



AGENDA

Garden Grove City
Council

Tuesday, January 9, 2024

6:30 PM

Community Meeting
Center 11300 Stanford
Avenue Garden Grove
California 92840

Steve Jones

Mayor

Cindy Tran

Mayor Pro Tem - District 3

George S. Brietigam

Council Member - District 1

John R. O'Neill

Council Member - District 2

Joe DoVinh

Council Member - District 4

Stephanie Klopfenstein

Council Member - District 5

Kim B. Nguyen-Penalosa

Council Member - District 6

Meeting Assistance: Any person requiring auxiliary aids and services, due to a disability, to address the City Council, should contact the City Clerk's Office 72 hours prior to the meeting to arrange for accommodations. Phone: (714) 741-5040.

Agenda Item Descriptions: Are intended to give a brief, general description of the item. The City Council may take legislative action deemed appropriate with respect to the item and is not limited to the recommended action indicated in staff reports or the agenda.

Documents/Writings: Any revised or additional documents/writings related to an item on the agenda distributed to all or a majority of the Council Members within 72 hours of a meeting, are made available for public inspection at the same time (1) in the City Clerk's Office at 11222 Acacia Parkway, Garden Grove, CA 92840, during normal business hours; (2) on the City's website as an attachment to the City Council meeting agenda; and (3) at the Council Chamber at the time of the meeting.

Public Comments: Members of the public who attend the meeting in-person and would like to address the City Council are requested to complete a pink speaker card indicating their name and address, and identifying the subject matter they wish to address. This card should be given to the City Clerk before the meeting begins. General comments are made during "Oral Communications" and should be limited to matters under consideration and/or what the City Council has jurisdiction over. Persons wishing to address the City Council regarding a Public Hearing matter will be called to the podium at the time the matter is being considered.

Manner of Addressing the City Council: After being called by the Mayor, you may approach the podium, it is requested that you state your name for the record, and proceed to address the City Council. All remarks and questions should be addressed to the City Council as a whole and not to individual Council Members or staff members. Any person making impertinent, slanderous, or profane remarks or who becomes boisterous while addressing the City Council shall be called to order by the Mayor. If such conduct continues, the Mayor may order the person barred from addressing the City Council any further during that meeting.

Time Limitation: When any group of persons wishes to address the City Council on the same subject matter, the Mayor may request a spokesperson be chosen to represent the group, so as to

avoid unnecessary repetition. At the City Council's discretion, a limit on the total amount of time for public comments during Oral Communications and/or a further limit on the time allotted to each speaker during Oral Communications may be set.

PLEASE SILENCE YOUR CELL PHONES DURING THE MEETING.

AGENDA

COUNCIL MEMBER BRIETIGAM, COUNCIL MEMBER O'NEILL, COUNCIL MEMBER DOVINH, COUNCIL MEMBER KLOPFENSTEIN, COUNCIL MEMBER K. NGUYEN-PENALOZA, MAYOR PRO TEM TRAN, MAYOR JONES

INVOCATION

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

1. PRESENTATIONS

- 1.a. Community Spotlight in recognition of the Garden Grove Unified School District on notable achievements and accomplishments in 2023.

2. ORAL COMMUNICATIONS (to be held simultaneously with other legislative bodies)

3. WRITTEN COMMUNICATIONS

- 3.a. Consideration of a written request from West Garden Grove Youth Baseball for co-sponsorship of the 2024 Opening Day Parade. (Estimated Cost: \$6,550) (*Action Item*)
- 3.b. Consideration of a written request from Little Saigon TV to extend the operating hours and make an exception to the City's Noise Ordinance on Friday, February 9, 2024, at the Garden Amp. (*Action Item*)

RECESS

CONDUCT OTHER LEGISLATIVE BODIES' BUSINESS

RECONVENE

4. CONSENT ITEMS

(Consent Items will be acted on simultaneously with one motion unless separate discussion and/or action is requested by a Council Member.)

- 4.a. Adoption of a Proclamation celebrating January 13, 2024, as Korean American Day. (*Action Item*)
- 4.b. Authorization for the issuance of a purchase order to Motorola Solutions for portable radios. (Cost: \$72,899.47) (*Action Item*)

- 4.c. Receive and file the annual financial reports and auditor's communication related to Fiscal Year 2022-23 annual audit. (*Action Item*)
- 4.d. Receive and file the minutes from the meeting held on November 28, 2023. (*Action Item*)
- 4.e. Receive and file warrants. (*Action Item*)

5. COMMISSION/COMMITTEE MATTERS

- 5.a. Annual appointment to the Orange County Fire Authority Board of Directors. (*Action Item*)

6. MATTERS FROM THE MAYOR, CITY COUNCIL MEMBERS, AND CITY MANAGER

7. ADJOURNMENT

The next Regular City Council Meeting is scheduled for Tuesday, January 23, 2024, at 5:30 p.m. in the Community Meeting Center, 11300 Stanford Avenue, Garden Grove, California 92840.

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Lisa L. Kim	From:	John Montanez
Dept.:	City Manager	Dept.:	Community Services
Subject:	Consideration of a written request from West Garden Grove Youth Baseball for co-sponsorship of the 2024 Opening Day Parade. (Estimated Cost: \$6,550) (<i>Action Item</i>)	Date:	1/9/2024

OBJECTIVE

To transmit a letter from West Garden Grove Youth Baseball organization requesting co-sponsorship of the Opening Day Parade on Saturday, February 24, 2024.

BACKGROUND

The West Garden Grove Youth Baseball (WGGYB) organization holds the Annual Opening Day Parade that includes baseball players and softball players in Garden Grove, the GGUSD School Board and school officials, the Orange County Fire Authority, and the City Council.

The WGGYB is a 501(c)3 organization that is in good standing with the Internal Revenue Service. Additionally, more than fifty percent of the participants are Garden Grove residents.

DISCUSSION

The WGGYB is requesting City Council approval for co-sponsorship of the 2023 Opening Day Parade on Saturday, February 24, 2024.

FINANCIAL IMPACT

Co-sponsorship for the 2024 Opening Day Parade will require in-kind contribution from the City in the form of staff time and equipment use. It is estimated the cost to provide Police service, Public Works Street Division service and equipment required to close city streets is approximately \$5,800. Additionally, if the showmobile stage becomes available, the rental and staff time for use of the stage is \$750.

The total in-kind contribution is estimated to be \$6,550. These expenses will be absorbed within the current Police, Community Services and Public Works departments operating budget.

RECOMMENDATION

It is recommended that the City Council:

- Consider the written request from the West Garden Grove Youth Baseball organization for co-sponsorship of the Opening Day Parade on Saturday, February 24, 2024.

By: Janet Pelayo, Deputy Director

ATTACHMENTS:

Description	Upload Date	Type	File Name
Written Request from WGGYB	12/21/2023	Letter	councilsupportrequest2024.docx.pdf



West Garden Grove Youth Baseball
P. O. Box 5094 Garden Grove, CA 92845
Tax ID Number 46-3280114

December 20, 2023

Garden Grove City Council
11222 Acacia Parkway
Garden Grove, CA 92840

Honorable Mayo, City Councilmembers and GGPD,

On behalf of the West Garden Grove Youth Baseball Executive Board, I am appreciative of the city's continued support of WGGYB and our Opening Day Parade throughout the years. We are beyond grateful for council's vote at last year's meeting for approval to waive the full cost for Police support, rental of the City's showmobile stage, and staff for all future WGGYB Opening Day Parades.

The legacy of Opening Day Parade has been a part of the West Garden Grove community for almost 60 years. It is the official start of our spring baseball season and is an exciting event for new and returning players, coaches, and families. Our league is a 501(c)(3) organization open to all residents of Garden Grove. This year's annual Opening Day Parade with WGGYB and WGGGSL will be **Saturday, February 24, 2024**.

I would like to invite the Mayor and Councilmembers to attend this event as honored guests. If you are able to participate as a dignitary in our Opening Day Parade, please email Erin Fales at efales.wggyb@gmail.com.

We appreciate everything the City of Garden Grove has done for West Garden Grove Youth Baseball and we look forward to providing many more years of wonderful parades, baseball, and community events to our city.

Thank you,
Erin Fales
WGGYB Vice President

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Lisa L. Kim	From:	John Montanez
Dept.:	City Manager	Dept.:	Community Services
Subject:	Consideration of a written request from Little Saigon TV to extend the operating hours and make an exception to the City's Noise Ordinance on Friday, February 9, 2024, at the Garden Amp. (<i>Action Item</i>)	Date:	1/9/2024

OBJECTIVE

To transmit a written request on behalf of Little Saigon TV, requesting approval to extend the operating hours and make an exemption to the Noise Ordinance, Municipal Code Section 8.47.040, to extend the higher noise levels from 10:00 p.m. to 12:15 a.m. on Friday, February 9, 2024 at the Garden Amp.

BACKGROUND

Since 2017, LFA has been the production company of the City's Festival Amphitheater. The facilities use agreement allows LFA to operate and rent the facility until 10:00 p.m.

DISCUSSION

Staff received a request from Little Saigon TV, who will be renting the Garden Amp for a Lunar New Year's Eve live broadcast on Friday, February 9, 2024, requesting to extend the operating hours from 10:00 p.m. to 12:15 a.m. Additionally, this request would also require the approval to make an exemption (per Garden Grove Municipal Code 8.47.070) to the hours listed in the Noise Ordinance establishing lower noise thresholds after 10:00 p.m.

Little Saigon TV will be hosting the live broadcast Lunar New Year's Eve countdown in collaboration with the Flower Street on Historic Main Street to bring a full celebration program for the first time in Garden Grove. Extending the operating hours will provide attendees the opportunity to welcome the Year of the Dragon.

FINANCIAL IMPACT

Approval of this request will not have a financial impact to the City.

RECOMMENDATION

It is recommended that the City Council:

- Consider the written request from Little Saigon TV to extend the operating hours and make an exemption to the Noise Ordinance from 10:00 p.m. to 12:15 a.m. on Friday, February 9, 2024 at the Garden Amp.

By: Janet Pelayo, Deputy Director

ATTACHMENTS:

Description	Upload Date	Type	File Name
Ltr Request- Little Saigon TV -Garden Amp	12/21/2023	Letter	Ltr_Request- _Little_Saigon_TV_- _Garden_Amp_Rental.pdf



LITTLE SAIGON TV

John Montanez
Director of Parks and Recreation
City of Garden Grove
11222 Acacia Parkway
Garden Grove, CA 92840

Subject: Lunar New Year's Eve Operating Hours Extension Proposal for Garden Amphitheatre

Dear Mr. Montanez,

I hope this letter finds you well. Little Saigon TV, broadcasting on channel KDOC 56.10, has been a vital contributor in providing coverage for Los Angeles, San Bernardino, and Orange County. Since 2003, we have proudly hosted an annual New Year's Eve celebration in the Vietnamese community, traditionally held at various locations such as the Hue Quang Buddhist Temple and Bao Quang Buddhist Temple. This year, we are delighted to announce that Little Saigon TV will be hosting the live broadcast Lunar New Year's Eve countdown at the Garden Amp, in collaboration with the Flower Street on Historic Main to bring a full celebration program for the first time in Garden Grove.

I am writing on behalf of Little Saigon TV to propose an extension of our operating hours and sound curfew for the Garden Amphitheatre on Lunar New Year's Eve to accommodate the traditional midnight countdown and to promote the Flower Street Festival the next day.

The Lunar New Year's celebration, also known as Tet, holds immense significance for the Vietnamese community, symbolizing a time for family and friends to reunite and express hopes for the coming year.

Proposal: We propose extending our operating hours and amplified sound curfew on Lunar New Year's Eve, Friday, February 9, 2024, as follows:

Current Operating Hours and Amplified Sound Curfew: 10:00 pm

Proposed Extended Operating Hours and Amplified Sound Curfew: 12:15 am

Extending our operating hours for Lunar New Year's Eve will provide attendees with the opportunity to welcome the Year of the Dragon, a special animal in the Chinese Horoscope. The number of attendees reflects the success of the event, contributing to cultural understanding and community engagement.

We look forward to receiving your consideration of this proposal and invite any questions or suggestions to ensure the seamless compliance and success of this event.

Sincerely,

John D Thai
Director of Programming
johnthai@littlesaigontv.com
(714) 720-3258

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Lisa L. Kim From: Teresa Pomeroy
Dept.: City Manager Dept.: City Clerk
Subject: Adoption of a Proclamation celebrating January 13, 2024, as Korean American Day. (*Action Item*) Date: 1/9/2024

Attached is a Proclamation celebrating January 13, 2024, as Korean American Day recommended for adoption.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Proclamation	1/2/2024	Proclamation	1-9-24_Korean_American_Day_Proclamation_2024.pdf

Proclamation
Korean American Day
January 13, 2024

WHEREAS, On January 13, 2003, United States President George W. Bush proclaimed the 100th anniversary of the arrival of the first Korean immigrants to the United States; and

WHEREAS, In 2005, the United States Congress unanimously passed resolutions to recognize Korean Americans who have made significant contributions to economic vitality in the United States. Since then, states across the country have declared January 13 as an annual celebration of Korean American Day; and

WHEREAS, January 13, 1903 marks the day the first group of Korean immigrants came to the United States in Honolulu, Hawaii, on the S.S. Gaelic. This year marks the 121st anniversary of their arrival and the 21st anniversary of Korean American Day in the United States; and

WHEREAS, The year 2024 is the 71st anniversary of the United States and Republic of Korea's security alliance; and

WHEREAS, Today, more than 1.7 million Korean Americans call the United States their home, and in Garden Grove, our Korean American community is prominent and vibrant; and

WHEREAS, The City is very proud of the professional and cultural contributions made by Korean American business owners and residents in Garden Grove that have helped enrich our community's cultural diversity; and

WHEREAS, Garden Grove's 35-year Sister City relationship with Anyang, Republic of Korea was built on mutual respect and admiration for our respective cultures; and

WHEREAS, The Korean American Federation of Orange County and the Korean American Chamber of Commerce of Orange County have been integral in helping many Korean American business owners and residents in Garden Grove become productive and proud citizens.

NOW, THEREFORE, WE, the Garden Grove City Council, do hereby proclaim January 13, 2024 as Korean American Day in Garden Grove, and do hereby recognize the contributions made by Korean Americans, and encourage all citizens to celebrate our community's vibrant diversity.

January 9, 2024

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Lisa L. Kim	From:	Amir El-Farra
Dept.:	City Manager	Dept.:	Police Chief
Subject:	Authorization for the issuance of a purchase order to Motorola Solutions for portable radios. (Cost: \$72,899.47) (<i>Action Item</i>)	Date:	1/9/2024

OBJECTIVE

To obtain City Council authorization for the issuance of a purchase order to Motorola Solutions for eleven (11) portable radios for the Police Department.

BACKGROUND

Motorola is the exclusive provider to the County of Orange for its countywide inter-agency and public safety radio system. Motorola's radio transceivers, accessories, and parts support the P25, 800 MHz radio network for the County of Orange.

DISCUSSION

The full line of 800 MHz radio subscriber equipment contains programming information that is locked by a unique System Key, which is only issued to the County of Orange. All radio transceivers contain hardware and a System Key or Factory Software customized to the County of Orange. In addition, all Law and Fire agency subscriber equipment is equipped with hardware encryption that cannot be removed and is specific to the County's public safety platform.

The City may utilize the Orange County Equipment and Services Price Book Agreement #MA-060-21010004 for the purchase of portable radios from Motorola.

FINANCIAL IMPACT

Funding for this purchase is included in the adopted FY 2023-24 Police Department General Fund budget.

RECOMMENDATION

It is recommended that the City Council:

- Approve dispensing with bidding for sole source purchase pursuant to Garden Grove Municipal Code 2.50.060(C); and

- Authorize the Finance Director, or designee, to issue a purchase order in the amount of \$72,899.47 to Motorola Solutions for the purchase of portable radio equipment

By: Courtney Cibosky
Police Fiscal Analyst

ATTACHMENTS:

Description	Upload Date	Type	File Name
Motorola OC Price Book Agreement #MA-060-2101004_June 2023	12/18/2023	Backup Material	Motorola_OC_PRICE_BOOK_AGREEMENT_#MA-060-2101004-Amend_4_June_2023.pdf
Motorola_Quote-2391847-APX6000 Portable Radios_11-15-2023	12/18/2023	Backup Material	Motorola_QUOTE-2391847__APX6000_PORTABLE_RADIOS_Qty_11_11-15-2023.pdf

ORANGE COUNTY EQUIPMENT AND SERVICES PRICE BOOK AGREEMENT # MA-060-21010004

800 MHZ COUNTYWIDE COORDINATED COMMUNICATIONS SYSTEM

2023 Orange County Price Book



The design, technical, pricing, and other information ("Information") furnished with this submission is proprietary information of Motorola Solutions, Inc. ("Motorola") and is submitted with the restriction that it is to be used for evaluation purposes only. To the fullest extent allowed by applicable law, the Information is not to be disclosed publicly or in any manner to anyone other than those required to evaluate the Information without the express written permission of Motorola.

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For Product, Equipment, System Engineering, or Service information,
please contact the specific Motorola Representative listed below:

Motorola Representative Contact Information	
<p><u>Daniel Ramsden — Senior Account Manager</u></p> <p>Mobile: (949) 898-1455 Fax: (760) 630-4119 Email: daniel.ramsden1@motorolasolutions.com</p> <p>For Quantity Discounts Please Contact Daniel Ramsden.</p>	
<p><u>Dianne Kiehne - Inside Sales</u></p> <p>Contact for:</p> <ul style="list-style-type: none"> Quotes, questions on existing orders/status of orders/purchase orders <p>Phone: (469) 829-0007 dianne.kiehne@motorolasolutions.com</p>	<p><u>Motorola Parts</u></p> <p>Contact for:</p> <ul style="list-style-type: none"> To check on parts availability, compatibility, part number replacements <p>Phone: (800) 422-4210 Option #3</p>
<p><u>Customer Care</u></p> <p>Contact for:</p> <ul style="list-style-type: none"> Opening Cases Phone: (800)227-6772 <p>Customercare.services@motorolasolutions.com</p>	<p><u>Sylwia Kociuba - Accounts Receivable Specialist</u></p> <p>Contact for:</p> <ul style="list-style-type: none"> Invoice Questions <p>Phone: (631)883-4244 Sylwia.kociuba@motorolasolutions.com</p>
<p><u>Shop Motorola</u></p> <p>Contact for:</p> <ul style="list-style-type: none"> Ordering Accessories Online https://shop.motorolasolutions.com/ 	<p><u>Barbara Kawonczyk — Credit Analyst</u></p> <p>Contact for:</p> <ul style="list-style-type: none"> Billing Questions <p>Phone: (631) 729-2492 Barbara.kawonczyk@motorolasolutions.com</p>



EXHIBIT A: MOBILE RADIOS

5.1 APX 6500 PROJECT 25 DIGITAL MOBILE RADIOS 700/800 MHZ



Figure 5-1: APX 6500 Enhanced Mobile Shown with O7 Control Head

From street patrols to multi-agency response APX 6500 Enhanced mobiles provide the highest level of interoperability. APX mobiles can work across multiple digital and analog networks from conventional, to SMARTNET® and SmartZone® to ASTRO® 25 providing true P25 interoperability. The APX 6500 has evolved to support newer technologies like Wi-Fi, and SmartConnect. Direct cloning with Legacy models will not be available.

Control Head Variety

The APX 6500 Enhanced mobile is available with the O7, control head, O5 control head, O2 control head and the O3 handheld control head. In addition, the APX 6500 is available in a dual control head configuration. The County recommends the O7 control head.

Enhanced Frequency Spectrum Utilization

The APX 6500 Enhanced mobile radio is designed to offer multiple frequency band solutions for perfect system optimization in congested urban areas or wider country regions. Motorola currently offers the 700/800 MHz dual band (764-870MHz), 10-35 watt variable power, VHF (136-174 MHz), UHF Range 1 (380-470 MHz) and UHF Range 2 (450-520 MHz).

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9. FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER ACCESSORIES CATALOG. https://shop.motorolasolutions.com/?_ga=2.209673489.265811969.1588006669-1558378512.1587576280

5.2

APX 6500 ENHANCED MOBILE RADIO ENCRYPTION WITH DEK

Package Price: \$6,517

Model	Description
M25URS9PW1BN	APX6500 ENHANCED 7/800 MHZ MID POWER MOBILE 10-35 WATT
G51	ADD: SMARTZONE OPERATION
G806	ADD: ASTRO DIGITAL CAI OPERATION
G361	ADD: P25 TRUNKING SOFTWARE
GA00805	ADD: APX O7 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G67	ADD: REMOTE MOUNT MID POWER
G335	ADD: ANT 1/4 WAVE 762-870 MHZ
W22	ADD: PALM MICROPHONE
B18	ADD: AUXILIARY SPKR 7.5 WATT
W599	ADD: 8 MODE DIRECT ENTRY
G996	ENH: OVER THE AIR PROVISIONING
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD: GROUP SERVICES
G78	ADD: 3 YEAR ESSENTIAL SERVICE

Note: Dash Mount Not Available With DEK.

5.3

APX 6500 ENHANCED MOBILE RADIO ENCRYPTION-NO DEK

Package Price: \$6,374

Model	Description
M25URS9PW1BN	APX6500 ENHANCED 7/800 MHZ MID POWER MOBILE 10-35 WATT
G51	ADD: SMARTZONE OPERATION
G806	ADD: ASTRO DIGITAL CAI OPERATION
G361	ADD: P25 TRUNKING SOFTWARE
GA00805	ADD: APX O7 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G67	ADD: REMOTE MOUNT MID POWER
G335	ADD: ANT 1/4 WAVE 762-870 MHZ
W22	ADD: PALM MICROPHONE
B18	ADD: AUXILIARY SPKR 7.5 WATT
G996	ENH: OVER THE AIR PROVISIONING
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD: GROUP SERVICES
G78	ADD: 3 YEAR ESSENTIAL SERVICE
	NOTES FOR THIS RADIO CONFIGURATION ON NEXT PAGE

Note: For Dash Mount Delete G67 (Remote) and Add G66 (Dash Mount 02 WWM) Decrease the cost of the package \$137.

5.4

APX 6500 ENHANCED MOBILE RADIO—NO ENCRYPTION AND NO DEK

Package Price: \$5,404

Model	Description
M25URS9PW1BN	APX6500 ENHANCED 7/800 MHZ MID POWER MOBILE 10-35 WATT
G51	ADD: SMARTZONE OPERATION
G806	ADD: ASTRO DIGITAL CAI OPERATION
G361	ADD: P25 TRUNKING SOFTWARE
GA00805	ADD: APX O7 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G67	ADD: REMOTE MOUNT MID POWER
G335	ADD: ANT 1/4 WAVE 762-870 MHZ
W22	ADD: PALM MICROPHONE
B18	ADD: AUXILIARY SPKR 7.5 WATT
G996	ENH: OVER THE AIR PROVISIONING
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
G78	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For Dash Mount Delete G67 (Remote) and Add G66 (Dash Mount 02 WWM) Decrease the cost of the package \$137.

5.5

APX 6500 ENHANCED DUAL CONTROL HEAD WITH ENCRYPTION

Package Price: \$6,828

Model	Description	Unit Price
The following are required for dual control head option:		
M25URS9PW1BN	APX6500 ENHANCED 700/800 MHZ MID POWER MOBILE	
G806	ADD: ASTRO DIGITAL CAI OPERATION	
G51	ADD: SMARTZONE OPERATION	
G361	ADD: P25 TRUNKING SOFTWARE	
G843	ADD: AES ENCRYPTION	
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY	
GA00805	ADD: APX O7 CONTROL HEAD	
G444	ADD: CONTROL HEAD SOFTWARE	
G67	ADD: REMOTE MOUNT MID POWER	
G335	ADD: ANT 1/4 WAVE 762-870 MHZ	
W22	ADD: PALM MICROPHONE	QUANTITY 2
B18	ADD: AUXILIARY SPKR 7.5 WATT	QUANTITY 2
GA00092	ADD: DUAL-CONTROL HARDWARE	
G996	ENH: OVER THE AIR PROVISIONING	
GA09008	ADD: GROUP SERVICES	
	CONFIGURATION CONTINUED ON NEXT PAGE	

Package Price: \$6,828

Model	Description	Unit Price
GA00235	ADD: NO GPS ANTENNA NEEDED	
G78	ADD: 3 YEAR ESSENTIAL SERVICE	
Select ONE <u>for each</u> control head and add to price of package (QUANTITY 2):		
G618	ADD: CBL REMOTE MOUNT 10 FEET	\$8.80
G628	ADD: CBL REMOTE MOUNT 17 FEET	\$13.60
G610	ADD: CBL REMOTE MOUNT 30 FEET	\$22.40
G609	ADD: CBL REMOTE MOUNT 50 FEET	\$31.20
G607	ADD: CBL REMOTE MOUNT 75 FEET	\$40.00
G879	ADD: CBL REMOTE MOUNT 115 FEET	\$48.80
G582	ADD: CBL REMOTE MOUNT 128 FEET	\$57.60

Note: DEK is not available with Dual Control Head Radio Package. You must order DEK Box Kit # H1835A separately. DEK box kit H1835A includes one DEK. Must order a kit for EACH control head that needs DEK hardware. Price is \$144.

Dual control head always requires remote mount.

Total # of microphones must match total # of control heads ordered. Option G90 "No Mic Needed" counts as a mic option.

Total # of speakers must match total # of control heads being ordered. Option G42 "No Speaker Needed" counts as a speaker option.

Need to order 1 control cable for EACH Control Head.

5.6

APX ENHANCED 6500 MOBILE WITH 03 CONTROL HEAD 700/800 MHZ PROJECT 25 DISGUISED HAND-HELD CONTROLLER FOR PUBLIC SAFETY AND POLICE



Figure 5-2:APX 6500 Mobile Shown 03 Control Head

Package Price: \$6,567

Model	Description
M25URS9PW1BN	APX6500 ENHANCED 7/800 MHZ MID POWER MOBILE 10-35 WATT
G806	ADD: ASTRO DIGITAL CAI OPERATION
G51	ADD: SMARTZONE OPERATION
G361	ADD: P25 TRUNKING SOFTWARE
G72	ADD: O3 HANDHELD CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
G67	ADD: REMOTE MOUNT MID POWER
G335	ADD: ANT 1/4 WAVE 762-870 MHZ
G90	NO MICROPHONE NEEDED
B18	ADD: AUXILIARY SPKR 7.5 WATT
G996	ENH: OVER THE AIR PROVISIONING
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD: GROUP SERVICES
G78	ADD: 3 YEAR ESSENTIAL SERVICE

5.7 APX 6500 ENHANCED MOBILE ACCESSORIES AND SERVICE OPTIONS

5.8 APX 6500 ACCESSORIES

Model/Option	Description	Unit price
W599	8 mode Direct Entry (1 Supplemental Housing) Requires Remote Mount Configuration. This is part number and pricing if ordered with the radio.	\$144

5.9 APX 6500 ENHANCED MOBILE SERVICE OPTIONS

Model	Description	Unit Price
G78	ENH: 3 ESSENTIAL SERVICE Provides 3 years of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$288
GA00318	ENH:5 YEARS ESSENTIAL SERVICE Provides 4 year of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$480
GA00249AE	ENH: 3 YR ESSENTIAL ACCIDENTAL DAMAGE Provides for extended hardware repair coverage and chemical, liquid, and other physical damage on your Motorola portable and mobile subscriber radios. Comprehensive coverage starts from the first day the radio is put into use. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$402
GA00255AF	ENH: 5 YR ESSENTIAL ACCIDENTAL DAMAGE Provides for extended hardware repair coverage and chemical, liquid, and other physical damage on your Motorola portable and mobile subscriber radios. Comprehensive coverage starts from the first day the radio is put into use. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$670

5.10 APX 8500 MOBILE ALL BAND RADIOS



Figure 5-3: APX8500 Mobile Radio Shown with O7 Control Head

The APX 8500 mobile radio meets P25 public safety specifications for multi-agency collaboration by offering the option to operate in three separate band configurations. APX 8500 mobiles can work across multiple digital and analog networks from conventional, to SMARTNET® and SmartZone® to ASTRO® 25 providing true P25 functionality. When multiband operation is needed, the APX8500 is capable of being programmed with any three frequency bands. Only one band can be utilized at a time.

The APX 8500 all-band mobile radio combines unlimited interoperability, secure Wi-Fi connectivity and purpose-built design, enabling ease of installation and removal. It can easily connect to the VML750 LTE vehicle modem via the micro USB interface and utilize a broadband network to create an in-vehicle ecosystem for offloading data applications in the field, increasing the safety and efficiency of public safety users in and around the vehicle.

Enhanced Frequency Spectrum Utilization

The APX 8500 mobile radio is designed to offer multiple frequency band solutions for perfect system optimization in congested urban areas or wider country regions. Motorola currently offers the 700/800 MHz dual band (764-870MHz), 10-35 watt variable power, VHF (136-174 MHz), UHF Range 1 (380-470 MHz) and UHF Range 2 (450-520 MHz). Supports 1250 Channels.

Control Head Variety

The APX 8500 mobile is available with the O7 control head, O5 control head or the O3 handheld control head. The County recommends the O7 Control Head. In addition, the APX 8500 is available in a single, 2, 3, or 4 control head configuration.

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9. FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER ACCESSORIES CATALOG. https://shop.motorolasolutions.com/?_ga=2.209673489.265811969.1588006669-1558378512.1587576280.

5.11 APX 8500 MULTIBAND MOBILE WITH DEK AND ENCRYPTION

Package Price: \$8,642

Model	Description
M37TSS9PW1 N	APX8500 ALL BAND MP MOBILE
G806	ENH: ASTRO DIGITAL CAI OP APX
G51	ENH: SMARTZONE OPERATION APX
G361	ADD: P25 TRUNKING SOFTWARE
GA00805	ADD: APX 07 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
B18	ADD AUXILIARY 7.5 WATT SPEAKER
G67	ADD: REMOTE MOUNT MID POWER
GA01513	ADD: ALL BAND MOBILE ANTENNA (7/8/V/U)
W22	ADD: PALM MICROPHONE
W599	ADD: 8 MODE DIRECT ENTRY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD:GROUP SERVICES
G78	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For Dash Mount- Delete G67 Remote Mount and Add G66 (Dash Mount). Reduce the cost of the radio package by \$137.

Ships with 17' cable.

5.12 APX 8500 DELETE FREQUENCY BAND (OPTIONAL)

Include all of the options from APX8500 all band mobile and add option above. Can only delete two:

Model	Description	Unit Price
GA05507	DEL: DELETE 7/800 MHZ BAND	-\$580
GA05508	DEL: DELETE VHF BAND	-\$580
GA05509	DEL: DELETE UHF BAND (DELETES BOTH UHF BANDS)	-\$580

5.13

APX 8500 MULTIBAND MOBILE-DUAL CONTROL HEAD WITH ENCRYPTION

Package Price: \$8,955

Model	Description	Unit Price
The following are required for dual control head option:		
M37TSS9PW1 N	APX8500 ALL BAND MP MOBILE	
G806	ENH: ASTRO DIGITAL CAI OP APX	
G51	ENH: SMARTZONE OPERATION APX	
G361	ADD: P25 TRUNKING SOFTWARE	
GA00092	ADD: APX DUAL-CTRL HD HARDWARE	
GA00805	ADD: APX O7 CONTROL HEAD	
G444	ADD: CONTROL HEAD SOFTWARE	
G843	ADD: AES ENCRYPTION	
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY	
B18	ADD AUXILIARY 7.5 WATT SPEAKER	QUANTITY 2
G67	ADD: REMOTE MOUNT MID POWER	
GA01513	ADD: ALL BAND MOBILE ANTENNA (7/8/V/U)	
W22	ADD: PALM MICROPHONE	QUANTITY 2
G996	ADD: PROGRAMMING OVER P25 (OTAP)	
GA00235	ADD: NO GPS ANTENNA NEEDED	
GA09008	ADD:GROUP SERVICES	
G78	ADD: 3 YEAR ESSENTIAL SERVICE	
Select one for each control head and add to price of package (QUANTITY 2):		
G618	ADD: CBL REMOTE MOUNT 10 FEET	\$8.80
G628	ADD: CBL REMOTE MOUNT 17 FEET	\$13.60
G610	ADD: CBL REMOTE MOUNT 30 FEET	\$22.40
G609	ADD: CBL REMOTE MOUNT 50 FEET	\$31.20
G607	ADD: CBL REMOTE MOUNT 75 FEET	\$40.00
G879	ADD: CBL REMOTE MOUNT 115 FEET	\$48.80
G582	ADD:CBL REMOTE MOUNT 128 FEET	\$57.60

Note: DEK is not available with Dual Control Head Radio Package. You must order DEK Box Kit # H1835A separately. DEK box kit H1835A includes one DEK. Must order a kit for EACH control head that needs DEK hardware. Price is \$144.

Dual control head always requires remote mount.

Total # of microphones must match total # of control heads ordered. Option G90 "No Mic Needed" counts as a mic option.

Total # of speakers must match total # of control heads being ordered. Option G42 "No Speaker Needed" counts as a speaker option.

Need to order 1 control cable for EACH Control Head.

APX8500 can support up to four control heads.

5.14 APX 8500 DELETE FREQUENCY BAND (OPTIONAL)

Include all of the options from APX8500 all band mobile and add option on previous page. Can only delete two:

Model	Description	Unit Price
GA05507	DEL: DELETE 7/800 MHZ BAND	-\$580
GA05508	DEL: DELETE VHF BAND	-\$580
GA05509	DEL: DELETE UHF BAND (DELETES BOTH UHF BANDS)	-\$580

5.15 APX 8500 MOBILE WITH 03 CONTROL HEAD OPTION 700/800 MHZ PROJECT 25 DISGUISED HAND-HELD CONTROLLER FOR PUBLIC SAFETY AND POLICE



Figure 5-4:APX 8500 Mobile Shown with 03 Control Head

5.16 APX 8500 MOBILE ALL BAND RADIO WITH 03 CONTROL HEAD AND ENCRYPTION

Package Price: \$8,692

Model	Description
M37TSS9PW1 N	APX8500 ALL BAND MP MOBILE
G806	ENH: ASTRO DIGITAL CAI OP APX
G51	ENH: SMARTZONE OPERATION APX
G361	ADD: P25 TRUNKING SOFTWARE
G72	ADD: APX 03 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
B18	ADD AUXILIARY 7.5 WATT SPEAKER
G67	ADD: REMOTE MOUNT MID POWER
GA01513	ADD: ALL BAND MOBILE ANTENNA (7/8/V/U)
W90	ADD: NO MICROPHONE
G996	ADD: PROGRAMMING OVER P25 (OTAP)
GA00235	ADD: NO GPS ANTENNA NEEDED
G78	ADD: 3 YEAR ESSENTIAL SERVICE
GA09008	ADD:GROUP SERVICES
	NOTES FOR THIS RADIO ON NEXT PAGE

Note: For Dash Mount- Delete G67 Remote Mount and Add G66 (Dash Mount). Reduce the cost of the radio package by \$137.

Ships with 17' cable.

5.17 APX 8500 DELETE FREQUENCY BAND (OPTIONAL)

Include all of the options from APX8500 all band mobile on previous page. Can only delete two:

Model	Description	Unit Price
GA05507	DEL: DELETE 7/800 MHZ BAND	-\$580
GA05508	DEL: DELETE VHF BAND	-\$580
GA05509	DEL: DELETE UHF BAND (DELETES BOTH UHF BANDS)	-\$580

5.18 APX 8500 SERVICE OPTIONS

Model	Description	Unit Price
G78	ENH: 3 ESSENTIAL SERVICE Provides 3 years of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$288
GA00318	ENH:5 YEARS ESSENTIAL SERVICE Provides 4 year of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$480
GA00249AE	ENH: 3 YR ESSENTIAL ACCIDENTAL DAMAGE Provides for extended hardware repair coverage and chemical, liquid, and other physical damage on your Motorola portable and mobile subscriber radios. Comprehensive coverage starts from the first day the radio is put into use. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$402
GA00255AF	ENH: 5 YR ESSENTIAL ACCIDENTAL DAMAGE Provides for extended hardware repair coverage and chemical, liquid, and other physical damage on your Motorola portable and mobile subscriber radios. Comprehensive coverage starts from the first day the radio is put into use. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$670

5.19 APX 4500 MOBILE RADIO



Figure 5-5: APX 4500 Mobile Radio with O2 Control Head

APX 4500 P25 mobile radio delivers all the benefits of TDMA technology in a compact P25 capable mobile. The APX 4500 seamlessly unifies public works, utility, rural public safety and transportation users to first responders. The APX 4500 is conveniently small and easy to install. A simplified dash mount design makes installation quick and easy, fitting into the existing XTL™ footprint so you can reuse mounting holes and cables. The APX 4500 come standard with 512 programmable channels, intelligent lighting, day/night mode, built in 7.5 watt speaker and emergency button. The APX 4500 has evolved to support newer technologies like Wi-Fi. Direct cloning with Legacy models will not be available.

Control Head Variety

The APX 4500 mobile is available with a ruggedized O2 Control Head. Available colors are Black or Impact Green. Supports 512 channels.

Motorcycle Configuration

The APX 4500 is not available in a motorcycle configuration.

5.20 APX4500 MOBILE RADIO WITH ENCRYPTION

Package Price: \$4,453

Model	Description
M22URS9PW1 BN	APX4500 7/800
QA02756	ADD: 3600 OR 9600 TRUNKING BAUD SINGLE SYSTEM
G843	ADD: AES ENCRYPTION
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
GA00804	ADD: APX O2 CONTROL HEAD
G444	ADD: APX CONTROL HEAD SOFTWARE
G66	ADD: DASH MOUNT
G335	ADD: ANT 1/4 WAVE 762-870MHZ
W22	ADD: PALM MICROPHONE
B18	ADD AUXILIARY 7.5 WATT SPEAKER
G996	ADD: PROGRAMMING OVER P25 (OTAP)
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD: GROUP SERVICES
G24	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For Remote Mount Delete G66 (Dash Mount) and Add G67 (Remote Mount 02 WWM) Increase the cost of the package \$189.

5.21 APX 4500 MOBILE RADIO NO ENCRYPTION

Package Price: \$3,811

Model	Description
M22URS9PW1 BN	APX4500 7/800
QA02756	ADD: 3600 OR 9600 TRUNKING BAUD SINGLE SYSTEM
GA00804	ADD: APX O2 CONTROL HEAD
G444	ADD: APX CONTROL HEAD SOFTWARE
G66	ADD: DASH MOUNT
G335	ADD: ANT 1/4 WAVE 762-870MHZ
W22	ADD: PALM MICROPHONE
B18	ADD AUXILIARY 7.5 WATT SPEAKER
G996	ADD: PROGRAMMING OVER P25 (OTAP)
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
G24	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For Remote Mount Delete G66 (Dash Mount) and Add G67 (Remote Mount 02 WWM) Increase the cost of the package \$189.

For horn and lights external alarm on Call Alert, order Horn Honk Relay part #W116 (\$64) For either horn **OR** lights. Not Both), External Alarm Relay part #HLN6969 (\$55) and Cable part#HKN4258 (\$56).

5.22

APX 4500 SERVICE OPTIONS

Model	Description	Unit Price
G24	ENH: 3 YRS ESSENTIAL SERVICE Provides 3 years of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$216
GA00318	ENH: 5 YRS ESSENTIAL SERVICE Provides 5 years of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$360
GA00249AC	ADD: 3Y ESSENTIAL ACCIDENTAL DAMAGE Provides for extended hardware repair coverage and chemical, liquid, and other physical damage on your Motorola portable and mobile subscriber radios. Comprehensive coverage starts from the first day the radio is put into use. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$316

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5.23

APX 6500 ENHANCED HOT RED RECEIVER MOBILE RADIO

Package Price for both Red and Green Mobiles: \$13,604

Model	Description- Hot Red Mobile (Green Radio)
M25URS9PW1BN	APX6500 ENHANCED 700/800 MHZ MID POWER MOBILE 10-35 WATT
G51	ADD: SMARTZONE OPERATION
G806	ADD: ASTRO DIGITAL CAI OPERATION
GA00805	ADD: APX 07 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
G361	ADD:P25 TRUNKING
G67	ADD: REMOTE MOUNT MID POWER
G335	ADD: ANT 1/4 WAVE 762-870 MHZ
W22	ADD: PALM MICROPHONE
B18	ADD: AUXILIARY SPKR 7.5 WATT
W599	ADD: 8 MODE DIRECT ENTRY
GA001115	ADD: DUAL RADIO STACKABLE MID POWER TRUNNION
GA01113AA	ENH: DUAL RADIO OPERATION (PRIMARY RADIO)
G996	ADD: PROGRAMMING OVER P25 (OTAP)
GA00235	ADD: NO GPS ANTENNA NEEDED
GA09008	ADD:GROUP SERVICES
G24	ADD: 3 YEAR ESSENTIAL SERVICE
	GREEN RADIO PRICE \$7,273
Model	Description- Hot Red Mobile (Red Radio)
M25URS9PW1 BN	APX6500 ENHANCED 700/800 MHZ MID POWER MOBILE 10-35 WATT
G51	ADD: SMARTZONE OPERATION
G806	ADD: ASTRO DIGITAL CAI OPERATION
G361	ADD:P25 TRUNKING
G88	ADD: NO CONTROL HEAD NEEDED
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G67	ADD: REMOTE MOUNT MID POWER
G335	ADD: ANT 1/4 WAVE 762-870 MHZ
G90	ADD: NO MICROPHONE NEEDED
B18	ADD: AUXILIARY SPKR 7.5 WATT
G996	ADD: PROGRAMMING OVER P25 (OTAP)
GA01117AA	ENH: DUAL RADIO OPERATION (SECONDARY RADIO)
GA00235	ADD: NO GPS ANTENNA NEEDED
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
GA09008	ADD:GROUP SERVICES
G24	ADD: 3 YEAR ESSENTIAL SERVICE
	RED RADIO PRICE \$6,331

NOTE: Hot Red Radio packages come with two antennas. For service plan options refer to APX6500 Service Plan Section. Will need to add plan to both green and red radios separately.

5.24

APX 6500 ENHANCED HOT RED RECEIVER MOTORCYCLE RADIO

Package Price for both Red and Green Motorcycle Mobiles: \$14,744

Model	Description- Hot Red Motorcycle (Green Radio)
M25URS9PW1BN	APX6500 ENHANCED 700/800 MHZ MID POWER MOBILE 10-35 WATT
G806	ENH: ASTRO DIGITAL CAI OP APX
G51	ENH: SMARTZONE OPERATION APX
G361	ADD: P25 TRUNKING SOFTWARE
GA09008	ADD:GROUP SERVICES
G996	ADD: PROGRAMMING OVER P25 (OTAP)
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
G843	ADD: AES ENCRYPTION
GA00805	ADD: APX O7 CONTROL HEAD.
G444	ADD: APX CONTROL HEAD SOFTWARE
G67	ADD: REMOTE MOUNT MID POWER
G174	ADD: ADD 700/800 ANTENNA
W22	ADD: MOTORCYCLE HAND MICROPHONE
B18	ADD: AUXILARY SPKR 7.5 WATT
GA01606AA	ADD: NO GPS/WIFI ANTENNA NEEDED
GA01517	DEL: NO J600 ADAPTER CABLE NEEDED
GA001115	ADD: DUAL RADIO STACKABLE MID POWER TRUNNION
G138	ADD: APX MOTORCYCLE CH SFWR
W620	ADD: NO MTRCYCLE ENCL NEEDED APX
GA01116	ADD: DUAL RADIO AUDIO COMBINER
GA01113AA	ENH: DUAL RADIO OPERATION (PRIMARY RADIO)
G78	ADD: 3 YEAR ESSENTIAL SERVICE
	GREEN RADIO PRICE \$8,191
Model	Description- Hot Red Motorcycle (Red Radio)
M25URS9PW1BN	APX6500 ENHANCED 700/800 MHZ MID POWER MOBILE 10-35 WATT
G806	ENH: ASTRO DIGITAL CAI OP APX
G51	ENH: SMARTZONE OPERATION APX
G361	ADD: P25 TRUNKING SOFTWARE
GA09008	ADD:GROUP SERVICES
G996	ADD: PROGRAMMING OVER P25 (OTAP)
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
G843	ADD: AES ENCRYPTION
G88	ADD: NO CONTROL HEAD NEEDED
G444	ADD: APX CONTROL HEAD SOFTWARE
G67	ADD: REMOTE MOUNT MID POWER
G174	ADD: ADD 700/800 ANTENNA
G90	ADD: NO MICROPHONE NEEDED
G142	ADD: NO SPEAKER NEEDED
GA01606AA	ADD: NO GPS/WIFI ANTENNA NEEDED
GA01517	DEL: NO J600 ADAPTER CABLE NEEDED
GA001117	ADD: DUAL RADIO OPERATION (SECONDARY RADIO)
	CONFIGURATION CONTINUED ON NEXT PAGE
G138	ADD: APX MOTORCYCLE CH SFWR

Package Price for both Red and Green Motorcycle Mobiles: \$14,744

Model	Description- Hot Red Motorcycle (Green Radio)
W620	ADD: NO MTRCYCLE ENCL NEEDED APX
G78	ADD: 3 YEAR ESSENTIAL SERVICE
	RED RADIO PRICE WITH ADDITIONAL PARTS BELOW \$6,553
Model	Description- Hot Red Mobile Additional Parts
H1835A	8 MODE DIRECT ENTRY
NNTN7279B	CONTROL HEAD SUN SHADE/HOOD

NOTE: Hot Red Radio packages come with two antennas.

For service plan options refer to APX6500 Service Plan Section. Will need to add plan to both green and red radios separately.

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5.25 MOBILE CONTROL HEAD CONVERSION KITS

Kits to Convert Your Existing Control Head from Dash Mount to Remote Mount, or Remote Mount to Dash Mount

- Kits that convert a Dash Mount Control Head to a Remote Mount configurations require selecting a CAN cable option selection from below (excluding O3 CH, which does not use a CAN cable).
- Kits that change Remote to Dash take no options.

5.26 O2 CONVERSION KITS (ACCESSORY)

Model	Description	Unit Price
H1879	O2 REMOTE TO O2 DASH MOUNT -Not Applicable APX8500	\$140
H1877	O2 DASH TO O2 REMOTE MOUNT-Not Applicable APX8500	\$286

5.27 O3 CONTROL HEAD CONVERSION REQUIREMENTS (ACCESSORY)

In order to take an O3 Control Head from a Dash Mount to a Remote Mount, a single cable, PMLN4959, is required.

Model	Description	Unit Price
PMLN4959A	O3 ACCESSORY CABLE-Required to convert an O3 Control Head from Dash Mount to Remote Mount	\$119

5.28 O7 CONTROL HEAD CONVERSION KITS (ACCESSORY)

Model	Description	Unit Price
H1880	O7 REMOTE TO O7 DASH MOUNT	\$140
H1878	O7 DASH TO O7 REMOTE MOUNT	\$286
H1925	8500 O7 REMOTE MOUNT TO DASH MOUNT	\$140
H1922	8500 O7 DASH TO REMOTE MOUNT	\$286

5.29 O3 AND O7 CONTROL HEADS (NO RADIO)

Dash mounts require one option be requested from each category below (4).

Description
Power Cable
Accessory Cable
Microphone
Speaker

Remote mounts require one option be requested from each category below (6).

Description
Power Cable
Accessory Cable
Microphone
Speaker
Transceiver Interface Board (TIB)
CAN Cable

5.30 O3 AND O7 CONTROL HEAD ORDERING INSTRUCTIONS (WHEN IN KIT)

Model	Description	Unit Price
CONTROL HEAD TYPE	MUST SELECT ONE OF THE FOLLOWING:	
H1905	O7 CONTROL HEAD	\$556
H1902	O3 CONTROL HEAD	\$832
O3 MOUNT TYPE	MUST SELECT ONE OF THE FOLLOWING FOR O3:	
GA01284	ADD: O3 DASH OR NO MOUNT	\$0
GA01300	ADD: O3 REMOTE MOUNT	\$110
O7 MOUNT TYPE	MUST SELECT ONE OF THE FOLLOWING FOR O7:	
GA01286	ADD: O7 DASH MOUNT	\$110
GA01278	ADD: O7 REMOTE CONTROL HEAD INTERFACE BOARD	\$110
GA01585	ADD: APX8500 O7 DASH MOUNT	\$140
POWER CABLE	MUST SELECT ONE OF THE FOLLOWING FOR O3 & O7:	
GA01301	ADD: NO POWER CABLE	\$0
GA01288	ADD: POWER CABLE RADIO DASH	\$12
GA01289	ADD: POWER CABLE RADIO REMOTE	\$28
ACCESSORY CABLE	MUST SELECT ONE OF THE FOLLOWING FOR O3 & O7:	
GA01297	ADD: NO ACCESSORY CABLE	\$0
GA01295	ADD: O3 ACCESSORY CABLE	\$72
GA01296	ADD: ACCESSORY CABLE	\$24
MICROPHONE	MUST SELECT ONE OF THE FOLLOWING O3 & O7:	

Model	Description	Unit Price
G90	ADD: NO MICROPHONE NEEDED	\$0
W20	ADD: KEYPAD MIC GCAI	\$144
	ORDERING INSTRUCTIONS CONTINUED ON NEXT PAGE	
W22	ADD: STANDARD PALM MICROPHONE	\$58
SPEAKER	MUST SELECT ONE OF THE FOLLOWING O3 & O7:	
B18	ADD: AUXILARY SPEAKER 7.5 WATT	\$48
G142	ADD: NO SPEAKER NEEDED	\$0
TRANCEIVER INTERFACE BOARD (TIB) OPTIONS	Only required when Remote Mount Option is selected, or if an O3 Control Head is being Ordered . If the radio is currently configured for Remote Mount, Select GA01282, No TIB.	
GA01282	ADD: NO REMOTE TIB	\$0
GA01281	ADD: APX MP REMOTE TIB	\$140
GA01586	ADD: 8500 MP TIB	\$140
CAN CABLE	Only required when Remote Mount option is selected. Not applicable to an O3 Control Head. Must Select One.	
GA00179	ADD: NO REMOTE CABLE NEEDED	\$0
G618	ADD: REMOTE MOUNT CABLE 10 FT	\$8
G628	ADD: REMOTE MOUNT CABLE 17 FT	\$12
G610	ADD: REMOTE MOUNT CABLE 30 FT	\$20

EXHIBIT A: PORTABLE RADIOS



A.

Figure 6-1: Portable Radio
APX 6000 Model 3.5 with Full Keypad

The APX™ 6000 is the next generation of ruggedly reliable performers that gives you the advanced features. Whether you're responding to a call or racing to a fire, the APX™ 6000 puts you in greater control of your safety, response time and technology investment. Portables can work across multiple digital and analog networks from conventional, to SMARTNET® and SmartZone® to ASTRO® 25 providing true P25 functionality.

6.1 APX 6000 FEATURES

Model 3.5

The APX 6000 Model 3.5 offers 1,000 Channel Programmability, Front Color Display: 4 lines of text, 2 lines of icon, Full Keypad: 4x3 programmable button, 4 way navigation, home and data buttons, Dual Microphone, Intelligent Lighting, 3 Programmable Side buttons, Noise Cancellation Software, 1 Top Mounted Programmable 3 Position Toggle Switch, Top Display: 1 line of text, 1 line of icons, 0 lines of menu, Orange Programmable Button, 16 Position Mode Rotary Select Switch and a Universal Carry Holder.

Model 2.5

The APX 6000 Model 2.5 offers 1,000 Channel Programmability, Front Color Display: 4 lines of text, 2 lines of icon, Limited Keypad: 4 way navigation, home and data buttons, Dual Microphone, Intelligent Lighting, 3 Programmable Side buttons, Noise Cancellation Software, 1 Top Mounted Programmable 3 Position Toggle Switch, Top Display: 1 line of text, 1 line of icons, 0 lines of menu, Orange Programmable Button, 16 Position Mode Rotary Select Switch

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9.

6.2

APX 6000 PORTABLE RADIO MODEL 3.5-WITH ENCRYPTION AND HIGH CAPACITY BATTERY**Package Price: \$6,094**

Model	Description
H98UCH9PW7BN	APX6000 700/800 MODEL 3.5 PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO25 OTAR W/MULTIKEY
QA01833	ADD: EXTREME 1-SIDED NOISE REDUCTION
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA07576	ALT: LI-ION 4600MAH IMPRES UL BATT (PMMN4573A) 5.12"(H) 2.3" (W) 1.7"(D)
QA09008	ADD: GROUP SERVICES
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For smaller sized battery with less capacity please order # QA07578 3100 mAh IMPRES 3.4"(H) 2.3"(L) 1.8" (D) and remove #QA07576. Deduct \$25 from package price.

Radios will ship intrinsically safe when ordered with an IS battery.

6.3

APX 6000 PORTABLE MODEL 3.5 WITH HIGH CAPACITY BATTERY - NO ENCRYPTION**Package Price: \$5,125**

Model	Description
H98UCH9PW7BN	APX6000 700/800 MODEL 3.5 PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
QA01833	ADD: EXTREME 1-SIDED NOISE REDUCTION
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA07576	ALT: LI-ION 4600MAH IMPRES UL BATT (PMMN4573A) 5.12"(H) 2.3" (W) 1.7"(D)
QA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For smaller sized battery with less capacity please order # QA07578 3100 mAh IMPRES 3.4"(H) 2.3"(L) 1.8" (D) and remove #QA07576. Deduct \$25 from package price.

Radios will ship intrinsically safe when ordered with an IS battery.

Portable radios do not come with chargers.



6.4

APX 6000 PORTABLE MODEL 2.5 WITH ENCRYPTION AND HIGH CAPACITY BATTERY**Package Price: \$5,725**

Model	Description
H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY
QA01833	ADD: EXTREME 1-SIDED NOISE REDUCTION
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA07576	ALT: LI-ION 4600MAH IMPRES UL BATT (PMMN4573A) 5.12"(H) 2.3" (W) 1.7"(D)
QA09008	ADD: GROUP SERVICES
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For smaller sized battery with less capacity please order # QA07578 3100 mAh IMPRES 3.4"(H) 2.3"(L) 1.8" (D) and remove #QA07576. Deduct \$25 from package price.

Radios will ship intrinsically safe when ordered with an IS battery.

6.5

APX 6000 PORTABLE MODEL 2.5 WITH HIGH CAPACITY BATTERY - NO ENCRYPTION**Package Price: \$4,756**

Model	Description
H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
QA01833	ADD: EXTREME 1-SIDED NOISE REDUCTION
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA07576	ALT: LI-ION 4600MAH IMPRES UL BATT (PMMN4573A) 1.5"(H) 5" (L) 2"(W)
QA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For smaller sized battery with less capacity please order # QA07578 3100 mAh IMPRES 3.4"(H) 2.3"(L) 1.8" (D) and remove #QA07576. Deduct \$25 from package price.

Radios will ship intrinsically safe when ordered with an IS battery.

Portable radios do not come with chargers.

6.6

APX 6000 SPARE BATTERIES

Model	Description	Unit Price
PMMN4573A	LI-ION 4600MAH IMPRES UL BATT (QA07576) 1.5"(H) 5" (L) 2"(W)	\$202
PMMN4547	LI-ION 3100MAH UL BATT (QA07578) 3.4"(H) 2.3"(L) 1.8" (D)	\$171

FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER TO ACCESSORIES CATALOG.ACCESSORIES NOT LISTED ARE 20% OFF LIST PRICE.
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**Figure 6-2 (A) APX 6000XE Model 2.5 (Yellow) and (B) Model 3.5 (Impact Green)
(Lower capacity battery pictured)**

APX 6000XE meets P25 public safety specifications for seamless multi-agency collaboration. Extreme rugged and ergonomic design with innovative features developed specifically to enhance personnel safety in extreme environments. Portables can work across multiple digital and analog networks from conventional, to SMARTNET® and SmartZone® to ASTRO® 25 providing true P25 functionality.

The APX 6000 XE offers 1000 Channel Programmability. This radio ships standard as a RUGGED (Delta T submersion-2 meters/2 hours) portable and with UL certification. Also includes Front Color Display: 4 lines of text, 2 lines of icon, Top Display: 1 line of test, 1 line icons, 0 menu lines, Noise Cancellation Software, Dual Microphone, Intelligent Lighting, 3 Programmable Side buttons, 16 Position Mode Rotary Select Switch, ADP Privacy, Oversized Volume, Channel Selector and Emergency Buttons for ease of use when wearing bulky gloves. 1000 channels are included in the following radio packages.

6.8

APX 6000XE PORTABLE RADIO MODEL 3.5 WITH ENCRYPTION

Package Price: \$6,573

Model	Description
H98UCH9PW7BN	APX6000 700/800 MODEL 3.5 PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA02006	ENH: APX6000XE RUGGED RADIO This Option includes the XE (extreme) control top with larger knobs and a display. The carry cases are different for this radio so be sure to choose the right APX6000XE case if you do not want to use the plastic carry holder that ships std with the Model II and model III radios. This option will also pull in a UL battery (PMNN4547) and will include radio UL certification. The QA02006 option includes Delta-T standard. The QA02006 option also includes H499 rugged. This radio is submersible for up to 2 meters for 2 hours when ordered in this configuration with the PMMN4547 battery.
QA09008	ADD: GROUP SERVICES
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

Note: The APX 6000XE ships with an IMPRES PMNN4547 3100 mAh Li-ION UL which is both UL certified and ruggedized PLUS (submersible for 2 meters/2 hours). Dimensions 3.4"(H) 2.3"(L) 1.8" (D)

If alternate battery is selected the radio will not ship with ruggedized PLUS (submersible for 2 meters/2 hours).

Portable radios do not come with chargers.

6.9

APX 6000XE 3.5 WITH ENCRYPTION AND YELLOW HOUSING

Include all of the options in section above and add option below:

Model	Description	Unit Price
H64	ALT: PUBLIC SAFETY YELLOW	\$20.30

6.10

APX 6000XE 3.5 WITH ENCRYPTION AND GREEN HOUSING

Include all of the options in section above and add option below:

Model	Description	Unit Price
QA01427	ALT: HIGH IMPACT GREEN	\$20.30



6.11 APX 6000XE PORTABLE RADIO MODEL 2.5 WITH ENCRYPTION

Package Price: \$6,204

Model	Description
H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
Q629	ADD: AES ENCRYPTION
H498	ENH: ASTRO 25 OTAR W/ MULTIKEY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA02006	ENH: APX6000XE RUGGED RADIO This Option includes the XE (extreme) control top with larger knobs and a display. The carry cases are different for this radio so be sure to choose the right APX6000XE case if you do not want to use the plastic carry holder that ships std with the Model II and model III radios. This option will also pull in a UL battery (PMNN4547) and will include radio UL certification. The QA02006 option includes Delta-T standard. The QA02006 option also includes H499 rugged. This radio is submersible for up to 2 meters for 2 hours when ordered in this configuration with the PMMN4547 battery.
QA09008	ADD: GROUP SERVICES
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

Note: The APX 6000XE ships with an IMPRES PMNN4547 3100 mAh Li-ION UL which is both UL certified and ruggedized PLUS (submersible for 2 meters/2 hours). Dimensions 3.4"(H) 2.3"(L) 1.8" (D)

If alternate battery is selected the radio will not ship with ruggedized PLUS (submersible for 2 meters/2 hours).

Portable radios do not come with chargers.

6.12 APX 6000XE 2.5 WITH ENCRYPTION AND YELLOW HOUSING

Include all of the options in section above and add option below:

Model	Description	Unit Price
H64	ALT: PUBLIC SAFETY YELLOW	\$20.30

6.13 APX 6000XE 2.5 WITH ENCRYPTION AND GREEN HOUSING

Include all of the options in section above and add option below:

Model	Description	Unit Price
QA01427	ALT: HIGH IMPACT GREEN	\$20.30

6.14 APX 6000XE SPARE BATTERY

Model	Description	Unit Price
PMNN4547A	IMPRES PMNN4547 3100 MAH LI-ION Dimensions 3.4"(H) 2.3"(L) 1.8" (D)	\$171

6.15

APX 6000 AND APX 6000XE SERVICE OPTIONS

Model	Description	Unit Price
G24	ENH: 3 YRS ESSENTIAL SERVICE Provides 3 years of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$184
Q887	ENH: 5 YRS ESSENTIAL SERVICE Provides 5 years of extended hardware repair coverage beginning after the standard warranty period expires. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$306
HA00022AC	ADD: 3Y ESSENTIAL ACCIDENTAL DAMAGE Provides for extended hardware repair coverage and chemical, liquid, and other physical damage on your Motorola portable and mobile subscriber radios. Comprehensive coverage starts from the first day the radio is put into use. Repairs will be made only at the designated Motorola repair depot. Local services are not included. Motorola will pay the inbound shipping charges only with use of the Motorola designated delivery service. Motorola will pay for outbound shipping via Motorola's normal shipping methods. No discounts are allowed on this option.	\$347

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6.16 APX 8000 RADIO DESCRIPTION



Figure 6-3: APX 8000

6.17 APX 8000 PORTABLE RADIOS DESCRIPTION

The APX 8000 is redefining mission critical communications by delivering an ultra-durable radio that includes unlimited interoperability, GPS, Mission Critical Bluetooth, Adaptive Audio, and secure WiFi connectivity. With a 4-in-1 radio, you now have the ability to stay connected and expand voice and data communications across multiple agencies with one device. Improve response time by instantly operating on digital or analog networks, in 7/800, VHF, UHF Range 1 and 2 bands at any given time.

6.18 APX 8000 FEATURES

The APX 8000 includes Top Display, Noise Cancellation Software, Dual Microphone, Intelligent Lighting, 3 Programmable Side buttons, 16 Position Mode Rotary Select Switch, ADP Privacy, Oversized Volume, Channel Selector and Emergency Buttons for ease of use when wearing bulky gloves. 3000 channels are included in the following radio package.

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9.

6.19 APX 8000 MODEL 3.5 ALL BAND PORTABLE WITH ENCRYPTION

Package Price: \$8,933

Model	Description
H91TGD9PW7 N	APX 8000 MODEL 3.5 ALL BAND PORTABLE MODEL 3.5
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA09008	ADD: GROUP SERVICES
QA05595	ALT: BATT IMPRES LI-ION UL 4850 MAH (PMNN4505) 5.0"(H)2.0"(L)1.5"(D)
Q58	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For smaller sized battery with less capacity please order #QA07571 3400 mAh IMPRES 3.38"(H) 2.25"(L) 1.8" 1.63"(D)and deduct \$30 from package price.

Model 2.5 Also Available-Contact Motorola Account Manager for pricing.

Portable radios do not come with chargers.

6.20 APX 8000 MODEL 3.5 ALL BAND PORTABLE-NO ENCRYPTION

Package Price: \$7,963

Model	Description
The following selection is mandatory	
H91TGD9PW7 N	APX8000 MODEL 3.5 DIGITAL PORTABLE
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA09008	ADD: GROUP SERVICES
QA05595	ALT: BATT IMPRES LI-ION UL 4850 MAH (PMNN4505) 5.0"(H)2.0"(L)1.5"(D)
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
Q58	ADD: 3 YEAR ESSENTIAL SERVICE

Note: For smaller sized battery with less capacity please order #QA07571 3400 mAh IMPRES 3.38"(H) 2.25"(L) 1.8" 1.63"(D)and deduct \$30 from package price.

Model 2.5 Also Available- Contact Motorola Account Manager for Pricing

Portable radios do not come with chargers.



6.21 APX 8000 3.5 ADDITIONAL OPTIONS

Include all of the options from desired configuration on previous page and add option/s below:

Model	Description	Unit Price
Q52	ADD: FRONT PANEL PROGRAMMING (FPP)	\$120
QA04526	ADD: RFID KNOB ADD-RFP KNOB	\$20

6.22 APX 8000 3.5 DELETE FREQUENCY BAND (OPTIONAL)

Include all of the options from desired configuration on previous page and add option/s below (Can only delete two):

Model	Description	Unit Price
QA05507	DEL: DELETE 7/800 MHZ BAND	-(580)
QA05508	DEL: DELETE VHF BAND	-(580)
QA05509	DEL: DELETE UHF BAND (DELETES BOTH UHF BANDS)	-(580)

6.23 APX 8000 SPARE BATTERIES

Model	Description	Unit Price
PMMN4504	BATT IMPRES LI-ON UL 3400 MAH 3.38"(H) 2.25"(L) 1.8" 1.63"(D)	\$178
PMMN4505	BATT IMPRES LI-ION UL 4850 MAH (QA05595) 5.0"(H)2.0"(L)1.5"(D)	\$204

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6.24 APX 8000XE RUGGEDIZED RADIO DESCRIPTION



Figure 6-4: APX 8000XE with Yellow Housing

6.25 APX 8000XE PORTABLE RADIOS DESCRIPTION

The APX 8000XE is redefining mission critical communications by delivering an ultra-durable radio that combines unlimited interoperability, loud audio, and secure WiFi connectivity. With a 4-in-1 radio, you now have the ability to stay connected and expand voice and data communications across multiple agencies with one device. Improve response time by instantly operating on digital or analog networks, in 7/800, VHF, UHF Range 1 and 2 bands at any given time.

6.26 APX 8000XE FEATURES

The APX 8000XE ships standard as a RUGGED (Delta T submersion-2 meters/2 hours) portable and with UL certification. Also includes Top Display: 1 line of test, 1 line icons, 0 menu lines, Noise Cancellation Software, Dual Microphone, Intelligent Lighting, 3 Programmable Side buttons, 16 Position Mode Rotary Select Switch, ADP Privacy, Oversized Volume, Channel Selector and Emergency Buttons for ease of use when wearing bulky gloves. 3000 channels are included in the following radio package.

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9.

6.27

APX 8000XE MODEL 3.5 RUGGEDIZED ALL BAND PORTABLE WITH ENCRYPTION**Package Price: \$9,473**

Model	Description
The following selection is mandatory	
H91TGD9PW7 N	APX8000XE DIGITAL PORTABLE
QA02006	ENH: APX8000XE RUGGED RADIO
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA09008	ADD: GROUP SERVICES
Q58	ADD: 3 YEAR ESSENTIAL SERVICE

Note: The APX 8000XE ships with an IMPRES 3400 mAh Li-ION UL battery (PMNN4504) which is both UL certified and ruggedized PLUS (submersible for 2 meters/2 hours). Dimensions 3.38"(H)2.25"(L)1.63"(W) Model 2.5 Also Available-Contact Motorola Account Manager for pricing.

**Portable radios do not come with chargers.
The antenna length for this radio is 8.66"**

6.28

APX 8000XE MODEL 3.5 RUGGEDIZED DUAL BAND PORTABLE-NO ENCRYPTION**Package Price: \$8,504**

Model	Description
H91TGD9PW7 N	APX8000XE DIGITAL PORTABLE
QA02006	ENH: APX8000XE RUGGED RADIO
Q806	ADD: ASTRO DIGITAL CAI OPERATION
H38	ADD: SMARTZONE OPERATION
Q361	ADD: P25 TRUNKING SOFTWARE
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
Q58	ADD: 3 YEAR ESSENTIAL SERVICE

Note: The APX 8000XE ships with an IMPRES 3400 mAh Li-ION UL battery (PMNN4504) which is both UL certified and ruggedized PLUS (submersible for 2 meters/2 hours). Dimensions 3.38"(H)2.25"(L)1.63"(W) Model 2.5 Also Available-Contact Motorola Account Manager for pricing.

**Portable radios do not come with chargers.
The antenna length for this radio is 8.66"**

6.29 APX 8000XE 3.5 ADDITIONAL OPTIONS

Include all of the options in section on previous page and add option below:

Model	Description	Unit Price
Q52	ADD: FRONT PANEL PROGRAMMING (FPP)	\$120
QA04526	ADD: RFID KNOB	\$20

6.30 APX 8000XE 3.5 DELETE FREQUENCY BAND (OPTIONAL)

Include all of the options in section on previous page and add option below (Can only delete two):

Model	Description	Unit Price
QA05507	DEL: DELETE 7/800 MHZ BAND	-\$580
QA05508	DEL: DELETE VHF BAND	-\$580
QA05509	DEL: DELETE UHF BAND (DELETES BOTH UHF BANDS)	-\$580

6.31 APX 8000XE YELLOW HOUSING (OPTIONAL)

Include all of the options from APX8000XE configuration and add option below:

Model	Description	Unit Price
H64	ALT: PUBLIC SAFETY YELLOW	\$20.30

6.32 APX 8000XE 2.5 GREEN HOUSING (OPTIONAL)

Include all of the options from APX8000XE configuration and add option below:

Model	Description	Unit Price
QA01427	ALT: HIGH IMPACT GREEN	\$20.30

6.33 APX 8000XE SPARE BATTERY

Model	Description	Unit Price
PMNN4504A	BATT IMPRES LI-ON UL 3400 MAH 3.38"(H) 2.25"(L) 1.8" 1.63"(D)	\$178



6.34

CHARGERS FOR APX 6000, APX 6000XE, APX 8000 AND APX 800XE

Model	Description	Unit Price
NNTN8844A	IMPRES 6 Unit Charger with Display Automatically reconditions IMPRES batteries based on actual usage, keeping them in peak condition.	\$1,364
NNTN8860A	IMPRES Single Unit Charger- Automatically reconditions IMPRES batteries based on actual usage, keeping them in peak condition	\$149
NNTN7624C	IMPRES Vehicular Charger (Full Kit)-Hard Wired Installation The APX IMPRES vehicular charger has full IMPRES charger to battery communication capability. This ensures continuity of IMPRES battery charge data logging in a vehicular environment, so the IMPRES battery will receive adaptive, automatic reconditioning and will qualify for the 6-month capacity warranty extension. NOTE: The IMPRES compatible vehicular charger will not recondition IMPRES batteries while in a vehicle, but it will provide an indication when reconditioning is required in an IMPRES desktop charger.	\$408
RLN6434B	APX Travel Charger- Cigarette Lighter Adaptor Its small compact design allows the radio to be used while rapid charging in the charger base. Unit includes a voltage regulated vehicular charger adapter, custom charger base, mounting bracket and coil cord.	\$96

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6.35 APX 4000 DIGITAL 700/800 MHZ PORTABLE RADIOS



Figure 6-5: APX 4000 Model 3

6.36 APX 4000 PORTABLE RADIOS DESCRIPTION

With its easy-to-use interface, color display, intelligent lighting and radio profiles, you get all the power of APX in a compact radio. And its IP67 and MIL-STD certified to withstand dust, heat, shock, drops and water immersion, so you can count on it wherever you need it.

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9. FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER ACCESSORIES CATALOG.

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6.37 APX 4000 PORTABLE RADIO MODEL 3 WITH ENCRYPTION

Package Price: \$4,805

Model/Option	Description
H51UCH9PW7 N	APX 4000 7/800 MHZ MODEL 3 PORTABLE
QA02756	ENH: 3600 OR 9600 TRUNKING BAUD SIN
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA00582	ALT: IMPRES LI-ION 2500MAH UL (NNTN8560A)
QA09008	ADD: GROUP SERVICES
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

6.38 APX 4000 PORTABLE RADIO MODEL 3 - NO ENCRYPTION

Package Price: \$3,835

Model/Option	Description
H51UCH9PW7 N	APX 4000 7/800 MHZ MODEL 3 PORTABLE
QA02756	ENH: 3600 OR 9600 TRUNKING BAUD SIN
QA00582	ALT: IMPRES LI-ION 2500MAH UL (NNTN8560A)
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

6.39 APX 4000 PORTABLE RADIO MODEL 2 WITH ENCRYPTION

Package Price: \$4,421

Model/Option	Description
H51UCF9PW6 N	APX 4000 7/800 MHZ MODEL 2 PORTABLE
QA02756	ENH: 3600 OR 9600 TRUNKING BAUD SIN
Q629	ADD: AES ENCRYPTION
Q498	ENH: ASTRO 25 OTAR W/ MULTIKEY
QA00582	ALT: IMPRES LI-ION 2500MAH UL (NNTN8560A)
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA09008	ADD: GROUP SERVICES
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

6.40 APX 4000 PORTABLE RADIO MODEL 2 - NO ENCRYPTION

Package Price: \$3,452

Model/Option	Description
H51UCF9PW6 N	APX 4000 7/800 MHZ MODEL 2 PORTABLE
QA02756	ENH: 3600 OR 9600 TRUNKING BAUD SIN
G996	ADD: PROGRAMMING OVER P25 (OTAP)
QA00582	ALT: IMPRES LI-ION 2500MAH UL (NNTN8560A)
QA09008	ADD: GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
H885BK	ADD: 3 YEAR ESSENTIAL SERVICE

6.41 APX 4000 ACCESSORIES

6.42 SPARE BATTERIES

Model	Description	Unit Price
NNTN8560B	ALT: IMPRES LI-ION 2500MAH UL (QA00582)	\$162

6.43 CHARGERS

Model	Description	Unit Price
PMPN4576A	APX4000 SINGLE UNIT CHARGER	\$66
PMPN4284A	SIX BANK CHARGER	\$565
NNTN8525	APX TRAVEL CHARGER (CIGARETTE LIGHTER ADAPTER)	\$82
NNTN7616D	IMPRES VEHICULAR CHARGER (FULL KIT-HARD WIRED)	\$361

Portable radios do not come with chargers.

FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER ACCESSORIES CATALOG.ACCESSORIES NOT LISTED ARE 20% OFF LIST PRICE.

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EXHIBIT A: APX8500 CONTROL STATIONS AND CONSOLETTES



Figure 7-1: APX 8500 Console with Full Front Panel

7.1 APX 8500 DESCRIPTION

The APX 8500 meets P25 public safety specifications for multi-agency collaboration by offering the option to operate in separate all band configurations. APX 8500 can work across multiple digital and analog networks from conventional and SmartZone® to ASTRO® 25 providing true P25 Functionality. When multiband operation is needed, the APX 8500 is capable of being programmed with any two frequency bands. Only one band can be utilized at time.

Enhanced Frequency Spectrum Utilization

The APX 8500 is designed to offer multiple frequency band solutions for perfect system optimization in congested urban areas or wider country regions. Motorola currently offers the 700/800 MHz all band (764-870MHz), 10-35 watt variable power, VHF (136-174 MHz), UHF Range 1 (380-470 MHz) and UHF Range 2 (450-520 MHz).

7.2 APX 8500 CONSOLETTA DESCRIPTION

The APX 8500 Consolette is the ideal complement to your dispatch console. It's a mid-power RF control station for the ASTRO 25 System that can be used as an emergency backup station when you infrastructure is off-line or for wireless access to different system types for increased interoperability.

7.3

CONSOLETTES FEATURES

The APX8500 Consolette has up to 2000 channels, Optional Multi-Band Operation, Embedded Digital Signal, Intelligent Priority Scan, Unified Call List, Instant Recall, Tactical Inhibit, Intelligent Lighting, Integrated Encryption Hardware and Tone Remote Control.

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9. FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER ACCESSORIES CATALOG.

https://shop.motorolasolutions.com/?_ga=2.209673489.265811969.1588006669-1558378512.1587576280

7.4

APX 8500 SINGLE BAND CONSOLETTTE 700/800MHZ WITH ENCRYPTION AND FULL FRONT PANEL (AC POWER CORD)

Package Price: \$10,109

Model	Description
L37TSS9PW1AN	APX ALL BAND CONSOLETTTE
G806	ENH: SOFTWARE ASTRO DIGITAL CAI OPERATION
G843	ADD: AES ENCRYPTION
G51	ENH: SMARTZONE OPERATION APX
G361	ADD: P25 TRUNKING SOFTWARE
W382	ADD: CONTROL STATION DESK GCAI MIC
G996	ADD: PROGRAMMING OVER P25 (OTAP)
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
L999	ADD: FULL FP W/05/KEYPAD/CLOCK/VU
G78	ADD: 3 YEAR ESSENTIAL SERVICE
CA01598	AC POWER CORD
QA09008	ADD: GROUP SERVICES
GA05508	DEL: DELETE VHF BAND
GA05509	DEL:DELETE UHF BAND

Note: For DC power cord add \$40.15 (ADD:DC Line Cord/Part CA01942).

7.5

APX 8500 SINGLE BAND CONSOLETTTE 700/800 MHZ FULL FRONT PANEL- NO ENCRYPTION (AC POWER CORD)

Package Price: \$9,140

Model	Description
L37TSS9PW1AN	APX ALL BAND CONSOLETTTE
G806	ENH: SOFTWARE ASTRO DIGITAL CAI OPERATION
G51	ENH: SMARTZONE OPERATION APX
G361	ADD: P25 TRUNKING SOFTWARE
W382	ADD: CONTROL STATION DESK GCAI MIC
G996	ADD: PROGRAMMING OVER P25 (OTAP)
L999	ADD: FULL FP W/05/KEYPAD/CLOCK/VU
G78	ADD: 3 YEAR ESSENTIAL SERVICE
QA09008	ADD: GROUP SERVICES
CA01598	AC POWER CORD
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
GA05508	DEL: DELETE VHF BAND
GA05509	DEL:DELETE UHF BAND

Note: For DC power cord add \$40.15 (ADD:DC Line Cord/Part CA01942)

7.6

APX 6500 ENHANCED 700/800 MHZ CONTROL STATION WITH ENCRYPTION (SINGLE BAND ONLY)**Package Price: \$6,526**

Model	Description
M25URS9PW1BN	APX6500 ENHANCED 700/800 MHZ MID POWER MOBILE 10-35 WATT
G806	ENH: ASTRO DIGITAL CAI OP APX
G51	ENH: SMARTZONE OPERATION APX6500
G361	ADD: P25 TRUNKING SOFTWARE
GA00805	ADD: APX 07 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
G996	ADD: PROGRAMMING OVER P25 (OTAP)
G66	ADD: DASH MOUNT MID POWER
W665	ADD: CONTROL STATION OPERATION
G91	ADD: CONTROL STATION POWER SUPPLY
G142	NO SPEAKER NEEDED
W382	ADD: CONTROL STATION DESK GCAI MIC
QA09008	ADD: GROUP SERVICES
G89	ADD: NO RF ANTENNA NEEDED
G78	ADD: 3 YEAR ESSENTIAL SERVICE

7.7

APX 8500 MOBILE ALL BAND CONTROL STATION RADIO WITH ENCRYPTION**Package Price: \$8,585**

Model	Description
M37TSS9PW1 N	APX8500 ALL BAND MP MOBILE
G51	ADD: SMARTZONE OPERATION
G806	ADD: ASTRO DIGITAL CAI OPERATION
G361	ADD: P25 TRUNKING SOFTWARE
GA00805	ADD: APX 07 CONTROL HEAD
G444	ADD: CONTROL HEAD SOFTWARE
G843	ADD: AES ENCRYPTION
G66	ADD: DASH MOUNT
W382	ADD: CONTROL STATION DESK GCAI MIC
G89	ADD:NO RF ANTENNA NEEDED
G142	ADD: NO SPEAKER NEEDED
G996	ENH: OVER THE AIR PROVISIONING
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
GA00235	ADD: NO GPS ANTENNA NEEDED
G91	ADD: CNTRL STATION PWR SUPPLY
W665	ADD: CONTROL STATION OPERATION
GA01517	DEL: NO J600 ADAPTER CABLE NEEDED
QA09008	ADD: GROUP SERVICES
G78	ADD: 3 YEAR ESSENTIAL SERVICE

7.8 APX 8500 CONTROL STATION DELETE FREQUENCY BAND (OPTIONAL)

Include all of the options from APX8500 Control Station configuration and add desired option/s below (Can only select two):

Model	Description	Unit Price
QA05507	DEL: DELETE 7/800 MHZ BAND	-\$580
QA05508	DEL: DELETE VHF BAND	-\$580
QA05509	DEL: DELETE UHF BAND (DELETES BOTH UHF BANDS)	-\$580

7.9

APX 4500 SINGLE BAND CONTROL STATION RADIO-WITH ENCRYPTION

Package Price: \$5,069

Model	Description
M22URS9PW1 N	APX4500 7/800
QA02756	ADD: 3600 OR 9600 TRUNKING BAUD SINGLE SYSTEM
G843	ADD:AES ENCRYPTION
GA00804	ADD: APX O2 CONTROL HEAD
G444	ADD: APX CONTROL HEAD SOFTWARE
G66	ADD: DASH MOUNT
W382	CONTROL STATION DESK GCAI MIC
G996	ADD: PROGRAMMING OVER P25 (OTAP)
G298	ENH: ASTRO 25 OTAR W/ MULTIKEY
G142	ADD: NO SPEAKER NEEDED
G91	ADD: CONTROL STATION POWER SUPPLY
W665	ADD: CONTROL STATION OPERATION
GA09008	ADD: GROUP SERVICES
G24	ADD: 3 YEAR ESSENTIAL SERVICE

7.10

APX 4500 SINGLE BAND CONTROL STATION RADIO-NO ENCRYPTION

Package Price: \$4,111

Model	Description
M22URS9PW1 N	APX4500 7/800
QA02756	ADD: 3600 OR 9600 TRUNKING BAUD SINGLE SYSTEM
GA00804	ADD: APX O2 CONTROL HEAD
G444	ADD: APX CONTROL HEAD SOFTWARE
G66	ADD: DASH MOUNT
G335	ADD: ANT 1/4 WAVE 762-870MHZ
W382	CONTROL STATION DESK GCAI MIC
G996	ADD: PROGRAMMING OVER P25 (OTAP)
G142	ADD: NO SPEAKER NEEDED
G91	ADD: CONTROL STATION POWER SUPPLY
W665	ADD: CONTROL STATION OPERATION
GA09008	GROUP SERVICES
QA05751AA	NO ENCRYPTION, CLEAR RADIO (NO ADP)
G24	ADD: 3 YEAR ESSENTIAL SERVICE

7.11

APX DESKTOP MOBILE TRAY (COMPATIBLE WITH APX4500, APX6500 AND APX8500)

Model	Description	Unit Price
HLN6042A	Motorola HLN6042A desktop tray with speaker allows users to conveniently convert an APX mobile into a basic base station.	\$62

8.1 EXHIBIT A: MCD5000 DESKSET AND RADIO GATEWAY UNIT (RGU)



The MCD 5000 Deskset System is the Motorola Solution's next generation radio dispatch deskset platform that utilizes VoIP technology. The MCD 5000 Deskset can be deployed on existing customer's IP network or on a stand-alone IP network. The MCD 5000 Deskset is part of the MCD 5000 Deskset System that provides radio dispatch capability when connected to a two-way radio device. MCD 5000 Desksets can be placed anywhere on the IP network. Each MCD 5000 Deskset connects to a single radio device at a time. The MCD 5000 Deskset may connect directly to a radio or connected to a selected radio over IP network via the MCD 5000 Radio Gateway Unit (RGU). MCD5000 is compatible with APX7500 and APX8500 Consolelettes.

8.2 MCD 5000 DESKSET

Model	Description	Unit Price
F2380A	MCD5000 DESKSET	\$1,957
FHN7469A	MCD5000 POWER CORD	\$80

8.3 RADIO GATEWAY UNIT (RGU)

Model	Description	Unit Price
F7879B	RADIO GATEWAY UNIT (RGU)	\$1,957
FHN7469A	RGU POWER CORD	\$80

8.4 MCD 5000 DESKSET AND RADIO GATEWAY UNIT (RGU)

Model	Description	Unit Price
FHN7394	MCD 5000 DESKSET WALL MOUNT KIT-Provides one wall mount base kit to be used for mounting a MCD 5000 Deskset (F2380) to a wall.	\$40
FTN7490	MCD 5000 DESKSET RGU RACK MOUNT PANEL PLUS SCREWS	\$160

RADIO PACKAGES NOT LISTED ARE 27.5% OFF LIST AND ACCESSORIES ARE 20% OFF LIST PER SECTION 9 "ADDITIONAL DISCOUNTS" SECTION OF THIS PRICE BOOK. ALL OTHER DISCOUNTS FOR PRODUCTS AND SERVICES ALSO LISTED IN SECTION 9. FOR SPEAKER MICS AND ADDITIONAL ACCESSORIES PLEASE REFER ACCESSORIES CATALOG.

https://shop.motorolasolutions.com/?_ga=2.209673489.265811969.1588006669-1558378512.1587576280

SECTION 9

EXHIBIT A: DISPATCH CENTER EQUIPMENT

9.1 ADDITIONAL FIXED SYSTEM AND DISPATCH CENTER EQUIPMENT

Please contact your Motorola Account Manager prior to purchasing this equipment. Engineering and technical considerations are required. Discount listed in section 10.



Figure 9-1: Dispatch Center Equipment

10.1 EXHIBIT A: ADDITIONAL DISCOUNTS

Blanket discount applies to the section as stated, with specific Exceptions as stated.

Pricing shall be in accordance with Motorola Solutions Systems PCAT Electronic Catalog.

Discounts only apply to specific main line and options.

All subscription based products and services will be subject to Motorola's Subscriptions Services Agreement."

Equipment and Services	Discount %
APX Next Hardware	10%
APX Series Radio Packages	27.5%
APX Radio Accessories if not Ordered in a Radio Package	20%
Automatic License Plate Recognition (ALPR)	15%
Broadband	0%
CAD/RMS/Jail/Mobile Applications	5%
Command Central Suite	5%
Comparators	14%
Consoles	14%
Conversion Kits (Subscribers)	20%
Crime Analysis and Visualization	5%
Critical Connect	0%
Cyber Security	0%
Data Products	5%
Desksets	14%
Digital Evidence Mangement (DEMS)	5%
Dispatch Furniture	10%
Drone/Cape	0%
NG911- Including but not limited to: -Vesta -Emergency Call Works	5%
Encoders	4%
Enhanced Statistical Awareness Tools	10%
Fixed Data Products	14%
Fixed Stations- Including, but not limited to: ▪ Repeaters / Receivers	19%
Fixed Station Accessories	4%
Fixed Station Antenna Systems	4%

Equipment and Services	Discount %
Fixed Station Controls- Including, but not limited to: -MCC7500e -Avtec -Monitoring and Control Stations -911 -Logging Recorders -AXS Console -Other Consoles/Equipment	14%
Hardware and Software Not Listed	5%
LEX Devices	15%
Mobile Accessories	20%
Mobile Radios/Stations Not Listed	10%
MSB Building	4%
Networking Products	14%
Optiwarn	2%
Portable Accessories	20%
Portable Radios Not Listed	10%
Predictive Analytics	10%
Private LTE	0%
Receivers	19%
Trunked/Radio Systems	14%
Social Media Analytics	5%
Software Solutions	5%
Subscriber FLASHport Software Upgrade	27.5%
Subscription Services	0%
Motorola Parts and Accessories (if not in a radio package)	20%
Non-Motorola Mfg. Items/Drop Ship	4%
Motorola Radios Not Listed	20%
Private LTE	5%
Video Solutions-Including but not limited to: -Avigilon -Vigilant -WatchGuard -Fixed Video -In Car Video	5%
Virtual Collaboration Tools	0%
SERVICES AND TRAINING	
Training - instructor-led courses for as long as learning hub subscription is valid.	10%
Depot Repair - Current flat rate fees apply for time and material. Discounts available if Depot Service Contract signed with Motorola.	0%
Engineering or Project Management. Contact Motorola Account Manager	\$0% Price Will Vary

Equipment and Services	Discount %
Other Services-Including but not limited to: Maintenance and Support and SUA. Will vary according to project scope. Contact Motorola Account Manager for quote.	0% Price Will Vary

10.2 NOTES

1. For equipment that is not listed out individually or in packages please see Section 9 “Additional Discounts” section of the price book for discount level.
2. The base part number will always stay the same. However, occasionally a suffix on a part number will be changed.
3. Existing suffixes on a part numbers are subject change. However, the base part number will always stay the same.
4. Product description may vary slightly depending on which source information on a particular product is pulled from.
5. No discounts available on flash upgrades; however, a discount is available on software options, if purchased with radios.
6. Service pricing will vary depending on project scope and resources needed. Please contact Motorola Sales Representative for services quotes.
7. If a part is discontinued it may be replaced with a substituted part that has the same functionality and quality.



GARDEN GROVE POLICE DEPT, CITY OF

APX6000 PORTABLE RADIOS

11/15/2023

11/15/2023

GARDEN GROVE POLICE DEPT, CITY OF
11301 ACACIA PKWY
GARDEN GROVE, CA 92840

RE: Motorola Quote for APX6000 PORTABLE RADIOS
Dear REBECCA MEEKS,

Motorola Solutions is pleased to present GARDEN GROVE POLICE DEPT, CITY OF with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

Orange County Price Book Agreement #MA-060-21010004

This information is provided to assist you in your evaluation process. Our goal is to provide GARDEN GROVE POLICE DEPT, CITY OF with the best products and services available in the communications industry. Please direct any questions to Mark Carry at mark.carry@bearcom.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Mark Carry
MR Account Manager

Motorola Solutions Manufacturer's Representative

Billing Address:
GARDEN GROVE POLICE DEPT,
CITY OF
11301 ACACIA PKWY
GARDEN GROVE, CA 92840
US

Quote Date:11/15/2023
Expiration Date:01/14/2024
Quote Created By:
Mark Carry
MR Account Manager
mark.carry@bearcom.com
310 261 3620

End Customer:
GARDEN GROVE POLICE DEPT, CITY
OF
REBECCA MEEKS
rebeccam@ggcity.org
714 741 5904

Contract: 22477 - ORANGE COUNTY CA

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ 6000 Series	6.2 APX 6000 PORTABLE RADIO MODEL 3.5-WITH ENCRYPTION AND HIGH CAPACITY BATTERY	11		\$6,094.00	\$67,034.00
1	H98UCH9PW7BN	APX6000 700/800 MODEL 3.5 PORTABLE				
1a	G996AU	ADD: PROGRAMMING OVER P25 (OTAP)				
1b	QA01833AH	ADD: EXTREME 1-SIDED NOISE REDUCTION				
1c	Q361AR	ADD: P25 9600 BAUD TRUNKING				
1d	Q58AL	ADD: 3Y ESSENTIAL SERVICE				
1e	QA09008AA	ADD: GROUP SERVICES				
1f	QA07576AB	ALT: TIA4950 BATT IMPRES 2 LIION 4600MAH (PMNN4573A)				
1g	Q498AY	ENH: ASTRO 25 OTAR W/ MULTIKEY				



Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
1h	H38BT	ADD: SMARTZONE OPERATION				
1i	QA09113AB	ADD: BASELINE RELEASE SW				
1j	Q806BM	ADD: ASTRO DIGITAL CAI OPERATION				
1k	Q629AK	ENH: AES ENCRYPTION AND ADP				

Subtotal \$67,034.00

Estimated Tax \$5,865.47

Grand Total \$72,899.47(USD)

Notes:

- Orange County Price Book Agreement #MA-060-21010004



Purchase Order Checklist

Marked as PO/ Contract/ Notice to Proceed on Company Letterhead
(PO will not be processed without this)

PO Number/ Contract Number

PO Date

Vendor = Motorola Solutions, Inc.

Payment (Billing) Terms/ State Contract Number

Bill-To Name on PO must be equal to the *Legal* Bill-To Name

Bill-To Address

Ship-To Address (If we are shipping to a MR location, it must be documented on PO)

Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)

PO Amount must be equal to or greater than Order Total

Non-Editable Format (Word/ Excel templates cannot be accepted)

Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept

Ship To Contact Name & Phone #

Tax Exemption Status

Signatures (As required)

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Lisa L. Kim	From:	Patricia Song
Dept.:	City Manager	Dept.:	Finance
Subject:	Receive and file the annual financial reports and auditor's communication related to Fiscal Year 2022-23 annual audit. (<i>Action Item</i>)	Date:	1/9/2024

OBJECTIVE

For the City Council to receive and file the annual financial reports, and auditor's communication related to Fiscal Year 2022-23 annual audit.

BACKGROUND

The City's Municipal Code requires a complete financial statement and report be submitted to the City Council after the close of each fiscal year. In order to ensure the reliability of the information contained within the financial statements, the City contracted with an independent audit firm, Davis Farr LLP, to perform the annual financial audit. The goal of the audit is to provide reasonable assurance that the City's financial statements are free from material misstatement. Davis Farr LLP issued an unmodified, or clean opinion for the City's financial statements for the fiscal year ended June 30, 2023.

DISCUSSION

The annual audits of the financial statements of the City and its component units were completed on December 22, 2023. The financial statements were prepared in accordance with all applicable accounting standards in order to conform to Governmental Accounting Standards Board requirements. The independent auditor has issued an unmodified opinion of the City's financial statements for the fiscal year ended June 30, 2023. An unmodified opinion concludes that the financial statements of the City are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

The audited financials show that for Fiscal Year 2022-23, the City had a positive operating result of \$47.3 million due to positive operating results including higher

tax revenues and increase in investment income. Total revenues for the year was \$321.8 million, which was an increase of \$10.3 million from the previous year. Citywide expenses increased by \$34.1 million comparing to last year, primarily due to the significant investments in several infrastructure projects, including the Central Cities Navigation Center, the Civic Center Revitalization project and the citywide street improvement program. Total expenses was \$274.5 million for the fiscal year ended June 30, 2023.

The General Fund is the primary operating fund of the City. The General Fund accounts for essential municipal services including public safety (police and fire), public works, community planning, economic development, and community and park services. These services are primarily funded by tax revenues and funding is dependent upon revenues collected during the same period the services are provided. For fiscal year ended June 30, 2023, total revenue reported in the General Fund was \$178.6 million. This was a decrease of \$4.8 million, in comparison to the previous fiscal year, primarily due to the one-time Coronavirus State and Local Fiscal Recovery Funds received in the prior year in the amount of \$24.2 million. Total revenue from taxes was \$159.9 million; property tax, sales and use tax, and transient occupancy tax generated \$152.8 million, or 85.7% of total General Fund revenues. Other taxes, in the amount of \$7.1 million, included business license tax, franchise tax, and motor vehicle taxes.

In comparison to the previous year, property tax and transient occupancy tax demonstrated the largest increases. Property tax increased by \$5.9 million or 9.5% from the previous year as a direct result of increased housing market activity. Transient occupancy tax had an increase of \$4.7 million, this was a 19.9% growth from the prior year. Total transient occupancy tax reached a historical high of \$28.1 million as the tourism segment of the City's economy recovered from the pandemic.

For fiscal year ended June 30, 2023, total General Fund expenditure was \$159.5 million, of which the largest expenditure categories are Public safety - Fire at \$30.9 million, and Police at \$72.5 million. Public safety costs combined for the year ended June 30, 2023 was \$103.4 million, representing 64.9% of overall General Fund expenditures for the year.

General Fund concluded the year with a net favorable budget variance of \$28.2 million. The variance is primarily due to higher than expected tax revenues and unforeseen one-time proceeds. One-time proceeds in the amount of \$6.0 million were from the sale of two City properties. Per City's General Fund Reserve Policy, these one-time revenues generated from non-operating activities outside the City's normal operations shall be designated and the use of such requires City Council approval. Revenue estimates were developed on a conservative basis in June of 2022 as the COVID pandemic and its impact on the economy caused uncertainty on the City's major tax revenue bases. However, in Fiscal Year 2022-23, property tax and transient occupancy tax combined generated approximately \$9.0 million higher than budget estimates as the economy bounced back stronger than anticipated. The favorable budget variance was consistent with our estimates while developing the adopted fiscal years 2024 and 2025 budget, and was programed to fund for various supplemental requests to address Council established priorities.

Looking at the current year, as of [December 31, 2023](#), revenues in the General Fund are trending as expected. Transient Occupancy Tax is right on target at 50% of the budgeted level; licenses and permits exceeded the budgetary goal due to increased activities. The City's revenue consultants anticipates the top two revenue sources for the City, property tax and sales tax will meet and/or exceed the target at the end of the fiscal year. Expenditure wise, at the end of the first half of the year, we were at 43% of the budgeted level. Staff expect the current fiscal year will end with modest budgetary savings due to vacancies and unspent project funds that will be carried over into future years.

The City strives to develop a budget that accurately aligns available resources and operational needs, as unforeseen situations arise during the year, budget variances are carefully reviewed, analyzed, and programmed to address various community needs.

FINANCIAL IMPACT

There is no fiscal impact to receive and file the auditor's reports related to Fiscal Year 2022-23 annual financial audit. The fees for auditing services were provided for in the annual operating budgets.

RECOMMENDATION

It is recommended that the City Council receive and file the following reports and documentations:

- City of Garden Grove Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2022-23 (Attachment 1); and
- Auditor Communications to the City Council (Attachment 2)

ATTACHMENTS:

Description	Upload Date	Type	File Name
Attachment 1 - Annual Comprehensive Financial Report	1/2/2024	Exhibit	FY22-23_ACFR_Final-Signed.pdf
Attachment 2 - Auditor Communication Letter	12/22/2023	Exhibit	Attachment_2_-_Communication_Letter.pdf

CITY OF GARDEN GROVE



ANNUAL COMPREHENSIVE FINANCIAL REPORT

July 1, 2022 - June 30, 2023



WWW.GGCITY.ORG

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CITY OF GARDEN GROVE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended
June 30, 2023

FINANCE DEPARTMENT

Patricia Song
Finance Director

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CITY OF GARDEN GROVE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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CITY OF GARDEN GROVE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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A decorative graphic consisting of a horizontal line and a vertical line intersecting to form a crosshair. The horizontal line is positioned above the title, and the vertical line is positioned to the left of the title.

Introductory Section

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CITY OF GARDEN GROVE, CA

December 22, 2023

To the Honorable Mayor, City Council, and Citizens of the City Garden Grove:

It is with great pleasure that we present to you the City of Garden Grove's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. The ACFR is published to serve two purposes. First, it outlines accountability for public tax dollars and the services that are funded by these resources. Second, it communicates the results of operations and the City's financial position to its constituents, and provides a vital framework for future decisions about programs and services.

In order to ensure the reliability of the information contained herein, the City contracted with an independent audit firm, Davis Farr LLP, to perform the annual financial audit. The goal of the audit is to provide reasonable assurance that the City's financial statements are free from material misstatement. Davis Farr LLP issued an unmodified opinion for the City's financial statements for the fiscal year ended June 30, 2023.

Management is responsible for both the accuracy of the financial report and the completeness and fairness of the presentation. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the City'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, including all disclosures necessary to enable the reader to gain a reasonable understanding of the City's financial activities.

The ACFR is prepared using the financial reporting requirements outlined by the Governmental Accounting Standards Board (GASB) statements. Three sections are presented: the *Introductory Section*, the *Financial Section*, and the *Statistical Section*. This transmittal letter is included in the *Introductory Section*, and is designed to complement and should be read in conjunction with the Management's Discussion and Analysis (MD&A), which is included in the *Financial Section*. The MD&A provides an overview of the City's operations and how we performed financially. The auditor's opinion letter and a complete set of financial statements are presented in the *Financial Section*. The *Statistical Section* presents historical

information about the City's finances and operations, as well as demographic and economic data.

The independent audit of the financial statements of the City of Garden Grove was part of a broader, federally mandated audit of state and local governments (the "Single Audit") designed to meet the special needs of federal granting agencies. The standards governing the Single Audit require the auditor to report not only on the fair presentation of the financial statements, but also on the City's internal controls and compliance with legal requirements. These reports are available in the City of Garden Grove's separately issued Single Audit Report.

The ACFR is a required component of continuing disclosure to the bond holders as covenanted by certain City bond issues.

Community Profile

The City of Garden Grove incorporated on June 18, 1956. It is located in central Orange County approximately 25 miles southeast of downtown Los Angeles. With a current population of approximately 170,488, it is the fifth largest city in Orange County and the 31st largest in the State of California.

The City spans an area of 17.9 square miles and is a general law city in the State of California. It has a Council-Manager form of government. On May 10, 2016, the City adopted Ordinance No. 2866 changing the City's at-large system of electing City Council members to a By-District election system and established the boundary lines of the six districts. While the Mayor continues to be elected at-large for a two-year term, the six City Council members are elected by districts for four-year staggered terms. The City Council appoints the City Manager and City Attorney. The City Manager has the responsibility for hiring the department directors and for administering the City's programs in accordance with the policies adopted by the City Council.

City Service and Budgetary Control

Garden Grove is a full service city. The services provided by the City include police safety, street and park maintenance, water, sewer, recreation, traffic/transportation, public improvements, planning, zoning, code enforcement, business license, and other general municipal services. The City began contracting with Orange County Fire Authority to provide fire protection and paramedic services since August 16, 2019. Also included in the City's overall operations are the Garden Grove Housing Authority, the Garden Grove Sanitary District, Garden Grove Successor Agency, and the Garden Grove Public Financing Authority. Additional information on these component units is available in the *Notes to the Basic Financial Statements*.

A key element of the City's financial management process is the development and approval of a biennial budget. Garden Grove Municipal Code requires the City Manager to prepare and submit the proposed budget and salary plan to the City Council for approval. The City Council conducts multiple public budget review

sessions to obtain taxpayer input, prior to adopting the budget at a public meeting. The legal level of budgetary control is at the fund level. The City Council may amend the budget to increase or decrease appropriations or move appropriations between funds. The City Manager is authorized to transfer appropriations within a fund between various programs and/or departments.

Demographic and Economic Information

Demographically, the City of Garden Grove has one of the highest population densities in the County. The community is highly diversified with a median age of 39.1 years. With a 2022 population of 169,254, the City is the 5th largest city in the Orange County and 31st largest city in California. The City's median household income in 2022 was \$86,139, slightly above the national average. The City is benefiting from higher education levels of its residents. In 2022, 75.4% of the population completed high school, and 23.5% received bachelor's degree or higher. This is an increase of 44.1% comparing to 2000.

Between 2016 and 2021, total jobs in the City grew 4.1% to 84,255. The City's largest employment sector is in office and administrative support, which accounts for 13.1% of total jobs, followed by manufacturing (11.3%), and Accommodation and Food Services (8.9%).

With limited opportunities for large-scale new development, Garden Grove continues to facilitate reinvestment of underutilized commercial properties. Through its ongoing commitment to stimulate the local economy by facilitating business retention and expansion improve essential services, and expand its public safety labor force, the City of Garden Grove will continue to provide excellent services to its constituents and neighboring communities.

Financial Condition of the City

The City's underlying credit rating was upgraded by two notches to AA by Standard & Poor's (S&P) in September 2021. The two-notch upgrade is a reflection of the City's "very strong" (S&P's highest qualitative category) financial management, liquidity, budgetary flexibility and debt and contingent liabilities. The enhanced credit rating is a direct result of the active actions the City has been taking in strengthening our financial management practices and budget performance. Efforts have been focused in reducing unfunded pension liability, funding for infrastructure gaps, improving operational efficiency, and promoting transparency. In recent years, the City established an Internal Revenue Code Section 115 Trust to reduce unfunded pension liability, adopted an Infrastructure Funding Policy to comprehensively address our infrastructure deficit situation, and implemented an Enterprise Resources Planning (ERP) system to improve budget management and process efficiency.

The financial condition of the City continues to improve along with the overall economic expansion. After a stronger than expected recovery from the pandemic, the economy nationwide has slowed down as financial conditions tighten. Economists believe the economy is not at imminent risk of sliding into a recession in the short

term, however, cities across the State are taking precautionary steps to carefully plan for their spending. Despite the fact that local agencies nationwide received significant resources from the federal government during the pandemic, high inflation and large infrastructure deficits are still threatening the fiscal health of municipalities. Garden Grove is no exception. The American Rescue Plan Act funds were strategically deployed to address both acute and long-standing challenges; the City took the opportunity to plan for several major capital initiatives including the acquisition of a navigation center, the construction of a public safety facility, and the launch of important fiscal policies to address the deferred maintenance issues across City facilities.

The continued robust consumer spending boosted all three primary revenue sources for the City. During Fiscal Year 2022-23, home prices continued to climb. As a result, property tax, the largest revenue source for the City, showed an 11.5% increase over the previous year, reaching \$66.4 million. Sales tax increased slightly by \$0.4 million from last fiscal year. Tourism demonstrated promising recovery from the pandemic. In Fiscal Year 2022-23, the City received a record high of \$28.0 million in Transient Occupancy Tax.

Budget wise, due to the strong revenue growth in the past couple of years, the City was able to fund 17 new positions and various programs when adopting its Fiscal Years 2023 through 2025 biennial budget in June 2023. A total of \$13.1 million additional funding was infused into the adopted General Fund budget. These funding was programmed to address the priorities the City Council established in areas of homelessness, public safety, economic development/support for local businesses, infrastructure, code enforcement and cultural diversity. Additionally, a new Building and Facilities internal service fund was established to systematically collect funds needed for preventative maintenance. A \$600,000 annual allocation to this new internal service fund was programmed into the base budget on a continuous basis as one of the budget priorities. These additional funding measures were critical to carry out the promises made to our community for a fiscally and operationally resilient city.

The City continues its efforts in improving fiscal policy, financial management and standard setting, applying best budget practices, and managing spending in a prudent manner to ensure efficient use of resources.

Long-term Financial Planning

The City has consistently demonstrated responsible fiscal management practices. In accordance with the provisions of the City's municipal code, a five-year forecast covering operating revenue and expenditures, labor usage, and capital improvement plan is incorporated in the biennial budget process. The forecast includes analysis of key revenue and expenditure components, and proposed measures to address any anticipated funding gaps. The City's biennial budget is developed in the context of the five-year financial forecast.

To foster a culture of long-term fiscal sustainability, the City has started the process of adopting a series of important fiscal policies in recent years. These policies set a

framework to ensure a balanced budget, maintain healthy reserves, appropriately fund the City's pension liabilities, as well as planning for future infrastructure needs. In August 2019, the City adopted the Pension Funding Policy, formally committing to proactively addressing its unfunded pension liability. With the close of Fiscal Year 2018-19, a General Fund reserve policy was added, setting a standard for a contingency reserve. In June 2021, an Infrastructure Funding Policy was formally adopted by the City Council, establishing a framework to address the City's infrastructure needs and enable strategic investments to accommodate future growth. Subsequently, a Capital Asset Renewal and Replacement Reserves Policy was approved by the City Council in June 2022.

Together, these important policies will guide the City in formulating its budget responsibly and standardizing practices to achieve best use of City resources. In the future, policies on user fees and cost recovery and cost allocation for administrative and support functions, will also be developed and incorporated into the comprehensive financial policy framework.

Financial Policies and Practices

The City has adopted various critical financial policies and practices with the goal of building a fiscally resilient government over the long-term.

Capital Asset Renewal and Replacement Reserves Policy

The purpose of the Capital Asset Renewal and Replacement Reserves Policy is to ensure adequate funding for the renewal and replacement of the City's capital assets to protect the public investment and achieve the assets' maximum useful life. The Policy is intended to promote proactive financial management by increasing awareness of the ongoing need for capital replacement and encouraging long-term capital planning.

Infrastructure Funding Policy

The Infrastructure Funding Policy sets a framework for policy standards and provides direction to systematically address the infrastructure deficit. It calls out several critical fiscal and asset planning or management practices to be developed over the next few years, including a Capital Replacement Reserves Policy, asset management plans for each major infrastructure type, and a comprehensive infrastructure plan.

Pension Funding Policy

The purpose of the Pension Funding Policy is to establish a systematic and disciplined method to accumulate resources to be used towards funding pension liability and future benefit payments, and to provide reasonable assurance that the cost of pension benefits will be funded in an equitable and sustainable manner.

General Fund Reserve Policy

The City is committed to prudent fiscal practices and maintaining adequate General Fund reserves to ensure consistent, uninterrupted municipal services in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures, as well as the credit worthiness of the City. In December 2019 the City Council adopted the General Fund Reserve Policy, which established the appropriate level of unassigned fund balance in the General Fund, set conditions warranting its use, and outlined the plan to replenish it if the balance fell below the policy level.

Enterprise Fund Business Principles

The City maintains a set of business principles for managing its enterprise fund operations. These principles are to ensure the funds break even and operate efficiently, maintain two months cash flow and \$500,000 in reserves for contingencies, approach 5 percent of system value for replacement sinking funds, and maintain system and facilities up to industry standards by adequately funding new Capital Improvement Programs.

Investment Policy

The City maintains an investment policy that is updated annually and reviewed and approved by the City Council. The City's investment objectives as outlined in the policy are in the following order: safety of principal, liquidity, and yield. To meet these objectives, the City attempts to obtain the highest yield on its investments consistent with the preservation of principal and liquidity. The yield benchmark for the City is the 24-month moving average of the 2-year Constant Maturity Treasury. The Investment Policy was certified by the California Municipal Treasurer's Association in November 2020.

Purchasing Policy

The purpose for the City's centralized purchasing policy is to procure needed supplies, services, and equipment at the utmost quality, within the required time, and at the best price for the City, in a manner consistent with legal requirements, good business practice, and proper fiscal control. The goal is to serve the public with integrity while maximizing the value of the tax dollar.

Debt Management Policy

In 2017, the City Council adopted a debt management policy in compliance with Senate Bill 1029 to improve public debt financial transparency. The objective of the debt policy is to achieve sound administration of City debt by minimizing debt service and issuance costs, maintaining the highest reasonable credit rating, and ensuring complete financial disclosure and compliance with State and Federal laws.

Major Initiatives

The City's 2021 Economic Development Strategic Plan identified key priorities and activities that focused on economic recovery and sustainability. The Garden Grove Office of Economic Development was accredited by the International Economic Development Council (IEDC) for its many achievements in these areas. The City was the first agency to receive this prestigious recognition in the State of California.

The City continued to advance its economic development initiatives in areas of local investment, job creation and retention, and small business sustainability. With the help of the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding, the City launched the JOBS 1st Grant and Loan programs, Micro Business Grant program, D1 Small Business Grants, and the JOBS 1st To-Go Program that resulted in nearly 100 jobs created or retained in the past year. Small business retention efforts continued to the second phase with the launch of the Foods of Garden Grove program, which supported over 150 local businesses on several social media platforms. Quite a few new businesses opened during this reporting period from coffee shops to indoor playground.

The City's housing initiatives are anchored with programs and services designed to improve neighborhoods by leveraging funds from federal and state programs including Community Development Block Grant, HOME Investment Partnerships Program, Emergency Solutions Grants, and the CARES Act funds. One of the City's key initiatives during the year was the acquisition of a building and substantial rehabilitation into a Navigation Center, which is a critical step towards the implementation of the 2021 Comprehensive Strategic Plan to End Homelessness. The City also continues to offer several housing programs that have shown much success in the past, including the First-time Homebuyer Program, the Home Repair Program, Re-Roof Grant Program, and the Homeless Emergency Assistance and Rental Transition (HEART) Program. In areas of affordable housing production, the Garden Brook Senior Village welcomed 400 senior residents by June 2023. Additionally, the City's first permanent supportive housing project by American Family Housing is near completion. The City approved a preliminary award letter to preserve long-term affordable housing which will include a total of 78 covenanted units with 55-year affordability restrictions.

In 2022, the City launched its Civic Center Community Engagement project that focused efforts on public outreach and community engagement for improvements to civic center area. City staff worked hand-in-hand with Garden Grove residents to explore opportunities in this area to improve public amenities and evaluate the need to replace and modernize the public safety facilities.

Simultaneously, Re-Imagine Garden Grove continued its Phase 1 construction of Cottage Industries, an adaptive reuse of twelve residential properties in the civic center area for retail, restaurants, and outdoor entertainment.

The City's industrial area observed unprecedented demand with transactions yielding record sales resulting in less than 2% vacancy rates. Prologis secured project

approvals for the construction of a new 148,284 square foot industrial building. Rexford Industrial is adding another project for a new 97,470 square foot industrial building along with associated site improvements.

In November 2022, the City entered into a Memorandum of Understanding with the cities of Fountain Valley and Westminster to establish, construct, develop, maintain, and operate an overnight shelter to address homelessness in the Central Orange County Service Planning Area (the Central Cities Navigation Center). Property acquisition was completed on November 8, 2022. In December 2022, the City entered into a Memorandum of Understanding with the County of Orange for the rehabilitation and operations of the Central Cities Navigation Center. A total of 85 emergency shelter beds will be provided once the Center is completed.

The City has been consistently investing efforts to revitalize its civic center to make it a more pedestrian friendly place with improved amenities, safe and clean neighborhoods, and high quality public safety services for all current and future residents. In January 2020, a police facility needs assessment was conducted to address current and future needs of the Garden Grove Police Department (GGPD). The assessment identified deficiencies in the existing GGPD building. In January 2023, the City Council directed staff to advance the public safety facility and civic center revitalization project. In September 2023, the City successfully selected the development team. It is anticipated that the project will break ground in the summer of 2024.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Garden Grove for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022. This was the 38th consecutive year that the City has received this prestigious award. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the award program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. The preparation of the ACFR on a timely basis was made possible by the efficient and dedicated service of the staff in Finance. Staff members have our sincere appreciation for their contributions to this report. We also acknowledge the assistance of Davis Farr LLP, in completing the ACFR.

We thank the Mayor, City Council, and the City's executive management team for their strong leadership and support of the financial operations of the City and for maintaining the highest standards of professionalism in managing the City's finances for the best interest of the citizens of Garden Grove.

Respectfully submitted,



Lisa L. Kim, City Manager



Patricia Song, Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Garden Grove
California**

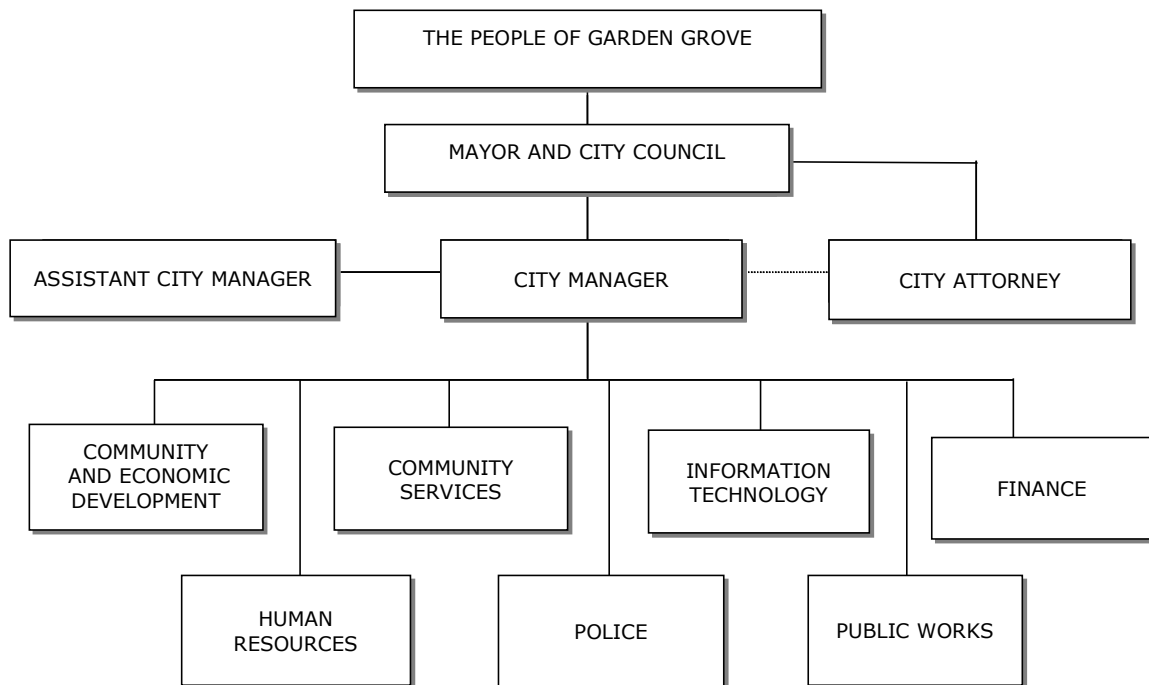
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

City of Garden Grove



CITY OF GARDEN GROVE

CITY COUNCIL

Steve Jones

Mayor

Cindy Ngoc Tran

Mayor Pro Tem - District 3

George S. Brietigam III

Council Member - District 1

John R. O'Neill

Council Member - District 2

Joe DoVinh

Council Member - District 4

Stephanie Klopfenstein

Council Member - District 5

Kim B. Nguyen-Penaloza

Council Member - District 6

CITY OFFICIALS

Lisa Kim

City Manager

Ursula Luna-Reynosa

Economic Development Director

Niki Wetzel

Community Development Director

Omar Sandoval

City Attorney

Anand Rao

Information Technology Director

Laura Stover

Human Resources Director

John Montanez

Community Services Director

Patricia Song

Finance Director

William Murray

Public Works Director

Amir El-Farra

Police Chief



Financial Section

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Independent Auditor's Report

City Council
City of Garden Grove
Garden Grove, CA

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Grove, California (the City), as of and for the year ended June 30, 2023, 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 present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Grove, California, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Garden Grove 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.

Emphasis of Matters

During the year ended June 30, 2023, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 96. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, certain budgetary comparison information, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Pension Contributions and the Schedule of Changes in Total OPEB liability and Related Ratios* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Garden Grove's basic financial statements. The *combining and individual nonmajor fund financial statements* and certain *budgetary comparison schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *combining and individual nonmajor fund financial statements* and certain *budgetary comparison schedules* are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *combining and individual nonmajor fund financial statements* and certain *budgetary comparison schedules* 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 Comprehensive Financial Report. The other information comprises *introductory section* and *statistical section* but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023 on our consideration of the City of Garden Grove's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Garden Grove's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California
December 22, 2023



MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiscal Year Ended June 30, 2023

The City of Garden Grove's Finance team has prepared this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023, to assist users of this report to gain a better understanding of the City's financial health and history. The information presented here should be considered in conjunction with additional information furnished in the letter of transmittal and the accompanying financial statements.

FINANCIAL HIGHLIGHTS

The City of Garden Grove's financial statements prepared for the fiscal year ended June 30, 2023 comply with all applicable statements issued by the Governmental Accounting Standards Board (GASB). GASB Statement No. 96, Subscription-based Information Technology Arrangements (SBITA), was implemented by the City during the fiscal year ended June 30, 2023. The statement established definition for SBITAs and provided guidance for accounting and financial reporting for SBITA related transaction. The implementation of GASB Statement No. 96 enabled consistency in practice. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship.

Government-Wide

- The City's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2023 by \$900.8 million (*net position*).
- The overall City's net position increased by \$47.3 million from the previous fiscal year due to positive operating results including higher tax revenues and increase in investment income. Combined revenues from governmental activities and business-type activities exceeded government-wide expenses by \$47.3 million.
- Total expenses for governmental activities were \$184.3 million for fiscal year ended June 30, 2023. The sources for these expenses came from program revenues of \$44.6 million, taxes in the amount of \$164.0 million, other income of \$1.4 million, and investment income of \$4.2 million. For the current year, revenues from governmental activities exceeded expenses by \$29.9 million, adding a net transfer from business-type activities in the amount of \$0.4 million, the net position for governmental activities increased to \$690.1 million at June 30, 2023.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

- For business-type activities, program revenues exceeded expenses by \$16.1 million. Among the total program revenue of \$106.3 million, \$58.8 million was from charges for services, and \$47.5 million from operating grants and contributions. Combined with investment earnings of \$1.3 million, and a net transfer to governmental activities in the amount of \$0.4 million, net position for business-type activities increased by \$17.0 million from the previous year to \$210.7 million at June 30, 2023.

Fund Based

- As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$253.8 million, an increase of \$18.0 million from the previous year. The net increase was primarily due to revenues exceeded expenditures for the year by \$20.2 million, proceeds from sale of assets and leases in the amount of \$1.5 million, net against a net transfer of \$3.7 million to internal service funds.
- Among the total fund balance of \$253.9 million reported at the close of the fiscal year, \$96.5 million, or 38.0% are either non-spendable or restricted for specific purposes. Following best practices for prudent financial management, the City also committed \$25.7 million as Stability Reserves in the General Fund. Please refer to *Notes to Basic Financial Statements (Note 1)* for additional information on the categorization of the governmental funds' fund balances.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The government-wide financial statements are designed to give users a broad overview of the City's finances, similar to a private-sector business. They present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting.

There are two statements in the government-wide financial statements, the statement of net position, and the statement of activities. The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The net difference between the total of assets and deferred outflows and the total of liabilities and deferred inflows is reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the City's financial position is improving or deteriorating. Other factors to consider are changes in the City's property tax base and the condition of the City's infrastructure assets. The statement of activities shows how the City's net position changed during the fiscal year.

Both government-wide financial statements distinguish between functions that are primarily supported by taxes and intergovernmental revenues, and functions that are intended to recover all or a significant portion of their costs through user fees and

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

charges. The first function is identified in the statements as governmental activities, while the latter is reported as business-type activities.

Most of the City's basic services are reported in the governmental activities category, including fire, police, traffic safety, public right of way, community buildings, community services, economic development, parks and greenbelts, community planning and development, and municipal support functions. Property and sales taxes, transient occupancy tax, business licenses and permits, investment income, and state and federal grants finance these activities. The City operates its sewer utility through its component unit, the Garden Grove Sanitary District, and federal Section 8 housing program through another component unit, the Garden Grove Housing Authority. These activities are reported in the business-type activities category along with water utility and solid waste disposal services.

The government-wide financial statements can be found on the pages immediately following this discussion in the Basic Financial Statements section.

Fund Financial Statements

A fund is a set of related accounts that is used to control resources that have been segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations. The City, like the state and other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All City funds are divided into one of three categories: governmental funds, proprietary funds, or fiduciary funds.

The governmental fund financial statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The proprietary and fiduciary activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help manage and report money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental funds

Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

reconciliation schedule following each governmental fund financial statement. The governmental fund financial statements can be found in the *Basic Financial Statements* section of this report.

Proprietary funds

When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of revenues, expenses and changes in fund net position. The City's enterprise funds are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows. The City uses internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the City's other programs and activities – such as the City's self-insured worker's compensation and risk management, fleet management, employee benefits, information systems, warehouse operation, and communication replacement funds. The internal service funds are reported with governmental activities in the government-wide financial statements. The proprietary fund financial statements can be found in the *Basic Financial Statements* section of this report.

Fiduciary funds

The City is the trustee, or fiduciary, for certain funds held to account for activities reported in this category which includes the Successor Agency. The City's fiduciary activities are reported in separate *statements of fiduciary net position* and *statement of changes in fiduciary net position*.

Notes to Basic Financial Statements

Notes to basic financial statements provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. They are presented immediately following the *Basic Financial Statements* section of this report.

Other Information

In addition to the basic financial statements and the accompanying notes, this report also presents certain *required supplementary information* on the City's budget process and the General Fund budgetary comparison schedule, the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Combining and individual statements for non-major governmental and proprietary funds, internal service funds and the agency fiduciary fund are also presented in the *Supplementary Information* section of this report.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

Combining and individual statements for non-major governmental and proprietary funds, internal service funds and the agency fiduciary fund are also presented in the *Supplementary Information* section of this report.

GOVERNMENT- WIDE FINANCIAL ANALYSIS

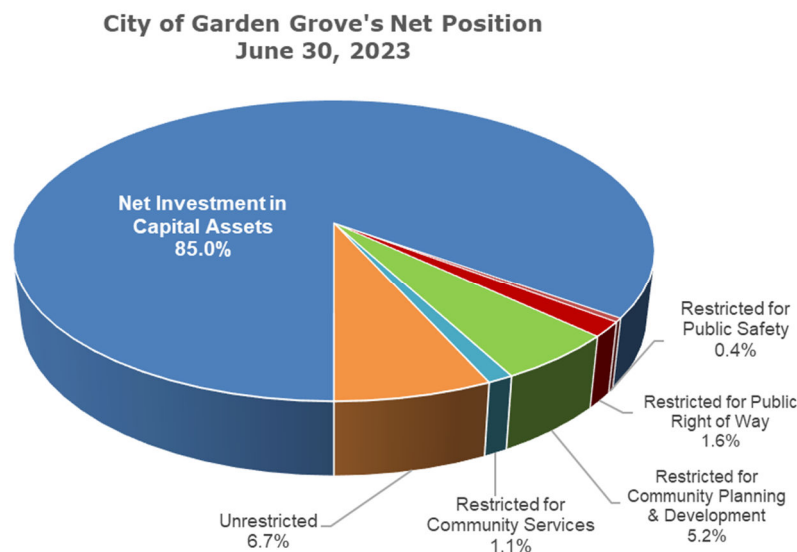
The government-wide financial analysis focus on the City's net position and changes in net position of the governmental and business-type activities during the fiscal year.

As noted earlier, the City's net position as a whole increased by \$47.3 million from the previous year. Despite the decrease in revenues from capital and operating grants in the amount of \$21.7 million, overall revenues exceeded expenses by \$47.3 million. The decrease in grants and contributions were due to the one-time fiscal relief funds received in Fiscal Year 2021-22.

Among the total net position, \$765.9 million represented net investment in capital assets. These capital assets are essential for City operations, which include land, buildings, machinery and equipment, and infrastructure. Net position invested in capital assets is not available for spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to pay for the liabilities.

The remaining \$132.6 million of government-wide net position are composed of \$79.5 million in restricted funds and \$53.1 million unrestricted. Net position may be restricted for capital projects, debt payments, and/or special programs such as public safety and public right of way.

The graph below illustrates the various components of the City's net position at fiscal year ended June 30, 2023.



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

The schedule below is a condensed version of the City's statement of net position for fiscal year ended June 30, 2023 with comparative data from the previous fiscal year:

City of Garden Grove's Net Position (in millions)

	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 401.1	\$ 366.9	\$ 114.7	\$ 107.7	\$ 515.8	\$ 474.6
Capital assets	655.4	639.4	172.8	171.3	828.2	810.7
Total assets	1,056.5	1,006.3	287.5	279.0	1,344.0	1,285.3
Deferred unamortized loss on refunding	-	-	0.1	0.1	0.1	0.1
Deferred OPEB related items	22.2	25.4	3.5	4.0	25.7	29.4
Deferred pension related items	79.2	28.9	9.2	4.3	88.4	33.2
Total deferred outflows	101.4	54.3	12.8	8.4	114.2	62.7
Long-term debt	74.8	77.0	41.0	43.2	115.8	120.2
Total OPEB liability	36.1	42.1	5.7	6.6	41.8	48.7
Net pension liability	313.1	195.8	30.1	21.6	343.2	217.4
Other liabilities	21.9	14.3	9.8	11.4	31.7	25.7
Total liabilities	445.9	329.2	86.6	82.8	532.5	412.0
Deferred unamortized gain on refunding	-	-	0.1	0.2	0.1	0.2
Deferred leased related items	3.9	2.6	-	-	3.9	2.6
Deferred OPEB related items	15.2	9.7	2.4	1.5	17.6	11.2
Deferred pension related items	2.8	59.4	0.5	9.1	3.3	68.5
Total deferred inflows	21.9	71.7	3.0	10.8	24.9	82.5
Net investment in capital assets	633.3	618.1	132.7	129.2	766.0	747.3
Restricted	74.6	77.4	-	-	74.6	77.4
Unrestricted	(17.8)	(35.7)	78.0	64.5	60.2	28.8
Total net position	\$ 690.1	\$ 659.8	\$ 210.7	\$ 193.7	\$ 900.8	\$ 853.5

A condensed statement of change in net position with comparative amounts on revenues and expenses for the current and prior year is presented on the following page.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

City of Garden Grove's Changes in Net Position (in millions)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 17.7	\$ 13.3	\$ 58.8	\$ 61.0	\$ 76.5	\$ 74.3
Operating contributions and grants	24.5	49.3	47.5	43.4	72.0	92.7
Capital contributions and grants	2.4	3.4	-	-	2.4	3.4
General revenues:						
Taxes:						
Property taxes	66.4	59.5	-	-	66.4	59.5
Sales and use taxes	60.1	59.7	-	-	60.1	59.7
Transient occupancy taxes	28.0	24.5	-	-	28.0	24.5
Other taxes	9.5	8.2	-	-	9.5	8.2
Investment earnings	4.2	(8.0)	1.3	(3.1)	5.5	(11.1)
Other income	1.4	0.3	-	-	1.4	0.3
Total revenues	214.2	210.2	107.6	101.3	321.8	311.5
Expenses:						
Public safety - Fire	31.2	27.0	-	-	31.2	27.0
Public safety - Police	75.1	64.2	-	-	75.1	64.2
Traffic safety	5.8	5.8	-	-	5.8	5.8
Public right of way	21.1	16.6	-	-	21.1	16.6
Community buildings & drainage	7.9	6.4	-	-	7.9	6.4
Parks & community services	10.1	7.4	-	-	10.1	7.4
Community & economic development	18.1	12.8	-	-	18.1	12.8
Municipal support	13.9	7.6	-	-	13.9	7.6
Water utility	-	-	32.6	35.9	32.6	35.9
Sewer utility	-	-	6.7	8.5	6.7	8.5
Solid waste disposal	-	-	2.0	1.9	2.0	1.9
Housing program	-	-	46.7	43.5	46.7	43.5
Golf course	-	-	2.2	1.8	2.2	1.8
Interest on long-term debt	1.1	1.0	-	-	1.1	1.0
Total Expenses	184.3	148.8	90.2	91.6	274.5	240.4
Income (loss) before transfers	29.9	61.5	17.4	9.6	47.3	71.1
Transfers	0.4	-	(0.4)	-	-	-
Change in net position	30.3	61.5	17.0	9.6	47.3	71.1
Net position - beginning of year	659.8	598.3	193.7	184.1	853.5	782.4
Net position - end of year	\$ 690.1	\$ 659.8	\$ 210.7	\$ 193.7	\$ 900.8	\$ 853.5

CITY OF GARDEN GROVE

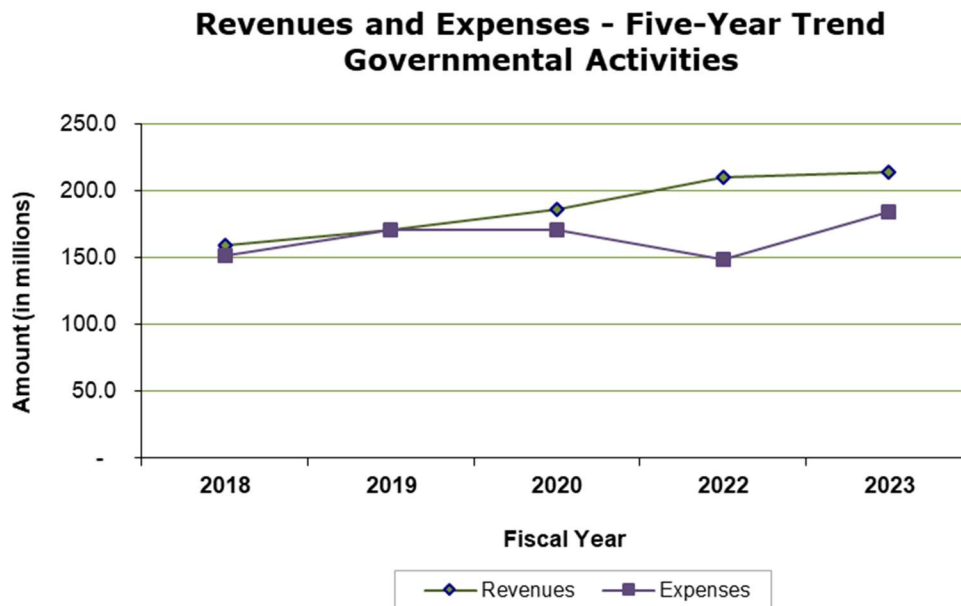
Management's Discussion and Analysis (continued)

June 30, 2023

Governmental Activities

Total resources available during the year to finance governmental operations were \$874.4 million. This amount consists of the beginning net position of \$659.8 million, program revenues of \$44.6 million and general revenues of \$169.6 million. With a total expenses of \$184.3 million and a net transfer of \$0.4 million from business-type activities, net position for governmental activities increased by \$30.3 million and ended at \$690.1 million as of June 30, 2023.

The chart below presents governmental activity revenues and expenses for the past five years. Transfers and extraordinary items were not included in the revenues and expenses.



Total revenues from governmental activities was \$29.9 million higher than total expenses for the year. Revenues from taxes totaled \$164.0 million, representing an increase of \$8.6 million from the previous fiscal year. The economy continued to hold strong. Sale tax showed a slight increase of \$0.4 million from last year, became the highest on record. Property tax increased by \$6.9 million, continued as the largest revenue base for the City. Transient occupancy tax also hit a record high and reached \$28.0 million for the year.

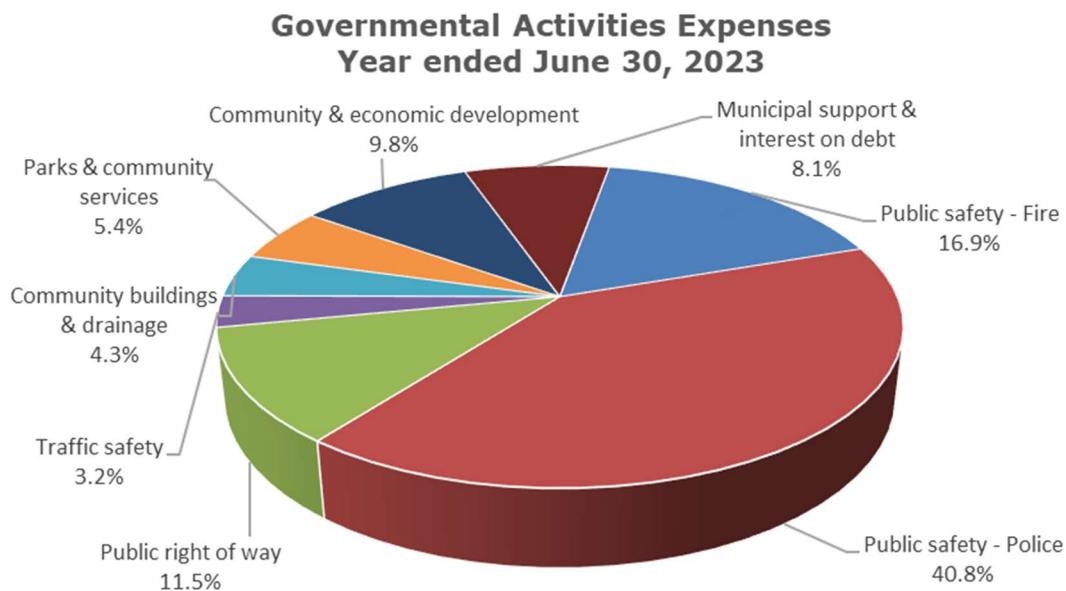
Total expenses for governmental activities for fiscal year ended June 30, 2023 increased by 23.9% to \$184.3 million from the previous year. In fiscal years 2021 and 2022, the City received a total of \$48.4 million from the State and Local Fiscal Relief Fund as part of the America Rescue Plan Act. The City strategically programed several critical infrastructure initiatives leveraging these one-time funding, including the acquisition of a navigation center serving the homeless population in the Central Orange County area, the launch of a citywide street improvement program, and the revitalization of the civic center.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

The chart below shows a breakdown of the cost of each major municipal function.



The cost of public safety function (police and fire) totaled \$106.3 million, or 57.7% of overall governmental activities' expenses. Public safety is primarily funded by property taxes, sales tax, transient occupancy tax, and other general revenues. Total public safety spending occupied 49.6% of total governmental revenues.

Traffic safety, public right of way, community buildings and drainage programs are responsible for maintenance and construction of transportation system as well as city facilities, with funding provided by gas tax, Measure M2, various federal, state and local grants, special assessment, as well as other general revenues. The funding source for parks and community services is primarily general revenues and some program fees. Community and economic development functions are funded by development related revenues as well as general revenues such as taxes, fees and investment income. Municipal support services (administration, legal, human resources, financial, and information technology) are primarily funded by charges to the direct operating functions they support through a cost allocation program.

Of the total cost of the governmental activities, the amount the taxpayers ultimately funded was \$164.0 million, the remaining balance was paid by various program revenues, including \$17.7 million by those who directly benefited from the programs, \$24.5 million from other governments and organizations that subsidized certain programs with operating grants and contributions, and \$2.4 million from capital grants and contributions. Other income including investment earnings totaled \$5.6 million for the current year, also contributed to support the various governmental activities.

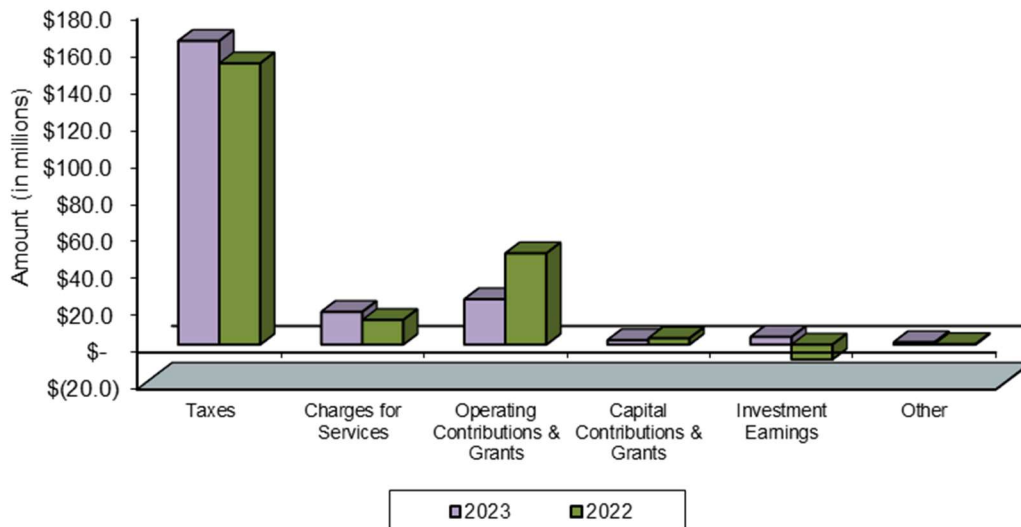
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

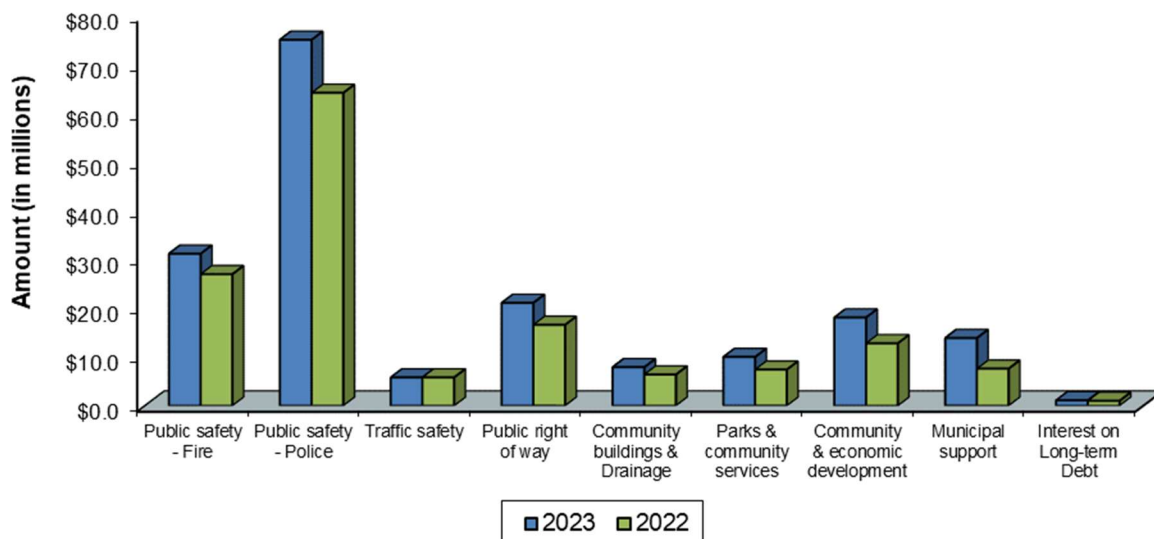
June 30, 2023

The following two charts illustrate the total revenue and expense for the governmental activities, excluding transfers for the fiscal years ended June 30, 2023 and June 30, 2022 respectively.

**Revenue Sources - Two-Year Comparison
Governmental Activities**



**Expenses - Two-Year Comparison
Governmental Activities**



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

Highlights of the major revenue sources and expenses for governmental activities are listed below:

- Program revenues represent 20.8% of total revenues generated by governmental activities. Total program revenues for governmental activities in the current year were \$44.6 million. Charges for services increased by \$4.4 million from the previous year, yet overall program revenue decreased by \$19.5 million, due to the one-time fiscal relief funds in the amount of \$24.2 million received in Fiscal Year 2021-22.
- Taxes comprised 76.6% of the total revenues from governmental activities. Total tax revenues were \$164.0 million for the current year, an increase of \$12.1 million from the prior year. Despite high inflation, economy continued to show strong performance, especially in the tourism industry, The City's transient occupancy tax revenue reached historical high, exceeded \$28.0 million. Property tax revenue saw an increase of \$6.9 million, continued as the top tax revenue source for the City, representing 40.5% of total taxes. Sales tax contributed a total of \$60.1 million for the year. This was a slight increase of \$0.4 million from the prior year. Other taxes included franchise tax, business license tax, and motor vehicle taxes, totaled \$9.5 million for fiscal year ended June 30, 2023.
- Total governmental expenses was \$184.3 million, demonstrated an increase of \$35.5 million or 23.9% from the prior year as the City continued to implement its initiatives in fighting homelessness, revitalize the civic center and improve its infrastructure. The funding sources for these initiatives were made available by the one-time fiscal relief money allocated to the City from the previous years.
- Cost for fire protection and emergency medical response services totaled \$31.2 million, representing 16.9% of total governmental expenses. Cost to provide police services was \$75.1 million, or 40.7% of overall expenses for governmental activities. Costs on street infrastructure improvement totaled \$21.1 million, representing the third largest governmental activity spending, followed by \$18.1 million invested in community and economic development efforts.

Business-Type Activities

The City's net position in the business-type activities increased by \$17.0 million. For fiscal year ended on June 30, 2023, revenue in business-type activities exceeded expenses by \$17.4 million, net against a \$0.4 million transfer to governmental activities, resulted in an overall net position of \$210.7 million at the year end.

In the current year, both charges for water and sewer services and the cost of delivery those services decreased during the year reflecting the city's continued efforts in water conservation.

Housing program is the largest component in the business-type activities by revenue and cost of operations. The Garden Grove Housing Authority reported revenues from operating grants and contributions of \$47.5 million, an increase of \$4.1 million from

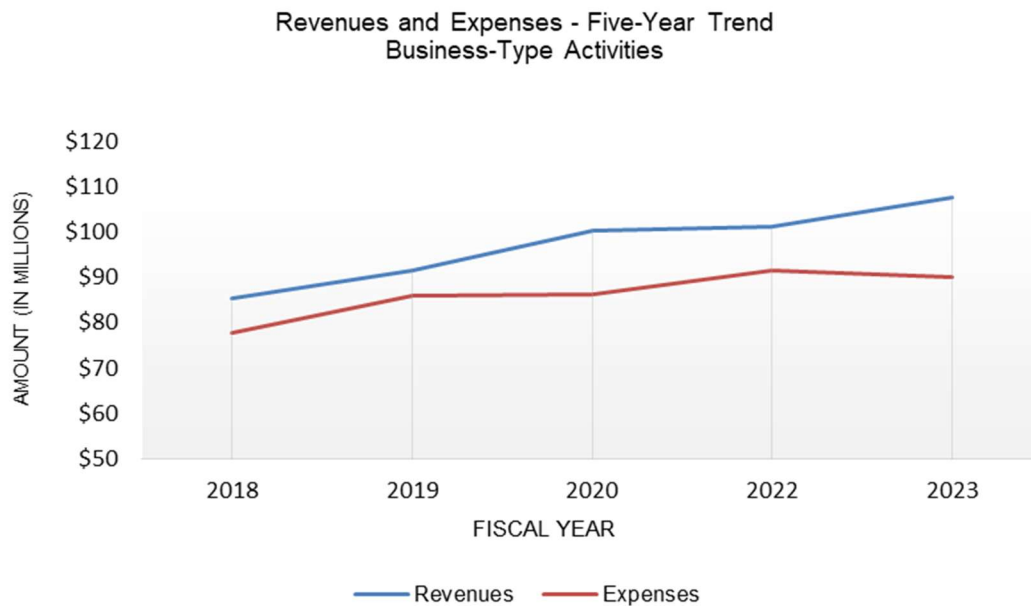
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

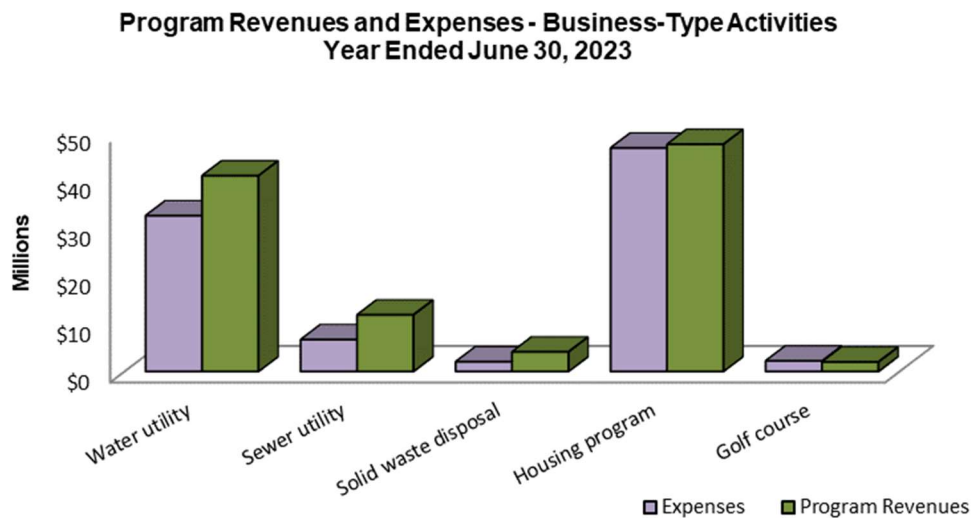
June 30, 2023

the previous year. Cost of the Housing Section 8 program also increased by \$3.2 million and totaled \$46.7 million for the year ended June 30, 2023.

The chart below presents revenues and expenses in the business-type activities for the past five years, excluding transfers and extraordinary items.



The graph below shows the expenses of each business-type function compared to the program revenues generated specifically from its operations.



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

Total expenses of all business-type activities for the fiscal year ended June 30, 2023 were \$90.2 million, a slight decrease of \$1.4 million from the prior year. While expenses of the Housing Section 8 program increased by \$3.2 million, the cost to deliver water and sewer services declined by \$5.1 million. This was largely due to the cost containment efforts implemented while constructing the City's first water treatment plant to remove per- and polyfluoroalkyl substances (PFAS) from local well water.

As shown in the statement of activities, the amount paid by users of the systems was \$58.8 million, reported as charge for services. Revenues from operating grants and contributions were \$47.5 million, for the City's Housing Section 8 program. Total program revenue reported for the year was \$106.3 million.

Total resources available during the year to finance business type activities were \$301.3 million. This amount consists of net position at July 1, 2022 in the amount of \$193.7 million, and total revenues of \$107.6 million. After funding total expenses of \$90.2 million and a net transfer out of \$0.4 million to governmental activities, net position for business-type activities increased by \$17.0 million to \$210.7 million at June 30, 2023.

FUND FINANCIAL ANALYSIS

General Fund

The General Fund is the primary operating fund of the City. The General Fund accounts for essential municipal services including public safety (police and fire), public works, community planning, economic development, and community and park services. These services are primarily funded by tax revenues and funding is dependent upon revenues collected during the same period the services are provided.

For fiscal year ended June 30, 2023, total revenue reported in the General Fund was \$178.6 million. This was a decrease of \$4.8 million, in comparison to the previous fiscal year, primarily due to the one-time Coronavirus State and Local Fiscal Recovery Funds received in the prior year in the amount of \$24.2 million.

Total revenue from taxes was \$159.9 million; property tax, sales and use tax, and transient occupancy tax generated \$152.8 million, or 85.7% of total General Fund revenues for fiscal year ended June 30, 2023. Other taxes, in the amount of \$7.1 million, included business license tax, franchise tax, and motor vehicle taxes.

Other revenues including licenses and permits, fines, penalties and forfeitures, charges for services, and investment income resulted in a combined total of \$18.7 million for fiscal year ended June 30, 2023.

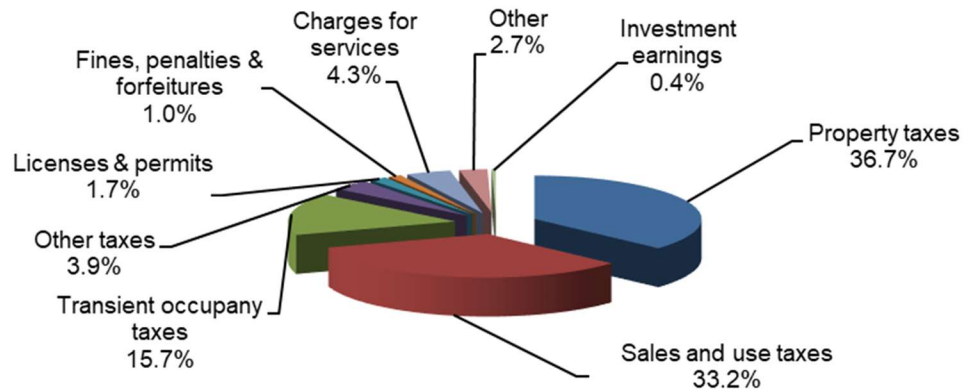
The graph on the next page illustrates General Fund revenues by major sources:

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

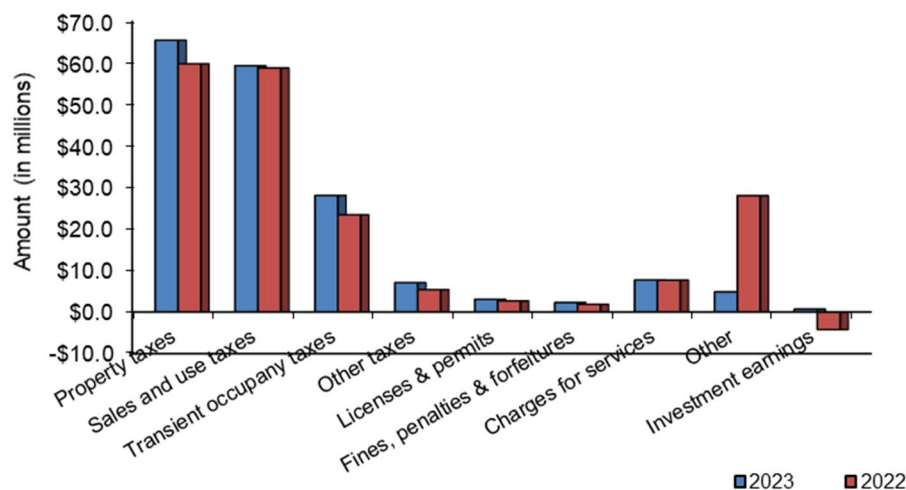
**General Fund Revenues
Year Ended June 30, 2023**



In comparison to the previous year, property tax and transient occupancy tax demonstrated the largest increases. Property tax increased by \$5.9 million or 9.5% from the previous year as a direct result of increased housing market activity. Transient occupancy tax had an increase of \$4.7 million, this was a 19.9% growth from the prior year. Total transient occupancy tax reached a historical high of \$28.1 million as the tourism segment of the City's economy recovered from the aftermath of the COVID pandemic. In Fiscal Year 2021-22, sales and use tax had an increase of \$10.4 million from the year before, the highest in the City's history; in the current year, sales tax held consistent at \$59.3 million.

A two-year comparison of each General Fund revenue source for the fiscal years ended June 30, 2023 and June 30, 2022 is presented below:

General Fund Revenues - Two-Year Comparison



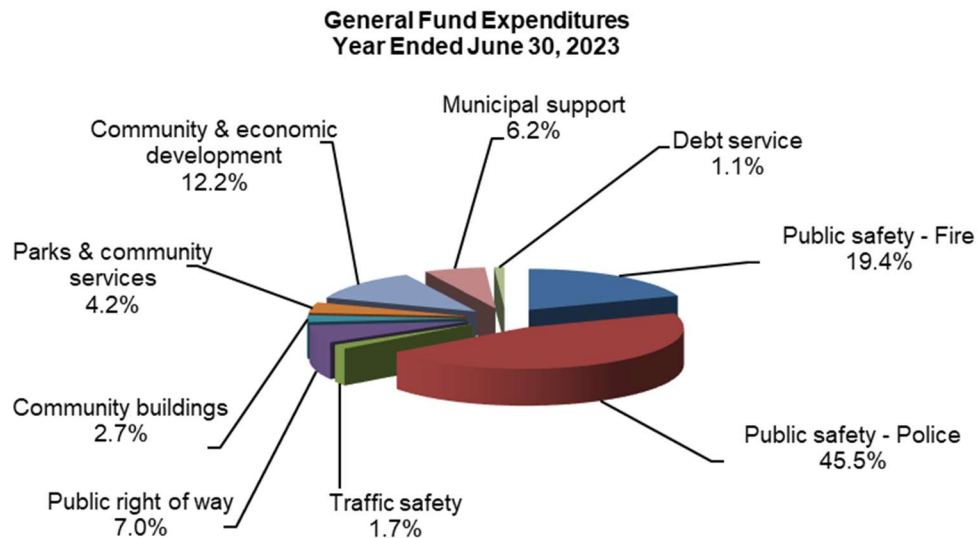
CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

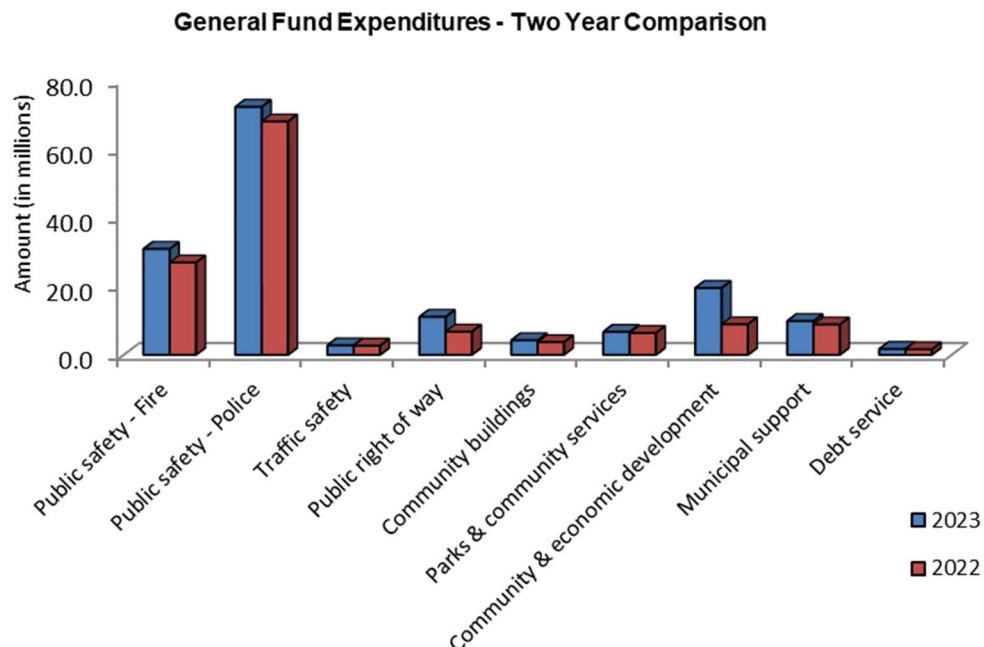
June 30, 2023

For fiscal year ended June 30, 2023, total General Fund expenditure was \$159.5 million, of which the largest expenditure categories are Public safety - Fire at \$30.9 million, and Police at \$72.5 million. Public safety costs combined for the year ended June 30, 2023 was \$103.4 million, representing 64.9% of overall General Fund expenditures for the year.

The graph below illustrates General Fund expenditures by category:



A two-year comparison of each General Fund expenditure category is shown below:



CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

In comparison to the previous fiscal year, overall General Fund expenditures increased by \$25.2 million. The largest increase was in the Community and Economic Development category in the amount of \$10.6 million. A total of \$19.5 million was invested in homelessness prevention and civic center revitalization. Expenditures in the Public Right of Way category had an increase of \$4.3 million, as the City continued to carry out its street pavement rehabilitation projects. Police and Fire costs also increased from the previous year by \$4.3 million and \$3.9 million respectively.

For Fiscal Year 2022-23, General Fund revenues exceeded expenditures by \$19.2 million. Combined with beginning balance of \$162.2 million, proceeds from sales of assets and leases of \$6.3 million, and a net transfer out in the amount of \$4.4 million, fund balance increased by \$21.1 million for the year, with an ending balance of \$183.3 million as of June 30, 2023.

The table below shows a three-year trend analysis on the fund balance of the General Fund. For additional information, please refer to the *Notes to Basic Financial Statements*.

**City of Garden Grove's General Fund Fund Balance
Three-Year Trend Information
(in millions)**

	<u>FY 2022-23</u>	<u>FY 2021-22</u>	<u>FY 2020-21</u>
Fund Balances:			
Nonspendable	\$ 18.7	\$ 10.6	\$ 11.3
Restricted	7.3	6.2	6.0
Committed	25.7	22.5	22.5
Assigned	2.9	2.7	2.7
Unassigned	128.7	120.2	69.9
Total Fund Balance	<u>\$ 183.3</u>	<u>\$ 162.2</u>	<u>\$ 112.4</u>
Fund Balance - Beginning	\$ 162.2	\$ 112.4	\$ 82.3
Excess revenues over expenditures	19.2	49.2	29.5
Transfers	(4.4)	0.6	0.6
Proceeds of sale of assets & leases	6.3	-	-
Fund Balance - Ending	<u>\$ 183.3</u>	<u>\$ 162.2</u>	<u>\$ 112.4</u>

CAPITAL ASSETS

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets, buildings and facilities, furniture, machinery and equipment, land, and construction in progress. At June 30, 2023, net capital assets totaled \$655.4 million for the governmental activities, and \$172.7 million for the business-type activities respectively. Depreciation on capital assets is recognized in the government-wide financial statements. Please refer to *Notes to Basic Financial Statements (Note 8)* for additional information.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

The table below presents comparative summary information on the City's capital assets:

City of Garden Grove's Capital Assets Net of Depreciation (in millions)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 421.1	\$ 413.0	\$ 5.1	\$ 5.1	\$ 426.2	\$ 418.1
Streets	147.1	154.7	-	-	147.1	154.7
Storm drainage	22.1	23.6	-	-	22.1	23.6
Water system	-	-	87.9	85.7	87.9	85.7
Sewer system	-	-	68.3	65.3	68.3	65.3
Buildings and improvements	24.5	23.6	0.4	0.2	24.9	23.8
Furniture, machinery & equipment	16.3	17.1	0.2	0.2	16.5	17.3
SBITA assets*	0.1	0.1	0.2	0.3	0.3	0.4
Construction in progress	23.6	7.3	10.5	14.4	34.1	21.7
Right to use assets	0.6	0.1	0.1	0.4	0.7	0.5
Total Capital Assets	<u>\$ 655.4</u>	<u>\$ 639.5</u>	<u>\$ 172.7</u>	<u>\$ 171.6</u>	<u>\$ 828.1</u>	<u>\$ 811.1</u>

* Beginning balances of Subscription-based IT Assets (SBITA) were restated per GASB Statement No. 96.

DEBT ADMINISTRATION

The City continued its efforts to reduce its long-term debt obligation. In addition to steadily paying down its outstanding long term obligations, the City implemented a Pension Funding Policy in August 2019 to proactively and effectively manage its unfunded pension liability. An IRC Section 115 Trust was established in November 2019 accordingly.

The schedule of outstanding long-term debt with comparative amounts for the previous fiscal year is presented below. For additional information on the City's long-term debt, please refer to *Notes to Basic Financial Statements (Note 9)*.

City of Garden Grove's Outstanding Debt (in millions)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Lease revenue bonds	\$ 20.7	\$ 21.2	\$ -	\$ -	\$ 20.7	\$ 21.2
Capital leases payable	0.6	0.2	0.1	0.4	0.7	0.6
Revenue bonds	-	-	34.7	35.8	34.7	35.8
Certificates of participation	-	-	0.9	1.9	0.9	1.9
SBITA payable*	0.1	0.1	0.3	0.3	0.4	0.4
Unamortized bond premium	1.2	1.2	4.0	4.2	5.2	5.4
Total Outstanding Debt	<u>\$ 22.6</u>	<u>\$ 22.7</u>	<u>\$ 40.0</u>	<u>\$ 42.6</u>	<u>\$ 62.6</u>	<u>\$ 65.3</u>

* Beginning balances of Subscription-based IT Assets (SBITA) were restated per GASB Statement No. 96.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund appropriations were originally adopted for \$162.7 million for Fiscal Year 2022-23. Final appropriations were increased by \$1.1 million to \$163.8 million. The additional appropriation was to fund for the continuation of certain projects, and certain mandated programs.

Below is a summary of changes made to the adopted budget:

	2023
Original Budget	\$ 162,745,876
Supplemental Changes	1,074,200
Final Budget	<u>\$ 163,820,076</u>

At June 30, 2023, the City's General Fund concluded the year with a net favorable variance of \$28.2 million. The variance is primarily due to higher than expected tax revenues and unforeseen one-time proceeds. Revenues estimates were developed on a conservative basis in June of 2022 as the COVID pandemic and its impact on the economy caused uncertainty on the City's major tax revenue bases, such as sales and use tax and transient occupancy tax. However, in Fiscal Year 2022-23, these two revenue sources combined generated approximately \$9.0 million higher than budget estimates as the economy bounced back stronger than anticipated. Property taxes, which has a direct correlation to the robust housing market performance, were approximately \$8.2 million higher than original estimates due to an unanticipated surge in the housing activities. Additionally, the City sold two properties that resulted in \$6.0 million in one-time revenue that was not budgeted for.

Table below shows the budget variance in each category, revenue, expenditure and transfers:

City of Garden Grove Budget to Actual Comparison				
(in millions)				
	Revenue	Expenditure	Transfer & Other Sources	Budget Variance
Final Budget	\$ 156.6	\$ 163.8	-	
Actual	178.6	159.5	1.9	
Favorable/(Unfavorable)				
Budget Variance	<u>\$ 22.0</u>	<u>\$ 4.3</u>	<u>\$ 1.9</u>	<u>\$ 28.2</u>

The City strives to develop a budget that accurately aligns available resources and operational needs, as unforeseen situations arise during the year, budget variances are carefully reviewed, analyzed, and programmed to address various community needs.

CITY OF GARDEN GROVE

Management's Discussion and Analysis (continued)

June 30, 2023

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need any additional financial information, please contact the City of Garden Grove's Finance Department at 11222 Acacia Parkway, Garden Grove, California, 92840, phone number 714-741-5060, or e-mail finance@ggcity.gov.



Basic Financial Statements

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CITY OF GARDEN GROVE
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Cash and investments	\$ 318,225,523	\$ 105,609,922	\$ 423,835,445
Cash and investments with fiscal agents	512,456	6,917,252	7,429,708
Cash and investments with pension trust	3,218,497	-	3,218,497
Taxes receivable	15,034,664	294,892	15,329,556
Accounts receivable	919,663	7,785,629	8,705,292
Interest receivable	800,656	266,055	1,066,711
Intergovernmental receivable	5,656,315	-	5,656,315
Internal balances	6,229,957	(6,229,957)	-
Inventory	479,976	16,859	496,835
Deposits and prepaid items	3,814,129	55,748	3,869,877
Notes receivable, net	34,222,173	-	34,222,173
Leases receivable	4,039,468	-	4,039,468
Due from Successor Agency	5,054,260	-	5,054,260
Land held for resale	2,819,063	-	2,819,063
Prepaid bond insurance costs	90,889	-	90,889
Capital assets:			
Land	421,095,891	5,142,500	426,238,391
Construction in progress	23,630,809	10,487,044	34,117,853
Depreciable capital assets, net	210,685,382	157,105,423	367,790,805
Total assets	1,056,529,771	287,451,367	1,343,981,138
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding of debt	-	68,029	68,029
OPEB related items	22,172,832	3,502,576	25,675,408
Pension related items	79,163,750	9,241,845	88,405,595
Total deferred outflows	101,336,582	12,812,450	114,149,032
LIABILITIES			
Accounts payable	8,329,423	6,895,008	15,224,431
Accrued liabilities	4,324,859	621,523	4,946,382
Refundable deposits	3,399,054	2,193,823	5,592,877
Interest payable	315,502	57,019	372,521
Unearned revenue	5,508,647	-	5,508,647
Noncurrent liabilities:			
Due within one year	15,965,999	3,687,581	19,653,580
Due in more than one year	58,818,039	37,250,168	96,068,207
OPEB liability	36,103,234	5,703,121	41,806,355
Net pension liability	313,155,143	30,134,700	343,289,843
Total liabilities	445,919,900	86,542,943	532,462,843
DEFERRED INFLOWS OF RESOURCES			
Unamortized gain on refunding of debt	-	139,448	139,448
Lease related	3,917,929	-	3,917,929
OPEB related items	15,207,745	2,402,322	17,610,067
Pension related items	2,756,794	473,125	3,229,919
Total deferred inflows	21,882,468	3,014,895	24,897,363
NET POSITION			
Net investment in capital assets	633,327,358	132,656,126	765,983,484
Restricted for:			
Public safety	3,730,711	-	3,730,711
Public right of way	13,921,670	-	13,921,670
Drainage	264,186	-	264,186
Community planning and development	46,901,119	-	46,901,119
Community services	9,761,918	-	9,761,918
Unrestricted	(17,842,977)	78,049,853	60,206,876
Total net position	\$ 690,063,985	\$ 210,705,979	\$ 900,769,964

The notes to basic financial statements are an integral part of this statement.

**CITY OF GARDEN GROVE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Functions/programs</u>	<u>Expenses</u>	<u>Program Revenue</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental activities:			
Fire	\$ 31,187,744	\$ 705,488	\$ 1,080,718
Police	75,052,764	3,324,336	2,064,347
Traffic safety	5,785,833	1,292,697	173,500
Public right of way	21,098,833	372,056	13,690,154
Drainage	1,488,490	-	-
Community buildings	6,423,622	-	12,369
Community services	7,101,856	832,758	-
Economic development	4,322,614	-	222,599
Parks and greenbelts	2,966,419	857,330	71,859
Community planning and development	13,836,683	4,885,465	3,335,802
Municipal support	13,926,802	5,435,921	3,882,919
Interest on long term debt	1,106,968	-	-
Total governmental activities	<u>184,298,628</u>	<u>17,706,051</u>	<u>24,534,267</u>
Business-type activities:			
Water utility	32,578,991	40,911,604	-
Sewage collection	6,684,010	11,845,037	-
Housing authority	46,706,282	-	47,472,350
Solid waste disposal	2,057,501	4,111,249	-
Golf course	2,217,677	2,001,402	-
Total business-type activities	<u>90,244,461</u>	<u>58,869,292</u>	<u>47,472,350</u>
Total	<u>\$ 274,543,089</u>	<u>\$ 76,575,343</u>	<u>\$ 72,006,617</u>

General revenues:

Taxes:

Sales taxes

Property taxes, levied for general purposes

Franchise taxes

Business operation taxes

Transient occupancy taxes

Motor vehicle taxes, unrestricted

Investment income

Gain on sale of capital assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position, beginning of year

Net position, end of year

The notes to basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
\$ -	\$ (29,401,538)	\$ -	\$ (29,401,538)
-	(69,664,081)	-	(69,664,081)
539,898	(3,779,738)	-	(3,779,738)
-	(7,036,623)	-	(7,036,623)
155,666	(1,332,824)	-	(1,332,824)
-	(6,411,253)	-	(6,411,253)
-	(6,269,098)	-	(6,269,098)
-	(4,100,015)	-	(4,100,015)
1,696,469	(340,761)	-	(340,761)
-	(5,615,416)	-	(5,615,416)
-	(4,607,962)	-	(4,607,962)
-	(1,106,968)	-	(1,106,968)
2,392,033	(139,666,277)	-	(139,666,277)
-	-	8,332,613	8,332,613
-	-	5,161,027	5,161,027
-	-	766,068	766,068
-	-	2,053,748	2,053,748
-	-	(216,275)	(216,275)
-	-	16,097,181	16,097,181
\$ 2,392,033	\$ (139,666,277)	\$ 16,097,181	\$ (123,569,096)
	60,103,880	-	60,103,880
	66,366,493	-	66,366,493
	2,863,122	-	2,863,122
	6,423,628	-	6,423,628
	28,016,033	-	28,016,033
	176,351	-	176,351
	4,237,702	1,273,307	5,511,009
	1,351,612	-	1,351,612
	34,415	-	34,415
	400,000	(400,000)	-
	169,973,236	873,307	170,846,543
	30,306,959	16,970,488	47,277,447
	659,757,026	193,735,491	853,492,517
	\$ 690,063,985	\$ 210,705,979	\$ 900,769,964

**CITY OF GARDEN GROVE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General Fund	Navigation Center Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash investments	\$ 151,276,764	\$ 5,947,608	\$ 39,254,465	\$ 196,478,837
Cash and cash investments with fiscal agents	1,012	-	511,444	512,456
Cash and investments with pension trust	3,218,497	-	-	3,218,497
Taxes receivable	13,895,720	-	1,138,944	15,034,664
Accounts receivable	797,197	-	106,095	903,292
Interest receivable	405,395	-	100,889	506,284
Intergovernmental receivable	1,280,576	-	4,375,677	5,656,253
Intercity loans receivable, net	15,401,256	-	-	15,401,256
Due from other funds	20,000	-	-	20,000
Due from Successor Agency	-	-	5,054,260	5,054,260
Deposits and prepaid items	3,330,323	-	11,580	3,341,903
Notes receivable, net	2,866,840	-	31,355,333	34,222,173
Leases receivable	4,039,468	-	-	4,039,468
Land held for resale	2,300,000	-	519,063	2,819,063
Total assets	<u>\$ 198,833,048</u>	<u>\$ 5,947,608</u>	<u>\$ 82,427,750</u>	<u>\$ 287,208,406</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,644,936	\$ 349,645	\$ 4,689,612	\$ 7,684,193
Accrued liabilities	1,886,182	15,009	688,848	2,590,039
Refundable deposits	3,399,054	-	-	3,399,054
Intercity loan payable	2,353,050	-	5,550,000	7,903,050
Unearned revenue	-	5,506,019	2,628	5,508,647
Due to other funds	72,399	20,000	3,596	95,995
Total liabilities	<u>10,355,621</u>	<u>5,890,673</u>	<u>10,934,684</u>	<u>27,180,978</u>
Deferred inflows of resources:				
Unavailable revenue	1,251,636	-	998,668	2,250,304
Lease related	3,917,929	-	-	3,917,929
Total Deferred inflows	<u>5,169,565</u>	<u>-</u>	<u>998,668</u>	<u>6,168,233</u>
Fund balances:				
Non-Spendable:				
Intercity loan	13,048,206	-	-	13,048,206
Prepaid items	3,330,323	-	11,580	3,341,903
Land held for resale	2,300,000	-	-	2,300,000
Restricted:				
Public safety	37,884	-	3,650,179	3,688,063
Fire protection	56,670	-	-	56,670
Public right of way	280	-	14,662,122	14,662,402
Drainage	-	-	264,186	264,186
Community planning and development	4,841,256	-	42,340,104	47,181,360
Community services	191,941	-	9,569,977	9,761,918
Municipal support and services	40,885	-	-	40,885
Pension trust	2,129,403	-	-	2,129,403
Committed:				
Stability reserve	25,700,000	-	-	25,700,000
Assigned:				
Post-employment benefits	1,000,000	-	-	1,000,000
Building improvements	1,300,000	-	-	1,300,000
General plan	576,200	-	-	576,200
Unassigned	128,754,814	56,935	(3,750)	128,807,999
Total fund balances	<u>183,307,862</u>	<u>56,935</u>	<u>70,494,398</u>	<u>253,859,195</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 198,833,048</u>	<u>\$ 5,947,608</u>	<u>\$ 82,427,750</u>	<u>\$ 287,208,406</u>

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Amounts reported for governmental activities in the statement of net position are different because:

Fund balances - total governmental funds (page 27)	\$ 253,859,195
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the governmental funds balance sheet.	
Capital assets	1,011,890,932
Accumulated depreciation	(369,596,132)
Certain notes, grants, and accounts receivables are not available to pay for current period expenditures, and therefore are offset by deferred inflows of resources in the governmental funds.	2,250,304
Internal service funds are used by management to charge the costs of various city activities to individual governmental and business-like funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	73,439,347
The issuance of long term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long term debt and related items.	
Long term debt	(20,908,422)
Bond premium	(1,232,297)
Prepaid bond issuance costs	90,889
Accrued interest payable	(313,317)
The OPEB liability is not due and payable in the current period and, therefore, is not reported in the balance sheet of the governmental funds. Also, deferred inflows and outflows of resources related to OPEB costs are deferred and amortized in the statement of activities. This amount is the net effect of the treatment of OPEB liability and deferred outflows of resources from OPEB contributions.	(27,897,374)
The pension liability is not due and payable in the current period and, therefore, is not reported in the balance sheet of the governmental funds. Also, deferred inflows and outflows of resources related to pension costs are deferred and amortized in the statement of activities. This amount is the net effect of the treatment of net pension liability, deferred outflows of resources from pension contributions and deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments.	
	(231,519,140)
Net position of governmental activities	<u>\$ 690,063,985</u>

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	General Fund	Navigation Center Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes	\$ 159,930,340	\$ -	\$ 4,127,513	\$ 164,057,853
Licenses and permits	3,072,537	-	82,861	3,155,398
Fines, forfeits and penalties	2,305,388	-	1,012,430	3,317,818
Investment earnings	709,999	15	1,555,260	2,265,274
Charges for current services	7,724,342	-	4,527,141	12,251,483
From other agencies	2,797,420	2,987,661	19,262,888	25,047,969
Other revenues	2,069,957	56,921	64,114	2,190,992
Total revenues	<u>178,609,983</u>	<u>3,044,597</u>	<u>30,632,207</u>	<u>212,286,787</u>
EXPENDITURES:				
Current:				
Fire	30,933,358	-	-	30,933,358
Police	72,454,478	-	2,679,416	75,133,894
Traffic safety	2,788,572	-	3,394,459	6,183,031
Public right of way	11,102,502	-	11,507,538	22,610,040
Community buildings	4,273,408	6,295,767	-	10,569,175
Community services	5,304,575	-	1,273,395	6,577,970
Economic development	1,756,237	-	2,558,033	4,314,270
Parks and greenbelts	1,427,596	-	1,475,924	2,903,520
Community planning and development	17,793,188	-	8,694,014	26,487,202
Municipal support	9,898,298	-	209,254	10,107,552
Debt service:				
Principal retirement	579,320	-	50,568	629,888
Interest	1,150,820	-	1,057	1,151,877
Total expenditures	<u>159,462,352</u>	<u>6,295,767</u>	<u>31,843,658</u>	<u>197,601,777</u>
Excess of revenues over expenditures	<u>19,147,631</u>	<u>(3,251,170)</u>	<u>(1,211,451)</u>	<u>14,685,010</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	5,989,694	-	784,917	6,774,611
Proceeds of leases	277,888	-	-	277,888
Transfers in	4,719,612	3,308,105	1,184,157	9,211,874
Transfers out	(9,092,262)	-	(3,801,449)	(12,893,711)
Total other financing (uses)	<u>1,894,932</u>	<u>3,308,105</u>	<u>(1,832,375)</u>	<u>3,370,662</u>
Net change in fund balances	21,042,563	56,935	(3,043,826)	18,055,672
Fund balances, beginning of year	<u>162,265,299</u>	<u>-</u>	<u>73,538,224</u>	<u>235,803,523</u>
Fund balances, end of year	<u>\$ 183,307,862</u>	<u>\$ 56,935</u>	<u>\$ 70,494,398</u>	<u>\$ 253,859,195</u>

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 18,055,672
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expenses exceeded capital outlays in the current period.

Capital outlay	33,919,826
Depreciation expense	(12,163,104)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Bond principal payment	848,866
Change in accrued interest	9,000
Proceeds of lease	(277,888)
Amortization of bond premium and deferred items	50,537

Some revenues in statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(616,084)
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Internal service funds are used by management to charge the costs of certain activities, such as workers compensation, fleet management, employee benefits, telephones, information systems, risk management and warehouse operations to individual funds. The net expenses of these internal service funds are reported with governmental activities.	10,522,657
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OPEB costs do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(2,569,669)
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Pension costs do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(11,972,854)
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Change in net position of governmental activities	\$ 35,806,959
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The notes to basic financial statements are an integral part of this statement.

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**CITY OF GARDEN GROVE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water Utility	Sewage Collection	Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	
ASSETS						
Current assets:						
Cash and cash investments	\$ 38,197,969	\$ 48,176,699	\$ 2,940,550	\$ 16,294,704	\$ 105,609,922	\$ 121,746,686
Cash and cash investments with fiscal agents	6,917,252	-	-	-	6,917,252	-
Taxes receivable	-	59,545	-	235,347	294,892	-
Accounts receivable	5,415,983	1,840,289	31,290	498,067	7,785,629	16,371
Interest receivable	95,343	123,011	6,857	40,844	266,055	294,372
Intergovernmental receivable	-	-	-	-	-	62
Due from other funds	-	-	-	-	-	90,594
Inventory	-	-	-	16,859	16,859	479,976
Deposits and prepaid items	17,497	8,615	13,319	16,317	55,748	472,226
Total current assets	50,644,044	50,208,159	2,992,016	17,102,138	120,946,357	123,100,287
Noncurrent assets:						
Intercity loans receivable, net	-	-	-	-	-	3,554,568
Notes receivable	-	-	-	-	-	-
Capital assets:						
Land	1,471,805	537,984	-	3,132,711	5,142,500	-
Construction in progress	8,362,650	2,104,069	-	20,325	10,487,044	185,277
Depreciable capital assets, net	88,432,870	68,382,261	40,244	250,048	157,105,423	12,932,005
Total noncurrent assets	98,267,325	71,024,314	40,244	3,403,084	172,734,967	16,671,850
Total assets	148,911,369	121,232,473	3,032,260	20,505,222	293,681,324	139,772,137
DEFERRED OUTFLOWS OF RESOURCES						
Unamortized loss on refunding of debt	68,029	-	-	-	68,029	-
OPEB related items	1,857,888	426,401	1,005,087	213,200	3,502,576	944,173
Pension related items	4,584,019	2,141,783	1,799,968	716,075	9,241,845	2,261,821
Total deferred outflows	6,509,936	2,568,184	2,805,055	929,275	12,812,450	3,205,994
LIABILITIES						
Current liabilities:						
Accounts payable	5,815,322	700,266	35,026	344,394	6,895,008	645,230
Accrued liabilities	409,459	140,878	58,175	13,011	621,523	1,734,820
Refundable deposits	539,480	-	144,183	1,510,160	2,193,823	-
Interest payable	35,366	21,630	16	7	57,019	2,185
Due to other funds	8,291	2,597	1,325	291	12,504	2,095
Current portion of long-term obligations						
Subscription-based IT payable	63,000	-	-	-	63,000	11,224
Leases payable	-	-	10,950	25,567	36,517	83,278
Accrued compensated absences	552,427	349,989	-	-	902,416	7,609,598
Claims payable	-	-	-	-	-	7,503,317
Long-term debt	1,933,192	752,456	-	-	2,685,648	-
Total current liabilities	9,356,537	1,967,816	249,675	1,893,430	13,467,458	17,591,747
Noncurrent liabilities:						
Noncurrent portion of long-term obligations:						
Subscription-based IT payable	189,000	-	-	-	189,000	11,586
Leases payable	-	-	22,090	32,012	54,102	350,373
Accrued compensated absences	17,086	10,825	-	-	27,911	235,349
Claims payable	-	-	-	-	-	36,838,594
Intercity loans payable	9,851,255	-	-	-	9,851,255	1,201,519
Long-term debt	24,890,720	12,088,435	-	-	36,979,155	-
Net pension liability	14,947,021	6,983,669	5,869,119	2,334,891	30,134,700	7,375,076
OPEB liability	3,025,133	694,293	1,636,548	347,147	5,703,121	1,537,363
Total noncurrent liabilities	52,920,215	19,777,222	7,527,757	2,714,050	82,939,244	47,549,860
Total liabilities	62,276,752	21,745,038	7,777,432	4,607,480	96,406,702	65,141,607
DEFERRED INFLOWS OF RESOURCES						
Unamortized gain on refunding of debt	-	139,448	-	-	139,448	-
OPEB related items	1,274,275	292,457	689,362	146,228	2,402,322	647,583
Pension related items	234,674	109,646	92,147	36,658	473,125	115,792
Total deferred inflows	1,508,949	541,551	781,509	182,886	3,014,895	763,375
NET POSITION						
Net investment in capital assets	71,259,442	58,043,975	7,204	3,345,505	132,656,126	12,660,821
Unrestricted	20,376,162	43,470,093	(2,728,830)	13,298,626	74,416,051	64,412,328
Total net position	\$ 91,635,604	\$ 101,514,068	\$ (2,721,626)	\$ 16,644,131	207,072,177	\$ 77,073,149
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					3,633,802	
Net position of business-type activities					\$ 210,705,979	

The notes to basic financial statements are an integral part of this statement.

CITY OF GARDEN GROVE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
Operating revenues:		
Charges for services	\$ -	\$ -
Water sales	40,840,781	-
Section 8 grant revenue	-	-
Solid waste disposal fees	-	-
Property assessments	-	4,506,286
Sewer user fees	-	7,338,273
Other	70,823	478
Total operating revenues	40,911,604	11,845,037
Operating expenses:		
Salaries and benefits	6,045,362	2,440,883
Contractual services	6,775,069	1,773,204
Liability claims	-	-
Materials and supplies	259,244	376,687
Water production expenses	14,276,376	-
Housing	-	-
Golf course operations	-	-
Depreciation and amortization	3,892,883	1,883,989
Total operating expenses	31,248,934	6,474,763
Operating income	9,662,670	5,370,274
Nonoperating revenues (expenses):		
Investment income	427,156	592,180
Gain on disposal of assets	-	-
Loss on land held for resale	(200,059)	-
Other nonoperating revenues (expenses)	(561,050)	-
Interest expense	(1,188,517)	(466,779)
Total nonoperating (expenses) revenues	(1,522,470)	125,401
Income before transfers and capital contributions	8,140,200	5,495,675
Capital contributions	-	-
Transfers in	-	-
Transfers out	(400,000)	-
Change in net position	7,740,200	5,495,675
Total net position (deficit), beginning of year	83,895,404	96,018,393
Total net position (deficit), end of year	\$ 91,635,604	\$ 101,514,068

Adjustment to reflect the consolidation of internal service fund activities to enterprise funds.

Change in net position of business-type activities.

The notes to basic financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	
\$ -	\$ 2,001,402	\$ 2,001,402	\$ 21,670,651
-	-	40,840,781	-
47,415,365	-	47,415,365	-
-	3,011,646	3,011,646	-
-	614,055	5,120,341	-
-	-	7,338,273	-
56,985	485,548	613,834	14,229
47,472,350	6,112,651	106,341,642	21,684,880
2,065,501	609,107	11,160,853	4,879,867
249,853	1,394,363	10,192,489	3,216,350
-	-	-	5,209,575
66,392	54,031	756,354	529,636
-	-	14,276,376	-
44,161,567	-	44,161,567	-
-	2,090,835	2,090,835	-
162,728	126,652	6,066,252	2,041,944
46,706,041	4,274,988	88,704,726	15,877,372
766,309	1,837,663	17,636,916	5,807,508
60,775	193,196	1,273,307	1,448,040
-	-	-	77,001
-	-	(200,059)	-
-	-	(561,050)	-
(241)	(190)	(1,655,727)	(14,628)
60,534	193,006	(1,143,529)	1,510,413
826,843	2,030,669	16,493,387	7,317,921
-	-	-	117,990
-	-	-	5,000,000
-	-	(400,000)	(918,163)
826,843	2,030,669	16,093,387	11,517,748
(3,548,469)	14,613,462		65,555,401
\$ (2,721,626)	\$ 16,644,131		\$ 77,073,149
		877,101	
		\$ 16,970,488	

**CITY OF GARDEN GROVE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and user departments	\$ 40,945,103	\$ 11,704,377
Payments to suppliers	(23,081,422)	(2,231,259)
Payments to employees	(8,437,067)	(3,795,238)
Payments for employee benefits	-	-
Net cash provided by operating activities	9,426,614	5,677,880
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash received from other funds	-	-
Cash paid to other funds	(1,181,254)	(124)
Net cash (used) provided by noncapital financing activities	(1,181,254)	(124)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(6,011,246)	(1,535,552)
Proceeds from sale of capital assets	-	28,183
Proceeds from leases	-	-
Principal paid on capital debt	(1,518,192)	(645,000)
Interest paid on capital debt	(1,175,191)	(551,375)
Net cash (used) by capital and related financing activities	(8,704,629)	(2,703,744)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest earnings	602,568	819,261
Increase (decrease) in fair value of investments	(249,132)	(321,433)
Net cash provided by investing activities	353,436	497,828
Net (decrease) increase in cash and cash equivalents	(105,833)	3,471,840
Cash and cash equivalents, beginning of year	45,221,054	44,704,859
Cash and cash equivalents, end of year	\$ 45,115,221	\$ 48,176,699

The notes to basic financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds			Governmental Activities -
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
\$ 47,424,390	\$ 6,723,082	\$ 106,796,952	\$ 21,694,812
(44,531,404)	(3,365,059)	(73,209,144)	(11,439,729)
(3,006,114)	(577,679)	(15,816,098)	(6,230,854)
-	-	-	832,387
(113,128)	2,780,344	17,771,710	4,856,616
50	204	254	5,601,874
-	-	(1,181,378)	(1,079,086)
50	204	(1,181,124)	4,522,788
-	(144,650)	(7,691,448)	(1,877,766)
-	-	28,183	147,757
-	-	-	433,651
(154,669)	(111,461)	(2,429,322)	(15,976)
(225)	(197)	(1,726,988)	(12,443)
(154,894)	(256,308)	(11,819,575)	(1,324,777)
73,609	267,641	1,763,079	1,997,025
(17,919)	(106,725)	(695,209)	(769,206)
55,690	160,916	1,067,870	1,227,819
(212,282)	2,685,156	5,838,881	9,282,446
3,152,832	13,609,548	106,688,293	112,464,240
\$ 2,940,550	\$ 16,294,704	\$ 112,527,174	\$ 121,746,686

(continued)

**CITY OF GARDEN GROVE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds	
	Water Utility	Sewage Collection
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 9,662,670	\$ 5,370,274
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization expense	3,892,883	1,883,989
Other nonoperating revenues (expenses)	(561,050)	(28,183)
Decrease (increase) in taxes receivable	-	(13,213)
Decrease (increase) in accounts receivable	594,480	(129,935)
Decrease (increase) in intergovernmental receivable	-	-
Decrease (increase) in notes receivable	-	2,488
Decrease (increase) in inventory	-	-
Decrease (increase) in prepaid expenses	(10,997)	14,057
Increase (decrease) in accounts payable	(2,056,257)	39,568
Increase (decrease) in subscription-based IT payable	252,000	-
Increase (decrease) in accrued compensated absences	(59,490)	8,231
Increase (decrease) in accrued liabilities	44,521	(106,810)
Increase (decrease) in refundable deposits	69	-
Increase (decrease) in other current liabilities	-	-
Increase (decrease) in claims payable	-	-
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	224,891	51,614
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	(2,557,106)	(1,414,200)
Total adjustments	(236,056)	307,606
Net cash provided by operating activities	\$ 9,426,614	\$ 5,677,880
Non-cash capital and related financing activities		
Capital assets contributed from other funds	\$ -	\$ -

The notes to basic financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds			Governmental Activities-
Housing Authority	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
\$ 766,309	\$ 1,837,663	\$ 17,636,916	\$ 5,807,508
162,728	126,652	6,066,252	2,041,944
-	-	(589,233)	-
-	141,453	128,240	-
(25,724)	(27,152)	411,669	9,994
20,952	-	20,952	(62)
-	-	2,488	-
-	(4,270)	(4,270)	(3,948)
6,311	72,824	82,195	(253,016)
(61,982)	105,616	(1,973,055)	-
-	-	252,000	-
-	-	(51,259)	(310,450)
2,079	3,480	(56,730)	(69,662)
(43,188)	496,130	453,011	1,064,854
-	-	-	22,810
-	-	-	(2,135,435)
121,663	25,808	423,976	114,289
(1,062,276)	2,140	(5,031,442)	(1,432,210)
(879,437)	942,681	134,794	(950,892)
\$ (113,128)	\$ 2,780,344	\$ 17,771,710	\$ 4,856,616
\$ -	\$ -	\$ -	\$ -

**CITY OF GARDEN GROVE
STATEMENT OF FIDUCIARY NET POSITION
CITY OF GARDEN GROVE AS SUCCESSOR AGENCY
TO THE GARDEN GROVE REDEVELOPMENT AGENCY
PRIVATE PURPOSE TRUST FUND
JUNE 30, 2023**

ASSETS

Current assets:

Cash and cash investments	\$ 13,366,623
Cash and cash investments with fiscal agents	4,095,793
Interest receivable	37,446
Total current assets	<u>17,499,862</u>

Noncurrent assets:

Prepaid bond insurance costs	366,046
Land held for resale	849,639
Total noncurrent assets	<u>1,215,685</u>

Total assets	<u>18,715,547</u>
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DEFERRED OUTFLOWS OF RESOURCES

Unamortized loss on refunding of debt	216,226
Total deferred outflows	<u>216,226</u>

LIABILITIES

Current liabilities:

Accounts payable	58,431
Accrued liabilities	4,880
Deposits payable	2,672,458
Interest payable	550,400
Current portion of long-term obligations	6,141,557
Total current liabilities	<u>9,427,726</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:	
Long-term obligations	51,184,450
Total noncurrent liabilities	<u>51,184,450</u>
Total liabilities	<u>60,612,176</u>

NET POSITION

Held in trust for redevelopment dissolution	<u>\$ (41,680,403)</u>
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The notes to basic financial statements are an integral part of this statement.

**CITY OF GARDEN GROVE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CITY OF GARDEN GROVE AS SUCCESSOR AGENCY
TO THE GARDEN GROVE REDEVELOPMENT AGENCY
PRIVATE PURPOSE TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

ADDITIONS

Taxes	\$ 1,126,186
Investment earnings	263,886
Other revenues	1,200
Total additions	<u>1,391,272</u>

DEDUCTIONS

Program expenses	831,890
Administrative expenses	404,762
Interest and fiscal agency expenses	1,682,914
Loss on asset disposals	24,371,883
Total deductions	<u>27,291,449</u>

CHANGE IN NET POSITION (25,900,177)

NET POSITION, BEGINNING OF YEAR (15,780,226)

NET POSITION, END OF YEAR \$ (41,680,403)

The notes to basic financial statements are an integral part of this statement.

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**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Garden Grove (the "City") was incorporated June 18, 1956 as a general law full-service city. The City operates under a council-manager form of government and provides the following services: public safety (police, fire, and paramedics), highways and streets, social services, culture and recreation, parks, planning, zoning, housing, water, solid waste collection and disposal, sewage services and general administration. On May 10, 2016, the City of Garden Grove adopted Ordinance No. 2866 changing the City's current at-large system of electing City Council Members to a by-district system. It took effect in fiscal year 2016-2017. The Mayor is elected at-large. City Council members are elected by six districts, and he or she must reside within the designated district boundary.

1. Reporting Entity

Accounting principles, generally accepted in the United States of America, require that these financial statements present the City (the primary government) and its component units. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting both of the following criteria: the primary government is accountable for the potential component unit (e.g. the primary government appoints the voting majority of its board) and the primary government is able to impose its will upon the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government. The component units discussed in this note are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Blended component units:

- a.** The Garden Grove Housing Authority (the "Housing Authority") was established in October 1975, pursuant to the provisions of the Housing and Community Development Act of 1974 and is reported as an enterprise fund as if it were part of the primary government because the governing board is comprised of the City Council, although acting in a different capacity, and two Housing Authority tenants. The Housing Authority governing board approves the Housing Authority budget and the City provides staffing.
- b.** The Garden Grove Sanitary District (the "Sanitary District") began its operations in 1924 as a special district operating under the authority of the State of California. The Health and Safety Code of California (the Sanitary District Act of 1923) is the governing law. The Garden Grove Sanitary District provides the City of Garden Grove, a portion of the City of Santa Ana and County of Orange unincorporated areas with sewer maintenance services including cleaning of sewage collection line and inspection of sewage lines built within the district by developers. Garden Grove has an agreement with Republic Services to provide an exclusive franchise for Solid Waste Handling Services for residents and commercial establishments within the Garden Grove Sanitary District. The district became a subsidiary district and component unit of the City of Garden Grove on May 30, 1997. The Sanitary District is reported as two enterprise funds, the Sewage Collection enterprise fund and Solid Waste Disposal enterprise fund as if it were part of the primary government because the City Council, although acting in a different capacity, is the governing board. Council members approve the Sanitary District budget and the City provides staffing.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Reporting Entity (continued)

- c. The Garden Grove Public Financing Authority (the "Authority") was established on June 22, 1993 as a joint powers agency organized under the laws of the State of California. The Authority was formed to assist in the financing of public and capital improvements. The Authority's financial data and transactions are included within enterprise funds. The Authority is administered by the Board who are the members of the City Council and the Mayor. Council members approve the Authority budget and the City provides staffing.

Separate reports are not issued for the Garden Grove Housing Authority, the Garden Grove Sanitary District, or the Garden Grove Public Financing Authority.

All components of the reporting entity are reported on a July 1 through June 30 fiscal year.

2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions that are restricted to meeting the operational requirement of a particular function or segment, and 3) capital grants and contributions that are restricted to meeting the capital requirement of a particular function or segment and other miscellaneous revenues that directly benefit a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and the fiduciary fund. Major governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funds received before the revenue recognition criteria have been met are reported as unearned revenues.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(continued)**

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 when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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 in accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, franchise taxes, licenses, revenues from other agencies and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental and enterprise funds:

General Fund

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

Navigation Center Fund

This fund was established to account for the City's project to develop and operate a multi-party Central Cities Navigation Center (CCNC). The CCNC will provide emergency housing along with income and healthcare services to help individuals experiencing homelessness.

Water Utility Fund

The purpose of this fund is to account for the City's water system. Resources of the fund are applied to construction, operation, maintenance and debt service obligations of the water system. Financing is provided by revenue of the water utility.

Sewage Collection Fund

The Garden Grove Sanitary District comprises two funds, the Sewage Collection Fund and the Solid Waste Disposal Fund. Resources of the Sewage Collection Fund are applied to the operation and maintenance of the City's sewer system.

Housing Authority Fund

The Housing Authority Fund accounts for revenues and expenses pertaining to the Federal Section 8 Housing Program.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Additionally, the City reports the following fund types:

Nonmajor Enterprise Funds

Other nonmajor enterprise funds consists of the Solid Waste Disposal Fund and the Golf Course Fund. The Solid Waste Disposal Fund accounts for the operation of trash and solid waste collections, and disposal services. The Golf Course Fund was established to account for the operations of the Willowick Golf Course.

Internal Service Funds

The internal service funds account for workers' compensation, fleet management, employee benefits, information systems, warehouse operations, telephone system, risk management, communication replacement services, and building and structure rehabilitation services provided to City departments on a cost reimbursement basis.

Private-Purpose Trust Fund

The Private-Purpose Trust Fund accounts for the fiduciary responsibilities that are assigned to the Successor Agency pursuant to the Dissolution Act.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise funds and various other governmental funds. Elimination of these charges would distort the direct costs and program revenues reported for the function concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) fines, forfeitures and penalties; 3) grants and contributions that are restricted to meeting the operational or capital requirement of a particular function; and 4) other miscellaneous revenues that directly benefit a particular function and do not fit into any other category. General revenues include all taxes, investment income, and gain on sale of assets.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance

a. Deposits and Investments

The City pools idle cash from all funds in order to maximize income from investment activities. Investments are recorded on the City's books at fair value (quoted market price or best available estimate thereof). Interest income on investments is allocated to individual funds on the basis of average quarterly cash and investment balances.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City Council adopted a Pension Funding Policy in 2019. Accordingly, an Internal Revenue Services Section 115 Trust was established to prefund pension obligations. The trust is a tax-exempt irrevocable trust, trust assets are to be used exclusive for payment of pension liabilities. Assets held in the trust are reported as restricted cash investments in the General Fund.

b. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter fund loans) or "intercity loan receivable/payable" (i.e., the non-current portion of inter fund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Intercity loans receivable, as reported in the fund financial statements, are offset by a non-spendable fund balance in applicable governmental funds to indicate that they are not in spendable form.

Utility accounts are billed on a bi-monthly basis. Receivables for water and sewer are recorded when consumption is billed. Unbilled receivables are recorded at fiscal year-end to adjust for the billing cycle and are included as accounts receivable in the Water and Sewer Funds. Sanitary refuse collection accounts are billed quarterly by the refuse hauler and payments are received by the refuse hauler.

c. Taxes Receivable

Property taxes in California are levied in accordance with Article 13A of the State Constitution at one percent of county-wide assessed valuations. This one percent is allocated pursuant to state law to appropriate units of local government. A voter-approved property tax of eight cents per hundred dollars actual value is levied against all property in the City for the purpose of providing emergency medical services. Furthermore, the voters approved a one-cent sale tax measure that commits 100% of the revenue to the City.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

c. Taxes Receivable (continued)

In the governmental fund statements, property tax revenue is recognized in the fiscal year for which taxes have been levied, provided that the revenue is collected in the current period or will be collected within 60 days thereafter.

The property tax calendar is as follows:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	First Installment - November 1 Second Installment - February 1
Delinquent Date:	First Installment - After December 10 Second Installment - After April 10

d. Inventory, Prepaid Items, and Land Held for Resale

Inventory is valued at cost using the first in, first out (FIFO) method. Inventory in the proprietary funds consists of expendable supplies held for future consumption. The cost is recorded as an expense as inventory items are consumed.

Land held for resale is valued at lower of cost or estimated net realizable value, determined upon execution of a disposition and development agreement, at June 30, 2023 and is located in the General Fund, Housing Successor Agency Capital Projects Fund, and the Successor Agency Trust Fund.

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. The City uses the purchase method to record prepaid items.

e. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., streets, sidewalks, medians, traffic signals, storm drains) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund and fiduciary fund financial statements. The government defines capital assets 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 capitalized at cost. 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 asset lives are not capitalized.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

e. Capital Assets (continued)

Major outlays for capital assets and improvements are capitalized as projects when constructed. Prior to the implementation of GASB 89, the net interest costs incurred in the financing of projects during the construction period were only capitalized in the enterprise funds. Interest incurred during the construction phase of capital assets of business-type activities is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds of tax-exempt debt over the same period.

Plant, infrastructure, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30
Building improvements	20
Street infrastructure:	
Pavement	30
Curbs & gutters	50
Sidewalks	50
Medians	50
Traffic signals	20
Walls	50
Driveways	50
Storm drain infrastructure	50
Water infrastructure:	
Fire hydrants	45
Pump stations	10
Reservoirs	65
Water mains	77
Water meters	25
Water pumps & meters	20
Wells	40
Sewer infrastructure	60
Vehicles	3-20
Right-to-use assets	varies
Subscription-based IT assets	varies
Furniture and equipment	10

f. 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, represent a consumption of net assets that applies to future period(s) and so, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three types of items that qualify for reporting in this category. Two of the items are the deferred charge from pension-related items and deferred charges related to OPEB. The other item is the unamortized loss on refunding of debt which is reported in the government-wide statement of net position, proprietary funds' statement of net position and statement of fiduciary net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

f. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of net position or balance sheet of governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net assets that applies to a future period(s) and so, will not be recognized as an inflow of resources (revenue) until that time. The City has five types of items which qualify for reporting in this category. Three of the items are deferred items from pension-related items, deferred charges related to OPEB and deferred items from lease-related items. The fourth item, unamortized gain on refunding of debt, is presented on the government-wide statement of net position and on the proprietary funds' statement of net position. The fifth item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from notes, accounts, and grant receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

g. Accrued Compensated Absences

The City accounts for compensated absences (unpaid vacation, annual leave, comp time and sick leave) in an internal service (Employee Benefits) fund. A calculated fringe benefit rate, which includes accrued compensated absences, is applied to all labor charges. The resulting funds are deposited into the Employee Benefits internal service fund and are set aside for corresponding liabilities.

h. Long-Term Obligation

In the government-wide financial statements, proprietary fund and fiduciary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund and fiduciary fund type statements of net position. Bond premiums and discounts, as well as prepaid insurance costs related to bond issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Prepaid insurance costs related to bond issuance costs are reported as prepaid insurance costs and amortized over the term of the related debt.

i. Fair Value Measurements

Certain assets and liabilities are required to be reported at fair value. The fair value framework provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly and fair value is determined through the use of models or other valuation methodologies including:

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

i. Fair Value Measurements (continued)

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are inactive; inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement. These unobservable inputs reflect the City's own assumptions about the inputs market participants would use in pricing the asset or liability (including assumptions about risk). These unobservable inputs are developed based on the best information available in the circumstances and may include the City's own data.

j. Classification of Net Position and Fund Balances

1. Government-wide Financial Statements

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

- Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation on these assets and the outstanding principal of related debt reduce this category.
- Restricted Net Position – This category consists of restricted assets reduced by liabilities related to those assets.
- Unrestricted Net Position – This category represents the net position of the City that are not externally restricted for any project or other purpose.

Restricted resources are used first to fund appropriations.

2. Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2023, fund balance for governmental funds are made up of the followings:

- Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

j. Classification of Net Position and Fund Balances (continued)

2. Fund Balances (continued)

- Restricted Fund Balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the City’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action via an ordinance that imposed the constraint originally.
- Assigned Fund Balance – comprises amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by the City Council to which the City Council has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

k. Estimates

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

l. Pensions

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

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

l. Pensions (continued)

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframe. For this report, the following timeframes are used.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 - June 30, 2022

m. Other Post-Employment Benefits (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and fiduciary net position information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 - June 30, 2022

n. Leases

At the commencement of the lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts.

The City used the estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Assets, Liabilities, and Net Position or Fund Balance (continued)

o. Subscription-based Information Technology (IT) Arrangements

The City is a participant in subscription-based IT arrangements as detailed in Note 9. The City recognizes a subscription-based payable and right-to-use IT assets in the financial statements.

At the commencement of the arrangement, the City initially measures the payable at the present value of payments expected to be paid during the arrangement term. Subsequently, the payable is reduced by the principal portion of payments made. The right-to-use assets are initially measured at the initial amount of the subscription-based IT payable. Subsequently, the right-to-use assets are amortized over the life of the arrangement term.

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

Under Article XIII B of the California Constitution (the GANN Spending Limitation initiative), the City is restricted as to the amount of annual appropriations, and if certain proceeds of taxes exceed allowed appropriations, the excess must be refunded to the taxpayers either through revised tax rates or revised fee schedules.

The City budget report is prepared under the direction of the City Manager in accordance with generally accepted accounting principles (GAAP) and the requirements of Municipal Code Section 2.08.150. Annual budgets are legally adopted for the General Fund, special revenue funds, and capital projects funds. These funds are budgeted based on the modified accrual basis of accounting and include proposed expenditures and the means of financing them. The City Council approves the total budgeted appropriations and any amendments to total appropriations which may be required during the year. Revenues are budgeted by source, and expenditures are budgeted by program.

The legal level of budgetary control is considered to be at the fund level since management can reassign resources within a fund without special approval from City Council. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which alter the total appropriations of any fund must be approved by City Council. During the year ended June 30, 2023, the Street Lighting, Park Maintenance and Garden Grove Tourism Improvement District Special Revenue Funds and the Public Safety Capital Project Fund reported expenditure in excess of appropriations of \$373,661, \$237,323, \$603,300, and \$495,696 respectively.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio*	Maximum Investment in One Issuer
Securities of the U.S. Government or its Agencies	5 years	None	None
Federal Home Loan Bank (FHLB)	5 years	None	None
Federal National Mortgage Association (FNMA)	5 years	None	None
Federal Farm Credit Bank (FFCB)	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Certificates of Deposits (CD)	N/A	30%	5%
Bankers Acceptances	180 days	20%	25%
Negotiated Certificates of Deposit	3 years	20%	None
Commercial Paper	270 days	25% **	10%
Medium Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Mortgage-backed Securities	5 years	20%	None
Repurchase Agreement (Overnight)	14 days **	10%	None
Passbook Savings Account	N/A	None	None

*Excluding amounts held by bond trustee that are not subject to City's investment policy

** Represents where the City's investment policy is more restrictive than the California Government Code

The City investment policy allows for other investments that are, or may become, legal investments through the California Government Code

Investments Authorized by the Debt Agreements

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

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
U.S. Treasury	None	None	None
Money Market Funds	N/A	None	None
Investment Contracts	30 years	None	None
Securities of the U.S. Government or its Agencies	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. The City has no specific limitations with respect to this metric.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

2. Deficit Fund Balance

The following funds had a deficit at June 30, 2023:

<u>Fund</u>	<u>Type of Fund</u>	<u>Deficit Fund Balance</u>
Housing Authority	Enterprise	\$ (2,721,626)
Successor Redevelopment Agency	Fiduciary	\$ (41,680,403)

The Housing Authority Fund, an enterprise fund, has a deficit fund balance of \$2,721,626. The deficit is due to prior period costs related to the revised allocation of the net pension liability in accordance with GASB 68 and due to prior period costs related to the revised allocation of the OPEB liability in accordance with GASB 75. Until Section 8 administrative revenue granted to the Housing Authority from the Department of Housing and Urban Development increases to enable the Housing Authority to pay down its pension and OPEB liability, there will continue to be a deficit in the Housing Authority Fund.

The City of Garden Grove as Successor Agency to the Garden Grove Redevelopment Agency Private Purpose Trust Fund (Successor Agency), a fiduciary fund, has a deficit balance of \$41,680,403. The deficit is due to covenant obligations pursuant to developer disposition agreements and Education Revenue Augmentation Fund and Supplemental Education Revenue Augmentation Fund payables to the Housing Successor Agency.

The County Auditor-Controller is charged with establishing a Redevelopment Property Tax Trust Fund (RPTTF) for each Successor Agency. The deposit in the RPTTF is used to pay Successor Agency obligations. It is expected that this deficit will be eliminated with future resources obtained from the RPTTF.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Statement of net position	
Cash and investments	\$ 423,835,445
Cash and investments with fiscal agent	7,429,708
Cash and investments for pension trust	3,218,497
	<u>434,483,650</u>
Successor Agency (Private Purpose Trust Fund)	
Cash and investments	13,366,623
Cash and investments with fiscal agent	4,095,793
	<u>17,462,416</u>
 Total Cash and Investments	 \$ 451,946,066
Cash on hand	\$ 44,330
Deposits with financial institutions	16,145,899
Investments	<u>435,755,837</u>
 Total Cash and Investments	 \$ 451,946,066

Investments Authorized by the City's Investment Policy

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

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Authorized Investment Type	Amount	Weighted Average Maturity (in years)
U.S. Treasury	\$47,990,922	3.60
U.S. Agency Securities		
FHLB	33,172,013	1.71
FFCB	51,925,098	2.17
FNMA	7,710,891	2.32
FHLMG	8,701,866	2.96
FM	2,892,960	1.01
FHMTG	2,722,110	2.24
FAMCMT	3,782,538	2.85
Money Market Funds	232,929	0.10
Commercial Paper	27,180,556	0.10
Corporate Bonds	71,065,408	3.12
Municipal Bonds	46,900,800	3.12
Supranationals	17,997,277	3.61
Local Agency Investment Fund (LAIF)	98,736,470	0.50
Restricted cash and investments:		
Investment Pool (PARS)	3,218,497	0.10
Held by fiscal Agent:		
Money Market Funds	11,525,502	0.50
Total	\$435,755,837	

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's investment policy, or debt agreements, and the actual rating as of year-end for each investment type. The column marked "Exempt From Disclosure" identifies those investment types for which GASB No. 40 does not require disclosure as to credit risk:

Investment Type	Amount	Minimum Legal Rating	Exempt from Disclosure	Ratings as of Year End			
				AAA - Aaa	AA+ - AA-	A - A+	Not Rated
U.S. Treasury	\$ 47,990,922	N/A	\$ 47,990,922	\$ -	\$ -	\$ -	\$ -
U.S. Agency Securities							
FHLB	33,172,013	N/A	-	33,172,013	-	-	-
FFCB	51,925,098	N/A	-	51,925,098	-	-	-
FNMA	7,710,891	N/A	-	7,710,891	-	-	-
FHLMG	8,701,866	N/A	-	8,701,866	-	-	-
FM	2,892,960	N/A	-	2,892,960	-	-	-
FHMTG	2,722,110	N/A	-	2,722,110	-	-	-
FACMTN	3,782,538	N/A	-	3,782,538	-	-	-
Money Market Funds	232,929	AAA	-	232,929	-	-	-
Commercial Paper	27,180,556	A - A+	-	-	-	27,180,556	-
Corporate Bonds	71,065,408	AA	-	14,555,086	33,052,974	23,457,348	-
Municipal Bonds	46,900,800	AA+	-	18,573,537	18,550,635	-	9,776,628
Supranationals	17,997,277	Aaa	-	17,997,277	-	-	-
Local Agency Investment Fund (LAIF)	98,736,470	N/A	-	-	-	-	98,736,470
Restricted cash and investments:							
Investment Pool (PARS)	3,218,497	N/A	-	-	-	-	3,218,497
Held by fiscal agent:							
Money Market Fund	11,525,502	AAA	-	11,525,502	-	-	-
Total	\$ 435,755,837		\$ 47,990,922	\$ 173,791,807	\$ 51,603,609	\$ 50,637,904	\$ 111,731,595

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Investment Amount</u>
FHLB	U.S. Agency Securities	\$ 33,172,013
FFCB	U.S. Agency Securities	51,925,098

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 failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment of 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 fair 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.

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

1. Cash and Investments (continued)

The total amount invested by all public agencies in LAIF as of June 30, 2023 was \$25.7 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2023 had a balance of \$178.4 billion.

Investment in Pension Trust Pool

The City has established a Section 115 Trust to accumulate resources to stabilize the City's pension liability and offset potential volatility in annual contributions to CalPERS. As of June 30, 2023, the City reported \$3,218,497 in cash and investments for pension trust. The pension trust assets are managed by with the City's pension trust administrator, Public Agency Retirement Services (PARS). PARS is an external investment pool, is not rated and is not registered with the Securities Exchange Commission. The City selects the investment strategy and the pool is managed by the PARS Board. The fair value of the City's investments in the pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by PARS for the entire PARS portfolio.

Fair Value Measurement and Application

The City categorizes 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 quoted prices for similar assets in active markets; Level 3 inputs are significant unobservable inputs.

Investment Type	Total	Quoted Process in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Treasury	\$ 47,990,922	\$ 47,990,922	\$ -	\$ -
Commercial Paper	27,180,556	-	27,180,556	-
Corporate Bonds	71,065,408	-	71,065,408	-
Municipal Bonds	46,900,800	-	46,900,800	-
Supranationals	17,997,277	-	17,997,277	-
U.S. Agency Securities				
FHLB	33,172,013	-	33,172,013	-
FFCB	51,925,098	-	51,925,098	-
FNMA	7,710,891	-	7,710,891	-
FHLMG	8,701,866	-	8,701,866	-
FM	2,892,960	-	2,892,960	-
FHMTG	2,722,110	-	2,722,110	-
FHMTG	3,782,538	-	3,782,538	-
Total	<u>\$ 322,042,439</u>	<u>\$ 47,990,922</u>	<u>\$ 274,051,517</u>	<u>\$ -</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

C. DETAILED NOTES ON ALL FUNDS (continued)

2. Intercity Loans Receivable/Payable at June 30, 2023 consisted of the following:

a. Loan from General Fund to the Water Utility fund:

On July 1, 1998, the City established an intercity loan between the General Fund and Water Utility Fund in the amount of \$14,145,092 for the repayment from the Water Utility Fund to the General Fund for street damage repairs throughout the City that have been a benefit to the Water Utility. The loan accrues interest at 4.1% per annum. Beginning July 1, 2018 monthly payments are \$100,208 which includes principal and interest to be paid thru June 2033.

\$ 9,851,256

b. Loan from General Fund to the former redevelopment agency:

The General Fund has loaned to the former redevelopment agency a total of \$2,863,113 to assist in funding the Agency's operating budget since 2004. The loans accrue interest at a rate of 6.5% per annum. On March 8, 2011, City Council authorized a loan amortization schedule. Principal payments ranging from \$699,984 to \$900,505 are due annually. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

2,539,989

c. Loan from General Fund to the former redevelopment agency:

On May 21, 1984 the City Council approved an agreement between the City and the Agency for Community Development Community Project capital projects fund wherein the Agency agreed to reimburse the City \$2,405,511, plus any accruing unpaid interest at the annual rate of 10%, for capital improvements within the Agency's redevelopment area which were initially paid for by the General Fund. On March 8, 2011, the City Council authorized a loan amortization schedule. Principal payments ranging from \$761,037 to \$1,114,235 are due annually. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

3,048,030

d. Loan from the General Fund to the former redevelopment

On February 26, 2002 the City Council approved an agreement between the City and the Agency for Community Development Community Project capital projects fund wherein the City has agreed to advance funds to the Agency for the acquisition and development of certain property within the project areas. The advance is subject to repayment on demand and bears interest at a rate of 6.5%. The Agency is responsible for making payments on the City's \$22,735,000 Certificates of Participation Series A of 2002, (the Certificates), the proceeds of which were used to fund the advances from the City to the Agency. The Agency also reimbursed the City for the \$683,739 of issuance costs related to the Certificates of Participation. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

\$ 18,970,000

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2022

C. DETAILED NOTES ON ALL FUNDS (continued)

2. Intercity Loans Receivable/Payable at June 30, 2023 (continued)

e. Loan from Water Utility Fund to the former redevelopment agency:

The former redevelopment agency has a loan from the Water Utility Fund in the amount of \$750,000. Interest is paid monthly at an annual rate of 10% and has no fixed amortization date. In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have been invalidated. Therefore, the City has set up 100% allowance for this loan on February 1, 2012.

750,000

f. Loan from Vehicle Replacement Fund to the Communications Replacement Fund:

On January 26, 2016 the City Council approved an agreement between the Vehicle Replacement Fund to the Communications Replacement Fund for the upgrade and purchase of communications equipment for the operation of the 800 MHZ public safety communications system. Current schedule reflects the FY15-16 debt service portfolio rate of 1.26% which will be applied to the FY16-17 debt service. The estimated average portfolio rate will be updated annually once the prior year average portfolio rate is available. The principal will be paid annually in the amount of \$400,506 plus interest. The principal may be prepaid without penalty at any time.

1,201,518

g. Loan from Risk Management Fund to the General Fund:

In July 2018, the City Council approved the General Fund to borrow \$2,850,550 from the Risk Management Fund to pay for the energy efficiency project. The amount borrowed will cover the cost of the heating, ventilation, and air conditioning systems and lighting retrofit equipment and installation. The General Fund will repay the loan over 19 years at the simple interest rate of 3.6%.

2,353,050

h. Loan from General Fund to Housing Capital Project Fund:

In June 2023, the City Council approved a loan between the Housing Capital Project Fund and the General Fund for \$5,500,000 for the purchase of City property for development of affordable housing. The Housing Authority will pay this amount back to the City in the form of a Promissory Note at a rate of 5% per annum.

5,550,000

Total Intercity Loans Receivable

44,263,843

Less Allowance

(25,308,019)

Total Intercity Loans Receivable, net

\$ 18,955,824

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

3. Leases Receivable

Governmental Activities

As of June 30, 2023, the City has five leases; two digital billboards and three building leases located throughout Garden Grove. The interest rate for each lease range from 0.308% to 2.536%. The initial lease agreement term ranges from 29 - 360 months. One building lease has an option to extend for an additional two 12 month periods; and one building lease has an option to extend for nine 60 month periods. The total amount of lease revenue recognized in the current reporting period from leases is \$439,558 and the total amount of interest received related to the leases was \$17,907. The balance of the lease receivables at June 30, 2023 is \$4,039,468. The City has a deferred inflow of resources associated with these leases that will be recognized as revenue over the term of the leases. The balance of deferred inflow of resources at June 30, 2023 is \$3,917,929.

4. Due From Successor Agency

The former Redevelopment Agency has loans from the Low Income Housing Assets Capital Project Fund, that were used to make the "Supplemental" Educational Revenue Augmentation (SERAF) payments for the fiscal year 2009-10 (\$7,906,610) and 2010-11 (\$1,626,274). These loans were due on May 10, 2015 and June 30, 2016, respectively. These loans which were previously invalidated, have been approved as an allowable Recognized Obligation payment by the State of California

The amount due from the Successor Agency at June 30, 2023 is \$6,054,260, which represents \$5,054,260 of SERAF.

\$ 5,054,260

5. Interfund Receivables, Payables, and Transfers

a. The composition of interfund receivable/payable balances as of June 30, 2023

	Due From Other Funds	Due To Other Funds
General Fund	\$ 20,000	\$ -
Navigation Center Fund	-	20,000
	<u>20,000</u>	<u>20,000</u>
Internal Service Funds	90,594	2,095
General Fund	-	72,399
Nonmajor Governmental Funds	-	3,596
Water Utility	-	8,291
Sewage Collection	-	2,597
Housing Authority	-	1,325
Nonmajor Enterprise Funds	-	291
	<u>90,594</u>	<u>90,594</u>
Total	<u>\$ 110,594</u>	<u>\$ 110,594</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

5. Interfund Receivables, Payables, and Transfers (continued)

The interfund payable balances represent routine and temporary cash flow assistance from the General Fund and Workers' Compensation internal service fund until the amounts receivable are collected to reimburse eligible expenditures. They also include fringe collected from other funds that are due to the Employee Benefit and Workers' Compensation internal service funds.

b. The composition of interfund transfer balances for the year ended June 30, 2023 is as follows:

Transfers out:	Transfers in:				Total
	General Fund	Navigation Center Fund	Nonmajor Governmental Funds	Internal Service Funds	
General Fund	\$ -	\$ 3,308,105	\$ 1,184,157	\$ 4,600,000	\$ 9,092,262
Nonmajor Governmental Funds	3,801,449	-	-	-	3,801,449
Internal Service Funds	918,163	-	-	-	918,163
Water Utility Fund	-	-	-	400,000	400,000
Total	<u>\$ 4,719,612</u>	<u>\$ 3,308,105</u>	<u>\$ 1,184,157</u>	<u>\$ 5,000,000</u>	<u>\$ 14,211,874</u>

Transfer from the General Fund to the Tri-City Navigation Fund was made in the amount of \$3,308,105 for the City's share of the acquisition cost for the Navigation Center.

Transfers from the General Fund were made to subsidize the Garden Grove Cable Fund in the amount of \$575,952 and to subsidize the Park Maintenance Assessment District in the amount of \$234,544. In addition, the General Fund made a transfer to the Street Lighting District Fund in the amount of \$373,661 to subsidize the operating costs.

A transfer from the General Fund was made in the amount of \$1,600,000 and \$400,000 from the Water Utility Fund to the Workers' Compensation Fund to replenish the fund.

A transfer from the General Fund was made in the amount of \$3,000,000 to set up the new Building and Structure Rehabilitation Internal Service Fund.

A transfer from the Neighborhood Stabilization Program Fund to the General Fund was made in the amount of 38,560 due to a HUD adjustment.

Transfers to the General Fund generated by the Garden Grove Tourism Improvement District Special Revenue Fund in the amount of \$762,889 were made to fund future City projects.

Transfers from the Employee Benefit Internal Service Fund were made in the amount of \$918,163 to the Section 115 Pension Trust Fund to fund future City pension obligations.

Transfers from the Housing Successory Agency Fund were made in the amount of \$3,000,000 to General Fund in anticipation of the possible purchase and sale agreement between the Garden Grove Housing Authority and the City of Garden Grove, for the property at 11390-11400 Stanford Avenue.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

6. Notes receivable at June 30, 2023, consisted of the following:

a. Neighborhood Stabilization Program (NSP) Loan – Other Grants and Contributions Major Special Revenue Fund:

At June 30, 2023, ten NSP Agreements remain, which are reflected in the nonmajor governmental funds. These loans provide up to \$40,000 in down payment assistance in the form of a silent loan that requires no payment for 30 years. The loans carry 0% interest charges.

\$ 390,828

b. Mortgage Assistance Program (MAP) Loan – Other nonmajor governmental funds:

At June 30, 2023, nine MAP agreements are reflected in the Housing Successor Agency fund. These loans provide up to \$40,000 in down payment assistance in the form of a silent loan that requires no payment for 5 up to 30 years. The loans carry interest between 0 to 3% annually.

169,626

c. CalHome Mortgage Assistance (CalHome) Loan - Other Grants and Contributions Major Special Revenue Fund:

At June 30, 2023, twenty-seven CalHome Agreements are reflected in the Other Grants and Contributions Major Special Revenue Fund. These loans provide up to \$60,000 in down payment assistance in the form of a silent loan that requires no payment for 30 years. The loans carry 3% interest charges.

1,510,891

d. Rental rehabilitation – Other nonmajor governmental funds:

The City has entered into a Housing Rehabilitation Agreement utilizing HOME funds for the purpose of assisting developers in the acquisition, substantial rehabilitation and continued operation of an existing 78-unit multifamily affordable housing project called Sycamore Court. Due to the multiple project funding sources, when completed the project will be subject to new income restrictions, occupancy and other affordable housing covenants. Disbursement of loan proceeds of \$1,200,000 were made in five installment payments commencing on June 2017. The Note bears simple interest at the rate of 3% per annum from the date of initial disbursement. Interest payments of \$36,000 are due on an annual basis and no principal payments are required on the loan maturity date of September 30, 2033.

1,298,462

e. Single Family Rehab (Deferred Loan) - Other nonmajor governmental funds:

At June 30, 2023 twelve Deferred Loan Agreements remain, which are reflected in the Housing Successor Agency fund. These loans provide up to \$20,000 in down payment assistance in the form of a silent loan that requires no payment for 15 or 30 years. The loans carry 3% or 5% interest charges. There are five Homebuyer Assistance Loans that were issued for \$50,000 each. These loans have a term of 45 years and bear a simple interest of 3%. At each anniversary, 1/45th of the principal and interest are forgiven.

283,431

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

C. DETAILED NOTES ON ALL FUNDS (continued)

6. Notes receivable at June 30, 2023, consisted of the following: (continued)

f. ADDI Down Payment Rehab (ADDI) Loan – Other Grants and Contributions Major Special Revenue Funds:

At June 30, 2023, eleven ADDI Agreements utilizing the American Dream Down payment Initiative funds are reflected in nonmajor governmental funds. These loans provide up to \$30,000 in down payment assistance in the form of a silent loan that requires no payment for 15 years. The loans carry 0% interest charges. These loans are forgivable if the recipient complies with all conditions.

\$ 138,683

g. Rental rehabilitation – Other nonmajor governmental funds:

The Low and Moderate Income Housing Asset capital projects fund holds six notes related to property rehabilitation loans, which have been used to assist developers in the rehabilitation of multifamily residential buildings located within the City for the purpose of providing adequate low income housing opportunities for City residents.

4,034,236

h. Rental rehabilitation – Other Grants and Contributions Major Special Revenue Funds and Other nonmajor governmental funds:

The City has entered into thirteen Housing Rehabilitation Agreements utilizing CDBG funds, which are reflected in the Housing Successor Agency fund and other nonmajor governmental funds. These loans were for the purpose of assisting developers in the rehabilitation and operation of multifamily apartment buildings for the purpose of providing adequate low-income housing to City residents. Many of these buildings had suffered from serious structural deterioration, overcrowding and high crime.

14,868,916

i. Affordable housing agreement – General Fund:

The City has entered into four Affordable Housing Agreements with developers wherein the developers have agreed to comply to certain affordability covenants including the reimbursement to the City of forgone property taxes which would have been payable for the property, increasing at the rate of approximately 2% annually.

2,866,840

j. Rental construction – Other nonmajor governmental funds:

The City has entered into a rental construction loan agreement utilizing HOME and Housing Successor Agency funds. The note was for the purpose of assisting the developer with the construction of new low-income housing for City residents. The note bears a simple annual interest rate of 3%. Loan repayment is based on residual receipts and is contingent upon the release of construction covenants for the project. The note commenced upon the initial disbursement of funds HOME in June 2015. An additional \$1.6 million was disbursed in June 2017 and is payable to the Housing Successor Agency Fund. Its maturity will be the fifty-fifth anniversary of the date of the Release of Construction Covenants.

4,481,603

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

6. Notes receivable at June 30, 2023, consisted of the following: (continued)

k. Conveyance of Property Loan Agreement – Other nonmajor governmental funds:

The City has entered into a financed sale agreement for the sale of twelve single-family residential parcels on March 12, 2016. The initial loan amount is \$2,709,030. The note bears a simple annual interest rate of 4% in 60 equal monthly interest-only payments in the amount of \$9,030 with a balloon payment on the 60th month.

On December 10, 2019 the City Council approved an amendment to defer interest payments for a period of 30 months. The new interest payment of \$9,476 will begin on July, 2020. Principal and interest payment of \$19,476 will begin on July 1, 2025. A balloon payment in the amount of \$2,453,305 will be due at the end of the loan term or the maturity date of December 1, 2029.

3,107,015

l. Small Business Assistance Program – General fund and Other Grants and Contributions Major Special Revenue

The City has entered into loan agreements through the Small Business Assistance Program utilizing CDBG funds as well as General Fund monies for a total loan amount of \$1,890,000. The notes bear an interest rate equal to 0% or the highest rate permitted by applicable law compounded annually.

1,155,409

m. Affordable housing agreement – Home Fund:

The City has entered into an Affordable Housing Loan Agreement utilizing HOME funds for the purpose of assisting the developer with the construction of new low-income housing for City residents. The note bears an interest rate of 0% and is to be repaid in full at the end of the 55-year affordability period. Loan repayment is based on residual receipts and is contingent upon the release of construction covenants for the project. The loan amount is \$1,400,000 and \$1,260,000 of the loan was disbursed as of June 30, 2023.

1,260,000

n. Stipulation for Summary Judgement:

The City has entered into an agreement with a low income housing provider to pay damages due to breach of contract pursuant to a summary judgement. The agreement stipulates that the housing provider will pay a total sum of \$271,697 over 5 years with an annual interest rate of 2%.

108,207

Total Notes Receivable

35,674,147

Less Allowance

(1,451,974)

Total Notes Receivable, net

\$ 34,222,173

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

7. Land Held for Resale

The City and the Successor Agency land held for resale is an inventory of land intended to be sold to developers. The land is carried at the lower of cost or estimated net realizable value, as determined upon execution of a disposition and development agreement.

City land held for resale is comprised of inventory held by the General Fund and the Housing Successor Agency capital projects fund. City and Successor Agency land held for resale balances at June 30, 2023 are \$2,819,063 and \$849,639, respectively.

8. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 412,953,682	\$ 8,692,980	\$ (550,771)	\$ 421,095,891
Construction in progress	7,287,900	20,176,557	(3,833,648)	23,630,809
Total capital assets, not being depreciated	420,241,582	28,869,537	(4,384,419)	444,726,700
Capital assets, being depreciated:				
Infrastructure				
Street system	423,251,586	369,453	-	423,621,039
Storm drain assets	75,851,672	-	-	75,851,672
Buildings and park assets	56,137,731	2,433,845	-	58,571,576
Right-to-use asset	262,189	631,020	(122,742)	770,467
SBITA assets*	126,753	-	-	126,753
Furniture and equipment	36,152,452	2,197,669	(839,315)	37,510,806
Total capital assets, being depreciated	591,782,383	5,631,987	(962,057)	596,452,313
Less accumulated depreciation for:				
Infrastructure				
Street system	(268,558,574)	(7,923,187)	-	(276,481,761)
Storm drain assets	(52,266,550)	(1,508,180)	-	(53,774,730)
Buildings and park assets	(32,527,181)	(1,535,838)	-	(34,063,019)
Right to use asset	(92,736)	(177,029)	122,742	(147,023)
SBITA assets	-	(35,576)	-	(35,576)
Furniture and equipment	(19,070,640)	(3,025,242)	831,060	(21,264,822)
Total accumulated depreciation	(372,515,681)	(14,205,052)	953,802	(385,766,931)
Total capital assets, being depreciated, net	219,266,702	(8,573,065)	(8,255)	210,685,382
Governmental activities capital assets, net	\$ 639,508,284	\$ 20,296,472	\$ (4,392,674)	\$ 655,412,082
Business-type activities				
Capital assets, not being depreciated:				
Land	\$ 5,142,500	\$ -	\$ -	\$ 5,142,500
Construction in progress	14,368,174	7,093,672	(10,974,802)	10,487,044
Total capital assets, not being depreciated	19,510,674	7,093,672	(10,974,802)	15,629,544
Capital assets, being depreciated:				
Building and structures	590,325	167,040	-	757,365
Water system	152,747,997	5,979,020	-	158,727,017
Sewer system	122,698,977	4,888,131	-	127,587,108
Right-to-use asset	631,266	-	(467,874)	163,392
SBITA assets*	315,000	-	-	315,000
Machinery and equipment	632,468	23,327	-	655,795
Total capital assets, being depreciated	277,616,033	11,057,518	(467,874)	288,205,677
Less accumulated depreciation for:				
Building and structures	(321,080)	(17,794)	-	(338,874)
Water system	(67,057,735)	(3,802,728)	-	(70,860,463)
Sewer system	(57,416,251)	(1,871,733)	-	(59,287,984)
Right-to-use asset	(270,449)	(270,449)	467,874	(73,024)
SBITA assets	-	(63,000)	-	(63,000)
Machinery and equipment	(436,361)	(40,548)	-	(476,909)
Total accumulated depreciation	(125,501,876)	(6,066,252)	467,874	(131,100,254)
Total capital assets, being depreciated, net	152,114,157	4,991,266	-	157,105,423
Business-type activities capital assets, net	\$ 171,624,831	\$ 12,084,938	\$ (10,974,802)	\$ 172,734,967

* Beginning balance has been restated to reflect the implementation of GASB 96.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

8. Capital Assets (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

	Governmental Activities	Business-type Activities
Police Protection	\$ 554,201	\$ -
Traffic safety	712,164	-
Right of way	7,211,030	-
Drainage	1,508,179	-
Community buildings	1,546,759	-
Municipal support	630,775	-
Water	-	3,892,883
Sewage collection	-	1,883,989
Golf course	-	126,652
Housing Authority	-	162,728
Internal service fund	2,041,944	-
Total	<u>\$ 14,205,052</u>	<u>\$ 6,066,252</u>

9. Long-term Debt

a. Following is a summary of long-term debt transactions for the City for the year ended June 30, 2023:

	Beginning Balance*	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Lease Revenue Bonds, Series 2015A	\$ 21,255,000	\$ -	\$ (540,000)	\$ 20,715,000	\$ 565,000
Add: Premium	1,232,297	-	(54,367)	1,177,930	54,366
Leases payable	167,990	631,018	(161,027)	637,981	201,535
SBITA payable	126,753	-	(60,484)	66,269	32,183
Governmental activities long-term debt	22,782,040	631,018	(815,878)	22,597,180	853,084
Other non-current liabilities:					
Claims payable	46,477,346	2,781,246	(4,916,681)	44,341,911	7,503,317
Compensated absences	7,914,609	8,190,806	(8,260,468)	7,844,947	7,609,598
Governmental activities long-term liabilities	<u>\$ 77,173,995</u>	<u>\$ 11,603,070</u>	<u>\$ (13,993,027)</u>	<u>\$ 74,784,038</u>	<u>\$ 15,965,999</u>
Business-type activities					
Water Revenue COP 2015	\$ 1,915,000	\$ -	\$ (985,000)	\$ 930,000	\$ 930,000
Water Revenue Bond 2020	23,220,000	-	(420,000)	22,800,000	890,000
Add: Premium/(Discount)	3,207,104	-	(113,192)	3,093,912	113,192
Sewer Revenue Refunding Bond 2017	12,550,000	-	(645,000)	11,905,000	680,000
Add: Premium/(Discount)	1,008,347	-	(72,456)	935,891	72,456
Leases payable	356,749	-	(266,130)	90,619	36,517
SBITA payable	315,000	-	(63,000)	252,000	63,000
Other non-current liabilities:					
Compensated absences	981,586	812,272	(863,531)	930,327	902,416
Business-type activities long-term liabilities	<u>\$ 43,553,786</u>	<u>\$ 812,272</u>	<u>\$ (3,428,309)</u>	<u>\$ 40,937,749</u>	<u>\$ 3,687,581</u>
Private-purpose trust fund					
2016 Tax Allocation Bond	\$ 32,665,000	\$ -	\$ (2,055,000)	\$ 30,610,000	\$ 2,160,000
Add: Premium/(Discount)	4,059,171	-	(360,815)	3,698,356	360,815
2014 Tax Allocation Bond	18,245,000	-	(3,015,000)	15,230,000	3,170,000
Add: Premium/(Discount)	2,289,133	-	(315,742)	1,973,391	315,742
2008 Subordinate Note	890,000	-	(130,000)	760,000	135,000
Loan Payable to City	6,054,260	-	(1,000,000)	5,054,260	-
Private-purpose trust fund long-term liabilities	<u>\$ 64,202,564</u>	<u>\$ -</u>	<u>\$ (6,876,557)</u>	<u>\$ 57,326,007</u>	<u>\$ 6,141,557</u>

* Beginning balance restated due to the implementation of GASB 96.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt

b. Governmental Long-term Debt at June 30, 2023 consisted of the following:

Lease Revenue Bonds, Series 2015 A

On November 10, 2015, the Garden Grove Public Financing Authority issued \$24,790,000 of Lease Revenue Bonds, Series 2015A. The Bonds were issued for the current refunding of \$17,100,000 of outstanding Certificates of Participation Series A (2002 Financing Project) and to finance the acquisition/construction of a fire station, police building renovations and other public capital improvements. Principal payments on the Bonds are due annually on March 1 each year, ranging from \$515,000 to \$1,435,000, and continuing until March 1, 2045. Interest is payable semiannually, beginning on March 1, 2016, with an interest rate ranging from 2.00% to 5.00% over the life of the Bonds. Such bonds are subject to Federal arbitrage regulations, however, no arbitrage liability is reported at June 30, 2023.

	\$ 20,715,000
Unamortized bond premium	<u>1,177,930</u>
Total lease revenue bonds	<u>\$ 21,892,930</u>

Leases Payable - Governmental Activities

The City entered into two building leases in July 2021. As of June 30, 2023, the value of the lease liability is \$54,243. The City is required to make a semi-annual fixed payment of \$22,380 and a monthly fixed payment of \$957 on the two leases. The leases have an interest rate of 0.218%. The initial lease terms were 12 and 18 months each. Each lease has an optional 12 month extension.

\$ 54,243

The City entered into two equipment leases in July 2022 and May 2023. As of June 30, 2023, the value of the lease liability is \$453,056. The City is required to make fixed monthly payments of \$578 and \$8,728 on the two leases. The initial lease terms were 46 and 60 months. The leases have interest rates of 0.817% and 2.467%.

453,056

The City entered into nine vehicle leases between the dates of July 2021 through June 2023. As of June 30, 2023, the value of the lease liability is \$130,682. The City is required to make monthly fixed payments ranging from \$369 to \$856. The leases have interest rates ranging from 0.426% to 3.378%. The vehicles lease terms range from 24 months to 60 months.

130,682

Total leases payable	<u>637,981</u>
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CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt

SBITA Payable - Governmental Activities

The City has entered into subscription-based information technology (IT) arrangements with various vendors. These arrangements are governed by Governmental Accounting Standards Board Statement No. 96, Subscription-Based IT Arrangements.

\$ 66,269

As of June 30, 2023, the City has recognized a liability of \$66,269 related to these subscription-based IT arrangements. This liability represents the total estimated cost of the remaining subscription period, as determined by the contract terms and usage data.

The City has also recognized an intangible asset of \$126,753 representing the right to use the subscription-based IT arrangements for the remaining subscription period, as determined by the contract terms and usage data.

Total SBITA payable

66,269

Total Governmental Long Term Debt

\$ 22,597,180

c. Proprietary long-term debt at June 30, 2023 consisted of the following items:

2015 Revenue Certificates of Participation - Water Utility

\$8,150,000 Refunding Revenue Bonds, Series 2015 were issued on October 1, 2015, for the current refunding of the remaining outstanding balance of the previously issued \$16,845,000 of the Refunding Certificate of Participation Series 2004. The refunding was undertaken to achieve debt service savings. Principal payments for 2015 Revenue certificates range from \$930,000 to \$985,000 and are due annually each December 15 through 2023. Interest is payable semi-annually on June 15 and December 15, at rates ranging from 1.0% to 5.0% over the life of the certificate. Such certificates are subject to Federal arbitrage regulations; however, no arbitrage liability is reported at June 30, 2023.

\$ 930,000

Total 2015 refunding revenue bonds

\$ 930,000

These certificates of participation are to be secured and to be serviced from revenues derived by the ownership and operations of the water system including all connection charges and fees collected by the City through the fiscal year 2023. At June 30, 2023 total interest and principal remaining on the certificates is \$939,00. The Utility covenants that rates and charges for the water service will be sufficient to yield net revenues equal to 125% of the debt service coming due and payable during the next succeeding bond year. Revenue recognized during the year was \$40.912 million against debt service payments of \$939,300. The following analysis shows the test result for compliance with this covenant:

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

Operating Revenue	\$	40,911,604
Non-operating revenues		-
Gross revenue		40,911,604
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)		(28,154,739)
Net revenues	\$	12,756,865
Debt service requirement for next year: \$939,300 x 125%	\$	1,174,125

2020 Revenue Bonds - Water Utility Enterprise Fund

\$23,220,000 Refunding Revenue Bonds, Series 2020 were issued on November 3, 2020, for the advance refunding of the remaining outstanding balance of the previously issued \$16,625,000 Water Revenue Bonds, Series 2010. The refunding was undertaken to reduce the City's total debt service payments over the next 10 years by \$2.7 million. The net proceeds of \$15.6 million will be used to finance the acquisition, expansion, construction, and improvement of certain additional water facilities of the water system of the City. Principal payments for 2020 Revenue Bonds range from \$420,000 to \$1,160,000 and are due annually each December 15 through fiscal year 2051. Interest is payable semi-annually on June 15 and December 15, at rates ranging from 3.0% to 4.0% over the life of the bonds. The refunding resulted in a net present value saving of \$1.63 million, or 15.3% of the refunded bonds. Such certificates are subject to Federal arbitrage regulations; however, no arbitrage liability is reported at June 30, 2023.

\$ 22,800,000

Unamortized bond premium

3,093,912

Total 2020 revenue bonds

\$ 25,893,912

These bonds are to be secured and to be serviced from revenues derived by the ownership and operations of the water system including all connection charges and fees collected by the City through the fiscal year 2051. At June 30, 2023 total interest and principal remaining on the bonds is \$33,476,588. The Utility covenants that rates and charges for the water service will be sufficient to yield net revenues equal to 125% of the debt service coming due and payable during the next succeeding bond year. Revenue recognized during the year was \$40.912 million against debt service payments of \$1,702,375. The following analysis shows the test result for compliance with this covenant:

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

c. Proprietary long-term debt at June 30, 2023 consisted of the following items: (continued)

2020 Revenue Bonds - Water Utility Enterprise Fund - Debt Service Coverage (continued)

Operating Revenue	\$	40,911,604
Non-operating revenues		-
Gross revenue		40,911,604
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)		(28,154,739)
Net revenues	\$	12,756,865
Debt service requirement for next year: \$1,702,375 x 125%	\$	2,127,969

2017 Refunding Sewer Revenue Bond – Sewage Collection

On March 1, 2017, the Garden Grove Sanitary District issued \$15,970,000 in bonds to provide funds to refinance the District's obligations to the 2006 Sewer Revenue Certificate of Participation. The Certificates were issued to finance the rehabilitation, replacement and improvement of the wastewater collection system of the Garden Grove Sanitation District. The 2017 Bonds are due in annual principal installments of \$615,000 to \$1,160,000 beginning June 15, 2017 through 2036. Interest rates range from 2.0% to 5.0% and is payable semiannually on June 15 and December 15.

The net proceeds of the bond issue were used to provide for the prepayment of the 2006 Certificates. The reacquisition price was less than the net carrying amount of the old debt by \$206,922. This amount is being reflected as a deferred inflow of resources and amortized over the life of the refunding debt.

The certificates are secured and to be serviced from the total revenues for the fiscal year excluding any proceeds of taxes or assessments restricted by law and less the operations and maintenance costs excluding depreciation through the fiscal year 2036.

Unamortized bond premium

\$ 11,905,000

935,891

Total 2017 revenue refunding bond

\$ 12,840,891

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

c. Proprietary long-term debt at June 30, 2023 consisted of the following items: (continued)

**2017 Refunding Sewer Revenue Bond – Sewage Collection
Enterprise fund - Debt Service Coverage**

The Utility covenants that rates and charges for the sewer service

Operating Revenue	\$	11,845,037
Non-operating revenues		-
Gross revenue		11,845,037
Less: Expenses (excluding depreciation amortization, interest and fiscal charges)		(4,599,376)
Net revenues	\$	7,245,661
Debt service requirement for next year: \$1,199,125 x 115%	\$	1,378,994

Leases Payable - Business-Type Activities

The City entered into two vehicle leases in April 2019. As of June 30, 2023, the value of the lease liability is \$33,040. The City is required to make monthly fixed payments of \$463 per lease. The leases have an interest rate of 0.577%. The remaining lease term of is three years.

\$ 33,040

Willowick Golf Management, LLC, through authorization from the City, entered into a lease arrangement in the amount of \$108,614 for golf maintenance equipment October 2020. As of June 30, 2023, the value of the lease liability is \$57,579. The City is required to make monthly fixed payments of \$2,136. The leases have an interest rate of 0.1459%. The estimated remaining lease term is 27 months.

57,579

Total leases payable

90,619

SBITA Payable - Business-Type Activities

The City has entered into subscription-based information technology (IT) arrangements with Nobel Systems Inc.. This arrangement is governed by Governmental Accounting Standards Board Statement No. 96, Subscription-Based IT Arrangements.

\$ 252,000

As of June 30, 2023, the City has recognized a liability of \$252,000 related to this subscription-based IT arrangement. This liability represents the total estimated cost of the remaining subscription period, as determined by the contract terms and usage data.

The City has also recognized an intangible asset of \$315,000 representing the right to use the subscription-based IT arrangement for the remaining subscription period, as determined by the contract terms and usage data.

Total SBITA payable

252,000

Total Proprietary Long Term Debt

\$ 40,007,422

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

d. Private-purpose trust activity long-term debt at June 30, 2023 consisted of the following items:

Tax Allocation Bonds Issue of 2016

\$42,000,000 Tax allocation bonds were issued on March 17, 2016. The SRDA issued the "2016 Bonds" in the aggregate principal amount necessary to provide net proceeds of \$42,000,000 to fund the Water Park Hotel pursuant to the first amended and restated disposition and development agreement dated April 13, 2010. The bonds are due in annual principal installments of \$1,975,000 to \$3,450,000. Interest on the bonds will be payable semiannually each April 1 and October 1, commencing October 1, 2016. The rates ranging from 1.0% to 5.0%. The "2016 Bonds" will be payable on a parity with the debt service on the 2014 Bonds to the extent set forth in the 2016 Bond Indenture. Such certificates are subject to federal arbitrage regulations. No arbitrage liability is reported at June 30, 2023.

\$ 30,610,000

Unamortized bond premium

3,698,356

Total Tax Allocation Bond Issue of 2016

\$ 34,308,356

Tax Allocation Refunding Bonds Issue of 2014

\$38,810,000 Tax allocation refunding bonds were issued on July 16, 2014. The bonds were issued for the purpose of refunding the Garden Grove Agency for Community Development's previously issued \$57,025,000 community project tax allocation refunding bonds, Series 2003. Proceeds of the Series 2014 bonds will also be used (i) to fund a debt service reserve fund for the 2014 Bonds and (ii) to pay costs incurred in connection with the issuance, sale, and delivery of the 2014 Bonds.

Principal payments ranging from \$1,580,000 to \$3,330,000 are due annually through the year 2029. Interest is due semi-annually on October 1 and April 1, at rates ranging from 1.0% to 5.0%. Such bonds are subject to Federal arbitrage regulations; however, no

\$ 15,230,000

Unamortized bond premium

1,973,391

Total Tax Allocation Bond Issue of 2014

\$ 17,203,391

Subordinate Note

On June 1, 2008, the former redevelopment agency for Community Development entered into a note purchase agreement in the amount of \$2,015,000, to refund a note issued to Katella Cottages LLC under a Disposition and Development Agreement dated May 11, 2004. The Note has an annual interest rate of 6% with principal payments due annually on October 1 through October 1, 2027. Principal payments range from \$120,000 to \$170,000. Upon the dissolution of the former redevelopment agency at February 1, 2012, the outstanding balance of the bonds was transferred to the Successor Agency.

760,000

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CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

d. Private-purpose trust activity long-term debt at June 30, 2023 consisted of the following items: (continued)

Loan Payable to City

The former redevelopment agency has five loans from the Low Income Housing Assets capital project fund, that were used to make the fiscal year 2005-06 (\$621,376) mandated Educational Revenue Augmentation Fund payments and "Supplemental" Education Revenue Augmentation Fund payments for the fiscal year 2009-10 (\$7,906,610) and 2010-11 (\$1,626,274). In accordance with Assembly Bill X1 26, existing agreements between the City and the former redevelopment agency have previously been invalidated. In fiscal year 2017-18, the California Department of Finance changed its previous determination and has now approved the repayment of the ERAF and SERAF loans (\$13,254,260) as an enforceable obligation. At June 30, 2021 the Successor Agency has repaid \$6,200,000 of the loan balance. The amount due to the City at June 30, 2023 is \$5,054,260, which represents \$5,054,260 of SERAF.

5,054,260

Total Private Purpose Trust Funds Long Term Debt

\$ 57,326,007

e. The scheduled annual requirements to amortize all governmental long-term debt outstanding as of June 30, 2023 including interest payments are as follows:

Year Ending	Lease Revenue Bonds 2015A		
	Principal	Interest	Total
2024	\$ 565,000	\$ 939,950	\$ 1,504,950
2025	595,000	911,700	1,506,700
2026	625,000	881,950	1,506,950
2027	655,000	850,700	1,505,700
2028	690,000	817,950	1,507,950
2029-2033	3,980,000	3,561,050	7,541,050
2034-2038	4,860,000	2,673,600	7,533,600
2039-2043	5,945,000	1,584,400	7,529,400
2044-2045	2,800,000	211,750	3,011,750
Total	<u>\$ 20,715,000</u>	<u>\$ 12,433,050</u>	<u>\$ 33,148,050</u>

Year Ending	Leases Payable - Governmental Activities		
	Principal	Interest	Total
2024	\$ 201,535	\$ 12,508	\$ 214,043
2025	144,924	8,461	153,385
2026	115,840	5,643	121,483
2027	90,626	3,314	93,940
2028	85,056	1,053	86,109
	<u>\$ 637,981</u>	<u>\$ 30,979</u>	<u>\$ 668,960</u>

Year Ending	SBITA Payable - Governmental Activities		
	Principal	Interest	Total
2024	\$ 32,183	\$ 1,030	\$ 33,213
2025	22,836	375	23,211
2026	11,250	-	11,250
	<u>\$ 66,269</u>	<u>\$ 1,405</u>	<u>\$ 67,674</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

- f. The scheduled annual requirements to amortize all proprietary long-term debt outstanding as of June 30, 2023 including interest payments are as follows:

Year Ending June 30	2015 Refunding Water Revenue Bonds		
	Principal	Interest	Total
2024	\$ 930,000	\$ 9,300	\$ 939,300
Total	\$ 930,000	\$ 9,300	\$ 939,300

Year Ending June 30	2020 Water Revenue Bonds		
	Principal	Interest	Total
2024	\$ 890,000	\$ 812,375	\$ 1,702,375
2025	920,000	776,175	1,696,175
2026	960,000	738,575	1,698,575
2027	1,000,000	699,375	1,699,375
2028	1,035,000	658,675	1,693,675
2029-2033	4,380,000	2,682,875	7,062,875
2034-2038	2,930,000	2,063,250	4,993,250
2039-2043	3,525,000	1,444,325	4,969,325
2044-2048	4,280,000	691,713	4,971,713
2049-2051	2,880,000	109,250	2,989,250
Total	\$ 22,800,000	\$ 10,676,588	\$ 33,476,588

Year Ending June 30	2017 Sewer Refunding Revenue Bonds		
	Principal	Interest	Total
2024	\$ 680,000	\$ 519,125	\$ 1,199,125
2025	715,000	485,125	1,200,125
2026	750,000	449,375	1,199,375
2027	785,000	411,875	1,196,875
2028	825,000	372,625	1,197,625
2029-2033	4,790,000	1,210,175	6,000,175
2034-2036	3,360,000	238,000	3,598,000
Total	\$ 11,905,000	\$ 3,686,300	\$ 15,591,300

Year Ending June 30	Leases Payable - Business Type Activities		
	Principal	Interest	Total
2024	\$ 36,517	\$ 229	\$ 36,746
2025	36,618	128	36,746
2026	17,484	38	17,522
Total	\$ 90,619	\$ 395	\$ 91,014

Year Ending June 30	SBITA Payable - Business Type Activities		
	Principal	Interest	Total
2024	\$ 63,000	\$ -	\$ 63,000
2025	63,000	-	63,000
2026	63,000	-	63,000
2027	63,000	-	63,000
Total	\$ 252,000	\$ -	\$ 252,000

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

9. Long-term Debt (continued)

- g. The scheduled annual requirements to amortize all the Successor Agency long-term debt outstanding as of June 30, 2023 including interest payments are as follows:**

Year Ending June 30	Tax Allocation Refunding Bonds Issue of 2016		
	Principal	Interest	Total
2024	\$ 2,160,000	\$ 1,340,500	\$ 3,500,500
2025	2,265,000	1,229,875	3,494,875
2026	2,380,000	1,113,750	3,493,750
2027	2,500,000	991,750	3,491,750
2028	2,625,000	863,625	3,488,625
2029-2033	15,230,000	2,194,000	17,424,000
2034	3,450,000	51,750	3,501,750
Total	<u>\$ 30,610,000</u>	<u>\$ 7,785,250</u>	<u>\$ 38,395,250</u>

Year Ending June 30	Tax Allocation Refunding Bonds Issue of 2014		
	Principal	Interest	Total
2024	\$ 3,170,000	\$ 682,250	\$ 3,852,250
2025	3,330,000	519,750	3,849,750
2026	1,955,000	387,625	2,342,625
2027	1,955,000	289,875	2,244,875
2028	1,610,000	200,750	1,810,750
2029-2030	3,210,000	161,750	3,371,750
Total	<u>\$ 15,230,000</u>	<u>\$ 2,242,000</u>	<u>\$ 17,472,000</u>

Year Ending June 30	Subordinate Note 2008		
	Principal	Interest	Total
2024	\$ 135,000	\$ 41,550	\$ 176,550
2025	145,000	33,150	178,150
2026	150,000	24,300	174,300
2027	160,000	15,000	175,000
2028	170,000	5,100	175,100
Total	<u>\$ 760,000</u>	<u>\$ 119,100</u>	<u>\$ 879,100</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

10. Compensated Absences

The City accounts for compensated absences (unpaid vacation, annual leave, unused holiday, compensated time off, and sick leave) in the Employee Benefit internal service fund and the enterprise funds. The balance for accrued compensated absences at June 30, 2023 is \$8,775,274.

Vacation accrues for all employee groups at 10 hours per month after one year of service, 12 hours per month after nine years, 14 hours per month after 14 years, 17.25 hours per month after 19 years, and 20.50 hours per month after 24 years. The maximum an employee may accumulate is an amount equivalent to two full calendar years of service. The maximum management may accumulate is an amount equivalent to two full calendar years of service plus 40 hours.

Sick leave is accumulated on the basis of eight hours for each month of service beginning from the date of hire for all employee groups other than police. Police employees accumulate on the basis of 10 hours for each month of service beginning from the date of hire. The City has adopted a policy for payment of unused sick leave benefits at time of retirement. Employees can be paid 50% for all unused hours up to 1,000, police employees 100% of up to 750 unused hours, and management employees 50% of all unused hours. Studies have indicated that only 14.39% of all accumulated sick leave is actually used by employees, therefore, the sick leave liability is estimated at 14.39% of the total accumulated benefit, or \$1,975,851 at June 30, 2023.

A calculated fringe benefit rate, which includes accrued compensated absences, workers' compensation, retirement and medical benefits, is applied to all labor charges. The resulting funds are deposited into internal service funds and are set aside for corresponding liabilities, which are fully funded by sufficient cash and investment in that fund. Compensated absences are liquidated using the employee benefits internal service fund's available net position.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

10. Compensated Absences (continued)

Governmental funds:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Vacation, Annual Leave, Benefits, and Comp Time	\$ 5,979,412	\$ 7,047,360	\$ (6,979,847)	\$ 6,046,925	\$ 5,865,517
Sick Leave	1,935,197	1,143,445	(1,280,620)	1,798,022	1,744,081
Total	<u>\$ 7,914,609</u>	<u>\$ 8,190,805</u>	<u>\$ (8,260,467)</u>	<u>\$ 7,844,947</u>	<u>\$ 7,609,598</u>

Enterprise funds:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Vacation, Annual Leave, Benefits, and Sick Leave	\$ 775,476	\$ 553,879	\$ (576,857)	\$ 752,498	\$ 729,923
	206,110	258,393	(286,674)	177,829	172,493
Total	<u>\$ 981,586</u>	<u>\$ 812,272</u>	<u>\$ (863,531)</u>	<u>\$ 930,327</u>	<u>\$ 902,416</u>
Totals	<u>\$ 8,896,195</u>	<u>\$ 9,003,077</u>	<u>\$ (9,123,998)</u>	<u>\$ 8,775,274</u>	<u>\$ 8,512,014</u>

11. Risk Management

The City utilizes a program to self-insure for workers' compensation liability for the first \$1 million, per occurrence, for injury or occupational illness to City employees pursuant to Workers' Compensation Laws of the State of California. The City contracts with a third party who administers the program and acts as the representative of the City in claim hearings and litigation. Excess coverage is placed with a joint powers authority for losses from \$1 million up to the statutory limit per occurrence. This self-insurance program is accounted for in the Workers' Compensation internal service fund. There is an estimated liability of \$37,481,873 for workers' claims outstanding including claims incurred but not reported on June 30, 2023, which has been included as liabilities in the Workers' Compensation internal service fund.

The City also has a self-insured program for its tort and civil liabilities. The City is self-insured for the first \$2 million per occurrence. Excess liability insurance is carried thereafter to \$33 million per occurrence with commercial insurers. Claims administration and adjusting services are provided by contract with a third-party administrator specializing in public entity liability. Representation in matters of litigation is performed through the retaining of outside law firms and is supervised by the city attorney. This self-insurance program is accounted for in the Risk Management internal service fund.

The City estimates a general liability for claims outstanding, including claims incurred but not reported, on June 30, 2023, in the amount of \$6,860,038 which has been included as liabilities in the Risk Management internal service fund.

The City is a defendant in various lawsuits. Attempts are made to settle these cases or proceed to trial as recommended by the attorney. The City believes that it has meritorious defenses to the allegations contained in the cases. However, the City has accrued and reserved reasonable amounts based on the actuarial analysis and attorney recommendations to cover the potential losses to the extent the exposures are deemed probable and estimable.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

11. Risk Management (continued)

Settled claims have not exceeded any of the City's coverage amounts in any of the last three fiscal years and there were no reductions in the City's insurance coverage during the year ended June 30, 2023. Changes in the aggregate liability for claims for fiscal year ended June 30, 2023 and June 30, 2022 are as follows:

<u>Worker's Compensation</u>	<u>2023</u>	<u>2022</u>
Liability, July 1	\$ 39,565,247	\$ 35,816,024
Cost and claims incurred	2,660,807	8,329,712
Claim payments	<u>(4,744,181)</u>	<u>(4,580,489)</u>
Liability, June 30	<u>\$ 37,481,873</u>	<u>\$ 39,565,247</u>
Due within one year	\$ 5,010,907	\$ 4,832,896
Due in more than one year	<u>32,470,966</u>	<u>34,732,351</u>
	<u>\$ 37,481,873</u>	<u>\$ 39,565,247</u>
<u>Risk Management</u>		
Liability, July 1	\$ 6,912,099	\$ 6,741,230
Cost and claims incurred	120,439	3,253,369
Claim payments	<u>(172,500)</u>	<u>(3,082,500)</u>
Liability, June 30	<u>\$ 6,860,038</u>	<u>\$ 6,912,099</u>
Due within one year	\$ 2,492,410	\$ 2,505,697
Due in more than one year	<u>4,367,628</u>	<u>4,406,402</u>
	<u>\$ 6,860,038</u>	<u>\$ 6,912,099</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System

a. General Information about the Pension Plans

Plan Description - The City of Garden Grove's defined benefit pension plans, the Miscellaneous Plan of the City of Garden Grove and the Safety Plan of the City of Garden Grove, provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Miscellaneous Plan of the City of Garden Grove and the Safety Plan of the City of Garden Grove are part of the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance. CalPERS issues a separate Annual Comprehensive Financial Report. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Key components of the legislation are as follows:

- Establishes PEPRA which applies to all public employers and public pension plans on and after January 1, 2013 (except specific exemptions);
- Establishes new retirement tiers/benefits for new public employees;
- Prohibits certain cash payment from being counted as compensation; and
- Increases retirement age for all new public employees.

Each employee contributes toward his or her retirement based upon the retirement formula. Under PEPRA, the mandated employee contribution rate is one half of the normal cost as determined annually by CalPERS for the City when the actuarial valuation of the plans are performed. Active PEPRA plan members in the Miscellaneous Plan of the City are required to contribute 6.75% of reportable earnings for a 2.0% at 62 retirement plan. Active PEPRA plan members in the Safety Plan of the City are required to contribute 12.75% of reportable earnings for a 2.7% at 57 retirement plan. Active "Classic" plan members in the Miscellaneous Plan of the City are required to contribute 8.00% of reportable earnings for a 2.5% at 55 retirement plan. Active "Classic" plan members in the Safety Plan of the City are required to contribute 9.00% of reportable earnings for a 3.0% at 50 retirement plan.

The required employer contribution rates for fiscal year ended June 30, 2023 under PEPRA are the same as the employer contribution rates for existing miscellaneous employees and public safety employees.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

a. General Information about the Pension Plans (continued)

Benefits provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	43.55%	43.55%

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50 - 57
Monthly benefits, as a % of eligible compensation	3.00%	2.0% to 2.7%
Required employee contribution rates	9.00%	12.75%
Required employer contribution rates	97.53%	97.53%

Employees covered - At June 30, 2021 (actuarial valuation date), the following employees were covered by the benefit terms for each Plan:

	Misc	Safety
Inactive employees or beneficiaries currently receiving benefits	695	504
Inactive employees entitled to but not yet receiving benefits	479	163
Active employees	380	172
Total	1,554	839

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

a. General Information about the Pension Plans (continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law (PERL) 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 the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. 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 employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

b. Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total

The June 30, 2021 valuation was rolled forward to determine the June 30, 2021 total pension liability, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increase	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

¹ The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

b. Net Pension Liability (continued)

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all funds over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

Asset Class¹	Assumed Asset Allocation	Real Return²
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

b. Net Pension Liability (continued)

Subsequent Events

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

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2023, measurement date.

Amortization of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability

The following table shows the balances related to pension at June 30, 2023:

	Miscellaneous Plan	Safety Plan	Total
Net Pension Liability	\$ 112,796,667	\$ 230,493,176	\$ 343,289,843
Deferred Outflows	\$ 34,592,991	\$ 53,812,604	\$ 88,405,595
Deferred Inflows	\$ 1,770,950	\$ 1,458,969	\$ 3,229,919
Pension Expense	\$ 14,650,034	\$ 4,591,533	\$ 19,241,567

The following table shows the changes in the Net Pension Liability for each plan:

Miscellaneous Plan:	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2021	\$ 357,065,376	\$ 291,752,153	\$ 65,313,223
Changes in the year:			
Service cost	6,003,691	-	6,003,691
Interest on the total pension liability	24,841,644	-	24,841,644
Changes in assumptions	11,834,221	-	11,834,221
Difference between actual and expected experience	(2,812,686)	-	(2,812,686)
Contribution - employer	-	12,360,011	(12,360,011)
Contribution - employee	-	2,371,491	(2,371,491)
Net Investment income	-	(22,166,332)	22,166,332
Benefit payments, including refunds of employee contributions	(18,129,856)	(18,129,856)	-
Administrative expense	-	(181,744)	181,744
Net changes	21,737,014	(25,746,430)	47,483,444
Balance at June 30, 2022	\$ 378,802,390	\$ 266,005,723	\$ 112,796,667

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability (continued)

Safety Plan:	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2021	\$ 586,839,978	\$ 434,809,261	\$ 152,030,717
Changes in the year:			
Service cost	7,909,848	-	7,909,848
Interest on the total pension liability	40,930,945	-	40,930,945
Changes in assumptions	21,051,324	-	21,051,324
Difference between actual and expected experience	(2,239,626)	-	(2,239,626)
Contribution - employer	-	19,491,065	(19,491,065)
Contribution - employee	-	2,837,409	(2,837,409)
Net Investment income	-	(32,867,582)	32,867,582
Benefit payments, including refunds of employee contributions	(32,808,974)	(32,808,974)	-
Administrative Expense	-	(270,860)	270,860
Net changes	34,843,517	(43,618,942)	78,462,459
Balance at June 30, 2022	\$ 621,683,495	\$ 391,190,319	\$ 230,493,176

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

c. Changes in Net Pension Liability (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of each Plan, calculated using the discount rate for each Plan, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Lower	5.90%	5.90%
Net Pension Liability	\$ 164,346,822	\$ 316,300,449
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$ 112,796,667	\$ 230,493,176
1% Higher	7.90%	7.90%
Net Pension Liability	\$ 70,406,942	\$ 160,647,196

The Net Pension Liabilities for the City's pension plans have been primarily liquidated by funding from the General, Water, Sewage Collection and Housing Authority funds based on their proportionate personnel costs of the year.

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

d. Pension expenses and deferred outflows/inflows of resources related to pensions

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Miscellaneous Plan</u>	
	<u>Deferred Outflows of</u>	<u>Deferred Inflows of</u>
	<u>Resources</u>	<u>Resources</u>
Pension contributions subsequent to measurement date	\$ 13,424,666	\$ -
Changes in assumptions	7,451,176	-
Differences between expected and actual experiences	263,080	(1,770,950)
Net difference between projected and actual earnings on pension plan investments	13,454,069	-
Total	<u>\$ 34,592,991</u>	<u>\$ (1,770,950)</u>

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

12. Public Employees' Retirement System (continued)

d. Pension expenses and deferred outflows/inflows of resources related to pensions (continued)

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 21,548,966	\$ -
Changes in assumptions	12,630,794	-
Differences between expected and actual experiences	56,003	(1,458,969)
Net difference between projected and actual earnings on pension plan investments	19,576,841	-
Total	<u>\$ 53,812,604</u>	<u>\$ (1,458,969)</u>

The \$13,424,666 and \$21,548,966 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Periods Ended June 30	Miscellaneous Plan	Safety Plan
	Deferred Outflow/(Inflows) of Resources	Deferred Outflow/(Inflows) of Resources
2023	\$ 5,760,977	\$ 10,566,056
2024	4,259,548	6,504,715
2025	944,995	1,238,789
2026	8,431,855	12,495,109

12. Other Postemployment Benefits

a. Plan Descriptions

The City administers other post-employment benefit (OPEB) plan which is subject to changes based on the discretion of the Council:

PEMHCA: The City provides an agent multiple-employer defined benefit healthcare plan to retirees through the California Public Employee Retirement System (CalPERS) under the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

13. Other Postemployment Benefits (continued)

b. Employees Covered

Employees are eligible for retiree health benefits if they retire from the City on or after age 50 (unless disabled) and are eligible to begin drawing a PERS pension. The benefits are available only to employees who retire from the City.

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the City plan:

	Number of Participants
Inactive Employees Receiving Benefit Payments	287
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	-
Participating Active Employees	556
Total Number of Participants	843

c. Contributions

The contributions for the City's other post-employment benefits are based on pay-as-you-go financing requirements.

The contribution requirements of plan members and the City are established and may be amended by the City Council. The City must agree to make a defined monthly payment towards the cost of each retiree's coverage. The City's contribution rates were \$151 and \$149 per month for each retiree for the calendar years ended 2023 and 2022, respectively.

For the fiscal year ended June 30, 2023, the City contributed \$517,951 to the plan.

d. Actuarial Methods and Assumptions Used to Determine Total OPEB Liability

The City's total OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions:

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74/75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP (Actuarial Present Value of Projected Benefit Payments) and present value of future service costs are determined on an employee by employee basis and then aggregated.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

13. Other Postemployment Benefits (continued)

d. Actuarial Methods and Assumptions Used to Determine Total OPEB Liability (continued)

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

SUBSTANTIVE PLAN: As required under GASB 74/75 the valuation is based on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by the City regarding practices with respect to employer and employee contribution and other relevant factors.

IMPLICIT RATE SUBSIDY: GASB 74/75 require use of claims costs or age-adjusted premiums approximating claims costs to determine the plan's liability. Adjusting premiums for age creates an Implicit Subsidy and is reflected as part of the plan's liability. In addition, the common approach amongst actuaries in California is to include an implicit subsidy as part of the liability and as such the City requested to have reflected age-adjusted premiums in the calculation of the actuarial values. Implicit Subsidy is considered a benefit and should be included in OPEB valuation and its recognition will increase OPEB liability.

ECONOMIC ASSUMPTIONS:

INFLATION: 2.50% per year. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN/DISCOUNT RATE: 3.54% per year net of expenses. This is based on the Bond Buyer 20 Bond Index. The interest assumption changed from 2.16% to 3.54%.

TREND: 4% per year. The long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: 2.75% per year.

MORTALITY

Participant Type

Mortality Tables

Police	2017 CalPERS Mortality for Active Safety Employees
Firefighters	2017 CalPERS Mortality for Active Safety Employees
Miscellaneous	2017 CalPERS Mortality for Active Miscellaneous Employees

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

13. Other Postemployment Benefits (continued)

d. Actuarial Methods and Assumptions Used to Determine Total OPEB Liability (continued)

RETIREMENT RATES

<u>Employee Type</u>	<u>Retirement Rate Tables</u>
Police Officers	2017 CalPERS 3%@50 Rates for Sworn Police Employees or PEPRAs rates, as appropriate
Firefighters	2017 CalPERS 3%@50 Rates for Sworn Fire Employees or PEPRAs rates, as appropriate
General Employees	2017 CalPERS 2.5%@55 Rates for Miscellaneous Employees or PERPRAs rates, as appropriate

SERVICE REQUIREMENT

<u>Employee Type</u>	<u>Service Requirement Tables</u>
Police	100% at 5 Years of Service
Firefighters	100% at 5 Years of Service
General	100% at 5 Years of Service

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 78.3% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any City contribution caps.

<u>Participant Type</u>	<u>Future Retirees Pre-65</u>	<u>Future Retirees Post -65</u>
Fire Fighters	PEMHCA Minimum: \$1,752 Implicit Subsidy: \$13,982	\$1,752
Police Officers	PEMHCA Minimum: \$1,752 Implicit Subsidy: \$13,982	\$1,752
Miscellaneous Employees	PEMHCA Minimum: \$1,752 Implicit Subsidy: \$9,375	\$1,752

The participation rates per the actuarial report for all employee types for the group that is less than age 65 (Non-Medicare) and for the group that is more than age 65 (Medicare) is 70 percent.

e. Recognition of Deferred Outflows and Inflows of Resources

Changes in the Total OPEB Liability (TOL) arising from certain sources are recognized on a deferred basis. Under GASB 74 & 75 OPEB expense includes service cost, interest cost, change in total OPEB liability due to plan changes; all adjusted for deferred inflows and outflows.

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

13. Other Postemployment Benefits (continued)

e. Recognition of Deferred Outflows and Inflows of Resources (continued)

The TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and the actual plan experience.

Under GASB 74 and 75, a portion of actuarial gain and losses can be deferred as follows:

- Investment gains and losses can be deferred five years.
- Experience gains and losses can be deferred over the expected average remaining service lives (EARSLS) of plan participants. In calculating the EARSLS, terminated employees (primarily retirees) are considered to have working lifetime of zero. This often make the EARSLS, quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the average working lifetime.
- Liability changes resulting from plan changes, for example, cannot be deferred.

OPEB Expense a Deferred Outflow/Inflow of Resources to OPEB

For the fiscal year ended June 30, 2022, the City recognized OPEB expenses of \$4,936,009. As of fiscal year ended June 30, 2023, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement	\$ 517,951	\$ -
Changes of assumptions	25,157,445	(8,045,663)
Difference between expected and actual experience	12	(9,564,404)
Total	<u>\$ 25,675,408</u>	<u>\$ (17,610,067)</u>

The \$517,951 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2022 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as OPEB expense as follows:

Measurement Periods Ended June 30	Deferred Outflows/(Inflows) of Resources
2023	\$ 1,628,596
2024	1,628,596
2025	1,628,596
2026	1,628,596
2027	1,628,596
Thereafter	(595,602)

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

C. DETAILED NOTES ON ALL FUNDS (continued)

13. Other Postemployment Benefits (continued)

f. Total OPEB Liability

If actuarial assumptions are borne out by experience, the City will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability (TOL). The TOL is calculated as the APVPBP (Actuarial Present Value of Projected Benefit Payments) minus the present value of future service costs.

g. Changes in the OPEB Liability

The changes in the OPEB liability for the City are as follows:

Changes in Total OPEB Liability as of June 30, 2023	
	Increase (Decrease)
	Total OPEB Liability (TOL)
Balance at June 30, 2022	\$ 48,708,347
Changes recognized for the measurement period:	
Service Cost	2,250,612
Interest on TOL	1,056,801
Employer Contributions as Benefits	(1,815,415)
Experience (Gains)/Losses	14
Assumption Changes	(8,394,004)
Net Changes	(6,901,992)
Balance at June 30, 2023	\$ 41,806,355

h. Sensitivity of OPEB Liability to Changes in the Discount Rate

The following presents the OPEB liability with a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
OPEB Liability	\$47,774,707	\$41,806,355	\$37,576,368

CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023

C. DETAILED NOTES ON ALL FUNDS (continued)

13. Other Postemployment Benefits (continued)

i. Sensitivity of OPEB Liability to Changes in the Trend Rate

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

	Trend Rate 1% Lower	Valuation Trend	Trend Rate 1% Higher
OPEB Liability	\$35,717,597	\$41,806,355	\$49,090,207

14. Commitments and Contingencies

a. Grants

Under the terms of federal, county and state grants, periodic audits are required and certain costs may be questioned as not appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. If some expenditures were disallowed, the City believes such disallowances, if any, would be immaterial.

b. Construction Commitments

The City has active construction projects as of June 30, 2023. City project commitments includes street improvements, storm drain improvements, building improvements, and park improvements. Proprietary fund project commitments include water main improvements, water reservoir rehabilitation projects and sewer main improvements. At fiscal year-end, the City's construction project commitments with contractors are as follows:

	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Building Improvements	\$ 5,749,658	\$ 4,311,389
Park Improvements	353,653	323,753
Sewer Improvement	2,124,395	3,558,435
Storm Improvements	3,718,381	(218,687)
Street Improvements	12,898,147	3,771,328
Water Improvements	8,362,649	4,956,943
Total	<u>33,206,883</u>	<u>16,703,161</u>

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

C. DETAILED NOTES ON ALL FUNDS (continued)

14. Commitments and Contingencies (continued)

c. Contract Commitments

The City entered into an agreement with the Orange County Fire Authority (OCFA) on April 9, 2019 for OCFA to provide fire and emergency medical services to the City starting on August 16, 2019. OCFA will lease specified apparatus at no cost and fire stations at \$1 per year per station. Annually, the City will pay its share of OCFA's vehicle replacement program. The City will also pay a monthly fee of \$2,053,896 for the fire and emergency medical services. The monthly amount is subject to change on an annual basis and is due at the beginning of each month.

15. Joint Venture

The City participates in the Anaheim-Garden Grove-Orange Fire Training Facility Authority, a joint powers authority created to finance fire training and dispatching facilities. The City Council of each city appoints one representative to the three-member Board of Directors. The City's proportionate share is 22.0%. Because the City is not financially accountable, the training facility is not considered part of the City's reporting entity. Separate financial statements are not issued.

16. Tax Abatements

The City of Garden Grove enters into various tax abatement agreements for the purpose of attracting and retaining businesses within the City. The Garden Grove Agency for Community Development also entered into three such agreements specific to hotel developments that are now the enforceable obligations of the Successor Agency pursuant to the 2011 Redevelopment Agency Dissolution Act.

In 2016, the City approved an Amended and Restated Operating Covenant Agreement with California Fuels and Lubricants for business retention purposes pursuant to Senate Bill 562. The Amended Agreement effective July 1, 2016 provides for economic development assistance in form of varying revenue sharing ratios of the amount of sales tax revenue generated in excess of \$200,000 annually for a period of 20 years. For Fiscal Year 2022-23, California Fuels and Lubricants received assistance payments of \$775,493.

**CITY OF GARDEN GROVE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2023**

C. DETAILED NOTES ON ALL FUNDS (continued)

16. Tax Abatements (continued)

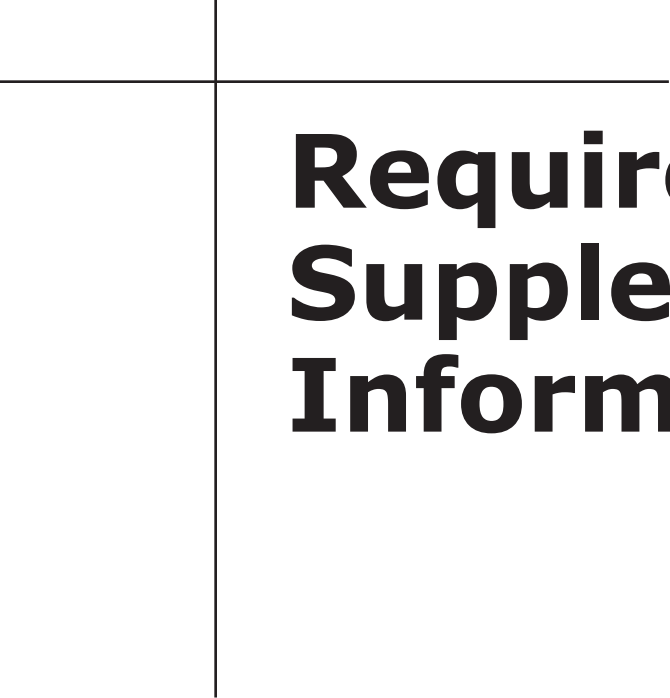
In 2010, the Successor Agency entered into an agreement with Garden Grove MXD, LLC for the construction of the Great Wolf Lodge. The performance based assistance began in 2015-16 and is based on the Transient Occupancy Tax rate. If the Transient Occupancy Tax rate charged by the City impacts an agreed upon Transient Occupancy Tax rate differential with a neighboring City, an amount will be rebated to the developer equal to the total room revenue multiplied by that Transient Occupancy Tax differential. The amount of Transient Occupancy Tax rebated to Garden Grove MXD, LLC for the Fiscal Year 2022-23 is \$764,600.66. This amount is an approved enforceable obligation of the Successor Agency, and will be paid via the State of California approved Recognized Obligation Payments Schedule.

In 2017, the City entered into an agreement with Garden Grove Automotive, Inc (GGA) to acquire the site and continue to sell Kia automobiles. Subject to the contingency that GGA fulfills the covenants of the agreement and generate enough sales tax revenue during the fiscal year, the City has agreed to pay an amount equal to 35% of the sales tax revenue in excess of \$150,000. The amount paid at June 30, 2023 was \$37,500.00.

17. Subsequent Events

On December 5, 2023, the Garden Grove Public Financing Authority Lease Revenue Bonds, Series 2015A was fully defeased. The Bonds had a balance of \$20,715,000 with an unamortized premium of \$1,177,930 as of June 30, 2023. A total of \$20,828,075 million was deposited in a defeasance escrow account, including a cash contribution of \$20,316,616 from the City. The entire outstanding Bonds will be called in 2025. It is estimated a net cash flow savings in the amount of approximately \$3.9 million will be achieved by the defeasance.

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Required Supplemental Information

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**CITY OF GARDEN GROVE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 142,174,000	\$ 142,174,000	\$ 159,930,340	\$ 17,756,340
Licenses and permits	3,200,000	3,200,000	3,072,537	(127,463)
Fines, forfeits and penalties	1,800,000	1,800,000	2,305,388	505,388
Investment earnings	1,421,358	1,421,358	709,999	(711,359)
Charges for current services	4,482,036	4,482,036	7,724,342	3,242,306
From other agencies	-	-	2,797,420	2,797,420
Other revenues	3,565,704	3,565,704	2,069,957	(1,495,747)
Total revenues	156,643,098	156,643,098	178,609,983	21,966,885
EXPENDITURES:				
Current:				
Fire	31,880,332	31,880,332	30,933,358	946,974
Police	76,397,366	76,397,366	72,454,478	3,942,888
Traffic safety	3,036,178	3,036,178	2,788,572	247,606
Public right of way	8,259,291	8,259,291	11,102,502	(2,843,211)
Community buildings	4,602,787	4,602,787	4,273,408	329,379
Community services	5,435,391	5,435,391	5,304,575	130,816
Economic development	1,543,677	1,543,677	1,756,237	(212,560)
Parks and greenbelts	1,796,988	1,796,988	1,427,596	369,392
Community planning and development	19,011,305	20,011,305	17,793,188	2,218,117
Municipal support	9,178,641	9,252,841	9,898,298	(645,457)
Debt service:				
Principal retirement	540,000	540,000	579,320	(39,320)
Interest	1,063,920	1,063,920	1,150,820	(86,900)
Total expenditures	162,745,876	163,820,076	159,462,352	4,357,724
Excess (deficiency) of revenues over (under) expenditures	(6,102,778)	(7,176,978)	19,147,631	26,324,609
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	4,719,612	4,719,612
Transfers out	-	-	(9,092,262)	(9,092,262)
Proceeds of leases	-	-	277,888	277,888
Proceeds from sale of capital assets	-	-	5,989,694	5,989,694
Total other financing sources (uses)	-	-	1,894,932	1,894,932
Net change in fund balance	(6,102,778)	(7,176,978)	21,042,563	28,219,541
Fund balance, beginning of year	162,265,299	162,265,299	162,265,299	-
Fund balance, end of year	\$ 156,162,521	\$ 155,088,321	\$ 183,307,862	\$ 28,219,541

See accompanying note to required supplementary information.

CITY OF GARDEN GROVE
NAVIGATION CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 15	\$ 15
From other agencies	-	-	2,987,661	2,987,661
Other revenues	-	-	56,921	56,921
Total revenues	-	-	3,044,597	3,044,597
EXPENDITURES:				
Current:				
Community buildings	-	7,000,000	6,295,767	704,233
Total expenditures	-	7,000,000	6,295,767	704,233
Excess (deficiency) of revenues over (under) expenditures	-	(7,000,000)	(3,251,170)	3,748,830
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	3,308,105	3,308,105
Total other financing sources (uses)	-	-	3,308,105	3,308,105
Net change in fund balance	-	(7,000,000)	56,935	7,056,935
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ (7,000,000)	\$ 56,935	\$ 7,056,935

CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS*

Measurement Period	Miscellaneous		
	2022	2021	2020
TOTAL PENSION LIABILITY			
Service cost	\$ 6,003,691	\$ 5,217,353	\$ 5,053,242
Interest on total pension liability	24,841,644	24,233,252	23,364,470
Changes of benefit terms	-	-	2,033,512
Changes of assumptions	11,834,221	-	-
Difference between expected and actual experience	(2,812,686)	1,014,736	(1,623,742)
Benefit payments, including refunds of employee contributions	(18,129,856)	(17,406,313)	(17,321,101)
Net change in total pension liability	21,737,014	13,059,028	11,506,381
Total pension liability - beginning	357,065,376	344,006,348	332,499,967
Total pension liability - ending (a)	\$ 378,802,390	\$ 357,065,376	\$ 344,006,348
PLAN FIDUCIARY NET POSITION			
Contribution - Employer	\$ 12,360,011	\$ 11,171,129	\$ 10,190,871
Contribution - Employee	2,371,491	2,341,219	2,282,163
Net investment income	(22,166,332)	54,526,902	11,708,962
Benefit payments, including refunds of employee contributions	(18,129,856)	(17,406,313)	(17,321,101)
Net Plan to Plan Resource Movement	-	-	-
Administrative Expense	(181,744)	(241,104)	(331,053)
Other Miscellaneous Income/(Expense) ¹	-	-	-
Net change in fiduciary net position	(25,746,430)	50,391,833	6,529,842
Plan fiduciary net position - beginning ²	291,752,153	241,360,320	234,830,478
Plan fiduciary net position - ending (b)	\$ 266,005,723	\$ 291,752,153	\$ 241,360,320
Plan net pension liability - ending (a) - (b)	\$ 112,796,667	\$ 65,313,223	\$ 102,646,028
Plan fiduciary net position as a percentage of the total pension liability	70.22%	81.71%	70.16%
Covered payroll ³	\$ 30,863,494	\$ 29,694,668	\$ 28,436,925
Plan net pension liability as a percentage of covered payroll	365.47%	219.95%	360.96%

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

¹ During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB68).

² Includes any beginning of year adjustment.

³ Includes one year's payroll growth using 2.75 percent projected portfolio return. In addition, demographic assumptions and the inflation rate assumption for fiscal years ended June 30, 2018-21, 3.00 percent payroll growth assumption for fiscal years ended June 30, 2014-17.

Notes to Schedule of Changes in Net Pension Liability and Related Ratios:

Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the valuation date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. None in 2019 - 2021. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. There were no changes in the discount rate. In 2017, the discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

Miscellaneous					
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 5,475,558	\$ 5,401,390	\$ 5,295,064	\$ 4,717,431	\$ 4,505,053	\$ 4,722,338
22,545,983	21,444,843	20,965,466	20,513,676	19,499,703	18,697,528
-	-	-	-	-	-
-	(1,737,101)	17,855,824	-	(4,893,202)	-
3,673,870	(4,057,535)	(5,244,453)	1,501,168	(1,007,886)	-
(16,224,456)	(14,088,814)	(13,540,154)	(12,581,087)	(12,134,038)	(11,490,804)
15,470,955	6,962,783	25,331,747	14,151,188	5,969,630	11,929,062
317,029,012	310,066,229	284,734,482	270,583,294	264,613,664	252,684,602
<u>\$ 332,499,967</u>	<u>\$ 317,029,012</u>	<u>\$ 310,066,229</u>	<u>\$ 284,734,482</u>	<u>\$ 270,583,294</u>	<u>\$ 264,613,664</u>
\$ 9,162,242	\$ 8,199,628	\$ 7,579,342	\$ 6,646,792	\$ 5,948,472	\$ 5,101,581
2,158,717	2,429,785	2,308,262	2,242,990	2,281,790	2,070,127
14,721,760	17,695,861	21,554,042	1,004,774	4,419,750	29,571,239
(16,224,456)	(14,088,814)	(13,540,154)	(12,581,087)	(12,134,038)	(11,490,804)
(10,044)	36,458	(64,848)	(69,973)	-	-
(160,695)	(330,147)	(286,986)	(120,179)	(221,880)	-
522	(626,954)	-	-	-	-
9,648,046	13,315,817	17,549,658	(2,876,683)	294,094	25,252,143
225,182,432	211,866,615	194,316,867	197,193,550	196,899,456	171,647,313
<u>\$ 234,830,478</u>	<u>\$ 225,182,432</u>	<u>\$ 211,866,525</u>	<u>\$ 194,316,867</u>	<u>\$ 197,193,550</u>	<u>\$ 196,899,456</u>
<u>\$ 97,669,489</u>	<u>\$ 91,846,580</u>	<u>\$ 98,199,704</u>	<u>\$ 90,417,615</u>	<u>\$ 73,389,744</u>	<u>\$ 67,714,208</u>
70.63%	71.03%	68.33%	68.24%	72.88%	74.41%
\$ 30,347,270	\$ 29,746,612	\$ 29,037,915	\$ 28,573,176	\$ 27,094,801	\$ 27,060,561
321.84%	308.76%	338.18%	316.44%	270.86%	250.23%

CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS*

Measurement Period	Safety			
	2022	2021	2020	2019
TOTAL PENSION LIABILITY				
Service cost	\$ 7,909,848	\$ 6,799,165	\$ 8,470,387	\$ 9,117,082
Interest on total pension liability	40,930,945	39,978,657	38,866,660	37,632,892
Changes of benefit terms	-	-	1,572,470	-
Changes of assumptions	21,051,324	-	-	-
Difference between expected and actual experience	(2,239,626)	280,017	(691,163)	4,129,559
Benefit payments, including refunds of employee contributions	(32,808,974)	(31,360,647)	(31,097,422)	(29,007,470)
Net change in total pension liability	34,843,517	15,697,192	17,120,932	21,872,063
Total pension liability - beginning	586,839,978	571,142,786	554,021,854	532,149,791
Total pension liability - ending (a)	\$ 621,683,495	\$ 586,839,978	\$ 571,142,786	\$ 554,021,854
Contribution - Employer	\$ 19,491,065	\$ 17,486,345	\$ 15,875,859	\$ 15,698,349
Contribution - Employee	2,837,409	2,746,214	2,639,127	2,644,271
Net investment income	(32,867,582)	81,895,715	17,702,544	22,658,615
Benefit payments, including refunds of employee contributions	(32,808,974)	(31,360,647)	(31,097,422)	(29,007,470)
Net Plan to Plan Resource Movement	-	-	-	10,044
Administrative Expense	(270,860)	(364,019)	(507,220)	(248,366)
Other Miscellaneous Income/(Expense) ¹	-	-	-	808
Net change in fiduciary net position	(43,618,942)	70,403,608	4,612,888	11,756,251
Plan fiduciary net position - beginning ²	434,809,261	364,405,653	359,792,765	348,036,514
Plan fiduciary net position - ending (b)	\$ 391,190,319	\$ 434,809,261	\$ 364,405,653	\$ 359,792,765
Plan net pension liability - ending (a) - (b)	\$ 230,493,176	\$ 152,030,717	\$ 206,737,133	\$ 194,229,089
Plan fiduciary net position as a percentage of the total pension liability	62.92%	74.09%	63.80%	64.94%
Covered payroll ³	\$ 23,476,513	\$ 21,764,291	\$ 27,964,303	\$ 29,663,516
Plan net pension liability as a percentage of covered payroll	981.80%	698.53%	739.29%	654.77%

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

- 1 During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB68).

- 2 Includes any beginning of year adjustment.
- 3 Includes one year's payroll growth using 2.75 percent payroll growth assumption for fiscal years ended June 30, 2018-21, 3.00 percent payroll growth assumption for fiscal years ended June 30, 2014-17.

Notes to Schedule of Changes in Net Pension Liability and Related Ratios:

Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the valuation date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. None in 2019 - 2021. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. There were no changes in the discount rate. In 2017, the discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

Safety				
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 8,706,648	\$ 8,648,153	\$ 7,378,575	\$ 7,025,519	\$ 7,433,857
36,094,312	35,007,255	33,944,797	32,447,673	31,439,433
-	-	-	-	-
(2,221,006)	29,556,856	-	(4,660,010)	-
(961,074)	(2,081,126)	2,203,036	(8,032,852)	-
(26,226,816)	(24,371,140)	(22,718,361)	(21,846,674)	(20,185,546)
15,392,064	46,759,998	20,808,047	4,933,656	18,687,744
516,757,727	469,997,729	449,189,682	444,256,026	425,568,282
<u>\$ 532,149,791</u>	<u>\$ 516,757,727</u>	<u>\$ 469,997,729</u>	<u>\$ 449,189,682</u>	<u>\$ 444,256,026</u>
\$ 14,147,727	\$ 13,302,274	\$ 11,468,654	\$ 10,155,643	\$ 9,427,732
2,873,704	2,823,680	2,915,098	2,611,738	2,439,710
27,492,574	33,837,324	1,532,436	6,960,883	47,553,580
(26,226,816)	(24,371,140)	(22,718,361)	(21,846,674)	(20,185,546)
(37,788)	-	-	-	-
(516,231)	(452,000)	(190,840)	(352,473)	-
(980,332)	-	-	-	-
16,752,838	25,140,138	(6,993,013)	(2,470,883)	39,235,476
331,283,676	306,143,539	313,136,552	315,607,435	276,371,959
<u>\$ 348,036,514</u>	<u>\$ 331,283,677</u>	<u>\$ 306,143,539</u>	<u>\$ 313,136,552</u>	<u>\$ 315,607,435</u>
<u>\$ 184,113,277</u>	<u>\$ 185,474,050</u>	<u>\$ 163,854,190</u>	<u>\$ 136,053,130</u>	<u>\$ 128,648,591</u>
65.40%	64.11%	65.14%	69.71%	71.04%
\$ 28,541,707	\$ 28,636,267	\$ 27,481,750	\$ 26,325,623	\$ 26,592,225
645.07%	647.69%	596.23%	516.81%	483.78%

**CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS***

Schedule of Plan Contributions for the Fiscal Years Ended June 30

	Miscellaneous			
	2023	2022	2021	2020
Actuarially determined contributions	\$ 13,424,666	\$ 12,359,003	\$ 11,167,273	\$ 10,190,871
Contributions in relation to the actuarially determined contributions	(13,424,666)	(12,359,003)	(11,167,273)	(10,190,871)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 32,703,258	\$ 30,863,494	\$ 29,694,668	\$ 28,436,925
Contributions as a percentage of covered payroll	41.05%	40.04%	37.61%	35.84%

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

Notes to Schedule of Plan Contributions:

Valuation date: 6/30/2020

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Actuarial Cost Method
Amortization method/period	For details, see June 30, 2020 Funding Valuation Report.
Asset valuation method	Market value of assets. For details, see June 30, 2022 Funding Valuation Report.
Inflation	2.50%
Salary Increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7.00%, net of pension plan investment administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation.
Mortality	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation. The pre-retirement mortality non-industrial death rates vary by age and gender. Industrial death rates vary by age. The non-industrial death rates are used for all plans. The industrial death rates are used for safety plans. Miscellaneous plans usually have industrial death rates set to zero unless the agency has specifically contracted for industrial death benefits. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.
Other information	For changes to previous year's information, refer to past GASB 68 reports.

Miscellaneous						
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	
\$ 9,153,245	\$ 8,199,628	\$ 7,579,342	\$ 6,646,792	\$ 5,948,472	\$ 5,101,581	
(9,153,245)	(8,199,628)	(7,579,342)	(6,646,792)	(5,948,472)	(5,101,581)	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 30,347,270	\$ 29,746,612	\$ 29,037,915	\$ 28,573,176	\$ 27,094,801	\$ 27,060,561	
30.16%	27.56%	26.10%	23.26%	21.95%	18.85%	

CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS
THE LAST TEN FISCAL YEARS*

Schedule of Plan Contributions for the Fiscal Years Ended June 30

	Safety				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contributions	\$ 21,548,966	\$ 19,491,065	\$ 17,489,949	\$ 15,875,859	\$ 15,691,168
Contributions in relation to the actuarially determined contributions	(21,548,966)	(19,491,065)	(17,489,949)	(15,875,859)	(15,691,168)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 23,978,722	\$ 23,476,513	\$ 21,764,291	\$ 27,964,303	\$ 29,663,516
Contributions as a percentage of covered payroll	89.87%	83.02%	80.36%	56.77%	52.90%

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

Notes to Schedule:

Valuation date: 6/30/2020

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Actuarial Cost Method
Amortization method/period	For details, see June 30, 2020 Funding Valuation Report.
Asset valuation method	Market value of assets. For details, see June 30, 2022 Funding Valuation Report.
Inflation	2.50%
Salary Increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7.00%, net of pension plan investment administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation.
Mortality	The probabilities of retirement are based on the 2017 CalPERS Experience Study which are incorporated in the current valuation. The pre-retirement mortality non-industrial death rates vary by age and gender. Industrial death rates vary by age. The non-industrial death rates are used for all plans. The industrial death rates are used for safety plans. Miscellaneous plans usually have industrial death rates set to zero unless the agency has specifically contracted for industrial death benefits. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.
Other information	For changes to previous year's information, refer to past GASB 68 reports.

Safety				
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 14,147,727	\$ 13,302,273	\$ 11,468,654	\$ 10,155,643	\$ 9,427,732
(14,147,727)	(13,302,273)	(11,468,654)	(10,155,643)	(9,427,732)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 28,541,707	\$ 28,636,267	\$ 27,481,750	\$ 26,325,623	\$ 26,592,225
49.57%	46.45%	41.73%	38.58%	35.45%

CITY OF GARDEN GROVE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
for the Measurement Periods Ended June 30
THE LAST TEN FISCAL YEARS*

<i>Measurement Period</i>	2022	2021	2020	2019	2018	2017
TOTAL OPEB LIABILITY						
Service cost	\$ 2,250,612	\$ 2,563,528	\$ 1,831,165	\$ 627,266	\$ 669,889	\$ 651,960
Interest on Total OPEB Liability	1,056,801	1,219,928	1,596,249	695,181	695,599	610,096
Employer Contributions	-	-	-	(467,790)	(420,642)	-
Expected Minus Actual Benefit Payments	-	-	-	22,763	-	-
Experience (Gains)/Losses	14	(11,665,240)	(94,837)	(216,121)	-	-
Changes in Assumptions	(8,394,004)	3,457,450	8,191,623	26,892,575	(922,346)	-
Benefit payments	(1,815,415)	(2,112,394)	(2,036,122)	-	-	(391,489)
Net change in total OPEB liability	(6,901,992)	(6,536,728)	9,488,078	27,553,874	22,500	870,567
Total OPEB liability - beginning	48,708,347	55,245,075	45,756,997	18,203,123	18,180,623	17,310,056
Total OPEB liability - ending	\$ 41,806,355	\$ 48,708,347	\$ 55,245,075	\$ 45,756,997	\$ 18,203,123	\$ 18,180,623
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	58,884,749	56,905,216	56,638,122	55,122,260	55,704,304	57,674,182
Total OPEB liability as a percentage of covered-employee payroll	71.00%	85.60%	97.54%	83.01%	32.68%	31.52%

Notes to Schedule:

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

** Liabilities reflect an implicit rate subsidy for Pre-Medicare retirees. GASB 74 and 75 require use of claims costs or age-adjusted premiums approximating claims costs to determine the plan's liability. Adjusting premiums for age creates Implicit Subsidy and is reflected as part of the plan's liability.

CITY OF GARDEN GROVE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Under Article XIII B of the California Constitution (the GANN Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations, and if certain proceeds of taxes exceed allowed appropriations, the excess must be refunded to the taxpayers either through revised tax rates or revised fee schedules.

The City budget report is prepared under the direction of the City Manager in accordance with generally accepted accounting principles (GAAP) and the requirements of Municipal Code Section 2.08.150. Annual budgets are legally adopted for the general fund, special revenue funds, and capital projects funds. These funds are budgeted based on the modified accrual basis of accounting and include proposed expenditures and the means of financing them. The City Council approves the total budgeted appropriations and any amendments to total appropriations which may be required during the year. Revenues are budgeted by source, and expenditures are budgeted by program.

The legal level of budgetary control is considered to be at the fund level since management can reassign resources within a fund without special approval from City Council. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which alter the total appropriations of any fund must be approved by City Council.



Other Supplemental Information

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CITY OF GARDEN GROVE SPECIAL REVENUE FUNDS

Public Safety Fund

Revenues received from the City's share of drug forfeit and seizure money, revenues received from the state under SB172, and various police grants are accounted for in this fund. These funds are used to help support the City's public safety operations.

State Gas Tax Fund

State gasoline taxes received by the City are accounted for in this fund. Revenue received is used for street maintenance, construction, and/or right of way acquisition.

Developer Fees Fund

Traffic mitigation and developer fees used to alleviate traffic and sewer problems caused by new development, cultural art fees to be used for City cultural arts projects and programs, park fees which are to be used for park development, drainage fees which are to be used to alleviate City drainage problems are some of the fees that are accounted for in the fund.

Garden Grove Cable Fund

This fund represents a grant from a private cable corporation of 2% and its cable usage revenue. Expenditures are for public, educational, and governmental access.

Street Lighting Fund

The purpose of this fund is to provide an accounting for the installation, operation, and maintenance of street lighting within the City. Revenues for this fund are received from property taxes collected by the County of Orange.

Park Maintenance

The purpose of this fund is to provide an accounting for the maintenance of parks within the City. Revenues for this fund are received from property taxes collected by the County of Orange.

Main Street District Fund

This fund is used to account for the maintenance of improvements on Main Street in downtown Garden Grove. Revenue for this fund are received from a property tax levy on the main street area.

Air Quality Improvement Fund

This fund is used to account for revenue received from the South Coast Air Quality Management District for the primary purpose of establishing a ride share program for City employees.

Other Grants and Contributions

The City is the recipient of numerous other federal, state, and county grants, plus contributions from other sources. These grants and contributions are accounted for in this fund.

**CITY OF GARDEN GROVE
SPECIAL REVENUE FUNDS (CONTINUED)**

Garden Grove Tourism Improvement District

This fund is used to account for the tourism marketing efforts through the Anaheim/Orange County Visitors and Convention Bureau and other activities and improvements that promote tourism in the Garden Grove Tourism Improvement District area.

Street Rehabilitation Fund

This fund is used to account for revenues received and expenditures made for various street rehabilitation projects.

HOME Grant Special Revenue Fund

The HOME Grant special revenue fund is used to account for the revenues received and expenditures made for the housing assistance program, which is funded by the U.S. Department of Housing and Urban Development.

CAPITAL PROJECTS FUNDS

Housing Authority Assets Fund

Capital projects with the Civic Center area are accounted for in this fund.

Housing Successor Agency Low/Mod Fund

Capital projects for low and moderate income housing are accounted for in this fund.

Public Safety Fund

Capital projects with Public Safety are accounted for in this fund.

**CITY OF GARDEN GROVE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Special Revenue Funds			
	Public Safety	State Gas Tax	Developer Fees	Garden Grove Cable
ASSETS				
Cash and investments	\$ 3,456,729	\$ 7,692,257	\$ 13,345,433	\$ 8,478
Cash with fiscal agents	-	-	-	-
Taxes receivable	74,250	726,564	-	-
Accounts receivable	-	-	-	5,867
Interest receivable	8,505	19,424	32,565	-
Due from Successor Agency	-	-	-	-
Deposits and prepaid items	4,646	-	-	6,875
Intergovernmental receivable	-	328,228	-	-
Notes receivable, net	-	-	-	-
Land held for resale	-	-	-	-
Total assets	<u>\$ 3,544,130</u>	<u>\$ 8,766,473</u>	<u>\$ 13,377,998</u>	<u>\$ 21,220</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 373,600	\$ 1,927,775	\$ 149,880	\$ 10,691
Accrued liabilities	4,818	297,421	99,349	7,341
Unearned revenue	-	-	-	-
Due to other funds	288	1,957	-	63
Intercity loan payable	-	-	-	-
Total liabilities	<u>378,706</u>	<u>2,227,153</u>	<u>249,229</u>	<u>18,095</u>
Deferred Inflows of Resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-Spendable:				
Deposits and Prepaid items	4,646	-	-	6,875
Restricted:				
Public safety	3,160,778	-	-	-
Public right of way	-	6,539,320	1,848,109	-
Drainage	-	-	264,186	-
Community planning and development	-	-	1,690,943	-
Community services	-	-	9,325,531	-
Unassigned	-	-	-	(3,750)
Total fund balances	<u>3,165,424</u>	<u>6,539,320</u>	<u>13,128,769</u>	<u>3,125</u>
Total liabilities and fund balances	<u>\$ 3,544,130</u>	<u>\$ 8,766,473</u>	<u>\$ 13,377,998</u>	<u>\$ 21,220</u>

Special Revenue Funds			
Street Lighting	Park Maintenance	Main Street District	Air Quality Improvement
\$ 266,746	\$ 82,310	\$ 204,108	\$ 472,233
-	-	-	-
15,922	7,122	-	-
-	-	-	-
69	-	527	1,156
-	-	-	-
-	-	-	-
-	-	-	56,873
-	-	-	-
-	-	-	-
<u>\$ 282,737</u>	<u>\$ 89,432</u>	<u>\$ 204,635</u>	<u>\$ 530,262</u>
\$ 140,087	\$ 3,996	\$ 1,793	\$ 165
3,019	7,577	-	2,548
-	-	-	-
53	439	-	28
-	-	-	-
<u>143,159</u>	<u>12,012</u>	<u>1,793</u>	<u>2,741</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
139,578	-	202,842	527,521
-	-	-	-
-	77,420	-	-
-	-	-	-
-	-	-	-
<u>139,578</u>	<u>77,420</u>	<u>202,842</u>	<u>527,521</u>
<u>\$ 282,737</u>	<u>\$ 89,432</u>	<u>\$ 204,635</u>	<u>\$ 530,262</u>

CITY OF GARDEN GROVE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2023

	Special Revenue Funds		
	GG Tourism Improvement District	Other Grants and Contributions	Street Rehabilitation
ASSETS			
Cash and investments	\$ 307,435	\$ 3,014,661	\$ 3,383,686
Cash with fiscal agents	-	-	-
Taxes receivable	315,086	-	-
Accounts receivable	10,576	49,329	-
Interest receivable	-	9,165	9,589
Due from Successor Agency	-	-	-
Deposits and prepaid items	-	59	-
Intergovernmental receivable	-	2,643,344	1,340,247
Notes receivable, net	-	3,722,555	-
Land held for resale	-	-	-
Total assets	<u>\$ 633,097</u>	<u>\$ 9,439,113</u>	<u>\$ 4,733,522</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 335,922	\$ 1,610,828	\$ 80,318
Accrued liabilities	-	140,604	82,518
Unearned revenue	-	2,628	-
Due to other funds	-	764	-
Intercity loan payable	-	-	-
Total liabilities	<u>335,922</u>	<u>1,754,824</u>	<u>162,836</u>
Deferred Inflows of Resources:			
Unavailable revenue	-	998,668	-
Total deferred inflows	<u>-</u>	<u>998,668</u>	<u>-</u>
Fund balances:			
Non-Spendable:			
Prepaid items	-	59	-
Restricted			
Public safety	-	-	-
Public right of way	-	834,066	4,570,686
Drainage	-	-	-
Community planning and development	297,175	5,607,050	-
Community services	-	244,446	-
Unassigned	-	-	-
Total fund balances	<u>297,175</u>	<u>6,685,621</u>	<u>4,570,686</u>
Total liabilities and fund balances	<u>\$ 633,097</u>	<u>\$ 9,439,113</u>	<u>\$ 4,733,522</u>

HOME Grant Special Revenue Fund	Capital Project Funds			Total
	Housing Successor Agency	Housing Successor Agency Low/Mod	Public Safety	Nonmajor Governmental Funds
\$ 214,358	\$ 686,402	\$ 6,081,842	\$ 37,787	\$ 39,254,465
-	-	-	511,444	511,444
-	-	-	-	1,138,944
31,106	1,714	7,503	-	106,095
-	1,741	18,148	-	100,889
-	-	5,054,260	-	5,054,260
-	-	-	-	11,580
6,985	-	-	-	4,375,677
19,002,426	2,001,824	6,628,528	-	31,355,333
-	-	519,063	-	519,063
<u>\$ 19,254,875</u>	<u>\$ 2,691,681</u>	<u>\$ 18,309,344</u>	<u>\$ 549,231</u>	<u>\$ 82,427,750</u>
\$ 27,970	\$ -	\$ 9,778	\$ 16,809	\$ 4,689,612
-	-	632	43,021	688,848
-	-	-	-	2,628
-	-	4	-	3,596
-	-	5,550,000	-	5,550,000
<u>27,970</u>	<u>-</u>	<u>5,560,414</u>	<u>59,830</u>	<u>10,934,684</u>
-	-	-	-	998,668
-	-	-	-	998,668
-	-	-	-	11,580
-	-	-	489,401	3,650,179
-	-	-	-	14,662,122
-	-	-	-	264,186
19,226,905	2,691,681	12,748,930	-	42,340,104
-	-	-	-	9,569,977
-	-	-	-	(3,750)
<u>19,226,905</u>	<u>2,691,681</u>	<u>12,748,930</u>	<u>489,401</u>	<u>70,494,398</u>
<u>\$ 19,254,875</u>	<u>\$ 2,691,681</u>	<u>\$ 18,309,344</u>	<u>\$ 549,231</u>	<u>\$ 82,427,750</u>

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Special Revenue Funds			
	Public Safety	State Gas Tax	Developer Fees	Garden Grove Cable
REVENUES:				
Taxes	\$ 794,800	\$ -	\$ -	\$ -
Licenses and permits	-	-	82,861	-
Fines, forfeits and penalties	399,602	-	-	-
Investment earnings	38,378	86,520	159,286	-
Charges for current services	-	-	2,421,221	-
From other agencies	536,119	8,185,204	-	-
Other revenues	-	-	-	38,816
Total revenues	<u>1,768,899</u>	<u>8,271,724</u>	<u>2,663,368</u>	<u>38,816</u>
EXPENDITURES:				
Current:				
Police	1,080,240	-	-	-
Traffic safety	-	64,267	1,184,314	-
Public right of way	-	7,467,350	1,211	-
Community services	-	-	-	580,424
Economic development	-	-	-	-
Parks and greenbelts	-	-	523,922	-
Community planning and development	-	-	188,353	-
Municipal support	-	-	1,800	-
Debt service:				
Principal	-	-	-	39,940
Interest and fiscal charges	-	-	-	1,035
Total expenditures	<u>1,080,240</u>	<u>7,531,617</u>	<u>1,899,600</u>	<u>621,399</u>
Excess (deficiency) of revenues over (under) expenditures	<u>688,659</u>	<u>740,107</u>	<u>763,768</u>	<u>(582,583)</u>
OTHER FINANCING SOURCES (USES):				
Gain (loss) of sale of capital assets	-	-	-	-
Transfers in	-	-	-	575,952
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>575,952</u>
Net change in fund balances	688,659	740,107	763,768	(6,631)
Fund balance, beginning of year	<u>2,476,765</u>	<u>5,799,213</u>	<u>12,365,001</u>	<u>9,756</u>
Fund balance, end of year	<u>\$ 3,165,424</u>	<u>\$ 6,539,320</u>	<u>\$ 13,128,769</u>	<u>\$ 3,125</u>

Special Revenue Funds			
Street Lighting	Park Maintenance	Main Street District	Air Quality Improvement
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
109	(74)	2,606	5,825
1,371,435	707,865	26,620	-
-	-	-	225,103
-	-	-	-
1,371,544	707,791	29,226	230,928
-	-	-	-
1,704,089	-	-	-
-	-	36,534	-
-	-	-	-
-	-	-	-
-	952,002	-	-
-	-	-	15,998
25,780	-	-	181,674
-	-	-	-
-	-	-	-
1,729,869	952,002	36,534	197,672
(358,325)	(244,211)	(7,308)	33,256
-	-	-	-
373,661	234,544	-	-
-	-	-	-
373,661	234,544	-	-
15,336	(9,667)	(7,308)	33,256
124,242	87,087	210,150	494,265
\$ 139,578	\$ 77,420	\$ 202,842	\$ 527,521

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Special Revenue Funds			
	GG Tourism	Other	Street	HOME Grant
	Improvement District	Grants and Contributions	Rehabilitation	
REVENUES:				
Taxes	\$ 3,332,713	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	612,828	-	-
Investment earnings	-	437,832	42,272	349,962
Charges for current services	-	-	-	-
From other agencies	-	5,356,325	4,428,713	531,424
Other revenues	-	25,298	-	-
Total revenues	<u>3,332,713</u>	<u>6,432,283</u>	<u>4,470,985</u>	<u>881,386</u>
EXPENDITURES:				
Current:				
Police	-	1,103,480	-	-
Traffic safety	-	441,789	-	-
Public right of way	-	2,182,221	1,820,222	-
Community services	-	552,724	140,247	-
Economic Development	2,558,033	-	-	-
Parks and greenbelts	-	-	-	-
Community planning and development	-	2,393,348	-	342,058
Municipal support	-	-	-	-
Debt service:				
Principal	-	10,628	-	-
Interest and fiscal charges	-	22	-	-
Total expenditures	<u>2,558,033</u>	<u>6,684,212</u>	<u>1,960,469</u>	<u>342,058</u>
Excess (deficiency) of revenues over (under) expenditures	<u>774,680</u>	<u>(251,929)</u>	<u>2,510,516</u>	<u>539,328</u>
OTHER FINANCING SOURCES (USES):				
Gain (loss) of sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(762,889)	(38,560)	-	-
Total other financing sources (uses)	<u>(762,889)</u>	<u>(38,560)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	11,791	(290,489)	2,510,516	539,328
Fund balance, beginning of year	<u>285,384</u>	<u>6,976,110</u>	<u>2,060,170</u>	<u>18,687,577</u>
Fund balance, end of year	<u>\$ 297,175</u>	<u>\$ 6,685,621</u>	<u>\$ 4,570,686</u>	<u>\$ 19,226,905</u>

Capital Project Funds			Total
Housing Authority Assets	Housing Successor Agency Low/Mod	Public Safety	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 4,127,513
-	-	-	82,861
-	-	-	1,012,430
88,260	344,241	43	1,555,260
-	-	-	4,527,141
-	-	-	19,262,888
-	-	-	64,114
88,260	344,241	43	30,632,207
-	-	495,696	2,679,416
-	-	-	3,394,459
-	-	-	11,507,538
-	-	-	1,273,395
-	-	-	2,558,033
-	-	-	1,475,924
-	5,754,257	-	8,694,014
-	-	-	209,254
-	-	-	50,568
-	-	-	1,057
-	5,754,257	495,696	31,843,658
88,260	(5,410,016)	(495,653)	(1,211,451)
-	784,917	-	784,917
-	-	-	1,184,157
-	(3,000,000)	-	(3,801,449)
-	(2,215,083)	-	(1,832,375)
88,260	(7,625,099)	(495,653)	(3,043,826)
2,603,421	20,374,029	985,054	73,538,224
\$ 2,691,681	\$ 12,748,930	\$ 489,401	\$ 70,494,398

CITY OF GARDEN GROVE
PUBLIC SAFETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 935,605	\$ 935,605	\$ 794,800	\$ (140,805)
Fines, forfeits and penalties	-	-	399,602	399,602
Investment earnings (loss)	-	-	38,378	38,378
From other agencies	-	-	536,119	536,119
Total revenues	<u>935,605</u>	<u>935,605</u>	<u>1,768,899</u>	<u>833,294</u>
EXPENDITURES:				
Current:				
Police	<u>798,875</u>	<u>798,875</u>	<u>1,080,240</u>	<u>(281,365)</u>
Total expenditures	<u>798,875</u>	<u>798,875</u>	<u>1,080,240</u>	<u>(281,365)</u>
Net change in fund balance	136,730	136,730	688,659	551,929
Fund balance, beginning of year	<u>2,476,765</u>	<u>2,476,765</u>	<u>2,476,765</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,613,495</u>	<u>\$ 2,613,495</u>	<u>\$ 3,165,424</u>	<u>\$ 551,929</u>

CITY OF GARDEN GROVE
STATE GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 86,520	\$ 86,520
From other agencies	8,950,838	8,950,838	8,185,204	(765,634)
Total revenues	8,950,838	8,950,838	8,271,724	(679,114)
EXPENDITURES:				
Current:				
Traffic safety	199,115	199,115	64,267	134,848
Public right of way	8,003,491	8,003,491	7,467,350	536,141
Total expenditures	8,202,606	8,202,606	7,531,617	670,989
Net change in fund balance	748,232	748,232	740,107	(8,125)
Fund balance, beginning of year	5,799,213	5,799,213	5,799,213	-
Fund balance, end of year	<u>\$ 6,547,445</u>	<u>\$ 6,547,445</u>	<u>\$ 6,539,320</u>	<u>\$ (8,125)</u>

CITY OF GARDEN GROVE
DEVELOPER FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Licenses and permits	\$ 90,032	\$ 90,032	\$ 82,861	\$ (7,171)
Investment earnings (loss)	-	-	159,286	159,286
Charges for current services	1,364,368	1,364,368	2,421,221	1,056,853
Total revenues	1,454,400	1,454,400	2,663,368	1,208,968
EXPENDITURES:				
Current:				
Traffic safety	1,485,000	1,485,000	1,184,314	300,686
Public right of way	-	-	1,211	(1,211)
Parks and greenbelts	2,875,000	2,875,000	523,922	2,351,078
Community planning and development	223,817	223,817	188,353	35,464
Municipal support	3,528	3,528	1,800	1,728
Total expenditures	4,587,345	4,587,345	1,899,600	2,687,745
Net change in fund balance	(3,132,945)	(3,132,945)	763,768	3,896,713
Fund balance, beginning of year	12,365,001	12,365,001	12,365,001	-
Fund balance, end of year	\$ 9,232,056	\$ 9,232,056	\$ 13,128,769	\$ 3,896,713

CITY OF GARDEN GROVE
GARDEN GROVE CABLE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Other revenues	\$ 31,636	\$ 31,636	\$ 38,816	\$ 7,180
Total revenues	31,636	31,636	38,816	7,180
EXPENDITURES:				
Current:				
Community services	597,373	597,373	580,424	16,949
Debt service:				
Principal retirement	-	-	39,940	(39,940)
Interest	41,084	41,084	1,035	40,049
Total expenditures	638,457	638,457	621,399	17,058
Excess (deficiency) of revenues over (under) expenditures	(606,821)	(606,821)	(582,583)	24,238
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	575,952	575,952
Total other financing sources (uses)	-	-	575,952	575,952
Net change in fund balance	(606,821)	(606,821)	(6,631)	600,190
Fund balance, beginning of year	9,756	9,756	9,756	-
Fund balance, end of year	\$ (597,065)	\$ (597,065)	\$ 3,125	\$ 600,190

CITY OF GARDEN GROVE
STREET LIGHTING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 109	\$ 109
Charges for current services	1,346,099	1,346,099	1,371,435	25,336
Total revenues	1,346,099	1,346,099	1,371,544	25,445
EXPENDITURES:				
Current:				
Traffic safety	1,328,621	1,328,621	1,704,089	(375,468)
Municipal support	27,587	27,587	25,780	1,807
Total expenditures	1,356,208	1,356,208	1,729,869	(373,661)
Excess (deficiency) of revenues over (under) expenditures	(10,109)	(10,109)	(358,325)	(348,216)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	373,661	373,661
Total other financing sources (uses)	-	-	373,661	373,661
Net change in fund balance	(10,109)	(10,109)	15,336	25,445
Fund balance, beginning of year	124,242	124,242	124,242	-
Fund balance, end of year	\$ 114,133	\$ 114,133	\$ 139,578	\$ 25,445

CITY OF GARDEN GROVE
PARK MAINTENANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ (74)	\$ (74)
Charges for current services	708,284	708,284	707,865	(419)
Total revenues	708,284	708,284	707,791	(493)
EXPENDITURES:				
Current:				
Parks and greenbelts	714,679	714,679	952,002	(237,323)
Total expenditures	714,679	714,679	952,002	(237,323)
Excess (deficiency) of revenues over (under) expenditures	(6,395)	(6,395)	(244,211)	(237,816)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	234,544	234,544
Total other financing sources (uses)	-	-	234,544	234,544
Net change in fund balance	(6,395)	(6,395)	(9,667)	(3,272)
Fund balance, beginning of year	87,087	87,087	87,087	-
Fund balance, end of year	\$ 80,692	\$ 80,692	\$ 77,420	\$ (3,272)

CITY OF GARDEN GROVE
MAIN STREET DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 2,606	\$ 2,606
Charges for current services	27,200	27,200	26,620	(580)
Total revenues	<u>27,200</u>	<u>27,200</u>	<u>29,226</u>	<u>2,026</u>
EXPENDITURES:				
Current:				
Public right of way	34,411	34,411	36,534	(2,123)
Total expenditures	<u>34,411</u>	<u>34,411</u>	<u>36,534</u>	<u>(2,123)</u>
Net change in fund balance	(7,211)	(7,211)	(7,308)	(97)
Fund balance, beginning of year	<u>210,150</u>	<u>210,150</u>	<u>210,150</u>	<u>-</u>
Fund balance, end of year	<u>\$ 202,939</u>	<u>\$ 202,939</u>	<u>\$ 202,842</u>	<u>\$ (97)</u>

CITY OF GARDEN GROVE
AIR QUALITY IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 5,825	\$ 5,825
From other agencies	287,922	287,922	225,103	(62,819)
Total revenues	287,922	287,922	230,928	(56,994)
EXPENDITURES:				
Current:				
Community planning and development	18,873	18,873	15,998	(2,875)
Municipal support	269,049	269,049	181,674	(87,375)
Total expenditures	287,922	287,922	197,672	(90,250)
Excess (deficiency) of revenues over (under) expenditures	-	-	33,256	(147,244)
Net change in fund balance	-	-	33,256	(147,244)
Fund balance, beginning of year	494,265	494,265	494,265	-
Fund balance, end of year	<u>\$ 494,265</u>	<u>\$ 494,265</u>	<u>\$ 527,521</u>	<u>\$ (147,244)</u>

CITY OF GARDEN GROVE
GARDEN GROVE TOURISM IMPROVEMENT DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive Negative
REVENUES:				
Taxes	\$ 2,745,000	\$ 2,745,000	\$ 3,332,713	\$ 587,713
Total revenues	2,745,000	2,745,000	3,332,713	587,713
EXPENDITURES:				
Current:				
Economic development	1,954,733	1,954,733	2,558,033	(603,300)
Total expenditures	1,954,733	1,954,733	2,558,033	(603,300)
Excess (deficiency) of revenues over (under) expenditures	790,267	790,267	774,680	(15,587)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(762,889)	(762,889)
Total other financing sources (uses)	-	-	(762,889)	(762,889)
Net change in fund balance	790,267	790,267	11,791	(778,476)
Fund balance, beginning of year	285,384	285,384	285,384	-
Fund balance (deficit), end of year	\$ 1,075,651	\$ 1,075,651	\$ 297,175	\$ (778,476)

CITY OF GARDEN GROVE
OTHER GRANTS AND CONTRIBUTIONS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Fines, forfeits and penalties	\$ 700,000	\$ 700,000	\$ 612,828	\$ (87,172)
Investment earnings (loss)	-	-	437,832	437,832
From other agencies	11,015,573	10,532,553	5,356,325	(5,176,228)
Other revenues	-	-	25,298	25,298
Total revenues	<u>11,715,573</u>	<u>11,232,553</u>	<u>6,432,283</u>	<u>(4,800,270)</u>
EXPENDITURES:				
Current:				
Police	808,962	1,034,495	1,103,480	(68,985)
Traffic safety	460,186	460,186	441,789	18,397
Public right of way	9,835,257	10,435,256	2,182,221	8,253,035
Community services	521,098	521,098	552,724	(31,626)
Community planning and development	764,285	764,285	2,393,348	(1,629,063)
Debt service:				
Principal retirement	-	-	10,628	(10,628)
Interest	-	-	22	(22)
Total expenditures	<u>12,389,788</u>	<u>13,215,320</u>	<u>6,684,212</u>	<u>6,531,108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(674,215)</u>	<u>(1,982,767)</u>	<u>(251,929)</u>	<u>1,730,838</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(38,560)	(38,560)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(38,560)</u>	<u>(38,560)</u>
Net change in fund balance	(674,215)	(1,982,767)	(290,489)	1,692,278
Fund balance, beginning of year	<u>6,976,110</u>	<u>6,976,110</u>	<u>6,976,110</u>	<u>-</u>
Fund balance, end of year	<u>\$ 6,301,895</u>	<u>\$ 4,993,343</u>	<u>\$ 6,685,621</u>	<u>\$ 1,692,278</u>

CITY OF GARDEN GROVE
STREET REHABILITATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 42,272	\$ 42,272
From other agencies	3,369,869	3,369,869	4,428,713	1,058,844
Total revenues	3,369,869	3,369,869	4,470,985	1,101,116
EXPENDITURES:				
Current:				
Public right of way	2,742,370	2,742,370	1,820,222	922,148
Community services	205,000	205,000	140,247	64,753
Total expenditures	2,947,370	2,947,370	1,960,469	986,901
Net change in fund balance	422,499	422,499	2,510,516	2,088,017
Fund balance, beginning of year	2,060,170	2,060,170	2,060,170	-
Fund balance, end of year	\$ 2,482,669	\$ 2,482,669	\$ 4,570,686	\$ 2,088,017

CITY OF GARDEN GROVE
HOME GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 349,962	\$ 349,962
From other agencies	982,912	982,912	531,424	(451,488)
Total revenues	982,912	982,912	881,386	(101,526)
EXPENDITURES:				
Current:				
Community planning and development	982,912	982,912	342,058	640,854
Total expenditures	982,912	982,912	342,058	640,854
Net change in fund balance	-	-	539,328	539,328
Fund balance, beginning of year	18,687,577	18,687,577	18,687,577	-
Fund balance, end of year	\$ 18,687,577	\$ 18,687,577	\$ 19,226,905	\$ 539,328

**CITY OF GARDEN GROVE
HOUSING AUTHORITY ASSETS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 88,260	\$ 88,260
Total revenues	-	-	88,260	88,260
EXPENDITURES:				
Current:				
Economic development	-	-	-	-
	-	-	-	-
Net change in fund balance	-	-	88,260	88,260
Fund balance, beginning of year	2,603,421	2,603,421	2,603,421	-
Fund balance, end of year	\$ 2,603,421	\$ 2,603,421	\$ 2,691,681	\$ 88,260

CITY OF GARDEN GROVE
HOUSING SUCCESSOR AGENCY LOW/MOD CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings (loss)	\$ -	\$ -	\$ 344,241	\$ 344,241
Other revenues	133,871	133,871	-	(133,871)
Total revenues	133,871	133,871	344,241	(210,370)
EXPENDITURES:				
Current:				
Community planning and development	305,797	305,797	5,754,257	(5,448,460)
Total expenditures	305,797	305,797	5,754,257	5,448,460
Excess (deficiency) of revenues over (under) expenditures	(171,926)	(171,926)	(5,410,016)	5,238,090
OTHER FINANCING SOURCES (USES):				
Gain (loss) on sale of capital assets	-	-	784,917	(784,917)
Transfers out	-	-	(3,000,000)	3,000,000
Total other financing sources (uses)	-	-	(2,215,083)	2,215,083
Net change in fund balance	(171,926)	(171,926)	(7,625,099)	7,453,173
Fund balance, beginning of year	20,374,029	20,374,029	20,374,029	-
Fund balance, end of year	\$ 20,202,103	\$ 20,202,103	\$ 12,748,930	\$ 7,453,173

CITY OF GARDEN GROVE
PUBLIC SAFETY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 43	\$ 43
Total revenues	-	-	43	43
EXPENDITURES:				
Current:				
Police	-	-	495,696	(495,696)
Total expenditures	-	-	495,696	(495,696)
Net change in fund balance	-	-	(495,653)	(495,653)
Fund balance, beginning of year	985,054	985,054	985,054	-
Fund balance, end of year	<u>\$ 985,054</u>	<u>\$ 985,054</u>	<u>\$ 489,401</u>	<u>\$ (495,653)</u>

**CITY OF GARDEN GROVE
NONMAJOR ENTERPRISE FUNDS**

Solid Waste Disposal Fund

The Solid Waste Disposal fund accounts for the operation of trash and solid waste collections and disposal services.

Golf Course Fund

The fund was established to account for operations of the Willowick Golf Course.

CITY OF GARDEN GROVE
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2023

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Cash and cash investments	\$ 16,143,059	\$ 151,645	\$ 16,294,704
Taxes receivable	235,347	-	235,347
Accounts receivable	484,727	13,340	498,067
Interest receivable	40,665	179	40,844
Inventory	-	16,859	16,859
Prepaid Items	-	16,317	16,317
Total current assets	<u>16,903,798</u>	<u>198,340</u>	<u>17,102,138</u>
Noncurrent Assets:			
Capital assets			
Land	-	3,132,711	3,132,711
Construction in progress	-	20,325	20,325
Depreciable capital assets, net	-	250,048	250,048
Total noncurrent assets	<u>-</u>	<u>3,403,084</u>	<u>3,403,084</u>
Total assets	<u>16,903,798</u>	<u>3,601,424</u>	<u>20,505,222</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB related	213,200	-	213,200
Pension related	716,075	-	716,075
Total Deferred Outflows	<u>929,275</u>	<u>-</u>	<u>929,275</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	220,019	124,375	344,394
Accrued liabilities	13,011	-	13,011
Interest payable	-	7	7
Refundable deposits	1,510,160	-	1,510,160
Due to other funds	291	-	291
Current portion of long term liabilities			
Leases payable	-	25,567	25,567
Total current liabilities	<u>1,743,481</u>	<u>149,949</u>	<u>1,893,430</u>
Noncurrent liabilities:			
Leases payable	-	32,012	32,012
Net pension liability	2,334,891	-	2,334,891
OPEB liability	347,147	-	347,147
Total noncurrent liabilities	<u>2,682,038</u>	<u>32,012</u>	<u>2,714,050</u>
Total liabilities	<u>4,425,519</u>	<u>181,961</u>	<u>4,607,480</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB related	146,228	-	146,228
Pension related	36,658	-	36,658
Total Deferred Inflows	<u>182,886</u>	<u>-</u>	<u>182,886</u>
NET POSITION			
Net investment in capital assets	-	3,345,505	3,345,505
Unrestricted	<u>13,224,668</u>	<u>73,958</u>	<u>13,298,626</u>
Total net position	<u>\$ 13,224,668</u>	<u>\$ 3,419,463</u>	<u>\$ 16,644,131</u>

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2023

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ -	\$ 2,001,402	\$ 2,001,402
Solid waste disposal fees	3,011,646	-	3,011,646
Property assessments	614,055	-	614,055
Other	485,548	-	485,548
Total operating revenues	<u>4,111,249</u>	<u>2,001,402</u>	<u>6,112,651</u>
Operating expenses:	-		
Salaries and benefits	609,107	-	609,107
Contractual services	1,394,363	-	1,394,363
Materials and supplies	54,031	-	54,031
Golf course operations	-	2,090,835	2,090,835
Depreciation	-	126,652	126,652
Total operating expenses	<u>2,057,501</u>	<u>2,217,487</u>	<u>4,274,988</u>
Operating income (loss)	<u>2,053,748</u>	<u>(216,085)</u>	<u>1,837,663</u>
Nonoperating revenues:			
Investment income (loss)	191,964	1,232	193,196
Interest expense	<u>-</u>	<u>(190)</u>	<u>(190)</u>
Total nonoperating revenue	<u>191,964</u>	<u>1,042</u>	<u>193,006</u>
Change in net position	2,245,712	(215,043)	2,030,669
Total net position, beginning of year	<u>10,978,956</u>	<u>3,634,506</u>	<u>14,613,462</u>
Total net position, end of year	<u><u>\$ 13,224,668</u></u>	<u><u>\$ 3,419,463</u></u>	<u><u>\$ 16,644,131</u></u>

CITY OF GARDEN GROVE
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Solid Waste Disposal	Golf Course	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 4,716,426	\$ 2,006,656	\$ 6,723,082
Payments to suppliers	(1,347,461)	(2,017,598)	(3,365,059)
Payments to employees	(577,679)	-	(577,679)
Net cash provided (used) by operating activities	<u>2,791,286</u>	<u>(10,942)</u>	<u>2,780,344</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		-	
Cash paid to other funds	204	-	204
Net cash provided (used) by non capital financing activities	<u>204</u>	<u>-</u>	<u>204</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	-	(144,650)	(144,650)
Principal payments on capital debt	-	(111,461)	(111,461)
Interest paid on capital debt	-	(197)	(197)
Net cash (used) by capital and related financing activities	<u>-</u>	<u>(256,308)</u>	<u>(256,308)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	266,023	1,618	267,641
Increase (decrease) in fair value of investments	(106,258)	(467)	(106,725)
Net cash provided by investing activities	<u>159,765</u>	<u>1,151</u>	<u>160,916</u>
Net increase (decrease) in cash and cash equivalents	2,951,255	(266,099)	2,685,156
Cash and cash equivalents, beginning of year	<u>13,191,804</u>	<u>417,744</u>	<u>13,609,548</u>
Cash and cash equivalents, end of year	<u>\$ 16,143,059</u>	<u>\$ 151,645</u>	<u>\$ 16,294,704</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 2,053,748	\$ (216,085)	\$ 1,837,663
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	126,652	126,652
Changes in assets and liabilities:			
(Increase) decrease in taxes receivable	141,453	-	141,453
(Increase) decrease in accounts receivable	(32,406)	5,254	(27,152)
(Increase) decrease in inventory	-	(4,270)	(4,270)
(Increase) decrease in prepaid expense	-	72,824	72,824
Increase (decrease) in accounts payable	100,933	4,683	105,616
Increase (decrease) in accrued liabilities	3,480	-	3,480
Increase (decrease) in refundable deposits	496,130	-	496,130
Increase (decrease) in OPEB liability and related changes in deferred outflows and inflows of resources	25,808	-	25,808
Increase (decrease) in net pension liability and related changes in deferred outflows and inflows of resources	2,140	-	2,140
Total adjustments	<u>737,538</u>	<u>205,143</u>	<u>942,681</u>
Net cash provided (used) by operating activities	<u>\$ 2,791,286</u>	<u>\$ (10,942)</u>	<u>\$ 2,780,344</u>

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**CITY OF GARDEN GROVE
INTERNAL SERVICE FUNDS**

Workers' Compensation Fund

The City's self-funded workers' compensation program, which is accounted for in this fund, is financed by charges to all City departments based on number and classification of employees. Expenses include operating costs and all payments relating to injured employees.

Fleet Management Fund

The costs of operating and maintaining City owned vehicles and other gasoline-powered equipment are accounted for in this fund. The fund is financed by charges to the various City departments for actual cost plus a contributory sum for vehicles/equipment replacement. Actual costs include depreciation, maintenance and other factors necessary for the provision of the service.

Employee Benefits Fund

This fund encompasses all other employee benefits such as retirement contributions, health, dental, disability, life insurance, and sick leave, vacation, and other paid leaves. Revenues for this fund are derived from periodic charges to all departments based on the number of employees, length of service, and insurance coverage. Funds are used to pay actual expenses and to accrue existing liabilities.

Information Systems Fund

This fund encompasses the cost of operating and maintaining the City's computer system. The fund is financed by charges to the various City departments based on computer usage.

Warehouse Operations Fund

This fund is used to account for the provision of materials and supplies to the various City departments. Financing is provided by the user City departments by payment of costs of material and supplies plus an overhead charge.

Telephone System Fund

This fund accounts for the operation of the City's telephone system. The financing comes from charges to the various City departments based on actual toll charges and the lease cost prorated on the number of instruments.

Risk Management Fund

This fund is used to account for the City's self-insured liability program and for the purchase of various types of property and casualty insurance protection as required by the City. The funds are used to pay any liability losses, program operating costs, insurance premiums and insurance deductibles. Revenues for this fund are generated from assessments made to all City departments for their pro-rata share of the total costs of the insurance administration program.

Communication Replacement Fund

This fund is used to account for both the operating and capital costs of the City's communication system in relation to the county-wide 800MHZ backbone project. Funds are used to pay for the City's backbone costs and the capital costs incurred to upgrade its communications equipment to integrate with the county-wide communications system. The financing comes from charges to the various City departments based on an allocation of actual costs. Actual costs include depreciation and maintenance.

Building and Structure Rehabilitation Fund

This fund accounts for various City building and structure repairs and rehabilitation projects. Revenue into the fund is derived from charges to City Departments based on occupied square footage.

CITY OF GARDEN GROVE
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
ASSETS				
Current Assets:				
Cash and cash investments	\$ 36,719,505	\$ 42,262,191	\$ 21,165,815	\$ 4,963,040
Accounts receivable, net	-	-	15,142	-
Interest receivable	93,245	107,377	47,765	12,594
Intergovernmental receivable	62	-	-	-
Due from other funds	90,594	-	-	-
Inventory	-	76,790	-	166
Prepaid items	16,939	4,087	207,552	226,469
Total current assets	36,920,345	42,450,445	21,436,274	5,202,269
Noncurrent Assets:				
Intercity loans receivable	-	1,201,518	-	-
Capital assets:				
Construction in progress	-	185,277	-	-
Depreciable capital assets, net	-	11,121,932	-	508,494
Total noncurrent assets	-	12,508,727	-	508,494
Total assets	36,920,345	54,959,172	21,436,274	5,710,763
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related	-	304,572	-	639,601
Pension related	-	686,949	-	1,574,872
Total Deferred Outflows	-	991,521	-	2,214,473
LIABILITIES				
Current Liabilities:				
Accounts payable	-	486,618	7,101	77,331
Accrued liabilities	23,509	23,609	1,634,005	39,097
Interest payable	-	-	-	2,185
Due to other funds	-	1,393	-	285
Current portion of long term liabilities				
Subscription-based IT payable	-	-	-	11,224
Leases payable	-	-	-	83,278
Accrued compensated absences	-	-	7,609,598	-
Claims payable	5,010,907	-	-	-
Total current liabilities	5,034,416	511,620	9,250,704	213,400
Noncurrent liabilities:				
Accrued compensated absences	-	-	235,349	-
Claims payable	32,470,966	-	-	-
Subscription-based IT payable	-	-	-	11,586
Leases payable	-	-	-	350,373
Intercity loans payable	-	-	-	-
Net pension liability	-	2,239,921	-	5,135,155
OPEB liability	-	495,923	-	1,041,440
Total noncurrent liabilities	32,470,966	2,735,844	235,349	6,538,554
Total liabilities	37,505,382	3,247,464	9,486,053	6,751,954
DEFERRED INFLOWS OF RESOURCES				
OPEB related	-	208,898	-	438,685
Pension related	-	35,168	-	80,624
Total Deferred Inflows	-	244,066	-	519,309
NET POSITION				
Net investment in capital assets	-	11,307,209	-	52,033
Unrestricted	(585,037)	41,151,954	11,950,221	601,940
Total net position	\$ (585,037)	\$ 52,459,163	\$ 11,950,221	\$ 653,973

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Building and Structure Rehab	Total
\$ 683,554	\$ 1,906,514	\$ 9,532,673	\$ 1,513,394	\$ 3,000,000	121,746,686
-	-	1,229	-	-	16,371
1,660	4,839	23,188	3,704	-	294,372
-	-	-	-	-	62
-	-	-	-	-	90,594
403,020	-	-	-	-	479,976
-	-	17,179	-	-	472,226
1,088,234	1,911,353	9,574,269	1,517,098	3,000,000	123,100,287
-	-	2,353,050	-	-	3,554,568
-	-	-	-	-	185,277
-	-	-	1,301,579	-	12,932,005
-	-	2,353,050	1,301,579	-	16,671,850
1,088,234	1,911,353	11,927,319	2,818,677	3,000,000	139,772,137
-	-	-	-	-	944,173
-	-	-	-	-	2,261,821
-	-	-	-	-	3,205,994
49,293	14,287	10,600	-	-	645,230
4,661	3,220	6,719	-	-	1,734,820
-	-	-	-	-	2,185
348	22	47	-	-	2,095
-	-	-	-	-	11,224
-	-	-	-	-	83,278
-	-	-	-	-	7,609,598
-	-	2,492,410	-	-	7,503,317
54,302	17,529	2,509,776	-	-	17,591,747
-	-	-	-	-	235,349
-	-	4,367,628	-	-	36,838,594
-	-	-	-	-	11,586
-	-	-	-	-	350,373
-	-	-	1,201,519	-	1,201,519
-	-	-	-	-	7,375,076
-	-	-	-	-	1,537,363
-	-	4,367,628	1,201,519	-	47,549,860
54,302	17,529	6,877,404	1,201,519	-	65,141,607
-	-	-	-	-	647,583
-	-	-	-	-	115,792
-	-	-	-	-	763,375
-	-	-	1,301,579	-	12,660,821
1,033,932	1,893,824	5,049,915	315,579	3,000,000	64,412,328
\$ 1,033,932	\$ 1,893,824	\$ 5,049,915	\$ 1,617,158	\$ 3,000,000	\$ 77,073,149

CITY OF GARDEN GROVE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
Operating revenues:				
Charges for services	\$ 4,750,466	\$ 5,310,754	\$ 3,923,390	\$ 3,148,154
Other	-	-	-	13,000
Total operating revenues	4,750,466	5,310,754	3,923,390	3,161,154
Operating expenses:				
Salaries and benefits	1,343,299	708,224	36,596	1,963,994
Contractual services	30,539	1,927,773	2,137	450,365
Liability claims	3,396,375	-	-	-
Materials and supplies	-	288,856	-	238,870
Depreciation	-	1,684,206	-	56,241
Total operating expenses	4,770,213	4,609,059	38,733	2,709,470
Operating income (loss)	(19,747)	701,695	3,884,657	451,684
Nonoperating revenues (expenses):				
Investment income (loss)	476,372	542,662	116,562	65,275
Gain (loss) on disposal of assets	-	139,503	-	(62,502)
Interest expense	-	-	-	(1,802)
Total nonoperating revenue (expenses)	476,372	682,165	116,562	971
Income (loss) before transfers and capital contributions	456,625	1,383,860	4,001,219	452,655
Capital contributions	-	117,990	-	-
Transfers in	2,000,000	-	-	-
Transfers out	-	-	(918,163)	-
Change in net position	2,456,625	1,501,850	3,083,056	452,655
Total net position, beginning of year	(3,041,662)	50,957,313	8,867,165	201,318
Total net position, end of year	\$ (585,037)	\$ 52,459,163	\$ 11,950,221	\$ 653,973

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Building and Structure Rehab	Total
\$ 382,066	\$ 430,392	\$ 3,125,421	\$ 600,008	\$ -	\$ 21,670,651
-	-	1,229	-	-	14,229
382,066	430,392	3,126,650	600,008	-	21,684,880
257,703	168,985	401,066	-	-	4,879,867
27,145	193,583	584,476	332	-	3,216,350
-	-	1,813,200	-	-	5,209,575
-	-	1,910	-	-	529,636
-	-	-	301,497	-	2,041,944
284,848	362,568	2,800,652	301,829	-	15,877,372
97,218	67,824	325,998	298,179	-	5,807,508
8,182	23,801	196,784	18,402	-	1,448,040
-	-	-	-	-	77,001
-	-	-	(12,826)	-	(14,628)
8,182	23,801	196,784	5,576	-	1,510,413
105,400	91,625	522,782	303,755	-	7,317,921
-	-	-	-	-	117,990
-	-	-	-	3,000,000	5,000,000
-	-	-	-	-	(918,163)
105,400	91,625	522,782	303,755	3,000,000	11,517,748
928,532	1,802,199	4,527,133	1,313,403	-	65,555,401
\$ 1,033,932	\$ 1,893,824	\$ 5,049,915	\$ 1,617,158	\$ 3,000,000	\$ 77,073,149

CITY OF GARDEN GROVE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Workers' Compensation	Fleet Management	Employee Benefits	Information Systems
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from user departments	\$ 4,750,452	\$ 5,310,754	\$ 3,934,565	\$ 3,161,154
Payments to suppliers	(5,526,390)	(1,957,864)	(2,137)	(1,275,733)
Payments to employees	(1,343,299)	(1,367,533)	(69,662)	(2,622,606)
Payments for employee benefits	-	-	832,387	-
Net cash (used) provided by operating activities	(2,119,237)	1,985,357	4,695,153	(737,185)
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Cash received from other funds	2,000,605	518,537	-	-
Cash paid to other funds	-	-	(678,469)	(110)
Net cash (used) provided by non capital financing activities	2,000,605	518,537	(678,469)	(110)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	(1,346,845)	-	(530,921)
Proceeds from sale of capital assets	-	147,757	-	-
Proceeds from leases	-	-	-	433,651
Principal paid on capital debt	-	-	-	(15,976)
Interest paid on capital debt	-	-	-	383
Net cash (used) by capital and related financing activities	-	(1,199,088)	-	(112,863)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest earnings	649,986	741,834	206,783	89,278
Increase (decrease) in fair value of investments	(243,652)	(280,579)	(124,812)	(32,909)
Net cash provided by investing activities	406,334	461,255	81,971	56,369
Net increase (decrease) in cash and cash equivalents	287,702	1,766,061	4,098,655	(793,789)
Cash and cash equivalents, beginning of year	36,431,803	40,496,130	17,067,160	5,756,829
Cash and cash equivalents, end of year	\$ 36,719,505	\$ 42,262,191	\$ 21,165,815	\$ 4,963,040
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (19,747)	\$ 701,695	\$ 3,884,657	\$ 451,684
Adjustments to reconcile operating income (income) to net cash (used) provided by operating activities:				
Depreciation expense	-	1,684,206	-	56,241
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	48	-	11,175	-
(Increase) decrease in intergovernmental receivable	(62)	-	-	-
(Increase) decrease in inventory	-	16,946	-	(166)
(Increase) decrease in prepaid expense	(16,939)	(3,949)	(176,766)	(72,540)
Increase (decrease) in accounts payable	(2,773)	245,168	(21,265)	(525,678)
Increase (decrease) in compensated absences	-	-	(69,662)	-
Increase (decrease) in accrued liabilities	3,610	600	1,067,014	(10,924)
Increase (decrease) in refundable deposits	-	-	-	22,810
Increase (decrease) in claims payable	(2,083,374)	-	-	-
changes in deferred outflows and inflows of resources	-	36,867	-	77,422
changes in deferred outflows and inflows of resources	-	(696,176)	-	(736,034)
Total adjustments	(2,099,490)	1,283,662	810,496	(1,188,869)
Net cash (used) provided by operating activities	\$ (2,119,237)	\$ 1,985,357	\$ 4,695,153	\$ (737,185)

Warehouse Operations	Telephone System	Risk Management	Communication Replacement	Building and Structure Rehab	Total
\$ 382,066 (49,741) (257,703) -	\$ 430,392 (184,044) (168,985) -	\$ 3,125,421 (2,443,469) (401,066) -	\$ 600,008 (351) - -	\$ - - - -	\$ 21,694,812 (11,439,729) (6,230,854) 832,387
74,622	77,363	280,886	599,657	-	4,856,616
10 -	- (2)	82,722 -	- (400,505)	3,000,000 -	5,601,874 (1,079,086)
10	(2)	82,722	(400,505)	3,000,000	4,522,788
-	-	-	-	-	(1,877,766)
-	-	-	-	-	147,757
-	-	-	-	-	433,651
-	-	-	-	-	(15,976)
-	-	-	(12,826)	-	(12,443)
-	-	-	(12,826)	-	(1,324,777)
11,247 (4,339) 6,908	32,768 (12,646) 20,122	239,910 (60,590) 179,320	25,219 (9,679) 15,540	- - -	1,997,025 (769,206) 1,227,819
81,540	97,483	542,928	201,866	3,000,000	9,282,446
602,014	1,809,031	8,989,745	1,311,528	-	112,464,240
\$ 683,554	\$ 1,906,514	\$ 9,532,673	\$ 1,513,394	\$ 3,000,000	\$ 121,746,686
\$ 97,218	\$ 67,824	\$ 325,998	\$ 298,179	\$ -	\$ 5,807,508
-	-	-	301,497	-	2,041,944
-	-	(1,229)	-	-	9,994
-	-	-	-	-	(62)
(20,728)	-	-	-	-	(3,948)
-	-	17,178	-	-	(253,016)
(2,129)	9,483	(13,237)	(19)	-	(310,450)
-	-	-	-	-	(69,662)
261	56	4,237	-	-	1,064,854
-	-	-	-	-	22,810
-	-	(52,061)	-	-	(2,135,435)
-	-	-	-	-	114,289
-	-	-	-	-	(1,432,210)
(22,596)	9,539	(45,112)	301,478	-	(950,892)
\$ 74,622	\$ 77,363	\$ 280,886	\$ 599,657	\$ -	\$ 4,856,616

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Statistical Section

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Statistical Section

This part of the City of Garden Grove Comprehensive Annual Financial Report provides detailed information to better understand information presented within the Financial Statements, note disclosures, and required supplementary information say about the City's overall financial health.

Financial Trends

These schedules contain trend information to assist the reader understand and assess how the City's financial position has changed over time.

Schedule I	-	Net Position by Component
Schedule II	-	Changes in Net Position
Schedule III	-	Balance of Governmental Funds
Schedule IV	-	Changes in Fund Balances of Governmental Funds
Schedule V	-	General Government Major Tax Revenues by Source

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Schedule VI	-	Assessed Value and Estimated Actual Value of Taxable Property
Schedule VII	-	Property Tax Rates Direct and Overlapping Governments
Schedule VIII	-	Principal Property Tax Payers
Schedule IX	-	Property Tax Levies and Collections

Debt Capacity

This information is intended to assist the user in understanding and assessing the affordability of the City's outstanding debt and the City's ability to issue additional debt.

Schedule X	-	Ratios of Outstanding Debt by Type
Schedule XI	-	Ratios of General Bonded Debt Outstanding
Schedule XII	-	Direct and Overlapping Bonds and Debt
Schedule XIII	-	Legal Debt Margin Information
Schedule XIV	-	Pledged-Revenue Coverage

Demographics and Economic Information

This information assists the reader in understanding the socioeconomic environment within which the City's financial activities take place.

Schedule XV	-	Demographic and Economic Statistics
Schedule XVI	-	Principal Employers

Operating Information

Provides service and infrastructure information to assist readers using the City's financial statement to understand how it relates to the services and activities performed by the City.

Schedule XVII	-	Full-Time and Part-Time City Employees by Department
Schedule XVIII	-	Operating Indicators by Function
Schedule XIX	-	Capital Assets Statistics by Function

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

The City implemented GASB 34 in FY 2002; the government-wide schedules include information beginning in that year.

The City implemented GASB 54 in FY 2011; the balance of governmental funds schedule include information beginning in that year.

The City implemented GASB 65 in FY 2013; as a result, effective FY 2013, the names of Schedule I and Schedule II are changed to "Net Position by Component" and "Changes in Net Position", respectively.

The City implemented GASB 68 in FY 2015; the government-wide schedules include information beginning in that year.

**SCHEDULE I
CITY OF GARDEN GROVE
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities:				
Net investment in				
capital assets	\$ 644,220	\$ 642,786	\$ 641,661	\$ 631,964
Restricted	22,150	17,848	21,967	24,613
Unrestricted	117,646	(83,857)	(88,223)	(86,633)
Total governmental				
activities net position	<u>\$ 784,016</u>	<u>\$ 576,777</u>	<u>\$ 575,405</u>	<u>\$ 569,944</u>
Business-type activities:				
Net investment in				
capital assets	\$ 107,299	\$ 111,947	\$ 117,488	\$ 118,371
Restricted	-	-	-	-
Unrestricted	44,291	29,703	26,011	28,288
Total business-type				
activities net position	<u>\$ 151,590</u>	<u>\$ 141,650</u>	<u>\$ 143,499</u>	<u>\$ 146,659</u>
Primary government:				
Net investment in				
capital assets	\$ 751,519	\$ 754,733	\$ 759,149	\$ 750,335
Restricted	22,150	17,848	21,967	24,613
Unrestricted	161,937	(54,154)	(62,212)	(58,345)
Total primary government				
net position	<u>\$ 935,606</u>	<u>\$ 718,427</u>	<u>\$ 718,904</u>	<u>\$ 716,603</u>

The City of Garden Grove implemented GASB 63 and GASB 65 for the fiscal year ended June 30, 2013, and GASB 68 for the fiscal year ended June 30, 2015.

Source: Finance Department, City of Garden Grove

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 622,932	\$ 621,163	\$ 619,138	\$ 617,316	\$ 618,070	\$ 633,327
65,456	69,820	72,470	75,669	77,360	74,580
(111,538)	(104,976)	(108,833)	(94,620)	(35,673)	(17,843)
<u>\$ 576,850</u>	<u>\$ 586,007</u>	<u>\$ 582,775</u>	<u>\$ 598,365</u>	<u>\$ 659,757</u>	<u>\$ 690,064</u>
\$ 119,954	\$ 125,805	\$ 132,671	\$ 120,399	\$ 129,173	\$ 132,656
-	-	-	-	-	-
29,677	32,485	37,725	63,654	64,562	78,050
<u>\$ 149,631</u>	<u>\$ 158,290</u>	<u>\$ 170,396</u>	<u>\$ 184,053</u>	<u>\$ 193,735</u>	<u>\$ 210,706</u>
\$ 742,886	\$ 746,968	\$ 751,809	\$ 737,715	\$ 747,243	\$ 765,983
65,456	69,820	72,470	75,669	77,360	74,580
(81,861)	(72,491)	(71,108)	(30,966)	28,889	60,207
<u>\$ 726,481</u>	<u>\$ 744,297</u>	<u>\$ 753,171</u>	<u>\$ 782,418</u>	<u>\$ 853,492</u>	<u>\$ 900,770</u>

**SCHEDULE II
CITY OF GARDEN GROVE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year			
	2014	2015	2016	2017
Expenses:				
Governmental activities:				
Fire	\$ 20,876	\$ 21,939	\$ 20,700	\$ 23,934
Police	49,289	50,837	47,309	53,783
Traffic safety	3,872	3,517	3,001	4,425
Public right of way	14,051	16,903	16,917	18,456
Drainage	1,284	1,445	1,453	1,438
Community buildings	4,504	4,973	4,691	4,998
Community services	4,679	4,797	4,606	5,184
Economic Development	-	1,944	2,333	4,271
Parks and greenbelts	1,973	2,146	1,957	1,861
Community planning and development	8,491	7,837	5,633	6,989
Municipal support	7,112	7,609	6,151	8,434
Interest on long-term debt	1,305	862	1,962	1,212
Total governmental activities expenses	117,436	124,809	116,713	134,985
Business-type activities:				
Water	26,761	30,003	26,982	31,109
Sanitary District	7,092	8,128	8,095	8,709
Mobile home parks/RV park	-	-	-	-
Housing authority	30,489	30,707	36,947	30,390
Golf course	-	-	-	-
Total business-type activities expenses	64,342	68,838	72,024	70,208
Total primary government expenses	181,778	193,647	188,737	205,193
Program revenues:				
Governmental activities:				
Charges for services:				
Fire	1,422	1,011	1,683	1,347
Police	3,169	3,019	2,717	3,150
Traffic safety	1,349	1,351	1,347	1,356
Public right of way	358	272	391	394
Drainage	-	-	-	-
Community buildings	-	-	-	401
Community services	859	986	768	1,015
Economic development	-	-	-	108
Parks and greenbelts	1,282	1,264	1,226	1,265
Community planning and development	2,128	1,839	2,320	2,031
Municipal support	2,693	2,656	3,109	3,555
Operating grants and contributions	13,277	13,295	15,819	14,868
Capital grants and contributions	5,435	6,032	3,569	497
Total governmental activities program revenues	31,972	31,725	32,949	29,987
Business-type activities:				
Charges for services:				
Water	35,186	33,145	29,158	32,130
Sanitary District	12,051	12,095	12,339	12,939
Mobile home parks	-	-	-	-
Golf course	-	-	-	-
Operating grants and contributions	30,656	30,726	31,730	31,379
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	77,893	75,966	73,227	76,448
Total primary government program revenues	109,865	107,691	106,176	106,435
Net revenues (expenses):				
Governmental activities	(85,464)	(93,084)	(83,764)	(104,998)
Business-type activities	13,551	7,128	1,203	6,240
Total net revenues (expenses)	<u>\$ (71,913)</u>	<u>\$ (85,956)</u>	<u>\$ (82,561)</u>	<u>\$ (98,758)</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 27,428	\$ 27,053	\$ 32,910	\$ 29,810	\$ 27,035	\$ 31,188
64,245	62,965	76,176	78,689	64,172	75,053
5,088	5,214	5,734	5,947	5,839	5,786
18,952	19,108	17,499	18,389	16,553	21,099
1,561	1,464	1,396	1,547	1,589	1,488
5,096	4,552	4,802	4,958	4,780	6,423
5,677	5,684	6,268	5,250	5,090	7,102
3,099	3,235	2,950	2,595	3,595	4,323
5,628	2,367	2,190	2,161	2,295	2,966
9,590	8,235	9,352	10,521	9,248	13,837
8,721	10,812	9,914	9,360	7,595	13,927
1,133	1,049	1,112	1,083	1,058	1,107
156,218	151,738	170,303	170,310	148,849	184,299
35,410	34,062	37,937	36,220	35,862	32,579
9,671	9,554	9,509	8,984	10,424	8,741
-	-	-	-	-	-
33,130	34,218	37,038	39,631	43,524	46,706
-	-	1,479	1,589	1,763	2,218
78,211	77,834	85,963	86,424	91,573	90,244
234,429	229,572	256,266	256,734	240,422	274,543
1,830	1,329	698	596	740	705
3,599	3,293	3,470	3,058	2,889	3,324
1,355	1,350	1,352	1,356	1,365	1,293
406	450	362	272	429	372
-	-	-	-	-	-
-	510	508	230	444	-
1,145	1,446	761	682	968	833
-	-	-	-	-	-
834	678	776	754	577	857
3,605	4,360	3,275	4,252	4,118	4,885
3,730	3,646	3,256	3,456	1,806	5,436
14,771	21,660	22,125	49,746	49,242	24,534
2,329	3,739	3,036	1,906	3,442	2,392
33,604	42,461	39,619	66,308	66,020	44,631
35,595	36,966	38,575	42,246	43,256	40,912
12,837	14,002	14,413	13,959	15,966	15,956
-	-	-	-	-	-
-	-	1,243	1,837	1,744	2,001
31,461	34,417	37,376	41,155	43,400	47,472
-	-	-	-	-	-
79,893	85,385	91,607	99,197	104,366	106,341
113,497	127,846	131,226	165,505	170,386	150,972
(122,614)	(109,277)	(130,684)	(104,002)	(82,829)	(139,666)
1,682	7,551	5,644	12,773	12,793	16,097
<u>\$ (120,932)</u>	<u>\$ (101,726)</u>	<u>\$ (125,040)</u>	<u>\$ (91,229)</u>	<u>\$ (70,036)</u>	<u>\$ (123,569)</u>

(Continued)

SCHEDULE II
CITY OF GARDEN GROVE
CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year			
	2014	2015	2016	2017
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Sales taxes	\$ 20,285	\$ 19,251	\$ 22,052	\$ 21,793
Property taxes	35,286	36,972	40,574	42,113
Transient occupancy taxes	16,443	17,217	20,897	25,121
Other taxes	7,438	7,761	8,214	8,314
Motor vehicle taxes, levied for general purposes	75	72	71	79
Investment income	1,945	2,005	3,344	1,337
Other general revenues	297	534	7,270	488
Gain/(Loss) on sale of capital assets	(1,002) ⁵	3 ⁵	2,774 ⁵	-
Transfers	-	(7)	-	292
Capital Contribution	-	-	-	-
Special Item	-	-	-	-
Total governmental activities	<u>80,767</u>	<u>83,808</u>	<u>105,196</u>	<u>99,537</u>
Business-type activities:				
Investment income	715	523	428	142
Gain/(Loss) on sale of capital assets	41	169	59	-
Other general revenues	169	29	159	182
Discontinued operations	-	-	-	-
Transfers	-	7	-	(292)
Total business-type activities	<u>925</u>	<u>728</u>	<u>646</u>	<u>32</u>
Total primary government	<u>81,692</u>	<u>84,536</u>	<u>105,842</u>	<u>99,569</u>
Changes in net position				
Governmental activities	(4,697)	(9,276)	21,432	99,537
Business-type activities	14,476	7,856	1,849	32
Total primary government	<u>\$ 9,779</u>	<u>\$ (1,420)</u>	<u>\$ 23,281</u>	<u>\$ 99,569</u>

Source: Finance Department, City of Garden Grove

The City of Garden Grove implemented GASB 63 and GASB 65 for the fiscal year ended June 30, 2013.

¹ FY11-12: The \$18.9 million loss in governmental activities represents a one-time loss as a result of the dissolution of Redevelopment Agency in 2012.

² FY11-12: The \$2.9 million loss in business-type activities represents a one-time loss due to the transfer of the remaining net position of RV Park enterprise fund to the Successor Agency Trust fund.

³ FY11-12: The \$20.4 million was primarily related to the \$19.6 million transfer from the Mobile Home Park enterprise fund to the General fund as a result of the discontinuance of operations of the Mobile Home Park fund.

⁴ FY12-13: The \$2.3 million capital contribution was related to the transfer of land from the Successor Agency Trust fund to the General fund.

⁵ FY13-14: The \$1.0 million loss in governmental activities represents a one-time loss due to the disposal of land.

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 20,737	\$ 24,612	\$ 43,122	\$ 49,305	\$ 59,703	\$ 60,104
47,033	49,356	50,765	55,004	59,509	66,366
25,983	26,285	18,277	7,136	24,509	28,016
8,660	8,350	8,010	5,866	8,027	9,287
93	85	139	128	199	176
1,870	7,666	9,067	1,739	(8,007)	4,238
622	766	1,672	233	242	34
-	-	-	-	-	1,352
581	1,000	50	178	39	400
-	-	-	-	-	-
30,058	-	-	-	-	-
135,637	118,120	131,102	119,589	144,221	169,973
410	1,917	2,658	253	(3,072)	1,273
-	-	-	-	-	-
208	191	204	810	-	-
-	-	-	-	-	-
(581)	(1,000)	(50)	(178)	(39)	(400)
37	1,108	2,812	885	(3,111)	873
135,674	119,228	133,914	120,474	141,110	170,846
13,023	8,843	418	15,589	61,392	30,307
1,719	8,659	8,456	13,657	9,682	16,970
14,742	17,502	\$ 8,874	\$ 29,246	\$ 71,074	\$ 47,277

SCHEDULE III
CITY OF GARDEN GROVE
BALANCE OF GOVERNMENTAL FUNDS
THE LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year			
	2014	2015	2016	2017
General fund:				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable:				
Agency reimbursement agreement	-	-	-	-
COP reimbursement agreement	-	-	-	-
Intercity loan	13,375	13,375	13,375	13,414
Land held for resale	-	-	-	-
Prepaid items	-	-	13	10
Deposits	-	-	-	-
Restricted:				
Public safety	-	-	-	103
Public right of way	-	-	-	-
Community services	-	-	-	161
Community planning and development	-	-	-	7
Municipal support	-	-	-	15
Pension Trust	-	-	-	-
Committed:				
Post-Employment Benefits	-	-	-	-
Community planning and development	-	-	-	-
Stability reserve	-	-	-	-
Assigned:				
Post-Employment Benefits	1,000	1,000	1,000	1,000
Garden Grove tourism improvement	231	231	314	404
Property tax lawsuit	500	500	500	500
Building improvements	1,300	1,300	1,300	1,300
General Plan	223	273	239	325
Paramedic Tax	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Unassigned	16,217	16,330	18,331	22,629
Total general fund	<u>\$ 32,846</u>	<u>\$ 33,009</u>	<u>\$ 35,072</u>	<u>\$ 39,868</u>
All other governmental funds:				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable:				
Intercity loan	-	-	-	-
Land held for resale	-	-	-	-
Prepaid items	-	-	-	-
Deposits	-	-	-	-
Restricted:				
Fire	-	-	-	-
Police	2,814	1,754	9,260	9,521
Public right of way	3,665	5,358	7,639	8,434
Drainage	569	647	754	529
Community services	-	180	196	945
Community planning and development	12,695	10,385	16,712	18,080
Municipal support	304	-	755	-
Committed:				
Community planning and development	-	-	-	-
Assigned:				
Post-Employment Benefits	-	-	-	-
Property tax lawsuit	-	-	-	-
Building improvements	-	-	-	-
Other purposes	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Unassigned	(551)	(755)	(4)	466
Total all other governmental funds	<u>\$ 19,496</u>	<u>\$ 17,569</u>	<u>\$ 35,312</u>	<u>\$ 37,975</u>

Source: Finance Department, City of Garden Grove

The City of Garden Grove implemented GASB 54 for the fiscal year ended June 30, 2011.

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**SCHEDULE IV
CITY OF GARDEN GROVE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(In Thousands)**

	Fiscal Year		
	2014	2015	2016
Revenues:			
Taxes	\$ 80,010	\$ 81,823	\$ 92,268
Licenses and permits	1,405	1,139	1,554
Fines, forfeitures and penalties	2,755	2,629	2,222
Investment earnings	1,780	1,546	1,285
Charges for current services	10,267	9,528	9,943
From other agencies	12,857	15,945	15,991
Other revenues	1,991	2,079	11,071
Total revenues	<u>111,065</u>	<u>114,689</u>	<u>134,334</u>
Expenditures			
Current:			
Fire	20,143	21,672	23,195
Police	47,027	49,389	51,942
Traffic safety	3,105	3,102	2,959
Public right of way	5,662	6,886	7,515
Drainage	-	-	-
Community buildings	3,086	3,408	3,317
Community services	4,562	4,793	5,470
Economic development	-	1,944	2,333
Parks and greenbelts	2,019	2,247	2,217
Community planning and development	8,156	7,359	7,229
Municipal support	7,215	7,600	8,012
Capital outlay	14,956	9,032	7,371
Debt service:			
Principal retirement	2,036	1,937	2,097
Interest	1,280	1,199	939
Total expenditures	<u>119,247</u>	<u>120,568</u>	<u>124,596</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,182)</u>	<u>(5,879)</u>	<u>9,738</u>
Other financing sources (uses):			
Transfers in	3,232	7,761	11,783
Transfers out	(1,181)	(3,558)	(11,683)
Issuance of debt	-	-	25,962
Proceeds of leases	-	-	-
Gain/(Loss) on sale of capital assets	1,307	22	1,735
Contribution to Housing Authority	-	-	-
Extraordinary Gain/(Loss)	-	-	-
Payment to bond escrow agent	-	-	(17,462)
Total other financing sources (uses)	<u>3,358</u>	<u>4,225</u>	<u>10,335</u>
Special Item			
Net change in fund balances	<u>\$ (4,824)</u>	<u>\$ (1,654)</u>	<u>\$ 20,073</u>
Debt service as a percentage of noncapital expenditures	3.2%	2.8%	2.6%

Source: Finance Department, City of Garden Grove

Fiscal Year						
2017	2018	2019	2020	2021	2022	2023
\$ 98,042	\$ 103,090	\$ 114,078	\$ 119,853	\$ 118,044	\$ 150,869	\$ 164,058
1,687	2,005	2,645	2,647	2,419	2,763	3,155
2,622	3,134	2,850	3,157	2,859	2,546	3,318
1,275	1,846	4,344	6,402	793	(4,594)	2,265
10,041	11,945	15,122	11,180	11,670	13,301	12,252
11,640	12,047	13,599	17,884	47,729	45,322	25,048
3,847	4,193	3,940	4,386	3,003	3,494	2,191
129,154	138,260	156,578	165,509	186,517	213,701	212,287
23,707	25,067	24,483	27,975	28,470	26,975	30,933
53,168	56,128	56,282	64,770	68,032	71,121	75,134
4,215	3,925	4,282	4,471	4,997	5,663	6,183
7,257	7,197	7,107	7,155	17,543	19,057	22,610
-	66	-	-	-	-	-
3,185	3,421	3,007	2,781	3,164	3,713	10,569
4,852	4,687	4,855	5,333	4,839	5,767	6,578
2,757	3,099	3,212	2,950	2,609	3,592	4,314
1,939	2,325	2,300	2,057	2,607	2,952	2,904
6,497	7,982	7,124	8,130	10,588	11,095	26,487
7,903	7,626	9,353	8,467	8,684	9,011	10,108
6,754	10,938	13,635	14,021	-	-	-
3,342	573	580	495	494	592	630
1,184	1,087	1,064	1,137	1,112	1,094	1,152
126,760	134,121	137,284	149,742	153,139	160,632	197,602
2,394	4,139	19,294	15,767	33,378	53,069	14,685
1,396	2,826	1,403	4,380	1,346	2,275	9,212
(1,296)	(1,253)	(1,303)	(7,357)	(629)	(1,448)	(12,894)
-	-	-	-	-	-	-
-	-	-	-	-	-	278
4,965	-	-	874	-	-	6,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,065	1,573	100	(2,103)	717	827	3,371
	30,029			-	-	-
\$ 7,459	\$ 35,741	\$ 19,394	\$ 13,664	\$ 34,095	\$ 53,896	\$ 18,056
3.8%	1.3%	1.3%	1.2%	1.1%	1.1%	1.0%

**SCHEDULE V
CITY OF GARDEN GROVE
GENERAL GOVERNMENT MAJOR TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS**

Fiscal Year	Sales Tax	Property Tax	Franchise Tax	Business Operation Tax	Transient Occupancy Tax	Motor Vehicle Tax	Total
2014	20,285,111	35,286,424	2,483,878	4,953,958	16,442,817	74,506	79,526,694
2015	19,251,431	36,972,309	2,532,706	5,228,239	17,216,510	71,970	81,273,165
2016	22,051,778	40,574,176	2,577,292	5,636,389	20,897,283	70,518	91,807,436
2017	21,792,872	42,113,373	2,532,462	5,781,098	25,121,419	79,429	97,420,653
2018	20,736,558	47,032,917	2,408,395	6,251,994	25,982,696	92,789	102,505,349
2019	29,371,450	49,355,823	2,404,867	5,945,451	26,285,461	84,911	113,447,963
2020	43,122,113	50,764,849	2,414,897	5,595,421	18,277,467	138,627	120,313,374
2021	49,305,114	55,004,385	2,331,476	3,534,201	7,136,525	128,205	117,439,906
2022	59,702,605	59,508,746	2,538,622	5,489,432	24,508,840	199,254	151,947,499
2023	60,103,880	66,366,493	2,863,122	6,423,628	28,016,033	176,351	163,949,507

Source: Finance Department, City of Garden Grove

**SCHEDULE VI
CITY OF GARDEN GROVE
ASSESSED VALUE AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(In Thousands)**

Fiscal Year Ended June 30	City		Taxable Assessed Value	Successor Agency		Taxable Assessed Value ¹	Total Direct Tax Rate
	Secured	Unsecured		Secured ¹	Unsecured ¹		
2014	9,933,103	308,944	10,242,047	2,785,756	295,259	3,081,015	1.140%
2015	10,538,784	356,435	10,895,219	2,897,658	328,394	3,226,052	1.145%
2016	10,568,876	234,280	10,803,156	3,070,910	317,449	3,388,359	1.151%
2017	12,226,724	364,776	12,591,500	3,579,711	363,489	3,943,200	1.150%
2018	12,873,943	335,785	13,209,728	3,797,471	366,576	4,164,047	1.189%
2019	12,373,687	263,636	12,637,323	3,801,697	361,772	4,163,469	1.183%
2020	13,000,870	232,485	13,233,355	3,913,862	391,616	4,305,478	1.184%
2021	14,167,631	252,597	14,420,228	4,270,427	468,777	4,739,204	1.185%
2022	15,071,294	278,284	15,349,578	4,359,480	446,933	4,806,413	1.094%
2023	16,030,786	364,320	16,395,106	4,635,798	475,012	5,110,810	1.178%

NOTE:

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

¹ The Redevelopment Agency was dissolved in February 2012.
The Successor Agency was created to close out the Redevelopment Agency.

Source: Orange County Assessor's Office/HdL Coren & Cone

**SCHEDULE VII
CITY OF GARDEN GROVE
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Fiscal Year	Basic Levy	City Paramedic	Metropolitan Water District	Orange County	Sanitation and Water	School Services	Other	Total
2014	1.0000	0.07000	0.00350	-	-	0.06602	-	1.13952
2015	1.0000	0.07000	0.00350	-	-	0.07163	-	1.14513
2016	1.0000	0.07000	0.00350	-	-	0.07748	-	1.15098
2017	1.0000	0.07000	0.00350	-	-	0.07603	-	1.14953
2018	1.0000	0.08000	0.00350	-	-	0.10599	-	1.18949
2019	1.0000	0.08000	0.00350	-	-	0.09900	-	1.18250
2020	1.0000	0.08000	0.00350	-	-	0.10022	-	1.18372
2021	1.0000	0.08000	0.00350	-	-	0.10137	-	1.18487
2022	1.0000	0.08000	0.00350	-	-	0.01004	-	1.09354
2023	1.0000	0.08000	0.00350	-	-	0.09430	-	1.17780

Assessed values are expressed as 100% of "full value" as prescribed by California Revenue and Taxation Code Section 135.

Property tax in California is levied in accordance with Article 13A of the State Constitution at \$1 per \$100 county-wide assessed valuations plus other voter approved debt. Rates shown above are \$100 of assessed valuation. The one percent is allocated pursuant to State law to the appropriate units of local government.

Source: Orange County Tax Rates Book

**SCHEDULE VIII
CITY OF GARDEN GROVE
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	2023		2013	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
GWGG LLC	\$ 250,494,041	1.20%		
Investel Harbor Resorts LLC	136,199,694	0.66%		
House Foods Holding USA INC	36,245,400	0.17%		
Landmark Hotel LLC	87,693,395	0.42%		
Rexford Industrial Realty LP	82,783,568	0.40%		
New Age Brookhurst LLC	81,862,665	0.39%		
Christ Catholic Cathedral	57,805,296	0.28%		
Khanna Enterprises Limited	60,150,533	0.29%		
SPS Techonolgies LLC	2,865,051	0.01%		
TNA Distributions LLC	61,518,043	0.30%		
Landmark Marriott Suites			99,542,060	0.97%
American Lodging			56,316,887	0.55%
Chatham Rigg LLC			42,624,653	0.42%
Newage Garden Grove			42,590,097	0.42%
HGGA Promedade			42,022,116	0.41%
Ohi Resort Hotels			40,579,806	0.40%
Walton CWCA Garden Grove			29,546,615	0.29%
Swedlow Inc.			25,786,166	0.25%
Car Noa GGT			25,194,000	0.25%
CRP-2 Monarch			25,097,993	0.25%
	<u>\$ 857,617,686</u>	<u>4.13%</u>	<u>\$ 429,300,393</u>	<u>4.19%</u>
BB Promenade				

Source: Hdl Coren & Cone The City of Garden Grove Top Ten Property Taxpayers

**SCHEDULE IX
CITY OF GARDEN GROVE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year	City Tax Rate (Per \$100)	Total Tax Levied	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
2014	0.0030	20,112,895	19,256,287	95.7	281,184	19,537,471	97.1	231,857	1.2%
2015	0.0025	21,411,687	20,704,013	96.7	237,945	20,941,958	97.8	230,751	1.1%
2016	0.0025	22,611,366	21,721,987	96.1	213,997	21,935,984	97.0	517,198	2.3%
2017	0.0025	23,155,878	22,914,391	99.0	206,984	23,121,375	99.9	326,133	1.4%
2018	0.0025	26,376,092	25,752,153	97.6	174,164	25,926,316	98.3	134,739	0.5%
2019	0.0025	26,866,637	26,606,288	99.0	202,200	26,808,488	99.8	176,785	0.7%
2020	0.0025	28,019,537	27,164,413	96.9	567,147	27,731,560	99.0	248,420	0.9%
2021	0.0025	30,281,268	26,169,198	86.4	3,616,591	29,785,789	98.4	197,557	0.7%
2022	0.0025	31,282,250	30,586,260	97.8	305,759	30,892,019	98.8	1,817,047	5.8%
2023	0.0025	34,509,263	33,301,324	96.5	255,498	33,556,822	97.2	1,960,347	5.7%

In implementing Article XIIIa of the State Constitution, the Revenue and Taxation Code provides for a single Basic Tax Rate Levy for County/City/School/Special Districts and other rates necessary to retire bonded and other indebtedness.

Source: Orange County Property Tax Ledger
Finance Department, City of Garden Grove

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**SCHEDULE X
CITY OF GARDEN GROVE
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Governmental Activities						Total Governmental Activities
	Certificates of Participation 2002 ¹	Lease Revenue Bonds ²	RDA 2008 Bonds ³	Tax Allocation Bonds ⁴	Loans ^{5 6}	Capital Leases ⁷	
2014	17,830,000	-	-	-	5,276,879	817,516	23,924,395
2015	17,210,000	-	-	-	4,128,913	812,176	22,151,089
2016	-	25,568,492	-	-	2,895,399	546,422	29,010,313
2017	-	25,104,126	-	-	69,826	622,676	25,796,628
2018	-	24,624,760	-	-	23,732	589,293	25,237,785
2019	-	24,120,394	-	-	-	373,317	24,493,711
2020	-	23,601,028	-	-	-	229,928	23,830,956
2021	-	23,056,662	-	-	-	113,963	23,170,625
2022	-	22,487,297	-	-	-	167,990	22,655,287
2023	-	21,892,930	-	-	-	637,981	22,530,911

^{1 2} The City refunded the 2002 COP in 2015 with the 2015A Lease Revenue Bonds and upsized with additional issuance of approximately \$8,500,000.

³ The former Redevelopment Agency entered into a subordinate note purchase agreement in the amount of \$2,015,000 in June 2008 to refund a note issued to Katella Cottages. After dissolution, this liability is the responsibility of the State of California. Since dissolution in February 2012, the RDA 2008 Bonds (above) no longer report the Katella Cottages Loan.

⁴ The City refunded the \$52,325,000 tax allocation bonds in 2003.

⁵ The former Redevelopment Agency borrowed \$32,000,000 from Union Bank in 2008. After dissolution this liability is the responsibility of the State of California. Since dissolution in February 2012, Loans (above) no longer report the Union Bank loan.

⁶ The Housing Authority refunded the \$9,010,000 HUD Section 108 loan, of which \$7,660,000 borrowed from HUD in 2008 was paid off in fiscal year 2015-2016.

⁷ The City entered into various capital leases for energy retrofitting, mail machines, copiers, and telephones.

⁸ The City issued \$16,625,000 Water Revenue Bond in 2010.

⁹ The City issued \$21,845,000 Sewer COP in 2006; and refunded the 2006 Sewer COPs in 2017.

¹⁰ 1993 COP was issued to finance acquisition of real property by the Garden Grove Housing Authority.

¹¹ These ratios are calculated using personal income and population for the prior calendar year.

Source: Finance Department, City of Garden Grove

Business-type Activities						
Water Revenue Bonds ⁸	Sewer Revenue COP ⁹	Certificates of Participation ¹⁰	Total Business-type Activities	Total Primary Government	Percentage of Personal Income ¹¹	Debt Per Capita ¹¹
25,382,945	19,769,567	-	45,152,512	69,076,907	0.15%	397
23,884,150	19,220,388	-	43,104,538	65,255,627	0.13%	373
20,775,000	18,365,000	-	39,140,000	68,150,313	0.14%	384
19,571,107	16,740,627	-	36,311,734	62,108,362	0.12%	352
18,039,382	16,148,171	-	34,187,553	59,425,338	0.11%	336
16,381,152	15,535,716	-	31,916,868	56,410,579	0.10%	322
14,667,922	14,908,260	-	29,576,182	53,407,138	0.09%	306
29,697,566	14,406,843	-	44,104,409	67,275,034	0.11%	390
28,342,104	13,558,347	-	41,900,451	64,555,738	0.10%	379
26,823,912	12,840,891	-	39,664,803	62,195,714	0.09%	363

**SCHEDULE XI
CITY OF GARDEN GROVE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(In Thousands, except Per Capita)**

Outstanding General Bonded Debt						
Fiscal Year Ended June 30	Certificates of Participation	Lease Revenue Bonds	Tax Allocation Bonds	Total	Percent of Assessed Value ¹	Per Capita
2014	17,830	-	-	17,830	0.13%	102
2015	17,210	-	-	17,210	0.12%	98
2016	-	25,568	-	25,568	0.18%	144
2017	-	25,104	-	25,104	0.15%	142
2018	-	24,625	-	24,625	0.14%	139
2019	-	24,120	-	24,120	0.14%	138
2020	-	23,601	-	23,601	0.13%	135
2021	-	23,057	-	23,057	0.12%	134
2022	-	22,487	-	22,487	0.11%	132
2023	-	21,893	-	21,893	0.10%	128

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (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.

Source: Finance Department, City of Garden Grove

**SCHEDULE XII
CITY OF GARDEN GROVE
DIRECT AND OVERLAPPING BONDS AND DEBT
JUNE 30, 2023**

CITY OF GARDEN GROVE

2022-23 Assessed Valuation: 19,305,133,053

	Total Debt 6/30/2023	% Applicable (1)	City's Share of Debt 6/30/23
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Metropolitan Water District	19,215,000	0.006	107,220
Coast Community College District	920,781,084	6.190	56,996,349
North Orange County Joint Community College District	324,914,503	2.283	7,417,798
Rancho Santiago Community College District	176,539,286	6.291	11,106,086
Rancho Santiago Community College District School Facilities Improvement District No. 1	149,820,000	10.824	16,216,517
Garden Grove Unified School District	524,835,000	57.856	303,648,538
Orange Unified School District	277,865,000	1.190	3,306,594
Anaheim Union High School District	245,578,955	0.079	194,007
Huntington Beach Union High School District	151,029,998	1.273	1,922,612
Anaheim School District	270,656,858	0.098	265,244
Magnolia School District	18,728,305	0.227	42,513
Westminster School District	137,049,559	7.210	9,881,273
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			411,104,751

DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Orange County General Fund Obligations	451,165,000	0.028	12,637,132
Orange County Board of Education General Fund Obligations	10,860,000	2.801	304,189
North Orange Regional Occupation Program Certificates of Participation	7,790,000	0.028	2,181
Coast Community College District General Fund Obligations	1,480,000	6.190	91,612
Coast Community College District Pension Obligation Bonds	1,380,000	6.190	85,422
Orange Unified School District Certificates of Participation	12,945,618	1.190	154,053
Orange Unified School District Benefit Obligations	58,570,000	1.190	696,983
Anaheim Union High School District Certificates of Participation	29,580,000	0.079	23,368
Huntington Beach Union High School District Certificates of Participation	55,086,090	1.273	701,246
Magnolia School District General Fund Obligations	12,501,268	0.227	28,378
Westminster School District Certificates of Participation	25,875,000	7.210	1,865,588
City of Garden Grove General Fund Obligations	20,715,000	100.000	20,715,000
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			37,305,152

OVERLAPPING TAX INCREMENT DEBT (Successor Agencies): 52,590,000 100% 46,600,000

TOTAL DIRECT DEBT			20,715,000
TOTAL OVERLAPPING DEBT			474,294,903
COMBINED TOTAL DEBT			495,009,903 (2)

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to 2021-22 Assessed Valuation:

1 Total Overlapping Tax and Assessment Debt 2.03%

Total Direct Debt 0.10%
20,715,000

2 Combined Total Debt 2.44%

Ratios to Redevelopment Successor Agencies Incremental Valuation 4,372,730,035

Total Overlapping Tax Increment Debt 1.05%

Source: California Municipal Statistics, Inc. / MuniServices, LLC

**SCHEDULE XIII
CITY OF GARDEN GROVE
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2014 1	2015	2016	2017
Assessed valuation	\$ 10,242,047	\$ 10,895,219	\$ 10,803,156	\$ 12,591,500
Conversion percentage	25%	25%	25%	25%
Adjusted assessed valuation	2,560,512	2,723,805	2,700,789	3,147,875
Debt limit percentage	15%	15%	15%	15%
Debt limit	384,077	408,571	405,118	472,181
Total net debt applicable to limit: General obligation bonds	-	-	-	-
Legal debt margin	<u>\$ 384,077</u>	<u>\$ 408,571</u>	<u>\$ 405,118</u>	<u>\$ 472,181</u>
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%

¹ The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: Finance Department, City of Garden Grove
Orange County Tax Assessor's Office

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 13,209,728	\$ 12,637,323	\$ 13,233,355	\$ 14,420,228	\$ 15,349,578	\$ 16,395,106
25%	25%	25%	25%	25%	25%
3,302,432	3,159,331	3,308,339	3,605,057	3,837,395	4,098,777
15%	15%	15%	15%	15%	15%
495,365	473,900	496,251	540,759	575,609	614,816
-	-	-	-	-	-
<u>\$ 495,365</u>	<u>\$ 473,900</u>	<u>\$ 496,251</u>	<u>\$ 540,759</u>	<u>\$ 575,609</u>	<u>\$ 614,816</u>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**SCHEDULE XIV
CITY OF GARDEN GROVE
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS**

Fiscal Year	Gross Revenue	Expenses ¹	Water Revenue Bonds				
			Resources Available for Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2014	35,721,417	22,876,255	12,845,162	1,375,000	1,286,725	2,661,725	4.83
2015	33,573,575	25,146,241	8,427,334	1,430,000	1,225,677	2,655,677	3.17
2016	29,519,804	25,781,906	3,737,898	1,490,000	1,165,202	2,655,202	1.41
2017	32,345,481	26,404,580	5,940,901	1,515,000	861,491	2,376,491	2.50
2018	35,946,867	30,301,866	5,645,001	1,570,000	817,465	2,387,465	2.36
2019	37,832,009	28,891,265	8,940,744	1,600,000	775,290	2,375,290	3.76
2020	39,490,046	31,574,927	7,915,119	1,655,000	724,740	2,379,740	3.33
2021	40,621,520	31,439,166	9,182,354	1,705,000	899,621	2,604,621	3.53
2022	43,256,322	31,628,164	11,628,158	955,000	894,825	1,849,825	6.29
2023	40,911,604	28,154,739	12,756,865	1,405,000	875,425	2,280,425	5.59

Source: Finance Department, City of Garden Grove

¹ Total operating expense less depreciation and amortization.

² The City entered into a sewer revenue bond agreement on April 1, 2006; the first year's interest was prorated from bond commencement. The debt amortization started in FY09-10 with an annual principal repayment on June 15. In FY 16/17 the City refunded 2006 Sewer COP with the issuance of the Garden Grove Sanitary District, Revenue Refunding bonds, Series 2017.

Sewer Revenue Bond							
Fiscal Year	Gross Revenue	Expenses	Resources Available for Debt Service	Debt Service Requirement			Coverage
				Principal ²	Interest ²	Total	
2014	10,361,393	3,264,411	7,096,982	515,000	948,541	1,463,541	4.85
2015	10,242,532	3,814,961	6,427,571	535,000	927,941	1,462,941	4.39
2016	10,521,214	3,880,996	6,640,218	560,000	906,541	1,466,541	4.53
2017	10,356,150	4,424,966	5,931,184	580,000	884,141	1,464,141	4.05
2018	10,641,504	5,009,287	5,632,217	520,000	676,575	1,196,575	4.71
2019	11,951,932	5,152,423	6,799,509	540,000	660,975	1,200,975	5.66
2020	12,673,629	4,993,491	7,680,138	555,000	639,375	1,194,375	6.43
2021	10,868,065	4,113,918	6,754,147	590,000	611,625	1,201,625	5.62
2022	12,025,031	5,958,254	6,066,777	615,000	582,125	1,197,125	5.07
2023	11,845,037	4,599,376	7,245,661	645,000	551,375	1,196,375	6.06

(Continued)

**SCHEDULE XIV
CITY OF GARDEN GROVE
PLEDGED-REVENUE COVERAGE (Continued)
LAST TEN FISCAL YEARS**

Fiscal Year	Tax Increment ¹	2014 Tax Allocation Refunding Bonds Debt Service Requirement			Coverage
		Principal	Interest	Total	
2014	20,205,156	2,105,000	2,232,756	4,337,756	4.66
2015	20,526,084	2,195,000	2,130,406	4,325,406	4.75
2016	15,837,862	2,360,000	1,526,300	3,886,300	4.08
2017	18,484,197	2,430,000	1,454,450	3,884,450	4.76
2018	17,693,119	2,505,000	1,380,425	3,885,425	4.55
2019	17,445,206	2,380,000	1,295,250	3,675,250	4.75
2020	18,868,786	2,685,000	1,193,950	3,878,950	4.86
2021	11,170,386	2,795,000	1,084,350	3,879,350	2.88
2022	3,301,040	2,905,000	514,225	3,419,225	0.97
2023	1,126,186	3,015,000	836,875	3,851,875	0.29

Source: Finance Department, City of Garden Grove

¹ Due to the dissolution of the Redevelopment Agency in February 2012, the Tax Increment is now deposited in the City of Garden Grove RPTTF project area.

**SCHEDULE XIV
CITY OF GARDEN GROVE
PLEDGED-REVENUE COVERAGE (Continued)
LAST TEN FISCAL YEARS**

Fiscal Year	Tax Increment ¹	2016 Tax Allocation Bonds Debt Service Requirement			Coverage
		Principal	Interest	Total	
2013				-	
2014				-	
2015				-	
2016				-	
2017	18,484,197		1,716,504	1,716,504	10.77
2018	17,693,119		1,652,250	1,652,250	10.71
2019	17,445,206		1,652,250	1,652,250	10.56
2020	18,868,786		1,652,250	1,652,250	11.42
2021	11,170,386	1,900,000	1,614,250	3,514,250	3.18
2022	3,301,040	1,975,000	1,536,750	3,511,750	0.94
2023	1,126,186	2,055,000	1,445,875	3,500,875	0.32

Source: Finance Department, City of Garden Grove

¹ Due to the dissolution of the Redevelopment Agency in February 2012, the Tax Increment is now deposited in the City of Garden Grove RPTTF project area.

**SCHEDULE XV
CITY OF GARDEN GROVE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2014	173,953	4,747,258	27,429	6.5%
2015	174,774	4,924,023	28,307	4.2%
2016	177,303	4,999,605	28,606	4.4%
2017	176,277	5,087,579	28,694	4.8%
2018	176,896	5,243,712	29,747	3.4%
2019	175,155	5,490,131	31,344	3.3%
2020	174,801	5,763,401	32,971	14.9%
2021	172,476	5,972,287	34,627	7.7%
2022	170,526	6,275,992	36,804	3.6%
2023	171,183	6,723,012	39,274	3.6%

Source: State Employment Development Department
California Department of Finance
Center for Demographic Research / Fullerton.edu / Ycharts.com

**SCHEDULE XVI
CITY OF GARDEN GROVE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO**

Employer	2023		2013	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Great Wolf Lodge Southern California	700	0.83%		
Air Industries Company	625	0.74%	465	0.60%
Garden Grove Hospital Medical Center	516	0.61%		
Hyatt Regency Orange County	424	0.50%	350	0.45%
GKN Aerospace Transparency Systems Inc	409	0.49%	331	0.43%
Safran Cabin Inc	350	0.42%		
Costco #126	323	0.38%		
Full Clip	310	0.37%		
Walmart #4171	272	0.32%		
Saint Gobain Performance Plastics Corp.	226	0.27%		
Saint Gobain Performance Plastics			363	0.47%
Prime Healthcare Services			516	0.67%
Driessen Aircraft Interior Systems			370	0.48%
Office Max Inc.			360	0.47%
American Apparel Knit & Dye			500	0.47%
C&D Zodiac			286	0.37%
NBTY Acquisition, LLC			298	0.39%

Total employment as used above represents the total employment of all employers located within City limits.

Source: Business Tax Division, City of Garden Grove

**SCHEDULE XVII
CITY OF GARDEN GROVE
FULL-TIME AND PART-TIME CITY EMPLOYEES
BY DEPARTMENT
LAST TEN FISCAL YEARS**

Department	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City Manager	9	9	10	29	29	30	35	33	33	44
Community Development	58	58	53	37	37	35	37	37	31	22
Community Services	157	151	147	146	153	157	116	106	97	115
Economic Development	-	-	-	-	-	-	-	-	-	-
Finance	40	40	41	38	38	37	36	33	31	34
Fire	109	111	111	106	106	103	- *	- *	- *	*
Information Technology	19	19	19	20	20	20	20	18	17	19
Personnel	9	9	10	11	11	12	12	11	11	11
Police	268	273	272	289	293	263	282	281	260	264
Public Works	<u>195</u>	<u>194</u>	<u>196</u>	<u>198</u>	<u>198</u>	<u>186</u>	<u>184</u>	<u>176</u>	<u>150</u>	<u>153</u>
Total	<u>864</u>	<u>864</u>	<u>859</u>	<u>874</u>	<u>885</u>	<u>843</u>	<u>722</u>	<u>695</u>	<u>630</u>	<u>662</u>
Full time employees	623	633	632	640	641	642	560	538	510	519
Part time employees	241	231	227	234	244	201	162	157	120	143

Source: Budget Division, City of Garden Grove

* On August 16, 2019 Garden Grove Fire Department transitioned to the Orange County Fire Authority (OCFA).

**SCHEDULE XVIII
CITY OF GARDEN GROVE
OPERATING INDICATORS
BY FUNCTION
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police:										
Arrests Report	6,423	6,478	5,468	6,358	7,476	6,112	5,436	4,439	4,921	5,250
Traffic citations issued	10,903	9,604	9,890	9,114	11,114	8,598	7,403	3,921	6,264	6,575
Fire:										
Number of emergency calls	26,785	26,785	14,627	15,134	15,297	15,142	13,092 ¹	13,557 ¹	14,936 *	15,476 *
Public Right-of-Way:										
Parking citations issued	25,919	28,017	25,500	27,127	33,797	34,508	28,430	45,931	35,746	34,520
Permits issued	501	605	546	482	566	563	560	700	757	665
Community Services:										
Number of recreation classes	2,016	2,416	1,918	1,947	1,701	2,057	1,932	977	1,038	1,590
Housing vouchers	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,337	2,325
Community Planning and Development										
Building permits issued	2,808	2,041	2,259	2,233	3,066	3,986	3,954	4,723	5,133	6,488
Water:										
Number of accounts	33,807	33,834	33,870	33,892	33,893	33,911	34,054	34,150	34,292	34,376
Average daily consumption (thousands of gallons)	22,024	20,391	17,563	17,946	20,249	18,298	18,038	18,669	17,815	16,927
Solid Waste Disposal:										
Number of accounts	34,136	33,658	33,968	33,966	33,786	33,700	33,542	33,213	33,720	33,853
Drainage:										
Channels cleaned (miles)	5	5	5	5	5	5	5	5	5	5
Municipal Support:										
Passports issued ¹	507	247	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: City of Garden Grove

¹ Passport services discontinued as of July 1, 2015.

* On August 16, 2019 Garden Grove Fire Department transitioned to the Orange County Fire Authority (OCFA).

**SCHEDULE XIX
CITY OF GARDEN GROVE
CAPITAL ASSETS STATISTICS
BY FUNCTION
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police: Stations	1	1	1	1	1	1	1	1	1	1
Fire: Fire stations	7	7	7	7	7	7	7	7	7 *	7 *
Public Right-of-Way: Streets (miles)	305	305	305	305	305	305	305	305	305	305
Community Services: Parks	16	16	19	19	20	19	19	19	19	19
Park acreage	142	142	137	137	140	124	124	124	124	124
Community centers	2	2	2	2	2	9	9	9	9	9
Water: Water mains (miles)	433	433	433	433	433	433	433	433	433	433
Number of connections	34,257	34,294	34,313	34,336	34,347	34,380	34,459	34,447	34,447	34,689
Sewage Collection: Sanitary sewers (miles)	320	320	320	320	320	320	320	320	320	320
Drainage: Storm drains (miles)	35	35	35	35	35	35	35	35	35	35

Source: City of Garden Grove

* On August 16, 2019 Garden Grove Fire Department transitioned to the Orange County Fire Authority (OCFA). However, the City retains the ownership of the Fire stations and OCFA leases for \$1 per year for each facility.

City Council
City of Garden Grove
Garden Grove, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Garden Grove as of and for the year ended June 30, 2023, and have issued our report thereon dated December 22, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 23, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Garden Grove solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence under the American Institute of Certified Public Accountants ("AICPA") independence standards, contained in the *Code of Professional Conduct*.

We identified independence threats related to proposing adjusting or correcting journal entries detected during the audit and the preparation of the financial statements. We have applied certain safeguards to reduce the threats to an acceptable level, including having the City's management review and approve all proposed journal entries and using an independent party within the firm to perform a quality control review of the financial statements, and obtaining confirmation from the City of Garden Grove's management that their review of the financial statements included comparing the financial statements and footnotes to the underlying accounting records.

Significant Risks Identified

We are required by the auditing standards to evaluate significant risks. We have identified the following areas for purposes of additional testing:

- The new Subscription-Based Information Technology Agreement (SBITA) accounting standard, Governmental Accounting Standards Board (GASB) Statement No. 96. As a result, we received the City's inventory of SBITAs, reviewed a sample of subscription agreements, tested the calculations of the subscription transactions, and ensured the City's SBITA disclosure footnotes are accurate and complete in accordance with the new standard.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Garden Grove is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the entity changed its method of accounting for SBITAs by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of amount recorded as claims and liabilities is based on management's reliance on a third-party claims administrator. We evaluated the key factors and assumptions used to develop the amounts by the third-party claims administrator and determined that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

- Management's estimate of transactions related to net pension and OPEB liabilities based on actuarial information. We evaluated the key factors and assumptions used to develop the amounts by the actuary and determined that it is reasonable in relation to the financial statements taken as a whole.
- Management's determination that certain notes receivable with third parties are fully collectible. We evaluated the key factors and assumptions used to arrive at that determination and determined that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Garden Grove's financial statements relate to the net pension liability and related amounts and the net OPEB liability and related amounts.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management: adjustments to correct capital assets, adjustments related to the new lease accounting standard, adjustments to correct interest payable, accrued liabilities, compensated absences, other post-employment benefit liabilities, and claims payable.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Garden Grove's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in our letter dated December 22, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Information Included in the Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City of Garden Grove's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California
December 22, 2023

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Lisa L. Kim From: Teresa Pomeroy
Dept.: City Manager Dept.: City Clerk
Subject: Receive and file the minutes Date: 1/9/2024
from the meeting held on
November 28, 2023. (*Action
Item*)

Attached are the minutes from the meeting held on November 28, 2023,
recommended to be received and filed as submitted or amended.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Minutes	1/4/2024	Minutes	cc-min_11_28_2023.pdf

MINUTES

GARDEN GROVE CITY COUNCIL

Regular Meeting

Tuesday, November 28, 2023

Community Meeting Center
11300 Stanford Avenue, Garden Grove, CA 92840

CONVENE MEETING

At 6:33 p.m., Mayor Jones convened the meeting in the Council Chamber.

ROLL CALL PRESENT: (7) Council Members O'Neill, Tran, DoVinh,
Klopfenstein, Nguyen-Penaloza, Mayor Pro
Tem Brietigam, Mayor Jones

ABSENT: (0) None

INVOCATION

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

RECESS

At 6:35 p.m. Mayor Jones recessed the meeting.

RECONVENE

At 6:38 p.m., Mayor Jones reconvened the meeting with all Council Members present.

COMMUNITY SPOTLIGHT IN RECOGNITION OF COLONIAL CARPET COMPANY FOR
BEING NAMED THE BEST PLACE TO BUY CARPET OR FLOORING IN THE ORANGE
COUNTY REGISTER'S 30TH ANNUAL BEST OF ORANGE COUNTY READER'S CHOICE
POLL (F: 83.1-2023)

ORAL COMMUNICATIONS

Speakers: Leland Sisk, Nicholas Dibs, Mike Truong, Jen Tackney.

WRITTEN COMMUNICATIONS – CONSIDERATION OF A REQUEST FROM THE SISTER CITY ASSOCIATION OF GARDEN GROVE FOR CO-SPONSORSHIP OF THE 2024 STRAWBERRY STOMP 5K (F: 102.1) (F: 42.3)

Following staff introduction, it was moved by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein that:

The request from the Sister City Association of Garden Grove for co-sponsorship of the 2024 Strawberry Stomp 5K scheduled for Saturday, May 25, 2024, be approved.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
 Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

WRITTEN COMMUNICATIONS – CONSIDERATION OF A REQUEST FROM AYSO REGION 59 TO WAIVE THE CITY'S SHOWMOBILE STAGE RENTAL FEES FOR THE 2023 JINGLE JAM EVENT (F: 74.27)

Following staff introduction and with Mayor Pro Tem Brietigam expressing his support for the event, it was moved by Mayor Pro Tem Brietigam, seconded by Council Member Klopfenstein that:

The request from AYSO Region 59 to waive the rentals fee of \$350 for use of the City's showmobile stage for the Jingle Jam event on Friday, December 8, 2023 at Eastgate Park, be approved.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
 Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

RECESS

At 6:59 p.m. Mayor Jones recessed the meeting.

RECONVENE

At 7:05 p.m., Mayor Jones reconvened the meeting with all Council Members present.

ADOPTION OF A PROCLAMATION DECLARING DECEMBER 10, 2023, AS HUMAN RIGHTS DAY IN GARDEN GROVE (F: 83.1-2023)

It was moved by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein that:

December 10, 2023, be declared Human Rights Day in Garden Grove.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

ACCEPTANCE OF PROJECT NO. 02-2023 – 11277 GARDEN GROVE SILICONE ROOFING AS COMPLETE (F: 55-AME BUILDERS, INC. DBA AME ROOFING)

It was moved by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein that:

The 11277 Garden Grove Silicone Roofing Project No. 02-2023 be accepted as complete;

The City Manager be authorized to execute the Notice of Completion of Public Works Improvements and Work, and

The Finance Director be authorized to release the retention payment when appropriate to do so.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

ADOPTION OF A RESOLUTION FOR THE PERMANENT LOCAL HOUSING ALLOCATION GRANT PROGRAM AND RESCINDING RESOLUTION NO. 9654-20 (F: 57.11)

It was moved by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein that:

Resolution No. 9834-23 entitled: A Resolution of the City Council of the City of Garden Grove authorizing the application and adopting the PLHA Plan for the Permanent Local Housing Allocation Program and Rescinding Resolution No. 9654-20, be adopted; and

The City Manager be authorized to execute any PLHA associated documents.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
 Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

WARRANTS

It was moved by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein that:

Demands covered by Wire numbers 00001806 through 00001856, EFT numbers 00041931 through 00041969 and check numbers 00689699 through 00689789 inclusive as listed on this register and have been verified by the Finance Division as property issued and bear all proper signatures, be received and filed;

Demands covered EFT numbers 00041970 through 00043030, and check numbers 00689790 through 00689990 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures, be received and filed;

Demands covered by EFT numbers 00043031 through 00043062 and check numbers 00689991 through 00690088 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures, be received and filed;

Demands covered EFT numbers 00043063 through 00043107, and check numbers 00690089 through 00690191 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures, be received and filed;

Demands covered by EFT numbers 00043108 through 00043168 and check numbers 00690192 through 00690344 inclusive and have been verified by the Finance Division as properly issued and bear all proper signatures, be received and filed;

Demands covered by EFT numbers 00031086 through 00031726 and check numbers 00185605 through 00185614 inclusive and have been verified by the Finance Division as properly issued and bear all proper signatures, be received and filed.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

WAIVER

It was moved by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein that:

Full reading of ordinances listed be waived.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

PUBLIC HEARING – INTRODUCTION AND FIRST READING OF AN ORDINANCE ENACTING ADJUSTMENTS IN WATER RATES AND CHARGES AND AUTHORIZING FUTURE AUTOMATIC ADJUSTMENTS IN WATER RATES TO ACCOUNT FOR ADOPTED INCREASES OR DECREASES IN WHOLESALE CHARGES THE CITY PAYS TO OTHER AGENCIES FOR WATER (F: 112.1)

(It was moved earlier in the Meeting by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein, and carried by a 7-0 vote that full reading of ordinances listed be waived.)

Following staff introduction, Mayor Jones declared the public hearing open.

Speakers: Jim Hoisington, Nicholas Dibs

With no further testimony from the audience, Mayor Jones declared the public hearing closed.

The City Clerk announced that 34 protests were received; with the last equalized assessment roll of Orange County totaling 37,600 parcels and as the number of water service accounts total 34,689, there is not a majority protest.

Following City Council comments with Mayor Pro Tem Brietigam stating he would not support the rate adjustment, it was moved by Council Member Nguyen-Penaloza, seconded by Council Member O'Neill that:

Ordinance No. 2948 entitled: An Ordinance of the City of Garden Grove amending sections 14.12.010, 14.12.030, and 14.12.050 of Chapter 14.12 of Title 14 ("Water") of the Municipal Code relating to water rates and charges, and meter failures, be passed to second reading.

The motion carried by a 6-1 vote as follows:

Ayes: (6) O'Neill, Tran, DoVinh, Klopfenstein,
 Nguyen-Penaloza, Jones
Noes: (1) Brietigam

SECOND READING AND ADOPTION OF ORDINANCE NO. 2945 (F: 115)

(It was moved earlier in the Meeting by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein, and carried by a 7-0 vote that full reading of ordinances listed be waived.)

Following the reading of the Title of Ordinance No. 2945, it was moved by Mayor Pro Tem Brietigam, seconded by Council Member Klopfenstein that:

Ordinance No. 2945 entitled: An Ordinance of the City Council of the City of Garden Grove amending Chapter 6.44 of Title 6 of the Garden Grove Municipal Code pertaining to regulation of the sale of tobacco products, be adopted.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
 Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

SECOND READING AND ADOPTION OF ORDINANCE NO. 2946
(F: 115.A-038-2023(A))

(It was moved earlier in the Meeting by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein, and carried by a 7-0 vote that full reading of ordinances listed be waived.)

Following the reading of the Title of Ordinance No. 2946, it was moved by Council Member O'Neill, seconded by Council Member Nguyen-Penaloza that:

Ordinance No. 2946 entitled: An Ordinance of the City Council of the City of Garden Grove approving a zoning text amendment to Chapter 9.52 of Title 9 of the Garden Grove Municipal Code pertaining to retail sale by delivery of medicinal cannabis, be adopted.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
 Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

SECOND READING AND ADOPTION OF ORDINANCE NO. 2947
(F: A-038-2023(B))

(It was moved earlier in the Meeting by Council Member Nguyen-Penaloza, seconded by Council Member Klopfenstein, and carried by a 7-0 vote that full reading of ordinances listed be waived.)

Following the reading of the Title of Ordinance No. 2947, it was moved by Council Member O'Neill, seconded by Council Member Nguyen-Penaloza that:

Ordinance No. 2947 entitled: An Ordinance of the City Council of the City of Garden Grove approving Amendment No. A-038-2023(B), a zoning text amendment to portions of Chapters 9.08, 9.12, 9.16, and 9.18 of Title 9 of the City of Garden Grove Municipal Code establishing enhanced standards for the screening of mechanical equipment within an exterior equipment enclosure in residential zones; clarifying how the maximum permitted hardscape coverage in the front yard setback in residential, commercial, industrial, and open space zones is calculated; and updating the standards for artificial turf in all zones, be adopted.

The motion carried by a 7-0 vote as follows:

Ayes: (7) O'Neill, Tran, DoVinh, Klopfenstein,
Nguyen-Penaloza, Brietigam, Jones
Noes: (0) None

MATTERS FROM THE MAYOR, CITY COUNCIL MEMBERS, AND CITY MANAGER

Mayor Pro Tem Brietigam encouraged everyone to go to the Jingle Jam at Eastgate Park on Sunday, December 8, 2023, at 6:30 p.m.

Council Member O'Neill commended staff on all of their work processing the numerous residential Accessory Dwelling Unit (ADU's) permits. Garden Grove staff processes more ADU's than any other city in Orange County and staff has managed it very well, and Council has done a thorough job of establishing parameters for ADU's. He recognized Public Works on the repaving of alley ways in District 2 noting that many of these alleys have not been resurfaced for several decades. He is pleased to see the improvements happening at Magnolia Park. He noted the water rate study happens every five years and is a lengthy process that addresses the City's purchase and delivery of water to more than 34,000 residential households. The City purchases water through the Municipal Water District of Orange County and the Orange County Water District, and the costs are projected every five years to provide a clean and uninterrupted water supply. He cautioned everyone to pay attention to their smoke detectors and electrical cords as we get into the Christmas season. He also cautioned people not to leave their lithium ion batteries on an electrical charge unattended as they can explode and cause a fire.

Council Member Tran commented that she was hesitant about voting on raising water costs; however, after learning that there are no other viable options to continue to deliver clean and reliable water without raising costs, she approved the rate increase. She encouraged residents to decorate their homes for the holidays, and stated that she would like the City to promote more holiday lighting by giving people an opportunity to vote on their favorite display to inspire the holiday spirit. She noted that the Hunger Event is scheduled on December 9, 2023, and is projected to provide over 30,000 meals. She encouraged the Council Members to be part of this event and extended the invitation to the residents to help people who are less fortunate.

In response to Leland Sisk who spoke under Oral Communications, Council Member DoVinh agreed that the speed limit on Ninth Street should be lowered to 35 mph as opposed to 40 mph through the entire street, and he asked City Manager Kim to check with the City's Traffic Engineer to see if the speed limit can be lowered. He stated he appreciates the updates the council receives from Chief El Farra, with half being about traffic accidents. He stated that it pains him when he is notified about traffic fatalities and encouraged the residents to be very careful when driving, and is a proponent for doing whatever possible to make driving and the roads safer. He noted that he is very conservative and does not like higher costs for water; however, they are doing everything possible to keep the rates manageable for people. In response to Mike Troung who spoke under Oral Communications, he agreed there is a need for clarity on the City's development standards for Accessory Dwelling Units (ADU's). He noted that Community Development Department staff are working very hard on processing ADU's. He expressed his pride in the IT Department for their work on implementing online systems for Building and Planning Services, and he encouraged residents to download the City's App, which will help to navigate the permitting process. He asked City Manager Kim to direct Community Development to streamline the plan check and permitting process to avoid confusion and to devise a system to stagger fees through the process. He noted that the City's cost saving measures utilizing plan check consultants does slow down the process. He invited everyone to attend the Christmas Tree Lighting event at the Village Green starting at 4:45 p.m. on Saturday, December 2, 2023.

Council Member Nguyen-Penaloza stated she has been receiving a significant number of complaints about the unsafe and unsanitary homeless activities and encampments at Trask Avenue and Harbor Boulevard. She requested that City staff work with the Garden Grove Police Department and the Garden Grove Unified School District to host a safety event at Santiago High School to address the issues that the residents are facing. She expressed concern that the residents and the students are not aware of what they should do in response to an attack that can have long lasting effects to victims. She noted the ongoing graffiti tagging happening on Clinton along Roxey at the Enterprise Car Rental, the Liquor Store, and the electrical boxes all the way down to Harbor Boulevard and Westminster Avenue. There are makeshift homes being established next to electrical boxes near Tribute Coffee that is impacting this business and all the businesses along these

streets. She wants the businesses to thrive, and these issues make it difficult. She stated she will be attending the Cal Cities Board meeting later in the week, and she wanted to make certain the council received the invitation for December 7, 2023, from 5:00 p.m. to 7:00 p.m. at San Juan Capistrano Mission for the annual holiday event.

City Manager Kim noted that staff will look into the speed limit on Ninth Street, clarity for development standards for ADU's, and graffiti and homeless encampments. She stated she always enjoys the tree lighting event, i.e., Winter in the Grove, which will be held on Saturday, December 2, 2023, from 3:00 to 7:00 p.m. where the community can enjoy song and dance performances from our local schools, holiday crafts, inflatable bounce houses and snow.

ADJOURNMENT

At 7:52 p.m., Mayor Jones adjourned the meeting. The next Regular City Council Meeting will be held on Tuesday, December 12, 2023, at 5:30 p.m. at the Community Meeting Center, 11300 Stanford Avenue, Garden Grove, California.

Teresa Pomeroy
City Clerk

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Lisa L. Kim From: Patricia Song
Dept.: City Manager Dept.: Finance
Subject: Receive and file warrants. Date: 1/9/2024
(*Action Item*)

Attached are the warrants recommended to be received and filed.

ATTACHMENTS:

Description	Upload Date	Type	File Name
10-25-2023 Warrants	1/4/2024	Warrants	10252023_-_warrants.pdf
11-01-2023 Warrants	1/4/2024	Warrants	11012023_-_warrants.pdf
11-02-2023 Warrants	1/4/2024	Warrants	11022023_-_warrants.pdf
11-08-2023 Warrants	1/4/2024	Warrants	11082023_-_warrants.pdf
11-15-2023 Warrants	1/4/2024	Warrants	11152023_-_warrants.pdf
11-22-2023 Warrants	1/4/2024	Warrants	11222023_-_warrants.pdf



City of Garden Grove
Certificate of Warrants
Register Dates:
10/25/2023

This is to certify the demands covered by wires numbers 00001857 through 00001899, EFT numbers 00043169 through 00043192, and check numbers 00690345 through 00690448 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note:

A handwritten signature in black ink, which appears to read 'Patricia Song'. The signature is fluid and cursive, with a horizontal line extending to the right from the end of the signature.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
GGFEFM001 Warrant Register
Check Dates Between Oct 19, 2023 and Oct 31, 2023
Bank(s): AP - Checking Account, WT - Checking Account

Report Generated on Dec 12, 2023 12:10:37 PM

Page 1

AP - Checking Account

Check	Vendor #	Vendor Name	Issue Date	Check Amount
00001857	V00034	HOME DEPOT CREDIT SERV	10/25/2023	\$6,254.83
00001858	V00819	VERIZON WIRELESS-LA	10/25/2023	\$23,435.22
00001859	V00805	SPECTRUM	10/25/2023	\$2,922.44
00001860	V00792	SO CALIF GAS CO	10/25/2023	\$16,097.01
00001861	V00792	SO CALIF GAS CO	10/25/2023	\$626.12
00001862	V00792	SO CALIF GAS CO	10/25/2023	\$19,412.07
00001863	V00789	SO CALIF EDISON CO	10/25/2023	\$111.23
00001864	V00789	SO CALIF EDISON CO	10/25/2023	\$361.69
00001865	V00789	SO CALIF EDISON CO	10/25/2023	\$166,470.57
00001866	V00789	SO CALIF EDISON CO	10/25/2023	\$18,248.68
00001867	V00789	SO CALIF EDISON CO	10/25/2023	\$6,891.07
00001868	V00789	SO CALIF EDISON CO	10/25/2023	\$15.70
00001869	PC000575	US BANK PCARD AUTO PAYMENT	10/25/2023	\$48,631.84
00001870	V00789	SO CALIF EDISON CO	10/25/2023	\$8,328.31
00001871	V00789	SO CALIF EDISON CO	10/25/2023	\$101.31
00001872	V00789	SO CALIF EDISON CO	10/25/2023	\$247.50
00001873	V00789	SO CALIF EDISON CO	10/25/2023	\$266.07
00001874	V02724	DEPARTMENT OF THE TREA	10/25/2023	\$388,779.01
00001875	V01375	EMPLOYMENT DEVELOPMENT	10/25/2023	\$115,876.59
00001876	V02725	EMPOWER RETIREMENT, LL	10/25/2023	\$143,367.85
00001877	V02152	EXPERT PAY CHILD SUPPO	10/25/2023	\$2,496.44
00001878	V02091	MARYLAND CHILD SUPPORT	10/25/2023	\$343.38
00001879	V02724	DEPARTMENT OF THE TREA	10/25/2023	\$363,189.19
00001880	V01375	EMPLOYMENT DEVELOPMENT	10/25/2023	\$113,369.89
00001881	V02725	EMPOWER RETIREMENT, LL	10/25/2023	\$127,498.17
00001882	V02152	EXPERT PAY CHILD SUPPO	10/25/2023	\$2,496.44
00001883	V00691	CITY OF GARDEN GROVE-W	10/25/2023	\$553,760.36
00001884	V01539	DELTA DENTAL OF CALIFO	10/25/2023	\$13,155.30
00001885	V01539	DELTA DENTAL OF CALIFO	10/25/2023	\$2,741.22
00001886	V02087	DELTA CARE USA	10/25/2023	\$5,266.78
00001887	V00732	THE LINCOLN NATIONAL L	10/25/2023	\$10,540.00
00001888	V00732	THE LINCOLN NATIONAL L	10/25/2023	\$8,068.52
00001889	V00541	MUNICIPAL WATER DISTRI	10/25/2023	\$64,535.86

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00001890	V01579	ORANGE COUNTY FIRE AUT	10/25/2023	\$2,175,475.17
00001891	V02780	THE PITNEY BOWES BANK	10/25/2023	\$20,000.00
00001892	V01596	PUBLIC EMPLOYEES' RETI	10/25/2023	\$683,350.56
00001893	V01596	PUBLIC EMPLOYEES' RETI	10/25/2023	\$628,949.48
00001894	V01596	PUBLIC EMPLOYEES' RETI	10/25/2023	\$590,022.87
00001895	V00789	SO CALIF EDISON CO	10/25/2023	\$7,576.04
00001896	V00789	SO CALIF EDISON CO	10/25/2023	\$30,678.60
00001897	V00789	SO CALIF EDISON CO	10/25/2023	\$29,689.68
00001898	V00789	SO CALIF EDISON CO	10/25/2023	\$16,456.41
00001899	V00789	SO CALIF EDISON CO	10/25/2023	\$134,091.62
00043169	V03148	AAA ELECTRIC MOTOR SALES & SERVICE, INC.	10/25/2023	\$45.62
00043170	V00489	BAY ALARM COMPANY	10/25/2023	\$819.99
00043171	V02708	CHC: CREATING HEALTHIER COMMUNITIES	10/25/2023	\$30.00
00043172	V00456	CIVOS, INC	10/25/2023	\$7,400.00
00043173	V00672	CRON & ASSOCIATES TRANSCRIPTION, INC	10/25/2023	\$496.54
00043174	V00673	DAVID VOLZ DESIGN LANDSCAPE ARCHITECTS, INC	10/25/2023	\$103,356.75
00043175	V03002	DUDEK	10/25/2023	\$22,954.00
00043176	V00103	GARDEN GROVE AUTOMOTIVE	10/25/2023	\$7,500.00
00043177	OTV000879	GARDEN GROVE POLICE ASSOCIATION	10/25/2023	\$17,166.97
00043178	V02707	GARDEN GROVE POLICE ASSOCIATION PAC	10/25/2023	\$3,460.00
00043179	V01546	GEOCON WEST, INC	10/25/2023	\$7,355.00
00043180	V00218	GRAINGER	10/25/2023	\$3,043.40
00043181	V00716	INTERVAL HOUSE	10/25/2023	\$16,094.11
00043182	V01657	LYTLE SCREENPRINTING, INC	10/25/2023	\$256.45
00043183	V03069	NV5, INC	10/25/2023	\$15,390.00
00043184	V02706	ORANGE COUNTY EMPLOYEES ASSOCIATION	10/25/2023	\$3,300.62
00043185	V02824	PATH	10/25/2023	\$7,533.41
00043186	V00506	REDFLEX TRAFFIC SYSTEMS, INC	10/25/2023	\$32,986.80
00043187	V00250	SIMPSON CHEVROLET OF GG	10/25/2023	\$11,500.00
00043188	V00255	STATEWIDE SAFETY SYSTEMS	10/25/2023	\$2,945.52
00043189	V01458	TOYOTA OF GARDEN GROVE	10/25/2023	\$17,500.00
00043190	V03333	ZELAYA, ALEXANDER BAUTISTA	10/25/2023	\$120.00
00043191	V02089	SHANNON WAINWRIGHT	10/25/2023	\$553.85
00043192	V02716	CT & T CONCRETE PAVING, INC	10/25/2023	\$866,106.48

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00690345	V03323	ACE PRINT AGENCY	10/25/2023	\$234.90
00690346	V00187	ALLIANT INSURANCE SERVICES, INC - NPB MAIN	10/25/2023	\$73,247.00
00690347	OTV002044	RAMONA ROSEANNE ALVAREZ	10/25/2023	\$89.00
00690348	OTV002706	STEPHANIE MARIA ARANDA	10/25/2023	\$80.00
00690349	V01188	BANNER BANK	10/25/2023	\$50,179.12
00690350	OTV002909	MATTHEW CHARLES BROWN	10/25/2023	\$47.00
00690351	V00649	BROWNELLS, INC	10/25/2023	\$256.98
00690352	OTV001837	PHUONG BUI	10/25/2023	\$105.00
00690353	V00655	C WELLS PIPELINE MATERIALS, INC	10/25/2023	\$20,822.38
00690354	OTV002405	CHRISTOPHER MICHAEL CASEY	10/25/2023	\$122.00
00690355	OTV003086	CEJA, BERTHA	10/25/2023	\$500.00
00690356	V02813	CODING MINDS, INC.	10/25/2023	\$463.05
00690357	OTV002964	CAROL JEAN COLE	10/25/2023	\$109.00
00690358	V00513	CORELOGIC SOLUTIONS, LLC	10/25/2023	\$4,876.08
00690359	V02819	D.S. CUSTOM LINENS, INC.	10/25/2023	\$366.26
00690360	V02871	DBS ADMINISTRATORS, INC.	10/25/2023	\$6,688.54
00690361	OTV002255	ELIZABETH ASCENCION DE LA CRUZ	10/25/2023	\$101.00
00690362	OTV000850	NANCY DEDIOS	10/25/2023	\$50.00
00690363	V02200	DIANA LING CHEN	10/25/2023	\$46.00
00690364	OTV002202	BRUCE LEE DUANGMALA	10/25/2023	\$20.00
00690365	V00682	EWING IRRIGATION PRODUCTS, INC	10/25/2023	\$751.01
00690366	V00233	FACTORY MOTOR PARTS CO BIN 139107	10/25/2023	\$1,300.47
00690367	OTV002586	SHANNON MICHELLE FLAK	10/25/2023	\$122.00
00690368	OTV002910	TRACY ELIZABETH FOX	10/25/2023	\$11.00
00690369	V02257	FRANCHISE TAX BOARD	10/25/2023	\$738.91
00690370	V00054	GALLS LLC	10/25/2023	\$6,312.74
00690371	V01382	GARDEN GROVE NISSAN, LP	10/25/2023	\$8,500.00
00690372	V01382	GARDEN GROVE NISSAN, LP	10/25/2023	\$4,500.00
00690373	OTV002404	BRYAN D GILMORE	10/25/2023	\$77.00
00690374	V01746	GMU GEOTECHNICAL, INC	10/25/2023	\$8,320.00
00690375	OTV002585	EZRA JOSIAH GOMEZ	10/25/2023	\$31.00
00690376	OTV002705	RODOLFO GOMEZ	10/25/2023	\$16.00
00690377	OTV001961	PAUL ST JOHN HARDIE	10/25/2023	\$93.00
00690378	OTV002201	BRIAN ANTHONY HILDBRAND SR	10/25/2023	\$78.00

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00690379	V02308	HIRSCH PIPE & SUPPLY CO. INC	10/25/2023	\$37.45
00690380	OTV001919	KIM THAO THI HOANG	10/25/2023	\$66.00
00690381	OTV002507	THOMAS JEFFREY HURST	10/25/2023	\$6.00
00690382	OTV001896	MARIAM ILIAS IBRAHIM	10/25/2023	\$8.00
00690383	V01393	INNOVATIVE PLAYGROUND COMPANY, INC	10/25/2023	\$80,533.83
00690384	V03310	J&S ROOFING INC	10/25/2023	\$20,000.00
00690385	V00038	JEANNE K DUNHAM LCSW	10/25/2023	\$1,680.00
00690386	OTV001154	JOHN PAUL ZEMPOALTECA	10/25/2023	\$47.00
00690387	V00728	LAWSON PRODUCTS, INC	10/25/2023	\$1,247.58
00690388	V02045	LIGHTSTYLES BY LIGHT BULBS ETC	10/25/2023	\$29.00
00690389	V01504	MAIN STREET SIGNS	10/25/2023	\$3,800.81
00690390	V00737	MERCHANTS BLDG MAINT, LLC	10/25/2023	\$354.00
00690391	V01177	METROLINK TRAINS	10/25/2023	\$497.00
00690392	OTV003090	MONTANO CESPEDES, DANNY	10/25/2023	\$43.00
00690393	V00557	NATIONAL CONSTRUCTION RENTALS	10/25/2023	\$2,789.83
00690394	OTV002703	HOI GIA NGO	10/25/2023	\$154.00
00690395	OTV002988	HELENA NGUYEN	10/25/2023	\$13.00
00690396	V02035	JULIE NGUYEN	10/25/2023	\$119.00
00690397	OTV002656	PHUONG TUYET NGUYEN	10/25/2023	\$177.00
00690398	OTV002505	THUY NGUYEN	10/25/2023	\$12.00
00690399	OTV002912	AMADOR VIVAS NUNEZ	10/25/2023	\$169.00
00690400	V00209	WHJ OCN,IND	10/25/2023	\$745.00
00690401	OTV002408	AILEEN YVETTE PALACIO	10/25/2023	\$44.00
00690402	OTV003089	PENA CORREA, ANA MARIA	10/25/2023	\$60.00
00690403	OTV002704	RICHARD ARMANDO PEREZ	10/25/2023	\$112.00
00690404	V00763	PETTY CASH-POLICE GANG SUPPRESSION UNIT	10/25/2023	\$5,806.00
00690405	OTV002960	KIEU NGOC PHAM	10/25/2023	\$25.00
00690406	V01217	PRECISION POWDER COATING, INC	10/25/2023	\$1,207.50
00690407	V00744	R J NOBLE COMPANY	10/25/2023	\$1,252,558.18
00690408	OTV001744	PATRICIA RANGEL	10/25/2023	\$31.00
00690409	OTV000693	CASSANDRA MARIE RAZO	10/25/2023	\$70.00
00690410	V03331	REEL BAND (DREAMING OF YOU)	10/25/2023	\$3,000.00
00690411	OTV002832	ROSALVA RIOS	10/25/2023	\$63.00
00690412	OTV001839	EDGAR ROMAN	10/25/2023	\$43.00

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00690413	OTV002406	DAVID DONALD ROOTEN	10/25/2023	\$120.00
00690414	OTV001153	ROSA NGUYEN	10/25/2023	\$16.00
00690415	OTV002755	RHEA SOMER RUSTAN	10/25/2023	\$87.00
00690416	V00780	SAFETY 1st PEST CONTROL, INC	10/25/2023	\$1,125.00
00690417	OTV002698	ALEXUS FAITH SALDATE	10/25/2023	\$100.00
00690418	V02896	SANTA ANA BLUE PRINT/SABP	10/25/2023	\$44.12
00690419	V00159	SCOTT EQUIPMENT	10/25/2023	\$2,545.79
00690420	OTV002655	MELINDA KAY SEAMAN	10/25/2023	\$36.00
00690421	OTV003088	SHINSATO, WENDEE	10/25/2023	\$75.00
00690422	V00367	SOUTHERN COMPUTER WAREHOUSE	10/25/2023	\$15,335.15
00690423	OTV002477	FRANK DELANO SWIFT	10/25/2023	\$64.00
00690424	OTV003087	TAVARES, MIRTHA	10/25/2023	\$755.00
00690425	OTV003092	TERKEURST, JONATHAN	10/25/2023	\$1,000.00
00690426	V03035	THAT SOUND GUY	10/25/2023	\$1,250.00
00690427	V02881	THOMCO CONSTRUCTION, INC.	10/25/2023	\$497,245.95
00690428	V02881	THOMCO CONSTRUCTION, INC.	10/25/2023	\$490,120.38
00690429	OTV002480	SALLY TORRES	10/25/2023	\$45.00
00690430	OTV002987	HANH KIEU TRAM	10/25/2023	\$63.00
00690431	OTV001694	DUNG KIM TRAN	10/25/2023	\$102.00
00690432	OTV001743	NIKKI TRAN	10/25/2023	\$78.00
00690433	OTV002962	THU THI KIM TRAN	10/25/2023	\$38.00
00690434	V02019	MY-NGOC THI TRINH	10/25/2023	\$13.00
00690435	OTV001918	KHAI DUC TU	10/25/2023	\$16.00
00690436	OTV002754	LYNN HUE TRUONG TU	10/25/2023	\$23.00
00690437	V01094	ULINE, INC	10/25/2023	\$77.73
00690438	V01948	RENEE LYNN VICTOR	10/25/2023	\$31.00
00690439	OTV001847	GIANG S. VO	10/25/2023	\$1,000.00
00690440	V01465	VOLKSWAGEN OF GARDEN GROVE	10/25/2023	\$1,000.00
00690441	V01465	VOLKSWAGEN OF GARDEN GROVE	10/25/2023	\$1,500.00
00690442	OTV003091	VU, MAI HUYNH	10/25/2023	\$115.00
00690443	OTV002989	WENDY THANH VU	10/25/2023	\$98.00
00690444	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	10/25/2023	\$79,644.74
00690445	OTV001921	KIMBERLY WEST	10/25/2023	\$7.00
00690446	V00134	WILLIAMS & MAHER, INC	10/25/2023	\$3,619.14

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00690447	V00575	WINNERS CIRCLE TROPHY COMPANY	10/25/2023	\$228.38
00690448	V00112	WM OF SOUTHERN CALIFORNIA	10/25/2023	\$2,820.00
				EFT: 24 \$1,147,915.51
				Check: 147 \$9,215,438.09
				Total: 171 \$10,363,353.60



City of Garden Grove
Certificate of Warrants
Register Dates:
11/01/2023

This is to certify the demands covered by EFT numbers 00043193 through 00044252, and check numbers 00690449 through 00690650 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note: Warrants 00690477 and 00690615 have been voided

A handwritten signature in black ink, appearing to read 'Patricia Song', positioned above a horizontal line.

Finance Director
Patricia Song

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00043193	H00252	12111 BAILEY STREET LLC	11/01/2023	\$1,370.00
00043194	H0951	12392 TO 12432 GROVEVIEW	11/01/2023	\$756.00
00043195	H00286	12909 CORDARY LLC	11/01/2023	\$10,482.00
00043196	H3409	12911 GALWAY ST, LLC	11/01/2023	\$3,432.00
00043197	H3297	13251 NEWLAND, LLC	11/01/2023	\$14,900.00
00043198	H00364	1512 W MISSION BLVD LLC	11/01/2023	\$1,809.00
00043199	H4567	15915 LA FORGE ST WHITTIER, LLC	11/01/2023	\$902.00
00043200	H00501	1975 LAKE LP	11/01/2023	\$1,827.00
00043201	H3906	19822 BROOKHURST, LLC	11/01/2023	\$2,835.00
00043202	H00260	2175 S MULLUL DRIVE LLC	11/01/2023	\$3,172.00
00043203	H2617	2300 W EL SEGUNDO, LP DBA LOTUS GARDENS	11/01/2023	\$8,742.00
00043204	H4149	2555 WEST WINSTON ROAD, LP PEBBLE COVE APARTMENTS	11/01/2023	\$3,664.00
00043205	H00463	2TD MANAGEMENT LLC	11/01/2023	\$7,129.00
00043206	H4791	606 SOUTH 6TH ST ASSOCIATES, LP	11/01/2023	\$8,946.00
00043207	H2483	7632 21ST ST, LP	11/01/2023	\$7,880.00
00043208	H00284	8550 COMMONWEALTH AVENUE LLC	11/01/2023	\$1,302.00
00043209	H4654	8572 STANFORD, LLC	11/01/2023	\$2,740.00
00043210	H1044	ABCO CROWN VILLA,LTD	11/01/2023	\$2,216.00
00043211	H9002	ACACIAN APTS	11/01/2023	\$51,386.00
00043212	H00121	ADRIAN REALTY LLC	11/01/2023	\$3,199.00
00043213	H4389	ADRIATIC APTS	11/01/2023	\$1,031.00
00043214	H3401	AEGEAN APARTMENTS	11/01/2023	\$8,530.00
00043215	H4741	PARVIZ ALAI	11/01/2023	\$2,605.00
00043216	H00033	ALEXANY NGUYEN PROPERTIES, LLC	11/01/2023	\$1,783.00
00043217	H3512	ALFRED P VU & JULIE NGA HO, LLC	11/01/2023	\$1,145.00
00043218	H1684	REHANA ALIBULLA	11/01/2023	\$2,167.00
00043219	H4121	ALLARD APARTMENT, LLC	11/01/2023	\$8,545.00
00043220	H3645	LYNN KATHLEEN ALLEN	11/01/2023	\$121.00
00043221	H2454	ALTEZA,INC	11/01/2023	\$1,372.00
00043222	H4668	AMCAL OCEANA FUND, LP OCEANA APARTMENTS	11/01/2023	\$1,188.00
00043223	H2489	AMERICAN FAMILY HOUSING	11/01/2023	\$12,771.00
00043224	H00093	SALMAN M AMIR	11/01/2023	\$1,886.00

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00043225	H2938	ANAHEIM SUNSET PLAZA APTS	11/01/2023	\$7,444.00
00043226	H4371	CHUNG NAN AOU	11/01/2023	\$1,140.00
00043227	H00181	AP TRUST DATED 01/20/21	11/01/2023	\$2,189.00
00043228	H4254	ARBOR VILLAS, LLC	11/01/2023	\$2,630.00
00043229	H00328	ARC EQUITIES LLC	11/01/2023	\$1,784.00
00043230	H00048	JESSIE WONG ARIAS	11/01/2023	\$1,990.00
00043231	H4027	TIMOTEO ARJON	11/01/2023	\$1,616.00
00043232	H3930	EIDA A ATTIA	11/01/2023	\$1,506.00
00043233	H4272	PAUL AUDUONG	11/01/2023	\$1,900.00
00043234	H4532	AUGUSTA GROUP INVESTMENTS INC	11/01/2023	\$1,474.00
00043235	H00180	AVANATH FESTIVAL LP	11/01/2023	\$2,810.00
00043236	H00084	AVANATH GROVE LP	11/01/2023	\$47,214.00
00043237	H2062	AYNEM INVESTMENTS, LP	11/01/2023	\$12,191.00
00043238	H00393	B&Y INDUSTRIES LLC	11/01/2023	\$1,195.00
00043239	H00210	B2B INVESTMENTS LLC	11/01/2023	\$2,193.00
00043240	H4505	BACH & JASON NGUYEN INVESTMENT LLC	11/01/2023	\$1,538.00
00043241	H4295	BAKER RANCH AFFORDABLE, LP	11/01/2023	\$2,678.00
00043242	H4403	HA BANH	11/01/2023	\$3,533.00
00043243	H00406	MINDY K BANH	11/01/2023	\$1,054.00
00043244	H2370	BARRY SAYWITZ PROP TWO, LP	11/01/2023	\$6,946.00
00043245	H4777	BDA INVESTMENTS, LLC	11/01/2023	\$1,404.00
00043246	H00092	BEACH BOULEVARD COTTAGES LLC	11/01/2023	\$1,105.00
00043247	H4797	BEACH CREEK PARTNERS II, LP	11/01/2023	\$1,576.00
00043248	H4735	BEACHWOOD VILLAGE APARTMENTS	11/01/2023	\$1,645.00
00043249	H4368	BEHRENS PROPERTIES, LLC	11/01/2023	\$1,091.00
00043250	H3168	BELAGE PRESERVATION, LP	11/01/2023	\$1,171.00
00043251	H00115	BELLECOUR APARTMENTS	11/01/2023	\$968.00
00043252	H3365	JAIME OR MAGALI BERTRAN	11/01/2023	\$1,470.00
00043253	H00064	BEXAEW THE HAVENS LP	11/01/2023	\$3,277.00
00043254	H3115	ANIL BHALANI	11/01/2023	\$1,488.00
00043255	H0645	N C BHATT	11/01/2023	\$5,047.00
00043256	H00310	BHN MANAGEMENT INC	11/01/2023	\$4,245.00
00043257	H00466	LARRY A BLACK	11/01/2023	\$1,547.00
00043258	H00347	WILLIAM RICHARDO BONNER	11/01/2023	\$1,196.00

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00043259	H00167	DAVID BORTHWICK	11/01/2023	\$1,936.00
00043260	H4331	BOWEN PROPERTY, LLC	11/01/2023	\$1,574.00
00043261	H0231	MAI BOZARJIAN	11/01/2023	\$21,548.00
00043262	H4085	MAI BOZARJIAN	11/01/2023	\$6,100.00
00043263	H4399	BRIAR CREST / ROSE CREST	11/01/2023	\$3,340.00
00043264	H4784	BRIDGE WF CRYSTAL VIEW AGP, LLC	11/01/2023	\$2,256.00
00043265	H0968	SHARON OR NORMAN BROWN	11/01/2023	\$3,271.00
00043266	H4088	BACH BUI	11/01/2023	\$1,223.00
00043267	H3590	DUNG BUI	11/01/2023	\$1,851.00
00043268	H4664	LONG BUI	11/01/2023	\$1,132.00
00043269	H0276	MINH Q BUI	11/01/2023	\$751.00
00043270	H3322	MONICA BUI	11/01/2023	\$3,144.00
00043271	H1510	NGA HUYNH BUI	11/01/2023	\$1,270.00
00043272	H4779	TAM BUI	11/01/2023	\$1,281.00
00043273	H4108	THUAN BUI	11/01/2023	\$4,971.00
00043274	H4075	TRIET THO-MINH BUI	11/01/2023	\$2,655.00
00043275	H3524	DAVID M BURLEY	11/01/2023	\$1,811.00
00043276	H2916	THU T CAI-NGUYEN	11/01/2023	\$464.00
00043277	H3272	CAMBRIDGE HEIGHTS, LP	11/01/2023	\$1,547.00
00043278	H00391	LARRY THANH CAN	11/01/2023	\$1,988.00
00043279	H2159	HUONG B CAO	11/01/2023	\$1,024.00
00043280	H4457	MYTRANG CAO	11/01/2023	\$1,356.00
00043281	H2856	PHUOC GIA CAO	11/01/2023	\$7,243.00
00043282	H00139	CASA CIENTO ASSOCIATES LP C/O ARNEL MANAGEMENT CO	11/01/2023	\$1,705.00
00043283	H4524	CASA MADRID	11/01/2023	\$1,289.00
00043284	H00380	CASA PALOMA	11/01/2023	\$4,414.00
00043285	H4073	CASCADE TERRACE APARTMENTS	11/01/2023	\$4,480.00
00043286	H4689	DAVID G CASCINO	11/01/2023	\$2,555.00
00043287	H3904	KOU LEAN CHAN	11/01/2023	\$1,177.00
00043288	H4135	CHIEN CHAN,MIN OR TRAN	11/01/2023	\$5,183.00
00043289	H1229	EVELYN CHANG	11/01/2023	\$3,437.00
00043290	H9008	SHERRI CHANG	11/01/2023	\$1,928.00
00043291	H1368	CHARLESTON GARDENS, LLC	11/01/2023	\$1,503.00

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00043292	H1239	CHATHAM VILLAGE APTS	11/01/2023	\$7,071.00
00043293	H3494	ALICE CHAU	11/01/2023	\$1,539.00
00043294	H3757	DENNIS KYINSAN CHEN	11/01/2023	\$5,414.00
00043295	H1362	SHIAO-YUNG CHEN	11/01/2023	\$8,037.00
00043296	H9010	T C CHEN	11/01/2023	\$22,301.00
00043297	H3490	CHERRY WEST PROPERTIES	11/01/2023	\$1,908.00
00043298	H1788	STEPHEN CHEUNG	11/01/2023	\$4,283.00
00043299	H3094	PAUL M CHEY	11/01/2023	\$2,885.00
00043300	H4707	NARITH CHHUM	11/01/2023	\$2,037.00
00043301	H0317	LI-YONG CHIANG	11/01/2023	\$1,496.00
00043302	H0159	DON J G CHONG	11/01/2023	\$5,897.00
00043303	H00396	VICKY CHU	11/01/2023	\$3,268.00
00043304	H1946	JOHN CHUN	11/01/2023	\$1,428.00
00043305	H9011	KYU B CHUNG	11/01/2023	\$4,469.00
00043306	H00438	CINDY ANDY LUU PROPERTY MANAGEMENT	11/01/2023	\$2,337.00
00043307	H4444	CITRUS GROVE, LP	11/01/2023	\$1,025.00
00043308	H00277	CITY OF COMPTON LOCAL HOUSING AUTHORITY	11/01/2023	\$1,435.12
00043309	H00129	CLEARWATER INVESTMENTS	11/01/2023	\$7,515.00
00043310	H3246	KATHLEEN P CLIFTON	11/01/2023	\$1,541.00
00043311	H4785	CM 2080 NEW, LLC	11/01/2023	\$1,316.00
00043312	H0776	PONCH CO	11/01/2023	\$1,266.00
00043313	H3137	KATHY D COLACION	11/01/2023	\$1,677.00
00043314	H4337	COMMUNITY GARDENS PARTNERS, LP	11/01/2023	\$5,099.00
00043315	H3359	NORMA S CONCEPCION	11/01/2023	\$1,393.00
00043316	H2193	CONCORD MGMT, LLC	11/01/2023	\$908.00
00043317	H3752	CONNOR PINES, LLC	11/01/2023	\$17,654.00
00043318	H0642	CONTINENTAL GARDENS APTS	11/01/2023	\$13,737.00
00043319	H1134	CONTINENTAL GARDENS APTS	11/01/2023	\$3,792.00
00043320	H00080	COUNTRY SQUIRE TUSTIN LLC	11/01/2023	\$1,246.00
00043321	H0039	COURTYARD VILLAS	11/01/2023	\$7,207.00
00043322	H4556	CST CAPITAL, LLC	11/01/2023	\$1,498.00
00043323	H4686	CTC INVESTMENT GROUP, INC	11/01/2023	\$1,255.00
00043324	H0017	KHANH CUNG	11/01/2023	\$3,053.00
00043325	H4659	D1 SENIOR IRVINE HOUSING PARTNERS, LP	11/01/2023	\$1,790.00

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00043326	H2985	NGHIA HO OR PHAN VE TU DAC	11/01/2023	\$6,177.00
00043327	H4646	HUONG NGOC DAI	11/01/2023	\$1,668.00
00043328	H00082	DAISY APARTMENT HOMES LLC	11/01/2023	\$1,783.00
00043329	H2100	BINH DINH DAM	11/01/2023	\$1,645.00
00043330	H3947	ANNIE DANG	11/01/2023	\$2,102.00
00043331	H00327	DIEM LAY DANG	11/01/2023	\$1,640.00
00043332	H00382	HOANG ANH VU DANG	11/01/2023	\$1,781.00
00043333	H00300	LONG BILLY DANG	11/01/2023	\$2,744.00
00043334	H4561	MIKE M DANG	11/01/2023	\$2,621.00
00043335	H00498	THO DANG	11/01/2023	\$1,694.00
00043336	H3065	DAVID DANG	11/01/2023	\$1,502.00
00043337	H0168	STACY HOA TUOI DANG	11/01/2023	\$1,520.00
00043338	H4598	THANH-THUY THI DANG	11/01/2023	\$1,335.00
00043339	H1895	JOSEPH N DAO	11/01/2023	\$1,482.00
00043340	H00157	MAI DAO	11/01/2023	\$2,188.00
00043341	H00050	MICHELLE DAO	11/01/2023	\$1,990.00
00043342	H1245	NELSON NGUYEN DAO	11/01/2023	\$4,328.00
00043343	H1750	TRU DAO	11/01/2023	\$5,328.00
00043344	H2184	TU VAN DAO	11/01/2023	\$884.00
00043345	H9413	TU VAN DAO	11/01/2023	\$2,468.00
00043346	H3021	NGOC-THUY DAO	11/01/2023	\$1,654.00
00043347	H1802	LUONG-NGUYEN DAO-PHAM, LOC THI OR PHAM	11/01/2023	\$2,458.00
00043348	H4239	RICHARD DAVIS	11/01/2023	\$3,400.00
00043349	H4607	DE ANZA PLAZA APTS II	11/01/2023	\$895.00
00043350	H4071	DEERING II FAMILY, LP	11/01/2023	\$1,165.00
00043351	H3626	CLARA J DEWYER	11/01/2023	\$897.00
00043352	H4583	HOI TUAN DIEP	11/01/2023	\$1,565.00
00043353	H00067	BIEN T DINH	11/01/2023	\$2,500.00
00043354	H2147	HANH DINH	11/01/2023	\$2,180.00
00043355	H4223	KATHLEEN DINH	11/01/2023	\$1,536.00
00043356	H1479	KIM DINH	11/01/2023	\$2,498.00
00043357	H4373	LAN THAI DINH	11/01/2023	\$3,713.00
00043358	H3629	LONG T DINH	11/01/2023	\$3,757.00
00043359	H4372	NHU Y DINH	11/01/2023	\$1,540.00

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00043360	H4594	TUAN DINH	11/01/2023	\$599.00
00043361	H4619	Y NHA DINH	11/01/2023	\$3,826.00
00043362	H3284	DNK PROPERTY, LLC	11/01/2023	\$15,520.00
00043363	H4498	BRANDON BINH DO	11/01/2023	\$2,967.00
00043364	H4717	BYRON DO	11/01/2023	\$2,514.00
00043365	H00446	CHINH DO	11/01/2023	\$1,683.00
00043366	H4718	DAITRANG DO	11/01/2023	\$2,181.00
00043367	H4418	DOMINIC HAU DO	11/01/2023	\$1,268.00
00043368	H00131	KEVIN HUNG DO	11/01/2023	\$1,521.00
00043369	H00426	KIM DO	11/01/2023	\$1,090.00
00043370	H00449	KIM TOAN T DO	11/01/2023	\$952.00
00043371	H1867	MINH C DO	11/01/2023	\$4,631.00
00043372	H4450	MY-PHUONG DO	11/01/2023	\$1,790.00
00043373	H1674	NANCY DO	11/01/2023	\$1,453.00
00043374	H4802	NGA N DO	11/01/2023	\$2,521.00
00043375	H00186	NOAN THI DO	11/01/2023	\$2,232.00
00043376	H00354	RUTHERFORD DO	11/01/2023	\$2,661.00
00043377	H3593	THUY THI DO	11/01/2023	\$340.00
00043378	H3181	TIM DO	11/01/2023	\$1,143.00
00043379	H3671	TINA DO	11/01/2023	\$1,588.00
00043380	H9016	TINA DO	11/01/2023	\$3,788.00
00043381	H3732	XUYEN THI DO	11/01/2023	\$1,222.00
00043382	H00137	CRYSTAL DOAN	11/01/2023	\$1,346.00
00043383	H00326	HANH DAO DOAN	11/01/2023	\$1,950.00
00043384	H4639	HIEP THI DOAN	11/01/2023	\$2,855.00
00043385	H4808	HUEY G DOAN	11/01/2023	\$3,815.00
00043386	H3999	HUY DOAN	11/01/2023	\$1,322.00
00043387	H00417	KHA DUY DOAN	11/01/2023	\$2,960.00
00043388	H4420	KYLAM DOAN	11/01/2023	\$1,877.00
00043389	H00483	LYNDA DOAN	11/01/2023	\$2,441.00
00043390	H3980	NHA & JOANNE TRANG VU DOAN	11/01/2023	\$2,077.00
00043391	H3855	PHUONGNGA THI DOAN	11/01/2023	\$2,389.00
00043392	H2424	JERRY DOIDGE	11/01/2023	\$1,352.00
00043393	H3382	DOLCE VITA INVESTMENTS, LLC	11/01/2023	\$5,851.00

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00043394	H1744	MINH TRANG DONG	11/01/2023	\$1,420.00
00043395	H2945	DORADO SENIOR APARTMENTS, LP	11/01/2023	\$1,695.00
00043396	H3228	DSN INVESTMENT GROUP, LLC	11/01/2023	\$8,511.00
00043397	H3510	DTP INVESTMENTS, LLC	11/01/2023	\$1,548.00
00043398	H1385	DAVID C DUNN	11/01/2023	\$2,606.00
00043399	H9021	DAVID F DUNNETT	11/01/2023	\$1,238.00
00043400	H3866	HONG MANH DUONG	11/01/2023	\$1,701.00
00043401	H00287	KAREN DUONG	11/01/2023	\$1,413.00
00043402	H1885	MINH B DUONG	11/01/2023	\$6,507.00
00043403	H3688	THAI VAN DUONG	11/01/2023	\$1,666.00
00043404	H3087	CHI THI DUONG	11/01/2023	\$2,519.00
00043405	H2869	HUNG Q DUONG	11/01/2023	\$1,487.00
00043406	H2781	GLADYS DYO	11/01/2023	\$866.00
00043407	H00091	E-Z HOUSING GROUP LLC	11/01/2023	\$1,669.00
00043408	H2422	EASTWIND PROPERTIES, LLC	11/01/2023	\$3,265.00
00043409	H4770	EBL, LLC	11/01/2023	\$4,254.00
00043410	H2036	DANIEL T EDLUND	11/01/2023	\$1,548.00
00043411	H00346	EFTFTB LLC	11/01/2023	\$8,360.00
00043412	H00233	EL NILE INVESTMENTS LLC	11/01/2023	\$1,328.00
00043413	H4250	EL PUEBLO APTS	11/01/2023	\$3,168.00
00043414	H4294	EL RAY PARTNERS, LLC	11/01/2023	\$9,074.00
00043415	H4438	ELIAS CAPITAL GROUP, LLC	11/01/2023	\$3,030.00
00043416	H00250	EMERALD RIDGE APARTMENTS	11/01/2023	\$1,315.00
00043417	H4234	TERRY C ENGEL	11/01/2023	\$1,812.00
00043418	H00282	ERP OPERATING LIMITED PARTNERSHIP	11/01/2023	\$9,348.00
00043419	H3299	EVERGREEN ESTATE EXPANSION, LLC	11/01/2023	\$10,331.00
00043420	H00030	FAIRECREST REAL ESTATE, LLC	11/01/2023	\$3,267.00
00043421	H1553	FAIRVIEW MGMT COMPANY	11/01/2023	\$3,020.00
00043422	H00299	FAMILY CUNG TUAN KHANH ACACIA LLC	11/01/2023	\$4,410.00
00043423	H3034	FBC APARTMENTS	11/01/2023	\$711.00
00043424	H00509	FC CELLINI 7 LLC	11/01/2023	\$7,665.00
00043425	H4757	FG GOLDENWEST SENIOR APTS, LP	11/01/2023	\$20,699.00
00043426	H00484	FG LAGUNA NIGUEL SENIOR APARTMENTS LP	11/01/2023	\$1,870.00
00043427	H00372	FG RANCHO SANTA MARGARITA SENIOR APTS LP	11/01/2023	\$2,228.00

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00043428	H00386	FG SEACLIFF SENIOR APARTMENTS LP	11/01/2023	\$1,834.00
00043429	H00049	FIVE POINTS HOUSING LP	11/01/2023	\$6,251.00
00043430	H3329	FOREVERGREEN EXPANSION, LLC	11/01/2023	\$1,694.00
00043431	H00200	FOUNTAIN VALLEY HOUSING PARTNERS LP	11/01/2023	\$1,883.00
00043432	H00051	FOUR SEASON 339 LLC	11/01/2023	\$1,543.00
00043433	H7410	FRANCISCAN GARDENS APTS	11/01/2023	\$38,696.00
00043434	H4610	FREEDOMPATH PROPERTIES, LLC	11/01/2023	\$5,824.00
00043435	H3691	FU CRAIG FA, LLC	11/01/2023	\$6,440.00
00043436	H2215	KARL GANZ	11/01/2023	\$1,048.00
00043437	H3384	ALBINO GARCIA	11/01/2023	\$2,785.00
00043438	H3194	GARDEN BAY APARTMENTS, LLC	11/01/2023	\$1,264.00
00043439	V00694	GARDEN GROVE HOUSING AUTHORITY-ESCROW ACCT	11/01/2023	\$6,328.00
00043440	H00452	GARDEN GROVE HOUSING ASSOC LLC C/O HCM PROP MGMT	11/01/2023	\$3,952.00
00043441	H4275	GARDEN GROVE HOUSING ASSOCIATE	11/01/2023	\$1,692.00
00043442	H00315	GARDEN GROVE PACIFIC ASSOCIATES LLC	11/01/2023	\$62,108.00
00043443	H00431	GARDEN VIEW TERRACE	11/01/2023	\$1,505.00
00043444	H00095	CHRIS ANN GARZA	11/01/2023	\$750.00
00043445	H2955	GB PARTNERS LP DBA HERITAGE PARK SENIOR APARTMENTS	11/01/2023	\$4,122.00
00043446	H2029	GEORGIAN APTS	11/01/2023	\$3,147.00
00043447	H4137	AARON GERMAIN	11/01/2023	\$1,508.00
00043448	H00112	GG8662 LLC C/O DEKKO PROPERTIES LLC	11/01/2023	\$2,631.00
00043449	H3857	GIA VU, INC	11/01/2023	\$906.00
00043450	H4037	BRIGITTE GIACALONE	11/01/2023	\$976.00
00043451	H3894	GIGI APARTMENTS	11/01/2023	\$2,193.00
00043452	H4046	GLENHAVEN MOBILODGE	11/01/2023	\$1,129.00
00043453	H00123	GLS GROUP LLC	11/01/2023	\$1,351.00
00043454	H00321	GOLDEN COAST PACIFIC PROPERTIES LLC	11/01/2023	\$1,261.00
00043455	H4346	HENRY S GOMEZ	11/01/2023	\$1,966.00
00043456	H00488	LP GRANDE APARTMENTS	11/01/2023	\$3,252.00
00043457	H2737	WILLIAM GREEN	11/01/2023	\$1,267.00
00043458	H00172	GREENBROOK APARTMENTS LP	11/01/2023	\$1,629.00
00043459	H3833	GREENFIELDSDIE, LLC	11/01/2023	\$3,796.00
00043460	H3639	GROVE PARK LP	11/01/2023	\$86,137.00

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00043461	H9028	JIM GULMESOFF	11/01/2023	\$9,623.00
00043462	H3949	GINA GUYUMJYAN	11/01/2023	\$4,099.00
00043463	H4172	HA OF DEKALB COUNTY	11/01/2023	\$657.33
00043464	H4692	CASIE HA	11/01/2023	\$2,783.00
00043465	H4092	DAC T HA	11/01/2023	\$1,808.00
00043466	H1824	KHIEM Q HA	11/01/2023	\$2,490.00
00043467	H1629	MANH MINH HA	11/01/2023	\$1,322.00
00043468	H4562	TRAN D HA	11/01/2023	\$3,638.00
00043469	H3735	TRIET M HA	11/01/2023	\$1,600.00
00043470	H0550	HALL & ASSOCIATES, INC	11/01/2023	\$5,389.00
00043471	H00485	A CA LP HAMPSHIRE SQUARE	11/01/2023	\$2,283.00
00043472	H1969	LINDA HAN	11/01/2023	\$2,325.00
00043473	H5208	CLIFTON & BRENDA HANSON	11/01/2023	\$2,804.00
00043474	H3218	KULJIT HARA	11/01/2023	\$1,086.00
00043475	H3838	STEVEN HAU	11/01/2023	\$1,588.00
00043476	H4708	HIGHLAND FINANCE INVESTMENTS CORP	11/01/2023	\$1,732.00
00043477	H0250	SHERRY OR RICHARD HILLIARD	11/01/2023	\$1,829.00
00043478	H00173	HKT INVESTMENT	11/01/2023	\$4,023.00
00043479	H3921	HMZ RESIDENTIAL PARK, LP	11/01/2023	\$2,293.00
00043480	H00408	HO FAMILY BYPASS TRUST	11/01/2023	\$3,022.00
00043481	H00289	DAO HO	11/01/2023	\$1,477.00
00043482	H3255	HENRY HOI HO	11/01/2023	\$1,985.00
00043483	H1010	HO, HIEP or DAO, NGOC THUY	11/01/2023	\$10,087.00
00043484	H3653	LIEN KIM HO	11/01/2023	\$2,041.00
00043485	H00402	NA M HO	11/01/2023	\$1,556.00
00043486	H4827	PETER HO	11/01/2023	\$2,156.00
00043487	H4128	THOMAS P HO	11/01/2023	\$2,195.00
00043488	H00183	THUY HO	11/01/2023	\$1,566.00
00043489	H4268	TIM HO	11/01/2023	\$1,424.00
00043490	H00071	HOLLY HOANG	11/01/2023	\$1,701.00
00043491	H00312	HUAN HOANG	11/01/2023	\$2,739.00
00043492	H00301	KHANH HOANG	11/01/2023	\$1,530.00
00043493	H3984	LONG HOANG	11/01/2023	\$1,840.00
00043494	H4783	THINH HOANG	11/01/2023	\$1,496.00

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00043495	H4224	TRACY HOANG	11/01/2023	\$1,440.00
00043496	H2354	TRIEU HOANG	11/01/2023	\$1,234.00
00043497	H4542	TUAN HOANG	11/01/2023	\$2,517.00
00043498	H00278	VUONG HOANG	11/01/2023	\$1,909.00
00043499	H2662	LANG HOANG	11/01/2023	\$1,690.00
00043500	H2974	NHAN TIEN HOANG	11/01/2023	\$2,150.00
00043501	H3883	ROSEMARY LC HOLTZMAN	11/01/2023	\$856.00
00043502	H1120	SALLY HOPPE	11/01/2023	\$1,533.00
00043503	H00107	HOUSING AUTHORITY OF THE CITY OF VANCOUVER	11/01/2023	\$342.87
00043504	H00429	HTN RENTALS LLC	11/01/2023	\$2,525.00
00043505	H2532	LUC HUA	11/01/2023	\$1,754.00
00043506	H1659	DON HUSS	11/01/2023	\$2,581.00
00043507	H00133	BAO TRINH HUYNH	11/01/2023	\$1,633.00
00043508	H0658	CHEN THI HUYNH	11/01/2023	\$3,020.00
00043509	H3641	FELIX HUYNH	11/01/2023	\$800.00
00043510	H4763	JOANNE HUYNH	11/01/2023	\$879.00
00043511	H3509	KELVIN HUYNH	11/01/2023	\$1,462.00
00043512	H00384	LINH M HUYNH	11/01/2023	\$1,931.00
00043513	H4405	LOAN HUYNH	11/01/2023	\$280.00
00043514	H4237	MINH HUY HUYNH	11/01/2023	\$2,717.00
00043515	H4271	PHILIP HUYNH	11/01/2023	\$633.00
00043516	H1574	SALLY B HUYNH	11/01/2023	\$1,766.00
00043517	H4246	KIM DONG T HUYNH, SCOTT THANH OR LE	11/01/2023	\$2,932.00
00043518	H4747	THAI C HUYNH	11/01/2023	\$2,526.00
00043519	H3117	LONG BAO HUYNH	11/01/2023	\$1,482.00
00043520	H1262	CM HWANG	11/01/2023	\$1,595.00
00043521	H00329	IHLLC HOLDINGS I LLC	11/01/2023	\$2,397.00
00043522	H3848	IMPERIAL NORTH HOLDINGS, LLC	11/01/2023	\$4,778.00
00043523	H3644	IMPERIAL NORTHWEST HOLDINGS	11/01/2023	\$5,050.00
00043524	H00309	INCOME PROPERTY ASSOCIATES LLC	11/01/2023	\$1,341.00
00043525	H00319	INFINITY RESIDENTIAL, INC	11/01/2023	\$1,032.00
00043526	H2984	INTERNATIONAL BUSINESS INVESTMENT GROUP, LLC	11/01/2023	\$5,858.00
00043527	H00416	IP DEVELOPMENT COMPANY	11/01/2023	\$2,227.00
00043528	H00401	IRES PROPERTY MANAGEMENT INC	11/01/2023	\$3,770.00

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00043529	H3801	IRVINE APARTMENT COMMUNITIES LP	11/01/2023	\$4,637.00
00043530	H4350	J & E ESTATES, LLC	11/01/2023	\$2,471.00
00043531	H3402	JERRY JANESKI	11/01/2023	\$1,680.00
00043532	H4427	JD PROPERTY MANAGEMENT, INC	11/01/2023	\$4,380.00
00043533	H00428	JDJT BAO LLC	11/01/2023	\$1,454.00
00043534	H4716	NARIYA JEAN	11/01/2023	\$2,729.00
00043535	H3040	JENSEN SOMMERVILLE CONZELMAN	11/01/2023	\$1,917.00
00043536	H3165	JG & B CORPORATION	11/01/2023	\$8,515.00
00043537	H3266	JGK GARDEN GROVE, LP	11/01/2023	\$46,348.00
00043538	H2936	JGKALLINS INVESTMENTS, LP	11/01/2023	\$1,526.00
00043539	H2530	NATHAN D JOHNSON	11/01/2023	\$2,106.00
00043540	H4579	JOSEPH & KIM CORP	11/01/2023	\$1,796.00
00043541	H4557	JTM BAYOU, LLC	11/01/2023	\$1,970.00
00043542	H9029	LIN J JU	11/01/2023	\$2,916.00
00043543	H2595	FRED JU	11/01/2023	\$1,214.00
00043544	H4042	JUNG SUN NOH	11/01/2023	\$8,211.00
00043545	H4077	JUNG SUN NOH	11/01/2023	\$1,871.00
00043546	H4078	JUNG SUN NOH	11/01/2023	\$1,656.00
00043547	H00390	SABRINA MARIAM KADIR-FAN	11/01/2023	\$3,659.00
00043548	H4467	KAID MALINDA INVESTMENT INC	11/01/2023	\$2,460.00
00043549	H4482	JAIDEEP KAMAT	11/01/2023	\$1,694.00
00043550	H4758	JUN-WEI KAO	11/01/2023	\$1,489.00
00043551	H3320	KASHI TRUST	11/01/2023	\$9,493.00
00043552	H4767	KATELLA FAMILY HOUSING PARTNER	11/01/2023	\$1,331.00
00043553	H3771	KATELLA MOBILE HOME ESTATES	11/01/2023	\$921.00
00043554	H3721	KCM INVESTMENTS, LLC	11/01/2023	\$2,615.00
00043555	H4696	KD RENT	11/01/2023	\$3,831.00
00043556	H1018	LU-YONG KEH	11/01/2023	\$5,689.00
00043557	H4374	KEITH AND HOLLY CORPORATION	11/01/2023	\$3,166.00
00043558	H9030	ROBERT KELLEY	11/01/2023	\$4,810.00
00043559	H3113	KENSINGTON GARDENS	11/01/2023	\$936.00
00043560	H1535	DAN VAN KHA	11/01/2023	\$1,777.00
00043561	H1888	LINDA KHA	11/01/2023	\$2,444.00
00043562	H2423	CAM MY KHA	11/01/2023	\$2,209.00

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00043563	H00441	KAREEM ULLA KHAN	11/01/2023	\$3,245.00
00043564	H2624	SETH S KHEANG	11/01/2023	\$4,146.00
00043565	H3727	HENRY THAI KHUU	11/01/2023	\$424.00
00043566	H0890	DAVID S KIM	11/01/2023	\$954.00
00043567	H00436	LOAN P KIM	11/01/2023	\$1,336.00
00043568	H4527	MELVIN LEE KIM	11/01/2023	\$1,213.00
00043569	H9031	HARRY H KIM	11/01/2023	\$1,606.00
00043570	H1797	KING INVESTMENT GROUP, INC	11/01/2023	\$8,117.00
00043571	H3591	BERNARD KING	11/01/2023	\$567.00
00043572	H3567	KENT M KITSELMAN	11/01/2023	\$1,551.00
00043573	H2960	MARILYN KLUNK	11/01/2023	\$2,769.00
00043574	H2460	KNK PROPERTIES	11/01/2023	\$8,519.00
00043575	H0082	EDWARD KUO	11/01/2023	\$71.00
00043576	H1193	EDWARD KUO	11/01/2023	\$1,329.00
00043577	H4804	SATOKO KURATA	11/01/2023	\$1,060.00
00043578	H4609	JOAQUIN KURZ	11/01/2023	\$2,716.00
00043579	H00302	LA COSTA	11/01/2023	\$3,698.00
00043580	H00381	LA RAMADA APARTMENTS HOMES	11/01/2023	\$1,867.00
00043581	H4737	TUYET B LA	11/01/2023	\$2,133.00
00043582	H4712	LADERA WNG II, LLC	11/01/2023	\$2,687.00
00043583	H3611	LAGUNA HILLS TRAVELODGE, LLC	11/01/2023	\$32,894.00
00043584	H3793	LAGUNA STREET APARTMENTS, LLC	11/01/2023	\$4,880.00
00043585	H00494	LONG LAI	11/01/2023	\$2,063.00
00043586	H4253	JULIE LALLY	11/01/2023	\$1,773.00
00043587	H00028	ANH LAN LAM	11/01/2023	\$1,860.00
00043588	H3711	CAM THI T LAM	11/01/2023	\$1,285.00
00043589	H1224	CHAU LAM	11/01/2023	\$6,083.00
00043590	H00045	CHRISTINE M LAM	11/01/2023	\$1,602.00
00043591	H00213	DAVID LAM	11/01/2023	\$2,047.00
00043592	H2396	HAI LAM	11/01/2023	\$5,175.00
00043593	H4631	HUNG LAM	11/01/2023	\$1,435.00
00043594	H00088	QUYHN GIAO LAM	11/01/2023	\$1,444.00
00043595	H00042	STEVEN LAM	11/01/2023	\$890.00
00043596	H2873	MAI LAM	11/01/2023	\$1,184.00

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00043597	H4454	LAMPLIGHTER VILLAGE APTS	11/01/2023	\$12,471.00
00043598	H4745	LAMPSON EP, LLC	11/01/2023	\$1,384.00
00043599	H4504	LAMY OANH, LLC	11/01/2023	\$6,949.00
00043600	H4402	STEPHEN LAU	11/01/2023	\$3,106.00
00043601	H00151	CATHERINE LAZARAN	11/01/2023	\$1,801.00
00043602	H3945	JOHN LAZENBY	11/01/2023	\$3,017.00
00043603	H4471	LE MORNINGSIDE, LLC	11/01/2023	\$3,206.00
00043604	H4754	ANH LE	11/01/2023	\$3,820.00
00043605	H00153	BENJAMIN BAO LE	11/01/2023	\$1,875.00
00043606	H4421	BILL BQ LE	11/01/2023	\$1,780.00
00043607	H00506	CELINE LE	11/01/2023	\$2,142.00
00043608	H4133	HIEP THI LE	11/01/2023	\$3,050.00
00043609	H00475	HIEU T LE	11/01/2023	\$1,176.00
00043610	H00179	HUONG THI LE	11/01/2023	\$1,776.00
00043611	H1258	JIMMY T LE	11/01/2023	\$2,399.00
00043612	H4555	JOHN LE	11/01/2023	\$2,596.00
00043613	H4142	JOHN TOAN LE	11/01/2023	\$4,187.00
00043614	H00375	KENT THANH LE	11/01/2023	\$1,500.00
00043615	H4462	LAN V LE	11/01/2023	\$2,045.00
00043616	H4319	LANH C LE	11/01/2023	\$2,034.00
00043617	H00148	MAN MINH LE	11/01/2023	\$1,565.00
00043618	H3623	MICHAEL LE	11/01/2023	\$2,365.00
00043619	H00450	MICHAEL PHUC LE	11/01/2023	\$2,043.00
00043620	H0918	NANCY NGAT THI LE	11/01/2023	\$3,830.00
00043621	H0948	STEPHANIE THU LE	11/01/2023	\$5,890.00
00043622	H00209	TAI LE	11/01/2023	\$2,910.00
00043623	H00099	TAN LE	11/01/2023	\$1,407.00
00043624	H00214	THAM T LE	11/01/2023	\$1,559.00
00043625	H3661	THANH TIEN LE	11/01/2023	\$3,247.00
00043626	H00069	THOMAS T LE	11/01/2023	\$1,498.00
00043627	H00360	TRAN-QUOC LE	11/01/2023	\$1,918.00
00043628	H00202	TRINA TRINH LE	11/01/2023	\$1,866.00
00043629	H00135	TUYEN NIKKI LE	11/01/2023	\$464.00
00043630	H0167	BAO GIA LE	11/01/2023	\$5,054.00

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00043631	H2548	XAN NGOC LE	11/01/2023	\$1,034.00
00043632	H4547	LEMON GROVE, LP	11/01/2023	\$1,564.00
00043633	H1602	ROGER LEUNG	11/01/2023	\$2,157.00
00043634	H00440	LEXINGTON COURTYARD MANAGEMENT LLC	11/01/2023	\$1,148.00
00043635	H4002	SOL M LI	11/01/2023	\$2,203.00
00043636	H1533	DAVID LIN	11/01/2023	\$2,800.00
00043637	H4344	LINCOLN VILLAS APT HOMES, LLC	11/01/2023	\$7,521.00
00043638	H4592	LINCOLN WOODS APARTMENTS	11/01/2023	\$2,771.00
00043639	H1960	KATHERINE LITTON	11/01/2023	\$1,334.00
00043640	H2080	LLE, LLC	11/01/2023	\$651.00
00043641	H00090	LOGAN MT LLC	11/01/2023	\$2,097.00
00043642	H3888	TROY LONG, TU-ANH & DUONG	11/01/2023	\$1,197.00
00043643	H00495	LTD HUNTINGTON BEACH LOS ARBOLITOS	11/01/2023	\$2,050.00
00043644	H3311	CINDY W LOUIE	11/01/2023	\$2,332.00
00043645	H00143	KATHERINE LU	11/01/2023	\$1,726.00
00043646	H2120	QUYNH THUY LU	11/01/2023	\$3,268.00
00043647	H00177	CHRISTOPHER LAC LUONG	11/01/2023	\$947.00
00043648	H1424	KHANH LUONG	11/01/2023	\$1,650.00
00043649	H4603	LONG DUC LUONG	11/01/2023	\$1,465.00
00043650	H4157	TRA THI-PHUONG LUONG	11/01/2023	\$3,847.00
00043651	H4572	ALLEN LUU	11/01/2023	\$1,213.00
00043652	H4491	TUAN V LUU	11/01/2023	\$1,903.00
00043653	H4820	VIVIAN Q LUU	11/01/2023	\$2,180.00
00043654	H3696	XUYEN LUU	11/01/2023	\$2,174.00
00043655	H00474	DINH LY	11/01/2023	\$2,441.00
00043656	H3717	DUC T LY	11/01/2023	\$681.00
00043657	H1613	MING LY	11/01/2023	\$1,836.00
00043658	H00166	MINH N LY	11/01/2023	\$1,505.00
00043659	H3754	TAN Q LY	11/01/2023	\$1,525.00
00043660	H3390	TRANH LY	11/01/2023	\$5,579.00
00043661	H4154	TUYEN X LY	11/01/2023	\$3,199.00
00043662	H00219	M FORTUNE LLC	11/01/2023	\$3,225.00
00043663	H00442	ANH KIM MA	11/01/2023	\$2,437.00
00043664	H00311	MEI CI MA	11/01/2023	\$1,695.00

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00043665	H1705	MAGIC LAMP MOBILE HOME PARK	11/01/2023	\$1,406.00
00043666	H00136	MAGNET SENIOR HOUSING PARTNERS LP C/O MONTAIRA	11/01/2023	\$1,988.00
00043667	H3201	ANN N MAI	11/01/2023	\$4,363.00
00043668	H00192	ANNIE MAI	11/01/2023	\$2,190.00
00043669	H4308	JENNIE THUY MAI	11/01/2023	\$4,803.00
00043670	H1499	LINDA MAI	11/01/2023	\$1,577.00
00043671	H00191	TUNG THANH MAI	11/01/2023	\$1,171.00
00043672	H2451	CHUCK MAI	11/01/2023	\$2,439.00
00043673	H4298	JAIMIE MAI-NGO	11/01/2023	\$1,658.00
00043674	H00341	LATA MAJITHIA	11/01/2023	\$1,926.00
00043675	H4539	KONSTANTINOS P MANDAS	11/01/2023	\$3,293.00
00043676	H4796	HARALAMBOS & GEORGIA MANTAS	11/01/2023	\$2,109.00
00043677	H4818	LLOYD MANTONG	11/01/2023	\$966.00
00043678	H6865	MARIPOSA PROPERTIES	11/01/2023	\$1,712.00
00043679	H00443	SUZANNE MATHERLY	11/01/2023	\$2,947.00
00043680	H4816	MATTAR REAL ESTATE INVESTMENT	11/01/2023	\$821.00
00043681	H7370	LEOPOLD MAYER	11/01/2023	\$3,051.00
00043682	H2135	JOHN MC GOFF	11/01/2023	\$915.00
00043683	H00318	MCCOMBER CREEK LLC	11/01/2023	\$3,939.00
00043684	H00407	JAMES M MCGOUGALL	11/01/2023	\$1,784.00
00043685	H2842	GRACE OR GERALD MCGRATH	11/01/2023	\$1,191.00
00043686	H8490	GRACE OR GERALD MCGRATH	11/01/2023	\$2,616.00
00043687	H4793	MEAGHER FAMILY BYPASS TRUST	11/01/2023	\$859.00
00043688	H1653	MANH MEAK	11/01/2023	\$1,412.00
00043689	H4435	JAGDISH P MEHTA	11/01/2023	\$1,442.00
00043690	H00465	MERRIMAC WAY APARTMENTS	11/01/2023	\$2,099.00
00043691	H2110	MIDWAY INTEREST, LP	11/01/2023	\$10,792.00
00043692	H2638	MIKE & KATHY LEE, LP	11/01/2023	\$3,706.00
00043693	H4814	MITTAL LEGACY, LP	11/01/2023	\$4,250.00
00043694	H00205	JOHN MKHAIL	11/01/2023	\$1,828.00
00043695	H3256	MONARCH POINTE	11/01/2023	\$2,390.00
00043696	H3534	ANTHONY MONTEBELLO	11/01/2023	\$1,276.00
00043697	H2976	MONTECITO VISTA APT HOMES	11/01/2023	\$1,995.00

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00043698	H0780	MONTEJO APARTMENTS	11/01/2023	\$1,970.00
00043699	H4658	BACH MORALES	11/01/2023	\$2,583.00
00043700	H4715	MORNINGSIDE APTS, LLC	11/01/2023	\$10,420.00
00043701	H00154	MT VERNON APARTMENTS	11/01/2023	\$1,427.00
00043702	H00350	JEFFREY MULLEN	11/01/2023	\$1,149.00
00043703	H00077	RANDALL MYCORN	11/01/2023	\$647.00
00043704	H00145	STEVEN B NACHAM	11/01/2023	\$1,310.00
00043705	H00470	ED NAJJARINE	11/01/2023	\$2,683.00
00043706	H00403	NAM VIET A - U.S.	11/01/2023	\$31,816.00
00043707	H2622	PATRICK NAMSINH	11/01/2023	\$2,136.00
00043708	H3834	NEW HORIZONVIEW, LLC	11/01/2023	\$3,726.00
00043709	H3865	NEW KENYON APARTMENTS, LLC	11/01/2023	\$1,656.00
00043710	H00383	NEW TAMERLANE LLC DBA TAMERLANE APARTMENTS	11/01/2023	\$3,246.00
00043711	H4029	NEWPORT ESTATE EXPANSION, LLC	11/01/2023	\$1,733.00
00043712	H2745	DALE XUAN NGHIEM	11/01/2023	\$1,209.00
00043713	H3956	DANIEL NGHIEM	11/01/2023	\$25,807.00
00043714	H4751	DUNG T NGO	11/01/2023	\$1,863.00
00043715	H00460	HONG NGO	11/01/2023	\$1,641.00
00043716	H3630	HONG DIEP LE NGO	11/01/2023	\$906.00
00043717	H4184	KIM NGO	11/01/2023	\$950.00
00043718	H0314	LOC T NGO	11/01/2023	\$682.00
00043719	H2386	MARY NGO	11/01/2023	\$7,249.00
00043720	H00196	MIMI T NGO	11/01/2023	\$1,559.00
00043721	H4550	TAMMY NGO	11/01/2023	\$1,487.00
00043722	H0408	NGUYEN'S FAMILY INVESTMENTS, LP	11/01/2023	\$5,638.00
00043723	H4691	AN MANH NGUYEN	11/01/2023	\$2,185.00
00043724	H4645	ANDREA NGUYEN	11/01/2023	\$786.00
00043725	H3734	ANDREW Q NGUYEN	11/01/2023	\$2,035.00
00043726	H1938	ANH-DAO NGUYEN	11/01/2023	\$1,269.00
00043727	H3749	ANTHONY NGUYEN	11/01/2023	\$1,493.00
00043728	H00176	BICH LIEN T NGUYEN	11/01/2023	\$1,642.00
00043729	H1457	BINH NGOC NGUYEN	11/01/2023	\$3,327.00
00043730	H1430	BINH QUOC NGUYEN	11/01/2023	\$3,018.00
00043731	H3958	BRIAN BAO-KHA NGUYEN	11/01/2023	\$3,280.00

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00043732	H4297	CALVIN H NGUYEN	11/01/2023	\$1,769.00
00043733	H00276	CAM NGUYEN	11/01/2023	\$1,226.00
00043734	H00111	CHARLES NGUYEN	11/01/2023	\$1,869.00
00043735	H00339	CHIEU-ANH NGUYEN	11/01/2023	\$1,450.00
00043736	H4511	CHRISTINE NGUYEN	11/01/2023	\$1,817.00
00043737	H00459	CHRISTINE CHAU NGUYEN	11/01/2023	\$3,117.00
00043738	H2274	CHRISTOPHER NGUYEN	11/01/2023	\$1,860.00
00043739	H3777	CHUONG NGUYEN	11/01/2023	\$1,383.00
00043740	H00304	CINDY L NGUYEN	11/01/2023	\$432.00
00043741	H9043	CUONG NGUYEN	11/01/2023	\$3,487.00
00043742	H4641	DAN NGUYEN	11/01/2023	\$1,476.00
00043743	H4569	DAT NGUYEN	11/01/2023	\$2,209.00
00043744	H4015	LOAN T NGUYEN, DAVID / HA	11/01/2023	\$1,971.00
00043745	H1881	DIEM-THUY NGUYEN	11/01/2023	\$2,086.00
00043746	H00480	DO NGUYEN	11/01/2023	\$1,530.00
00043747	H4558	DONG NGUYEN	11/01/2023	\$1,503.00
00043748	H4679	DUNG KIM NGUYEN	11/01/2023	\$1,856.00
00043749	H3872	DUONG NGUYEN	11/01/2023	\$1,751.00
00043750	H1143	DZUNG DAN NGUYEN	11/01/2023	\$3,139.00
00043751	H2551	ERIC NGUYEN	11/01/2023	\$2,209.00
00043752	H00489	FELIX L NGUYEN	11/01/2023	\$2,658.00
00043753	H3910	FRANK M NGUYEN	11/01/2023	\$2,072.00
00043754	H4621	HANG NGUYEN	11/01/2023	\$2,167.00
00043755	H3953	HANH V NGUYEN	11/01/2023	\$1,899.00
00043756	H3370	HAO & HUONG T NGUYEN	11/01/2023	\$1,184.00
00043757	H00234	HENRY HAO VAN NGUYEN	11/01/2023	\$2,782.00
00043758	H1446	JOSEPH NGUYEN, HOA THI OR NGUYEN	11/01/2023	\$11,033.00
00043759	H4460	HUAN NGOC NGUYEN	11/01/2023	\$1,925.00
00043760	H4479	HUE THI NGUYEN	11/01/2023	\$2,278.00
00043761	H3276	HUNG NGUYEN	11/01/2023	\$2,699.00
00043762	H00272	HUNG T NGUYEN	11/01/2023	\$1,542.00
00043763	H3870	TIEN D NGUYEN, HUONG THY OR PHAM	11/01/2023	\$3,565.00
00043764	H00490	IAN YEN NGUYEN	11/01/2023	\$1,577.00
00043765	H00039	JANET NGUYEN	11/01/2023	\$3,678.00

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00043766	H3242	JEANNIE NGUYEN	11/01/2023	\$1,773.00
00043767	H00245	JOHN NGUYEN	11/01/2023	\$1,937.00
00043768	H3241	JULIE NGUYEN	11/01/2023	\$1,510.00
00043769	H00471	KAY KHANH T NGUYEN	11/01/2023	\$1,722.00
00043770	H4697	KEVIN NGUYEN	11/01/2023	\$1,718.00
00043771	H4285	KHAI HUE NGUYEN	11/01/2023	\$2,348.00
00043772	H3497	KHANH DANG NGUYEN	11/01/2023	\$1,170.00
00043773	H3149	KIEN NGUYEN	11/01/2023	\$5,641.00
00043774	H4652	KIEN THI NGUYEN	11/01/2023	\$2,320.00
00043775	H3919	KIMCHI THI NGUYEN	11/01/2023	\$591.00
00043776	H4713	LAN HUONG NGUYEN	11/01/2023	\$2,250.00
00043777	H4195	LANIE NGUYEN	11/01/2023	\$4,422.00
00043778	H4700	LE B NGUYEN	11/01/2023	\$2,195.00
00043779	H00451	LIEM Q NGUYEN	11/01/2023	\$1,792.00
00043780	H00255	LIEN B NGUYEN	11/01/2023	\$1,703.00
00043781	H1687	LINDA NGUYEN	11/01/2023	\$4,560.00
00043782	H4079	LINDA LIEN NGUYEN	11/01/2023	\$1,653.00
00043783	H4623	LINDA MAI NGUYEN	11/01/2023	\$802.00
00043784	H00363	LINH NGOC NGUYEN	11/01/2023	\$2,197.00
00043785	H2331	LONG HUYEN DAC NGUYEN	11/01/2023	\$5,749.00
00043786	H4478	LUONG NGUYEN	11/01/2023	\$1,747.00
00043787	H00165	LUU PHUONG NGUYEN	11/01/2023	\$2,647.00
00043788	H1380	LYNDA NGUYEN	11/01/2023	\$1,560.00
00043789	H2391	MAN M NGUYEN	11/01/2023	\$1,377.00
00043790	H3526	MICHAEL THANG NGUYEN	11/01/2023	\$2,666.00
00043791	H00307	MICHELLE NGUYEN	11/01/2023	\$4,355.00
00043792	H4738	MINH NGUYEN	11/01/2023	\$1,759.00
00043793	H00040	MY DUNG THI NGUYEN	11/01/2023	\$1,902.00
00043794	H1717	NANCY NGUYEN	11/01/2023	\$8,281.00
00043795	H3713	NANCY NGUYEN	11/01/2023	\$1,571.00
00043796	H00122	NATHAN V NGUYEN	11/01/2023	\$1,563.00
00043797	H1899	NGHI NGUYEN	11/01/2023	\$2,103.00
00043798	H00448	NGHIEM NGUYEN	11/01/2023	\$1,654.00
00043799	H4744	NGOC NGUYEN	11/01/2023	\$1,905.00

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00043800	H4618	ORCHID NGUYEN	11/01/2023	\$1,931.00
00043801	H4469	OSCAR THUAN NGUYEN	11/01/2023	\$2,796.00
00043802	H4423	PETER NGUYEN	11/01/2023	\$4,278.00
00043803	H00068	PHUC T NGUYEN	11/01/2023	\$1,911.00
00043804	H00298	PHUONG T NGUYEN	11/01/2023	\$1,769.00
00043805	H2197	PHUONG MY THI NGUYEN	11/01/2023	\$7,752.00
00043806	H00340	PHUONG N NGUYEN	11/01/2023	\$1,610.00
00043807	H3853	QUANG M NGUYEN	11/01/2023	\$783.00
00043808	H00496	RANDY NGUYEN	11/01/2023	\$1,373.00
00043809	H4680	SHAWN B NGUYEN	11/01/2023	\$2,063.00
00043810	H4559	SKY NGUYEN	11/01/2023	\$3,549.00
00043811	H4118	STEVE NGUYEN	11/01/2023	\$1,721.00
00043812	H3425	STEVEN NGUYEN	11/01/2023	\$1,213.00
00043813	H4670	STEVEN NGUYEN	11/01/2023	\$1,387.00
00043814	H4340	STEVENS NGUYEN	11/01/2023	\$1,993.00
00043815	H00262	TAI ANH NGUYEN	11/01/2023	\$1,721.00
00043816	H00439	TAI PHUOC NGUYEN	11/01/2023	\$1,815.00
00043817	H3317	TAM N NGUYEN	11/01/2023	\$1,310.00
00043818	H00348	TAM-TRUNG NGUYEN	11/01/2023	\$1,376.00
00043819	H3373	THAI DUC NGUYEN	11/01/2023	\$2,229.00
00043820	H4586	THANG XUAN NGUYEN	11/01/2023	\$1,137.00
00043821	H00059	THANH-HAI NGUYEN	11/01/2023	\$1,593.00
00043822	H3978	THANH-LE NGUYEN	11/01/2023	\$1,848.00
00043823	H3313	THANH-NHAN NGUYEN	11/01/2023	\$1,775.00
00043824	H00281	THIEN NGUYEN	11/01/2023	\$1,781.00
00043825	H00239	THIEU KIM NGUYEN	11/01/2023	\$1,769.00
00043826	H3755	THINH QUOC NGUYEN	11/01/2023	\$1,811.00
00043827	H4749	THOMAS NGUYEN	11/01/2023	\$2,800.00
00043828	H4734	THU-DUNG TRAN NGUYEN	11/01/2023	\$1,754.00
00043829	H1302	THUY NGUYEN	11/01/2023	\$1,491.00
00043830	H3331	THUYHUONG THI NGUYEN	11/01/2023	\$1,385.00
00043831	H9045	TIEP NGUYEN	11/01/2023	\$2,024.00
00043832	H00046	TIM NGUYEN	11/01/2023	\$1,187.00
00043833	H00409	TIM NGUYEN	11/01/2023	\$1,544.00

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00043834	H2473	TIMMY NGUYEN	11/01/2023	\$3,302.00
00043835	H00126	TOM NGUYEN	11/01/2023	\$1,780.00
00043836	H4349	TRACY TRUC NGUYEN	11/01/2023	\$1,125.00
00043837	H4805	TRAM ANH NGUYEN	11/01/2023	\$1,902.00
00043838	H00086	TRINH NGUYEN	11/01/2023	\$1,933.00
00043839	H3469	TUAN HOANG NGUYEN	11/01/2023	\$1,541.00
00043840	H4243	TUAN NGOC NGUYEN	11/01/2023	\$1,054.00
00043841	H4643	TUYET MAI NGUYEN	11/01/2023	\$1,141.00
00043842	H1937	TUYET TRINH NGUYEN	11/01/2023	\$1,619.00
00043843	H4166	TUYET TRINH NGUYEN	11/01/2023	\$901.00
00043844	H4766	UYEN NGUYEN	11/01/2023	\$1,674.00
00043845	H3655	VAN HUY NGUYEN	11/01/2023	\$2,439.00
00043846	H3852	SOAN P NGUYEN, VANANH & DO	11/01/2023	\$247.00
00043847	H4570	VIVIAN NGUYEN	11/01/2023	\$1,333.00
00043848	H4755	NGUYEN, VY & THI	11/01/2023	\$1,768.00
00043849	H00468	WINSTON NGUYEN	11/01/2023	\$1,582.00
00043850	H4630	YVONNE QUYEN NGUYEN	11/01/2023	\$1,797.00
00043851	H2501	CANG NGUYEN	11/01/2023	\$1,450.00
00043852	H2550	CUONG CHI NGUYEN	11/01/2023	\$6,205.00
00043853	H2337	DUNG VAN NGUYEN	11/01/2023	\$1,444.00
00043854	H3012	HAN NGUYEN	11/01/2023	\$957.00
00043855	H1766	HUNG C NGUYEN	11/01/2023	\$2,170.00
00043856	H2956	JAMES NGUYEN	11/01/2023	\$1,325.00
00043857	H1552	LAN PHUONG THI NGUYEN	11/01/2023	\$2,757.00
00043858	H2409	LAN-NGOC NGUYEN	11/01/2023	\$1,783.00
00043859	H3086	LANI LAN T NGUYEN	11/01/2023	\$1,099.00
00043860	H2812	MINH NGOC NGUYEN	11/01/2023	\$1,912.00
00043861	H2511	PERRY NGUYEN	11/01/2023	\$1,467.00
00043862	H2610	THANH-TUYEN NGUYEN	11/01/2023	\$1,430.00
00043863	H2479	THINH THI NGUYEN	11/01/2023	\$8,262.00
00043864	H2561	TIFFANY NGUYEN	11/01/2023	\$3,701.00
00043865	H2912	XUAN YEN NGUYEN	11/01/2023	\$9,019.00
00043866	H00218	NH SEABREEZE LLC	11/01/2023	\$1,965.00
00043867	H00168	NNT PROPERTIES 4 LLC	11/01/2023	\$2,209.00

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00043868	H00029	NOGAL FELIZ APARTMENTS	11/01/2023	\$1,747.00
00043869	H3952	NORMANDY APARTMENTS, LLC	11/01/2023	\$1,170.00
00043870	H3404	NORTHWOOD PLACE	11/01/2023	\$5,224.00
00043871	H00198	NOVAVILLE LLC	11/01/2023	\$5,624.00
00043872	H4597	JOHN OMDAHL	11/01/2023	\$2,072.00
00043873	H00158	ORANGE COUNTY COMMUNITY HOUSING CORPORATION	11/01/2023	\$1,853.00
00043874	H00161	ORANGE COUNTY COMMUNITY HOUSING CORPORATION	11/01/2023	\$932.00
00043875	H00162	ORANGE COUNTY COMMUNITY HOUSING CORPORATION	11/01/2023	\$5,147.00
00043876	H00163	ORANGE COUNTY COMMUNITY HOUSING CORPORATION	11/01/2023	\$13,579.00
00043877	H00164	ORANGE COUNTY COMMUNITY HOUSING CORPORATION	11/01/2023	\$7,350.00
00043878	H00412	ORANGE PLAZA APARTMENTS LLC	11/01/2023	\$1,995.00
00043879	H1622	ORANGE TREE APTS	11/01/2023	\$13,823.00
00043880	H4761	ORRWAY APTS HOMES, LLC	11/01/2023	\$423.00
00043881	H00345	STEVE ORTLOFF	11/01/2023	\$2,499.00
00043882	H2516	SUIKO OZAKI	11/01/2023	\$1,795.00
00043883	H4495	P & J PROPERTY MANAGEMENT	11/01/2023	\$3,642.00
00043884	H1776	BRADRAKUMAR L PAHU	11/01/2023	\$2,688.00
00043885	H00447	HOPE PAK	11/01/2023	\$4,941.00
00043886	H1328	PALM ISLAND	11/01/2023	\$13,773.00
00043887	H4644	PALMA VISTA APTS, LLC	11/01/2023	\$1,581.00
00043888	H4477	PARISIAN APARTMENTS, LP	11/01/2023	\$1,540.00
00043889	H00395	PARK CENTER PLACE	11/01/2023	\$2,195.00
00043890	H00296	A CA LP PARK CITY APARTMENTS	11/01/2023	\$2,037.00
00043891	H4487	PARK LANDING APARTMENTS	11/01/2023	\$2,512.00
00043892	H0254	PARK STANTON PLACE LP	11/01/2023	\$8,002.00
00043893	H4307	JIN PARK	11/01/2023	\$1,756.00
00043894	H8794	PATEL DILIP M	11/01/2023	\$7,192.00
00043895	H3249	SMITA DIPAK PATEL	11/01/2023	\$1,083.00
00043896	H3111	PELICAN INVESTMENTS #6, LLC	11/01/2023	\$3,283.00
00043897	H4370	PELICAN INVESTMENTS #8, LLC	11/01/2023	\$2,508.00
00043898	H3544	PELICAN INVESTMENTS, LLC	11/01/2023	\$364.00
00043899	H00222	AGNES PHAM	11/01/2023	\$1,143.00
00043900	H4176	BINH Q PHAM	11/01/2023	\$1,676.00
00043901	H4210	CAROLINE PHAM	11/01/2023	\$2,018.00

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00043902	H3408	CHIEN DINH PHAM	11/01/2023	\$2,166.00
00043903	H1651	DAVID DUNG PHAM	11/01/2023	\$5,076.00
00043904	H9709	DAVID LINH PHAM	11/01/2023	\$1,953.00
00043905	H00368	DUY HOANG PHAM	11/01/2023	\$3,100.00
00043906	H3912	HIEU PHAM	11/01/2023	\$2,283.00
00043907	H1080	HOANG PHAM	11/01/2023	\$4,210.00
00043908	H00357	HONG V PHAM	11/01/2023	\$1,166.00
00043909	H00330	HUNG T PHAM	11/01/2023	\$2,084.00
00043910	H1971	KHANH CONG PHAM	11/01/2023	\$2,002.00
00043911	H1117	LUCY PHAM, KIM ANH OR PHAM	11/01/2023	\$4,113.00
00043912	H0788	LAN VAN PHAM	11/01/2023	\$2,920.00
00043913	H4095	LIEN PHAM	11/01/2023	\$1,619.00
00043914	H00089	LILY H PHAM	11/01/2023	\$1,168.00
00043915	H4033	NGHIA PHAM	11/01/2023	\$2,177.00
00043916	H4724	NHAC T PHAM	11/01/2023	\$1,739.00
00043917	H4683	PAULINE TRAM PHAM	11/01/2023	\$2,008.00
00043918	H3773	PHUONG T PHAM	11/01/2023	\$1,424.00
00043919	H4501	QUYNH GIAO PHAM	11/01/2023	\$1,532.00
00043920	H3786	QUYNH-ANH HOANG PHAM	11/01/2023	\$1,773.00
00043921	H00400	SOPHIA PHAM	11/01/2023	\$2,771.00
00043922	H00275	TAM T PHAM	11/01/2023	\$2,084.00
00043923	H00432	THIEN PHAM	11/01/2023	\$1,657.00
00043924	H2255	TIM PHAM	11/01/2023	\$3,871.00
00043925	H4651	TRANG PHAM	11/01/2023	\$4,635.00
00043926	H2065	TRI PHAM	11/01/2023	\$1,946.00
00043927	H4593	TRUONG TAI PHAM	11/01/2023	\$2,297.00
00043928	H4105	TUAN A PHAM	11/01/2023	\$1,972.00
00043929	H3880	VAN LOAN THI PHAM	11/01/2023	\$1,239.00
00043930	H4503	VERONIQUE PHAM	11/01/2023	\$4,323.00
00043931	H3967	VU PHAM	11/01/2023	\$1,612.00
00043932	H2328	XUANNHA T PHAM	11/01/2023	\$1,800.00
00043933	H0595	HAI MINH PHAM	11/01/2023	\$13,197.00
00043934	H1932	HELEN PHAM	11/01/2023	\$1,187.00
00043935	H1851	LOAN ANH THI PHAM	11/01/2023	\$1,719.00

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00043936	H0651	QUANG PHAM	11/01/2023	\$1,467.00
00043937	H4685	KATHY PHAN	11/01/2023	\$2,967.00
00043938	H00510	MIKE PHAN	11/01/2023	\$1,477.00
00043939	H4188	OANH PHAN	11/01/2023	\$4,347.00
00043940	H4781	STEVEN PHAN	11/01/2023	\$1,511.00
00043941	H4408	TAMMY PHAN	11/01/2023	\$1,508.00
00043942	H3820	THANH T PHAN	11/01/2023	\$198.00
00043943	H00232	WILSON M PHAN	11/01/2023	\$1,595.00
00043944	H3257	DON PHAN	11/01/2023	\$1,434.00
00043945	H1101	TOAN CONG PHAN	11/01/2023	\$1,337.00
00043946	H00225	VICKY T PHAN-VO	11/01/2023	\$1,683.00
00043947	H3698	ART S PHARN	11/01/2023	\$1,941.00
00043948	H00505	PHOENIX LL LLC	11/01/2023	\$5,746.00
00043949	H00141	PHOENIX PREMIER LLC	11/01/2023	\$3,610.00
00043950	H00467	KIM VAN THI PHUNG	11/01/2023	\$1,632.00
00043951	H2863	PINE TREE PROPERTY, LLC	11/01/2023	\$3,656.00
00043952	H3505	PJP PROPERTIES, LLC	11/01/2023	\$1,631.00
00043953	H00418	PLACENTIA 422 LP	11/01/2023	\$1,779.00
00043954	H00231	PLATINUM TRI BLOC LLC	11/01/2023	\$1,731.00
00043955	H1493	PLAZA PATRIA COURT LTD	11/01/2023	\$1,471.00
00043956	H3769	PNB GREEN EXPANSION MGMT, LLC	11/01/2023	\$4,907.00
00043957	H4795	POST STERLING COURT, LP	11/01/2023	\$1,416.00
00043958	H00434	PRINCE ACACIAWOOD PROPERTY LLC	11/01/2023	\$1,350.00
00043959	H3668	PRINCE NEW HORIZON VILLAGE	11/01/2023	\$5,593.00
00043960	H00194	QN INVESTMENT LLC	11/01/2023	\$14,510.00
00043961	H4306	SAN T QUACH	11/01/2023	\$1,389.00
00043962	H3994	DERRICK WILLIAM QUAN	11/01/2023	\$1,882.00
00043963	H4620	JEANNIE QUAN	11/01/2023	\$523.00
00043964	H4357	VAN-LAN QUAN	11/01/2023	\$3,771.00
00043965	H1448	GARY L QUINN	11/01/2023	\$767.00
00043966	H00335	RAINTREE BROOKS LP	11/01/2023	\$1,938.00
00043967	H00486	A CA LP RRAINTREE COURTS	11/01/2023	\$1,499.00
00043968	H00169	RANCHO MONTEREY APARTMENTS	11/01/2023	\$5,022.00
00043969	H0978	RAVART PACIFIC, LP	11/01/2023	\$1,397.00

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00043970	H3808	RAVENWOOD PROPERTIES, LLC	11/01/2023	\$3,179.00
00043971	H4801	RBJ INVESTMENTS CORP	11/01/2023	\$1,324.00
00043972	H00285	REAL ESTATE SOURCE	11/01/2023	\$1,669.00
00043973	H00367	RED CORAL LLC	11/01/2023	\$1,539.00
00043974	H3184	ROGER LEE REED	11/01/2023	\$3,067.00
00043975	H3573	REO INTERNATIONAL CORPORATION	11/01/2023	\$3,852.00
00043976	H1100	ROBERTA APTS, LP	11/01/2023	\$1,452.00
00043977	H00425	PATRICIA A RODRIGUEZ	11/01/2023	\$1,586.00
00043978	H00266	BRADLEY A ROMSTEDT	11/01/2023	\$1,499.00
00043979	H3631	CHARLENE ROSSIGNOL	11/01/2023	\$1,415.00
00043980	H00128	RUSSELL REAL ESTATE LLC	11/01/2023	\$2,927.00
00043981	H00203	S & P PACIFIC PROPERTIES LLC	11/01/2023	\$2,971.00
00043982	H1149	MIHRAN SABUNJIAN	11/01/2023	\$13,594.00
00043983	H00246	SAGE PARK CA LP	11/01/2023	\$1,235.00
00043984	H00324	FARZANEH SAJADIEH	11/01/2023	\$3,540.00
00043985	H4231	SALSOL PROPERTIES, LLC	11/01/2023	\$1,320.00
00043986	H00305	SAN CARLOS	11/01/2023	\$5,283.00
00043987	H4681	SAN MARINO	11/01/2023	\$318.00
00043988	H00174	CYNTHIA SANCHEZ	11/01/2023	\$1,228.00
00043989	H0858	PAT SARGENT	11/01/2023	\$1,553.00
00043990	H3340	JILL ANN SCHLEIFER	11/01/2023	\$3,792.00
00043991	H00187	SCOTT G JOE C/O PACIFIC TRUST MANAGEMENT	11/01/2023	\$1,119.00
00043992	H4485	SCWJ, LLC	11/01/2023	\$1,777.00
00043993	H4072	SERRANO WOODS, LP	11/01/2023	\$1,965.00
00043994	H00228	MARY E SHEN	11/01/2023	\$1,863.00
00043995	H00103	DAHNING SHIH	11/01/2023	\$2,125.00
00043996	H3699	SHREEVES PROPERTIES, LLC	11/01/2023	\$2,765.00
00043997	H00365	ANTHONY AND PATIENCE SHUTTS	11/01/2023	\$1,900.00
00043998	H3779	IRV D SIGEL	11/01/2023	\$1,741.00
00043999	H4150	SILVER COVE APARTMENTS, LP	11/01/2023	\$2,235.00
00044000	H4451	IRVIN SILVERSTEIN	11/01/2023	\$1,311.00
00044001	H1182	SINGING TREE	11/01/2023	\$1,468.00
00044002	H3459	BAY SIU	11/01/2023	\$1,623.00
00044003	H00293	SOBER SOLUTIONS	11/01/2023	\$1,805.00

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00044004	H4778	SOCP, LLC	11/01/2023	\$944.00
00044005	H00243	SOMMERVILLE CONZELMAN CO LP	11/01/2023	\$6,137.00
00044006	H00288	JENNIFER SON	11/01/2023	\$1,940.00
00044007	H00055	LLC SOUTHCOAST CAPITAL HOLDINGS	11/01/2023	\$134.00
00044008	H1686	JAMES SPEARS	11/01/2023	\$2,629.00
00044009	H00244	SPICY LIVING LLC	11/01/2023	\$3,638.00
00044010	H4145	SPRINGDALE STREET APARTMENTS	11/01/2023	\$2,810.00
00044011	H3835	SPRINGSIDE, LLC	11/01/2023	\$11,143.00
00044012	H00337	STANDARD HERITAGE ANAHEIM OWNER LP	11/01/2023	\$1,923.00
00044013	H4458	TRUST STANLEY A SIROTT	11/01/2023	\$1,872.00
00044014	H3038	STANTON GROUP THREE, LLC	11/01/2023	\$3,815.00
00044015	H4566	STANTON GROUP, LLC	11/01/2023	\$1,182.00
00044016	H1277	STEWART PROPERTIES	11/01/2023	\$1,501.00
00044017	H00142	PATRICIA J STEWART	11/01/2023	\$1,932.00
00044018	H0403	ERICA STIDHAM	11/01/2023	\$6,365.00
00044019	H00462	STRATTFORD WINSTON LLC	11/01/2023	\$1,044.00
00044020	H0359	STUART DRIVE/ROSE GARDEN APTS	11/01/2023	\$114,389.00
00044021	H1147	UN SU	11/01/2023	\$3,152.00
00044022	H2049	SUNGROVE SENIOR APTS	11/01/2023	\$22,390.00
00044023	H3805	SUNNYGATE, LLC	11/01/2023	\$14,862.00
00044024	H00108	SUNRISE APARTMENT HOMES	11/01/2023	\$2,713.00
00044025	H3766	SUNRISE VILLAGE PROPERTIES, LLC	11/01/2023	\$9,269.00
00044026	H4484	EMILE J SWEIDA	11/01/2023	\$1,424.00
00044027	H00170	EVELYN SY	11/01/2023	\$1,995.00
00044028	H4543	SYCAMORE COURT APARTMENTS	11/01/2023	\$11,809.00
00044029	H4449	VINH TA	11/01/2023	\$1,884.00
00044030	H4081	ALI TAHAMI	11/01/2023	\$1,963.00
00044031	H00094	TAMARACK WOODS A CALIFORNIA LP	11/01/2023	\$2,222.00
00044032	H3432	ENLIANG T TANG	11/01/2023	\$1,633.00
00044033	H00229	TDDM INVESTMENTS CORP	11/01/2023	\$2,913.00
00044034	H3527	TDT WASHINGTON, LLC	11/01/2023	\$4,345.00
00044035	H4653	TH 12622 MORNINGSIDE, LLC	11/01/2023	\$1,757.00
00044036	H2875	HENRY THACH	11/01/2023	\$2,984.00
00044037	H4731	LYNN THAI	11/01/2023	\$1,540.00

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00044038	H00185	JAI PAUL THAKUR	11/01/2023	\$1,522.00
00044039	H00076	THE ARBORS-LAKE FOREST OWNER LLC	11/01/2023	\$1,368.00
00044040	H00052	THE CAMBRIDGE	11/01/2023	\$4,465.00
00044041	H00445	THE EDWARD APARTMENTS LLC	11/01/2023	\$1,418.00
00044042	H4391	THE FLORENTINE APTS	11/01/2023	\$1,741.00
00044043	H4759	THE KELVIN APARTMENTS	11/01/2023	\$1,638.00
00044044	H4390	THE MEDITERRANEAN APTS	11/01/2023	\$1,190.00
00044045	H4591	THE PALM GARDEN APTS LP	11/01/2023	\$1,225.00
00044046	H1007	THE ROSE GARDEN APTS	11/01/2023	\$20,551.00
00044047	H4633	THSW PARTNERS, LLC	11/01/2023	\$6,363.00
00044048	H3260	ANA MARIA THULSIRAJ	11/01/2023	\$1,265.00
00044049	H00053	TIC INVESTMENT COMPANY LLC	11/01/2023	\$5,951.00
00044050	H00062	TIC INVESTMENT COMPANY	11/01/2023	\$4,074.00
00044051	H00422	TIC INVESTMENT COMPANY LLC	11/01/2023	\$2,041.00
00044052	H4599	TIC INVESTMENT COMPANY, LLC	11/01/2023	\$1,705.00
00044053	H4600	TIC INVESTMENT COMPANY, LLC	11/01/2023	\$4,066.00
00044054	H4720	TIC INVESTMENT COMPANY, LLC	11/01/2023	\$2,537.00
00044055	H00060	TIC INVESTMENT LLC	11/01/2023	\$1,647.00
00044056	H00308	TJAC-PI LLC	11/01/2023	\$5,906.00
00044057	H4494	TLHA DOTY, LLC	11/01/2023	\$3,276.00
00044058	H4219	TLHA PALM, LLC	11/01/2023	\$1,860.00
00044059	H00207	TN INVESTMENTS GROUP LLC	11/01/2023	\$3,540.00
00044060	H00334	TN INVESTMENTS GROUP LLC	11/01/2023	\$3,160.00
00044061	H00378	TN INVESTMENTS GROUP LLC	11/01/2023	\$4,698.00
00044062	H00455	TN INVESTMENTS GROUP LLC	11/01/2023	\$1,730.00
00044063	H3827	TN INVESTMENTS GROUP, LLC	11/01/2023	\$15,580.00
00044064	H3828	TN INVESTMENTS GROUP, LLC	11/01/2023	\$1,825.00
00044065	H3829	TN INVESTMENTS GROUP, LLC	11/01/2023	\$1,545.00
00044066	H3831	TN INVESTMENTS GROUP, LLC	11/01/2023	\$1,539.00
00044067	H3939	TN INVESTMENTS PROPERTIES, LLC	11/01/2023	\$20,571.00
00044068	H4753	TNL PROPERTY, LLC	11/01/2023	\$3,713.00
00044069	H1212	KIMTRUNG THI TO	11/01/2023	\$1,815.00
00044070	H0855	VAN THU TO	11/01/2023	\$7,075.00
00044071	H4492	TOC TOC, LLC	11/01/2023	\$4,178.00

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00044072	H1454	KHANH TON	11/01/2023	\$802.00
00044073	H3377	TAP THAT TON	11/01/2023	\$2,075.00
00044074	H00444	NANCY YAPING TONG	11/01/2023	\$1,976.00
00044075	H3902	TOPADVANCED, LLC	11/01/2023	\$4,308.00
00044076	H00370	TOWNE CENTRE AT ORANGE	11/01/2023	\$1,920.00
00044077	H00178	TR ENTERPRISE LLC	11/01/2023	\$1,585.00
00044078	H1789	TRAN'S APARTMENTS	11/01/2023	\$5,416.00
00044079	H4099	ANDREW TRAN	11/01/2023	\$756.00
00044080	H4407	ANDREW TRAN	11/01/2023	\$1,980.00
00044081	H7723	ANH TUYET T TRAN	11/01/2023	\$1,837.00
00044082	H4727	ANNA THI TRAN	11/01/2023	\$1,159.00
00044083	H4012	CATHY TRAN	11/01/2023	\$1,754.00
00044084	H00156	DAT DOAN TRAN	11/01/2023	\$990.00
00044085	H00392	DUC M TRAN	11/01/2023	\$1,805.00
00044086	H3577	EDWARD T TRAN	11/01/2023	\$1,583.00
00044087	H2027	FREDERICK M TRAN	11/01/2023	\$1,213.00
00044088	H00102	HELENA TRAN	11/01/2023	\$1,896.00
00044089	H3646	HENRY TRAN	11/01/2023	\$1,178.00
00044090	H1203	JACLYN TRAN, HIEP OR TRAN	11/01/2023	\$1,118.00
00044091	H3554	HO VAN TRAN	11/01/2023	\$6,650.00
00044092	H3896	HOA TRAN	11/01/2023	\$869.00
00044093	H00124	HUE THI DANG TRAN	11/01/2023	\$1,867.00
00044094	H3456	HUNG QUOC TRAN	11/01/2023	\$1,647.00
00044095	H00044	HUONG TRAN	11/01/2023	\$2,966.00
00044096	H00057	HUYEN TRAN	11/01/2023	\$2,857.00
00044097	H3403	JANE TRAN	11/01/2023	\$2,210.00
00044098	H4270	JIM DUC TRAN	11/01/2023	\$1,658.00
00044099	H4698	JOHNNY TRAN	11/01/2023	\$4,316.00
00044100	H4251	JOSEPH QUANG TRAN	11/01/2023	\$963.00
00044101	H4499	JOSEPHINE TRAN	11/01/2023	\$2,226.00
00044102	H00454	KELLY KHUONG TRAN	11/01/2023	\$4,776.00
00044103	H00171	KENNY TRAN	11/01/2023	\$2,505.00
00044104	H00195	KEVIN TRAN	11/01/2023	\$2,760.00
00044105	H4158	KEVIN THANH TRAN	11/01/2023	\$1,541.00

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00044106	H00058	KIEU VAN TRAN	11/01/2023	\$2,539.00
00044107	H3517	KIM VAN TRAN	11/01/2023	\$3,554.00
00044108	H4276	LAY THI TRAN	11/01/2023	\$1,921.00
00044109	H00511	LOAN TRAN	11/01/2023	\$2,197.00
00044110	H4130	LOC H TRAN	11/01/2023	\$2,104.00
00044111	H4788	LONG QUOC TRAN	11/01/2023	\$1,432.00
00044112	H3775	LUCIA THUY TRAN	11/01/2023	\$1,164.00
00044113	H3442	MARY TRAN	11/01/2023	\$1,152.00
00044114	H4732	MINH TRAN	11/01/2023	\$1,420.00
00044115	H4059	MY T TRAN	11/01/2023	\$2,297.00
00044116	H4687	NGAN TRAN	11/01/2023	\$3,789.00
00044117	H3211	NGOC THI TRAN	11/01/2023	\$2,169.00
00044118	H4378	NHUT NGUYEN TRAN	11/01/2023	\$2,480.00
00044119	H3530	TAM ANH TRAN	11/01/2023	\$1,914.00
00044120	H4198	TAM MINH TRAN	11/01/2023	\$2,134.00
00044121	H3742	THERESA T TRAN	11/01/2023	\$385.00
00044122	H3744	THERESA T TRAN	11/01/2023	\$1,491.00
00044123	H4291	THONG TRAN	11/01/2023	\$886.00
00044124	H3371	THU HUONG THI TRAN	11/01/2023	\$934.00
00044125	H4394	TIM TRAN	11/01/2023	\$2,093.00
00044126	H4573	TINA TRAN	11/01/2023	\$2,225.00
00044127	H00025	TONY TRAN	11/01/2023	\$2,074.00
00044128	H00073	TRANG P TRAN	11/01/2023	\$1,032.00
00044129	H4507	TRUNG H TRAN	11/01/2023	\$1,583.00
00044130	H3163	TRUYEN & HELEN TRAN	11/01/2023	\$2,006.00
00044131	H3220	TU TRAN	11/01/2023	\$1,776.00
00044132	H3253	VICTORIA TRAN	11/01/2023	\$1,603.00
00044133	H0386	BAU TRAN	11/01/2023	\$1,040.00
00044134	H3227	PAUL TUAN DUC TRAN	11/01/2023	\$1,672.00
00044135	H2712	PHUONG THUY TRAN	11/01/2023	\$1,159.00
00044136	H1903	THU-HANG TRAN	11/01/2023	\$4,752.00
00044137	H2776	TUAN HUY TRAN	11/01/2023	\$1,082.00
00044138	H4422	TRG FULLERTON AFFORDABLE, LP / VENTANA APARTMENTS	11/01/2023	\$508.00

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00044139	H4136	HONG QUANG TRIEU	11/01/2023	\$1,162.00
00044140	H4266	NANCY TRIEU	11/01/2023	\$1,532.00
00044141	H2231	EMMA TRINH	11/01/2023	\$1,451.00
00044142	H00453	TAM T TRINH	11/01/2023	\$1,539.00
00044143	H3759	THANH-MAI TRINH	11/01/2023	\$3,090.00
00044144	H00385	THU XUAN TRINH	11/01/2023	\$2,050.00
00044145	H4493	TRANG N TRINH	11/01/2023	\$1,401.00
00044146	H4356	TUAN TRINH	11/01/2023	\$1,871.00
00044147	H0536	TUNG XUAN TRINH	11/01/2023	\$2,228.00
00044148	H00351	TRIPLETS CASTLE LLC	11/01/2023	\$4,200.00
00044149	H3993	DUNG T TRUONG	11/01/2023	\$1,379.00
00044150	H4476	HANH NGOC TRUONG	11/01/2023	\$1,930.00
00044151	H00356	HOAN VU MINH TRUONG	11/01/2023	\$275.00
00044152	H00188	HUE AI TRUONG	11/01/2023	\$1,883.00
00044153	H00201	JOHN TRUONG	11/01/2023	\$1,649.00
00044154	H4780	KENNY N TRUONG	11/01/2023	\$2,548.00
00044155	H00491	LAM TRUONG	11/01/2023	\$1,171.00
00044156	H00461	TAMMY TRUONG	11/01/2023	\$2,948.00
00044157	H2729	QUYEN MY TRUONG	11/01/2023	\$1,488.00
00044158	H1813	CAROLINE TSAI	11/01/2023	\$4,791.00
00044159	H4445	YUNGLIN & SHU-MEI TSAO	11/01/2023	\$3,038.00
00044160	H3867	TU BI THIEN TAM	11/01/2023	\$2,727.00
00044161	H8168	TUDOR GROVE	11/01/2023	\$86,644.00
00044162	H4536	TUSTIN AFFORDABLE HOUSING	11/01/2023	\$3,162.00
00044163	H4030	TUSTIN SOUTHERN APTS - OFFICE	11/01/2023	\$1,314.00
00044164	H00388	UDR HUNTINGTON VISTA LP DBA HUNTINGTON VISTA	11/01/2023	\$3,606.00
00044165	H9100	V W PROPERTY	11/01/2023	\$4,894.00
00044166	H00410	V&L PROPERTIES LLC	11/01/2023	\$1,825.00
00044167	H1541	CONNIE VALDEZ	11/01/2023	\$1,343.00
00044168	H00361	VALLEY VIEW SENIOR APARTMENTS LLC	11/01/2023	\$20,277.00
00044169	H00199	LISA TO VAN	11/01/2023	\$1,599.00
00044170	H0814	MINH XUONG VAN	11/01/2023	\$713.00
00044171	H4661	RONALD VAN	11/01/2023	\$3,797.00
00044172	H2755	ARTURO ENRIQUEZ VAZQUEZ	11/01/2023	\$2,511.00

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00044173	H4392	VERSAILLES APTS	11/01/2023	\$3,386.00
00044174	H4625	VINTAGE FLAGSHIP, LLC	11/01/2023	\$2,960.00
00044175	H3689	VJ SURGICAL, LLC	11/01/2023	\$2,468.00
00044176	H00497	VLADIMIR AND MARTA BILANOVIC AS TRUSTEES	11/01/2023	\$1,641.00
00044177	H3628	VLE RENTAL, LLC	11/01/2023	\$10,338.00
00044178	H00464	HANG LEHONG VO	11/01/2023	\$2,097.00
00044179	H3132	HUNG MINH VO	11/01/2023	\$2,900.00
00044180	H4205	JEFF VO	11/01/2023	\$1,468.00
00044181	H2134	KHANH MAI VO	11/01/2023	\$6,286.00
00044182	H4531	LOAN VO	11/01/2023	\$2,208.00
00044183	H3938	LOC ANH VO	11/01/2023	\$1,139.00
00044184	H4787	MICKEY VO	11/01/2023	\$1,762.00
00044185	H00473	NIKKI VO	11/01/2023	\$1,553.00
00044186	H00394	TRACY TRANG VO	11/01/2023	\$2,363.00
00044187	H1481	TINA NG A VOLE	11/01/2023	\$1,238.00
00044188	H3718	NIPA D VORA	11/01/2023	\$2,740.00
00044189	H3907	ANNIE VU	11/01/2023	\$1,662.00
00044190	H00477	BICH HIEN VU	11/01/2023	\$2,233.00
00044191	H2123	DAT VU	11/01/2023	\$19,333.00
00044192	H4560	HOA VU	11/01/2023	\$1,503.00
00044193	H3918	HUAN VU	11/01/2023	\$1,355.00
00044194	H00065	HUNG TRONG VU	11/01/2023	\$1,538.00
00044195	H00211	KHUAT VU	11/01/2023	\$2,046.00
00044196	H4657	KRYSTINA VU	11/01/2023	\$1,417.00
00044197	H4197	LEO M VU	11/01/2023	\$1,761.00
00044198	H4549	MINH VU	11/01/2023	\$1,456.00
00044199	H3760	NAM H VU	11/01/2023	\$1,437.00
00044200	H3274	PHUONG MINH VU	11/01/2023	\$1,284.00
00044201	H00306	SHAWN VU	11/01/2023	\$1,791.00
00044202	H00074	SU T VU	11/01/2023	\$1,813.00
00044203	H00249	SUONG N VU	11/01/2023	\$1,539.00
00044204	H3823	TAN DUY VU	11/01/2023	\$3,339.00
00044205	H2823	TRUNG QUOC VU	11/01/2023	\$1,217.00
00044206	H0883	TUONG MANH VU	11/01/2023	\$2,386.00

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00044207	H3612	VINCE HUNG VU	11/01/2023	\$2,514.00
00044208	H3928	VIVIAN VU	11/01/2023	\$909.00
00044209	H4807	YEN T VU	11/01/2023	\$2,375.00
00044210	H00034	HAO DUC VUONG	11/01/2023	\$1,347.00
00044211	H00226	HOA THI VUONG	11/01/2023	\$2,734.00
00044212	H00313	KAITHLYN VUONG	11/01/2023	\$1,740.00
00044213	H4642	DAVID WALD	11/01/2023	\$946.00
00044214	H9105	WALDEN APTS	11/01/2023	\$4,543.00
00044215	H1725	WALDEN GLEN APTS	11/01/2023	\$1,894.00
00044216	H4489	HO PONG WAN	11/01/2023	\$5,160.00
00044217	H2084	CHARLES WANG	11/01/2023	\$5,780.00
00044218	H2253	SUZY WANG	11/01/2023	\$3,575.00
00044219	H0867	IRVING WEISER	11/01/2023	\$2,250.00
00044220	H00419	WEISSER INVESTMENTS LLC	11/01/2023	\$10,914.00
00044221	H4530	WESLEY VILLAGE APARTMENTS	11/01/2023	\$6,596.00
00044222	H0442	HENRY B WESSELN	11/01/2023	\$2,543.00
00044223	H1238	WESTCHESTER PARK, LP	11/01/2023	\$1,994.00
00044224	H00144	WESTERN NATIONAL EL DORADO PARTNERS LP	11/01/2023	\$1,409.00
00044225	H3468	WESTLAKE APARTMENTS, LLC	11/01/2023	\$8,675.00
00044226	H2684	WESTMINSTER HOUSING PARTNER, LP	11/01/2023	\$10,116.00
00044227	H1025	WESTPARK APTS	11/01/2023	\$2,400.00
00044228	H00376	WHISPERING FOUNTAINS AT LAGUNA WOODS	11/01/2023	\$1,563.00
00044229	H2986	CINDY OR ED WICK	11/01/2023	\$861.00
00044230	H00437	WILLIAMS STRATTON FAMILY LLC	11/01/2023	\$1,670.00
00044231	H0029	WILLOWICK ROYAL	11/01/2023	\$476.00
00044232	H4424	WILSHIRE CREST	11/01/2023	\$1,919.00
00044233	H4523	WINDMILL APARTMENTS	11/01/2023	\$5,209.00
00044234	H3429	WINDWOOD KNOLL APARTMENTS	11/01/2023	\$4,575.00
00044235	H9109	WINNIE INVESTMENT	11/01/2023	\$8,186.00
00044236	H3286	WINSTON PLACE, LLC	11/01/2023	\$1,221.00
00044237	H4232	WONDERFUL IDEA, LLC	11/01/2023	\$1,562.00
00044238	H00413	JULIA WONG	11/01/2023	\$1,770.00
00044239	H3592	PHILLIP WONG	11/01/2023	\$1,095.00
00044240	H4709	WOODBRIIDGE VILLAS APARTMENT HOMES	11/01/2023	\$1,569.00

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00044241	H4762	WOODBRIIDGE WILLOWS	11/01/2023	\$4,364.00
00044242	H3506	WOODBURY SQUARE	11/01/2023	\$1,994.00
00044243	H00184	XIAOLIN WU	11/01/2023	\$884.00
00044244	H00469	THOMAS XA	11/01/2023	\$1,841.00
00044245	H00398	TINA PI-YU YAO	11/01/2023	\$2,150.00
00044246	H0165	LEON SHU YAU	11/01/2023	\$1,699.00
00044247	H4806	JIYUN YEOM	11/01/2023	\$3,130.00
00044248	H00190	JAIMIE L YIANG	11/01/2023	\$1,766.00
00044249	H00333	YORBA LINDA ALTRUDY LP	11/01/2023	\$1,062.00
00044250	H4168	HENRY H YOUNG	11/01/2023	\$1,686.00
00044251	H4596	EUGENIA ZASLAVSKY	11/01/2023	\$4,300.00
00044252	H3730	GEORGE ZHAO	11/01/2023	\$1,649.00
00690449	H00411	1600 W BROADWAY LLC	11/01/2023	\$1,939.00
00690450	H4194	WILLIAM ADAMS	11/01/2023	\$1,229.00
00690451	H00238	ADVANCE GLOBAL ASSET GROUP INC	11/01/2023	\$1,515.00
00690452	H00248	ADVANCED GROUP 05-85 A CAL LTD PARTNERSHIP	11/01/2023	\$1,428.00
00690453	H4534	ALISO VIEJO 621, LP	11/01/2023	\$1,247.00
00690454	H00290	ALLEPHESIANS 1, LLC	11/01/2023	\$1,730.00
00690455	H2616	ANAHEIM REVITALIZATION II PART	11/01/2023	\$2,962.00
00690456	H4705	ANAHEIM REVITALIZATION IV PARTNERS, LP	11/01/2023	\$1,782.00
00690457	H4722	ANAHEIM REVITALIZATION PARTNERS III LP	11/01/2023	\$1,769.00
00690458	H7330	BAHIA VILLAGE MOBILEHOME PARK	11/01/2023	\$996.00
00690459	H00070	BRIDGE WF CA CRYSTAL VIEW LP	11/01/2023	\$2,408.00
00690460	H0950	RICHARD BUI JR	11/01/2023	\$2,973.00
00690461	H00155	CRYSTAL BUI	11/01/2023	\$2,168.00
00690462	H3596	JIMMY QUOC BUI	11/01/2023	\$4,445.00
00690463	H4355	LAN HUYNH NGOC BUI	11/01/2023	\$997.00
00690464	H0432	PHAT BUI	11/01/2023	\$3,444.00
00690465	H1455	SON MINH BUI	11/01/2023	\$1,400.00
00690466	H4756	TAN H BUI	11/01/2023	\$1,566.00
00690467	H4238	TINH TIEN BUI	11/01/2023	\$2,108.00
00690468	H00247	CASA LA VETA ASSOCIATES	11/01/2023	\$2,055.00
00690469	H00515	CASA TIEMPO	11/01/2023	\$2,240.00
00690470	H9009	CHANTECLAIR APTS	11/01/2023	\$1,391.00

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00690471	H00127	RICHARD N CHAO	11/01/2023	\$1,451.00
00690472	H2701	DAVID CHEN	11/01/2023	\$1,295.00
00690473	H4671	ROBERT CHRISTMAN	11/01/2023	\$2,658.00
00690474	H00358	ANH CHU	11/01/2023	\$1,863.00
00690475	H4617	MEI-LING CHU	11/01/2023	\$1,036.00
00690476	H00456	CITY YARD HOUSING PARTNERS LP C/O FPI MANAGEMENT	11/01/2023	\$1,018.00
00690478	H4773	CMIF III CORONADO PALMS, LLC	11/01/2023	\$1,577.00
00690479	H00227	CORDOVA A CA LP	11/01/2023	\$2,003.00
00690480	H00344	CORTESIA AT RANCHO SANTA MARGARITA	11/01/2023	\$2,482.00
00690481	H4380	CRESTWOOD ON 7, LLC	11/01/2023	\$2,460.00
00690482	H00072	KHANH DANG	11/01/2023	\$1,547.00
00690483	H00106	HAROLD E DELONG	11/01/2023	\$1,347.00
00690484	H4690	KIM-ANH T DINH	11/01/2023	\$5,167.00
00690485	H4533	MINH TAM DO	11/01/2023	\$1,836.00
00690486	H4222	THUAN DO	11/01/2023	\$1,398.00
00690487	H3422	DINH T DOAN	11/01/2023	\$1,460.00
00690488	H00043	MICHAEL DOAN	11/01/2023	\$1,545.00
00690489	H1395	HELMUT DONNER	11/01/2023	\$2,402.00
00690490	H4348	LAN DUONG	11/01/2023	\$1,401.00
00690491	H00377	EIGHT 80 NEWPORT BEACH	11/01/2023	\$1,551.00
00690492	H4187	EL CAMINO LU, LLC	11/01/2023	\$1,793.00
00690493	H3075	EMERALD GARDENS APT	11/01/2023	\$568.00
00690494	H5060	EUCLID PARK APTS	11/01/2023	\$1,739.00
00690495	H00236	FENWAY APTS	11/01/2023	\$2,088.00
00690496	H4813	FENWAY PROPERTIES	11/01/2023	\$1,490.00
00690497	H00399	FIVE COVES	11/01/2023	\$1,911.00
00690498	H2768	DALE A FULLWOOD	11/01/2023	\$1,400.00
00690499	H00415	FUSION PROPERTY MANAGMENT COMPANY	11/01/2023	\$1,491.00
00690500	H4193	GROVE PARK, LLC	11/01/2023	\$4,560.00
00690501	H00389	HANNA PROPERTY INVESTMENTS LLC	11/01/2023	\$2,108.00
00690502	H1979	STEVE HARA	11/01/2023	\$6,621.00
00690503	H00221	HAUPT PROPERTIES, LLC C/O DROUIN REALTY	11/01/2023	\$1,141.00
00690504	H00508	HEAVENS ISLAND PROPERTIES	11/01/2023	\$3,028.00

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00690505	H4703	HERMOSA VILLAGE PHASE I HOUSING PARTNERS, LP	11/01/2023	\$2,120.00
00690506	H1873	JAMES HOANG	11/01/2023	\$1,518.00
00690507	H3022	NICK HOFFMAN	11/01/2023	\$2,280.00
00690508	H00355	HOYT REAL ESTATE INC	11/01/2023	\$1,763.00
00690509	H3140	CHONG WEI HUANG	11/01/2023	\$952.00
00690510	H00240	HUNTINGTON POINTE 2019 LP	11/01/2023	\$1,995.00
00690511	H00503	LP HUNTINGTON-HUMBOLDT	11/01/2023	\$1,493.00
00690512	H4810	DOANH HUYNH	11/01/2023	\$1,351.00
00690513	H3473	NATALIE N HUYNH	11/01/2023	\$1,409.00
00690514	H00404	STEPHANIE HUYNH	11/01/2023	\$93.00
00690515	H00516	VAN HUYNH	11/01/2023	\$579.00
00690516	H3095	TRANG HUYNH	11/01/2023	\$4,830.00
00690517	H00224	JAMES K SKEOCH DECEDENT'S TRUST	11/01/2023	\$4,077.00
00690518	H00254	STEPHEN JOHNSON	11/01/2023	\$1,477.00
00690519	H4584	JOON CHOI VDS APARTMENT LLC	11/01/2023	\$12,066.00
00690520	H2641	KDF HERMOSA, LP	11/01/2023	\$5,376.00
00690521	H3083	KDF MALABAR, LP	11/01/2023	\$36,919.00
00690522	H2403	KDF SEA WIND, LP	11/01/2023	\$977.00
00690523	H00217	VI KIM	11/01/2023	\$2,125.00
00690524	H3683	WILLIAM KUNZMAN	11/01/2023	\$1,988.00
00690525	H00492	LTD LA MADERA	11/01/2023	\$1,748.00
00690526	H00478	LAGUNA GARDEN APARTMENTS	11/01/2023	\$2,428.00
00690527	H00117	ANH T LAM	11/01/2023	\$796.00
00690528	H4284	LE FAMILY TRUST	11/01/2023	\$819.00
00690529	H1638	DON LE	11/01/2023	\$974.00
00690530	H1531	TRACEY LE	11/01/2023	\$1,467.00
00690531	H1423	VIET Q LE	11/01/2023	\$1,291.00
00690532	H0298	YENNHI LE	11/01/2023	\$1,335.00
00690533	H4132	HOABINH LE-MUNZER	11/01/2023	\$984.00
00690534	H00223	LAWRENCE B LEBLANC	11/01/2023	\$12,075.00
00690535	H4694	DOUG LEONG	11/01/2023	\$1,539.00
00690536	H0216	ALICE LIAO	11/01/2023	\$2,993.00
00690537	H00066	DAVID A LO	11/01/2023	\$1,460.00
00690538	H4765	MAI LUONG	11/01/2023	\$3,523.00

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00690539	H00514	THANH MY LUONG	11/01/2023	\$2,840.00
00690540	H0958	WILLIAM T MACDONALD	11/01/2023	\$5,957.00
00690541	H00500	DAVID MADJE	11/01/2023	\$1,259.00
00690542	H00132	DAVID E MADJE	11/01/2023	\$11,138.00
00690543	H00423	JOSE L MADRIGAL	11/01/2023	\$1,686.00
00690544	H1188	LARRY MAH	11/01/2023	\$1,230.00
00690545	H2333	HANH T MAI-NGUYEN	11/01/2023	\$1,585.00
00690546	H1861	TERRY MAMMEN	11/01/2023	\$5,527.00
00690547	H4675	ZHIYAN MAO	11/01/2023	\$3,278.00
00690548	H00279	ODETTE MIKHAIL	11/01/2023	\$1,803.00
00690549	H3043	MONARK, LP	11/01/2023	\$9,791.00
00690550	H00353	MONTICELLO PROPERTY MANAGEMENT	11/01/2023	\$1,646.00
00690551	H00512	MARCOS MORALES	11/01/2023	\$3,248.00
00690552	H00274	NEWPORT HOUSING PARTNERS LP	11/01/2023	\$1,782.00
00690553	H00152	BRIGHTON QUOCSI NGO	11/01/2023	\$1,484.00
00690554	H00114	AN NGUYEN	11/01/2023	\$1,279.00
00690555	H00420	BAONGOC NGUYEN	11/01/2023	\$3,500.00
00690556	H1184	BICHLE T NGUYEN	11/01/2023	\$4,538.00
00690557	H00270	HAIHA NGUYEN	11/01/2023	\$2,230.00
00690558	H2192	HOC VAN NGUYEN	11/01/2023	\$1,943.00
00690559	H00397	JENNY NGUYEN	11/01/2023	\$2,027.00
00690560	H4473	MAI NGUYEN	11/01/2023	\$1,204.00
00690561	H00271	MINDY NGUYEN	11/01/2023	\$1,779.00
00690562	H00175	NAM V NGUYEN	11/01/2023	\$1,345.00
00690563	H4061	NGUYEN, NICOLE U	11/01/2023	\$609.00
00690564	H00405	RYAN NGUYEN	11/01/2023	\$5,874.00
00690565	H4529	STEVEN NGUYEN	11/01/2023	\$946.00
00690566	H9044	THANH VAN NGUYEN	11/01/2023	\$1,691.00
00690567	H4682	THUY T NGUYEN	11/01/2023	\$836.00
00690568	H00424	TU VAN NGUYEN	11/01/2023	\$1,783.00
00690569	H00332	TUAN NGUYEN	11/01/2023	\$1,578.00
00690570	H3103	NICOLE UYEN NGUYEN	11/01/2023	\$701.00
00690571	H2879	PAULINE KIMPHUNG NGUYEN	11/01/2023	\$4,953.00
00690572	H1027	TON SANH NGUYEN	11/01/2023	\$1,305.00

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00690573	H3114	TRACY NGUYEN	11/01/2023	\$2,059.00
00690574	H2699	THUY-TIEN NGUYEN-TU	11/01/2023	\$3,258.00
00690575	H00212	OCEAN BREEZE VILLAS	11/01/2023	\$3,858.00
00690576	H00041	OLIVIA THANH CAPITALS LLC	11/01/2023	\$3,736.00
00690577	H00291	PALM ISLAND SENIOR APARTMENTS	11/01/2023	\$5,547.00
00690578	H00193	PARK RIDGE ENTERPRISE LP	11/01/2023	\$1,629.00
00690579	H2739	CHONG PIL PARK	11/01/2023	\$1,546.00
00690580	H4351	PAVILION PARK SENIOR 1 HOUSING PARTNERS, LP	11/01/2023	\$1,994.00
00690581	H4582	ANH THI PHAM	11/01/2023	\$1,523.00
00690582	H00414	CUONG KIM PHAM	11/01/2023	\$1,865.00
00690583	H4800	DAVID VU PHAM	11/01/2023	\$1,835.00
00690584	H00150	DON PHU PHAM	11/01/2023	\$2,860.00
00690585	H00182	JULIE NGOC PHAM	11/01/2023	\$1,722.00
00690586	H3817	QUYEN PHAM	11/01/2023	\$1,475.00
00690587	H00349	HARRISON PHAN	11/01/2023	\$1,755.00
00690588	H4786	HUNG PHAN	11/01/2023	\$2,838.00
00690589	H00303	JENNIFER PHAN	11/01/2023	\$1,330.00
00690590	H00507	LONG PHAN	11/01/2023	\$5,090.00
00690591	H00316	PINES APARTMENTS	11/01/2023	\$1,910.00
00690592	H4509	PLAZA WOODS, LLC	11/01/2023	\$2,598.00
00690593	H4535	PORTOLA IRVINE, LP ANTON PORTOLA APARTMENTS	11/01/2023	\$1,801.00
00690594	H00320	PRALLE AND CASE NO. 2 LP	11/01/2023	\$1,540.00
00690595	H4353	RAYMOND AND LYNN RUAIS	11/01/2023	\$595.00
00690596	H00427	SAN JUAN A CA LP	11/01/2023	\$1,042.00
00690597	H00283	SANTA ANA HOUSING AUTHORITY	11/01/2023	\$20,285.60
00690598	H00325	SAVANNA BANANA LLC	11/01/2023	\$1,500.00
00690599	H3488	CELESTE SCHWERMANN	11/01/2023	\$1,073.00
00690600	H00322	SEA WIND 2016 LP	11/01/2023	\$591.00
00690601	H00317	SEQUOIA EQUITIES HIDDEN HILLS	11/01/2023	\$1,694.00
00690602	H00457	TIMOTHY SHINN	11/01/2023	\$1,788.00
00690603	H4241	SILO NORTHEAST, LLC	11/01/2023	\$3,478.00
00690604	H4590	CATHY TA	11/01/2023	\$1,730.00
00690605	H00147	DANNY HOANG TA	11/01/2023	\$1,545.00
00690606	H00513	MUOI TANG	11/01/2023	\$2,343.00

**CITY OF GARDEN GROVE
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00690607	H00493	CLAUDIA L TAPIA	11/01/2023	\$1,398.00
00690608	H00342	TDT BUSHARD, LLC	11/01/2023	\$665.00
00690609	H4409	TERESINA APARTMENTS	11/01/2023	\$1,418.00
00690610	H00113	THE HUNTINGTON PARTNERSHIP	11/01/2023	\$1,644.00
00690611	H00087	THE RETREAT AT MIDWAY CITY (WSH MANAGEMENT)	11/01/2023	\$3,087.00
00690612	H00482	THE ZAND FAMILY REVOCABLE TRUST	11/01/2023	\$770.00
00690613	H1959	THOMSON EQUITIES	11/01/2023	\$1,394.00
00690614	H4726	TIC INVESTMENT COMPANY, LLC	11/01/2023	\$9,200.00
00690616	H00343	TOMMY LEE & TIFFANY THUY PHAM	11/01/2023	\$1,510.00
00690617	H4616	VINH THAT TON	11/01/2023	\$1,887.00
00690618	H00075	IVY TONNU-MIHARA	11/01/2023	\$1,454.00
00690619	H00331	ANTHONY P TRAN	11/01/2023	\$1,357.00
00690620	H4688	ERIC TRAN	11/01/2023	\$486.00
00690621	H3686	LIEN KIM TRAN-NGUYEN	11/01/2023	\$1,209.00
00690622	H00273	TRIDER CORPORATION	11/01/2023	\$1,952.00
00690623	H00056	LUCKY LUC TRUONG	11/01/2023	\$1,539.00
00690624	H2335	THUAN BICH TRUONG	11/01/2023	\$1,712.00
00690625	H2410	SON BICH TRUONG	11/01/2023	\$1,854.00
00690626	H0146	ANGELO S TURI	11/01/2023	\$2,840.00
00690627	H00338	UDR THE RESIDENCES AT BELLA TERRA	11/01/2023	\$2,063.00
00690628	H2982	MARCO VELASTEGUI	11/01/2023	\$1,754.00
00690629	H3943	VILLA CAPRI ESTATES	11/01/2023	\$2,175.00
00690630	H2717	THUA VINH	11/01/2023	\$857.00
00690631	H00373	VINKAYLA LLC	11/01/2023	\$2,119.00
00690632	H4662	VISTA DEL SOL APARTMENTS	11/01/2023	\$1,611.00
00690633	H9103	VISTA DEL SOL APTS	11/01/2023	\$1,457.00
00690634	H00430	BINH NGUYEN VO	11/01/2023	\$1,539.00
00690635	H1723	KIMCHI VO	11/01/2023	\$1,993.00
00690636	H00369	SAMANTHA VO	11/01/2023	\$1,616.00
00690637	H3476	TIN TRUNG VO	11/01/2023	\$1,616.00
00690638	H1805	VPM BRIDGES APTS	11/01/2023	\$831.00
00690639	H3637	VPM MANAGEMENT	11/01/2023	\$1,328.00
00690640	H3088	VPM SHER LANE, LP	11/01/2023	\$2,759.00
00690641	H00146	LONG DUC VU	11/01/2023	\$968.00

**CITY OF GARDEN GROVE
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00690642	H2900	DANNY VU	11/01/2023	\$2,046.00	
00690643	H00487	TIFFANY VUONG	11/01/2023	\$1,539.00	
00690644	H00472	WALNUT JEFFREY PARTNERSHIP	11/01/2023	\$1,235.00	
00690645	H00359	JIA PEIR WANG	11/01/2023	\$1,617.00	
00690646	H0719	NEIL E WEST	11/01/2023	\$1,372.00	
00690647	H00481	WHIFFLE TREE APARTMENTS	11/01/2023	\$2,257.00	
00690648	H1934	WINDSOR-DAWSON, LP	11/01/2023	\$4,698.00	
00690649	H00504	WLCO LF PARTNERS LP	11/01/2023	\$1,964.00	
00690650	H00118	WOODBIDGE APARTMENTS	11/01/2023	\$1,969.00	
			EFT:	1,060	\$3,582,048.32
			Check:	200	\$496,614.60
			Total:	1,260	\$4,078,662.92



City of Garden Grove
Certificate of Warrants
Register Dates:
11/02/2023

This is to certify the demands covered EFT numbers 00044253 through 00044283, and check numbers 00690651 through 00690700 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note:

A handwritten signature in black ink, appearing to read 'Patricia Song', written over a horizontal line.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
GGFEFM001 Warrant Register

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00044253	V02328	APPLEONE EMPLOYMENT SERVICES	11/02/2023	\$1,846.53
00044254	V00175	CALIFORNIA YELLOW CAB	11/02/2023	\$10,464.25
00044255	V00430	CANNON CORPORATION	11/02/2023	\$1,320.00
00044256	V03257	BRANDON K CAO	11/02/2023	\$1,021.00
00044257	V03241	CEM CONSTRUCTION CORPORATION	11/02/2023	\$33,250.00
00044258	V00476	CSG CONSULTANTS, INC	11/02/2023	\$9,240.00
00044259	V00078	DE NORA HOLDINGS US INC	11/02/2023	\$234.71
00044260	V00562	DOOLEY ENTERPRISES INC	11/02/2023	\$4,829.36
00044261	V00259	DTNTECH MARKETING	11/02/2023	\$378.20
00044262	V01546	GEOCON WEST, INC	11/02/2023	\$4,005.00
00044263	V01386	GREEN HALO SYSTEMS, INC.	11/02/2023	\$273.00
00044264	V02739	IMS INFRASTRUCTURE MANAGEMENT SERVICES, LP	11/02/2023	\$35,162.80
00044265	V00716	INTERVAL HOUSE	11/02/2023	\$1,476.00
00044266	V03329	KACCOC FOUNDATION	11/02/2023	\$5,000.00
00044267	V02934	MEKONG PRINTING, INC.	11/02/2023	\$3,092.30
00044268	V02866	MIND OC	11/02/2023	\$73,620.87
00044269	V00500	QUADIENT LEASING USA INC	11/02/2023	\$755.06
00044270	V02904	SCOTT FAZEKAS & ASSOCIATES, INC.	11/02/2023	\$27,474.74
00044271	V02967	SIERRA ANALYTICAL LABS, INC	11/02/2023	\$2,534.00
00044272	V00261	STRICTLY TECHNOLOGY, LLC	11/02/2023	\$1,855.77
00044273	V03085	T.E. ROBERTS INC.	11/02/2023	\$396,225.29
00044274	V00803	THOMAS HOUSE FAMILY SHELTER	11/02/2023	\$6,250.00
00044275	V03161	USA BLUEBOOK	11/02/2023	\$99.84
00044276	V00257	WEST GROVE VOLLEYBALL, LLC	11/02/2023	\$1,219.91
00044277	V02963	WESTERN PACIFIC DISTRIBUTORS, INC.	11/02/2023	\$28,900.81
00044278	V01729	WESTERN PROPANE SERVICES, INC	11/02/2023	\$121.58
00044279	V01474	WEX BANK	11/02/2023	\$2,242.06
00044280	V03066	WRENCH REBEL COLLISION, LLC	11/02/2023	\$3,400.68
00044281	V00288	EMMA S CLARK	11/02/2023	\$200.00
00044282	V03074	MARTINS JANITORIAL SERVICE	11/02/2023	\$1,085.00
00044283	V03095	PADILLA SMYTH & ASSOCIATES, LLC	11/02/2023	\$1,312.50
00690651	V00629	A-1 FENCE COMPANY	11/02/2023	\$472.13
00690652	V00635	ALL CITY MANAGEMENT SERVICES, INC	11/02/2023	\$16,724.94

**CITY OF GARDEN GROVE
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00690653	V00033	AT&T CORP	11/02/2023	\$15,096.28
00690654	V00145	AUTONATION FORD TUSTIN	11/02/2023	\$3,209.57
00690655	V00391	AUTOZONE STORES, INC	11/02/2023	\$250.54
00690656	V00411	CALIFORNIA FUELS & LUBRICANTS	11/02/2023	\$186,322.00
00690657	V00411	CALIFORNIA FUELS & LUBRICANTS	11/02/2023	\$242,174.00
00690658	V00660	CAMERON WELDING SUPPLY	11/02/2023	\$144.64
00690659	V00664	CIVILTEC ENGINEERING, INC	11/02/2023	\$1,255.00
00690660	V00667	CONTINENTAL CONCRETE CUTTING, INC.	11/02/2023	\$1,492.00
00690661	V00011	CORE AND MAIN, LP	11/02/2023	\$3,585.01
00690662	V00537	DANIELS TIRE SERVICE	11/02/2023	\$1,135.68
00690663	V00184	DIAMOND ENVIRONMENTAL SERVICES	11/02/2023	\$1,030.04
00690664	V01222	DIVISION OF THE STATE ARCHITECT	11/02/2023	\$1,622.40
00690665	V00233	FACTORY MOTOR PARTS CO BIN 139107	11/02/2023	\$734.45
00690666	V01207	FLEET SERVICES, INC	11/02/2023	\$3,418.99
00690667	V00054	GALLS LLC	11/02/2023	\$1,078.59
00690668	V00696	GARDEN GROVE UNIFIED SCHOOL DIST	11/02/2023	\$1,192.30
00690669	V00621	GOLDEN WEST COLLEGE	11/02/2023	\$4,624.00
00690670	V00711	HILL'S BROS LOCK & SAFE, INC	11/02/2023	\$980.95
00690671	V00683	JOHN B EWLES, INC	11/02/2023	\$5,180.00
00690672	V00720	JOHNSTONE SUPPLY	11/02/2023	\$55.53
00690673	V00728	LAWSON PRODUCTS, INC	11/02/2023	\$2,456.27
00690674	V01668	MAG-TROL, INC	11/02/2023	\$20.66
00690675	V01411	MAGNUM OIL SPREADING, INC	11/02/2023	\$3,370.82
00690676	V01504	MAIN STREET SIGNS	11/02/2023	\$1,410.22
00690677	V00020	MCFADDEN DALE INDUSTRIAL HARDWARE	11/02/2023	\$689.44
00690678	V01570	MEEDER PUBLIC FUNDS, INC	11/02/2023	\$6,250.00
00690679	V00151	MERCY HOUSE LIVING CENTERS	11/02/2023	\$19,109.03
00690680	V00365	MOMAR INC	11/02/2023	\$2,392.68
00690681	V00270	MONTROSE ENVIRONMENTAL SOLUTIONS	11/02/2023	\$10,055.29
00690682	V01604	MULTIRIVER STUDIOS, LLC WESTMINSTER ARTS ACADEMY	11/02/2023	\$497.90
00690683	V00459	O'REILLY AUTO PARTS	11/02/2023	\$650.13
00690684	V01583	ORANGE COUNTY WINWATER WORKS, INC	11/02/2023	\$4,981.04
00690685	V00164	PACIFIC MEDICAL CLINIC	11/02/2023	\$210.00

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00690686	V03133	RICOH USA, INC.	11/02/2023	\$9,114.41
00690687	OTV003093	SHAVE, RONALD	11/02/2023	\$99.84
00690688	V00225	SITEONE LANDSCAPE SUPPLY HLDING	11/02/2023	\$1,062.90
00690689	V00160	SOUTHERN COUNTIES OIL COMPANY	11/02/2023	\$37,502.42
00690690	OTV003071	TDS DEMO	11/02/2023	\$2,010.94
00690691	V00439	THE RINKS- ANAHEIM ICE	11/02/2023	\$179.55
00690692	V00344	TIM HOGAN GRAPHICS	11/02/2023	\$915.13
00690693	V02155	TRI-TECH FORENSIC, INC	11/02/2023	\$181.70
00690694	V00424	TYLER TECHNOLOGIES, INC	11/02/2023	\$8,206.65
00690695	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	11/02/2023	\$15,834.87
00690696	V00824	WAXIE SANITARY SUPPLY	11/02/2023	\$2,705.15
00690697	V00564	WEST COUNTY TIRE & AUTO, INC	11/02/2023	\$1,127.56
00690698	V00582	WOODRUFF & SMART, A PROFESSIONAL CORP	11/02/2023	\$13,423.49
00690699	V01208	YO-FIRE SUPPLIES	11/02/2023	\$1,338.71
00690700	V00115	YORBA LINDA FEED STORE, INC	11/02/2023	\$140.05
			EFT: 31	\$658,891.26
			Check: 50	\$637,715.89
			Total: 81	\$1,296,607.15



City of Garden Grove
Certificate of Warrants
Register Dates:
11/08/2023

This is to certify the demands covered by EFT numbers 00044284 through 00044338, and check numbers 00690701 through 00690812 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note: EFT 00044316 along with Warrants 00690737, 00690753, and 00690754 have been voided

Finance Director
Patricia Song

CITY OF GARDEN GROVE
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00044284	V03220	ACTIVE LEARNING, INC	11/08/2023	\$1,800.00
00044285	V02878	ADMIRAL PEST CONTROL, INC.	11/08/2023	\$831.00
00044286	V03070	AIX CIVIL DESIGN INC.	11/08/2023	\$9,359.00
00044287	V02837	ALLIED UNIVERSAL SECURITY SERVICES	11/08/2023	\$66,849.16
00044288	V00422	ARC DOCUMENT SOLUTIONS, LLC	11/08/2023	\$179.72
00044289	V02708	CHC: CREATING HEALTHIER COMMUNITIES	11/08/2023	\$30.00
00044290	V00476	CSG CONSULTANTS, INC	11/08/2023	\$19,497.50
00044291	V00562	DOOLEY ENTERPRISES INC	11/08/2023	\$22,316.10
00044292	V03316	ELECTRONIC BALANCING COMPANY INC.	11/08/2023	\$662.00
00044293	V00679	ENTERPRISE FLEET MGMT, INC	11/08/2023	\$4,563.32
00044294	V01305	FLEMING ENVIRONMENTAL, INC	11/08/2023	\$601.84
00044295	OTV000879	GARDEN GROVE POLICE ASSOCIATION	11/08/2023	\$17,166.97
00044296	V02707	GARDEN GROVE POLICE ASSOCIATION PAC	11/08/2023	\$3,460.00
00044297	V00218	GRAINGER	11/08/2023	\$2,303.78
00044298	V00544	HARRINGTON INDUSTRIAL PLASTICS LLC	11/08/2023	\$329.16
00044299	V00243	INDOFF, INC	11/08/2023	\$2,048.10
00044300	V01391	INTELEPEER CLOUD COMMUNICATIONS, LLC	11/08/2023	\$2,245.47
00044301	V00716	INTERVAL HOUSE	11/08/2023	\$7,818.83
00044302	V00531	IRV SEAVER MOTORCYCLES	11/08/2023	\$4,249.72
00044303	V03293	KELLY SPICERS PACKAGING	11/08/2023	\$932.96
00044304	V03158	INC. LEED ELECTRIC	11/08/2023	\$21,873.75
00044305	V01817	LSA ASSOCIATES, INC	11/08/2023	\$130.00
00044306	V02752	MICHAEL BAKER INTERNATIONAL, INC.	11/08/2023	\$8,590.00
00044307	V01253	NATEC INTERNATIONAL, INC	11/08/2023	\$1,575.00
00044308	V00740	NEW PIG CORP	11/08/2023	\$111.01
00044309	V00747	OCEAN BLUE ENVIRONMENTAL SERVICES, INC	11/08/2023	\$5,570.99
00044310	V02602	OMEGA INDUSTRIAL SUPPLY INC	11/08/2023	\$184.88
00044311	V02706	ORANGE COUNTY EMPLOYEES ASSOCIATION	11/08/2023	\$3,264.62
00044312	V00136	ORANGE COUNTY WELDING, INC	11/08/2023	\$2,705.15
00044313	V00210	PEST OPTIONS, INC	11/08/2023	\$1,905.00
00044314	V00425	PETDATA	11/08/2023	\$1,537.10
00044315	V00462	PRO-FORCE MARKETING, INC	11/08/2023	\$1,061.49
00044317	V00155	RPW SERVICES, INC	11/08/2023	\$2,450.00

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00044318	V02958	S F GLASER, INC.	11/08/2023	\$1,725.00
00044319	V00230	SCHAFER CONSULTING, INC	11/08/2023	\$1,350.00
00044320	V00029	SIEMENS INDUSTRY, INC	11/08/2023	\$22,639.00
00044321	V03210	SIGNATURE PARTY RENTALS, LLC	11/08/2023	\$1,903.09
00044322	V00250	SIMPSON CHEVROLET OF GG	11/08/2023	\$300.26
00044323	V02159	SIR SPEEDY PRINTING	11/08/2023	\$3,806.25
00044324	V03136	SUNRISE MULTISPECIALIST MEDICAL CENTER	11/08/2023	\$429.00
00044325	V02938	THE PRINTER, INC.	11/08/2023	\$10,422.60
00044326	V00591	U S ARMOR CORP	11/08/2023	\$1,855.30
00044327	V03161	USA BLUEBOOK	11/08/2023	\$366.70
00044328	V02803	VALLEY MAINTENANCE CORP.	11/08/2023	\$35,538.00
00044329	V00035	VERITIV OPERATING COMPANY	11/08/2023	\$5,159.10
00044330	V02869	VOVINAM VIET VO DAO FEDERATION OF WESTERN US	11/08/2023	\$55.60
00044331	V00104	WALLACE & ASSOCIATES	11/08/2023	\$27,648.00
00044332	V00828	WEST COAST SAND & GRAVEL	11/08/2023	\$778.00
00044333	V03177	WGJ ENTERPRISES, INC.	11/08/2023	\$451,473.25
00044334	V01731	WILLDAN ENGINEERING	11/08/2023	\$52,918.00
00044335	V01117	ZAP MANUFACTURING, INC	11/08/2023	\$3,204.06
00044336	V03096	PERFORMANCE PICKLEBALL LLC	11/08/2023	\$447.30
00044337	V03322	AMY M RAINES	11/08/2023	\$500.00
00044338	V02089	SHANNON WAINWRIGHT	11/08/2023	\$553.85
00690701	V01500	ACTION DOOR REPAIR CORP	11/08/2023	\$296.00
00690702	OTV002557	ADU PLANNING DESIGN	11/08/2023	\$1,000.00
00690703	V00573	ALAN'S LAWN AND GARDEN CENTER, INC	11/08/2023	\$741.69
00690704	V00635	ALL CITY MANAGEMENT SERVICES, INC	11/08/2023	\$16,774.73
00690705	V00639	ANAHEIM HOUSING AUTHORITY COMMUNITY DEV	11/08/2023	\$2,625.00
00690706	V00640	ANGELUS QUARRIES, INC	11/08/2023	\$1,786.22
00690707	V03021	ARDURRA GROUP, INC.	11/08/2023	\$31,244.99
00690708	V00864	ASSOCIATED SOILS ENGINEERING, INC	11/08/2023	\$25,095.00
00690709	V00660	CAMERON WELDING SUPPLY	11/08/2023	\$70.15
00690710	V00616	CARAVAN CANOPY INT'L, INC	11/08/2023	\$693.35
00690711	V03341	ANTONIO C CARINIO	11/08/2023	\$200.00
00690712	V02604	CARRIER CORPORATION	11/08/2023	\$10,700.47
00690713	V00154	CERTIFIED TRANSPORTATION SERVICES, INC	11/08/2023	\$1,129.94

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00690714	V03125	CHAMPION FIRE SYSTEMS, INC	11/08/2023	\$225.00
00690715	V00534	CHEM PRO LABORATORY, INC	11/08/2023	\$418.00
00690716	V00654	CLEA CALIF LAW ENFORCEMENT ASSOC	11/08/2023	\$3,743.25
00690717	V00546	COMMUNITY SENIORSERV	11/08/2023	\$5,000.00
00690718	V03107	CONTINENTAL FLOORING COMPANY	11/08/2023	\$7,966.24
00690719	V00858	CSULB FOUNDATION	11/08/2023	\$397.00
00690720	V00856	CWEA	11/08/2023	\$98.00
00690721	V00481	DATA TICKET, INC	11/08/2023	\$748.23
00690722	V02871	DBS ADMINISTRATORS, INC.	11/08/2023	\$6,688.54
00690723	V00184	DIAMOND ENVIRONMENTAL SERVICES	11/08/2023	\$2,338.54
00690724	V00191	ENVIROCHECK	11/08/2023	\$2,640.00
00690725	OTV003095	ESPLANADE BUILDERS	11/08/2023	\$1,000.00
00690726	V00682	EWING IRRIGATION PRODUCTS, INC	11/08/2023	\$751.01
00690727	V00684	EXPERIAN INFO SOLUTIONS, INC	11/08/2023	\$78.60
00690728	V00233	FACTORY MOTOR PARTS CO BIN 139107	11/08/2023	\$707.21
00690729	V00623	FAIR HOUSING FOUNDATION	11/08/2023	\$2,989.59
00690730	V00412	FEDERAL EXPRESS CORP	11/08/2023	\$109.05
00690731	V00829	FERGUSON ENTERPRISES, INC 1350	11/08/2023	\$35,901.28
00690732	V00276	FG SOLUTIONS, LLC	11/08/2023	\$9,536.99
00690733	V01379	FIVESTAR RUBBER STAMP ETC, INC	11/08/2023	\$175.82
00690734	V00009	FORENSIC NURSE SPECIALISTS, INC	11/08/2023	\$2,400.00
00690735	V02257	FRANCHISE TAX BOARD	11/08/2023	\$948.26
00690736	V00054	GALLS LLC	11/08/2023	\$10,245.68
00690738	V00526	GANAHL LUMBER COMPANY	11/08/2023	\$1,756.99
00690739	V00698	GENERAL PUMP CO, INC	11/08/2023	\$23,970.00
00690740	V03187	H. L. MILLER, INC.	11/08/2023	\$29,491.95
00690741	V00711	HILL'S BROS LOCK & SAFE, INC	11/08/2023	\$2,763.38
00690742	V00712	HINDERLITER, DE LLAMAS & ASSOCIATES	11/08/2023	\$4,612.50
00690743	V00351	ALEXANDER ISERI	11/08/2023	\$455.00
00690744	V00719	JAY'S CATERING	11/08/2023	\$402.36
00690745	V01592	KELLY SPICERS INC.	11/08/2023	\$475.54
00690746	V00724	KLEINFELDER WEST, INC	11/08/2023	\$3,893.75
00690747	V00435	LANGUAGE LINE SERVICES	11/08/2023	\$62.04
00690748	V01563	LIFE-ASSIST, INC	11/08/2023	\$1,091.42

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00690749	V00736	MC MASTER-CARR SUPPLY CO	11/08/2023	\$428.72
00690750	OTV001972	BINH NGUYEN	11/08/2023	\$1,080.44
00690751	V00459	O'REILLY AUTO PARTS	11/08/2023	\$1,239.34
00690752	V00551	OC HOUSING AUTHORITY	11/08/2023	\$11,175.00
00690755	V00209	WHJ OCN,IND	11/08/2023	\$1,065.00
00690756	V00371	OFFICE DEPOT, INC	11/08/2023	\$2,842.18
00690757	V01422	ORANGE COUNTY CLERK-RECORDER'S OFFICE	11/08/2023	\$50.00
00690758	V01422	ORANGE COUNTY CLERK-RECORDER'S OFFICE	11/08/2023	\$50.00
00690759	OTV003096	ORANGE COUNTY PROBATION DEPARTMENT	11/08/2023	\$398.00
00690760	V01530	ORANGE COUNTY SANITATION DIST, INC	11/08/2023	\$37,991.80
00690761	V01649	ORANGE COUNTY TRANSIT AUTHORITY	11/08/2023	\$3,897.14
00690762	V01583	ORANGE COUNTY WINWATER WORKS, INC	11/08/2023	\$925.83
00690763	V00701	PACIFIC MOBILE STRUCTURES, INC	11/08/2023	\$957.00
00690764	V00756	PARKHOUSE TIRE, INC	11/08/2023	\$372.98
00690765	V01588	PHAN, DIEM P	11/08/2023	\$202.45
00690766	V00169	PSI	11/08/2023	\$83.96
00690767	V01316	QUINN COMPANY	11/08/2023	\$3,257.23
00690768	V02613	R.S. HUGHES COMPANY INC	11/08/2023	\$252.93
00690769	V00396	RADI'S CUSTOM UPHOLSTER	11/08/2023	\$1,450.00
00690770	V00774	REFRIGERATION SUPPLIES DISTRIBUTOR	11/08/2023	\$451.45
00690771	V00163	RETAIL MARKETING SERVICES INC	11/08/2023	\$2,083.00
00690772	V03133	RICOH USA, INC.	11/08/2023	\$8,174.83
00690773	V00778	ROSEBURROUGH TOOL, INC	11/08/2023	\$1,422.05
00690774	V00652	RUSSELL SIGLER, INC	11/08/2023	\$1,179.52
00690775	V00780	SAFETY 1st PEST CONTROL, INC	11/08/2023	\$150.00
00690776	V01497	SC SIGNS & SUPPLIES LLC	11/08/2023	\$383.59
00690777	V02926	SCA OF CA, LLC	11/08/2023	\$64,877.93
00690778	V01438	SEHI COMPUTER PRODUCTS	11/08/2023	\$1,784.57
00690779	V00784	SHOETERIA	11/08/2023	\$240.00
00690780	V00785	SHRED CONFIDENTIAL, INC	11/08/2023	\$236.25
00690781	V00003	SIGNARAMA	11/08/2023	\$2,413.32
00690782	V00225	SITEONE LANDSCAPE SUPPLY HLDING	11/08/2023	\$1,436.26
00690783	V01415	SOCAL AUTO & TRUCK PARTS INC	11/08/2023	\$1,275.85
00690784	V00788	SOUTH COAST AQMD	11/08/2023	\$504.91

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00690785	V00367	SOUTHERN COMPUTER WAREHOUSE	11/08/2023	\$4,078.62
00690786	V00474	SOUTHERN COUNTIES LUBRICANTS, LLC	11/08/2023	\$1,776.05
00690787	V00160	SOUTHERN COUNTIES OIL COMPANY	11/08/2023	\$62,441.71
00690788	V00795	SPARKLETTS	11/08/2023	\$362.28
00690789	V01119	STANDARD INSURANCE CO RAS EXECUTIVE BENEFITS	11/08/2023	\$840.02
00690790	V00213	STATE INDUSTRIAL PRODUCTS	11/08/2023	\$2,557.47
00690791	V00419	STOTZ EQUIPMENT	11/08/2023	\$7,371.04
00690792	V00799	SUN BADGE COMPANY	11/08/2023	\$840.84
00690793	V01389	THE HOME DEPOT PRO	11/08/2023	\$4,352.64
00690794	V00528	THE ORANGE COUNTY HUMANE SOCIETY	11/08/2023	\$175.00
00690795	V00465	TIERRA WEST ADVISORS, INC	11/08/2023	\$5,767.50
00690796	OTV003097	TORRENCE, SONDR	11/08/2023	\$631.72
00690797	OTV003094	TRAN, KIMBERLY	11/08/2023	\$405.00
00690798	V00809	TURBO DATA SYSTEMS, INC	11/08/2023	\$6,043.94
00690799	V01970	ULI - URBAN LAND INSTITUTE LB MEETINGS	11/08/2023	\$300.00
00690800	V00812	UNIFIRST CORP	11/08/2023	\$1,757.70
00690801	V00814	UNITED PARCEL SERVICE	11/08/2023	\$33.49
00690802	V00152	UNITED WATER WORKS, INC	11/08/2023	\$13,904.28
00690803	V01201	US BANK	11/08/2023	\$3,000.00
00690804	OTV003098	VO, DANG	11/08/2023	\$210.00
00690805	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	11/08/2023	\$2,983.12
00690806	V01634	WATER SOURCE SOLUTIONS, INC	11/08/2023	\$76.11
00690807	V00564	WEST COUNTY TIRE & AUTO, INC	11/08/2023	\$1,783.81
00690808	V01730	WHITE CAP, L.P.	11/08/2023	\$425.07
00690809	V00582	WOODRUFF & SMART, A PROFESSIONAL CORP	11/08/2023	\$134,710.58
00690810	V01208	YO-FIRE SUPPLIES	11/08/2023	\$24,216.58
00690811	V01199	STANDARD INSURANCE COMPANY 00 643061 0001	11/08/2023	\$24,660.00
00690812	V01123	TRANSAMERICA EMPLOYEE BENEFITS	11/08/2023	\$3,428.46
			EFT:	54
			Check:	109
			Total:	163
				\$841,275.98
				\$719,905.32
				\$1,561,181.30



City of Garden Grove
Certificate of Warrants
Register Dates:
11/15/2023

This is to certify the demands covered by EFT numbers 00044339 through 00044384, and check numbers 00690813 through 00690907 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

Note: Check 00690824 and 00690833 were voided.

A handwritten signature in black ink, appearing to read 'Patricia Song', positioned above a horizontal line.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
GGFEFM001 Warrant Register
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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00044339	V00133	2-1-1 ORANGE COUNTY	11/15/2023	\$1,260.60
00044340	V00093	ABSOLUTE INTERNATIONAL SECURITY	11/15/2023	\$1,048.95
00044341	V01479	AMAZON WEB SERVICES, INC	11/15/2023	\$4,860.95
00044342	V00657	CALIF FORENSIC PHLEBOTOMY, INC	11/15/2023	\$3,393.00
00044343	V00224	CDW-GOVERNMENT, INC	11/15/2023	\$118.29
00044344	V01042	CHARLES P CROWLEY CO, INC	11/15/2023	\$3,758.48
00044345	V02744	CHOLULA PSYCHOLOGICAL SERVICES	11/15/2023	\$1,200.00
00044346	V00456	CIVOS, INC	11/15/2023	\$8,000.00
00044347	V00476	CSG CONSULTANTS, INC	11/15/2023	\$10,000.00
00044348	V00259	DTNTECH MARKETING	11/15/2023	\$995.88
00044349	V00218	GRAINGER	11/15/2023	\$3,175.23
00044350	V00544	HARRINGTON INDUSTRIAL PLASTICS LLC	11/15/2023	\$230.80
00044351	V02761	HASCO OIL COMPANY	11/15/2023	\$1,332.29
00044352	V00531	IRV SEAVER MOTORCYCLES	11/15/2023	\$1,386.43
00044353	V02892	MEDIAMAX NETWORK LLC	11/15/2023	\$3,000.00
00044354	V02752	MICHAEL BAKER INTERNATIONAL, INC.	11/15/2023	\$15,780.00
00044355	V02945	MITSOGO INC.	11/15/2023	\$1,415.49
00044356	V02883	INC. MOTION & FLOW CONTROL PRODUCTS	11/15/2023	\$623.22
00044357	V02998	MOVING FORWARD PSYCHOLOGICAL INSTITUTE, INC	11/15/2023	\$11,990.55
00044358	V03227	INC. NIXON-EGLI EQUIPMENT CO. OF SO CA	11/15/2023	\$816.36
00044359	V00747	OCEAN BLUE ENVIRONMENTAL SERVICES, INC	11/15/2023	\$2,544.43
00044360	V03017	PIERCE LAW FIRM APC	11/15/2023	\$84.00
00044361	V02733	PITNEY BOWES GLOBAL FINANCIAL SERVICES	11/15/2023	\$1,732.67
00044362	V03020	PROJECT FINANCE ADVISORY LIMITED	11/15/2023	\$82,240.20
00044363	V00506	REDFLEX TRAFFIC SYSTEMS, INC	11/15/2023	\$32,986.80
00044364	V03204	RG GENERAL ENGINEERING, INC.	11/15/2023	\$1,407.90
00044365	V03298	RIVERSIDE TECHNOLOGIES INC	11/15/2023	\$46,770.00
00044366	V02821	SHADOW- SOFT LLC	11/15/2023	\$5,668.50
00044367	V02930	SHAW HR CONSULTING, INC.	11/15/2023	\$1,255.00
00044368	V03339	SHELTERLOGIC CORP	11/15/2023	\$7,540.75
00044369	V00029	SIEMENS INDUSTRY, INC	11/15/2023	\$56,900.00
00044370	V02159	SIR SPEEDY PRINTING	11/15/2023	\$2,001.00
00044371	V01215	SOUTH BAY FOUNDRY, INC.	11/15/2023	\$2,006.80

CITY OF GARDEN GROVE
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00044372	V03179	SOUTHSTAR ENGINEERING & CONSULTING, INC.	11/15/2023	\$7,809.00
00044373	V00615	STRAY CAT ALLIANCE	11/15/2023	\$7,000.02
00044374	V00261	STRICTLY TECHNOLOGY, LLC	11/15/2023	\$7,486.71
00044375	V03085	T.E. ROBERTS INC.	11/15/2023	\$197,008.35
00044376	V02833	TRAFFICGUARD, INC.	11/15/2023	\$3,776.00
00044377	V00591	U S ARMOR CORP	11/15/2023	\$1,953.59
00044378	V02803	VALLEY MAINTENANCE CORP.	11/15/2023	\$11,846.00
00044379	V02748	VCA CODE	11/15/2023	\$54,025.14
00044380	V00035	VERITIV OPERATING COMPANY	11/15/2023	\$1,052.81
00044381	V00828	WEST COAST SAND & GRAVEL	11/15/2023	\$1,566.66
00044382	V01469	WEST YOST ASSOCIATES, INC.	11/15/2023	\$34,411.40
00044383	V01731	WILLDAN ENGINEERING	11/15/2023	\$2,898.00
00044384	V01307	MORSCO SUPPLY LLC	11/15/2023	\$637.86
00690813	V01242	ALPHA TINT	11/15/2023	\$290.00
00690814	V02305	BRACKEN'S KITCHEN	11/15/2023	\$489.38
00690815	OTV003113	BULLSEYE INV., LLC	11/15/2023	\$54.35
00690816	OTV003123	CALIBER CONSTRUCTION INC	11/15/2023	\$1,000.00
00690817	V01135	CAMFIL, USA, INC	11/15/2023	\$408.19
00690818	OTV003105	LAN CHAU	11/15/2023	\$398.06
00690819	OTV003102	CHNEANG, SOLYNETH K	11/15/2023	\$1,306.00
00690820	V03335	CODE CHECK	11/15/2023	\$139.14
00690821	V02417	CONTINUITY FOCUS INC	11/15/2023	\$12,194.67
00690822	V00497	CORDOVA & SON, INC	11/15/2023	\$1,458.87
00690823	V00620	COUNTY OF ORANGE	11/15/2023	\$144,123.64
00690825	V00620	COUNTY OF ORANGE	11/15/2023	\$180.39
00690826	V01134	COUNTY OF ORANGE TREAS REV RECOVERY-A/R UNIT	11/15/2023	\$53,395.25
00690827	V01134	COUNTY OF ORANGE TREAS REV RECOVERY-A/R UNIT	11/15/2023	\$26,732.50
00690828	OTV003111	HOWARD DUTTON	11/15/2023	\$17.50
00690829	V00829	FERGUSON ENTERPRISES, INC 1350	11/15/2023	\$433.04
00690830	OTV003115	STEPHEN FORD	11/15/2023	\$22.00
00690831	V00143	FRYE SIGN CO	11/15/2023	\$975.00
00690832	V00054	GALLS LLC	11/15/2023	\$241.70
00690834	V00097	GOLDENWEST LAWNMOWERS & SCOOTERS	11/15/2023	\$447.69
00690835	V00129	HADRONEX, INC	11/15/2023	\$13,312.00

CITY OF GARDEN GROVE
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00690836	OTV003100	HOANG, COLLEEN T	11/15/2023	\$53.00
00690837	OTV003104	JIMENEZ, JOSE ALBERTO	11/15/2023	\$1,265.00
00690838	V00720	JOHNSTONE SUPPLY	11/15/2023	\$12.11
00690839	V02309	KATO LANDSCAPE INC	11/15/2023	\$2,083.33
00690840	OTV003116	SUNG KIM	11/15/2023	\$20.79
00690841	OTV003108	MAI LE	11/15/2023	\$184.71
00690842	V00321	DAWNA LUDWIG	11/15/2023	\$393.12
00690843	OTV003117	ASHLEY MACHADO	11/15/2023	\$16.12
00690844	V01411	MAGNUM OIL SPREADING, INC	11/15/2023	\$520.70
00690845	OTV003103	MENDEZ, BLANCA	11/15/2023	\$1,000.00
00690846	OTV003119	RYANNE MENTO	11/15/2023	\$1,136.80
00690847	V00737	MERCHANTS BLDG MAINT, LLC	11/15/2023	\$2,031.42
00690848	V00420	MIKE RAAHAUGES SHOOTING ENTERPRISES	11/15/2023	\$800.00
00690849	V02408	MOORE IACOFANO GOLTSMAN, INC	11/15/2023	\$7,653.23
00690850	V00541	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY	11/15/2023	\$2,181.32
00690851	V00735	NAN MCKAY & ASSOCIATES, INC	11/15/2023	\$400.00
00690852	V00557	NATIONAL CONSTRUCTION RENTALS	11/15/2023	\$972.58
00690853	OTV003040	NEFF CONSTRUCTION	11/15/2023	\$988.76
00690854	OTV003118	NGOC & THANH NGUYEN NGUYEN	11/15/2023	\$76.46
00690855	OTV003110	RANDY NGUYEN	11/15/2023	\$10.14
00690856	OTV003122	BERNARD NGUYEN	11/15/2023	\$39.06
00690857	V01080	NITV FEDERAL SERVICES, LLC	11/15/2023	\$1,395.00
00690858	V00209	WHJ OCN,IND	11/15/2023	\$1,096.80
00690859	V01422	ORANGE COUNTY CLERK-RECORDER'S OFFICE	11/15/2023	\$50.00
00690860	V00563	ORANGE COUNTY STRIPING SERV	11/15/2023	\$66,936.23
00690861	V01586	PACIFIC TRUCK EQUIPMENT INC	11/15/2023	\$9,199.66
00690862	V00756	PARKHOUSE TIRE, INC	11/15/2023	\$280.24
00690863	V00598	PARKWOOD LANDSCAPE MAINTENANCE, INC	11/15/2023	\$15,063.20
00690864	V00553	PAVEMENT COATINGS CO	11/15/2023	\$1,326.84
00690865	V01167	PDAOC	11/15/2023	\$250.00
00690866	OTV003121	ELIZABETH PETERSON	11/15/2023	\$50.26
00690867	OTV003099	PHAM, CHRISTOPHER	11/15/2023	\$37.86
00690868	OTV003107	SON PHAM	11/15/2023	\$20.72
00690869	OTV003120	VY PHAM	11/15/2023	\$29.58

CITY OF GARDEN GROVE
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00690870	V01804	PRO FURNITURE INSTALLS	11/15/2023	\$393.68
00690871	V00744	R J NOBLE COMPANY	11/15/2023	\$1,920.34
00690872	V00744	R J NOBLE COMPANY	11/15/2023	\$1,829.76
00690873	V00396	RADI'S CUSTOM UPHOLSTER	11/15/2023	\$1,250.00
00690874	V00780	SAFETY 1st PEST CONTROL, INC	11/15/2023	\$150.00
00690875	OTV003101	SAURES LOPEZ CONSTRUCTION	11/15/2023	\$1,936.88
00690876	V00784	SHOETERIA	11/15/2023	\$365.00
00690877	V01434	SIMON PETTROW	11/15/2023	\$1,023.63
00690878	OTV003112	ERIC SMITH	11/15/2023	\$25.83
00690879	V00793	SOUTHERN CALIFORNIA GAS CO ML 711D	11/15/2023	\$2,657.65
00690880	V00795	SPARKLETTS	11/15/2023	\$130.04
00690881	V00797	CITY OF STANTON	11/15/2023	\$2,340.74
00690882	V00213	STATE INDUSTRIAL PRODUCTS	11/15/2023	\$473.35
00690883	V01616	STERICYCLE, INC	11/15/2023	\$663.36
00690884	V00569	SUNNY SLOPE TREE FARM, INC	11/15/2023	\$718.70
00690885	V00475	T-MOBILE USA, INC	11/15/2023	\$25.00
00690886	OTV003114	TEMY TAYLOR	11/15/2023	\$2.47
00690887	V00195	THE COUNSELING TEAM INTL NANCY K BOHL, INC	11/15/2023	\$275.00
00690888	V00804	THOMSON REUTERS- WEST	11/15/2023	\$2,302.96
00690889	V00843	TILLEY CRANE INSPECTION SERVICE	11/15/2023	\$6,000.00
00690890	V01206	TOPAZ ALARM CORP	11/15/2023	\$75.00
00690891	OTV003126	TRAN, LISA	11/15/2023	\$1,000.00
00690892	OTV003106	THUY TRAN	11/15/2023	\$54.23
00690893	V00185	TRANSPORTATION STUDIES, INC	11/15/2023	\$180.00
00690894	V00809	TURBO DATA SYSTEMS, INC	11/15/2023	\$883.12
00690895	V01094	ULINE, INC	11/15/2023	\$286.02
00690896	V00811	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	11/15/2023	\$737.60
00690897	V00812	UNIFIRST CORP	11/15/2023	\$2,538.67
00690898	V00814	UNITED PARCEL SERVICE	11/15/2023	\$37.94
00690899	V00815	UNITED RENTALS NORTHWEST, INC	11/15/2023	\$845.25
00690900	V01805	UNITED WELDING & FABRICATION, INC	11/15/2023	\$1,375.69
00690901	V00501	US BEHAVIORAL HEALTH PLAN, CA	11/15/2023	\$1,470.60
00690902	OTV003109	RAYMOND VALENZULEA	11/15/2023	\$55.85

CITY OF GARDEN GROVE
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Check	Vendor #	Vendor Name	Issue Date	Check Amount	
00690903	OTV003124	VASQUEZ, JESUS	11/15/2023	\$1,000.00	
00690904	V00398	VULCAN MATERIALS COMPANY WESTERN DIVISION	11/15/2023	\$2,873.30	
00690905	V00824	WAXIE SANITARY SUPPLY	11/15/2023	\$1,798.77	
00690906	V01730	WHITE CAP, L.P.	11/15/2023	\$255.29	
00690907	V01208	YO-FIRE SUPPLIES	11/15/2023	\$4,784.66	
			EFT:	46	\$648,996.11
			Check:	93	\$419,930.79
			Total:	139	\$1,068,926.90



City of Garden Grove
Certificate of Warrants
Register Dates:
11/22/2023

This is to certify the demands covered by EFT numbers 00044385 through 00044424, and check numbers 00690908 through 00691055 inclusive as listed on this register and have been verified by the Finance Division as properly issued and bear all proper signatures.

A handwritten signature in black ink, appearing to read 'Patricia Song', written over a horizontal line.

Finance Director
Patricia Song

CITY OF GARDEN GROVE
GGFEFM001 Warrant Register
Check Dates Between Nov 16, 2023 and Nov 22, 2023
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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00044385	V02878	ADMIRAL PEST CONTROL, INC.	11/22/2023	\$476.00
00044386	V00489	BAY ALARM COMPANY	11/22/2023	\$760.65
00044387	V00224	CDW-GOVERNMENT, INC	11/22/2023	\$662.82
00044388	V03241	CEM CONSTRUCTION CORPORATION	11/22/2023	\$150,788.75
00044389	V02708	CHC: CREATING HEALTHIER COMMUNITIES	11/22/2023	\$30.00
00044390	V01036	CITIBANK %CITIGROUP	11/22/2023	\$2,148.37
00044391	V03113	COLLICUTT ENERGY SERVICES, INC.	11/22/2023	\$232.16
00044392	V00718	DANGELO CO (JWD ANGELO CO INC)	11/22/2023	\$12,968.44
00044393	V00259	DTNTECH MARKETING	11/22/2023	\$3,121.20
00044394	OTV000879	GARDEN GROVE POLICE ASSOCIATION	11/22/2023	\$17,166.97
00044395	V02707	GARDEN GROVE POLICE ASSOCIATION PAC	11/22/2023	\$3,460.00
00044396	V01546	GEOCON WEST, INC	11/22/2023	\$2,930.00
00044397	V00218	GRAINGER	11/22/2023	\$242.73
00044398	V03249	GSS GEAR	11/22/2023	\$34,278.17
00044399	V00716	INTERVAL HOUSE	11/22/2023	\$18,797.02
00044400	V00531	IRV SEAVER MOTORCYCLES	11/22/2023	\$1,464.23
00044401	V00092	NATIONAL AUTO FLEET GROUP AND CHEVROLET OF WATSONV	11/22/2023	\$130,876.55
00044402	V03227	INC. NIXON-EGLI EQUIPMENT CO. OF SO CA	11/22/2023	\$575.69
00044403	V02205	OCAPICA	11/22/2023	\$7,199.77
00044404	V02602	OMEGA INDUSTRIAL SUPPLY INC	11/22/2023	\$534.55
00044405	V02706	ORANGE COUNTY EMPLOYEES ASSOCIATION	11/22/2023	\$3,288.62
00044406	V01423	PACIFIC HYDROTECH CORPORATION	11/22/2023	\$2,261.88
00044407	V00230	SCHAFER CONSULTING, INC	11/22/2023	\$1,237.50
00044408	V00491	SHIELDS, HARPER & CO.	11/22/2023	\$853.38
00044409	V02967	SIERRA ANALYTICAL LABS, INC	11/22/2023	\$3,033.00
00044410	V00250	SIMPSON CHEVROLET OF GG	11/22/2023	\$34.20
00044411	V00384	STOMMEL, INC	11/22/2023	\$1,487.81
00044412	V00615	STRAY CAT ALLIANCE	11/22/2023	\$8,689.68
00044413	V00261	STRICTLY TECHNOLOGY, LLC	11/22/2023	\$592.75
00044414	V03136	SUNRISE MULTISPECIALIST MEDICAL CENTER	11/22/2023	\$183.00
00044415	V00228	SUPERION, LLC	11/22/2023	\$1,225.00
00044416	V02869	VOVINAM VIET VO DAO FEDERATION OF WESTERN US	11/22/2023	\$90.35

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00044417	V00826	WEST COAST ARBORISTS, INC	11/22/2023	\$38,799.65
00044418	V00257	WEST GROVE VOLLEYBALL, LLC	11/22/2023	\$1,021.32
00044419	V00520	WESTERN EXTERMINATOR CO	11/22/2023	\$4,915.00
00044420	V03066	WRENCH REBEL COLLISION, LLC	11/22/2023	\$3,949.96
00044421	V03009	FAGO, TRAVIS	11/22/2023	\$2,025.00
00044422	V03245	NEXTECH	11/22/2023	\$628.00
00044423	V02089	SHANNON WAINWRIGHT	11/22/2023	\$553.85
00044424	V03163	YOUNG REMBRANDTS NORTH ORANGE COUNTY	11/22/2023	\$85.68
00690908	V03039	A M CONSTRUCTION SUPPLY, INC	11/22/2023	\$1,304.96
00690909	V00280	ACA COMPLIANCE SERVICES, INC	11/22/2023	\$1,256.89
00690910	OTV002044	RAMONA ROSEANNE ALVAREZ	11/22/2023	\$89.00
00690911	V00507	AMERICAN ASPHALT SOUTH, INC	11/22/2023	\$66,525.80
00690912	V01113	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	11/22/2023	\$756.00
00690913	V00641	AQUA-METRIC SALES CO	11/22/2023	\$91,613.78
00690914	OTV002706	STEPHANIE MARIA ARANDA	11/22/2023	\$80.00
00690915	V00145	AUTONATION FORD TUSTIN	11/22/2023	\$1,249.99
00690916	V00391	AUTOZONE STORES, INC	11/22/2023	\$466.49
00690917	V03214	BIRMINGHAM FASTENER & SUPPLY, INC	11/22/2023	\$282.75
00690918	OTV002909	MATTHEW CHARLES BROWN	11/22/2023	\$47.00
00690919	V00649	BROWNELLS, INC	11/22/2023	\$413.91
00690920	OTV001837	PHUONG BUI	11/22/2023	\$105.00
00690921	OTV003131	BUI, TAM THI	11/22/2023	\$239.00
00690922	V00554	CARL WARREN & CO	11/22/2023	\$8,032.50
00690923	OTV002405	CHRISTOPHER MICHAEL CASEY	11/22/2023	\$122.00
00690924	V01059	CHEMEX INDUSTRIES	11/22/2023	\$1,419.58
00690925	V00638	CITY OF ANAHEIM	11/22/2023	\$2,533.33
00690926	V00664	CIVILTEC ENGINEERING, INC	11/22/2023	\$2,502.50
00690927	V02037	CMRTA	11/22/2023	\$120.00
00690928	OTV002964	CAROL JEAN COLE	11/22/2023	\$109.00
00690929	V02224	COLETTE'S CHILDREN'S HOME, INC.	11/22/2023	\$9,377.74
00690930	V01134	COUNTY OF ORANGE TREAS REV RECOVERY-A/R UNIT	11/22/2023	\$356,135.26
00690931	V02819	D.S. CUSTOM LINENS, INC.	11/22/2023	\$82.50
00690932	V00537	DANIELS TIRE SERVICE	11/22/2023	\$1,398.41
00690933	V02871	DBS ADMINISTRATORS, INC.	11/22/2023	\$6,688.54

**CITY OF GARDEN GROVE
GGFEFM001 Warrant Register**

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00690934	OTV002255	ELIZABETH ASCENCION DE LA CRUZ	11/22/2023	\$101.00
00690935	OTV000850	NANCY DEDIOS	11/22/2023	\$50.00
00690936	V01183	DEPARTMENT OF JUSTICE	11/22/2023	\$209.00
00690937	V03120	DEWEY PEST CONTROL	11/22/2023	\$195.00
00690938	V02200	DIANA LING CHEN	11/22/2023	\$46.00
00690939	OTV002202	BRUCE LEE DUANGMALA	11/22/2023	\$20.00
00690940	V00022	EXTRA PACKAGING, LLC	11/22/2023	\$1,355.00
00690941	V00623	FAIR HOUSING FOUNDATION	11/22/2023	\$2,696.11
00690942	V02204	FAMILIES FORWARD, INC.	11/22/2023	\$569.77
00690943	V02053	FIELDMAN,ROLAPP & ASSC., INC	11/22/2023	\$1,500.00
00690944	V00229	FIS ACCOUNTING DEPT	11/22/2023	\$63,214.78
00690945	V00392	FIVE STAR TAEKWONDO	11/22/2023	\$22.70
00690946	OTV002586	SHANNON MICHELLE FLAK	11/22/2023	\$122.00
00690947	OTV002910	TRACY ELIZABETH FOX	11/22/2023	\$11.00
00690948	V02257	FRANCHISE TAX BOARD	11/22/2023	\$172.89
00690949	V00526	GANAHL LUMBER COMPANY	11/22/2023	\$314.51
00690950	V00696	GARDEN GROVE UNIFIED SCHOOL DIST	11/22/2023	\$295.23
00690951	V00698	GENERAL PUMP CO, INC	11/22/2023	\$23,140.00
00690952	V03300	GENISA IRON, INC.	11/22/2023	\$3,602.61
00690953	OTV002404	BRYAN D GILMORE	11/22/2023	\$77.00
00690954	V01746	GMU GEOTECHNICAL, INC	11/22/2023	\$8,646.25
00690955	V00700	GOLDEN BELL PRODUCTS, INC	11/22/2023	\$3,132.00
00690956	OTV002705	RODOLFO GOMEZ	11/22/2023	\$18.00
00690957	V00702	GRAFFITI PROTECTIVE COATINGS, INC	11/22/2023	\$31,480.00
00690958	OTV001961	PAUL ST JOHN HARDIE	11/22/2023	\$93.00
00690959	V02732	HAS INC.	11/22/2023	\$1,917.44
00690960	OTV002201	BRIAN ANTHONY HILDBRAND SR	11/22/2023	\$78.00
00690961	V00711	HILL'S BROS LOCK & SAFE, INC	11/22/2023	\$1,361.88
00690962	V02308	HIRSCH PIPE & SUPPLY CO. INC	11/22/2023	\$1,396.37
00690963	OTV001919	KIM THAO THI HOANG	11/22/2023	\$66.00
00690964	OTV002507	THOMAS JEFFREY HURST	11/22/2023	\$6.00
00690965	OTV001896	MARIAM ILIAS IBRAHIM	11/22/2023	\$8.00
00690966	V00182	INFOSEND, INC	11/22/2023	\$31,039.57
00690967	V00717	J & M SERVICE, INC	11/22/2023	\$97.11

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Check	Vendor #	Vendor Name	Issue Date	Check Amount
00690968	OTV001154	JOHN PAUL ZEMPOALTECA	11/22/2023	\$47.00
00690969	V03118	KNIGHT LEADERSHIP SOLUTIONS LLC	11/22/2023	\$3,000.00
00690970	OTV002002	ANTHONY CESAR MARTINEZ	11/22/2023	\$15.00
00690971	V01177	METROLINK TRAINS	11/22/2023	\$497.00
00690972	V00365	MOMAR INC	11/22/2023	\$2,923.54
00690973	V00517	MONTGOMERY HARDWARE CO	11/22/2023	\$2,499.08
00690974	V01604	MULTIRIVER STUDIOS, LLC WESTMINSTER ARTS ACADEMY	11/22/2023	\$432.36
00690975	V00362	NICOLE MYERS	11/22/2023	\$198.45
00690976	V01280	NATIONAL CREDIT REPORTING	11/22/2023	\$88.70
00690977	OTV002703	HOI GIA NGO	11/22/2023	\$154.00
00690978	V01987	AMY TU UYEN NGUYEN	11/22/2023	\$95.00
00690979	OTV002988	HELENA NGUYEN	11/22/2023	\$13.00
00690980	V02035	JULIE NGUYEN	11/22/2023	\$119.00
00690981	OTV002656	PHUONG TUYET NGUYEN	11/22/2023	\$177.00
00690982	OTV003129	NGUYEN, PHUONG TUYET	11/22/2023	\$48.00
00690983	OTV003130	NGUYEN, QUYEN THI TO	11/22/2023	\$72.00
00690984	OTV002505	THUY NGUYEN	11/22/2023	\$12.00
00690985	OTV002912	AMADOR VIVAS NUNEZ	11/22/2023	\$169.00
00690986	V00209	WHJ OCN,IND	11/22/2023	\$200.00
00690987	V00371	OFFICE DEPOT, INC	11/22/2023	\$7,932.69
00690988	OTV003128	OLMOS, LORENA	11/22/2023	\$23.00
00690989	V01422	ORANGE COUNTY CLERK-RECORDER'S OFFICE	11/22/2023	\$2,764.00
00690990	V00559	ORANGE COUNTY EMERGENCY PET CLINIC	11/22/2023	\$12,366.50
00690991	V01530	ORANGE COUNTY SANITATION DIST, INC	11/22/2023	\$43,733.59
00690992	V01649	ORANGE COUNTY TRANSIT AUTHORITY	11/22/2023	\$3,897.14
00690993	V00164	PACIFIC MEDICAL CLINIC	11/22/2023	\$275.00
00690994	OTV002408	AILEEN YVETTE PALACIO	11/22/2023	\$48.00
00690995	V00553	PAVEMENT COATINGS CO	11/22/2023	\$1,458,654.98
00690996	V01167	PDAOC	11/22/2023	\$50.00
00690997	OTV002704	RICHARD ARMANDO PEREZ	11/22/2023	\$112.00
00690998	V00761	PETTY CASH - MUN SRVC CTR	11/22/2023	\$674.32
00690999	OTV002960	KIEU NGOC PHAM	11/22/2023	\$25.00
00691000	V01588	PHAN, DIEM P	11/22/2023	\$241.55

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00691001	V02618	R3 CONSULTING GROUP	11/22/2023	\$3,182.50
00691002	OTV001744	PATRICIA RANGEL	11/22/2023	\$31.00
00691003	V01432	RAYMOND HANDLING SOLUTIONS, INC	11/22/2023	\$108.00
00691004	OTV000693	CASSANDRA MARIE RAZO	11/22/2023	\$70.00
00691005	V00693	REPUBLIC SERVICES 676	11/22/2023	\$975.00
00691006	V03133	RICOH USA, INC.	11/22/2023	\$8,174.83
00691007	OTV002832	ROSALVA RIOS	11/22/2023	\$63.00
00691008	V03342	ROBERT'S WASTE & RECYCLING	11/22/2023	\$1,040.00
00691009	OTV001839	EDGAR ROMAN	11/22/2023	\$43.00
00691010	OTV002406	DAVID DONALD ROOTEN	11/22/2023	\$120.00
00691011	OTV001153	ROSA NGUYEN	11/22/2023	\$16.00
00691012	OTV002755	RHEA SOMER RUSTAN	11/22/2023	\$87.00
00691013	V00525	RYAN HERCO PRODUCTS CORP	11/22/2023	\$267.35
00691014	V00779	S C YAMAMOTO, INC	11/22/2023	\$6,700.00
00691015	V00780	SAFETY 1st PEST CONTROL, INC	11/22/2023	\$875.00
00691016	OTV002698	ALEXUS FAITH SALDATE	11/22/2023	\$100.00
00691017	V01497	SC SIGNS & SUPPLIES LLC	11/22/2023	\$749.94
00691018	V00542	SCHORR METALS, INC	11/22/2023	\$75.47
00691019	OTV002655	MELINDA KAY SEAMAN	11/22/2023	\$36.00
00691020	V00183	SOAPTRONIC, LLC	11/22/2023	\$147.98
00691021	V01442	SOCIALWISE CONSULTING, LLC	11/22/2023	\$7,150.00
00691022	V00788	SOUTH COAST AQMD	11/22/2023	\$4,121.85
00691023	V00367	SOUTHERN COMPUTER WAREHOUSE	11/22/2023	\$1,544.62
00691024	V02206	STANDUP FOR KIDS, INC.	11/22/2023	\$35,113.79
00691025	V00419	STOTZ EQUIPMENT	11/22/2023	\$4,405.08
00691026	V00570	STRADLING, YOCCA,CARLSON & RAUTH	11/22/2023	\$28,038.50
00691027	OTV003132	STRENG, ERIC CAMPBELL	11/22/2023	\$8.00
00691028	OTV002477	FRANK DELANO SWIFT	11/22/2023	\$64.00
00691029	V01937	SWRCB ACCOUNTING OFFICE	11/22/2023	\$53,352.00
00691030	V00475	T-MOBILE USA, INC	11/22/2023	\$25.00
00691031	V01389	THE HOME DEPOT PRO	11/22/2023	\$3,570.40
00691032	V02203	THE ILLUMINATION FOUNDATION	11/22/2023	\$33,529.75
00691033	V01313	THE LEARNING SPOT CHILD DEVELOPMENT CENTER	11/22/2023	\$207.90
00691034	V00528	THE ORANGE COUNTY HUMANE SOCIETY	11/22/2023	\$65.00

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00691035	OTV002987	HANH KIEU TRAM	11/22/2023	\$67.00
00691036	OTV001694	DUNG KIM TRAN	11/22/2023	\$102.00
00691037	OTV001743	NIKKI TRAN	11/22/2023	\$8.00
00691038	OTV002962	THU THI KIM TRAN	11/22/2023	\$38.00
00691039	V02019	MY-NGOC THI TRINH	11/22/2023	\$13.00
00691040	OTV001918	KHAI DUC TU	11/22/2023	\$16.00
00691041	OTV002754	LYNN HUE TRUONG TU	11/22/2023	\$23.00
00691042	V00812	UNIFIRST CORP	11/22/2023	\$1,266.66
00691043	V00815	UNITED RENTALS NORTHWEST, INC	11/22/2023	\$300.91
00691044	V00152	UNITED WATER WORKS, INC	11/22/2023	\$1,794.38
00691045	V00818	VASILJ, INC	11/22/2023	\$156,173.42
00691046	V01948	RENEE LYNN VICTOR	11/22/2023	\$31.00
00691047	OTV003091	VU, MAI HUYNH	11/22/2023	\$48.00
00691048	V00823	WATERLINE TECHNOLOGIES, INC	11/22/2023	\$12,483.90
00691049	V00824	WAXIE SANITARY SUPPLY	11/22/2023	\$54.27
00691050	OTV001921	KIMBERLY WEST	11/22/2023	\$7.00
00691051	V01044	WESTERN WATER WORKS	11/22/2023	\$2,789.44
00691052	V00575	WINNERS CIRCLE TROPHY COMPANY	11/22/2023	\$266.44
00691053	V00582	WOODRUFF & SMART, A PROFESSIONAL CORP	11/22/2023	\$98.00
00691054	V01208	YO-FIRE SUPPLIES	11/22/2023	\$31.48
00691055	V02962	YUNEX LLC	11/22/2023	\$51,088.71
			EFT:	40 \$463,669.70
			Check:	148 \$2,692,322.62
			Total:	188 \$3,155,992.32

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:	Lisa L. Kim	From:	Teresa Pomeroy
Dept.:	City Manager	Dept.:	City Clerk
Subject:	Annual appointment to the Orange County Fire Authority Board of Directors. (<i>Action Item</i>)	Date:	1/9/2024

OBJECTIVE

For the City Council to appoint a member to the Orange County Fire Authority (OCFA) Board of Directors.

BACKGROUND

Council Member John O'Neill was appointed to the OCFA Board by Resolution No. 9668-20 (see attached) at the meeting held on December 8, 2020; and was reappointed by minute action following the 2022 municipal election at the January 10, 2023, City Council meeting. Adoption of a Resolution is required by OCFA for a newly appointed member.

DISCUSSION

As noted in the attached letter from the Chair of the OCFA Board of Directors, the OCFA Board oversees an operating budget of nearly a half billion dollars with over 1,500 employees, four labor associations, and the operation of 78 fire stations. The Chair of the OCFA Board of Directors emphasizes the need for continuity and familiarity with the duties and responsibilities required of a Board Member. Following the 2024, Municipal Election, adoption of a Resolution appointing a member to OCFA will be required. However, a minute action is needed at this time should the City Council decide to reappoint council member O'Neill to the OCFA Board.

FINANCIAL IMPACT

There is no financial impact by this action.

RECOMMENDATION

It is recommended that the City Council:

- Direct the City Clerk to submit a minute action to reappoint John R. O'Neill to

- the Orange County Fire Authority Board of Directors; or
- Direct the City Clerk to submit a Resolution at the next City Council meeting for discussion and consideration of an appointment to the Orange County Fire Authority Board of Directors.

ATTACHMENTS:

Description	Upload Date	Type	File Name
Letter from OCFA	1/2/2024	Letter	Garden_Grove_- _OCFA_Board_Continuity_- _December_2023.pdf
Resolution No. 9668-20	1/2/2024	Resolution	9668- 20_OCFA_Appointment_Resolution.pdf



ORANGE COUNTY FIRE AUTHORITY

P.O. Box 57115, Irvine, CA 92619-7115 • 1 Fire Authority Road, Irvine, CA 92602

Brian Fennessy, Fire Chief

(714) 573-6000

www.ocfa.org

December 27, 2023

Ms. Lisa Kim, City Manager
City of Garden Grove
11222 Acacia Pkwy
Garden Grove, CA 92840

Re: Continuity of Appointee to the OCFA Board of Directors

Dear Ms. Kim:

As Chair of the Orange County Fire Authority (OCFA) Board of Directors, I am writing to request your assistance in the coming months when OCFA's member agencies make annual appointments of representatives to the Authority's Board.

Presently, each Director serves on the OCFA Board until the selection of a successor by the appointing body. As part of our ongoing efforts to foster effective governance of the OCFA, we would like to retain continuity of the current Director serving on the Board and minimize turnover to the extent possible. With an operating budget approaching half a billion dollars, over 1,500 employees, four labor associations, and the operation of 78 fire stations, the issues we face are myriad and complex. The learning curve is steep to become familiar with the organizational structure, its operations and finances, and the types of policies and issues that come before the Board.

We recognize that turnover is unavoidable when Board appointees are termed-out or when they change as a result of election outcomes. However, as Chair, I'm seeking support from our member agencies to minimize voluntary changes made to our Board appointees such as those that can occur in January when our cities and the County reorganize the leadership of their governing bodies and make a variety of committee appointments.

We would appreciate your assistance in discussing and sharing this with the members of your City Council. If you have any questions, please contact me at (714) 998-1500 or Chief Fennessy at (714) 573-6010.

Sincerely,

A handwritten signature in blue ink, appearing to read "Vince Rossini".

Vince Rossini
Chair, OCFA Board of Directors

cc: John O'Neill, OCFA Board of Directors
Brian Fennessy, Fire Chief

GARDEN GROVE CITY COUNCIL

RESOLUTION NO. 9668-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE,
CALIFORNIA, DESIGNATING AND APPOINTING ITS REPRESENTATIVE TO THE
ORANGE COUNTY FIRE AUTHORITY'S BOARD OF DIRECTORS

WHEREAS, the City, as a "member" of the Orange County Fire Authority Joint Powers Authority (JPA) is entitled to appoint a representative director ("Director") to the Orange County Fire Authority's Board of Directors;

WHEREAS, each member agency, by resolution of its governing body, shall designate and appoint one representative to act as its Director on the Authority Board of Directors, except the County whose Board of Supervisors shall appoint two representatives to act as its Directors;

WHEREAS, each Director shall be a current elected member of the governing body;

WHEREAS, each Director shall hold office until the selection of a successor by the appointing body;

WHEREAS, each Director is to serve at the pleasure of his or her appointing body and may be removed at any time, with or without cause, at the sole discretion of that appointing body; and

WHEREAS, any vacancy shall be filled in the same manner as the original appointment of a Director.

NOW, THEREFORE the City Council of the City of Garden Grove does hereby resolve as follows:

SECTION 1. The City Council hereby designate and appoint Council Member John R. O'Neill as a Director to the Orange County Fire Authority Board of Directors.

SECTION 2. The City Council hereby directs the City Clerk to transmit a copy of execute resolution to the Clerk of the Authority of the Orange County Fire Authority prior to their next regularly scheduled board meeting.

SECTION 3. This Resolution shall take effect immediately upon its adoption by the City Council and the City Clerk shall attest to and certify the vote adopting this Resolution.

Adopted this 8th day of December 2020.

ATTEST:

/s/ STEVEN R. JONES
MAYOR

/s/ TERESA POMEROY, CMC
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS:
CITY OF GARDEN GROVE)

I, TERESA POMEROY, City Clerk of the City of Garden Grove, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Garden Grove, California, at a meeting held on December 8, 2020, by the following vote:

AYES:	COUNCIL MEMBERS:	(7)	BRIETIGAM, O'NEILL, NGUYEN D., BUI KLOPFENSTEIN, NGUYEN K., JONES
NOES:	COUNCIL MEMBERS:	(0)	NONE
ABSENT:	COUNCIL MEMBERS:	(0)	NONE

/s/ TERESA POMEROY, CMC
CITY CLERK