress

Member of Trama-Informed Schools Learning Network for Girls of Color

Advisory Committee member for MTSS pilot to improve school climate and reduce suspensions for students of color. The pilot is funded by a 15 million dollar grant operated by UCLA's Center for the Transformation of Schools, California Department of Education, Orange County Office of Education and Butte County.

Presenter at MTSS Professional Development Institute on "Discipline not Punishment for Students of Color".

California Alternate Assessment Panelist for Standard Setting

Site Teacher of the Year 2017/2018-2020/2021

2019/2020 California TeachPlus Fellow

.

Teacher Consultant with Inverness Institute Teacher Consultant Response Network comprised of expert teachers across California.

California Teachers Association Human Rights Cadre Trainer

.

From: noreply@civicplus.com
Sent: Tuesday, March 7, 2023 8:39 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Rudolpho Perez II	District 4
Date	3/7/2023	
Business Telephone	[redacted]	
Home Telephone	*Field not completed.*	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
	(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	Perez R 2301.2 Resume.doc
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	Served as Committee member on the City of Palmdale Human Rights Advisory Committee from April 2022 to present.
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	Yes
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	NASW
Please describe any public service experience serving on a commission or public body?	Served as Committee member on the City of Palmdale Human Rights Advisory Committee from April 2022 to present.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	Having worked or volunteering in the field of social services for 20 years, has allowed me to develop and learn from diverse population that has shaped my understanding, empathy and dedication to increasing the awareness of human rights for all.
What are your long-term goals as a Human Right Advisory Committee member?	I am dedicated to increasing the awareness, visibility and safety for all diverse or marginalized population.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I personally have an interest in representing the LGBTQIA community for the citizens living in and around the Antelope Valley specifically the City of Palmdale
(Section Break)	

Education, Training and Experience

High School

Name	South Gate High
Address	3351 Firestone Blvd South Gate, CA 90280
Number of Years Completed	4
Did you Graduate?	Yes
Degree or Diploma	Diploma
GPA (i.e., A=4.0)	3.0

College/University

Name	California State University, Los Angeles
Address	5151 State University Drive Los Angeles, CA 90032
Number of Years Completed	6+
Did you graduate?	Yes
Degree or Diploma	BSW and MSW
GPA (i.e., A=4.0)	3.2

Vocational

Name	Los Angeles Training Institute for Alcohol & Drug Counseling
Address	1543 Palmdale Blvd G Palmdale, CA 93550
Number of Years Completed	1
Did you graduate?	Yes
Degree or Diploma	Certificate
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Los Angeles LGBT Center
Address	1625 Schrader Blvd LA, CA 90028
Type of Business	Community Services
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	See resume
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	8/15/2022
To	3/7/2023
Reason for Leaving	NA
Upon leaving, were you eligible for rehire?	Yes

(Section Break)

Name of Employer	Covenant House CA
Address	1325 Western Ave LA, CA 90027
Type of Business	Youth Homeless Shelter
Telephone Number	3234613131
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	See resume
Major Accomplishments	*Field not completed.*

Dates of Employment	
From	5/18/2015
To	3/7/2023
Reason for Leaving	NA
Upon leaving, were you eligible for rehire?	Yes
	(Section Break)
Name of Employer	Alba Wellness Group
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	Patricia Alba
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	10/19/2020
To	3/7/2023
Reason for Leaving	NA
Upon leaving, were you eligible for rehire?	Yes
	(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Patricia Alba
Address	*Field not completed.*

City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	2+

(Section Break)

Name	Josie Carbajal
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	5

(Section Break)

Name	Claudia Angel
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	14

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials RP

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials RP

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in

connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	RP

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	RP

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	Spanish
Do you?	Read
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*
Computer Skills	Word, Excel

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]

Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	NA
	(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	3/7/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Rudolpho Perez
Applicants are encouraged to attach a resume.	Perez R 2301.2 Resume_1.doc

Email not displaying correctly? View it in your browser.

Rudolpho Perez II, LCSW#[redacted]

Palmdale, CA [redacted] [redacted]

Education:

2020 RADT-1, California Consortium of Addiction Programs & Professionals
Los Angeles Training Institute for Alcohol & Drug Counseling, CA ***(Pending)***

2009 MSW, Masters of Social Work, Concentration in Forensics
California State University, Los Angeles- Los Angeles, CA

2006 BSW, Bachelors of Social Work and general studies.
California State University, Los Angeles- Los Angeles, CA

2000 Child Development and general studies
Cerritos Community College – Cerritos, CA

Community Involvement:

~ Serving on **Human Rights Advisory Committee** for the City of Palmdale, CA 2022-2023.
~ Motivational Speaker for West LA **PFLAG Speakers Bureau** 2013-2023.
~ Member of the **NASW** (National Association of Social Workers) varied 2009-2022.
~ Facilitate & Staff self develop curriculum via **Momentum Education,** in LA, CA 2017-2019.
~ Vice President of Forensic Social Work Caucus (**CSULA**) 2008-2009.

Los Angeles LGBT Center- Hollywood, CA
08/22- Present ***Mental Health Clinician III***

- Responsible for conducting individual and couple psychological counseling services, utilizing short term model in treatment planning to the greatest extent possible; referrals primarily via MediCal.
- Managing telehealth scheduling, documenting client progress, as well as offering general information for crisis telephone calls for behavioral and functional treatment plans.

Alba Wellness Group- Panorama City, CA
10/20- Present ***Licensed Clinical Therapist***

- At (formally known as Alba-Walker Life Strategies) Responsible for the provision of psychological & behavioral services including assessment, development for implementation of behavioral or functional treatment plans; referrals primarily via Kaiser Permanente.
- Consulted with interdisciplinary service providers as needed to assist individuals/families in overcoming psychosocial, emotional & medical conditions. Acted as patient's advocate & coordinator of care services.

Covenant House California- Hollywood, CA
05/15- Present ***Resident Advisor, Per Diem***

- Responsible for supervising care and security for multicultural and LGBTQIA young adult living on site, to reduce negative behaviors, maltreatment to self and/or others, by applying general interventions for conflict resolution or boundary setting.
- Interact with clients to allow for trust building and holding safe space for emotional expression to role-model or promote awareness of social behaviors.

Los Angeles DHS UCLA OVMC (via Global Resource Services)- Sylmar, CA
12/21- 08/22 ***Senior Clinical Social Worker***

- Provided clinical services for patients in 24hr Emergency Room at UCLA Olive View Medical Center that includes intake assessments and case management discharge service planning or treatment needs for: mental health; SUD; foodbanks; legal aid; financial assistance; domestic violence and insecure housing/homelessness.
- Review patient charts and collaborate with Medical Staff to act as advocate to evaluate impediments to medical, social and physical conditions for patient progress/well-being.

Pathways College Community Services- Mojave CA
03/20- 01/21 ***Program Director***

- Facilitated all Staff & Team meetings; on-site & virtual trainings & individual supervisions providing hands-on support to staff.
- Lead a team of 20-30 staff in the delivery & coordination of Adult & Child mental health and SUD services through Supervision both administrative and clinical management; with an effaces on consultation for program centered direction to maintain quality clinical services**.**
- Provided guidance in all crisis management at the clinic; in the field services; after-hour crisis line; lead staff in completing incident reports to Cooperate & County while also assisting in the creation of follow-up plans around Safety Protocols & Quality Assurance for managing clinic audits.
- Developed Plans of Corrections for increasing compliance; contract standards; productivity; & timeliness by consistently monitoring standards; resulting in better work performance for staff & client satisfaction.

Sharper Future: Pacific Forensic Psy-Associates, Inc. Los Angeles, CA
10/18- 03/19 ***Staff Clinician***

- As a Forensic Behavioral Health Clinician, working with California State parolees of Registered High-Risk Sex Offenders, we utilized Nationally approved Containment Model treatment curriculum.
- Registered with CASOMB to use Assessment tools LSCMI, ABLE Assessment and STABLE-2007/ACUTE-2007.
- Responsibilities included mandated weekly group sessions (1.5-3hrs) and monthly individual therapy session; arranged client polygraph exams and regular communication with client's Agent of Record for attendance or behavior violations.

Los Angeles County DHS CRDF (via MAXIM Staffing)- Lynwood, CA
09/16- 04/17 ***Senior Clinical Social Worker***

- Provided clinical services for female inmates at Century Regional Detention Facility that includes intake assessments and case management screening needs towards community reentry planning for alternatives to custody.

- Coordinated services with other multidisciplinary personnel and agencies for mental health, SUD, medical needs, domestic violence/parenting classes and addressing housing/homelessness needs.
- Supervised the work of Medical Case Workers and community Workers on the WISP (Women's Integrated Services Pilot Program) team; including provisions of clinical supervision and guidance of assignments of cases.

JWCH Institute Inc. City of Commerce, CA
03/15- 02/16 ***Mental Health Specialist***
07/06- 02/15 ****Sr. Community Health Worker II***

- In Downtown LA "Skid-Row" Center for Community Health was Primary Mental Health HIV Specialist at two locations under the Ryan White Outpatient HIV/AIDS Medical Clinic; conducted confidential evaluations.
- Collaborate within professional networks & agency programs referrals within the Skid Row community, to develop partnerships for seamless adult managed care in accordance to HIPPA regulations.
- Consulted with MD & Psychiatrist on Medical Evaluation regarding patient medication compliance, observations, recommendation for risk reduction; housing needs or complications with substance abuse & relapse.
- At Andrew Escajada Clinic in Pasadena hosted weekly gay male support group at local Senior Center for long-term survivors living with HIV/AIDS; addressing internal-homophobia, marginalization etc.
- **As Lead-Counselor for Skid-row HIV Intervention Program (SHIP) and the Commercial Sex Venue (CSV) Project, Managed staff of 6-10 persons by scheduling staff matrix, including best practice training for new-hires on paperwork, counseling skills, and utilization of internal/external referral services. Conducted couching sessions for staff performance evaluations.
- **Responsible for assisting Project Coordinator in constructing policies and procedures by provided Quality Assurance measures in developing and organizing client reports according to HIPPA regulations at 11-sites.
- **Rapid HIV/STI Testing Counselor for CSV Project by screening with logged biological phlebotomy specimens. Responsible for distributing health educational materials via on-site seminars related to Harm Reduction focused HIV & STI prevention to high-risk targeted locations and populations for MSM and transgender individuals.

Kedren Acute Psychiatric Hospital & Community Mental Health- Los Angeles, CA
03/13- 03/15 ***Psychiatric Social Worker***

- Clinical Lead for Field Capable Clinical Services (FCCS) in South LA, provided psychiatric evaluations; with crisis situations required 51/50 Hospitalization as-needed, to restore patient's adaptive functioning levels.
- Implemented Triage evaluations for walk-in patients & formulated full-adult diagnostic assessments in Adult Outpatient (AOP); coordination & service plans with the use of Prevention and Early Intervention (PEI) models (CORS-Crisis Oriented Recovery Services, and TF-CBT or I-CBT).

- Responsible for billing & maintaining electric documentation management; reported progress to Probation Officers for ongoing case management referral activities for clients in AB109 Early Release Community Integration Program.

MASA: California Hispanic Commission on Alcohol & Drug Abuse, Inc.- LA, CA
06/09- 07/11 ***Mental Health Therapist***

- Here (formally Eastlake Youth Services Center) Collaborated with Certifed Alcohol & Drug Counselors to develop curriculum for youth group psycho-therapy & SUD related treatment relapse prevention. Utilized EBP models Seeking Safety & TF-CBT for individual crisis intervention.
- Provided clinical evaluation and assessments with billable documentation for several programs offered by agency (MH/SUD & MAT).
- Served as lead mental health liaison for agency's Juvenile Drug Court Team to monitor referrals from Commissioner or court services for youth offenders to ensuring a high level of confidentiality & safety.
- Successfully supervised as Student Preceptor, providing clinical guidance to several interns from local Universities.

Los Angeles County Health Department STD Program: Syphilis Campaign
(via Frasier Communications) - Los Angeles, CA
08/07-02/10 ***Outreach Coordinator***

- Project Coordinator for a termed campaign(s), responsible for recruiting, supervising, payroll reconciliation and scheduling for 6-9 employees.
- Trained staff on safety protocols and proper methods to distribute media messages or supplies to MSM community. Generally responsible for material dissemination in and around greater LA County.
- Attended and conducted regular department meetings and presented project at community forums to promote awareness of campaign.
- Provided reports analyzing effectiveness of staffing and overall operation.

Internships:

~ BSW-Intern 2005-2006: Eggleston Youth Center Inc. *(Hired)*.
~ MSW-Intern 2007-2008: LAUSD: Office of Human Relations, Diversity & Equity.
~ MSW-Intern 2008-2009: Eastlake Youth Services Center→ MASA *(Hired).*

From: noreply@civicplus.com
Sent: Thursday, March 9, 2023 6:00 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Hestia Sartika District 4
Date	*Field not completed.*
Business Telephone	*Field not completed.*
Home Telephone	*Field not completed.*
Cell Phone	[redacted]

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
	(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	HumanRightsAdvisory.pdf
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	As Vice President of Scholarship and later Regional Vice President of Technology for Phi Theta Kappa Honor Society International, I gained experience in cross-regional leadership communications, event management, and technical project delivery. I maintained relationships with stakeholders and local communities, and developed successful educational programs promoting diversity and cooperation. As Executive Liaison Officer in College of the Canyons' Student Government, I liaised between the board of education and trustees, gaining insight into local government operations.
Are you currently serving as an elected city or county official?	No

Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No
Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	Yes
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	• Psi Beta Honor Society • Phi Theta Kappa Honor Society • Pathway to Law Program • IEEE (Institute of Electrical and Electronics Engineers) • Women Who Code (as a mentor) • Data Con LA (as Host and Executive)
Please describe any public service experience serving on a commission or public body?	As Vice President of Scholarship for Phi Theta Kappa at College of the Canyons, I conducted research and developed a successful mentorship program for students seeking career and educational guidance. This experience helped me develop skills that were transferable to my position as the Regional Vice President of Technology for Phi Theta Kappa Honor Society International, where I acted as a liaison between the regional, headquarters, and local community colleges. My responsibilities included managing cross-regional leadership communications and events, providing technical direction for project delivery, incident/problem management, and technical solutions for the region. Participating in Board meetings allowed me to anticipate and assess the success of upcoming activities, events, and regional network infrastructure, which enabled me to develop, implement, and present successful educational programs that promoted interregional cooperation and a positive attitude toward diversity. As the Executive Liaison Officer for the Student Government at College of the Canyons, I gained

	insight into local government operations, worked with the board of education, board of trustees, and liaised between the two campuses. My goal is to one day serve in my local government, and my involvement in public service organizations such as Phi Theta Kappa, Psi Beta Honor Society, Pathway to Law Program, IEEE, Student Government, as well as my volunteer work as a Host and Executive in Data Con LA, where I gained valuable experience in event planning and management. In addition to mentorship in Women Who Code, where I helped other women excel in their technology careers, has helped me develop the skills and experience needed to achieve this goal. Overall, my public service experience has focused on education, technology, diversity, and I am committed to advocating for the rights of minority and historically marginalized communities.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	As an immigrant woman who has experienced discrimination and abuse, I believe that I could bring a unique perspective to the Human Rights Advisory Committee. My experiences with discrimination within the math and engineering field have given me insight into issues related to employment and gender equality. Additionally, my personal experience of growing up in an abusive household, experiencing homelessness, and struggling to access food and basic needs has provided me with a deep understanding of issues related to social equity, housing, and poverty. Furthermore, I have witnessed the struggles of my family members who are living with mental illness and identify as LGBTQ, which has given me insight into issues related to the rights of minority and historically marginalized communities. My experience navigating the legal system as an immigrant to obtain a divorce and restraining order for my mother has also given me a unique understanding of civil rights and the challenges that can arise when trying to access justice. My personal experiences have led me to a life dedicated to public service and community advocacy. Through my work, I have gained an understanding of the lack of support for individuals and communities experiencing discrimination, poverty, mental illness, and unsafe home environments. I believe that my background and experiences could contribute to the Human Rights Advisory Committee's mission to promote and protect the human rights of all individuals, particularly those who are marginalized and vulnerable.

What are your long-term goals as a Human Right Advisory Committee member?	As a member of the Human Rights Advisory Committee, my long-term goal is to advocate for and address the issues faced by marginalized communities. My experiences as an immigrant woman who has faced discrimination and abuse have given me a unique perspective on the challenges that these communities face. My focus would be on promoting education, housing, employment, race relations, social equity, LGBTQ rights, gender equality, civil rights, and the rights of any other minority or historically marginalized communities. Having lived in an unsafe home, with family members suffering from mental health issues and disabilities, I aim to bring awareness and work towards a more inclusive and supportive community. I believe in the basic human rights of every individual and I am committed to working towards creating a society that upholds these values to help create a more just and equitable society where all individuals have access to the resources and support they need to thrive.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	*Field not completed.*

(Section Break)

Education, Training and Experience

High School

Name	Allan F. Daily High
Address	Glendale
Number of Years Completed	2
Did you Graduate?	Yes
Degree or Diploma	Diploma
GPA (i.e., A=4.0)	2.5

College/University

Name	Iowa State University
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	Yes
Degree or Diploma	Degree
GPA (i.e., A=4.0)	2.5

Vocational

Name	*Field not completed.*
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*
	(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*

Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	
Name of Employer	*Field not completed.*
Address	*Field not completed.*

Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	*Field not completed.*
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	*Field not completed.*
Telephone Number	*Field not completed.*
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	*Field not completed.*

Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	*Field not completed.*
Telephone Number	*Field not completed.*
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	*Field not completed.*
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	*Field not completed.*
Telephone Number	*Field not completed.*
Number of Years Acquainted	*Field not completed.*

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the

misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials HS

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials HS

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials HS

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	HS

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	*Field not completed.*
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*
Computer Skills	*Field not completed.*

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]
Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	*Field not completed.*

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	3/9/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Hestia Sartika
Applicants are encouraged to attach a resume.	HestiaSartika-02142023.pdf

Email not displaying correctly? View it in your browser.

Dear Human Rights Advisory Committee,

I am writing to express my interest in the Human Rights Advisory Committee position and am honored to apply for a position on your committee. As an immigrant from Indonesia, I have experienced discrimination, abuse, and financial hardship throughout my life. These experiences have given me a unique perspective on the importance of protecting the human rights of marginalized communities, including those who face challenges related to education, housing, employment, race relations, social equity, LGBTQ rights, gender equality, civil rights, and the rights of any other minority or historically marginalized communities.

My personal journey has inspired me to become an advocate for those who face similar challenges. As a woman who has experienced sexual, physical, and mental abuse, I understand the importance of creating safe spaces for survivors of trauma. Additionally, as someone who has faced discrimination within the math and engineering fields, I understand the importance of promoting diversity and inclusion in all areas of education and employment.

Growing up in a chaotic and abusive home, gave me an insight on the importance of safe and affordable housing for all individuals. My family struggled to put food on the table, and we often had to rely on food banks and community resources to survive. This experience has given me a deep appreciation for the importance of access to basic needs, such as food and shelter.

Furthermore, my family has also faced mental health challenges, including schizophrenia and bipolar disorder. My sister, who was born a lesbian, has also faced challenges navigating the world as a member of the LGBTQ community. Witnessing these struggles has given me a unique perspective on the importance of promoting mental health awareness and advocating for the rights of the LGBTQ community.

In my professional life, I have served as a Software Project Manager and as the Regional Vice President of Technology for Phi Theta Kappa Honor Society. Through my volunteer work with organizations such as Women Who Code and Data Con LA, I have also gained valuable experience working with diverse groups of people and advocating for the rights of marginalized communities.

I am committed to using my professional and personal experiences to make a difference in my community and beyond. I believe that my unique perspective and diverse background make me well-suited for a position on your committee. Thank you for your consideration.

Sincerely,

Hestia Sartika

Vice President of Honors in Action at College of the Canyons,
Regional VP of Technology NV/CA,
Phi Theta Kappa, Alpha Nu Xi Chapter
Project Manager, Software Engineer focus in UI/UX
BS. Management Information Systems
AA. Mathematics and Sciences
[redacted]



HESTIA SARTIKA

[redacted]
Palmdale, CA
[redacted]

ACTIVITIES

- Psi Beta Honor Society
- Phi Theta Kappa Honor Society
  - VP. Honors in Action
  - Regional VP of Technology
- 2014 IBM – ACM Programming Competition
- Iowa State University Women's Rugby & ISU Cultural Ambassador
- Data Con LA Volunteer & Host
- Women Who Code – Mentor
- NSF Scholar

IOWA STATE UNIVERSITY

- May 2017 - BS. Management Information Systems

COMMUNITY COLLEGE

- May 2012 – AS. Mathematics & Sciences
- December 2023 – AA. Psychology
- December 2023 – Cert. Project Management Professional (PMP)
- December 2023 – AS. Electrical & Computer Engineering
- December 2023 – AA. Paralegal Studies

CERTIFICATES

- June 2014 - Lean Six Sigma – White Belt

An Software Project Manager, Phi Theta Kappa Honor Society Regional Vice President of Technology, and mentor for Women Who Code, committed to implement the organization's mission and vision, by leveraging my professional experience and diverse educational background in Management Information Systems, Computer Science & Engineering, Paralegal Studies, and Psychology in order to provide an unmatched understanding of design and architecture for a new generation of scalable, technological standard that will help your company to spring forward.

WORK EXPERIENCE

June 2021 – Present — **NV/CA REGIONAL VP OF TECHNOLOGY**
Phi Theta Kappa Honor Society International.

- Started as Vice President of Scholarship, then elected as Regional Vice President of Technology.
- Applying project management expertise to organize tasks, allocate resources, keep to deadlines, and report progress.
- Drive business processes, automation, and efficiency. Identify efficiencies, offer innovations, and create solutions.
- Maintaining and expanding relationships with key stakeholders and the local community to ensure all performance objectives are met.
- Engaged in Board meetings to identify and evaluate future initiatives, events, and regional network performance, in addition to candidate interviews.
- Construct, execute, and deliver effective educational programs that foster inter-regional interactions and promote diversity.

January 2020 – July 2021 — **SOFTWARE PROJECT MANAGER**
Quikstor Self Storage and Software

- Leveraging project management expertise to identify and prioritize work streams, use resources, meet deadlines, and deliver status updates.
- Liaison to business, functional IT, and vendor/partner groups for support, acquisition implementations, system upgrades, and road planning.
- Facilitate morning stand-up meeting using all aspects of agile development and scrum practices.
- Direct application maintenance, troubleshooting, and support, including production issue repairs, improvement proposals, and IT Support group collaboration for problem resolution.
- Managed projects consisting of 6 engineers under a Technical Manager, CTO & CEO to collaborate with internal and external stakeholders toward gathering project requirements.
- Tracking project timelines through all phases of Software Development Life Cycle (SDLC), deliverables and assessing project risks, while proactively resolving issues as defined by the PMBOK guide.
- Investigate, debugged and fixed front end issues using Angular and backend issues using C# accessible through GIT, as well as writing SQL queries, batch scripting and stored procedures.
- Create & design mockups, gather spec requirements, technical documentations and sequence diagram using Postman and StopLight to access our web API and C#, increase efficiencies, solve problems, and discover root cause analysis.

June 2017 – February 2019 **.NET SOFTWARE ENGINEER**
Proplanner .Net

- Designed & implemented UI/UX prototype for new upcoming features, researched and developed using C#, ASP.Net framework 4.5, to improve the software applications functionality.
- Created Workflows (WCF) using XAML and create reports forms (WPF) using DevExpress and WinForm.
- Created an excel sheet batch scripts for timesheets.
- We manage our projects through TFS & PBIs and Visual Studios 2017 shelvesets.
- Investigated, debugged, and fixed application problems reported by testers and collaborated with technical lead managers.
- Identify issues and implemented solutions to complex problems in large-scale front-end infrastructure. Present solution into project that decreases the process time in UI issues/bug reports between customer, tester to developer.
- Set-up web config file according to application needs & used IIS to export and import SQL data.

May 2013 – January 2016 **IT SUPPORT TECHNICIAN (ITS)**
Iowa State University

- Carried out in-depth analysis, performed and troubleshoots preventative tests as well as prioritized major technical issues projects.
- Provided Tier 1 to Tier 3 support through a ticketing system resolved either in person or remotely through VPN and VMware for graduates and faculties that needs troubleshooting, PC/Thin Client/MAC hardware repair, maintenance, installations, configurations and classroom/office/meeting room set-ups.
- Repurpose and organize all computer parts such as (deleting) hard drives and memory cards. Supported, installed, configured and tested all network printers (TCP/IP, LAN), routers, switches and firewalls within the division. Image desktops and laptops using VDI desktop virtualization and SCCM through the school's VPN.
- Managed classroom and office setup accurately and effectively and resolve difficult technical issues for end users.
- Worked closely and independently with faculties and graduates within Iowa State University to replace, repair, install and configure defective software and hardware.
- Troubleshoot, imaged, formatted and repaired (in-person or through remote desktop control) network print servers, desktops, and network issues. Also utilized SharePoint to create WebForms and VPN to load Linux on Windows environment.

June 2014 – August 2014 **BUSINESS INTELLIGENCE ANALYST (INTERN)**
Payless ShoeSource

- Developed a solution to implement a functional way to search users through Active Directory using HTML and XML.
- Responsible to align, strategize and manage teams within 3 different states, as well as multiple departments and to report back to the CTO.
- Documented projects throughout all Software Development Life Cycle (SDLC) phases from beginning to end using waterfall methodology and practices.
- Created a documented business analysis for internal Law and Security Department's SharePoint site and migrated their SharePoint system from highly sensitive information type Entity Data Collection (EDC) to a Web Data Connector (WDC).
- Integrated and migrated of a highly customized WSS 3.0 to SharePoint 2010 including the implementation and integration of Active Directory, SQL, SharePoint security, forms-based authentication and custom workflows.

August 2007 – June 2009 **IT FIELD TECHNICIAN**
H&R Block

- Exceeded expectations by improving productivity and accomplishing goals a week prior to due dates.
- Provided Tier 1 to Tier 3 support to division that has been assigned to me which consisted of 20+ offices and classrooms that contains 10+ computers per office and/or classroom.
- Troubleshoot, imaged through Ghost servers and SCCM, formatted and repaired Windows 2003 servers, POS and e-file systems, network print servers, network issues for offices to communicate to World Head Quarters.

July 2005 – June 2007 **WEB CONTENT ADMINISTRATOR**
MySpace

- Improved in the way the company identified spammers by patterns and its daily usage.
- Tracked issues of flagged users to update profiles in compliance to the Terms of Service (TOS) using HTML and CSS.

TEXTBOOK EDITOR

February 2015 – April 2015 **"How To Use Objects Code and Concepts"**
Pearson Textbook PLC: University of Tubingen – (Dr. Holger Gast)

- Edited textbook called "How To Use Objects Code and Concepts" written by Dr. Horger Gast of University of Tubingen that focuses on Java, C# programming and its tools to create and edit using Eclipse. Sample Textbook: (https://goo.gl/Mup2aS)

December 2012 – January 2013 **"Introduction to Agile Methods"**
Pearson Textbook PLC: Iowa State University – (Dr. Sondra Ashmore and Kristin Runyan)

- Edited Dr. Sondra Ashmore and Kristin Runyan comprehend and use "Introduction to Agile Methods" by researching, revising, evaluating, and rewriting it. Sample Textbook: (https://goo.gl/8eZ3RT)

From: noreply@civicplus.com
Sent: Wednesday, February 15, 2023 9:47 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Elizabeth Henriquez	District 5
Date	2/15/2023	
Business Telephone	*Field not completed.*	
Home Telephone	*Field not completed.*	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*

(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	*Field not completed.*
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	No
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	No
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	IBEW local 18 vice president
Please describe any public service experience serving on a commission or public body?	N/a
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	*Field not completed.*
What are your long-term goals as a Human Right Advisory Committee member?	*Field not completed.*
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	*Field not completed.*
(Section Break)	

Education, Training and Experience

High School

Name	Downtown magnet high school
Address	1200 Colton street
Number of Years Completed	4
Did you Graduate?	Yes
Degree or Diploma	High school graduate
GPA (i.e., A=4.0)	3.0

College/University

Name	Los Ángeles City college
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	No
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*

Vocational

Name	*Field not completed.*
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Los Angeles department of water and power
Address	111 n hope street
Type of Business	Municipality
Telephone Number	213-367-0727
Your Supervisor's Name	Joe Villareal
Your Position and Duties	Senior admin clerk Payroll Office advisor
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	1/7/2007
To	2/15/2023
Reason for Leaving	Still employed
Upon leaving, were you eligible for rehire?	No

(Section Break)

Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*

Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
(Section Break)	

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	*Field not completed.*

Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	*Field not completed.*
Telephone Number	*Field not completed.*
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	*Field not completed.*
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	*Field not completed.*
Telephone Number	*Field not completed.*
Number of Years Acquainted	*Field not completed.*

(Section Break)

Name	*Field not completed.*
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	*Field not completed.*
Telephone Number	*Field not completed.*
Number of Years Acquainted	*Field not completed.*

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials Eh

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials Eh

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in

connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	Eh

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	Eh

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	Spanish
Do you?	Speak, Read , Write
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*
Computer Skills	Word, Excel

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]

Home Phone	*Field not completed.*
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	N/a
	(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	2/15/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Elizabeth henriquez
Applicants are encouraged to attach a resume.	*Field not completed.*

Email not displaying correctly? View it in your browser.

PALMDALE
a place to call home

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Committee Information:

Date 3/8/23

Please Print

Name Tanya Janine Rincon Mancilla District 5
Last First Middle

Business Telephone (____) _____ Home Telephone (____) _____

Cell Phone ([redacted]

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address [redacted]
No. Street City State Zip

Permanent Address if different from present address

_____
No. Street City State Zip

Personal Information
(Please attach additional sheets, if necessary.)

1. Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties. If not, type N/A

   n/a

2. Are you currently serving as an elected city or county official? If yes, please explain. If no, Type N/A

   n/a

3. Yes ☐ No ☑ Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?

4. Yes ☐ No ☑ Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?

5. Yes ☐ No ☑ Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?

6. List all current organizations and societies of which you are a member:

   Palmdale Promise Parent Ambassador, PTA member and teachers aid volunteer at Dos Caminos School

7. Please describe any public service experience serving on a commission or public body?

8. How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?

I can easily connect w/ everyone I come across. I am deeply compassionate about others and that may be why its so easy to do so. My professional experience w/ people of all ages & financial circumstances have given me knowledge and confidence to help others in a very effective way in every setting professional and not.

9. What are your long-term goals as a Human Right Advisory Committee member?

To promote this committee as well as the rest of the programs that are offered in a way that hasnt been done before. Through social media, events, schools, game nights, vendors. To have more meetings where the public can access information more easily and not be so intimidated to be a part of the cities voice.

10. What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?

Now more than ever especially with the Pandemic, there is a disconnect, even in ones own home at times. I am determined to research, study and learn anything I can to help nut sometimes all it takes is for someone to listen and talk with those that are in need instead of just seeing them as a statistic or talking at them and handing them informational brochures. We all long to feel accepted and loved.

Education, Training and Experience:

School	Name & Address	No. of Years Completed	Did you Graduate?	Degree or Diploma	GPA (i.e., A=4.0)
High School	Mira Monte, Mission Viejo		Yes ☑ No ☐		3.7
College / University	Antelope Valley College		Yes ☐ No ☐		
Vocational			Yes ☐ No ☐		
Other	CA	Licensed	Yes ☑ No ☐	Real Estate and Life and Health Insurance	

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer: Future Star Tutoring Services

Address: service was provided in each individuals home
No. Street City State Zip

Type of Business: Foster Youth Tutoring Services

Telephone No. (323) 419-8102 Your Supervisor's Name: Tom

Your Position and Duties: Tutor, Test, Assess placements , build trust and a connection with students

Major Accomplishments: was always requested to stay on with the student as long as they were approved

Dates of Employment: From 12/20/19 To 3/7/20

Reason for Leaving: due to covid, I could no longer enter their homes and zoom was not offered

Upon leaving, were you eligible for rehire? Yes ☑ No ☐

Name of Employer: RespiteWorks

Address: Mission Viejo, CA
No. Street City State Zip

Type of Business: Behavioral Health Support - Medical

Telephone No. (949) 861-7342 Your Supervisor's Name: Genesis

Your Position and Duties: Case worker , Provide relief for primary caregivers of disabled individuals

Major Accomplishments: promoting independence, performing care tasks on their behalf, and creating and implement lesson plan

Dates of Employment: From 11/20/15 To 4/4/16

Reason for Leaving: needed a fulltime posistion

Upon leaving, were you eligible for rehire? Yes ☑ No ☐

Name of Employer: Monex Deposit Company

Address: Newport Beach, CA
No. Street City State Zip

Type of Business: Investment/ Precious Metal Trade

Telephone No. (949) 752-1400 Your Supervisor's Name: Tracy

Your Position and Duties:

Major Accomplishments: Manage 12 account managers database, audit filesImplemented charts for budget and targets

Dates of Employment: From 9/5/16 To 3/1/17

Reason for Leaving: had my daughter

Upon leaving, were you eligible for rehire? Yes ☑ No ☐

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name: Oswaldo Valdivia
Address: [redacted]
No. Street City State Zip
Occupation [redacted]
Telephone No. ([redacted] Number of Years Acquainted: 1

Name: Josie Romero
Address: [redacted]
No. Street City State Zip
Occupation [redacted]
Telephone No. ([redacted] Number of Years Acquainted: 5

Name: Laura Leon
Addres [redacted]
No. Street City State Zip
Occupation [redacted]
Telephone No. ([redacted] Number of Years Acquainted: 7

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.
tr (**Initials**)

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives. tr (Initials)

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

tr (**Initials**)

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential. tr **(Initials)**

Applicant Information:
REASONABLE ACCOMMODATIONS: Based on your understanding of the Human Rights Advisory Committee, will you require any special accommodations to apply and/or participate as a Member? ☐ Yes ☑ No If yes, what reasonable accommodations would be necessary to assist you In this area?

Foreign Languages: spanish ☑ Speak ☑ Read ☑ Write
☐ Speak ☐ Read ☐ Write

Specialized training/skills:

Computer Skills:

☑ Word	☑ Photoshop	☑ Excel	☑ Adobe Creator
☑ Access	☑ PowerPoint	☑ Publisher	☐ Other:

In Case of Emergency:

Whom should we notify? [redacted] _____

Name Relationship to Applicant

Home Phone [redacted] _____ Work Phone: [redacted] _____

Physician's Name: [redacted] _____ Phone: [redacted] _____

Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this 8 day of March, 2023

Applicant's Signature: _____

Applicants are encouraged to attach a resume.

Applications may be mailed (postmarked the date of the deadline), e-mailed to cityclerkdepartment@cityofpalmdale.org or hand delivered to the office of the City Clerk at 38300 Sierra Hwy., Ste. C, Palmdale, CA 93550

For additional information, please contact the City Clerk at 661/267-5151

Tanya Janine Rincon - Palmdale - [redacted]

AREAS OF EXPERTISE

Working with children

In diverse settings and backgrounds/

Front Desk /

Seminar Spokesperson/

Hiring,Training, Sales/

Finance Educator/

Nonprofit Volunteer-Work/

High Volume Workload/

Quality Control/

Project jump starter/

PERSONAL SKILLS

Bilingual - Spanish (Fluent)

Compassionate

Considerate

Dependable

Willing to assist in extra tasks without being asked

Friendly

Tech Savvy

Detail-oriented

Focused

Hard-working

Quick Learner

PERSONAL SUMMARY

Detail-driven and highly motivated professional with a strong desire to provide the best possible customer journey and contribute to the families and company's success. .

COMPUTER SKILLS

- G Suite — Google Calendar, GMail, Docs, Drive, Sheets, Forms
- Microsoft Office 365 — Word, Excel, OneDrive, OneNote, Powerpoint, Outlook, Publisher
- Operating Systems — Microsoft Windows, macOS
- Web Browsers — Chrome, Firefox, Edge, Safari
- Softwares — SAP, Bluezone, Salesforce, Quickbooks, Statistical Softwares,

EDUCATION

- Current - Antelope Valley College - Major: Social Work
- CA Real Estate Sales Licence#02087013
- Certificate - Completion of city of Palmdale Partners Academy
- CA Life and Health Insurance License
- High School Graduate

EXPERIENCE

Future Star Tutoring Services / Tutor / December 2019 - March 2020
Working closely with CEO to continuously enhance and improve the support and services provided
Responsible for working with course syllabus, study guides, assessments, and other additional documents that assist in the student's academic success

JohnHart Real Estate/ Administrative Assistant and Sales Consultant / 2018- 2019
Co-Manage 40 designated agents. Responsible for the development and growth of their business by preparing, reviewing, auditing and submitting letters, presentations, agreements, offers and disclosures
Closed 120+ transactions, $75mill+ in sales and trained office receptionist/assistant
Coach agents to on marketing techniques, cold calls and negotiating prices
Launched the implementation of new ideas to reach monthly targets

Monex Deposit Company / Account Manager Assistant / 2016-2017
Manage files, appointments, mail and invoices for 12 account managers
Use database and specific codes for all trades , create transactions, audit files
Implemented charts for budget and targets

RespiteWorks/ Behavioral Respite Case worker / 2015-2016
Pearl HomeCare Solutions for Senior Citizens / 2015-2016
Provide relief for primary caregivers of disabled individuals by promoting independence, performing care tasks on their behalf, and creating and implement lesson plans with attainable goals and timelines as well as document, address, and report negative patterns

Rheon USA / Administrative Assistant and Customer Service / 2007 - 2015
Managed QAI for dept transactions as well as travel, transportation, scheduling & meeting arrangements
Project supervisor for spanish speaking territories and translator for letters, quotes and website
Managed all travel, transportation, scheduling & meeting arrangements for department managers
Conducted interviews, hired two team members and trained five team members
Selected by CEO to be spokesperson at Las Vegas seminar

Industry Data Research / Data Entry , Call Center / 2005-2007
Resolved data-management issues that helped elevate Net Promoter Score (NPS) from 89% to 95%
Reviewed work orders and accurately input data into the company database
Flagged accounts , provided follow up on accounts s to prevent service delays
Provide customer support to 125+ customers/ day, assist with other office duties when needed

VOLUNTEER WORK

"I always wondered why somebody didn't do something about that, then I realized, I am somebody."

- (March 2023- Current) School Council member,Teachers assistant in reading comprehension, Palmdale Promise Parent Ambassador and PTA member at Dos Caminos, Palmdale
- (1999- Current) Petitioning, write/call congress & organizations,
- (2022) Gun Violence Awareness Walk/ Protest
- (2010-2022) Homeless Outreach throughout Orange and Los Angeles County
- (2017) CHOC- Filing, appointments, event coordination, follow up care
- (2010-2015) Orphanage Trips to Tijuana, Mexico
- (2016) Orange County Jail Ministry: Speaker, shared, resources, provided emotional support
- (2014- 2015) High School TA - Tutored Math, Grade tests, arrange packets

From: noreply@civicplus.com
Sent: Sunday, March 5, 2023 2:36 PM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Donovan "Sky" Jung	Out of District boundaries
Date	3/5/2023	
Business Telephone	[redacted]	
Home Telephone	[redacted]	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
	(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	*Field not completed.*
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	City of Palmdale human rights advisory committee chairwoman,Antelope Acres Community Center Board of Directors serving as vice president.
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	No
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	Antelope Valley Fair Floriculture Committee chairwoman 2016 - present. Antelope Valley Fair Volunteer 1996 - present. Antelope Valley Rural Museum of History 2008 - 2017 Antelope Valley 4-H Council 2003 - 2010 Lancaster Chamber of Commerce 2016 - present.
Please describe any public service experience serving on a commission or public body?	I currently serve as chairwoman for the city of Palmdale human rights advisory committee. Furthermore, I also currently serve as vice president of the Antelope Acres community center 501c3 board of directors.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	The value that I bring to the committee is that of the “lived human experience” as I am a transgender female and a member of the LGBTQ Community. Moreover, as a trans woman I have lived life in both genders this is truly rare as only someone who is transgender can ever truly say they have lived life in two genders. This experience has given me greater insight into how society views and values men and women differently and the effects these views and values have on each gender individually. Furthermore, as someone who is transgender I have a greater understanding of the challenges facing my community more so than that of a cis gendered person. In addition to my being a member of the LGBTQ I also hold a bachelors equivalent education in interdisciplinary studies with focus areas in public relations and multimedia communications from Franklin University, Columbus, Ohio. Nevertheless, I am a local history buff and I hold honors as the history department at Antelope Valley College outstanding graduate 2008.
What are your long-term goals as a Human Right Advisory Committee member?	As a human rights advisory committee member, I look to help create a greater dialogue on human rights within the city. While also delving deep into Palmdale’s ordinances, policies, documents, and practices to insure the city is doing its best to protect and promote the human rights of all citizens. Moreover,

	a new rhetoric must be had as currently there are many community services and providers that the city of Palmdale has yet to identify. Because of this lack of identification many of these services are greatly underutilize. However, once these services and providers have been identified and evaluated the City of Palmdale should look to create new partnerships while growing and fostering our current Community partnerships. My ultimate long-term goal as a committee member is to defend and protect human rights within the city of Palmdale and to show the community just how much Palmdale truly cares and that Palmdale truly is a city with a heart that is always looking to put the needs of the community before that of politics.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	Congressional recognition from Congressman Bill Thomas in 2004 For outstanding community service. Former Antelope Valley fair junior fair board member 2000 to 2002 Antelope Valley Press future leader honoree 2005 24 years volunteer work experience with the Antelope Valley Fair Lifelong resident of the Antelope Valley. Former FFA, Scouting, and 4H Member. An honor that is the FFA equivalent to that of Eagle Scout within the American Boy Scouts organization. Less than 1% of all national FFA members receive this honor.

(Section Break)

Education, Training and Experience

High School

Name	Quartz Hill High School
Address	6040 W Ave L, Lancaster, CA 93536
Number of Years Completed	4

Did you Graduate?	Yes
Degree or Diploma	High school diploma
GPA (i.e., A=4.0)	4.0

College/University

Name	Franklin University
Address	201 S Grant Ave, Columbus, OH 43215
Number of Years Completed	4
Did you graduate?	No
Degree or Diploma	Bachelors equivalent
GPA (i.e., A=4.0)	4.0

Vocational

Name	*Field not completed.*
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Sky Jung nonprofit consulting
Address	47052 85th st west
Type of Business	Private consulting firm
Telephone Number	661-902-8687
Your Supervisor's Name	Self-employed
Your Position and Duties	Owner operator providing fundraising, Grant writing, and philanthropic consulting services.
Major Accomplishments	I have helped a number of different community nonprofit organizations achieve financial stability through being successfully awarded grants.
Dates of Employment	
From	1/1/2010
To	3/5/2023
Reason for Leaving	Still currently employed!
Upon leaving, were you eligible for rehire?	*Field not completed.*
	(Section Break)
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*

To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
	(Section Break)
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*
To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*
	(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Neal Weisenberger
Address	[redacted]
City	[redacted]
State	[redacted]

Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	25

(Section Break)

Name	Dr. Ralph Brax
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	20

(Section Break)

Name	Pamela Maynard
Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	10

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials DSJ

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials DSJ

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	DSJ

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	DSJ

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Foreign Language	*Field not completed.*
Do you?	*Field not completed.*
Specialized training/skills:	Tarzana treatment center We exist LGBTQIA2-S+ Took Kit training and certificate of completion.
Computer Skills	Word, Photoshop, Excel, PowerPoint

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]
Home Phone	[redacted]

Work Phone	[redacted]
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	[redacted]

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	3/5/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Donovan Sky Jung
Applicants are encouraged to attach a resume.	Donovan resumePALM.pdf

Email not displaying correctly? View it in your browser.

DONOVAN "SKY" JUNG



Personal Statement

My name is Donovan Jung but everybody calls me Sky. I have the educational Equivalents a Bachelors Science Degree in Interdisciplinary Studies with focus areas in Multimedia Communications and Public Relations. I am leadership driven with a strong work ethic and a team player.

Education

- Quartz Hill High School - 2002
- Antelope Valley College 2002- 2008
- Franklin University 2008 - 2016

University Level Course Work

- Digital and Analog Photography
- Grant Writing
- Public Relations and Media Ethics
- Public Relations Logical Thinking and Analysis
- Rhetoric and Social Influencing Strategies
- Multi Media Advertising
- Media Writing
- Public Relations Crisis management
- Social Media Communications Strategies
- Promotional and Marketing Strategies
- Consumer motivation

Nonprofit Experience

Antelope Valley Fair Floriculture chairperson 2010- present

I oversee the horticulture committee, along with planning and executing the design layout of the floriculture exabits. In addition, I solicit entrees and ensure they are judged in accordance with all state and local rules.

Westside 4H Project Leader 2002-2006

Instructed 4-H members welding and metal fabrication, and Basic photography.

Ceramics After School Program Instructor at New Vista Middle School -2002 I wrote and executed ceramics lesson plans and assignments. Evaluated students work and offered constructive criticism to help aid in students in the advancement of ceramics arts.

Community Service and Volunteer History

- Antelope Valley Fair - 24 years
- Lancaster Chamber of Commerce Event Volunteer
- Former Boy Scout
- Former FFA Member
- Former 4H Member

Awards and Acknowledgements

- **Dean's list Franklin University 2010-2016**
- **Antelope Valley College History Department honors recipient 2009**
- **American FFA Degree Recipient 2004**
- **Antelope Valley Press Future Leaders of America -2004**
  Nominated by Sue Brax

From: noreply@civicplus.com
Sent: Thursday, February 16, 2023 10:20 AM
To: City Clerk Department
Subject: Online Form Submittal: Human Rights Advisory Committee

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email originated from outside of the organization.

Human Rights Advisory Committee

Office of the City Clerk
38300 Sierra Highway, Suite C
Palmdale, CA 93550
(661) 267-5151

Human Rights Advisory Committee Application

The City of Palmdale is an equal opportunity employer and does not discriminate in hiring or employment upon any basis prohibited by law, including race, color, creed, religion, age, sex (including pregnancy, childbirth and related medical conditions), cancer, national origin, genetic characteristics, genetic information, ancestry, sexual orientation, gender, gender identity, gender expression, marital status, veteran status, disability, or any other basis protected by applicable law. None of the questions or information sought in this application are intended to discriminate based upon any status protected by law. If you need reasonable accommodation in completing this application, or in any other part of the application process, please contact the City Clerk's Office at 661/267-5151.

Human Rights Advisory Information:

Name	Belen Sigala	Out of District boundaries
Date	2/16/2023	
Business Telephone	[redacted]	
Home Telephone	*Field not completed.*	
Cell Phone	[redacted]	

Possession of a valid California driver's license and the ability to be insured with the City's insurance carrier is required.

Present Address	[redacted]
City	[redacted]
State	[redacted]
Zip Code	[redacted]
Permanent Address if different from present address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*

(Section Break)

Personal Information

(Please attach additional sheets, if necessary.)

Upload Additional Sheets	*Field not completed.*
Have you had previous public service experience on a commission or public body? If so, indicate the public agency, title of position, and duties.	Yes
Please Explain	Board Member for nonprofit
Are you currently serving as an elected city or county official?	No
Do you or any members of your immediate family own any interest in any enterprise which does or might do business with the City and/or the Board/Commission?	No

Do you or any members of your immediate family own any interest in any real property adjacent to or within the City of Palmdale?	No
Do you or any members of your immediate family have any interests or associations which might present a conflict of interest?	No
List all current organizations and societies of which you are a member.	AV Seed & Grow - Cultivar y Crecer
Please describe any public service experience serving on a commission or public body?	As a board member, we service families who have children with disabilities or other special needs; events are created to provide aid and resources throughout the year.
How do you feel you would add value to the Human Rights Advisory Committee? What unique characteristics, qualifications, perceptions, and experiences would you bring to the Committee?	I'm passionate about learning more about the community, take the knowledge and convert it into something that could aid those involved. For the past 2 years, I have immersed myself in advocating for families in need and it has only enhanced the need to do better for them.
What are your long-term goals as a Human Right Advisory Committee member?	This would be my first attempt to venture into something involving the city; I look forward to the opportunities to grow within in order to become n assets to the committee as well as an individual citizen.
What additional information would you like us to know to better assess your suitability for the Human Rights Advisory Committee?	I have experience creating awareness for important matters involving rights for certain individuals while encouraging equality, sensitivity, and improving community relationships amongst the people.
(Section Break)	

Education, Training and Experience

High School

Name	Roosevelt High School
Address	456 S Mathews St, Los Angeles, CA 90033
Number of Years Completed	4
Did you Graduate?	Yes
Degree or Diploma	High School
GPA (i.e., A=4.0)	3.8

College/University

Name	East Los Angeles College
Address	1301 Avenida Cesar Chavez, Monterey Park, CA 91754
Number of Years Completed	2
Did you graduate?	Yes
Degree or Diploma	Associates
GPA (i.e., A=4.0)	3.9

Vocational

Name	*Field not completed.*
Address	*Field not completed.*
Number of Years Completed	*Field not completed.*
Did you graduate?	*Field not completed.*
Degree or Diploma	*Field not completed.*
GPA (i.e., A=4.0)	*Field not completed.*
Other	*Field not completed.*

(Section Break)

Employment History

List below all present and past employment for the last ten (10) years starting with your most recent employer. Account for all periods of unemployment. You must complete this section even if attaching a resume.

Name of Employer	Keller Williams Antelope Valley
Address	*Field not completed.*
Type of Business	Real Estate
Telephone Number	*Field not completed.*
Your Supervisor's Name	Garett Rough
Your Position and Duties	Realtor - to promote my own business, generate leads, show commercial/residential/industrial properties, negotiate, and review all necessary legal documentation to protect my buyers and sellers. (Non-duties but still do: assist anyone with their events, answer phones, provide information to new inquiring individuals are thinking or pursuing real estate as a career)
Major Accomplishments	Networked with several individuals within the field who are also community advocates, who have taken me under their wing and have taught me a lot about the AV.
Dates of Employment	
From	8/24/2022
To	*Field not completed.*
Reason for Leaving	Currently self employed with agency
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

Name of Employer	Moon & Yang
Address	*Field not completed.*
Type of Business	Employment Law

Telephone Number	*Field not completed.*
Your Supervisor's Name	Kane Moon
Your Position and Duties	Senior Legak Administrator- was the initial contact for all of our clients, answered all their questions relating to FEHA and other employment law questions; looked over legal documents for illegalities; recognized potential cases based on facts; assisted in mediations, deposition preps, negotiations, and business relations with other offices
Major Accomplishments	Helped build a law firm with only 1 employee (me) to a working 20+ firm within 5 years; successfully helped serviced all individuals who perceived that they were wronged and their rights were violated when employed or terminated.
Dates of Employment	
From	11/1/2003
To	3/12/2021
Reason for Leaving	Moved to AV during covid (2020) to take care of elderly parents; father needing surgeries. Could not provide the same efficiency and unlimited time to my position as I once could due to the daily distance. Also, hit the glass ceiling and wanted to continue to grow.
Upon leaving, were you eligible for rehire?	*Field not completed.*
	(Section Break)
Name of Employer	*Field not completed.*
Address	*Field not completed.*
Type of Business	*Field not completed.*
Telephone Number	*Field not completed.*
Your Supervisor's Name	*Field not completed.*
Your Position and Duties	*Field not completed.*
Major Accomplishments	*Field not completed.*
Dates of Employment	
From	*Field not completed.*

To	*Field not completed.*
Reason for Leaving	*Field not completed.*
Upon leaving, were you eligible for rehire?	*Field not completed.*

(Section Break)

References

List below three persons not related to you who have knowledge of your civic activity within the last three years.

Name	Rosie Sigala
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	34

(Section Break)

Name	Jennifer Torres
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	9

(Section Break)

Name	Marvin Zelada
Address	*Field not completed.*
City	*Field not completed.*
State	*Field not completed.*
Zip Code	*Field not completed.*
Occupation	[redacted]
Telephone Number	[redacted]
Number of Years Acquainted	8

(Section Break)

Please read carefully, initial each paragraph and sign below:

I hereby certify that the answers given by me on this application are true and correct to the best of my knowledge, and that I have not withheld any information that might adversely affect my chances for appointment. I understand that any misstatement or omission of fact on this application or any documents used to obtain an appointment may result in rejection of this application or immediate discharge if I am appointed, regardless of the time elapsed before discovery of the misstatement or omission. I further certify that I, the applicant, have personally completed this application.

Initials	BS

I hereby authorize the City of Palmdale to investigate my references, prior employers, work record, education, and other matters related to my suitability for appointment and further, authorize the references I have listed, all prior employers, and all educational institutions attended, to disclose to the City of Palmdale any and all letters, reports, and other information related to my records, including, but not limited to, my performance reviews and evaluations, discipline, commendations, awards, and all other employment information, without giving me prior notice of such disclosure. By providing this page of the application to the references, prior employers, and educational institutions attended, I release them, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities for

providing the City of Palmdale with all information. I release the City of Palmdale, its agents, employees, and representatives, to the fullest extent permitted by law, from any and all claims, demands, fees, and liabilities that may result from any use or disclosure of such information by the City of Palmdale, or any of its agents, employees, and representatives.

Initials	BS

I further understand and agree that as a condition to being appointed to the Human Rights Advisory Committee, I will be required to agree to conduct myself in accordance with the City of Palmdale's personnel practices and policies as set forth in the Human Resources Rules, the Brown Act, and the Public Records Acts, copies of which I will be provided and will review prior to accepting an appointment to the Human Rights Advisory Committee. To the fullest extent permitted by law, I expressly consent to, and I waive any rights of privacy I might otherwise have in connection with the City's Human Resources Rules in general and the above-described sections in particular.

Initials	BS

I understand that as part of the final selection process, I will be required to pass a livescan fingerprint scan submission via the California Department of Justice. I understand that information collected during this background check will be limited to that appropriate to determining my suitability for this Human Rights Advisory Committee position and that such information collected during the check will be kept confidential.

Initials	BS

(Section Break)

Applicant Information

REASONABLE ACCOMMODATIONS	No
Foreign Language	Spanish
Do you?	Speak, Read , Write
Foreign Language	*Field not completed.*

Do you?	*Field not completed.*
Specialized training/skills:	*Field not completed.*
Computer Skills	Word, Photoshop, Excel, PowerPoint

(Section Break)

In Case of Emergency

Whom should we notify?

Name	[redacted]
Relationship	[redacted]
Home Phone	[redacted]
Work Phone	*Field not completed.*
Do you have any medical history that we should be aware of in the event of an emergency? (Allergies, medications, etc.)	[redacted]

(Section Break)

AUTHORIZATION AND RELEASE

I hereby waive, release, and hold harmless from any liability or claims for damages for personal injury, including death, as well as from claims for property damage which may arise in connection with the above-named activity, against the supervisor, the City of Palmdale and its elected and appointed officials, agents, and employees.

I hereby agree to the Authorization and Release set forth on this day	2/16/2023
Electronic Signature Agreement	I agree.
Electronic Signature	Belen Sigala

Applicants are encouraged to attach a resume.	*Field not completed.*

Email not displaying correctly? View it in your browser.

CITY OF PALMDALE
COUNTY OF LOS ANGELES, CALIFORNIA
ORDINANCE NO. 1550

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PALMDALE ADDING CHAPTER 2.55 TO THE PALMDALE MUNICIPAL CODE CREATING THE PALMDALE HUMAN RIGHTS ADVISORY COMMITTEE

WHEREAS, the City Council of the City of Palmdale desires to establish the Palmdale Human Rights Advisory Committee to promote continued dialogue with various segments of the community in the hopes of building and maintaining a more inclusive community; and

WHEREAS, the City Council discussed and agreed to move forward with the creation of a Human Rights Advisory Committee at the August 4th Council meeting.

THE CITY COUNCIL OF THE CITY OF PALMDALE DOES ORDAIN AS FOLLOWS:

SECTION 1. A new Chapter 2.55, entitled "Palmdale Human Rights Advisory Committee" is added to the Palmdale Municipal Code to read as follows:

Chapter 2.55
Palmdale Human Rights Advisory Committee

2.55.010. Establishment and Purpose. A Human Rights Advisory Committee is created by the City Council of the City of Palmdale to act in an advisory capacity to the Mayor, City Council and City Manager. The purpose of the Palmdale Human Rights Advisory Committee is to provide advice and actionable recommendations to the Mayor, City Council and City Manager in their efforts to build and maintain an inclusive community by cultivating awareness, increasing diversity, encouraging sensitivity, promoting equity, and improving relations with various segments of the community.

2.55.020. Membership. The Palmdale Human Rights Advisory Committee shall have seven (7) Members. All Committee Members shall be appointed pursuant to Section 2.08.030 of the Palmdale Municipal Code.

2.55.030. Term of Office. The term of each Committee Member shall be two (2) years, commencing on the date of appointment. A Committee Member may be reappointed for additional terms. All Committee Members serve at the pleasure of the Mayor and City Council. Any vacancy on the Committee shall be filled pursuant to Section 2.08.030 of the Palmdale Municipal Code.

2.55.040. Qualifications. The Mayor and Council shall strive to approve Committee Members with experience in any of the following areas: education; housing; employment; race relations; social equity; lesbian, gay, bisexual, transgender, and queer (LGBTQ) rights; gender equality; civil rights; and the rights of any other minority or historically marginalized communities.

SECTION 2. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this Ordinance or any part thereof is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one (1) or more subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional, or invalid, or ineffective, provided the basic purposes of this Ordinance and the benefits to the City and the public are not substantially impaired.

SECTION 3. The City Clerk shall certify to the adoption of this ordinance and shall cause this ordinance to be published or posted as required by law.

PASSED, APPROVED and **ADOPTED** this 1st day of September, 2020.

Steven D. Hofbauer, Mayor

Approved as to form:

ATTEST:

Noel J. Doran
Interim City Attorney

Anne V. Ambrose, Acting City Clerk

I, Anne V. Ambrose, Acting City Clerk of Palmdale, California, do hereby certify that the foregoing Ordinance was duly introduced, passed, approved, and adopted by the City Council of the City of Palmdale at a regular meeting of said Council held on the 1st day of September, 2020 effective on the 1st day of October, 2020 by the following roll call vote:

AYES: Hofbauer, Loa, Bettencourt, Bishop

NOES: Carrillo

ABSTAIN: None ABSENT: None

Date: 9/15/2020

Anne V. Ambrose, Acting City Clerk

CITY OF PALMDALE
OFFICE OF THE CITY COUNCIL

M E M O R A N D U M

TO: City Clerk

FROM: Andrea Alarcón, Mayor Pro Tem

SUBJECT: Monthly Informational Report – Events and Meetings

DATE: April 5, 2023

During the period March 1, through March 31, 2023, I attended the following meetings and events:

March 1:	Regular Council Meeting
March 2:	An Evening with 5th District Cities hosted by Supervisor Barger
March 3:	AV Hispanic Chamber 26th Annual Installation
March 3:	Honor our Heroes Event, Palmdale Elks Lodge
March 6:	Meeting with Hope of the Mission
March 7:	L.A. County Board of Supervisor's Meeting
March 7:	Business, Developer & Stakeholders Meeting re Zoning Ordinance
March 9:	L.A. County Sanitation District 14 Meeting
March 9:	San Bernardino Emergency Supplies Delivery
March 9:	Illegal Dumping Action Plan Community Meeting
March 10:	Council Retreat
March 10:	Homes 4 Families Builders Ball
March 15:	Council Workshop
March 17:	Vets 4 Veterans Support Dinner
March 17:	1NELife "One Life" Podcast with Mic Reed & Diana Gaddi

March 18:	SALVA Women Inspiring Women Event– “Zumbaton Mujeres Inspirando a Mujeres”
March 18:	Welcome Home Veterans Ceremony
March 18:	2nd Annual Palmdale Women’s Symposium
March 18:	YouthBuild Building Authentic Connections Block Party
March 18:	Palmdale Elks Lodge Officer Installation
March 20:	PRWA Meeting
March 21:	AVAQMD Meeting
March 22:	Building Career Pathways in the AV & North County Forum
March 22:	Palmdale Public Safety Forum
March 28:	US Senator Feinstein meeting
March 29:	Contract Cities & ALADS Dinner Discussion with Sheriff Luna
March 29:	SOS Village meeting
March 30:	Women’s History Month Panelist at Antelope Valley College
March 30:	L.A. County Supervisor Barger meeting
March 31 – April 1:	WELL’S 11th Annual Water Policy Statewide Conference

CITY OF PALMDALE
OFFICE OF THE CITY COUNCIL

M E M O R A N D U M

TO: City Clerk

FROM: Laura Bettencourt, Mayor

SUBJECT: Monthly Informational Report – Events and Meetings

DATE: April 5, 2023

During the period March 1, through March 31, 2023, I attended the following meetings and events:

March 1:	Spanish Talk Radio
March 1:	Regular Council Meeting
March 7:	Homeless Plan Community Meeting
March 8:	Meeting with constituent
March 9:	L.A. County Sanitation District 20 Meeting
March 10:	Council Retreat
March 10:	Homes4Families Builders Ball
March 14:	Homeless Plan Community Meeting
March 15:	Council Workshop
March 18:	2nd Annual Women's Symposium
March 23:	US Senator Padilla meeting

CITY OF PALMDALE
OFFICE OF THE CITY COUNCIL

M E M O R A N D U M

TO: City Clerk

FROM: Austin Bishop, Councilmember

SUBJECT: Monthly Informational Report – Events and Meetings

DATE: April 5, 2023

During the period March 1 through March 31, 2023, I attended the following meetings and events:

March 1:	Regular Council Meeting
March 4:	AV Rural Museum Ribbon Cutting
March 10:	Council Retreat
March 10:	Homes4Families Builders Ball
March 15:	Council Workshop
March 20:	PRWA Board Meeting
March 21:	AVAQMD Board Meeting
March 25:	Palmdale Community Clean Up Day

CITY OF PALMDALE
OFFICE OF THE CITY COUNCIL

M E M O R A N D U M

TO: City Clerk

FROM: Eric Ohlsen, Councilmember

SUBJECT: Monthly Informational Report – Events and Meetings

DATE: April 5, 2023

During the period March 1, through March 31, 2023, I attended the following meetings and events:

March 1:	Regular Council Meeting
March 2:	An Evening with Fifth District Cities hosted by Supervisor Barger
March 3:	Read Across America – Buena Vista Elementary School
March 3:	AV Hispanic Chamber 26th Annual Installation Dinner
March 6:	Meeting with Hope of the Mission
March 10:	Council Retreat
March 15:	Council Workshop
March 17:	Vets 4 Veterans Support Dinner
March 18:	Welcome Home Veterans Ceremony
March 18:	Palmdale Elks Lodge Officer Installation
March 25:	Cesar Chavez Day Event
March 28:	AVTA Board Meeting