



BREA CIVIC & CULTURAL CENTER | 1 Civic Center Circle | Brea, California 92821 | [www.cityofbrea.net](http://www.cityofbrea.net)

## City Council and Successor Agency to the Brea Redevelopment Agency Agenda

**Tuesday, January 17, 2023**

6:30 p.m. - Study Session  
7:00 p.m. - General Session

*Marty Simonoff, Mayor*

*Christine Marick, Mayor Pro Tem*

*Cecilia Hupp, Council Member*

*Blair Stewart, Council Member*

*Steven Vargas, Council Member*

This agenda contains a brief general description of each item Council will consider. The City Clerk has on file copies of written documentation relating to each item of business on this Agenda available for public inspection. Contact the City Clerk's Office at (714) 990-7756 or view the Agenda and related materials on the City's website at [www.cityofbrea.net](http://www.cityofbrea.net). Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office at 1 Civic Center Circle, Brea, CA during normal business hours. Such documents may also be available on the City's website subject to staff's ability to post documents before the meeting.

### **Procedures for Addressing the Council**

The Council encourages interested people to address this legislative body by making a brief presentation on a public hearing item when the Mayor calls the item or address other items under **Matters from the Audience**. State Law prohibits the City Council from responding to or acting upon matters not listed on this agenda.

The Council encourages free expression of all points of view. To allow all persons the opportunity to speak, please keep your remarks brief. If others have already expressed your position, you may simply indicate that you agree with a previous speaker. If appropriate, a spokesperson may present the views of your entire group. Council rules prohibit clapping, booing or shouts of approval or disagreement from the audience. PLEASE SILENCE ALL PAGERS, CELL PHONES AND OTHER ELECTRONIC EQUIPMENT WHILE COUNCIL IS IN SESSION. Thank you.

### **Special Accommodations**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at (714) 990-7757. Notification 48 hours prior to the meeting will enable City staff to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

### **Important Notice**

The City of Brea shows both live broadcasts and replays of City Council Meetings on Brea Cable Channel 3 and over the Internet at [www.cityofbrea.net](http://www.cityofbrea.net). Your attendance at this public meeting may result in the recording and broadcast of your image and/or voice as previously described.

**STUDY SESSION**  
**6:30 p.m. - Executive Conference Room**  
**Level Three**

---

**CALL TO ORDER / ROLL CALL - COUNCIL**

1.      **Public Comment**
2.      **Clarify Regular Meeting Topics**

**DISCUSSION ITEMS**

3.      **Southern California Association of Governments (SCAG) Delegate and Alternate for the Regional Conference and General Assembly, scheduled for May 4 - 5, 2023.**
4.      **Appointments to the Art in Public Places Committee; Cultural Arts Commission; Parks, Recreation and Human Services Commission; Planning Commission; Investment Advisory Committee; and Traffic Committee.**
5.      **Mayor Appointments**

**REPORT**

6.      **Council Member Report/Requests**

**GENERAL SESSION**  
**7:00 p.m. - Council Chamber**  
**Plaza Level**

---

**CALL TO ORDER/ ROLL CALL - COUNCIL**

7.      **Pledge of Allegiance: Girl Scout Troop 8001**
8.      **Invocation: Pastor Torrian Scott, Harvest International**
9.      **Presentation: Visiting Students from Brea Sister City - Anseong, Korea**
10.     **Proclamation: National Law Enforcement Day**
11.     **Report - Prior Study Session**
12.     **Community Announcements**
13.     **Matters from the Audience**
14.     **Response to Public Inquiries - Mayor / City Manager**

**PUBLIC HEARING** - *This portion of the meeting is for matters that legally require an opportunity for public input. Audience participation is encouraged and is limited to 5 minutes per speaker.*

15. **Approval of the applications for participation in the Community Development Block Grant Program (CDBG) for Fiscal Years 2023-24, 2024-25 and 2025-26** - Conduct a public hearing, adopt the Resolution No. 2023-001 approving the Housing Rehabilitation Program and Public Facilities & Improvements applications for participation in the Community Development Block Grant Program (CDBG) through the County of Orange, for Fiscal Years 2023-24, 2024-25 and 2025. There is no fiscal impact to the General Fund.

**ADMINISTRATIVE ITEMS** - *This agenda category is for City Council consideration of a wide variety of topics related to the City's operations. Public comments regarding items in this section should be presented during "Matters from the Audience."*

16. **Draft Environmental Impact Report Review - Brea Blvd Corridor Improvement Project**
17. **Overview of the Police Department's Proposed Integrated Crime Center**

**CONSENT CALENDAR** - *The City Council/Successor Agency approves all Consent Calendar matters with one motion unless Council/Agency or Staff requests further discussion of a particular item. Items of concern regarding Consent Calendar matters should be presented during "Matters from the Audience."*

#### **CITY COUNCIL - CONSENT**

18. **December 16, 2022 City Council Special Meeting Minutes** - Approve.
19. **AB 361 Findings for Special Brown Act Requirements for Teleconference Meetings** - Make the following findings: (1) the City Council has reconsidered the circumstances of the COVID-19 state of emergency; and (2) the COVID-19 state of emergency continues to directly impact the ability of the members of the City's legislative bodies (including commissions and committees) to meet safely in person. There is no fiscal impact to the General Fund.
20. **Upcoming City Council Topics** - Receive and file.
21. **City of Brea Annual Comprehensive Financial Report and Related Audit Reports for the Fiscal Year Ended June 30, 2022** - Receive and file the City's Annual Comprehensive Financial Report (ACFR) and Related Audit Reports for the Fiscal Year ended June 30, 2022.
22. **Adopt Resolutions Authorizing the Director of Public Works to Prepare and File Reports Relating to Annual Maintenance Assessment in Landscape and Lighting Maintenance Districts 1 through 7** - Adopt Resolution Nos. 2023-002 through 2023-008 Authorizing the Director of Public Works to Prepare and File Reports Relating to Annual Maintenance Assessment in Landscape and Lighting Maintenance Districts 1 through 7. There is no fiscal impact to the General Fund.
23. **2022-2023 City Council Priorities and Projects Updates** - Receive and file.
24. **December 9, 16, & 23, 2022 and January 6, 2023 City Disbursement Registers** - Receive and file.

## **ADMINISTRATIVE ANNOUNCEMENTS**

- 25. City Manager**
- 26. City Attorney**
- 27. Council Requests**

## **COUNCIL ANNOUNCEMENTS**

## **ADJOURNMENT**



City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members

**FROM:** Bill Gallardo, City Manager

**DATE:** 01/17/2023

**SUBJECT:** Approval of the applications for participation in the Community Development Block Grant Program (CDBG) for Fiscal Years 2023-24, 2024-25 and 2025-26.

---

**RECOMMENDATION**

After a Public Hearing, adopt the Resolution approving the Housing Rehabilitation Program and Public Facilities & Improvements applications for participation in the Community Development Block Grant Program (CDBG) through the County of Orange, for Fiscal Years 2023-24, 2024-25 and 2025-26

**BACKGROUND/DISCUSSION**

The Federal Housing and Community Development Block Grant Program (CDBG) was established under legislation passed by Congress in 1974 to provide housing and other assistance for low-income persons. It is funded by the Federal Department of Housing and Urban Development (HUD) and administered by the County of Orange for cities under 50,000 in population.

The City has been very successful in receiving CDBG grants to implement:

- Single-Family Residential Rehabilitation Program;
- Alley improvements identified in the Neighborhood Enhancement Plan; and
- Capital improvements to Pioneer Hall and the Senior Center.

Project eligibility is limited as the County only funds what is deemed "high priority projects," including addressing homelessness, housing rehabilitation, alley improvements, senior centers, and Americans with Disabilities Act (ADA) improvements.

The City has received CDBG funding annually for the past 48 years for housing rehabilitation of single-family homes owned by low-income residents. Qualified homeowners must meet federally prescribed requirements to participate in the Program. Many neighborhoods in Brea have been enhanced throughout the years with a goal to improve approximately ten homes annually.

The historic buildings used for the Senior Center and Pioneer Hall have routinely been improved using CDBG Public Facilities & Improvement (PF&I) funding, including updating restrooms, adding a covered patio, making parking lot and sidewalk accessibility enhancements, and in 2020 completing necessary upgrades to the kitchen facility, totaling \$550,000 in improvements.

The County released the Fiscal Years 2023-24, 2024-25 and 2025-26 CDBG application package on November 9, 2022 and required that completed applications be submitted by

December 16, 2022. Given the relative short application window, and in an effort for the City to continue to receive CDBG funds, staff has already submitted completed applications to the County of Orange. The County requires a Council resolution in order for Brea's applications to be considered in the competitive process.

Tonight's Public Hearing is being conducted to conform to HUD and County requirements to give the public an opportunity to participate in the application process. At the conclusion of the Public Hearing, the Council is asked to approve by resolution the City's participation in the CDBG grant programs detailed below:

### **Housing Rehabilitation Program**

The application for Fiscal Years 2023-24 and 2024-25 would be dedicated to single-family rehabilitation in the form of loans used to correct health, safety, and building code violations. The majority of the funds received would be utilized for single-family home loans and mobile home grants. The remaining funds would be used for program delivery expenses to perform inspections of the project sites, contract document preparation, and coordinating contractors/construction. The recipients of the loans and grants must be low-income households, which is defined as earning 80% or less of the County median income. The requested grant amount for years one and two is \$180,000. The third year (2025-26) would be dedicated to a potential multi-family rehabilitation project. The requested grant amount for year three is \$200,000.

### **Public Facilities & Improvements**

The previous CDBG grant cycle funded a Senior Center Feasibility Study which is currently in progress. Staff intends for future CDBG applications to be geared towards implementing recommended improvements coming from this document, which is anticipated to be completed sometime in Summer 2023. At this time, the current application for Fiscal Year 2023-24 proposes the following improvements to the Brea Senior Center's central courtyard located between the Senior Center and Pioneer Hall:

- Fencing in the courtyard for safety and improved accessibility throughout the facility;
- Leveling out the lawn area to expand the courtyard's footprint;
- Installing a storage shed for case management items; and
- Repaving the alley for a van to access the case management storage shed.

This area is heavily used for travel between the two buildings, outdoor fitness programs, and special events or programs focused on education or socialization.

Staff is currently working on the CDBG-funded project for the current fiscal year (2022-23) which is to complete a Feasibility Study for the Senior Center campus. This project is expected to be completed in Summer 2023. Should higher priority items be proposed following the completion of the Feasibility Study, staff will work with the County of Orange to adjust the scope for the FY 2023-24 project.

As part of the County's requirements, the resolution proposed for adoption authorizes the Mayor, or his/her designee, to execute for and on behalf of the City of Brea, the necessary agreements and/or any other documents or instruments required for participation in the Urban Counties Program for acceptance of the CDBG funds under Bid No. 012-23010523-NC.

## **COMMISSION/COMMITTEE RECOMMENDATION**

The Finance Committee reviewed the applications for the Single-Family Housing Rehabilitation Program and Public Facilities & Improvements at its meeting on January 10, 2023 and recommended moving the items to Council for approval.

## **FISCAL IMPACT/SUMMARY**

The City of Brea applies annually to the County of Orange for Federal Community Development Block Grant (CDBG) funding in order to provide low-income single-family rehabilitation loans and grants to qualified Brea homeowners. Additionally, the City typically applies for funding in the Public Facilities & Improvements component of the Program. Eligible uses of this funding include senior centers, projects addressing homelessness, or projects addressing accessibility in low-income areas.

The CDBG application for the Single-Family Housing Rehabilitation Program is a multi-year application (Fiscal Years 2023-24, 2024-25 and 2025-26). \$180,000 is being requested in years one and two for single-family housing rehabilitation, where no match is required, and \$200,000 for a multi-family housing rehabilitation project in year three. Staff implementing the Program is paid from the Housing Successor Fund. Thus, there is no negative fiscal impact to the General Fund.

The CDBG application for Public Facilities & Improvements is a single-year application (Fiscal Year 2023-24) and is requesting \$150,000 with no match required. There will be no impact to the General Fund.

Staff recommends adoption of the attached Resolution approving the two applications.

## **RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager

Prepared by: Marie Dao, Community Development Management Analyst and Jennifer Colacion, Community Services Management Analyst

Concurrence: Jason Killebrew, Community Development Director and Chris Emeterio, Community Services Director

---

## **Attachments**


PF&I Application

Housing Application

Resolution

---

## Signature Page

|  |                            |       |
|--|----------------------------|-------|
| <input checked="" type="checkbox"/> I have read and understand and agree to the terms and conditions herewith and I am submitting a response to this solicitation. |                            |       |
| Date: 12/15/2022   | Company Name: City of Brea |       |
| * Authorized Signature    | Marty Simonoff             | Mayor |
|  | Print Name                 | Title |
|  | MARTY SIMONOFF             |       |
| * Authorized Signature   | Print Name                 | Title |

OR

|  |               |       |
|--|---------------|-------|
| I prefer not to submit a bid in response to this solicitation per the reason(s) given below. |               |       |
| Reason(s): aaa   |               |       |
| Date:  | Company Name: |       |
|  |               |       |
| * Authorized Signature   | Print Name    | Title |

\* If the Contractor is a corporation, signatures of two specific corporate officers are required as further set forth.

The first corporate officer signature must be one of the following: 1) the Chairman of the Board; 2) the President; 3) any Vice President.

The second corporate officer signature must be one of the following: a) Secretary; b) Assistant Secretary; c) Chief Financial Officer or Treasurer.

In the alternative, a single corporate signature is acceptable when accompanied by a corporate resolution demonstrating the legal authority of the signature to bind the company.

RETURN THIS SHEET WITH YOUR RESPONSE



**OC HOUSING & COMMUNITY  
DEVELOPMENT REHABILITATION AND  
PUBLIC FACILITIES & IMPROVEMENTS  
FY 2023-24  
APPLICANT PROPOSAL  
Bid # 012-23010523-NC**

### **SUPPORTING DOCUMENTS CHECKLIST**

Applicants must submit complete Housing Rehabilitation and/or Public Facilities and Improvements Applicant Proposal electronically via Periscope S2G (formerly BidSync). Please confirm all Parts with supporting documentation are submitted prior to the RFP deadline. Applicants may submit Proposals for one HR and/or one PF&I services requested in this RFP. A separate Applicant Proposal is required for each service component.

Capitalized terms not otherwise defined in the body of this Attachment A (Applicant Proposal) will have the meanings set forth in the body of the RFP.

Applicants must answer all questions within each section as applicable, as outlined in the following key:

|  |
|--|
| <b>ALL APPLICANTS MUST COMPLETE PART I</b> |
|--|

|  |
|--|
| <b>APPLICANTS SUBMITTING APPLICANT PROPOSALS FOR COMPONENT A: HOUSING REHABILITATION MUST COMPLETE APPLICATION FOR PART II</b> |
|--|

|   |
|---|
| <b>APPLICANTS SUBMITTING APPLICANT PROPOSALS FOR COMPONENT B: PUBLIC FACILITIES &amp; IMPROVEMENTS MUST COMPLETE PART III</b> |
|---|

|   |
|---|
| <b>PART I: MINIMUM REQUIREMENTS &amp;</b> |
|---|

|                          |
|--------------------------|
| A: Applicant Information |
|--------------------------|

|                      |
|----------------------|
| B: Applicant Profile |
|----------------------|

|                        |
|------------------------|
| C: Project Information |
|------------------------|

|                              |
|------------------------------|
| D: Organizational Background |
|------------------------------|

|  |
|--|
| E: Civil Rights Laws Compliance and HUD Standing |
|--|

|                             |
|-----------------------------|
| F: Signature and Assurances |
|-----------------------------|

|   |
|---|
| <b>PART II: HOUSING REHABILITATION (COMPONENT A)<br/>(HOUSING REHABILITATION APPLICANTS MUST COMPLETE PART I AND PART II)</b> |
|---|

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

|  |
|--|
| A: Priority Needs, HUD Eligibility Requirements and National Objective   |
| B: Funding Request, Accomplishment Budget, Leveraging and Project Budget |
| C: Performance Objectives and Outcomes                                   |
| D: Organizational Project Capacity and Experience                        |
| E: Organizational/Project Readiness                                      |
| F. Environmental Information Form  |

|   |
|---|
| <b>PART III: PUBLIC FACILITIES &amp; IMPROVEMENTS (COMPONENT B)<br/>(PUBLIC FACILITIES &amp; IMPROVEMENTS APPLICANTS MUST COMPLETE PART I AND PART III)</b> |
| A: Priority Needs, HUD Eligibility Requirements and National Objective  |
| B: Leveraging and Project Budget  |
| C: Performance Objectives and Outcomes  |
| D: Organizational Project Capacity and Experience   |
| E: Organizational/Project Readiness   |
| F: Environmental Information Form   |

**Supplemental Document Instructions:** Parts requesting supplemental or narrative information should be formatted per the following:

1. Each response must be typewritten; double-spaced; and in Arial font, size 12-point print.
2. Not to exceed one (1) page per question.
3. Responses should include the question and be concise but detailed enough to address what is being asked.
4. Failure to completely answer all items and/or provide the required documents may result in your application being disqualified from consideration.
5. Hardcopies of Single Audit Reports and/or Audited Final Statements will not be accepted. Electronic copies of these documents must be uploaded via Periscope S2G (formerly BidSync) as a separate attachment from the Applicant Proposal.
6. For your convenience, the Applicant Proposal will be available on Periscope S2G (formerly BidSync) in Word format to allow for responses to be provided directly on the Applicant Proposal.

**Refer to Section I.C. of the RFP for Instructions and procedures for submittal.**

OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

**PART I**

**A. APPLICANT INFORMATION**

**1. Applicant Name:** City of Brea

Address: 1 Civic Center Circle

City/State/Zip: Brea, CA 92821

Phone: 714-671-4452

Fax: 714-671-4484

Applicant Website: www.cityofbrea.net

Email: jenniferc@cityofbrea.net

\*UEI Number:

D-U-N-S Number: N/A

W-9(Federal ID Number): 95-6000681

*\*The County requires a valid UEI number and DUNS number upon application submittal. If needed, your organization may obtain one at no cost at SAM.gov and www.dnb.com.*

- 2. Authorized Person:** For the purposes of this RFP, the "Authorized Person" is the individual within your organization who has the authority to enter into a contract. The authorized person will be copied on all correspondence.

Authorized Person's Name: William Gallardo

Authorized Person's Title: City Manager

(i.e., Executive Director, Organization's Signature Authority)

Phone: 714-990-7711

Fax: 714-990-2258

Email: BillGa@cityofbrea.net

☒ Check here if the address for the Authorized Person is the same as that of the organization.

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

- 3. Contact Person:** For the purpose of this RFP, the "Contact Person" will be the primary recipient for all correspondence related to this RFP. The contact person should be available to respond to any inquiries throughout the RFP process.

Contact Person's Name: Jenn Colacion

Contact Person's Title: Senior Management Analyst

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

Phone: 714-671-4452 Fax: 714-671-4484

Email: JenniferC@cityofbrea.net

☒ Check here if the address for the Contact Person is the same as that of the organization.

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_



OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

---

**B. APPLICANT PROFILE**

1. Applicant's Legal Name: **City of Brea**
2. Business Address: 1 Civic Center Circle, Brea, CA 92821
3. Telephone Number: 714-671-4452 Fax: 714-671-4484
4. Website Address: cityofbrea.net Email Address: jenniferc@cityofbrea.net
5. Years in Operation: 105 Length of time in current location: 43
6. Is your firm:

Non-Profit 501(c)(3) ☐ Yes ☒ No

For-Profit ☐ Yes ☒ No

Local Government ☒ Yes ☐ No

Faith-based ☐ Yes ☒ No

Sole Proprietorship ☐ Yes ☒ No

If yes, indicate if doing business under a different name: \_\_\_\_\_

Incorporated ☐ Yes ☒ No

If yes, State of Incorporation: \_\_\_\_\_

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## C: PROJECT INFORMATION

### 1. Project Title: Brea Senior Center Courtyard Improvements

Project Address: 500 S. Sievers Avenue

City/State/Zip: Brea, CA 92821

#### **FY 2023-24 Housing Rehabilitation**

**Amount Requested** \$0

- Maximum funding amount for Housing Rehabilitation projects \$200,000.

#### **FY 2023-24 Public Facilities & Improvements**

**Amount Requested** \$150,000

- Maximum funding amount for Public Facilities and Improvements is \$150,000 with no leveraged funds and \$350,000 with **20%** leveraged funds.

The Orange County Urban County Program is comprised of 12 cities with populations under 50,000 (participating cities). The 12 participating cities include Brea, Cypress, Dana Point, Laguna Beach, Laguna Hills, Laguna Woods, La Palma, Los Alamitos, San Juan Capistrano, Seal Beach, Stanton, and Villa Park. Along with 2 participating metro cities with populations over 50,000 – Placentia, and Yorba Linda, which are funded using their own HUD allocation and are exempt from the RFP process.

### 2. Urban County Program

- a. Is your agency a participating city in the County of Orange Urban County Program that will be submitting a proposal as part of this RFP? ☒ YES ☐ NO
- b. If not, since only one (1) Applicant Proposal per jurisdiction, per year for Housing Rehabilitation and Public Facilities and Improvements will be accepted, please attach written documentation (from an authorized person) from either the participating city or the County of Orange OCCR/HCD advising the County to accept your proposal as part of this RFP.

### 3. Provide a high-level summary description of your project.

Project will include needed improvements to the outdoor courtyard area, including installation of fencing, leveling out usable program area, and adding access and storage to expand case management services. **Courtyard Improvements to include:**

- Installing wrought iron fencing around existing courtyard to improve safety for participants
- Leveling grass area on the south side of the courtyard area to expand courtyard

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

footprint

- Repaving the back driveway to allow ease of staff access for loading and unloading key program equipment.

- Installing an outdoor storage shed to house needed equipment to support the ever-growing Case Management program

The current courtyard is a high traffic area as senior travel between the two Senior Center buildings for different programs and services offered. Enclosing this area with fencing, which is currently open, would aid in improving safety both from external threats as well as being able to help participants more easily navigate the facility.

Leveling out the grass area would improve the square footage of the outdoor area which is heavily used for wellness programs, educational and social events such as the annual Senior Health Fair and Flu Clinic.

Improvements to the back alley and installation of a storage shed would provide for increased efficiency and capacity of the storage of needed case management items for participants who are in need of emergency aid (i.e. walkers, crutches, wheelchairs, etc.) for items that can be temporarily loaned out.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## C: PROJECT INFORMATION (Continued)

### 4. Minority-Owned and Women-Owned business (MBE/WBE/DBE)

- a. Will this project provide an opportunity to hire MBE and/or WBE and or DBE business?

☒ Yes

☐ No

- b. Describe all actions your organization has taken in support of HUD's goal to provide Opportunities to MBE/WBE/DBE's.

The City of Brea's established Disadvantaged Business Enterprise (DBE) Program is in accordance with federal regulations. The City policy ensures nondiscrimination by creating a level playing field so all can compete fairly, removing participation barriers. This policy states that the City of Brea will never discriminate against anyone in connection with the award of any contract on the basis of race, color, sex, or national origin. The policy is available upon request.

### 5. Section 3

Section 3 is a provision of the Housing and Urban Development Act of 1968. (24 CFR Part 75) The purpose of Section 3 is to ensure that employment and other economic opportunities generated by certain HUD financial assistance shall, to the greatest extent feasible, and consistent with existing Federal, State, and local laws and regulations, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

- a. Will this project report labor hours for Section 3 businesses or employees?

☐ Yes

☐ No **UNKNOWN**

- b. Describe all actions your organization has taken in support of HUD's goal to provide opportunities to Section 3 businesses.

Bidders are required to acknowledge Section 3 status upon submitting project bids.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## D: ORGANIZATIONAL BACKGROUND

Answer each question below in approximately one to four paragraphs, not to exceed one (1) page per question. If a specific question is not applicable to your organization, please answer with "Not Applicable". Each response must be typewritten; double-spaced; and in Arial, size 12-font. Your responses should include the question, be concise but detailed enough to address what is being asked. For your convenience, the Applicant Proposal will be provided on Periscope S2G (formerly BidSync) in Word format to allow for responses to be provided directly on the Applicant Proposal.

1. Does your organization expend \$750,000 or more a year in federal funds?

☒ Yes   ☐ No

2. Is the applicant a Non-Profit organization?   ☐ Yes   ☒ No

3. Describe the organization's goals, objectives, and mission.

### Maintain a safe Environment for Breans

Public safety is a basic element of Brea's quality of life. The city will continue to use education and prevention approaches as well as enforcement and appropriate maintenance of facilities to enhance people's sense of security.

### Ensure Brea Remains a Special Place

Brea's small-town atmosphere, our sense of community, and our physical assets make Brea a special place. The city resolves to protect Brea's hillside and canyon areas and foster family values, quality education, and cultural understanding, a vibrant civic and cultural life, and an involved and caring citizenry.

### Protect & Enhance Brea as a Balanced Community

A successful community sustains itself by ensuring a balance in physical, economic, and human development. A balanced community provides residents and businesses with the infrastructure and services which fulfill the diverse expectations of the community. A balanced community will provide a variety of land uses, promote economic health, and create and retain jobs while diversifying the revenue base needed to support services and maintain a sound reserve fund. A balance community will also ensure a diversity of affordable housing opportunities for all elements of Brea, from the young to the old.

### Increase Brean's Sense of Civic Ownership

The city commits itself to two-way communication and interaction with the community to facilitate vision building, long-range planning, and organizational excellence. These elements are necessary for the long-term success of the community.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

4. Provide a brief description of your organization's accounting system and controls in place.

The City of Brea uses a standard fund basis accounting system in accordance with the Governmental Accounting Standards Board State and Local Accounting Principles. We have established internal controls as to the segregation of duties related to the various accounting processes such as general ledger, payroll, accounts payable, revenues, journal entries, capital assets, etc. These internal controls are subject to being tested/reviewed annually by our contract CPA firm who prepares our audited financial statements and our federal Single Audit Report. Recommendations for improvement in internal controls are noted in the auditor's letter on internal controls that is prepared at the end of each year's audit engagement. This accounting system incorporates budgetary information as to both revenues and expenditures. During the fiscal year, all departments have access to the accounting system information as to the reporting of both budgetary and actual revenues and expenditures to provide for monitoring of all operations of the city. The accounting system also generates year-end financial reports necessary for the preparation of audited financial statements. Our internal controls are based on General Accepted Accounting Principles and are reviewed annually as part of the audited financial statements by Brea's independent auditor.

5. Describe the organization's fund development method.

The City's process for fund development follows the Governmental Accounting Standards Board guidelines. The city process for fund development is a focus on increasing accountability and control of the financial resources. As to HUD's Community Development Block Grant (CDBG) Program, the City of Brea has always maintained as a condition of participate a separate special revenue fund to account for all assets, revenues (both CDBG grant income and program income) and expenditures.

6. List the person(s) who have legal authority to sign contracts and other legal documents, payment requests, and checks related to this application proposal. Provide a copy of the Board Resolution/Meeting Minutes which grants signing authority to these individuals for all contracts, amendments, extensions, and renewals resulting from this RFP process.

Marty Simonoff, Mayor

William Gallardo, City Manager

Resolution will be adopted at the January 17, 2023, City Council Public Hearing and will be provided upon execution.

7. Audit Requirements as defined in Section I.H. of the RFP:

Audits must be conducted by an independent CPA and must include a description of corrective action taken for any findings identified by the auditor, both of which will be reviewed by the OC Housing & Community Development Accounting Manager or designated

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

staff. Submit required audited documents electronically via Periscope S2G (formerly BidSync) as it relates to your organization:

- a. Applicants who have expended Federal funds in excess of \$750,000 are required to submit two (2) years of Single Audit reports (FY 2019/20 and FY 2020/21). Refer to Section II.D.2. of the RFP document for more details related to Single Audit requirements.

Or

- b. Applicants who are not subject to Single Audit reports requirements are required to submit two (2) years of audited financial statements (FY 2019/20 and FY 2020/21).

Audited Financial Statements will include:

- Balance Sheet (Statement of Financial Position) – Including all supporting schedules (i.e., Detailed Aged Payables, Aged Receivables, Notes Payable, etc.)
- Income Statement (Profit and Loss Statement)
- Statement of Cash Flow
- Retained Earnings
- Any footnotes to the statements.

Submit Single Audit reports and Audited Financial Statements electronically via Periscope S2G (formerly BidSync) as a separate attachment from the Applicant Proposal. Paper copies will not be accepted.

8. In the past ten years, has your organization ever had its non-profit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board? If yes, please provide an explanation. (Proof of Non-Profit Status or Business License.)

Not applicable.

9. Current/Past Litigation or Judgements: Has your organization been sued in the last five (5) years? If yes, provide detailed information regarding litigation (Court and case number), judgements involving your organization(s) or any company your organization holds a controlling interest in, or any company that holds an interest in your organization(s), or any of the principal officers of the organization(s).

No contract-related current/past litigation or judgments.

10. Current/Past Liens or Monetary Judgements: In the last five (5) years, has your organization had any liens or monetary judgements issued against your organization or any company your organization holds a controlling interest in, or any company that holds an interest in your organization, or any of the principal officers of the organization. Include in your response date of lien(s)/judgement(s) issued, date closed, dollar amount(s) and description/explanation. The County, at its discretion, may request additional information or back-up material.

No contract-related current/past liens or monetary judgments.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

11. Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations? If yes, please provide an explanation.

No managers or staff with fiscal responsibilities involved in litigation.

12. Have any unfavorable rulings been handed down by any court against your organization or executive director in the past five years? If yes, please provide an explanation.

No contract-related unfavorable ruling by any court against Brea or City Manager.

13. Does your organization currently have any unresolved fiscal, reporting or program issues with any of its funding sources? If yes, please provide an explanation.

No unresolved fiscal, reporting or program issues.

14. Provide an organizational chart of your organization, including key staffing for the project.

Organizational chart provided as exhibit A.

15. Provide a copy of your organization's Board of Director's list.

Brea City Council:  
Mayor Marty Simonoff  
Mayor Pro Tem Christine Marick  
Council Member Cecilia Hupp  
Council Member Blair Stewart  
Council Member Steven Vargas

16. If your organization is a non-profit, please provide a copy of your organization's 501(c)(3). Also provide an IRS tax-exempt letter dated no later than December 2014, or a Certificate of Status provided by the Secretary of State, Business Programs Division. Online Certificates of Status can be found on the Internet at: [http://www.sos.ca.gov/business/pdf/be\\_ircform.pdf](http://www.sos.ca.gov/business/pdf/be_ircform.pdf). (Process may take up to 24 calendar days).

Not applicable.

17. Provide a copy of your organization's Articles of Incorporation and By-Laws.

Not applicable.

18. Provide a copy of the minutes of your organization's board meeting where the proposed project was discussed.

Will be provided following the January 17, 2023, City Council Public Hearing.



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

19. Provide IRS 990 form "Return of Organization Exempt from Income Tax", if applicable.

Not applicable.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## **E: CIVIL RIGHTS LAWS COMPLIANCE AND HUD STANDING**

1. Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

☐ Yes

☒ No

2. If you have been a recipient under either of these programs, has your organization experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Division Homeless Program?

☐ Yes

☒ No

If you answered "Yes," please attach a brief description of the circumstances and outcomes.

3. Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applicant Proposals will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuits instituted by the U.S. Department of Justice; (2) Any non-compliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of non-compliance or is currently negotiating such an agreement; (3) Any unresolved secretarial charge of discrimination issues under Section 810 (g) of the Fair Housing Act, as implemented by 24 CFR 103.400; (4) Any adjudication of a civil rights violation in a civil action brought against the agency by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of non-compliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations 24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57).

If one or more of the above five situations exist within your agency/organization, please attach a brief description.

  
Authorized Signature

William Gallardo  
Print Name

  
Date

City Manager  
Title

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES

1. **Non-Discrimination:** This agency will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.
2. **Accountability:** We commit this agency, of a grant is received, to provide all reports to the County of Orange as required; to expend monies only on eligible cost' to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County of Orange; to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County of Orange, if requested, by the required date.
3. **Non-collusion:** This Applicant Proposal is genuine, and not sham or collusive, nor made in the interest or on behalf of any person not herein named; the Applicant/Proposer has not directly induced or solicited any other Applicant/Proposer to put in a sham Proposal, or any other person, firm or corporation to refrain from submitting a Proposal; the Applicant/Proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

**We affirm that all information in this Applicant Proposal is true and correct to the best of our knowledge and that the Applicant under our authority will execute its responsibility under the proposed contract and fully adhere to all other applicable rules and regulations possible.**

  
\_\_\_\_\_  
First Authorized Person Signature

Marty Simonoff  
\_\_\_\_\_  
Print First Authorized Person's Name

December 15, 2022  
\_\_\_\_\_  
Date

Mayor  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
Second Authorized Person Signature

William Gallardo  
\_\_\_\_\_  
Print Second Authorized Person's Name

December 15, 2022  
\_\_\_\_\_  
Date

City Manager  
\_\_\_\_\_  
Title

**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

---

**F: SIGNATURES AND ASSURANCES (Continued)**

4. I am authorized by my Board of Directors, Trustees, or other legally qualified officer to submit this proposal on behalf of the "Applicant."
5. Applicant is not currently on any Federal, State of California or local Debarment List.
6. Applicant will provide records to show fiscal solvency, if required.
7. Applicant will meet all applicable Federal, State, and local compliance and regulatory requirements including, but are not limited to the following:
  - a. Ensuring that records accurately reflect actual performance
  - b. Maintaining record confidentiality, as required
  - c. Reporting financial, participant, and performance data, as required
  - d. Meeting requirements of Section 504 of the Rehabilitation Act of 1973
  - e. Meeting all applicable labor laws, including Child Labor Law standards
  - f. Meeting all lobbying certification and disclosure of lobbying activities requirements.

*I recognize that I must give assurance for each item above, 'a' through 'f', as applicable. If I cannot, this Applicant Proposal will be automatically rejected.*

8. Applicant will not use funds for customers in the construction, operation, or maintenance of any part of a facility to be used for sectarian instruction or religious worship.

Signature Required

William Gallardo  
Print Name

December 15, 2022  
Date Signed

City Manager  
Print Title

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES (Continued)

### 9. **Validity of Proposal/Application**

The County requires that all Applicant Proposals be valid for at least three hundred sixty-five (365) days from this RFP's closing date. Applicant Proposals which are not valid for at least three hundred sixty-five (365) days will be considered non-responsive and subject to rejection.

Applicant hereby certifies that Applicant's Applicant Proposal is valid for three hundred sixty-five (365) days from the RFP Closing Date.

  
Signature Required

December 15, 2022  
Date Signed

William Gallardo  
Print Name

City Manager  
Print Title

### 10. **Certification of Understanding**

The County assumes no responsibility for any understanding of the Applicant or representation made by any of the County's officers, employees, or agents during or prior to the execution of any Contract resulting from this RFP unless:

- Such understanding or representations are expressly stated in the final executed contract; and
- The final executed contract expressly provides that the County assumes such responsibility.

By signing below, Applicant certifies that such understanding has been considered in this Proposal.

  
Signature Required

December 15, 2022  
Date Signed

William Gallardo  
Print Name

City Manager  
Print Title

### 11. **Minimum Qualifications Statement**

Applicant hereby certifies that it meets all minimum qualifications and requirements as set forth in this RFP.

  
Signature Required

December 15, 2022  
Date Signed

William Gallardo  
Print Name

City Manager  
Print Title

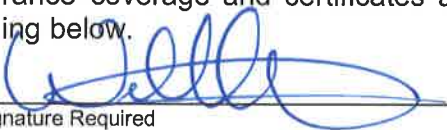
# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES (Continued)

### 12. Certificate of Insurance

Applicant hereby certifies Applicant's willingness and ability to provide the required insurance coverage and certificates as set forth in the attached Model Contract, by signing below.

  
Signature Required

December 15, 2022  
Date Signed

William Gallardo  
Print Name

City Manager  
Print Title

### 13. Conflict of Interest

Applicant hereby certifies that: (I) Applicant has provided the County with the disclosures required in (a) and (b) below as part of its Application, or (II) that no relationships as outlined in (a) and (b) exist.

- a. Disclose any financial, business, or other relationship with the County, any other entity that the County Board of Supervisors governs, or any County Board member, officer, or employee, which may have an impact, effect, or influence on the outcome of the services you propose to provide. Provide a list of current clients, employees, principals, or shareholders (including family members) who may have a financial interest in the outcome of services you propose to provide.
- b. Disclose any financial, business, or other relationship within the last three (3) years with any firm or member of any firm who may have a financial interest in the outcome of the work to be performed under the RFP or Model Contract.

  
Signature Required

December 15, 2022  
Date Signed

William Gallardo  
Print Name

City Manager  
Print Title



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES (Continued)

### 14. Statement of Compliance

A statement of compliance with all parts of this RFP or a listing of exceptions and suggested changes must be submitted in response to this RFP.

Applicant hereby certifies (Applicant must certify either a or b by signing below):

- a. This Applicant Proposal is submitted in strict compliance with the terms and requirements of the RFP and by submitting this Applicant Proposal, Applicant agrees to all terms and requirements of the RFP including, but not limited to, the terms and conditions set forth in the Model Contract and its Attachments and Exhibits that are made part of Section IV of the RFP, and no exceptions are proposed.

Signature required

**OR**

- b. This Applicant Proposal is submitted in strict compliance with the terms and requirements of the RFP, including the terms and conditions set forth in the Model Contract and its Attachments and Exhibits that are made part of Section IV of the RFP, except for those exceptions expressly listed as required by this RFP and attached hereto.

Signature required

The parts for each proposed exception to this RFP, including, but not limited to Section IV – Model Contract, must include:

1. The complete provision Applicant is taking exception to;
2. The RFP page number and section of the provision Applicant is taking exception to;
3. The suggested rewording by way of track changes (Microsoft Word format);
4. Reason(s) for submitting the proposed exception; and
5. A description of any impact the proposed exception may have on the services to be provided.

### 15. Exceptions to the RFP Requirements

Exceptions that the Applicant has to any of the RFP requirements must be discussed under this section. Exceptions will be reviewed by OC Community Resources (OCCR) staff to evaluate the qualifications of the Applicant to meet program and service requirements. The OCCR reserves the right to reject a Proposal that is not consistent with the requirements of this RFP.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## PART II

### PART II: HOUSING REHABILITATION (COMPONENT A)

#### A. PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE

1. Refer to *Part II. B: Funding Request, Accomplishment Budget, Leveraging & Project Budget*, enter the total dollar amount of Urban County funds that will be used by this project next to the community development need that best fits your project's scope. Projects may address more than one community development need; however, in order to be considered as addressing a "High Priority" community development need, at least 51% of the Urban County's funds must be applied towards a high priority need.

| Priority Needs |                                       |                      |                    |                 |
|----------------|---------------------------------------|----------------------|--------------------|-----------------|
| Check Box      | Priority Housing Rehabilitation Needs | Priority Needs Level | Urban County Funds | Leveraged Funds |
|                | Owner – Single Family                 | High                 |                    |                 |
|                | Owner – Multi Rehab Renter            | High                 |                    |                 |
|                | Renter – Single Family Rehab          | High                 |                    |                 |
|                | Renter - Multi Family Rehab           | High                 |                    |                 |
|                | Special Populations                   | High                 |                    |                 |

- Projects must meet a national objective as identified by HUD Regulations Criteria for National Objectives (24 CFR 570.208).
- Depending on funding source, the proposed activity must be eligible as defined by HUD Regulations under Basic Eligible Activities (24 CFR 570.201)
- The population to be served or to benefit from the project must principally be low to moderate-income as defined by HUD. See HUD Income Limits for Housing Rehabilitation Projects chart below.

| HUD Low-Mod Income Limits (Maximum Levels) |          | Median Income | \$ 97,900 |
|--|----------|---------------|-----------|
| Household                                  | Ext. Low | Very Low      | Low       |
| Size                                       | 30%      | 50%           | 80%       |
| 1  | \$24,950 | \$41,550      | \$66,500  |
| 2  | \$28,500 | \$47,500      | \$76,000  |
| 3  | \$32,050 | \$53,450      | \$85,500  |
| 4  | \$35,600 | \$59,350      | \$94,950  |
| 5  | \$38,450 | \$64,100      | \$102,550 |
| 6  | \$41,300 | \$68,850      | \$110,150 |
| 7  | \$44,150 | \$73,600      | \$117,750 |
| 8  | \$47,000 | \$78,350      | \$125,130 |



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## A. PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE (Continued)

### 2. HUD Demographics:

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| a. Does this project help prevent homelessness?                | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| b. Does this project help the homeless?                        | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| c. Does this project help those with HIV or AIDS?              | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| d. Does this project primarily help persons with disabilities? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

### 3. Answer the following:

- a. Summarize the Scope of Services for your project including the minimum number of units to be assisted by federal funding.
- b. Why is the project needed?
- c. Describe how the project preserves a low and moderate-income neighborhood or provides other community benefits.

### 4. Answer each question below in approximately one to four paragraphs.

- a. Based upon your description of this project in *Section A: Priority Needs Chart*, state how your organization will address meeting a priority need with your performance and outcomes. In your description, state how your performance objectives and performance outcomes apply to the project's beneficiaries and specifically explain how this project will affect the beneficiaries.
- b. Describe what tools your organization will utilize to measure this project's effect on the intended beneficiaries. In your description include how your organization will measure its success in meeting the needs of the project's beneficiaries.
- c. Describe the specific population that your project will serve (i.e., low to moderate-income).
- d. Describe the intended benefits to the population being served (i.e., preservation of a low to moderate-income neighborhood).
- e. Describe the ramifications if your project is not recommended for funding in this fiscal year.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B: FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET

**FY 2023-24** *Funding Request and Accomplishment Budget* is a snapshot of your minimum and maximum requested project budget. Complete the chart by providing the minimum and maximum requested amount for your project, leveraged amount for your project, and accomplishment level for your project.

1. Complete table below.

| FY 2023-24 FUNDING REQUEST AND ACCOMPLISHMENT BUDGET |            |                 |
|--|------------|-----------------|
| Minimum Funds Request                                |            |                 |
|  | Example    | 2023-24 Project |
| A. Minimum Funds Request                             | \$ 75,000  |                 |
| B. Leveraging Subrecipient Funds                     | \$ 50,000  |                 |
| C. <b>Total Minimum Funds Request (A+B)</b>          | \$ 125,000 |                 |
| D. Goals/Accomplishments                             | 15 Units   |                 |
| Maximum Funds Request                                |            |                 |
| A. Maximum Funds Request                             | \$ 200,000 |                 |
| B. Leveraging Subrecipient Funds                     | \$ 60,000  |                 |
| C. <b>Total Maximum Funds Request (A+B)</b>          | \$ 260,000 |                 |
| D. Goals/Accomplishments                             | 30 Units   |                 |

For FY 2023-24 if new allocation funding does not increase or decrease, the estimated funding amount for (HR) activities would be the same. However, this is also dependent on how many (HR) project applications are submitted in the FY 2023-24 RFP and the amount of unallocated funding availability.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I - FY 2023-24

## B: FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2024-25** *Funding Request and Accomplishment Budget* is a snapshot of your minimum and maximum requested project budget. Complete the chart by providing the minimum and maximum requested amount for your project, leveraged amount for your project, and accomplishment level for your project.

2. Complete table below.

| FY 2024-25 FUNDING REQUEST AND ACCOMPLISHMENT BUDGET |            |                    |
|--|------------|--------------------|
| Minimum Funds Request                                |            |                    |
|  | Example    | FY 2024-25 Project |
| A. Minimum Funds Request                             | \$ 75,000  |                    |
| B. Leveraging Subrecipient Funds                     | \$ 50,000  |                    |
| C. <b>Total Minimum Funds Request (A+B)</b>          | \$ 125,000 |                    |
| D. Goals/Accomplishments                             | 15 Units   |                    |
| Maximum Funds Request                                |            |                    |
| A. Maximum Funds Request                             | \$ 200,000 |                    |
| B. Leveraging Subrecipient funds                     | \$ 60,000  |                    |
| C. <b>Total Maximum Funds Request (A+B)</b>          | \$ 260,000 |                    |
| D. Goals/Accomplishments                             | 30 Units   |                    |

For FY 2024-25 funding will be estimated as being the same as FY 2024-25, dependent on HUD allocations and unallocated funding availability.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2025-26** *Funding Request and Accomplishment Budget* is a snapshot of your minimum and maximum requested project budget. Complete the chart by providing the minimum and maximum requested amount for your project, leveraged amount for your project, and accomplishment level for your project.

3. Complete table below.

| FY 2025-26 FUNDING REQUEST AND ACCOMPLISHMENT BUDGET |            |                    |
|--|------------|--------------------|
| Minimum Funds Request                                |            |                    |
|  | Example    | FY 2025-26 Project |
| A. Minimum Funds Request                             | \$ 75,000  |                    |
| B. Leveraging Subrecipient Funds                     | \$ 50,000  |                    |
| C. <b>Total Minimum Funds Request (A+B)</b>          | \$ 125,000 |                    |
| D. Goals/Accomplishments                             | 15 Units   |                    |
| Maximum Funds Request                                |            |                    |
| A. Maximum Funds Request                             | \$ 200,000 |                    |
| B. Leveraging Subrecipient funds                     | \$ 60,000  |                    |
| C. <b>Total Maximum Funds Request (A+B)</b>          | \$ 260,000 |                    |
| D. Goals/Accomplishments                             | 30 Units   |                    |

For FY 2025-26 funding will be estimated as being the same as FY 2025-26, dependent on HUD allocations and unallocated funding availability.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2023-24** Complete *Project Budget Chart* below, by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project (complete this activity by using the information you provided in the *Funding Request and Accomplishment Budget* portion of Part II.B).

4. Complete table below.

| FY 2023-24 PROJECT BUDGET CHART  |                    |                     |            |
|----------------------------------|--------------------|---------------------|------------|
| Example                          |                    |                     |            |
| Project Costs                    | Urban County       | Leveraged Resources | Total      |
| Project Activity: Design/Project | \$ 50,000          | \$ 30,000           | \$ 80,000  |
| Project Activity: Construction   | \$ 25,000          | \$ 20,000           | \$ 45,000  |
| Total Project Cost               | \$ 75,000          | \$ 50,000           | \$ 125,000 |
| Project Costs                    | Urban County Funds | Leveraged Resources | Total      |
| Project Activity: Design/Project |                    |                     |            |
| Project Activity: Construction   |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Total Project Cost               |                    |                     |            |

5. Provide a detailed description of each project activity listed in above table.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2024-25** Complete *Project Budget Chart* below, by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project (complete this activity by using the information you provided in the *Funding Request and Accomplishment Budget* portion of Part II.B.

6. Complete table below.

| FY 2024-25 PROJECT BUDGET CHART  |                    |                     |            |
|----------------------------------|--------------------|---------------------|------------|
| Example                          |                    |                     |            |
| Project Costs                    | Urban County       | Leveraged Resources | Total      |
| Project Activity: Design/Project | \$ 50,000          | \$ 30,000           | \$ 80,000  |
| Project Activity: Construction   | \$ 25,000          | \$ 20,000           | \$ 45,000  |
| Total Project Cost               | \$ 75,000          | \$ 50,000           | \$ 125,000 |
| Project Costs                    | Urban County Funds | Leveraged Resources | Total      |
| Project Activity: Design/Project |                    |                     |            |
| Project Activity: Construction   |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Total Project Cost               |                    |                     |            |

7. Provide a detailed description of each project activity listed in above table.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2025-26** Complete *Project Budget Chart* below, by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project (complete this activity by using the information you provided in the *Funding Request and Accomplishment Budget* portion of Part II.B.

8. Complete table below.

| FY 2022-23 PROJECT BUDGET CHART  |                    |                     |            |
|----------------------------------|--------------------|---------------------|------------|
| Example                          |                    |                     |            |
| Project Costs                    | Urban County       | Leveraged Resources | Total      |
| Project Activity: Design/Project | \$ 50,000          | \$ 30,000           | \$ 80,000  |
| Project Activity: Construction   | \$ 25,000          | \$ 20,000           | \$ 45,000  |
| Total Project Cost               | \$ 75,000          | \$ 50,000           | \$ 125,000 |
| Project Costs                    | Urban County Funds | Leveraged Resources | Total      |
| Project Activity: Design/Project |                    |                     |            |
| Project Activity: Construction   |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Project Activity:                |                    |                     |            |
| Total Project Cost               |                    |                     |            |

9. Provide a detailed description of each project activity listed in above table.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## C: PERFORMANCE OBJECTIVES AND OUTCOMES

1. Using the definitions below, complete the Performance Objectives and Outcomes table below by stating project activity, output, performance objectives and performance outcomes.

**Activity** Identify project activities geared towards completing project, set quantifiable units of accomplishments (e.g., planning, construction, inspections).

**Output** Identify project outputs such as proposed units of accomplishments (what do you hope to achieve from your project, (e.g., complete 1,000 linear feet of sidewalk).

### Performance Objectives

- a. Suitable Living Environment: In general, this objective relates to activities that are designed to benefit communities, families, or individuals by addressing issues in their living environment.
- b. Decent Affordable Housing: The activities that typically would be found under this objective are designed to cover the wide range of housing possible under HOME, CDBG, HOPWA, or ESG. This objective focuses on housing programs where the purpose for the project is to meet the individual family or community needs, not programs where the housing is an element of a larger effort.
- c. Creating Economic Opportunities: This objective applies to the types of activities related to economic development, commercial revitalization, or job creation.

### Performance Outcomes

- a. Availability/Accessibility: This outcome category applies to activities that make services, infrastructure, housing, or shelter available or accessible to low and moderate-income people, including persons with disabilities. In this category, accessibility does not refer only to physical barriers, but also to making the affordable basics of daily living available and accessible to low and moderate-income people.
- b. Affordability: This outcome category applies to activities that provide affordability in a variety of ways in the lives of low and moderate-income people. It can include the creation or maintenance of affordable housing, basic infrastructure hook-ups, or services such as transportation or day care.
- c. Sustainability (Promoting Livable or Viable Communities): This outcome applies to projects where the activity or activities are aimed at improving communities or neighborhoods, helping to make them livable or viable by providing benefits to persons of low and moderate-income or by removing or eliminating slums or blighted areas, through multiple activities or services that sustain communities or neighborhoods.



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## C: PERFORMANCE OBJECTIVES AND OUTCOMES (Continued)

2. Complete table below.

| PERFORMANCE OBJECTIVES AND OUTCOMES |          |                             |                            |
|-------------------------------------|----------|-----------------------------|----------------------------|
| Example                             |          |                             |                            |
| Activity                            | Outputs  | Performance Objectives      | Performance Outcomes       |
| Inspection                          | 15 Units | Suitable Living Environment | Availability/Accessibility |
| Construction                        | 15 Units | Decent Affordable Housing   | Sustainability             |
| Activity                            | Outputs  | Performance Objectives      | Performance Outcomes       |
|                                     |          |                             |                            |
|                                     |          |                             |                            |
|                                     |          |                             |                            |
|                                     |          |                             |                            |

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## D: ORGANIZATIONAL/PROJECT CAPACITY AND EXPERIENCE

1. Has your organization received funding for this type of activity during the previous three years?

☐ Yes

☐ No

**If you answered, “Yes”,** complete *Previous Funding Table* below by identifying the contract number, award amount, program income, if generated; and any unspent funds.

**If you answered “No”** above, submit a letter signed by this Applicant’s authorized person that identifies one reference from three different funding sources from whom you have received funding in the past three years. The letter must include contact information for the three references (funding source), the amount of funding awarded from each reference, explanation of the use of funds, duration of funding awarded, and state whether or not contractual performance measures were achieved.

| PREVIOUS FUNDING TABLE |                 |              |  |                          |
|------------------------|-----------------|--------------|--|--------------------------|
| Year                   | Contract Number | Award Amount | Program Income Generated (If Applicable) | Unspent Funds from Award |
| 2023-24                |                 |              |  |                          |
| 2024-25                |                 |              |  |                          |
| 2025-26                |                 |              |  |                          |

2. Describe the reason why funds remain unspent in the Previous Funding Table above. Include an explanation of how the organization intends to complete the project.
3. Describe the role of key administrators, staff members, contractors, and volunteers within your organization and their role in implementing the proposed project. Include experience, education, and licensing qualifications in your description.
4. Describe the organization’s experience administering this type or similar project.
5. Please submit a copy of your most recent audit (within the last two years) by an independent CPA and a description of corrective action taken for any findings identified by the auditor, both of which will be reviewed by the OC Housing & Community Development Accounting Manager or designated staff.

Applicants who have expended Federal funds in excess of \$750,000 are required to submit two (2) years of Single Audit reports (FY 2019/20 and FY 2020/21). Refer to Section II.D.2 of the RFP document for more details related to Single Audit requirements.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## **D: ORGANIZATIONAL/PROJECT CAPACITY AND EXPERIENCE (Continued)**

Or

Applicants who are not subject to Single Audit report requirements are required to submit two (2) years of audited financial statements (FY 2019/20 and FY 2020/21).

Audited Financial Statements will include:

- Balance Sheet (Statement of Financial Position) – Including all supporting schedules (i.e., Detailed Aged Payables, Aged Receivables, Notes Payable, etc.);
- Income Statement (Profit and Loss Statement);
- Statement of Cash Flow;
- Retained Earnings; and
- Any footnotes to the statements.

Applicant must submit Single Audit reports and/or Audited Financial Statements via [www.periscopeholdings.com](http://www.periscopeholdings.com) as a separate attachment from the Applicant Proposal. Paper copies will not be accepted.

*Applicants who have expended Federal funds in excess of \$750,000 please see PART I: D: Organizational Background, Item 7.*

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## E: ORGANIZATIONAL/PROJECT READINESS

- Project milestones are an effective method of demonstrating overall project readiness. Enter the date the milestone action was completed in column 1.  
If the milestone action is in progress, enter the start and end dates in columns 2 and 3. If the action is not applicable to your project, check column 4.

| PROJECT/ORGANIZATION READINESS CHART                       |                         |  |  |                    |
|--|-------------------------|--|--|--------------------|
|  | 1<br>Action<br>Complete | 2<br>Action<br>In Progress<br>Start Date | 3<br>Action<br>In Progress<br>End Date | 4<br>Action<br>N/A |
| <b>Milestone Actions</b>                                   |                         |  |  |                    |
| A. Governing Body approval to apply for funds              |                         |  |  |                    |
| B. Minute Order/Board Resolution                           |                         |  |  |                    |
| C. Project found in current annual budget                  |                         |  |  |                    |
| Staffing/Consultant assigned for design/<br>Implementation |                         |  |  |                    |
| D. Feasibility Study                                       |                         |  |  |                    |
| Design   |                         |  |  |                    |
| Project in concept phase                                   |                         |  |  |                    |
| RFP/RFQ process administered                               |                         |  |  |                    |
| Consultant contract with design engineer<br>Negotiated     |                         |  |  |                    |
| Final plans and specifications written                     |                         |  |  |                    |
| Finals plans and specifications approved                   |                         |  |  |                    |
| Environmental Approvals (CEQA/NEPA)                        |                         |  |  |                    |
| E. Acquisition/Rehabilitation                              |                         |  |  |                    |

- Include in your Application documentation regarding all completed milestone actions (i.e., Minute Order/Board Resolution, public hearing notice, closed session notice and/or Agenda and applicable documentation for Milestone Actions, A through E). All Applicants must immediately schedule meetings with your organization's boards to ensure, if selected, all council/board approvals are submitted prior to contract signing by your organization. Please include any prepared staff report as a response to this RFP and identify your council/board schedule meeting date.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## E: ORGANIZATIONAL/PROJECT READINESS (Continued)

For Applicants: When submitting to your council/board, the approval via a resolution/board approval-minutes should include:

### ***[Sample Council/Board Resolution]***

*The [agency name] submitted (or will be submitting) an application under FY 2023-24, FY 2024-25 AND FY 2025-26 FOR HOUSING REHABILITATION AND FY 2023-24 FOR PUBLIC FACILITIES & IMPROVEMENTS REQUEST FOR PROPOSAL BID NO. 012-23010523-NC.*

*The [agency name] desires to accept the award of CDBG funds and authorizes the execution of the necessary agreements, contracts and amendments and other corresponding documentation to accept the CDBG funds.*

*NOW, THEREFORE, THE [agency name], HEREBY, RESOLVES, AND ORDERS AS FOLLOWS:*

- 1. The [agency name] hereby accepts the award of CDBG funds through the County's Urban Counties Program, which will be used to support the [agency name] Housing Rehabilitation [project name] Project and the [agency name] Public Facilities & Improvements [project name] Project under Bid No. 012-23010523-NC.*
  - 2. The [agency name] authorizes the [Individual Title] or his/her designee to execute, for and on behalf of the [agency name], the necessary agreements(s) and/or any other documents or instruments required by the County and/or the United States Department of Housing and Urban Development for participation in the Urban Counties Program and/or for acceptance of the CDBG funds under Bid No. 012-23010523-NC.*
3. Include in your Applicant Proposal a written status for all milestone actions marked as "In Progress." Include supporting documentation to support progress.
  4. Include in your Applicant Proposal a brief explanation as to why a given milestone action is not applicable to the project, if necessary.

OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

---

**F: ENVIRONMENTAL INFORMATION FORM**

**OC Housing & Community Development  
1501 E. St. Andrew Place, 1<sup>st</sup> Floor, Santa Ana, CA 92705  
Environmental Information Form  
NEPA (24 CFR Part 58)**

**Project Title:**

**Program Activity(ies):**

**Name of Subrecipient:**

**Fund Type(s):** ☐ CDBG ☐ HOME ☐ ESG ☐ NSP ☐ OCHA/Operating Reserves ☐ CoC  
☐ General Fund

**Contract Number(s):**

**Contract Amount:** \$ \_\_\_\_\_

**Project Location:** (Provide precise address and include Census Tract No. If confidential, please insert "Suppressed" and provide Census Tract No.)

**Project Activity Level Description:** (Please provide in detail the level of services you provide or the scope of rehabilitation and/or construction your project will involve. If needed, please use attachments.)

**(Projects involving new construction, rehabilitation or acquisition activities must complete the Supplemental Site Information portion of this form)**

**Existing Environmental Conditions:** (Please, describe the surrounding environment around your project)

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

**Previous Governmental Actions/Approvals Received on Your Project** (If applicable, please list and attach a copy of any discretionary approvals you received on your project from a City or other County Agency including CEQA approval or exemption.)

**Discretionary Approval(s) Needed From City/County To Complete Your Project(s):**

I hereby declare that the statements furnished above, including any exhibits attached hereto represent all information required for this assessment. Said statements together with any exhibits attached hereto are true and correct.

Signature

Title

Date

## Supplemental Site Information

PLEASE PROVIDE ALL KNOWN INFORMATION AS REQUESTED – CHECK ALL BOXES THAT APPLY

(All PF&I, Acquisition, Rehabilitation and/or New Construction Activities must include site photos and site plan)

**Proposed Project Type:**

☐ New Construction

☐ Acquisition

☐ Acquisition/Rehabilitation

☐ Rehabilitation

OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

**Description of the Proposal:** Include all contemplated actions, which are geographically, or functionally a composite part of the project, regardless of the source of funding. [24 CFR 58.32, 40 CFR 1508.25]

---

---

---

---

---

---

---

---

---

---

**Proposed Site:** Zoning Designation: \_\_\_\_\_

General Plan Land Use Designation: \_\_\_\_\_

Is project in a floodplain? \_\_\_\_\_ FEMA Map No: \_\_\_\_\_ (attach copy)

Existing Use(s):      ☐ Vacant      ☐ Residential      ☐ Commercial      ☐ Industrial

Other: \_\_\_\_\_

Size of Site:      \_\_\_\_\_ Acres      \_\_\_\_\_ Sq. Ft.      Assessor's Parcel No: \_\_\_\_\_

Age of Existing Structures:      \_\_\_\_\_ years      Year built: \_\_\_\_\_



OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

---

---

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

Prior Use(s)/Development(s):

☐ Residential   ☐ Industrial   ☐ Commercial   ☐ Agriculture   Other: \_\_\_\_\_

If residential use, number of units:   Proposed \_\_\_\_\_   Existing \_\_\_\_\_

Studio # of Units \_\_\_\_\_   1 Bedroom # of Units \_\_\_\_\_

2 Bedroom # of Units \_\_\_\_\_   3 Bedroom # of Units \_\_\_\_\_   4+Bedroom # of Units \_\_\_\_\_

Total Number of Units: \_\_\_\_\_   Total Number of Buildings: \_\_\_\_\_

**Existing Conditions and Trends:** Describe the existing conditions of the project area and its surroundings. [24 CFR 58.40(a)]

---

---

---

---

Is current zoning and use appropriate for the proposed site? If not, present a plan for obtaining any discretionary approvals.

---

---

---

---

---

---

---

---

---

---

**Prior Analysis:**

Have there been any prior Environmental Reviews completed for the proposed site or project within the last five (5) years. *If yes, please attach copies of the Environmental Review.*   ☐ Yes   ☐ No

**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

---

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

Has the site been involved in any other proposals previously submitted to this office?

☐ Yes     ☐ No

Title of Prior Proposal: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

Eventual Result:                      ☐ Project Not Funded

☐ Project Funded \$ \_\_\_\_\_

☐ Project Completed                      Date Completed \_\_\_\_\_

☐ Project Cancelled                      Date Cancelled \_\_\_\_\_

Describe why project was cancelled:

---

---

---

---

---

---

---

**REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK**

OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

**PART III**

**PART III: PUBLIC FACILITIES & IMPROVEMENTS**

---

**A: PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE**

Responses to all questions/sub questions in Part II are required.

For your convenience, the Applicant Proposal will be available on Periscope S2G (formerly BidSync) in Microsoft Word format to allow for responses to be provided directly on the Applicant Proposal.

1. Please provide a comprehensive description of the project's (1) priority, (2) sub-activity, (3) population(s) to be served, (4) accomplishment level, (5) services to be provided, and (6) explain how project meets the HUD Eligibility Requirements and a National Objective (LMC, LMA or LMH). **Include in this Part, clear photo(s) of the project area(s) and include explanation. If this project is located in multiple areas, only submit up to four (4) photos of different project areas and include explanation.**

(1) Senior centers are identified as high priority.

(2) The project proposed to be funded by this grant would benefit Brea Senior Center participants. The project centers around the outdoor courtyard area located in between the two Senior Center building which house different, necessary programs for our low-income Senior population. The courtyard itself is used for many activities including, outdoor fitness classes, social gatherings, special events geared toward education or socialization, etc. Addressing safety and expanding the size of this key area would help maximize the footprint of services and programs to be offered to our senior population.

(3) Brea's population for ages 60+ represents approximately 20% of residents.

(4) These improvements would include improved safety, and an increase in service/program area for necessary wellness, educational and social activities, and case management.

(5) Services and programs impacted would be wellness, educational and social activities, and case management.

(6) Not applicable.

2. Answer the following:

- a. Summarize the Scope of Work for your project.

**Courtyard Improvements to include:**

- Installing wrought iron fencing around existing courtyard to improve safety for

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

participants

- Leveling grass area on the south side of the courtyard area to expand courtyard footprint

- Repaving the back driveway to allow ease of staff access for loading and unloading key program equipment.

- Installing an outdoor storage shed to house needed equipment to support the ever-growing Case Management program

- b. Describe why this project is needed and cite evidence to substantiate the need.

The Brea Senior Center, exceeding 100 years of age while serving approximately 48,000 seniors annually, is in need of regular improvements in order for it to remain an accessible, functional and safe environment for the low-income seniors and the community it serves. The longstanding building provides a safe setting for seniors to participate in many activities and services geared towards their needs. Without funding from this grant, assessments related to the long-term accessibility, safety and programmatic improvements cannot be addressed.

The current courtyard is a high traffic area as senior travel between the two Senior Center buildings for different programs and services offered. Enclosing this area with fencing, which is currently open, would aid in improving safety both from external threats as well as being able to help participants more easily navigate the facility.

Leveling out the grass area would improve the square footage of the outdoor area which is heavily used for wellness programs, educational and social events such as the annual Senior Health Fair and Flu Clinic.

Improvements to the back alley and installation of a storage shed would provide for increased efficiency and capacity of the storage of needed case management items for participants who are in need of emergency aid (i.e. walkers, crutches, wheelchairs, etc.) for items that can be temporarily loaned out.

- c. Describe how the project preserves a low and moderate-income neighborhood or provides other community benefits.

The Brea Senior Center provides a variety of essential services for Brea seniors, most of whom are very-low income. These services, used by an average of 200 senior daily, included exercise and fitness programs, prepared lunches, and health counseling. In addition, the Center helps maintain the mental well-being of seniors by providing recreational and educational activities and a welcoming place for seniors to meet and socialize.

This project would increase safety, accessibility and efficiency for a number of key programs and services at the Senior Center and will have an impact on the majority of daily participants.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

### 3. HUD Demographics:

- a. Does this project help prevent homelessness? ☐ Yes ☒ No
- b. Does this project help the homeless? ☐ Yes ☒ No
- c. Does this project help those with HIV or AIDS? ☐ Yes ☒ No
- d. Does this project primarily help persons with disabilities? ☐ Yes ☒ No

### 4. Refer to Priorities below:

Projects may address more than one community development need; however, in order to be considered as addressing a “High Priority” community development need, the Applicant Proposal/project must meet the High Priority Needs Level identified by the Urban County, see *Priority Preferences- High Priority Needs* below. Projects with a low needs level **may not be considered** for funding this fiscal year.

---

## A: PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE (Continued)

### PRIORITY PREFERENCES- HIGH PRIORITY NEEDS

The County has identified the following high priority community development needs for the use of CDBG funds during Fiscal Years 2020-2024:

- a. Senior Centers
- b. Homeless Facilities
- c. Neighborhood Facilities
- d. Water/Sewer Improvements
- e. Street Improvements
- f. Sidewalk Improvements
- g. Urgent Need

Source: FY 2020-24 Consolidated Plan

**Low Priority activities may not eligible for funding under this RFP.**

### 5. Answer each question below in approximately one to four paragraphs.

- a. Based upon your description of this project in *Part II.A: Priority Needs, HUD Eligibility Requirements and National Objective*, state how your organization will address meeting a priority need with your performance and outcomes. In your description, state how your performance objectives and performance outcomes apply to the project's beneficiaries and specifically explain how this project will affect the beneficiaries.

This project would increase safety, accessibility and efficiency for a number of key

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

programs and services at the Senior Center and will have an impact on the majority of daily participants.

- b. Describe what tools your organization will utilize to measure this project's effect on the intended beneficiaries. In your description include how your organization will measure its success in meeting the needs of the project's beneficiaries.

Senior Center staff retain records of daily program and service usage for the facility. The current participation numbers will be compared to the anticipated number of additional services that could be offered as a result of the proposed improvements.

- c. Describe the specific population that your project will serve (i.e., low to moderate-income).

This project will serve all Senior Center patrons, many of whom have limited mobility and are low income.

- d. Describe the intended benefits to the population being served (i.e., preservation of a low to moderate-income neighborhood).

Improved safety, accessibility and expansion of services to meet the growing needs of Brea's senior population.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## A: PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE (Continued)

### ELIGIBLE BLOCK GROUPS

6. Is the project/activity Limited Clientele (LMC)? Yes ☐ No ☒

If LMC, please include address and or map of improved locations.

7. Is the project/activity Low/Mod Housing (LMH)? Yes ☐ No ☒

8. Does the project/activity serve Low/Mod Area (LMA)? Yes ☐ No ☒

### ELIGIBLE BLOCK GROUP – If your project's national objective is Low Mod Area (LMA) please complete the table below.

Eligible census tract(s) and block group(s) is required in this section if you are qualifying for a low to moderate-income area.

Visit the following website to obtain census information:

<https://geomap.ffiec.gov/FFIECGeocMap/GeocodeMap1.aspx>

| ELIGIBLE BLOCK GROUP TABLE |                        |   |                     |   |
|----------------------------|------------------------|---|---------------------|---|
| Eligible Block Groups      | Eligible Census Tracts | Number of Low to Moderate-Income Population | Total of Population | Percentage of Low to Moderate-Income Population |
|                            |                        |   |                     |   |
|                            |                        |   |                     |   |
|                            |                        |   |                     |   |
|                            |                        |   |                     |   |

9. If a project's boundaries are not within an Eligible Block Group, please answer the following questions:

- a. Have you submitted a survey to HUD? Date survey submitted to HUD: \_\_\_\_\_

Yes ☐ No ☒

- b. Did HUD approve your survey? Please attach a copy of the approval letter from HUD. Projects cannot be awarded funding without a survey approved by HUD.

Yes ☐ No ☒

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B: LEVERAGING AND PROJECT BUDGET

### **FY 2023-24 Resource Value (Leveraging)**

Resources such as professional services should be valued at a fair-market rate. Buildings and equipment should also be valued at the fair-market rental value. Volunteer time should be valued at \$10.00 per hour.

1. Complete Leveraging Table
  - a. Type of resource to complete a specific project activity.
  - b. Project activity necessary to complete the project.
  - c. What is the source of the leverage?
  - d. Leverage value earmarked for FY 2023-24.
  - e. Attach leveraging letters

| LEVERAGING TABLE FY 2023-24 |                            |                    |                 |
|-----------------------------|----------------------------|--------------------|-----------------|
| Example                     |                            |                    |                 |
| Type of Resource            | Project Activity           | Source of Leverage | Leverage Value  |
| Staffing                    | Project Management         | Gas Tax            | \$20,000        |
| Engineer                    | Project Design/Engineering | City General Fund  | \$50,000        |
| <b>Total Leveraging</b>     |                            |                    | <b>\$70,000</b> |
| Type of Resource            | Project Activity           | Source of Leverage | Leverage Value  |
|                             |                            |                    |                 |
|                             |                            |                    |                 |
|                             |                            |                    |                 |
|                             |                            |                    |                 |
|                             |                            |                    |                 |
| <b>Total Leveraging</b>     |                            |                    |                 |

\*Maximum number of points awarded to projects demonstrating dollar amount of leveraged resources.

### **LEVERAGING CERTIFICATION**

I certify on behalf of \_\_\_\_\_ and attest that all leveraged  
(Agency Name)  
resources contained in *Part II: B*, have not been previously used for other project(s) and that all information contained in *Part II: B* is true and accurate to the best of my knowledge.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B: LEVERAGING AND PROJECT BUDGET (Continued)

### **FY 2023-24 PROJECT BUDGET**

Complete *Project Budget Table* below by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project.

- Maximum funding amount for Public Facilities and Improvements (PF&I) project - \$350,000 with 20% leveraged funding.
- Maximum funding amount for Public Facilities and Improvements (PF&I) project funding is \$150,000 without 20% leveraged funding.

FY 2023-24 CDBG funding may increase or decrease based on HUD's final allocation of CDBG funds to the Urban County/Housing and OC Housing & Community Development . We estimate a total of \$1,135,965 may be available for PF&I projects.

2. Complete *Project Budget Table* below.

| <b>PROJECT BUDGET TABLE – FY 2023-24</b>   |                           |                            |              |                        |
|--|---------------------------|----------------------------|--------------|------------------------|
| <b>Example</b>                             |                           |                            |              |                        |
| <b>Project Costs</b>                       | <b>Urban County Funds</b> | <b>Leveraged Resources</b> | <b>Total</b> | <b>Accomplishments</b> |
| <b>Project Activity:</b> Design/Project    | \$ 50,000                 | \$ 30,000                  | \$ 80,000    |                        |
| <b>Project Activity:</b> HVAC Improvements | \$ 25,000                 | \$ 20,000                  | \$ 45,000    | 800 People             |
| <b>Total Project Cost</b>                  | \$ 75,000                 | \$ 50,000                  | \$ 125,000   | 1 Facility             |
| <b>Project Costs</b>                       | <b>Urban County Funds</b> | <b>Leveraged Resources</b> | <b>Total</b> |                        |
| <b>Project Activity:</b> Construction      | \$150,000                 |                            | \$150,000    | 1 Facility             |
| <b>Project Activity:</b>                   |                           |                            |              |                        |
| <b>Project Activity:</b>                   |                           |                            |              |                        |
| <b>Total Project Cost</b>                  | \$150,000                 |                            | \$150,000    | 1 Facility             |

3. Provide a detailed description of each project activity listed in above table.

Funds will be used to make needed improvements in the courtyard area to improve safety, accessibility and expansion of services provided to Brea seniors.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## C: PERFORMANCE OBJECTIVES AND OUTCOMES

1. Using the definitions below, complete the *Performance Objectives and Outcomes Table* by stating project activity, output, performance objectives and performance outcomes.

**Activity** Identify project activities geared towards completing project, set quantifiable units of accomplishments (e.g., planning, construction, inspections).

**Output** Identify project outputs such as proposed units of accomplishments (what do you hope to achieve from your project, (e.g., complete 1,000 linear feet of sidewalk).

### Performance Objectives

- a. Suitable Living Environment: In general, this objective relates to activities that are designed to benefit communities, families, or individuals by addressing issues in their living environment.
- b. Decent Affordable Housing: The activities that typically would be found under this objective are designed to cover the wide range of housing possible under CDBG. This objective focuses on housing programs where the purpose for the project is to meet the individual family or community needs and not programs where the housing is an element of a larger effort.
- c. Creating Economic Opportunities: This objective applies to the types of activities related to economic development, commercial revitalization, or job creation.

### Performance Outcomes

- a. Availability/Accessibility: This outcome category applies to activities that make services, infrastructure, housing, or shelter available or accessible to low and moderate-income people, including persons with disabilities. In this category, accessibility does not refer only to physical barriers, but also to making the affordable basics of daily living available and accessible to low and moderate-income people.
- b. Affordability: This outcome category applies to activities that provide affordability in a variety of ways in the lives of low and moderate-income people. It can include the creation or maintenance of affordable housing, basic infrastructure hook-ups, or services such as transportation or day care.
- c. Sustainability (Promoting Livable or Viable Communities): This outcome applies to projects where the activity or activities are aimed at improving communities or neighborhoods, helping to make them livable or viable by providing benefit to persons of low and moderate-income or by removing or eliminating slums or blighted areas through multiple activities or services that sustain communities or neighborhoods.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## C: PERFORMANCE OBJECTIVES AND OUTCOMES (Continued)

1. Please complete the *Performance Objectives and Outcomes Table* below.

| PERFORMANCE OBJECTIVES AND OUTCOMES TABLE |                       |                             |   |
|---|-----------------------|-----------------------------|---|
| Example                                   |                       |                             |   |
| Activity                                  | Outputs               | Performance Objectives      | Performance Outcomes                            |
| Inspection                                | 1000 Lf. of Sidewalk  | Suitable Living Environment | Availability/Accessibility                      |
| Construction                              | 300 Sq. Ft. of Lumber | Decent Affordable Housing   | Affordability                                   |
| Activity                                  | Outputs               | Performance Objectives      | Performance Outcomes                            |
| Construction                              | 1 Facility            | Courtyard improvements      | Safety, accessibility and expansion of services |
|   |                       |                             |   |
|   |                       |                             |   |
|   |                       |                             |   |

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## D: ORGANIZATIONAL/PROJECT CAPACITY AND EXPERIENCE

1. Has your organization received funding for this type of activity during the previous three years? Yes ☒ No ☐

**If you answered, “Yes”,** complete Previous Funding Table below by identifying the contract number, award amount, program income, if generated; and any unspent funds.

**If you answered “No”** above, submit a letter signed by this application’s authorized person that identifies one reference from three different funding sources from whom you have received funding in the past three years. The letter must include contact information for the three references (funding source), the amount of funding awarded from each reference, explanation of the use of funds, duration of funding awarded, and state whether contractual performance measures were achieved.

| PREVIOUS FUNDING TABLE |                 |              |  |                          |
|------------------------|-----------------|--------------|--|--------------------------|
| Year                   | Contract Number | Award Amount | Program Income Generated (If Applicable) | Unspent Funds from Award |
| 2020-21                | 20-23-0006-PFI  | \$150,000    | N/A                                      | \$51,000                 |
| 2021-22                | N/A             | N/A          | N/A                                      | N/A                      |
| 2022-23                | 22-23-0006-PFI  | \$75,000     | N/A                                      | In progress              |

2. Describe the role of key administrators, staff members, contractors, and volunteers within your organization and their role in implementing the proposed project. Include experience, education, and licensing qualifications in your description.

The City of Brea’s Financial Services Manager, Monica Lo, will provide financial oversight of the project. Monica has extensive knowledge of the CDBG program and regulations.

Senior Management Analyst, Jenn Colacion, will serve as Project Manager. Jenn has extensive budget knowledge having developed the Community Services Department Budget, with 10 years of experience with the City. She recently completed the 3-year CDBG funded rehabilitation of the Brea Senior Center, in addition to serving as project manager for the current CDBG funded Senior Center Feasibility Study.

Brea Senior Center Director, Tim Takahashi, will also serve as Project Manager. Tim has been with the City for 20 years, having managed senior programming, case management, and transportation services. He also has a background in IT software training, marketing, and graphic design. H will assist with site-specific oversight of the project.

Both Project Managers will be overseen by Carrie Hernandez, Community Services

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

Manager, who also has extensive knowledge and background in City financial management and grant execution.

3. Describe the organization's experience administering this type or similar project.

The City of Brea has extensive experience administering and successfully completing a wide variety of governmental grant-funded projects. The City has worked effectively with the County for nearly 45 years on CDBG housing grants, and nearly 20 years of CDBG public facilities projects.

The City's approach to effective grant management includes assigning a project manager and grant implementation team that, depending on the project needs, includes accounting, engineering, building inspections, contract administration, maintenance, programming, prevailing wage compliance, and public information staff. Contract City attorney, architects, structural engineers, and other consultants are added as needed to assure all aspects of the grant project are successfully completed.

4. Describe the reason why funds remain unspent in the Previous Funding Table above. Include an explanation of how the organization intends to complete the project.

The bids for the FY 2020-21 project came in lower than anticipated, so not all the funds were needed.

Staff has researched similar projects completed for other facilities to arrive at the estimated project budget amount. Staff will seek competitive bids for each component of the project scope to ensure they all fall within the outlined budget amount.

5. Please submit a copy of your most recent audit (within the last two years) by an independent CPA and a description of corrective action taken for any findings identified by the auditor, both of which will be reviewed by the OC Housing & Community Development Accounting Manager or designated staff.

Applicants who have expended Federal funds in excess of \$750,000 are required to submit two (2) years of Single Audit reports (FY 2019/20 and FY 2020/21). Refer to Section II.D.2. of the RFP document for more details related to Single Audit requirements.

Or

Applicants who are not subject to Single Audit reports requirements are required to submit two (2) years of audited financial statements (FY 2019/20 and FY 2020/21).

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## **D: ORGANIZATIONAL/PROJECT CAPACITY AND EXPERIENCE (Continued)**

Audited Financial Statements will include:

- Balance Sheet (Statement of Financial Position) – Including all supporting schedules (i.e. Detailed Aged Payables, Aged Receivables, Notes Payable, etc.)
- Income Statement (Profit and Loss Statement)
- Statement of Cash Flow
- Retained Earnings
- Any footnotes to the statements.

Submit Single Audit reports and Audited Financial Statements electronically via Periscope S2G (formerly BidSync) as a separate attachment from the Applicant Proposal. Paper copies will not be accepted.

*Applicants who have expended Federal funds in excess of \$750,000 please see PART I: D: Organizational Background, Item 7.*

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## E: ORGANIZATIONAL/PROJECT READINESS

1. Project milestones are an effective method of demonstrating overall project readiness. Enter the date the milestone action was completed in column 1. If the milestone action is in progress, enter the start and end dates in columns 2 and 3. If the action is not applicable to your project, check column 4.

| ORGANIZATIONAL/PROJECT READINESS CHART                     |                         |   |  |                    |
|--|-------------------------|---|--|--------------------|
|  | 1<br>Action<br>Complete | 2<br>Action<br>In Progress<br>Start<br>Date | 3<br>Action<br>In Progress<br>End Date | 4<br>Action<br>N/A |
| <b>Milestone Actions</b>                                   |                         |   |  |                    |
| A. Governing Body approval to apply for funds              |                         | 1/17/23                                     |  |                    |
| B. Minute Order/Board Resolution                           |                         | 1/17/23                                     |  |                    |
| C. Project found in current annual budget                  |                         | 7/1/23                                      |  |                    |
| Staffing/Consultant assigned for design/<br>implementation |                         | 8/30/23                                     |  |                    |
| D. Feasibility Study                                       |                         |   |  | N/A                |
| Design   |                         |   |  | N/A                |
| Project in concept phase                                   |                         |   |  | N/A                |
| RFP/RFQ process administered                               |                         |   |  | N/A                |
| Consultant contract with design engineer<br>negotiated     |                         |   |  | N/A                |
| Final plans and specifications written                     |                         |   |  | N/A                |
| Finals plans and specifications approved                   |                         |   |  | N/A                |
| Environmental Approvals (CEQA/NEPA)                        |                         |   |  | N/A                |
| E. Acquisition/Rehabilitation                              |                         |   | 6/30/24                                |                    |

2. Include in your application documentation regarding all completed milestone actions (i.e., Minute Order/Board Resolution, public hearing notice, closed session notice and/or Agenda) and applicable documentation for Milestone Actions, A through E. All Applicants must immediately schedule meetings with your authority boards to ensure, if selected, all council/board approvals must be submitted prior to contract signing by your agency. Please include any prepared staff report as a response to this RFP and identify your council/board schedule meeting date.

Will be included following the January 17, 2023 City Council Public Hearing.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## E: ORGANIZATIONAL/PROJECT READINESS (Continued)

For Applicants: When submitting to your council/board approval via a resolution/board approval-minutes, should include:

### ***[Sample Council/Board Resolution]***

*The [agency name] submitted (or will be submitting) an application under FY 2023-24 FOR PUBLIC FACILITIES & IMPROVEMENTS REQUEST FOR PROPOSAL BID NO. 012-23010523-NC.*

*The [agency name] desires to accept the award of CDBG funds and authorizes the execution of the necessary agreements, contracts and amendments and other corresponding documentation to accept the CDBG funds.*

*NOW, THEREFORE, THE [agency name], HEREBY, RESOLVES, AND ORDERS AS FOLLOWS:*

- 1. The [agency name] hereby accepts the award of CDBG funds through the County's Urban Counties Program, which will be used to support the [agency name] Public Facilities & Improvements [project name] Project under Bid No. 012-23010523-NC.*
- 2. The [agency name] authorizes the [Individual Title] or his/her designee to execute, for and on behalf of the [agency name], the necessary agreements(s) and/or any other documents or instruments required by the County and/or the United States Department of Housing and Urban Development for participation in the Urban Counties Program and/or for acceptance of the CDBG funds under Bid No. 012-23010523-NC.*

3. Include in your application a written status for all milestone actions marked as "In Progress." Include supporting documentation to support progress.

The soonest staff can bring application to a City Council meeting is on January 17, 2023.

The City of Brea's Fiscal Year runs July 1 – June 30; therefore, this project funding will be programmed beginning July 1, 2023 for the 2023-24 FY.

4. Include in your application a brief explanation as to why a given milestone action is not applicable to the project, if necessary.

No Feasibility study, design, or RFPs will be required for this project scope.



OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

**F: ENVIRONMENTAL INFORMATION FORM**

**OC Housing & Community Development and Community Services**  
**1501 E. Saint Andrew St, First Floor, Santa Ana, CA 92705**  
**Environmental Information Form**  
**NEPA (24 CFR Part 58)**

**Project Title:** Brea Senior Center Courtyard Improvements

**Program Activity (ies):** Improvements to existing courtyard area to improve safety, accessibility and expansion of services offered.

**Name of Subrecipient:** N/A

**Fund Type (s):** ☒ CDBG ☐ HOME ☐ ESG ☐ NSP ☐ OCHA/Operating Reserves ☐ CoC ☐ General Fund

**Contract Number (s):**

**Contract Amount:** \$ \_\_\_\_\_

**Project Location:** (Provide precise address and include Census Tract No... If confidential, please insert "Suppressed" and provide Census Tract No.)

Brea Senior Center (500 Sievers Avenue, Brea, CA 92821)

**Project Activity Level Description:** (Please provide in detail the level of services you provide or the scope of rehabilitation and/or construction your project will involve. If needed, please use attachments.)

**(Projects involving new construction, rehabilitation or acquisition activities must complete the Supplemental Site Information portion of this form)**

**Courtyard Improvements to include:**

- Installing wrought iron fencing around existing courtyard to improve safety for participants
- Leveling grass area on the south side of the courtyard area to expand courtyard footprint
- Repaving the back driveway to allow ease of staff access for loading and unloading key program equipment.
- Installing an outdoor storage shed to house needed equipment to support the ever-growing Case Management program

**Existing Environmental Conditions:** (Please, describe the surrounding environment around your project)

Environment surrounding Brea Senior Center includes Brea Creek Golf Course, Arovista Park, and adjacent residential neighborhood.

**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

**Previous Governmental Actions/Approvals Received on your Project:** (If applicable, please list and attach a copy of any discretionary approvals you received on your project from a City or other County Agency.)

N/A

**Discretionary Approval(s) Needed From City/County to Complete your Project(s):**

N/A

I hereby declare that the statements furnished above, including any exhibits attached hereto represent all information required for this assessment. Said statements together with any exhibits attached hereto are true and correct.

Signature

  
City Manager  
Title

12/15/22  
Date

**Supplemental Site Information**

PLEASE PROVIDE ALL KNOWN INFORMATION AS REQUESTED – CHECK ALL BOXES THAT  
APPLY

**(All PF&I, Acquisition, Rehabilitation and/or New Construction Activities must include site photos and site plan)**

**Proposed Project Type:**

|   |  |
|---|--|
| <input type="checkbox"/> New Construction           | <input type="checkbox"/> Acquisition               |
| <input type="checkbox"/> Acquisition/Rehabilitation | <input checked="" type="checkbox"/> Rehabilitation |

**Description of the Proposal:** Include all contemplated actions, which logically are either geographically, or functionally a composite part of the project, regardless of the source of funding. [24 CFR 58.32, 40 CFR 1508.25]

**Courtyard Improvements to include:**

- Installing wrought iron fencing around existing courtyard to improve safety for participants
- Leveling grass area on the south side of the courtyard area to expand courtyard footprint

**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

-Repaving the back driveway to allow ease of staff access for loading and unloading key program equipment.

-Installing an outdoor storage shed to house needed equipment to support the ever-growing Case Management program

---

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

**Proposed Site:** Zoning Designation: P/R/OS-PR (Parks/Recreation/Open Space-Parks & Recreation)

General Plan Land Use Designation: Parks/Recreation/Open Space-Parks & Recreation

Is project in a floodplain? No FEMA Map No: 06059C0042J (attach copy)

Existing Use(s): ☐ Vacant ☐ Residential ☐ Commercial ☐ Industrial

Other: **Public Facility**

Size of Site: Approx. 2 Acres \_\_\_\_\_ Sq. Ft. Assessor's Parcel No: 284-261-01

Age of Existing Structures: 40 – 100 years Year built: \_\_\_\_\_

Prior Use(s)/Development(s):

☐ Residential ☐ Industrial ☐ Commercial ☐ Agriculture Other: N/A

If residential use, number of units: N/A Proposed \_\_\_\_\_ Existing \_\_\_\_\_

Studio # of Units \_\_\_\_\_ 1 Bedroom # of Units \_\_\_\_\_

2 Bedroom # of Units \_\_\_\_\_ 3 Bedroom # of Units \_\_\_\_\_ 4+Bedroom # of Units \_\_\_\_\_

Total Number of Units: \_\_\_\_\_ Total Number of Buildings: \_\_\_\_\_

**Existing Conditions and Trends:** Describe the existing conditions of the project area and its surroundings. [24 CFR 58.40(a)]

Project area is in good condition.

---

**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

---

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

Is current zoning and use appropriate for the proposed site? If not, present a plan for obtaining any discretionary approvals.

Yes.

---

---

---

---

---

---

**Prior Analysis:**

Have there been any prior Environmental Reviews completed for the proposed site or project within the last five (5) years. *If yes, please attach copies of the Environmental Review.*      ☐ Yes      ☒ No

Has the site been involved in any other proposals previously submitted to this office?

☒ Yes      ☐ No

Title of Prior Proposal: Brea Senior Center Feasibility Study

Applicant's Name: City of Brea

Eventual Result:                      ☐ Project Not Funded

☒ Project Funded \$75,000

☐ Project Completed                      Date Completed \_\_\_\_\_

☐ Project Cancelled                      Date Cancelled \_\_\_\_\_

Describe why project was cancelled:

N/A

---

---

---

---

---

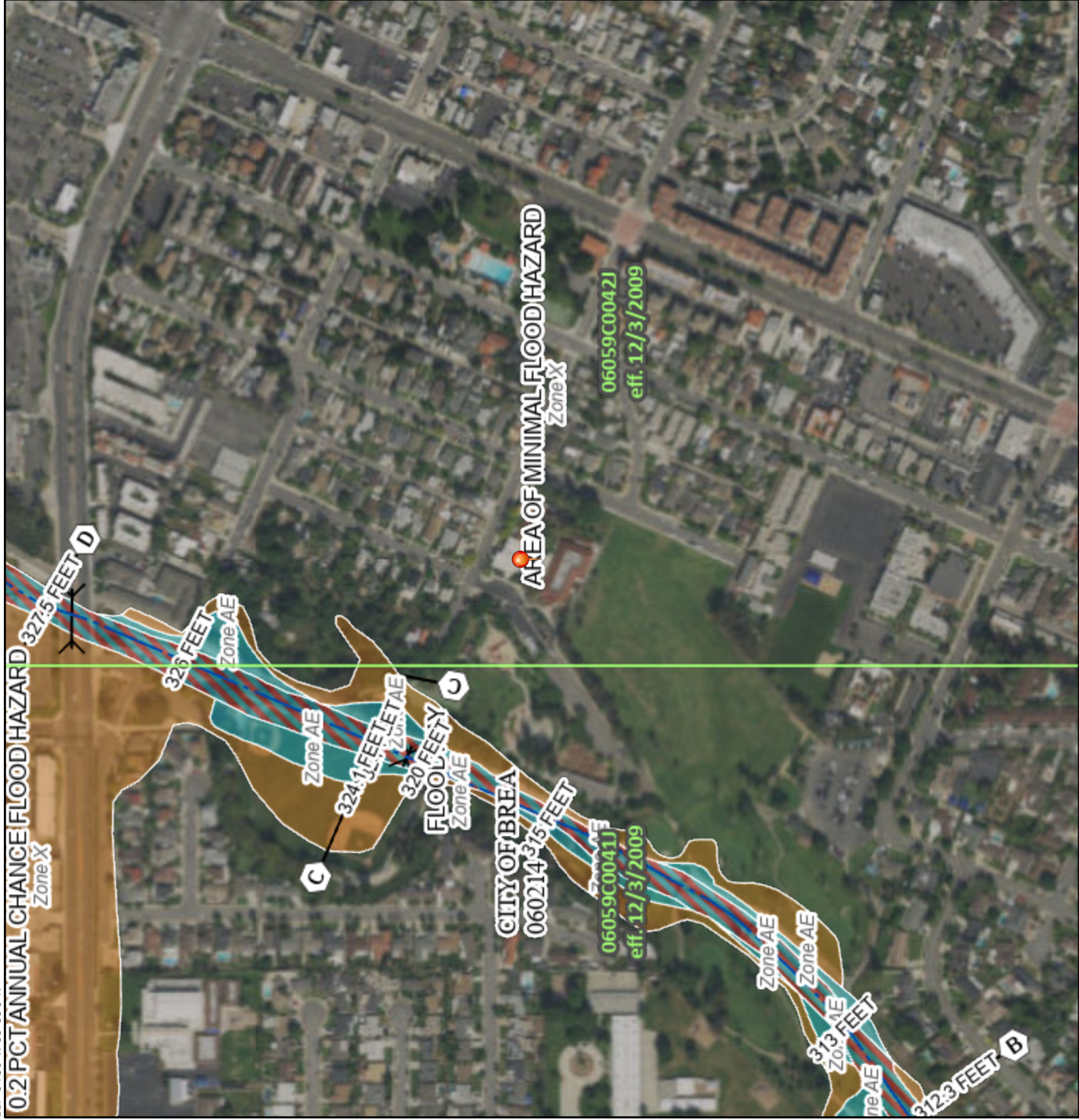
---



# National Flood Hazard Layer FIRMMette



117°54'38"W 33°55'5"N



0 250 500 1,000 1,500 2,000 Feet 1:6,000

Basemap: USGS National Map: Orthoimagery: Data refreshed October, 2020

## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

**SPECIAL FLOOD HAZARD AREAS**

Without Base Flood Elevation (BFE)  
Zone A, V, AE  
With BFE or Depth Zone AE, AO, AH, VE, AR  
Regulatory Floodway

0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X

Future Conditions 1% Annual Chance Flood Hazard Zone X

Area with Reduced Flood Risk due to Levee. See Notes. Zone X

Area with Flood Risk due to Levee Zone D

NO SCREEN Area of Minimal Flood Hazard Zone X

Effective LOMRs Area of Undetermined Flood Hazard Zone D

Channel, Culvert, or Storm Sewer Levee, Dike, or Floodwall

Cross Sections with 1% Annual Chance Water Surface Elevation

Coastal Transect

Base Flood Elevation Line (BFE)

Limit of Study

Jurisdiction Boundary

Coastal Transect Baseline

Profile Baseline

Hydrographic Feature

Digital Data Available

No Digital Data Available

Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

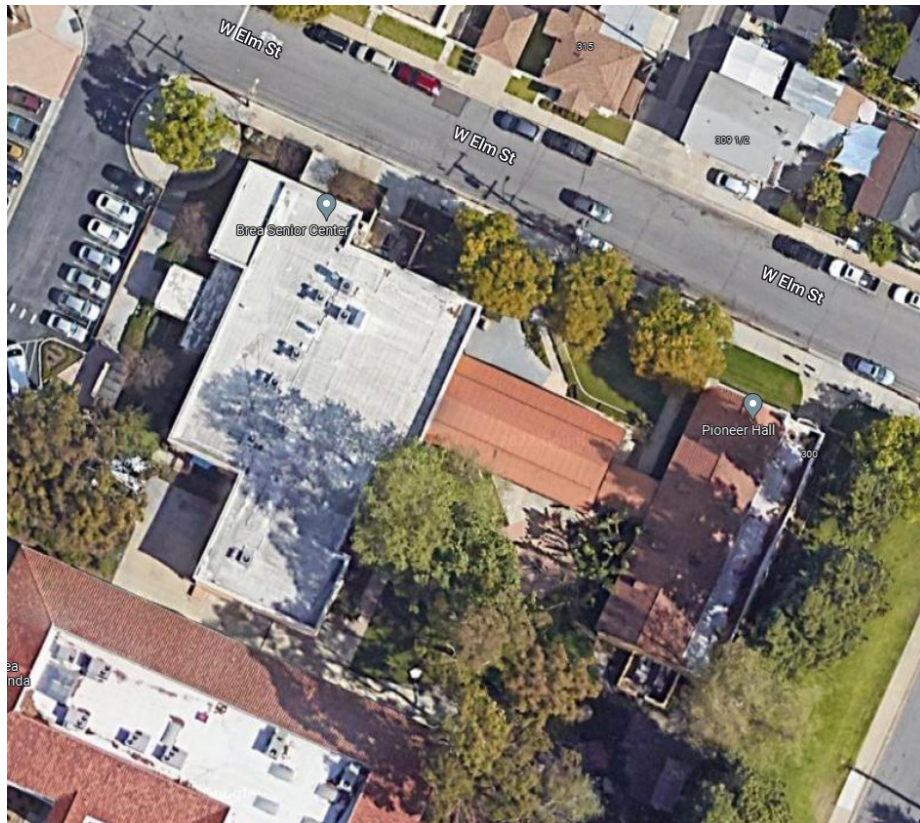
This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 12/14/2022 at 7:51 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.



# Senior Center Courtyard Site Photos

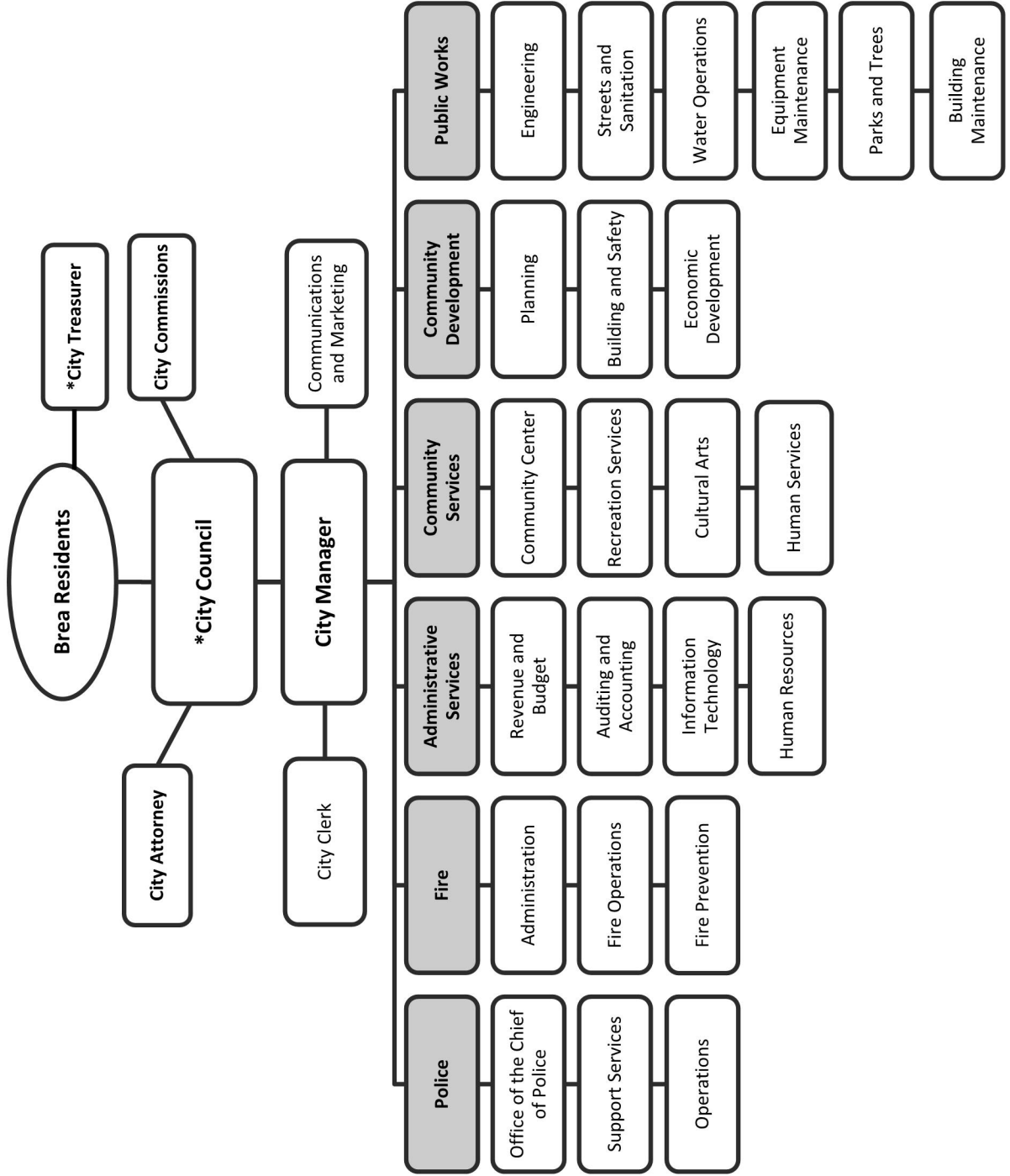


**Senior Center Satellite View**



**Senior Center Courtyard Street View**

# CITY ORGANIZATION CHART



*\*Elected*

**CITY OF BREA  
PUBLIC HEARING NOTICE**

**NOTICE IS HEREBY GIVEN** that the Brea City Council will conduct a public hearing on **Tuesday, January 17, 2023, at 7:00pm**, or as soon thereafter as the matter can be heard, in the Council Chambers of the Civic and Cultural Center, 1 Civic Center Circle, Brea, California, to consider the adoption of a resolution approving the City's Fiscal Years 2023-24, 2024-25 and 2025-26 Grant Application to the County of Orange for the Community Development Block Grant Program (CDBG).

**FURTHER INFORMATION** may be obtained at the Office of the City Clerk or by calling (714) 990-7756.

**ALL INTERESTED PARTIES** are invited to attend said hearing and express opinions on the matter outlined above.

If you challenge this ordinance in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Office of the City Clerk at, or prior to, the public hearing.

Dated: December 22, 2022

Lillian Harris-Neal  
City Clerk of City of Brea

Publish: January 5, 2023



## City of Brea

---

### COUNCIL COMMUNICATION

**TO:** Honorable Mayor and City Council Members

**FROM:** Bill Gallardo, City Manager

**DATE:** 01/17/2023

**SUBJECT:** Approval of the applications for participation in the Community Development Block Grant Program (CDBG) for Fiscal Years 2023-24, 2024-25 and 2025-26.

---

### **RECOMMENDATION**

After a Public Hearing, adopt the Resolution approving Fiscal Years 2023-24, 2024-25 and 2025-26 applications to the County of Orange for Community Development Block Grant (CDBG) funding.

### **BACKGROUND/DISCUSSION**

The Federal Housing and Community Development Block Grant Program (CDBG) was established under legislation passed by Congress in 1974 to provide housing and other assistance for low-income persons. It is funded by the Federal Department of Housing and Urban Development (HUD) and administered by the County of Orange for cities under 50,000 in population.

The City has been very successful in receiving CDBG grants to implement the Single Family Rehabilitation Program; alley improvements identified in the Neighborhood Enhancement Plan; and capital improvements to Pioneer Hall and the Senior Center. Project eligibility is limited as the County only funds what is deemed "high priority projects," including addressing homelessness, housing rehabilitation, alley improvements, senior centers, and Americans with Disabilities Act (ADA) improvements.

The City has received CDBG funding annually for the past 48 years for housing rehabilitation of single family homes owned by low-income residents. Qualified homeowners must meet federally prescribed requirements to participate in the Program. Many neighborhoods in Brea have been enhanced throughout the years with a goal to improve approximately ten homes annually.

The historic buildings used for the Senior Center and Pioneer Hall have routinely been improved using CDBG Public Facilities & Improvement (PF&I) funding, including updating restrooms, adding a covered patio, making parking lot and sidewalk accessibility enhancements, and recently making necessary upgrades to the kitchen facility.

The County released the Fiscal Years 2023-24, 2024-25 and 2025-26 CDBG application package on November 9, 2022 and required that completed applications be submitted by December 16, 2022. This timeframe did not allow the opportunity to bring the application to the City Council prior to submittal. The County requires a Council resolution in order for Brea's application to be considered in the competitive process.

Tonight's Public Hearing is being conducted to conform to HUD and County requirements to give the public an opportunity to participate in the application process. At the conclusion of the Public Hearing, the Council is asked to approve by resolution the City's participation in the CDBG grant programs detailed below:

### **Housing Rehabilitation Program**

The application for Fiscal Years 2023-24 and 2024-25 will be dedicated to Single Family Rehabilitation in the form of loans used to correct health, safety and building code violations. The majority of the funds received will be utilized for single family home loans and mobile home grants. The remaining funds will be used for program delivery expenses to perform inspections of the project sites, contract document preparation, and coordinating contractors/construction. The recipients of the loans and grants must be low-income households, which is defined as earning 80% or less of County median income. The requested grant amount for years one and two is \$180,000. The third year (2025-26) will be dedicated to a potential Multi-Family Rehabilitation project. The requested grant amount for year three is \$200,000.

### **Public Facilities and Improvements**

The previous CDBG grant cycle funded a Senior Center Feasibility which is currently in progress. Staff intends for future CDBG applications to be geared towards implementing recommended improvements coming from this document, which will not be completed until Summer 2023. At this time, the current application for Fiscal Year 2023-24 proposes improvements to the Brea Senior Center's central courtyard located between the Senior Center and Pioneer Hall. This area is heavily used for travel between the two buildings, outdoor fitness programs, and special events or programs focused on education or socialization. Improvements will include fencing in the courtyard for safety and improved accessibility throughout the facility, leveling out the lawn area to expand the courtyard's footprint, installing a storage shed for case management items and repaving the alley for a van to access this storage shed.

Should higher priority items be proposed following the completion of the Feasibility Study, staff will work with the County of Orange to adjust the scope for the FY 2023-24 project.

As part of the County's requirements, the resolution proposed for adoption authorizes the Mayor, or his/her designee, to execute for and on behalf of the City of Brea, the necessary agreements and/or any other documents or instruments required for participation in the Urban Counties Program for acceptance of the CDBG funds under Bid No. 012-23010523-NC.

### **COMMISSION/COMMITTEE RECOMMENDATION**

The Finance Committee reviewed the applications for the Single Family Housing Rehabilitation Program and Public Facilities and Improvements at its meeting on January 10, 2023 and recommended moving the items to Council for approval.

### **FISCAL IMPACT/SUMMARY**

The City of Brea applies annually to the County of Orange for Federal Community Development Block Grant (CDBG) funding in order to provide low-income single family rehabilitation loans and grants to qualified Brea homeowners. Additionally, the City typically applies for funding in the Public Facilities and Improvements component of the Program. Eligible uses of this funding include senior centers, projects addressing homelessness, or projects addressing accessibility in low-income areas.

The CDBG application for the Single Family Housing Rehabilitation Program is a multi-year application (Fiscal Years 2023-24, 2024-25 and 2025-26). \$180,000 is being requested in years one and two for single family housing rehabilitation, where no match is required, and \$200,000 for a multi-family housing rehabilitation project in year three. Staff implementing the Program is paid from the Housing Successor Fund. Thus, there is no negative fiscal impact to the General Fund.

The CDBG application for Public Facilities and Improvements is a single-year application (Fiscal Year 2023-24) and is requesting \$150,00, with no match required. There will be no impact to the General Fund.

Staff recommends adoption of the attached Resolution approving the two applications.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager

Prepared by: Marie Dao, Community Development Management Analyst and Jennifer Colacion, Community Services Management Analyst

Concurrence: Jason Killebrew, Community Development Director and Chris Emeterio, Community Services Director

---

## **RESOLUTION NO.**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BREA TO APPROVE THE CITY'S PARTICIPATION IN THE FISCAL YEARS 2023-24, 2024-25 AND 2025-26 COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM (CDBG) WITH THE COUNTY OF ORANGE**

#### **A. RECITALS:**

(i) It is the intent of the City of Brea to participate in the filing of an application with the County of Orange for a grant authorized under the Housing and Community Development Act of 1974, and the Cranston/Gonzales National Affordable Housing Act of 1990, as amended.

(ii) The Housing and Community Development Act of 1974, as amended, authorizes cities under 50,000 in population to enter into cooperation agreements with the County in which they are located for the purpose of undertaking essential housing and community development activities.

(iii) The federal government requires participating cities to provide certifications that the funds will be obtained and utilized pursuant to Federal law and policy.

(iv) It is necessary that the City adopt certain projects as described in the project summary section of the application before filing the application with the County of Orange for funding authorized under the Community Development Act of 1974 as amended.

(v) The City of Brea submitted an application under Fiscal Years 2023-24, 2024-25 and 2025-26 for Housing Rehabilitation and Fiscal Year 2023-24 for Public Facilities & Improvements Request for Proposal Bid No. 012-23010523-NC.

(vi) The City of Brea desires to accept the award of CDBG funds and authorizes the execution of the necessary agreements, contracts and amendments and other corresponding documentation to accept the CDBG funds.

**B. RESOLUTION:**

NOW, THEREFORE, THE CITY OF BREA, HEREBY, RESOLVES, AND ORDERS AS FOLLOWS:

(i) The City of Brea hereby accepts the award of CDBG funds through the County's Urban Counties Program, which will be used to support the City of Brea's Single-Family Housing Rehabilitation Program Project and the City of Brea's Public Facilities & Improvements Brea Senior Center Courtyard Improvements Project under Bid No. 012-23010523-NC.

(ii) The City of Brea authorizes the Mayor or his/her designee to execute, for and on behalf of the City of Brea, the necessary agreement(s) and/or any other documents or instruments required by the County and/or the United States Department of Housing and Urban Development for participation in the Urban Counties Program and/or for acceptance of the CDBG funds under Bid No. 012-23010523-NC.

**APPROVED AND ADOPTED** this 17<sup>th</sup> day of January 2023.

---

Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17<sup>th</sup> day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk



**OC HOUSING & COMMUNITY  
DEVELOPMENT REHABILITATION AND  
PUBLIC FACILITIES & IMPROVEMENTS  
FY 2023-24  
APPLICANT PROPOSAL  
Bid # 012-23010523-NC**

### **SUPPORTING DOCUMENTS CHECKLIST**

Applicants must submit complete Housing Rehabilitation and/or Public Facilities and Improvements Applicant Proposal electronically via Periscope S2G (formerly BidSync). Please confirm all Parts with supporting documentation are submitted prior to the RFP deadline. Applicants may submit Proposals for one HR and/or one PF&I services requested in this RFP. A separate Applicant Proposal is required for each service component.

Capitalized terms not otherwise defined in the body of this Attachment A (Applicant Proposal) will have the meanings set forth in the body of the RFP.

**Applicants must answer all questions within each section as applicable, as outlined in the following key:**

|  |
|--|
| <b>ALL APPLICANTS MUST COMPLETE PART I</b> |
|--|

|  |
|--|
| <b>APPLICANTS SUBMITTING APPLICANT PROPOSALS FOR COMPONENT A: HOUSING REHABILITATION MUST COMPLETE APPLICATION FOR PART II</b> |
|--|

|   |
|---|
| <b>APPLICANTS SUBMITTING APPLICANT PROPOSALS FOR COMPONENT B: PUBLIC FACILITIES &amp; IMPROVEMENTS MUST COMPLETE PART III</b> |
|---|

|   |
|---|
| <b>PART I: MINIMUM REQUIREMENTS &amp;</b> |
|---|

|                          |
|--------------------------|
| A: Applicant Information |
|--------------------------|

|                      |
|----------------------|
| B. Applicant Profile |
|----------------------|

|                        |
|------------------------|
| C: Project Information |
|------------------------|

|                              |
|------------------------------|
| D: Organizational Background |
|------------------------------|

|  |
|--|
| E: Civil Rights Laws Compliance and HUD Standing |
|--|

|                             |
|-----------------------------|
| F: Signature and Assurances |
|-----------------------------|

|   |
|---|
| <b>PART II: HOUSING REHABILITATION (COMPONENT A)<br/>(HOUSING REHABILITATION APPLICANTS MUST COMPLETE PART I AND PART II)</b> |
|---|

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

|  |
|--|
| A: Priority Needs, HUD Eligibility Requirements and National Objective   |
| B: Funding Request, Accomplishment Budget, Leveraging and Project Budget |
| C: Performance Objectives and Outcomes                                   |
| D: Organizational Project Capacity and Experience                        |
| E: Organizational/Project Readiness                                      |
| F: Environmental Information Form  |

|   |
|---|
| <b>PART III: PUBLIC FACILITIES &amp; IMPROVEMENTS (COMPONENT B)</b><br><b>(PUBLIC FACILITIES &amp; IMPROVEMENTS APPLICANTS MUST COMPLETE PART I AND PART III)</b> |
| A: Priority Needs, HUD Eligibility Requirements and National Objective  |
| B: Leveraging and Project Budget  |
| C: Performance Objectives and Outcomes  |
| D: Organizational Project Capacity and Experience   |
| E: Organizational/Project Readiness   |
| F: Environmental Information Form   |

**Supplemental Document Instructions:** Parts requesting supplemental or narrative information should be formatted per the following:

1. Each response must be typewritten; double-spaced; and in Arial font, size 12-point print.
2. Not to exceed one (1) page per question.
3. Responses should include the question and be concise but detailed enough to address what is being asked.
4. Failure to completely answer all items and/or provide the required documents may result in your application being disqualified from consideration.
5. Hardcopies of Single Audit Reports and/or Audited Final Statements will not be accepted. Electronic copies of these documents must be uploaded via Periscope S2G (formerly BidSync) as a separate attachment from the Applicant Proposal.
6. For your convenience, the Applicant Proposal will be available on Periscope S2G (formerly BidSync) in Word format to allow for responses to be provided directly on the Applicant Proposal.

**Refer to Section I.C. of the RFP for Instructions and procedures for submittal.**



OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

**PART I**

**A. APPLICANT INFORMATION**

1. **Applicant Name:** City of Brea

Address: 1 Civic Center Circle

City/State/Zip: Brea, California 92821

Phone: (714) 990-7600 Fax: (714) 990-2258

Applicant Website: www.cityofbrea.net Email: maried@cityofbrea.net

\*UEI Number: PU9SHMKA84D6 D-U-N-S Number N/A

W-9(Federal ID Number) 95-6000681

*\*The County requires a valid UEI number and DUNS number upon application submittal. If needed, your organization may obtain one at no cost at SAM.gov and www.dnb.com.*

2. **Authorized Person:** For the purposes of this RFP, the “Authorized Person” is the individual within your organization who has the authority to enter into a contract. The authorized person will be copied on all correspondence.

Authorized Person's Name: William Gallardo

Authorized Person's Title: City Manager  
(i.e., Executive Director, Organization's Signature Authority)

Phone: (714) 990-7711 Fax: (714) 990-2258

Email: billga@cityofbrea.net

☒ Check here if the address for the Authorized Person is the same as that of the organization.

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

3. **Contact Person:** For the purpose of this RFP, the “Contact Person” will be the primary recipient for all correspondence related to this RFP. The contact person should be available to respond to any inquiries throughout the RFP process.

Contact Person's Name: Marie Dao

Contact Person's Title: Management Analyst II

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

Phone: (714) 671-4461 Fax: (714) 990-2258

Email: maried@cityofbrea.net

☒ Check here if the address for the Contact Person is the same as that of the organization.

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

---

**B. APPLICANT PROFILE**

1. Applicant's Legal Name: City of Brea
2. Business Address: 1 Civic Center Circle, Brea, California, 92821
3. Telephone Number: (714) 990-7600 Fax: (714) 990-2258
4. Website Address: www.cityofbrea.net Email Address: maried@cityofbrea.net
5. Years in Operation: 105 Length of time in current location: 42

6. Is your firm:

|                      |   |  |
|----------------------|---|--|
| Non-Profit 501(c)(3) | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| For-Profit           | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Local Government     | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Faith-based          | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Sole Proprietorship  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |

If yes, indicate if doing business under a different name: \_\_\_\_\_

Incorporated ☒ Yes ☐ No

If yes, State of Incorporation: California

## HR AND PF&amp;I – FY 2023-24

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

including program delivery expenses to complete the project.

---

## C: PROJECT INFORMATION (Continued)

### 4. Minority-Owned and Women-Owned business (MBE/WBE/DBE)

- a. Will this project provide an opportunity to hire MBE and/or WBE and or DBE business?

☒ Yes

☐ No

- b. Describe all actions your organization has taken in support of HUD's goal to provide Opportunities to MBE/WBE/DBE's.

The City of Brea has established a Disadvantaged Business Enterprise (DBE) Program in accordance with federal regulations. It is the City's policy to ensure nondiscrimination, to create a level playing field on which all can compete fairly, and to remove barriers to participation. The policy states the City of Brea never discriminate against anyone in connection with the award of any contract on the basis of race, color, sex, or national origin. The entire 13-page policy is available upon request.

### 5. Section 3

Section 3 is a provision of the Housing and Urban Development Act of 1968. (24 CFR Part 75) The purpose of Section 3 is to ensure that employment and other economic opportunities generated by certain HUD financial assistance shall, to the greatest extent feasible, and consistent with existing Federal, State, and local laws and regulations, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

- a. Will this project report labor hours for Section 3 businesses or employees?

☐ Yes

☒ No

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## **C: PROJECT INFORMATION (Continued)**

- b. Describe all actions your organization has taken in support of HUD's goal to provide opportunities to Section 3 businesses.

Funds for this grant will assist extremely low, very low, and low-income households with housing rehabilitation projects.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## D: ORGANIZATIONAL BACKGROUND

Answer each question below in approximately one to four paragraphs, not to exceed one (1) page per question. If a specific question is not applicable to your organization, please answer with "Not Applicable". Each response must be typewritten; double-spaced; and in Arial, size 12-font. Your responses should include the question, be concise but detailed enough to address what is being asked. For your convenience, the Applicant Proposal will be provided on Periscope S2G (formerly BidSync) in Word format to allow for responses to be provided directly on the Applicant Proposal.

1. Does your organization expend \$750,000 or more a year in federal funds?

☒ Yes ☐ No

2. Is the applicant a Non-Profit organization? ☐ Yes ☒ No

3. Describe the organization's goals, objectives, and mission.

### Maintain a Safe Environment for Breans

Public safety is a basic element of Brea's quality of life. The city will continue to use education and prevention approaches, as well as enforcement and appropriate maintenance of facilities to enhance people's sense of security.

### Ensure Brea Remains a Special Place

Brea's small-town atmosphere, our sense of community, and our physical assets make Brea a special place. The city resolves to protect Brea's hillside and canyon areas and foster family values, quality education, cultural understanding, a vibrant civic and cultural life, and an involved and caring citizenry.

### Protect & Enhance Brea as a Balanced Community

A successful community sustains itself by ensuring a balance in physical, economic, and human development. A balanced community provides residents and businesses with the infrastructure and services which fulfill the diverse expectations of the community. A balanced community will provide a variety of

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

land uses, promote economic health, and create and retain jobs while diversifying the revenue base needed to support services and maintain a sound reserve fund. A balanced community will also ensure a diversity of affordable housing opportunities for all elements of Brea, from the young to the old.

## Increase Breans' Sense of Civic Ownership

The city commits itself to two-way communication and interaction with the community to facilitate vision building, long-range planning, and organizational excellence. These elements are necessary for the long-term success of the community.

4. Provide a brief description of your organization's accounting system and controls in place.

The City of Brea uses a standard fund basis accounting system in accordance with the Governmental Accounting Standards Board State and Local Accounting Principles. We have established internal controls as to the segregation of duties related to the various accounting processes such as general ledger, payroll, accounts payable, revenues, journal entries, capital assets, etc. These internal controls are subject to being tested/reviewed annually by our contract CPA firm who prepares our audited financial statements and our federal Single Audit Report. Recommendations for improvement in internal controls are noted in the auditor's letter on internal controls that is prepared at the end of each year's audit engagement. This accounting system incorporates budgetary information as to both revenues and expenditures. During the fiscal year, all departments have access to the accounting system information as to the reporting of both budgetary and actual revenues and expenditures to provide for monitoring of all operations of



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

the city. The accounting system also generates year-end financial reports necessary for the preparation of audited financial statements. Our internal controls are based on General Accepted Accounting Principles and are reviewed annually as part of the audited financial statements by Brea's independent auditor. We are also providing a copy of the City's Grant Management Policies and Procedures for your file.

5. Describe the organization's fund development method.

The City's process for fund development follows the Governmental Accounting Standards Board guidelines. The city process for fund development is a focus on increasing accountability and control of the financial resources. As to HUD's Community Development Block Grant (CDBG) program, the City of Brea has always maintained as a condition of participation a separate special revenue fund to account for all assets, revenues (both CDBG grant income and program income) and expenditures. As to assets funded with CDBG monies, this is related to accounting for all loans for the single-family housing rehabilitation program.

6. List the person(s) who have legal authority to sign contracts and other legal documents, payment requests, and checks related to this application proposal. Provide a copy of the Board Resolution/Meeting Minutes which grants signing authority to these individuals for all contracts, amendments, extensions, and renewals resulting from this RFP process.

Marty Simonoff, Mayor (subject to change after Council reorganization)

William Gallardo, City Manager

City Council-approved Resolution will be provided after the Public Hearing of January 17, 2023. Sample provided as Exhibit A.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## 7. Audit Requirements as defined in Section I.H. of the RFP:

Audits must be conducted by an independent CPA and must include a description of corrective action taken for any findings identified by the auditor, both of which will be reviewed by the OC Housing & Community Development Accounting Manager or designated staff. Submit required audited documents electronically via Periscope S2G (formerly BidSync) as it relates to your organization:

- a. Applicants who have expended Federal funds in excess of \$750,000 are required to submit two (2) years of Single Audit reports (FY 2019/20 and FY 2020/21). Refer to Section II.D.2. of the RFP document for more details related to Single Audit requirements.

Or

- b. Applicants who are not subject to Single Audit reports requirements are required to submit two (2) years of audited financial statements (FY 2019/20 and FY 2020/21).

Audited Financial Statements will include:

- Balance Sheet (Statement of Financial Position) – Including all supporting schedules (i.e., Detailed Aged Payables, Aged Receivables, Notes Payable, etc.)
- Income Statement (Profit and Loss Statement)
- Statement of Cash Flow
- Retained Earnings
- Any footnotes to the statements.

Submit Single Audit reports and Audited Financial Statements electronically via Periscope S2G (formerly BidSync) as a separate attachment from the Applicant Proposal. Paper copies will not be accepted.

8. In the past ten years, has your organization ever had its non-profit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board? If yes, please provide an explanation. (Proof of Non-Profit Status or Business License.)

Not applicable.

9. Current/Past Litigation or Judgements: Has your organization been sued in the last five (5) years? If yes, provide detailed information regarding litigation (Court and case number), judgements involving your organization(s) or any company your organization holds a controlling interest in, or any company that holds an interest in your organization(s), or any of the principal officers of the organization(s).

No contract-related current/past litigation or judgements.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

10. Current/Past Liens or Monetary Judgements: In the last five (5) years, has your organization had any liens or monetary judgements issued against your organization or any company your organization holds a controlling interest in, or any company that holds an interest in your organization, or any of the principal officers of the organization. Include in your response date of lien(s)/judgement(s) issued, date closed, dollar amount(s) and description/explanation. The County, at its discretion, may request additional information or back-up material.

No contract-related current/past liens or monetary judgements.

11. Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations? If yes, please provide an explanation.

No managers or staff with fiscal responsibilities involved in litigation.

12. Have any unfavorable rulings been handed down by any court against your organization or executive director in the past five years? If yes, please provide an explanation.

No contract-related unfavorable ruling by any court against Brea or City Manager.

13. Does your organization currently have any unresolved fiscal, reporting or program issues with any of its funding sources? If yes, please provide an explanation.

No unresolved contract-related fiscal, reporting or program issues with funding sources.

14. Provide an organizational chart of your organization, including key staffing for the project.

See Exhibit B

15. Provide a copy of your organization's Board of Director's list.

City Council Members\*:

Marty Simonoff, Mayor

Christine Marick, Mayor Pro Tem

Cecilia Hupp, Council Member

Blair Stewart, Council Member

Steven Vargas, Council Member

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

\*Subject to change after Council reorganization.

16. If your organization is a non- profit, please provide a copy of your organization's 501(c) (3). Also provide an IRS tax-exempt letter dated no later than December 2014, or a Certificate of Status provided by the Secretary of State, Business Programs Division. Online Certificates of Status can be found on the Internet at: [http://www.sos.ca.gov/business/pdf/be\\_ircform.pdf](http://www.sos.ca.gov/business/pdf/be_ircform.pdf). (Process may take up to 24 calendar days).

Not applicable.

17. Provide a copy of your organization's Articles of Incorporation and By-Laws.

Not applicable.

18. Provide a copy of the minutes of your organization's board meeting where the proposed project was discussed.

City Council-approved Resolution will be provided after the Public Hearing of January 17, 2023. Sample provided as Exhibit A.

19. Provide IRS 990 form "Return of Organization Exempt from Income Tax", if applicable.

Not applicable.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## **E: CIVIL RIGHTS LAWS COMPLIANCE AND HUD STANDING**

1. Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

☐ Yes

☒ No

2. If you have been a recipient under either of these programs, has your organization experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Division Homeless Program?

☐ Yes

☒ No

If you answered "Yes," please attach a brief description of the circumstances and outcomes.

3. Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applicant Proposals will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuits instituted by the U.S. Department of Justice; (2) Any non-compliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of non-compliance or is currently negotiating such an agreement; (3) Any unresolved secretarial charge of discrimination issues under Section 810 (g) of the Fair Housing Act, as implemented by 24 CFR 103.400; (4) Any adjudication of a civil rights violation in a civil action brought against the agency by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of non-compliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations 24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57).

If one or more of the above five situations exist within your agency/organization, please attach a brief description.

  
\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
William Gallardo  
Print Name

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
City Manager  
Title

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES

1. **Non-Discrimination:** This agency will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.
2. **Accountability:** We commit this agency, if a grant is received, to provide all reports to the County of Orange as required; to expend monies only on eligible cost to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County of Orange; to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County of Orange, if requested, by the required date.
3. **Non-collusion:** This Applicant Proposal is genuine, and not sham or collusive, nor made in the interest or on behalf of any person not herein named; the Applicant/Proposer has not directly induced or solicited any other Applicant/Proposer to put in a sham Proposal, or any other person, firm or corporation to refrain from submitting a Proposal; the Applicant/Proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.


**We affirm that all information in this Applicant Proposal is true and correct to the best of our knowledge and that the Applicant under our authority will execute its responsibility under the proposed contract and fully adhere to all other applicable rules and regulations possible.**

  
\_\_\_\_\_  
First Authorized Person Signature

Marty Simonoff  
\_\_\_\_\_  
Print First Authorized Person's Name

12/15/22  
\_\_\_\_\_  
Date

Mayor  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
Second Authorized Person Signature

William Gallardo  
\_\_\_\_\_  
Print Second Authorized Person's Name

12/15/22  
\_\_\_\_\_  
Date

City Manager  
\_\_\_\_\_  
Title

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## **F: SIGNATURES AND ASSURANCES (Continued)**

4. I am authorized by my Board of Directors, Trustees, or other legally qualified officer to submit this proposal on behalf of the "Applicant."
5. Applicant is not currently on any Federal, State of California or local Debarment List.
6. Applicant will provide records to show fiscal solvency, if required.
7. Applicant will meet all applicable Federal, State, and local compliance and regulatory requirements including, but are not limited to the following:
  - a. Ensuring that records accurately reflect actual performance
  - b. Maintaining record confidentiality, as required
  - c. Reporting financial, participant, and performance data, as required
  - d. Meeting requirements of Section 504 of the Rehabilitation Act of 1973
  - e. Meeting all applicable labor laws, including Child Labor Law standards
  - f. Meeting all lobbying certification and disclosure of lobbying activities requirements.

*I recognize that I must give assurance for each item above, 'a' through 'f', as applicable. If I cannot, this Applicant Proposal will be automatically rejected.*

8. Applicant will not use funds for customers in the construction, operation, or maintenance of any part of a facility to be used for sectarian instruction or religious worship.

  
Signature Required

William Gallardo  
Print Name

12/16/22  
Date Signed

City Manager  
Print Title

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES (Continued)

### 9. Validity of Proposal/Application

The County requires that all Applicant Proposals be valid for at least three hundred sixty-five (365) days from this RFP's closing date. Applicant Proposals which are not valid for at least three hundred sixty-five (365) days will be considered non-responsive and subject to rejection.

Applicant hereby certifies that Applicant's Applicant Proposal is valid for three hundred sixty-five (365) days from the RFP Closing Date.

  
\_\_\_\_\_  
Signature Required

William Gallardo  
\_\_\_\_\_  
Print Name

12/15/22  
\_\_\_\_\_  
Date Signed

City Manager  
\_\_\_\_\_  
Print Title

### 10. Certification of Understanding

The County assumes no responsibility for any understanding of the Applicant or representation made by any of the County's officers, employees, or agents during or prior to the execution of any Contract resulting from this RFP unless:

- Such understanding or representations are expressly stated in the final executed contract; and
- The final executed contract expressly provides that the County assumes such responsibility.

By signing below, Applicant certifies that such understanding has been considered in this Proposal.

  
\_\_\_\_\_  
Signature Required

William Gallardo  
\_\_\_\_\_  
Print Name

12/15/22  
\_\_\_\_\_  
Date Signed

City Manager  
\_\_\_\_\_  
Print Title

### 11. Minimum Qualifications Statement

Applicant hereby certifies that it meets all minimum qualifications and requirements as set forth in this RFP.

  
\_\_\_\_\_  
Signature Required

William Gallardo  
\_\_\_\_\_  
Print Name

12/15/22  
\_\_\_\_\_  
Date Signed

City Manager  
\_\_\_\_\_  
Print Title



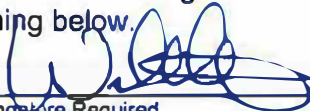
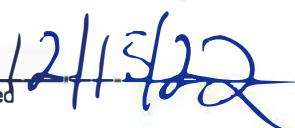
# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: SIGNATURES AND ASSURANCES (Continued)

### 12. Certificate of Insurance



Applicant hereby certifies Applicant's willingness and ability to provide the required insurance coverage and certificates as set forth in the attached Model Contract, by signing below.

|  |  |
|--|--|
| <br>_____<br>Signature Required | <br>_____<br>Date Signed |
| <u>William Gallardo</u><br>Print Name  | <u>City Manager</u><br>Print Title   |

### 13. Conflict of Interest

Applicant hereby certifies that: (I) Applicant has provided the County with the disclosures required in (a) and (b) below as part of its Application, or (II) that no relationships as outlined in (a) and (b) exist.

- a. Disclose any financial, business, or other relationship with the County, any other entity that the County Board of Supervisors governs, or any County Board member, officer, or employee, which may have an impact, effect, or influence on the outcome of the services you propose to provide. Provide a list of current clients, employees, principals, or shareholders (including family members) who may have a financial interest in the outcome of services you propose to provide.
- b. Disclose any financial, business, or other relationship within the last three (3) years with any firm or member of any firm who may have a financial interest in the outcome of the work to be performed under the RFP or Model Contract.

|  |  |
|--|--|
| <br>_____<br>Signature Required | <br>_____<br>Date Signed |
| <u>William Gallardo</u><br>Print Name  | <u>City Manager</u><br>Print Title   |

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24


## F: SIGNATURES AND ASSURANCES (Continued)

### 14. Statement of Compliance

A statement of compliance with all parts of this RFP or a listing of exceptions and suggested changes must be submitted in response to this RFP.

Applicant hereby certifies (Applicant must certify either **a or b** by signing below):

- a. This Applicant Proposal is submitted in strict compliance with the terms and requirements of the RFP and by submitting this Applicant Proposal, Applicant agrees to all terms and requirements of the RFP including, but not limited to, the terms and conditions set forth in the Model Contract and its Attachments and Exhibits that are made part of Section IV of the RFP, and no exceptions are proposed.

  
\_\_\_\_\_  
Signature required

**OR**

- b. This Applicant Proposal is submitted in strict compliance with the terms and requirements of the RFP, including the terms and conditions set forth in the Model Contract and its Attachments and Exhibits that are made part of Section IV of the RFP, except for those exceptions expressly listed as required by this RFP and attached hereto.

\_\_\_\_\_  
Signature required

The parts for each proposed exception to this RFP, including, but not limited to Section IV – Model Contract, must include:

1. The complete provision Applicant is taking exception to;
2. The RFP page number and section of the provision Applicant is taking exception to;
3. The suggested rewording by way of track changes (Microsoft Word format);
4. Reason(s) for submitting the proposed exception; and
5. A description of any impact the proposed exception may have on the services to be provided.

### 15. Exceptions to the RFP Requirements

Exceptions that the Applicant has to any of the RFP requirements must be discussed under this section. Exceptions will be reviewed by OC Community Resources (OCCR) staff to evaluate the qualifications of the Applicant to meet program and service requirements. The OCCR reserves the right to reject a Proposal that is not consistent with the requirements of this RFP.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## PART II

### PART II: HOUSING REHABILITATION (COMPONENT A)

#### A. PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE

1. Refer to *Part II. B: Funding Request, Accomplishment Budget, Leveraging & Project Budget*, enter the total dollar amount of Urban County funds that will be used by this project next to the community development need that best fits your project's scope. Projects may address more than one community development need; however, in order to be considered as addressing a "High Priority" community development need, at least 51% of the Urban County's funds must be applied towards a high priority need.

| Priority Needs |                                       |                      |                    |                 |
|----------------|---------------------------------------|----------------------|--------------------|-----------------|
| Check Box      | Priority Housing Rehabilitation Needs | Priority Needs Level | Urban County Funds | Leveraged Funds |
| X              | Owner – Single Family                 | High                 | \$180,000          |                 |
|                | Owner – Multi Rehab Renter            | High                 |                    |                 |
|                | Renter – Single Family Rehab          | High                 |                    |                 |
|                | Renter - Multi Family Rehab           | High                 |                    |                 |
|                | Special Populations                   | High                 |                    |                 |

- Projects must meet a national objective as identified by HUD Regulations Criteria for National Objectives (24 CFR 570.208).
- Depending on funding source, the proposed activity must be eligible as defined by HUD Regulations under Basic Eligible Activities (24 CFR 570.201)
- The population to be served or to benefit from the project must principally be low to moderate-income as defined by HUD. See HUD Income Limits for Housing Rehabilitation Projects chart below.

| HUD Low-Mod Income Limits (Maximum Levels) |          | Median Income | \$ 97,900 |
|--|----------|---------------|-----------|
| Household                                  | Ext. Low | Very Low      | Low       |
| Size                                       | 30%      | 50%           | 80%       |
| 1  | \$24,950 | \$41,550      | \$66,500  |
| 2  | \$28,500 | \$47,500      | \$76,000  |
| 3  | \$32,050 | \$53,450      | \$85,500  |
| 4  | \$35,600 | \$59,350      | \$94,950  |
| 5  | \$38,450 | \$64,100      | \$102,550 |
| 6  | \$41,300 | \$68,850      | \$110,150 |
| 7  | \$44,150 | \$73,600      | \$117,750 |
| 8  | \$47,000 | \$78,350      | \$125,130 |

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## A. PRIORITY NEEDS, HUD ELIGIBILITY REQUIREMENTS AND NATIONAL OBJECTIVE (Continued)

### 2. HUD Demographics:

- a. Does this project help prevent homelessness? Yes ☐ No ☒
- b. Does this project help the homeless? Yes ☐ No ☒
- c. Does this project help those with HIV or AIDS? Yes ☐ No ☒
- d. Does this project primarily help persons with disabilities? Yes ☐ No ☒

### 3. Answer the following:

- a. Summarize the Scope of Services for your project including the minimum number of units to be assisted by federal funding.

This project is primarily geared to address the requirements of single-family low/very low-income owner-occupied residential rehabilitation. Funds will be used to rehabilitate approximately ten single-family units in years one and two, including program delivery expenses to complete the rehab projects. Additionally, there is a desire to use funds for the rehabilitation of an undetermined multi-family housing complex in year three, including program delivery expenses to complete the project.

- b. Why is the project needed?

Housing rehabilitation is essential to maintaining and improving Brea's neighborhoods and low-income housing stock. For the low/very low-income families which this program benefits, it becomes essential that money be made available for preservation of the affordable single-family and multi-family housing within our neighborhoods.

- c. Describe how the project preserves a low and moderate-income neighborhood or provides other community benefits.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

It will provide the assistance necessary for property improvement for low/very low-income families, disabled residents, and seniors to obtain needed repairs, therefore preserving the low/very low-income housing stock of our community and enhancing the neighborhoods.

#### 4. Answer each question below in approximately one to four paragraphs.

- a. Based upon your description of this project in *Section A: Priority Needs Chart*, state how your organization will address meeting a priority need with your performance and outcomes. In your description, state how your performance objectives and performance outcomes apply to the project's beneficiaries and specifically explain how this project will affect the beneficiaries.

Housing Rehabilitation of single-unit low/very low-income owner-occupied and multi-family residential structures are listed as high priority per the County's Consolidated Plan. The Program assists households with home repairs to correct health and safety issues and bring homes up to current building codes. The Housing Rehabilitation Program also benefits the community by keeping neighborhoods and Brea's affordable housing stock in good condition, thus extending the life of these properties. Program beneficiaries' quality of life will improve when their homes are made safer and more comfortable. Given the high cost of living in Orange County, this program is the only way low-income participants would be able to complete these needed improvements.

- b. Describe what tools your organization will utilize to measure this project's effect on the intended beneficiaries. In your description include how your organization will measure its success in meeting the needs of the project's beneficiaries.

Many program participants have mobility/accessibility challenges. This program assists those participants by providing accessibility ramps, railings/grab bars, smooth/even flooring, etc. in order for them to move about their residences freely

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

without obstacles, therefore improving their quality of life.

- c. Describe the specific population that your project will serve (i.e., low to moderate-income).

The program provides residential rehabilitation to very low and low-income households.

- d. Describe the intended benefits to the population being served (i.e., preservation of a low to moderate-income neighborhood).

It will provide assistance necessary for property improvement for low/very low-income households to receive needed health and safety repairs, preserve the low/very low-income housing stock of our community, and enhance neighborhoods.

- e. Describe the ramifications if your project is not recommended for funding in this fiscal year.

If not funded, the City will not be able to rehabilitate any homes and address the health and safety issues, code violations, and other areas that could lead to neighborhood deterioration. The current challenges to the city's budget and staffing make CDBG funding more critical than ever for low-income neighborhoods and households.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B: FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET

**FY 2023-24** *Funding Request and Accomplishment Budget* is a snapshot of your minimum and maximum requested project budget. Complete the chart by providing the minimum and maximum requested amount for your project, leveraged amount for your project, and accomplishment level for your project.

1. Complete table below.

| FY 2023-24 FUNDING REQUEST AND ACCOMPLISHMENT BUDGET |            |                        |
|--|------------|------------------------|
| Minimum Funds Request                                |            |                        |
|  | Example    | 2023-24 Project        |
| A. Minimum Funds Request                             | \$ 75,000  | \$180,000              |
| B. Leveraging Subrecipient Funds                     | \$ 50,000  |                        |
| C. <b>Total Minimum Funds Request (A+B)</b>          | \$ 125,000 | \$180,000              |
| D. Goals/Accomplishments                             | 15 Units   | 10 single-family units |
| Maximum Funds Request                                |            |                        |
| A. Maximum Funds Request                             | \$ 200,000 | \$180,000              |
| B. Leveraging Subrecipient Funds                     | \$ 60,000  |                        |
| C. <b>Total Maximum Funds Request (A+B)</b>          | \$ 260,000 | \$180,000              |
| D. Goals/Accomplishments                             | 30 Units   | 10 single-family units |

For FY 2023-24 if new allocation funding does not increase or decrease, the estimated funding amount for (HR) activities would be the same. However, this is also dependent on how many (HR) project applications are submitted in the FY 2023-24 RFP and the amount of unallocated funding availability.



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## **B: FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)**

**FY 2024-25** *Funding Request and Accomplishment Budget* is a snapshot of your minimum and maximum requested project budget. Complete the chart by providing the minimum and maximum requested amount for your project, leveraged amount for your project, and accomplishment level for your project.

2. Complete table below.

| <b>FY 2024-25 FUNDING REQUEST AND ACCOMPLISHMENT BUDGET</b> |                   |                           |
|---|-------------------|---------------------------|
| <b>Minimum Funds Request</b>                                |                   |                           |
|   | <b>Example</b>    | <b>FY 2024-25 Project</b> |
| A. Minimum Funds Request                                    | \$ 75,000         | \$180,000                 |
| B. Leveraging Subrecipient Funds                            | \$ 50,000         |                           |
| <b>C. Total Minimum Funds Request (A+B)</b>                 | <b>\$ 125,000</b> | <b>\$180,000</b>          |
| D. Goals/Accomplishments                                    | 15 Units          | 10 single-family units    |
| <b>Maximum Funds Request</b>                                |                   |                           |
| A. Maximum Funds Request                                    | \$ 200,000        | \$180,000                 |
| B. Leveraging Subrecipient funds                            | \$ 60,000         |                           |
| <b>C. Total Maximum Funds Request (A+B)</b>                 | <b>\$ 260,000</b> | <b>\$180,000</b>          |
| D. Goals/Accomplishments                                    | 30 Units          | 10 single-family units    |

For FY 2024-25 funding will be estimated as being the same as FY 2024-25, dependent on HUD allocations and unallocated funding availability.



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2025-26** *Funding Request and Accomplishment Budget* is a snapshot of your minimum and maximum requested project budget. Complete the chart by providing the minimum and maximum requested amount for your project, leveraged amount for your project, and accomplishment level for your project.

3. Complete table below.

| FY 2025-26 FUNDING REQUEST AND ACCOMPLISHMENT BUDGET |            |                    |
|--|------------|--------------------|
| Minimum Funds Request                                |            |                    |
|  | Example    | FY 2025-26 Project |
| A. Minimum Funds Request                             | \$ 75,000  | \$200,000          |
| B. Leveraging Subrecipient Funds                     | \$ 50,000  |                    |
| C. <b>Total Minimum Funds Request (A+B)</b>          | \$ 125,000 | \$200,000          |
| D. Goals/Accomplishments                             | 15 Units   | Multi-family units |
| Maximum Funds Request                                |            |                    |
| A. Maximum Funds Request                             | \$ 200,000 | \$200,000          |
| B. Leveraging Subrecipient funds                     | \$ 60,000  |                    |
| C. <b>Total Maximum Funds Request (A+B)</b>          | \$ 260,000 | \$200,000          |
| D. Goals/Accomplishments                             | 30 Units   | Multi-family units |

For FY 2025-26 funding will be estimated as being the same as FY 2025-26, dependent on HUD allocations and unallocated funding availability.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2023-24** Complete *Project Budget Chart* below, by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project (complete this activity by using the information you provided in the *Funding Request and Accomplishment Budget* portion of Part II.B).

4. Complete table below.

| FY 2023-24 PROJECT BUDGET CHART          |                    |                     |            |
|--|--------------------|---------------------|------------|
| Example                                  |                    |                     |            |
| Project Costs                            | Urban County       | Leveraged Resources | Total      |
| Project Activity: Design/Project         | \$ 50,000          | \$ 30,000           | \$ 80,000  |
| Project Activity: Construction           | \$ 25,000          | \$ 20,000           | \$ 45,000  |
| Total Project Cost                       | \$ 75,000          | \$ 50,000           | \$ 125,000 |
| Project Costs                            | Urban County Funds | Leveraged Resources | Total      |
| Project Activity: Design/Project         |                    |                     |            |
| Project Activity: Construction           |                    |                     |            |
| Project Activity: 10 single-family units | \$180,000          |                     | \$180,000  |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Total Project Cost                       | \$180,000          |                     | \$180,000  |

5. Provide a detailed description of each project activity listed in above table.

The City of Brea will utilize \$180,000 through a combination of loans and grants to complete housing rehabilitation projects for ten income-qualified single-family property owners, including program delivery expenses to complete the projects.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2024-25** Complete *Project Budget Chart* below, by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project (complete this activity by using the information you provided in the *Funding Request and Accomplishment Budget* portion of Part II.B.

6. Complete table below.

| FY 2024-25 PROJECT BUDGET CHART          |                    |                     |            |
|--|--------------------|---------------------|------------|
| Example                                  |                    |                     |            |
| Project Costs                            | Urban County       | Leveraged Resources | Total      |
| Project Activity: Design/Project         | \$ 50,000          | \$ 30,000           | \$ 80,000  |
| Project Activity: Construction           | \$ 25,000          | \$ 20,000           | \$ 45,000  |
| Total Project Cost                       | \$ 75,000          | \$ 50,000           | \$ 125,000 |
| Project Costs                            | Urban County Funds | Leveraged Resources | Total      |
| Project Activity: Design/Project         |                    |                     |            |
| Project Activity: Construction           |                    |                     |            |
| Project Activity: 10 single-family units | \$180,000          |                     | \$180,000  |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Project Activity:                        |                    |                     |            |
| Total Project Cost                       | \$180,000          |                     | \$180,000  |

7. Provide a detailed description of each project activity listed in above table.

The City of Brea will utilize \$180,000 through a combination of loans and grants to complete housing rehabilitation projects for ten income-qualified single-family property owners, including program delivery expenses to complete the projects.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## B. FUNDING REQUEST, ACCOMPLISHMENT BUDGET, LEVERAGING AND PROJECT BUDGET (Continued)

**FY 2025-26** Complete *Project Budget Chart* below, by listing the specific activities that will be paid for by Urban County funds and your leveraged dollars for each phase of this project (complete this activity by using the information you provided in the *Funding Request and Accomplishment Budget* portion of Part II.B.

8. Complete table below.

| FY 2025-26 PROJECT BUDGET CHART      |                    |                     |            |
|--------------------------------------|--------------------|---------------------|------------|
| Example                              |                    |                     |            |
| Project Costs                        | Urban County       | Leveraged Resources | Total      |
| Project Activity: Design/Project     | \$ 50,000          | \$ 30,000           | \$ 80,000  |
| Project Activity: Construction       | \$ 25,000          | \$ 20,000           | \$ 45,000  |
| Total Project Cost                   | \$ 75,000          | \$ 50,000           | \$ 125,000 |
| Project Costs                        | Urban County Funds | Leveraged Resources | Total      |
| Project Activity: Design/Project     |                    |                     |            |
| Project Activity: Construction       |                    |                     |            |
| Project Activity: Multi-family units | \$200,000          |                     | \$200,000  |
| Project Activity:                    |                    |                     |            |
| Project Activity:                    |                    |                     |            |
| Project Activity:                    |                    |                     |            |
| Project Activity:                    |                    |                     |            |
| Project Activity:                    |                    |                     |            |
| Project Activity:                    |                    |                     |            |
| Total Project Cost                   | \$200,000          |                     | \$200,000  |

9. Provide a detailed description of each project activity listed in above table.

The City of Brea will utilize \$200,000 for one loan issued to the owner of a low-income multi-family apartment complex (location yet to be determined), which includes program delivery expenses to complete the project. This project is dependent upon the success of the City and property owner negotiating terms for the loan, and City Council's formal approval.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

Note: If the City and property owner cannot reach an agreement for a rehabilitation loan, the City would like to request this funding cycle (FY 2025-26) be revised to single-family rehabilitation in the amount of \$180,000.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## C: PERFORMANCE OBJECTIVES AND OUTCOMES

1. Using the definitions below, complete the Performance Objectives and Outcomes table below by stating project activity, output, performance objectives and performance outcomes.

**Activity** Identify project activities geared towards completing project, set quantifiable units of accomplishments (e.g., planning, construction, inspections).

**Output** Identify project outputs such as proposed units of accomplishments (what do you hope to achieve from your project, (e.g., complete 1,000 linear feet of sidewalk).

### Performance Objectives

- a. Suitable Living Environment: In general, this objective relates to activities that are designed to benefit communities, families, or individuals by addressing issues in their living environment.
- b. Decent Affordable Housing: The activities that typically would be found under this objective are designed to cover the wide range of housing possible under HOME, CDBG, HOPWA, or ESG. This objective focuses on housing programs where the purpose for the project is to meet the individual family or community needs, not programs where the housing is an element of a larger effort.
- c. Creating Economic Opportunities: This objective applies to the types of activities related to economic development, commercial revitalization, or job creation.

### Performance Outcomes

- a. Availability/Accessibility: This outcome category applies to activities that make services, infrastructure, housing, or shelter available or accessible to low and moderate-income people, including persons with disabilities. In this category, accessibility does not refer only to physical barriers, but also to making the affordable basics of daily living available and accessible to low and moderate-income people.
- b. Affordability: This outcome category applies to activities that provide affordability in a variety of ways in the lives of low and moderate-income people. It can include the creation or maintenance of affordable housing, basic infrastructure hook-ups, or services such as transportation or day care.
- c. Sustainability (Promoting Livable or Viable Communities): This outcome applies to projects where the activity or activities are aimed at improving communities or neighborhoods, helping to make them livable or viable by providing benefits to persons of low and moderate-income or by removing or eliminating slums or blighted areas, through multiple activities or services that sustain communities or neighborhoods.



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## C: PERFORMANCE OBJECTIVES AND OUTCOMES (Continued)

2. Complete table below.

| PERFORMANCE OBJECTIVES AND OUTCOMES |                        |                             |                            |
|-------------------------------------|------------------------|-----------------------------|----------------------------|
| Example                             |                        |                             |                            |
| Activity                            | Outputs                | Performance Objectives      | Performance Outcomes       |
| Inspection                          | 15 Units               | Suitable Living Environment | Availability/Accessibility |
| Construction                        | 15 Units               | Decent Affordable Housing   | Sustainability             |
| Activity                            | Outputs                | Performance Objectives      | Performance Outcomes       |
| Rehab                               | 10 single-family units | Suitable Living Environment | Sustainability             |
| Rehab                               | Multi-family units     | Suitable Living Environment | Sustainability             |
|                                     |                        |                             |                            |
|                                     |                        |                             |                            |

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## D: ORGANIZATIONAL/PROJECT CAPACITY AND EXPERIENCE

1. Has your organization received funding for this type of activity during the previous three years?

☒ Yes

☐ No

**If you answered, “Yes”,** complete *Previous Funding Table* below by identifying the contract number, award amount, program income, if generated; and any unspent funds.

**If you answered “No”** above, submit a letter signed by this Applicant’s authorized person that identifies one reference from three different funding sources from whom you have received funding in the past three years. The letter must include contact information for the three references (funding source), the amount of funding awarded from each reference, explanation of the use of funds, duration of funding awarded, and state whether or not contractual performance measures were achieved.

| PREVIOUS FUNDING TABLE |                 |              |  |                          |
|------------------------|-----------------|--------------|--|--------------------------|
| Year                   | Contract Number | Award Amount | Program Income Generated (If Applicable) | Unspent Funds from Award |
| 2020-21                | 20-23-0002-HR   | \$180,000    | \$103,028                                | \$44,302.09              |
| 2021-22                | 21-23-0002-HR   | \$187,500    | \$93,451                                 | \$57,050                 |
| 2022-23                | 22-23-0002-HR   | \$187,500    | \$2,850                                  | \$187,500                |

2. Describe the reason why funds remain unspent in the Previous Funding Table above. Include an explanation of how the organization intends to complete the project.

The unspent balance of \$44,302.09 from Fiscal Year 2020-21 was due to project delays and timing to complete projects by the grant deadline.

The unspent balance of \$57,050 from Fiscal Year 2021-22 is due to a single-family home project that did not utilize the full allotted loan amount for home repairs and there was not enough time to start a new project. Additionally, another project is currently wrapping up and will be submitted with the final GPR and reimbursement request. This grant cycle is under the extension period until December 31, 2022.

The unspent balance of \$187,500 from Fiscal Year 2022-23 (current grant cycle) is



# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

expected to be spent in full.

3. Describe the role of key administrators, staff members, contractors, and volunteers within your organization and their role in implementing the proposed project. Include experience, education, and licensing qualifications in your description.

Experience of our staff ranges from supervising the CDBG Housing Rehabilitation Program, to experience working with building code requirements and code enforcement activities relating to health and safety violations. This gives staff the knowledge to implement the Program effectively and in a timely manner. The Management Analyst in charge of Brea's housing programs has seven (7) years of experience implementing the CDBG program, as well as over four (4) years of experience in the City's Building and Safety Division. The consultant providing program delivery services has over 20 years of experience successfully implementing housing rehabilitation programs.

4. Describe the organization's experience administering this type or similar project.

Housing Rehabilitation projects have been a part of Brea's housing programs for over 40 years. Trained staff members continue to apply their knowledge and expertise to day-to-day activities on each project from beginning to completion.

5. Please submit a copy of your most recent audit (within the last two years) by an independent CPA and a description of corrective action taken for any findings identified by the auditor, both of which will be reviewed by the OC Housing & Community Development Accounting Manager or designated staff.

The City of Brea's Annual Comprehensive Financial Report (ACFR), dated June 30, 2021 is being submitted as an attachment with this application. The 2022 ACFR will be posted online at <https://www.ci.brea.ca.us/95/City-FinancialsBudget> once available.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

Applicants who have expended Federal funds in excess of \$750,000 are required to submit two (2) years of Single Audit reports (FY 2019/20 and FY 2020/21). Refer to Section II.D.2 of the RFP document for more details related to Single Audit requirements.

Or

Applicants who are not subject to Single Audit report requirements are required to submit two (2) years of audited financial statements (FY 2019/20 and FY 2020/21).

Audited Financial Statements will include:

- Balance Sheet (Statement of Financial Position) – Including all supporting schedules (i.e., Detailed Aged Payables, Aged Receivables, Notes Payable, etc.);
- Income Statement (Profit and Loss Statement);
- Statement of Cash Flow;
- Retained Earnings; and
- Any footnotes to the statements.

Applicant must submit Single Audit reports and/or Audited Financial Statements via [www.periscopeholdings.com](http://www.periscopeholdings.com) as a separate attachment from the Applicant Proposal. Paper copies will not be accepted.

*Applicants who have expended Federal funds in excess of \$750,000 please see PART I: D: Organizational Background, Item 7.*

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## E: ORGANIZATIONAL/PROJECT READINESS

- Project milestones are an effective method of demonstrating overall project readiness. Enter the date the milestone action was completed in column 1. If the milestone action is in progress, enter the start and end dates in columns 2 and 3. If the action is not applicable to your project, check column 4.

| PROJECT/ORGANIZATION READINESS CHART                       |                         |  |  |                    |
|--|-------------------------|--|--|--------------------|
|  | 1<br>Action<br>Complete | 2<br>Action<br>In Progress<br>Start Date | 3<br>Action<br>In Progress<br>End Date | 4<br>Action<br>N/A |
| <b>Milestone Actions</b>                                   |                         |  |  |                    |
| A. Governing Body approval to apply for funds              |                         |  | 01/17/2023                             |                    |
| B. Minute Order/Board Resolution                           |                         |  | 01/17/2023                             |                    |
| C. Project found in current annual budget                  | 7/1/2022                |  |  |                    |
| Staffing/Consultant assigned for design/<br>Implementation | 7/1/2022                |  |  |                    |
| D. Feasibility Study                                       |                         |  |  | X                  |
| Design   |                         |  |  | X                  |
| Project in concept phase                                   |                         |  |  | X                  |
| RFP/RFQ process administered                               |                         |  |  | X                  |
| Consultant contract with design engineer<br>Negotiated     |                         |  |  | X                  |
| Final plans and specifications written                     |                         |  |  | X                  |
| Finals plans and specifications approved                   |                         |  |  | X                  |
| Environmental Approvals (CEQA/NEPA)                        |                         |  |  | X                  |
| E. Acquisition/Rehabilitation                              |                         |  |  | X                  |

- Include in your Application documentation regarding all completed milestone actions (i.e., Minute Order/Board Resolution, public hearing notice, closed session notice and/or Agenda and applicable documentation for Milestone Actions, A through E). All Applicants must immediately schedule meetings with your organization's boards to ensure, if selected, all council/board approvals are submitted prior to contract signing by your organization. Please include any prepared staff report as a response to this RFP and identify your council/board schedule meeting date.

City Council action will take place on January 17, 2023. Included with this proposal is a copy of the Council Staff Report and Public Hearing Notice as Exhibits C and D.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

---

## E: ORGANIZATIONAL/PROJECT READINESS (Continued)

For Applicants: When submitting to your council/board, the approval via a resolution/board approval-minutes should include:

### ***[Sample Council/Board Resolution]***

*The [agency name] submitted (or will be submitting) an application under FY 2023-24, FY 2024-25 AND FY 2025-26 FOR HOUSING REHABILITATION AND FY 2023-24 FOR PUBLIC FACILITIES & IMPROVEMENTS REQUEST FOR PROPOSAL BID NO. 012-23010523-NC.*

*The [agency name] desires to accept the award of CDBG funds and authorizes the execution of the necessary agreements, contracts and amendments and other corresponding documentation to accept the CDBG funds.*

*NOW, THEREFORE, THE [agency name], HEREBY, RESOLVES, AND ORDERS AS FOLLOWS:*

- 1. The [agency name] hereby accepts the award of CDBG funds through the County's Urban Counties Program, which will be used to support the [agency name] Housing Rehabilitation [project name] Project and the [agency name] Public Facilities & Improvements [project name] Project under Bid No. 012-23010523-NC.*
- 2. The [agency name] authorizes the [Individual Title] or his/her designee to execute, for and on behalf of the [agency name], the necessary agreements(s) and/or any other documents or instruments required by the County and/or the United States Department of Housing and Urban Development for participation in the Urban Counties Program and/or for acceptance of the CDBG funds under Bid No. 012-23010523-NC.*

3. Include in your Applicant Proposal a written status for all milestone actions marked as "In Progress." Include supporting documentation to support progress.

A Public Hearing will be held at the Council meeting on January 17, 2023, where an action will take place. Included with this proposal is a copy of the Council Staff Report and Public Hearing Notice as Exhibits C and D.

4. Include in your Applicant Proposal a brief explanation as to why a given milestone action is not applicable to the project, if necessary.

The milestone actions under sections "D" and "E" do not apply to Housing Rehabilitation as this program assists only privately-owned single-family residences.

OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

---

**F: ENVIRONMENTAL INFORMATION FORM**

**OC Housing & Community Development**  
**1501 E. St. Andrew Place, 1<sup>st</sup> Floor, Santa Ana, CA 92705**  
**Environmental Information Form**  
**NEPA (24 CFR Part 58)**

**Project Title:** Single Family Rehabilitation

**Program Activity(ies):** Rehabilitate low/very low-income single family housing

**Name of Subrecipient:**

**Fund Type(s):** ☒ CDBG ☐ HOME ☐ ESG ☐ NSP ☐ OCHA/Operating Reserves ☐ CoC  
☐ General Fund

**Contract Number(s):** Unknown at this time

**Contract Amount:** \$Unknown at this time

**Project Location:** (Provide precise address and include Census Tract No. If confidential, please insert "Suppressed" and provide Census Tract No.)

City-wide assistance for low/very low-income households.

**Project Activity Level Description:** (Please provide in detail the level of services you provide or the scope of rehabilitation and/or construction your project will involve. If needed, please use attachments.)

**(Projects involving new construction, rehabilitation or acquisition activities must complete the *Supplemental Site Information* portion of this form)**

Funds will be used for program delivery expenses and correcting health and safety issues, code violations, and other areas of maintenance decline. While dealing with needed repairs, this rehab work will help to preserve the supply of affordable housing in the Brea community.

**Existing Environmental Conditions:** (Please, describe the surrounding environment around your project)

The proposed project is exempt from CEQA by Section 15301. The single-family housing rehabilitation funds would be allocated to Class I projects as defined in CEQA.

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

**Previous Governmental Actions/Approvals Received on Your Project** (If applicable, please list and attach a copy of any discretionary approvals you received on your project from a City or other County Agency including CEQA approval or exemption.)

City Council approves overall CDBG applications.

## **Discretionary Approval(s) Needed From City/County To Complete Your Project(s):**

Required building permits will be obtained through the City and/or State as required to complete single-family rehabilitation projects.

I hereby declare that the statements furnished above, including any exhibits attached hereto represent all information required for this assessment. Said statements together with any exhibits attached hereto are true and correct.

  
Signature

Management Analyst II  
Title

12-14-2022  
Date

## **Supplemental Site Information**

PLEASE PROVIDE ALL KNOWN INFORMATION AS REQUESTED – CHECK ALL BOXES THAT APPLY

**(All PF&I, Acquisition, Rehabilitation and/or New Construction Activities must include site photos and site plan)**

**Proposed Project Type:**

☐ New Construction

☐ Acquisition

☐ Acquisition/Rehabilitation

☒ Rehabilitation

OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal  
HR AND PF&I – FY 2023-24

---

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

**Description of the Proposal:** Include all contemplated actions, which are geographically, or functionally a composite part of the project, regardless of the source of funding. [24 CFR 58.32, 40 CFR 1508.25]

Interior and exterior improvements to qualified low/very low-income households city-wide.

Including, but not limited to flooring, painting, electrical, plumbing, roofing, termite and  
dry-rot damage.

**Proposed Site:** Zoning Designation: City-wide

General Plan Land Use Designation: \_\_\_\_\_

Is project in a floodplain? \_\_\_\_\_ FEMA Map No: \_\_\_\_\_ (attach copy)

Existing Use(s):    ☐ Vacant    ☐ Residential    ☐ Commercial    ☐ Industrial

Other: \_\_\_\_\_

Size of Site:    \_\_\_\_\_ Acres    \_\_\_\_\_ Sq. Ft.    Assessor's Parcel No: \_\_\_\_\_

Age of Existing Structures:    \_\_\_\_\_ years    Year built: \_\_\_\_\_

# OC Housing & Community Development Rehabilitation and Public Facilities & Improvements Applicant Proposal

HR AND PF&I – FY 2023-24

## F: ENVIRONMENTAL INFORMATION FORM (Continued)

Prior Use(s)/Development(s):

☐ Residential ☐ Industrial ☐ Commercial ☐ Agriculture Other: \_\_\_\_\_

If residential use, number of units: Proposed \_\_\_\_\_ Existing \_\_\_\_\_

Studio # of Units \_\_\_\_\_ 1 Bedroom # of Units \_\_\_\_\_

2 Bedroom # of Units \_\_\_\_\_ 3 Bedroom # of Units \_\_\_\_\_ 4+Bedroom # of Units \_\_\_\_\_

Total Number of Units: \_\_\_\_\_ Total Number of Buildings: \_\_\_\_\_

**Existing Conditions and Trends:** Describe the existing conditions of the project area and its surroundings. [24 CFR 58.40(a)]

City-wide  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is current zoning and use appropriate for the proposed site? If not, present a plan for obtaining any discretionary approvals.

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### Prior Analysis:

Have there been any prior Environmental Reviews completed for the proposed site or project within the last five (5) years. *If yes, please attach copies of the Environmental Review.* ☐ Yes ☒ No



**OC Housing & Community Development Rehabilitation and Public  
Facilities & Improvements Applicant Proposal**  
HR AND PF&I – FY 2023-24

---

**F: ENVIRONMENTAL INFORMATION FORM (Continued)**

Has the site been involved in any other proposals previously submitted to this office?

☐ Yes     ☒ No

Title of Prior Proposal: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

Eventual Result:                      ☐ Project Not Funded

☐ Project Funded \$ \_\_\_\_\_

☐ Project Completed                      Date Completed \_\_\_\_\_

☐ Project Cancelled                      Date Cancelled \_\_\_\_\_

Describe why project was cancelled:

---

---

---

---

---

---

---

**REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK**

## **RESOLUTION NO. 2023-001**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BREA TO APPROVE THE CITY'S PARTICIPATION IN THE FISCAL YEARS 2023-24, 2024-25 AND 2025-26 COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM (CDBG) WITH THE COUNTY OF ORANGE**

#### **A. RECITALS:**

(i) It is the intent of the City of Brea to participate in the filing of an application with the County of Orange for a grant authorized under the Housing and Community Development Act of 1974, and the Cranston/Gonzales National Affordable Housing Act of 1990, as amended.

(ii) The Housing and Community Development Act of 1974, as amended, authorizes cities under 50,000 in population to enter into cooperation agreements with the County in which they are located for the purpose of undertaking essential housing and community development activities.

(iii) The federal government requires participating cities to provide certifications that the funds will be obtained and utilized pursuant to Federal law and policy.

(iv) It is necessary that the City adopt certain projects as described in the project summary section of the application before filing the application with the County of Orange for funding authorized under the Community Development Act of 1974 as amended.

(v) The City of Brea submitted an application under Fiscal Years 2023-24, 2024-25 and 2025-26 for Housing Rehabilitation and Fiscal Year 2023-24 for Public Facilities & Improvements Request for Proposal Bid No. 012-23010523-NC.

**RESO NO. 2023-001**  
January 17, 2023

(vi) The City of Brea desires to accept the award of CDBG funds and authorizes the execution of the necessary agreements, contracts and amendments and other corresponding documentation to accept the CDBG funds.

**B. RESOLUTION:**

NOW, THEREFORE, THE CITY OF BREA, HEREBY, RESOLVES, AND ORDERS AS FOLLOWS:

(i) The City of Brea hereby accepts the award of CDBG funds through the County's Urban Counties Program, which will be used to support the City of Brea's Single-Family Housing Rehabilitation Program Project and the City of Brea's Public Facilities & Improvements Brea Senior Center Courtyard Improvements Project under Bid No. 012-23010523-NC.

(ii) The City of Brea authorizes the Mayor or his/her designee to execute, for and on behalf of the City of Brea, the necessary agreement(s) and/or any other documents or instruments required by the County and/or the United States Department of Housing and Urban Development for participation in the Urban Counties Program and/or for acceptance of the CDBG funds under Bid No. 012-23010523-NC.

**APPROVED AND ADOPTED** this 17<sup>th</sup> day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-001**  
January 17, 2023

I, Lillian Harris Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17<sup>th</sup> day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-001**  
January 17, 2023

City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members  
**FROM:** Bill Gallardo, City Manager  
**DATE:** 01/17/2023  
**SUBJECT:** December 16, 2022 City Council Special Meeting Minutes

---

**RECOMMENDATION**

Approve.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager  
Prepared by: Victoria Popescu, Deputy City Clerk  
Concurrence: Lillian Harris-Neal, City Clerk

---

**Attachments**

Draft Minutes

---

# DRAFT

## BREA CITY COUNCIL SUCCESSOR AGENCY TO THE BREA REDEVELOPMENT AGENCY MEETING

### MINUTES DECEMBER 16, 2022

GENERAL SESSION  
2:30 p.m. - Council Chamber  
Plaza Level

---

#### CALL TO ORDER/ ROLL CALL - COUNCIL

Mayor Simonoff called the General Session to order at 2:30 p.m., all members were present.

Present: Simonoff, Marick, Hupp, Stewart, Vargas

**1. Pledge of Allegiance**

Oliver Marick, Boy Scout Troop 811, led the Pledge of Allegiance.

**2. Presentation: Brea Boulevard Corridor Improvement Project DEIR Review**

Ryan Chapman, Assistant City Engineer, provided an update on the Brea Boulevard Corridor Improvement Project and spoke about the project scope and the Draft Environmental Impact Report.

Council discussed the two (2) proposed signals, driveway modifications, proposed cost, and wildlife overpass.

**3. Matters from the Audience**

Claire Schlotterbeck spoke about the wildlife crossing, topography of the area, land uses and ownership on both sides of the proposed overpass.

**4. Response to Public Inquiries - Mayor / City Manager**

None.

**ADMINISTRATIVE ITEM** - This agenda category is for City Council consideration of a wide variety of topics related to the City's operations. Public comments regarding items in this section should be presented during "Matters from the Audience."

**5. Commission/Committee Member Recruitment Timeline and Designation of Two (2) Council Members to Serve on the Interview Panel**

Councilmember Hupp and Councilmember Stewart volunteered to serve on the Interview Panel.

City Clerk Harris-Neal clarified the recruitment timeline.

**CONSENT CALENDAR** - *The City Council/Successor Agency approves all Consent Calendar matters with one motion unless Council/Agency or Staff requests further discussion of a particular item. Items of concern regarding Consent Calendar matters should be presented during "Matters from the Audience."*

## **CITY COUNCIL - CONSENT**

**6. December 6, 2022 City Council Regular Meeting Minutes**

The City Council approved the December 6, 2022 City Council Regular Meeting Minutes.

**7. AB 361 Findings for Special Brown Act Requirements for Teleconference Meetings**

The City Council made the following findings: (1) the City Council has reconsidered the circumstances of the COVID-19 state of emergency; and (2) the COVID-19 state of emergency continues to directly impact the ability of the members of the City's legislative bodies (including commissions and committees) to meet safely in person.

**8. Authorize Mayor to Execute Electric Vehicle Charging Station License Agreement with Carbon Solutions Group LLC**

In response to a letter received, Community Development Director Killebrew spoke about free charging opportunities at the parking structure in Downtown Brea.

Public Works Director Ho spoke about how the contract rate was established.

The City Council directed staff to execute the License Agreement, noting that Carbon Solutions Group (CSG) will be responsible for reimbursing the City for electricity consumed quarterly at a rate equivalent to the City's commodity cost of electricity. CSG will also pay the City the variable revenue share annually based on the chargers' utilization.

**9. Professional Services Agreement with Mark Thomas & Company, Inc. for The Tracks at Brea Western Extension (Brea Canyon Flood Control Channel to Berry Street) Community Outreach and Concept Design**

The City Council approved the Professional Services Agreement (PSA) with Mark Thomas & Company, Inc. in the amount of \$179,681, plus 10% contingency, for The Tracks at Brea Western Extension (Brea Canyon Flood Control Channel to Berry Street) Community Outreach and Concept Design.

**10. Acceptance of the Skate Park Upgrades, CIP Project No. 7914**

The City Council accepted the project as complete and authorized the City Clerk to record a Notice of Completion; and authorized the City Clerk to release the Payment and Performance Bonds.

**11. Janitorial Services at City Park Restrooms**

The City Council approved the contract extension with K-Pro Stone Care in the amount not to exceed \$99,000 for Janitorial Services at City Park Restrooms and as-needed trash removal and authorize the City Manager to execute; appropriated \$99,000 to amend the City's General Fund (110) Operating Budget for Fiscal Year 2022-2023 for Janitorial Services at Park Restrooms; and approved Resolution No. 2022-082 amending the Position Allocation List to add two part-time Maintenance Services Worker I/II positions in the Parks Division.

**12. Adoption of Revised 2022 Construction Codes Findings**

The City Council adopted Resolution No. 2022-083, setting forth required findings for amendments to Codes comprising the 2022 California Building Standards Code (Title 24), adopted in City of Brea Ordinance No. 1232, based on local climatic, topographical and/or geological conditions.

**13. Adoption of Revised 2022 Fire Code Findings**

The City Council adopted Resolution No. 2022-084, setting forth required findings for amendments to the 2022 California Fire Code, adopted in City of Brea Ordinance No. 1233, based on local climatic, topographical and/or geological conditions.

Motion was made by Council Member Hupp, seconded by Mayor Pro Tem Marick to approve City Council Consent Items 6 - 13.

AYES: Mayor Simonoff, Mayor Pro Tem Marick, Council Member Hupp, Council Member Stewart, Council Member Vargas

Passed

**ADMINISTRATIVE ANNOUNCEMENTS**

**14. City Manager**

None.

**15. City Attorney**

None.

**16. Council Requests**

None.

**COUNCIL ANNOUNCEMENTS**

Mayor Pro Tem Marick encouraged those interested in serving the City to apply for Commission and Committee members.

Councilmember Vargas spoke about Item 9, PSA for the Tracks at Brea Western Expansion Community Outreach and Concept Design, indicating he will be following the project closely.

Mayor Pro Tem Marick spoke in support of Item 9, PSA for the Tracks at Brea Western Expansion Community Outreach and Concept Design, expressing the importance of hearing from the community and Track users before the building process begins.

Councilmember Hupp concurred with Mayor Pro Tem Marick.

Mayor Simonoff spoke about the use of grant funding.

**ADJOURNMENT**

Mayor Simonoff adjourned the General Session at 2:44 p.m.

Respectfully submitted,

The foregoing minutes are hereby  
approved this 17th day of January, 2023.

---

Lillian Harris-Neal, City Clerk

---

Marty Simonoff, Mayor



City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members

**FROM:** Bill Gallardo, City Manager

**DATE:** 01/17/2023

**SUBJECT:** AB 361 Findings for Special Brown Act Requirements for Teleconference Meetings

---

**RECOMMENDATION**

Make the following findings: (1) the City Council has reconsidered the circumstances of the COVID-19 state of emergency; and (2) the COVID-19 state of emergency continues to directly impact the ability of the members of the City's legislative bodies (including commissions and committees) to meet safely in person.

**BACKGROUND/DISCUSSION**

On March 4, 2020, Governor Newsom proclaimed a state of emergency to exist in California due to the spread of COVID-19. This proclamation is still in effect. The Governor subsequently issued numerous executive orders suspending or modifying state laws to facilitate the response to the emergency. Among other things, these executive orders superseded certain Brown Act requirements and established special rules to give local public agencies greater flexibility to conduct teleconference meetings. The special rules included provisions allowing local public agencies to conduct teleconference meetings without having to provide a physical location from which the public may attend or comment; without having to use teleconference locations that are publicly accessible; and without having to identify teleconference locations on the agenda. Those special rules expired on September 30, 2021.

On September 16, 2021, in anticipation of the then-imminent expiration of his special rules for teleconference meetings, Governor Newsom signed AB 361. In key part, this bill amended the Brown Act to establish special requirements for teleconference meetings if a legislative body of a local public agency makes two findings pursuant to Government Code Section 54953(e)(3). Like the special rules in the Governor's executive orders, the special Brown Act requirements in AB 361 include provisions allowing public agencies to conduct teleconference meetings without having to provide a physical location from which the public may attend or comment; without having to use teleconference locations that are publicly accessible; and without having to identify teleconference locations on the agenda. The AB 361 special Brown Act requirements are scheduled to be repealed on January 1, 2024.

In order for a local public agency to be subject to the AB 361 special Brown Act requirements for teleconference meetings, a legislative body of a local public agency first must make a finding that it has "reconsidered" the circumstances of a declared state of emergency. Second, there must be a finding that such emergency continues to directly impact the ability of legislative body.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager

Prepared by: Lillian Harris-Neal, City Clerk

---

City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members  
**FROM:** Bill Gallardo, City Manager  
**DATE:** 01/17/2023  
**SUBJECT:** Upcoming City Council Topics

---

**RECOMMENDATION**

Receive and file report of the Upcoming City Council Topics for January - June 2023.

**BACKGROUND/DISCUSSION**

Every six months, staff prepares an Upcoming City Council Topics list for review by the City Council. The purpose of this list is to give the City Council an early indication of the matters in the various City departments that staff will be placing on a future City Council agenda for policy direction. The list of Upcoming Topics for January - June 2023 has been prepared and is transmitted for information and consideration. Staff is prepared to answer any questions that City Council may have on the items submitted.

**FISCAL IMPACT/SUMMARY**

No fiscal impact.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager  
Prepared by: Melissa Davis, Management Analyst II

---

**Attachments**

Upcoming City Council Topics: January - June 2023

---

## **UPCOMING CITY COUNCIL TOPICS**

January – June 2023

### **Administrative Services**

1. Fire/Dispatch Development Impact Fee Update
2. Consider MOU Successor Agreements for the following units:
  - a. Administrative and Professional Employees' Association (expires June 30, 2023)
  - b. Brea City Employees' Association (expires June 30, 2023)
  - c. Brea Management Association (expires June 30, 2023)
3. Consider adopting a resolution approving an amendment to the City of Brea Part-Time Employment and Benefits Policy
4. Consider adopting a resolution approving the City of Brea Master Salary Schedule for FY 2022/23 to comply with CalPERS regulations
5. Fiscal Year 2021-22 Annual Comprehensive Financial Report
6. Fiscal Year 2022-23 Budget Adoption

### **Community Development**

7. Simon Mall Mixed-Use Project – Public Hearing to consider EIR, Development Agreement, General Plan Amendment/Zone Change
8. Gaslight Square – Public Hearing to consider EIR, Development Agreement, General Plan Amendment/Zone Change
9. Amazon Development – Public Hearing to consider EIR (Potential Zone Change/General Plan Amendment to support Residential)
10. Request for Brea Core Plan/Semi Comprehensive General Plan Update
11. Consideration of Tree Preservation Ordinance
12. Consideration of Affordable Housing Ordinance Update
13. Discussion regarding usage of temporary signs in the public right-of-way

### **Community Services**

14. Arovista Park Modernization Project Progress/Prop. 68 Progress
15. Community Development Block Grant (CDBG) FY 2023/24 Application Approval
16. City Bus Shelter/Bus Bench Upgrades & Clear Channel Involvement
17. Centennial Sculpture Update
18. Tracks at Brea Community Outreach Update, Review, and Funding/Implementation Plan

19. Update from the Parks, Recreation and Human Services Commission regarding Commission Goals and Priorities
20. Update from the Cultural Arts Commission regarding Commission Goals and Priorities, and Cultural Arts Master Plan Update
21. Regional Hope Center Involvement
22. Brea Senior Center Feasibility Study Update
23. Begin discussions to transition portions of the Olinda Oil Museum and Trail with the contract ending with the State of California effective October 31, 2023.

### **Fire Services**

24. Standards of Cover and Community Risk Assessment Implementation
25. Discussion of furthering the Ambulance Transport Model
26. Develop 1-year, 3-year, and 5-year Fire Department Strategic Plans

### **Police Services**

27. Update on Implementation of Management Partners Staffing Survey Recommendations and Strategic Management Plan
28. Staff update on National Incident-Based Reporting System (NIBRS)
29. Recruitment and Retention Update
30. Presentation on “The Big 4” – 2030 and beyond, regarding the future direction of the Department
  - a. Employee Wellness
  - b. Integrated Crime Center
  - c. Homeless Outreach
  - d. Professional Development

### **Public Works**

31. Consideration of Senate Bill (SB) 1383 Organics Recycling Proposed Rates
32. Review Citywide Stormwater Harvest and Reuse Opportunities
33. Presentation on Design and Location Options for Emergency Changeable Message Signs
34. Tracks at Brea Community Outreach Update, Review, and Funding/Implementation Plan
35. Consideration of a General Plan Amendment Removing Tonner Canyon & Valencia from the Master Plan of Arterial Highways (MPAH)

36. Consideration of a Franchise Agreement to transfer existing oil lines from Matrix Oil to RMX Resources, LLC
37. Award Construction Contract for CIP 7965 – Rehabilitate Ring Road at Berry St Reservoir
38. Award Construction Contract for CIP 7975 – Senior Center & Pioneer Hall Roofs
39. Award Construction Contract for CIP 7326 – Walnut Way Street Improvements
40. Award Construction Contract for CIP 7299 Brea Boulevard Street Improvements
41. Approve Kirkhill Reimbursement Agreement to improve the Kirkhill drainage area adjacent to north side of the Tracks Segment 3
42. Award Construction Contract for Arovista Park Modernization Project
43. Public Hearing for Landscape Lighting Maintenance District (LLMD) Assessments

City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members

**FROM:** Bill Gallardo, City Manager

**DATE:** 01/17/2023

**SUBJECT:** City of Brea Annual Comprehensive Financial Report and Related Audit Reports for the Fiscal Year Ended June 30, 2022

---

**RECOMMENDATION**

Receive and file the City's Annual Comprehensive Financial Report (ACFR) and Related Audit Reports for the Fiscal Year ended June 30, 2022.

**BACKGROUND/DISCUSSION**

Each year the City of Brea issues an Annual Comprehensive Financial Report (ACFR) (attached), which was previously referred to as the Comprehensive Annual Financial Report (CAFR). The ACFR summarizes the financial transactions of a local government for the year in accordance with the financial presentation requirements prescribed by governmental accounting standards.

The City's independent auditor, Eide Bailly LLP (Eide Bailly), has completed its audit of the City's ACFR for Fiscal Year ended June 30, 2022. Eide Bailly has issued an unmodified or "clean" opinion on the City's ACFR in accordance with Generally Accepted Accounting Principles (GAAP) and fairly presents both the financial position and the results of operations for the year ended June 30, 2022.

**Financial Highlights**

The City's net position increased by \$61.8 million, from \$290.0 million to \$351.8 million as of June 30, 2022. The governmental activities portion of the increase is primarily related to pension expense. On July 12, 2021, CalPERS reported preliminary net return on investments of 21.3% for the 12-month period ended June 30, 2021, which was used to determine the City's net pension liability for this fiscal year. CalPERS's net investment earnings of \$25.7 million was one of the factors that reduced the total net pension liability for the City from \$138.3 million to \$97.3 million in the current fiscal year.

The City's capital assets realized an increase of \$6.9 million primarily due to construction in progress for projects such as the 57 Freeway/Lambert Road Interchange and various water projects that are currently in various phases of construction throughout the City. The City's long-term liabilities include \$126.5 million in net pension and other post-employment benefit liabilities and \$50.1 million of outstanding bonds and leases.

As of June 30, 2022, the General Fund's ending fund balance included a reserve of \$8.6 million for funds deposited in the City's pension rate stabilization program with Public Agency

Retirement Services (PARS). There were a couple of adjustments to the financial statements that included the restatement of governmental activities for leases in accordance with Governmental Accounting Standards Board (GASB) Statement No. 87. In addition, the correction of amounts related to Development and Capital Improvement Funds.

### **Related Audit Reports**

#### **Audit Communication Letter (Statement on Auditing Standards (SAS) 114 Report)**

The Statement on Auditing Standards (SAS) 114 was issued by the American Institute of Certified Public Accountants (AICPA) to establish a two-way communication between the independent auditors and those charged with governance (i.e. City Council). SAS 114 requires that the City's auditor communicate, either orally or in writing, certain information to an audit committee or another designated party that performs oversight on the financial reporting and auditing process.

The City's Finance Committee has been identified by the City Council to receive and review the report of the annual audit from the City's independent auditor and to review and make recommendations to the City Council to receive and file the report. The Audit Communication Letter dated December 29, 2022 (attached), and issued as part of the annual audit, did not identify any significant difficulties or disagreements with management that arose during the course of the audit and any uncorrected misstatements identified. This letter indicates a "clean report" with some corrections made during the audit. There was one uncorrected amount of \$157,050 related to grant revenues not received within the 60-day period.

In addition, prior to the start of the audit, the auditors met with the City's Finance Committee on August 9, 2022 to discuss the planning of audit.

#### **Article XIII-B Limit on Appropriations Calculation Report (Appropriations Limit Report)**

This report (attached) communicates the results of the audit firm's testing of the City's computation of the statutory appropriation limitation. No exceptions were noted in this report and the City is well within the constraints of the statutory limit provided by state law.

Since the City's federal award programs (Single Audit) did not exceed the \$750,000 threshold, the audit was not required, so the Single Audit report was not issued for the Fiscal Year Ended June 30, 2022. However, in accordance with *Government Auditing Standards*, the Auditor issued a report on its consideration of the City's internal control over financial reporting and noted an area of improvement over the review of transactions from the adjustments that were made as the result of the audit. Similarly, to many other municipal agencies, the Accounting, Auditing and Purchasing Division of the City experienced 3.5 full-time employees' vacancies, which resulted in an increased distribution of duties among the two remaining employees during the preparation of the FY 2021-22 audit. One of those positions included a key accounting staff member who assisted in the year-end process, including the reconciliation of the accounts in question. It has been challenging with staff shortages, required implementation of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, and to continue to meet the audit and financial deadlines before calendar year-end. Currently, the Administrative Services Department reassigned purchasing duties and is actively recruiting to fill the division's vacant positions. Division management will strengthen its review processes for transactions and financial statements.



**COMMISSION/COMMITTEE RECOMMENDATION**

At the January 10, 2023 Finance Committee meeting, staff recommended for City Council to receive and file.

**FISCAL IMPACT/SUMMARY**

The City's annual audit for the Fiscal Year ended June 30, 2022 (FY 2021-22) has been completed and the City's independent auditor has issued an unmodified opinion on the City's ACFR, which is the highest level of assurance an entity can receive from its independent auditors (a "clean audit"). The total cost of audit services for the FY 2021-22 is \$68,067 and has been appropriated during the budget process.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager

Prepared by: Monica Lo, Deputy Director of Administrative Services

Concurrence: Kristin Griffith, Director of Administrative Services

---

**Attachments**

City of Brea Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2022

City of Brea SAS 114 Letter

City of Brea Report on Internal Controls

City of Brea FY 2021-22 Gann Limit Letter

---

FISCAL YEAR ENDING  
**JUNE 30, 2022**

# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**



# CITY COUNCIL



**Cecilia Hupp**  
Mayor



**Glenn Parker**  
Mayor Pro Tem



**Christine Marick**  
Council Member



**Marty Simonoff**  
Council Member



**Steve Vargas**  
Council Member

## Elected Official

Treasurer Denise Eby

## Administrative Personnel

|  |                     |
|--|---------------------|
| City Manager   | Bill Gallardo       |
| Assistant City Manager/<br>Community Services Director | Chris Emeterio      |
| Administrative Services Director                       | Kristin Griffith    |
| Chief of Police  | Adam Hawley         |
| Community Development Director                         | Jason Killebrew     |
| City Clerk   | Lillian Harris-Neal |
| Fire Chief   | George Avery        |
| Public Works Director                                  | Michael Ho          |
| City Attorney  | Terence Boga        |

**CITY OF BREA, CALIFORNIA**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Prepared by:

Administrative Services Department

Kristin Griffith

Director of Administrative Services

Monica Lo

Deputy Director of Administrative Services

Ana Conrique

Senior Accountant

This page intentionally left blank.

|   |           |
|---|-----------|
| <b>INTRODUCTORY SECTION .....</b>   | <b>iv</b> |
| Transmittal Letter.....   | v         |
| Organizational Chart.....   | xv        |
| Certificate of Achievement for Excellence in Financial Reporting (GFOA).....  | xvi       |
| <b>FINANCIAL SECTION</b>  |           |
| Independent Auditor's Report .....  | 1         |
| Management's Discussion and Analysis .....  | 7         |
| Basic Financial Statements  |           |
| Government Wide Financial Statements  |           |
| Statement of Net Position .....   | 21        |
| Statement of Activities .....   | 24        |
| Government Fund Financial Statements  |           |
| Balance Sheet .....   | 28        |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....  | 29        |
| Statement of Revenues, Expenditures and Changes in Fund Balances .....  | 30        |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities..... | 31        |
| Proprietary Fund Financial Statements   |           |
| Statement of Net Position – Proprietary Funds .....   | 34        |
| Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds .....   | 36        |
| Statement of Cash Flows – Proprietary Funds .....   | 38        |
| Fiduciary Fund Financial Statements   |           |
| Statement of Fiduciary Net Position – Fiduciary Funds .....   | 44        |
| Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....  | 45        |
| Notes to Financial Statements .....   | 47        |
| Required Supplementary Information  |           |
| Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Plan .....  | 103       |
| Schedule of Changes in the Net Pension Liability and Related Ratios – Safety Plan .....   | 105       |
| Schedule of Plan Contributions – Miscellaneous and Safety Plans .....   | 108       |
| Schedule of Changes in the Total OPEB Liability and Related Ratios .....  | 110       |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund ....  | 111       |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Housing Successor Fund.....                                  | 112       |
| Notes to Required Supplementary Information.....  | 113       |
| Supplementary Information   |           |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Improvement Fund .....                               | 116       |

## Non-Major Governmental Funds

|   |     |
|---|-----|
| Combining Balance Sheet .....   | 119 |
| Combining Statement of Revenues, Expenditure, and Changes in Fund Balances..... | 123 |

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

|  |     |
|--|-----|
| Gas Tax Special Revenue Fund .....                             | 127 |
| Narcotics Enforcement Asset Seizure Special Revenue Fund ..... | 128 |
| Air Quality Improvement Special Revenue Fund .....             | 129 |
| Park Development Special Revenue Fund.....                     | 130 |
| Measure M Special Revenue Fund .....                           | 131 |
| Affordable Housing Trust Special Revenue Fund .....            | 132 |
| Community Development Block Grant Special Revenue Fund .....   | 133 |
| Blackstone CFD Special Revenue Fund .....                      | 134 |
| La Floresta CFD Special Revenue Fund .....                     | 135 |
| Taylor-Morrison CFD Special Revenue Fund .....                 | 136 |
| Central Park Village CFD Special Revenue Fund.....             | 137 |
| Development Fund Special Revenue Fund .....                    | 138 |
| Capital and Mitigation Improvement Capital Projects Fund ..... | 139 |
| Storm Drain Capital Projects Fund .....                        | 140 |

## Non-Major Enterprise Funds

|  |     |
|--|-----|
| Combining Statement of Net Position.....   | 142 |
| Combining Statement of Revenues, Expenses and Changes in Fund Net Position ..... | 143 |
| Combining Statement of Cash Flows.....   | 144 |

## Internal Service Funds

|  |     |
|--|-----|
| Combining Statement of Net Position.....                                       | 146 |
| Combining Statement of Revenues, Expenditures and Changes in Net Position..... | 147 |
| Combining Statement of Cash Flows.....   | 148 |

## Custodial Funds

|   |     |
|---|-----|
| Combining Statement of Changes in Fiduciary Net Position..... | 152 |
|---|-----|

**STATISTICAL SECTION .....** 155

## Financial Trends:

|   |     |
|---|-----|
| Net Position by Component, Last Ten Fiscal Years .....                    | 157 |
| Changes in Net Position, Last Ten Fiscal Years.....                       | 158 |
| Fund Balances - Governmental Funds, Last Ten Fiscal Years .....           | 160 |
| Changes in Fund Balances - Governmental Funds, Last Ten Fiscal Years..... | 161 |

## Revenue Capacity:

|  |     |
|--|-----|
| Assessed Value and Estimated Actual Value of Taxable Property, Last Ten Fiscal Years ..... | 162 |
| Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years .....                     | 163 |
| Principal Property Tax Rates, Current Year and Nine Years Ago .....                        | 164 |
| Property Tax Levies and Collections, Last Ten Fiscal Years .....                           | 165 |
| Taxable Sales by Category, Last Ten Fiscal Years .....                                     | 166 |

## Debt Capacity:

|   |     |
|---|-----|
| Ratio of Outstanding Debt by Type, Last Ten Fiscal Years .....            | 167 |
| Ratio of Net General Bonded Debt Outstanding, Last Ten Fiscal Years ..... | 168 |
| Direct and Overlapping Governmental Activities Debt .....                 | 169 |
| Legal Debt Margin, Last Ten Fiscal Years.....                             | 170 |
| Pledged Revenue Coverage, Last Ten Fiscal Years .....                     | 171 |

## Demographic and Economic Information:

|   |     |
|---|-----|
| Demographic and Economic Statistics, Last Ten Fiscal Years..... | 172 |
| Principal Employers, Current Year and Nine Years Ago .....      | 173 |

## Operating Information:

|  |     |
|--|-----|
| Full-time Equivalent City Employees by Function, Last Ten Fiscal Years ..... | 174 |
| Operating Indicators By Function, Last Ten Fiscal.....                       | 175 |
| Capital Asset Statistics By Function, Last Ten Fiscal Years .....            | 176 |



This page intentionally left blank.



December 29, 2022

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

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the City of Brea, a California City, for the Fiscal Year ended June 30, 2022. This report has been prepared in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the City of Brea. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Brea 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. 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 financial statements will be free from material misstatement.

As management, we assert that, to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and component units of the City of Brea. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Eide Bailly, LLP, a firm of licensed certified public accountants, has audited the City of Brea's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Brea for the Fiscal Year ended June 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion that the City of Brea's financial statements for the Fiscal Year ended June 30, 2022, are fairly presented in all material respects in conformity with accounting principles generally accepted in the United States of America. The independent auditors' report is presented as the first component of the financial section of this report.

The City of Brea is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget's 2 CFR Part 200 Uniform Guidance, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. The City continually seeks federal assistance whenever possible and for Fiscal Year ending June 30, 2022 received less than \$750,000 in grant revenues and is not required to issue the Single Audit Report for FY 2021-22.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to



complement the MD&A and should be read in conjunction with it. The City of Brea's MD&A can be found immediately following the report of the independent auditors.

## **CITY OF BREA PROFILE**

The City of Brea, a diverse residential and business community is located at the most northern tip of Orange County at the juncture of three counties with access to major airports, popular regional attractions, beaches, deserts and mountains. Nestled among the hillsides, just 25 miles southeast of Los Angeles, Brea is home to more than 46,000 residents and hosts a daytime working population of more than 125,000.

The City is a major retail center featuring one of the county's largest shopping centers, the Brea Mall; the Brea Union Plaza; and a host of other retail and service businesses. Brea is also a center for big businesses such as ViewSonic Corporation, NCH Management Systems Inc., EVGA Corporation, Beckman-Coulter, American Financial Network, Inc., California Roadside Service and Kirkhill Aircraft Part Co, Flexfit LLC. Several companies' corporate headquarters are located within Brea, including Beckman-Coulter, Tesla Inc., Suzuki Motor of America and Mercury Insurance.

Although Brea is a major retail and business hub, it maintains a balance with nature, preserving its hillside and canyon areas, which also contribute to Brea's quality of life. Brea is home to one of the nation's largest outdoor sculpture collections, with over 180 pieces of sculpture created to date, an art gallery and a performing arts theatre. Brea has long been recognized for its vision and innovation. It possesses a focused economic development strategy, designed to ensure a well-balanced, economically viable community which includes a wide range of housing, beautiful parks and excellent schools.

Brea provides an excellent portfolio of responsive municipal services. The City operates as a "full service city," providing a full range of services including police and fire protection, water and sanitation services, construction and maintenance of streets and infrastructure, as well as recreational and cultural services. Besides serving its own residential and business customers, Brea has a tradition of entrepreneurial ventures providing services to numerous other public agencies such as information technology and printing services.

The City of Brea operates under the Council-Manager form of government, and is governed by a five-member City Council elected at large, serving staggered four-year terms. Council elections are held in November of even-numbered years in conjunction with statewide general elections.

The annual budget serves as the foundation for the City of Brea's financial planning and control. The budget is adopted on an annual basis by the City Council in June of each year. The budget team, with the approval of the City Manager, develops budget guidelines in January. The various City departments then submit revenue estimates and expenditure appropriation requests for the one-year period that begins July 1. Budget meetings are held with each department, which leads to the development of the proposed budget. The City Manager then presents the proposed budget document to the City Council, which is discussed with the City Council in public workshops in mid-May. Formal public hearings are held in early June. The City Council adopts the annual budget on or before June 30 of each year. At the conclusion of the first six months, the budget team prepares a report on the progress of the first half of the budget cycle. The City Manager formally reviews the report with the City Council. The City Council adopts budget modifications as needed. The level of budgetary control is established at the department level within the General Fund and at the fund level for all other funds.



## LOCAL ECONOMIC FACTORS

Brea encompasses about 8,300 acres or 13 square miles of land. The City's land use is distributed as follows:

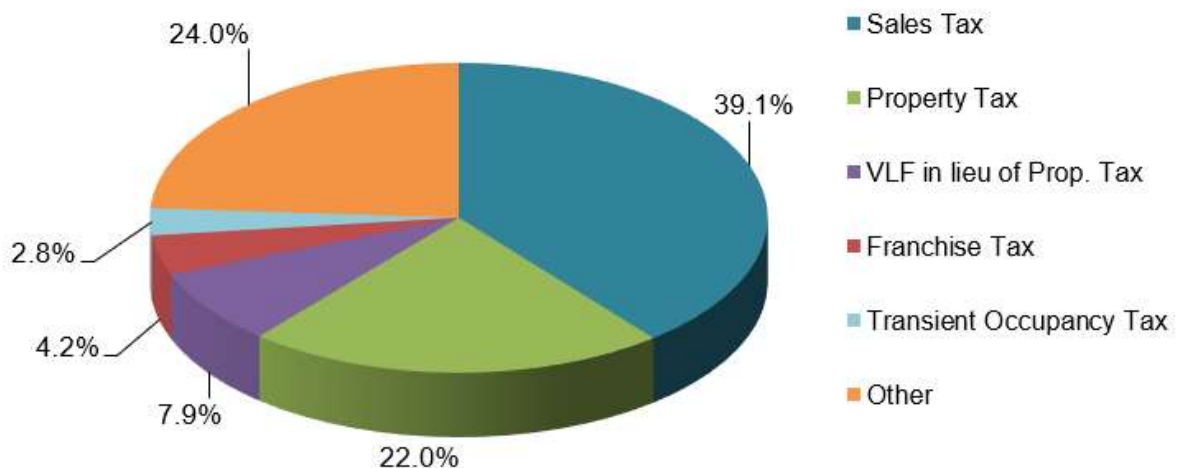
### Land Use Distribution

| <b><u>Land Use</u></b>   | <b><u>Percent</u></b> |
|--|-----------------------|
| Residential (single-family, multi-family, and mobile homes)                        | 45.3%                 |
| Commercial and Office  | 4.9%                  |
| Industrial   | 11.6%                 |
| Parks and Open Space   | 18.2%                 |
| Public Facilities (City facilities, schools, drainage channels, and fire stations) | 2.6%                  |
| Mixed Use  | 2.8%                  |
| Cemetery   | 0.3%                  |
| Other (streets)  | 14.3%                 |
| <b>Total</b>   | <b>100.0%</b>         |

Source: City of Brea General Plan (2003, and subsequent updates 2008, 2014, 2021)

The current land use mix produces General Fund revenues of approximately \$63.0 million. Sales taxes, property taxes and vehicle license fees (VLF) in lieu of property taxes and franchise taxes account for the top four revenue sources. These revenue sources account for 73.1% of the total amount of General Fund revenues. The remaining revenues account for 26.9% of the total and are represented by a broad range of sources.

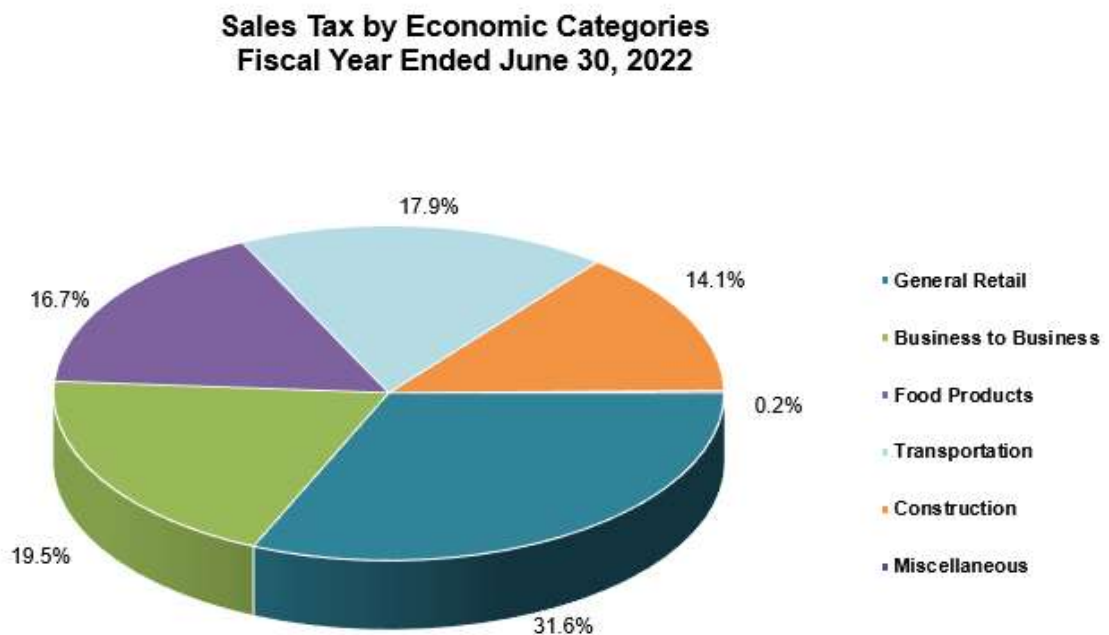
### General Fund Revenues by Revenue Source Fiscal Year Ended June 30, 2022





## Sales Tax

Sales tax represents the single largest source of General Fund revenue at \$24.7 million. It is derived from six major economic categories as listed in the following chart. The retail category, including department stores, apparel stores and general merchandise, makes up 31.6% of the total sales tax generated. This sector includes the regional Brea Mall, which is one of the largest malls in Orange County. The second largest economic sector being business to business. Overall, Brea's sales tax on a per capita basis consistently outperforms other municipalities, a strong indicator that the City imports sales tax dollars from surrounding communities. The City of Brea's sales tax per capita is the third highest in Orange County.



## Property Taxes

Brea is a very diverse community as previously indicated in the land use chart. General Fund property taxes represent \$13.8 million or 22.0% of General Fund revenues. Assessed valuation of all property (including the former Brea Redevelopment Agency) in Brea is \$11.9 billion, an increase of 5.2% over the prior fiscal year. The valuation is split between residential at 62%, commercial/industrial at 34%, and the remaining 4% for other miscellaneous uses. Of the City's 17,997 dwelling units, 64% are single-family units, 30% are multi-family units and 6% are mobile homes. Housing costs in Brea continue to rank among the highest in North Orange County. Brea, like other cities in Orange County, is experiencing an increase in housing prices. The median price of a single-family home increased to \$975,000 from \$879,000 noted in the prior fiscal year.

## Vehicle License Fees (VLF)

When a vehicle is registered in California, a license fee is charged by the State of California. This fee includes a small administrative fee and a property tax in-lieu fee. The in-lieu fee is based on depreciated value of the vehicle and declines over the useful life of the vehicle. The in-lieu fee,



while collected by the State Department of Motor Vehicles, belongs to local government (cities and counties). It is allocated based on a per capita basis.

Beginning in January 2005, the Vehicle License Fee was permanently reduced to 0.65% from 2.0% of the vehicle's fair market value. Any loss to cities by this rate reduction at that time was made up, dollar for dollar, with an allocation from the County's Educational Revenue Augmentation Fund (ERAF) property tax account with two payments, due on or before January 31<sup>st</sup> and May 1<sup>st</sup> of each year. This allocation will grow with any corresponding growth in the City's secured property tax valuation.

### Franchise Taxes

The franchise revenue received by the City is based on adopted City ordinances and contractual agreements. Public utilities (electric and gas) account for 34.9% of the \$2.6 million in annual franchise tax revenue. The remaining 65.1% of this revenue includes franchise fees for oil pipelines, cable television, and other non-city utilities.

#### **Franchise Taxes Fiscal Year Ended June 30, 2022**

|                  | <u>Annual<br/>Revenue</u> | <u>Percent<br/>of Total</u> |
|------------------|---------------------------|-----------------------------|
| Public Utilities | \$ 913,570                | 34.9%                       |
| All Others       | 1,707,526                 | 65.1%                       |
| Totals           | <u>\$ 2,621,096</u>       | <u>100.0%</u>               |

### **ECONOMIC OUTLOOK & IMPACT OF COVID-19 PANDEMIC**

In December 2019, an outbreak of respiratory illness due to a novel coronavirus (a disease now known as COVID-19) was first identified in Wuhan City, Hubei Province, China, and spread outside of China, including the United States. The outbreak resulted in a number of governmental responses including being declared a worldwide pandemic by the World Health Organization and declared a national State of Emergency by the President of the United States.

On March 4, 2020, Gavin Newsom, the Governor of the State of California, proclaimed a State of Emergency in California due to the spread of COVID-19. In response, the City of Brea declared the existence of a local emergency within the City of Brea on March 16, 2020. COVID-19 restrictions were put in place by the State of California and the County of Orange which included mandated and voluntary shutdowns of businesses, travel, public gatherings and large group events, and orders for residents to stay at home.

While reflecting on the past two years and the adversity that came with the COVID-19 pandemic, the organization has been able to pivot and think strategically when navigating a rapidly changing economic environment while maintaining core service levels to the community. This has been especially difficult as the organization repositions itself as work capacity attributed to employee attrition ("Great Resignation") which continued through this post-pandemic environment. To allow





flexibility and responsiveness within the organization, the City Manager's budget authority has been expanded to provide the ability to allocate personnel resources within the organization at the fund level so long as it's under budget and below the approved full-time equivalent (FTEs) of the organization's Position Allocation List. This will provide the organization the ability to respond and adapt to reorganization efforts that may arise from employee attrition.

Fortunately, through the guidance of the City Council, the organization has positioned itself with healthy General Fund reserves, well above the current policy level of 25%. The excess reserves above the 25% policy limit, combined with Federal assistance through the American Rescue Plan Act (ARPA) funds, will help the organization maintain and expand current service levels as the organization regains momentum in the coming fiscal years. This will avoid making severe service reductions until the organization has an opportunity to better understand the changing economic environment. Staff continues to closely monitor actual versus projected revenues and opportunities for vacancy savings that assist in providing more firm estimates as we navigate the new fiscal year. Staff is committed to providing budget updates to the City Council as the financial picture changes.

We have weathered through this pandemic, and phase to a new "norm", it is important to note that Brea is paying all of its obligations on time; setting aside funding for ongoing capital facility and equipment replacement; and is funding a robust Capital Improvement Program (CIP) to adequately maintain City infrastructure systems. The City Council also took the opportunity as part of this budget process to refine the organization's Fiscal Policies Statement to provide additional guidance regarding capital replacement reserve policies.

The organization will make every effort to continue to build prudent reserves and strategic savings programs to be able to insulate the City from a downturn in the economy and minimize organizational disruption. The City Council is committed to pension modifications and plans to continue setting aside money in an irrevocable trust fund, administered through the Public Agency Retirement Services (PARS), that is specifically designed to help stabilize pension costs. This, combined with continued efforts to promote pension modifications at the legislation front, are steps in the right direction.

The entire organization continues to work hard to preserve core City services. Staff will continue to be diligent in monitoring long-term economic uncertainties that could impact Brea's budget picture. These include:

- The effects of the pandemic and the likelihood of a resurgence;
- Increases in the cost-of-living (inflation); and
- CalPERS projected rate increases

It is expected that these factors may have a potentially negative impact on the City's revenues. Other costs such as energy, water, and equipment are being diligently managed in an effort to minimize the need for future service reductions. Going forward, during Fiscal Year 2022-23, City staff will continue to be diligent in monitoring economic factors and seek additional solutions to balance the budget.

Locally, geographic and socio-economic conditions in Orange County and the City of Brea remain desirable. Following a two-year housing boom, property values in the region are moderating and the City's property tax base is expected to continue its favorable trend for the foreseeable future.



Brea's taxable assessed valuation for Fiscal Year 2021-22 General Fund decreased by 3.19% from the prior year.

Development within Brea continues to remain active and there are many projects in different phases throughout the City. The 140 room Residence Inn by Marriott hotel located at the northeast intersection of Birch St. and State College Blvd. is nearing completion and is anticipated to open early 2023.

At June 30, 2022, the unemployment rate in Brea was 2.8%. However, as of October 2022 the unemployment rate has decreased to 2.6% as compared to the Orange County unemployment rate of 2.8% according to the State Employment Development Department. The unemployment rate has dropped from a height of 14.90% in May 2020 due to the COVID-19 restrictions and economic shutdown which has heavily impacted the retail sector and the leisure and hospitality sector. The unemployment rate is expected to remain steady as the state has completed its full recovery from the large job loss during the COVID-19 pandemic.

## **LONG-TERM FINANCIAL PLANNING**

### Brea Forward Strategy Team

Representatives from all City departments meet to discuss strategic planning issues. Over 40 City staff members work collaboratively on an ongoing basis to focus on identifying and evaluating changing City needs. As needed, this group is also instrumental in tackling economic impacts on the City's Budget. Brea Forward meets as needed to address changes to the budget and other organizational concerns that may be necessary to financially sustain the City over the course of the next several fiscal years and beyond.

### Capital Improvement Program (CIP) Budget

The goal of the seven-year CIP is to enhance the quality of life in the community, ensure a safe environment and to promote transportation improvement in the City. The CIP budget for Fiscal Year 2021-22 reflects the City Council's commitment to this goal by enhancing existing infrastructure and providing new infrastructure to aid in service delivery to the community. The remaining six years of the CIP are not a commitment of actual funds, but rather a long-range planning tool for subsequent investments in the City's infrastructure. The CIP is divided into six categories: streets, traffic safety, water, storm drain, sewer, and facility improvements.

### Community Center Reserves

Funds are set aside annually for the future replacement of the Community Center facility and equipment. Ongoing review of facility and equipment needs allows the City to manage and plan for expenditures in a more proactive manner. The balance in Community Center Reserves at June 30, 2022 was \$964,173.

### Capital Asset Replacement Reserves

Funds are set aside annually for the replacement of City-owned infrastructure, facilities and capital assets. In addition to a fixed annual contribution, an assessment is made at the end of each fiscal year to determine whether an additional contribution can be made based upon a review of General Fund excess revenues over expenditures. The balance in Capital Asset Replacement Reserves at June 30, 2022 was \$4,244,641





### Pension Rate Stabilization Program

On November 17, 2015, the City of Brea established a pension rate stabilization program with Public Agency Retirement Services (PARS) to reduce the future unfunded pension liability for current and future retirement costs for both safety and non-safety employees. The City's initial contribution of \$6,000,000 from the General Fund was made during FY 2015-16. During FY 2018-19, the City's Enterprise Funds contributed an additional \$756,800 for a total contribution of \$6,756,800. The balance as of June 30, 2022 including interest earned to date was \$9,507,518.

## **MAJOR INITIATIVES**

### State Route 57/Lambert Road Interchange Improvements

Starting in August 2019, the City in conjunction with Caltrans began construction on a new eastbound to northbound loop on-ramp and modify the spacing between the existing SR-57 on and off ramps to improve traffic flow on Lambert Road. The project budget is \$100 million with more than 90% of the funding from grants; federal funding \$74 million and \$18 million from the Orange County Transportation Authority (OCTA). The remainder is funded by the City with Traffic Impact Fees. Caltrans is the lead agency for environmental and implementation while the City of Brea is the lead for the Right-of-Way and Design.

### Pension Reform and Other Post-Employment Benefits

Starting in Fiscal Year 2011-12, the City of Brea began the first year of pension reform for both safety and non-safety employees by requiring employees to contribute toward their retirement and instituting PEPPRA, a second retirement tier for new employees. All employees pay 100% of the employee share of retirement; additionally, all public safety employees and some miscellaneous employees are cost sharing the City's share of retirement costs. The implementation of a multi-tiered retirement system is a long-term solution to mitigate the increases in pension costs; however, savings will not be fully realized for many years.

The City has negotiated to reduce its other post-employment benefit, which is the minimum Employer Contribution amount as prescribed by Government Code section 22892 of the Public Employees' Medical and Hospital Care Act (PEMHCA). This provides that the employer contribution would be adjusted annually to reflect any changes in the medical care component of the consumer price index.

## **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the City of Brea for its Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2021. This was the 32<sup>nd</sup> consecutive year that the City of Brea has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to conform to the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.



## ACKNOWLEDGMENTS

The preparation of the Annual Comprehensive Financial Report on a timely basis was made possible by the dedicated service of Monica Lo, Deputy Director of Administrative Services, and the entire staff of the Administrative Services Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

We also would like to thank our independent auditing firm, Eide Bailly LLP for their expertise and advice in the preparation of this year's financial report.

In closing, without the leadership and support of the City Council of the City of Brea, preparation of this report would not have been possible.

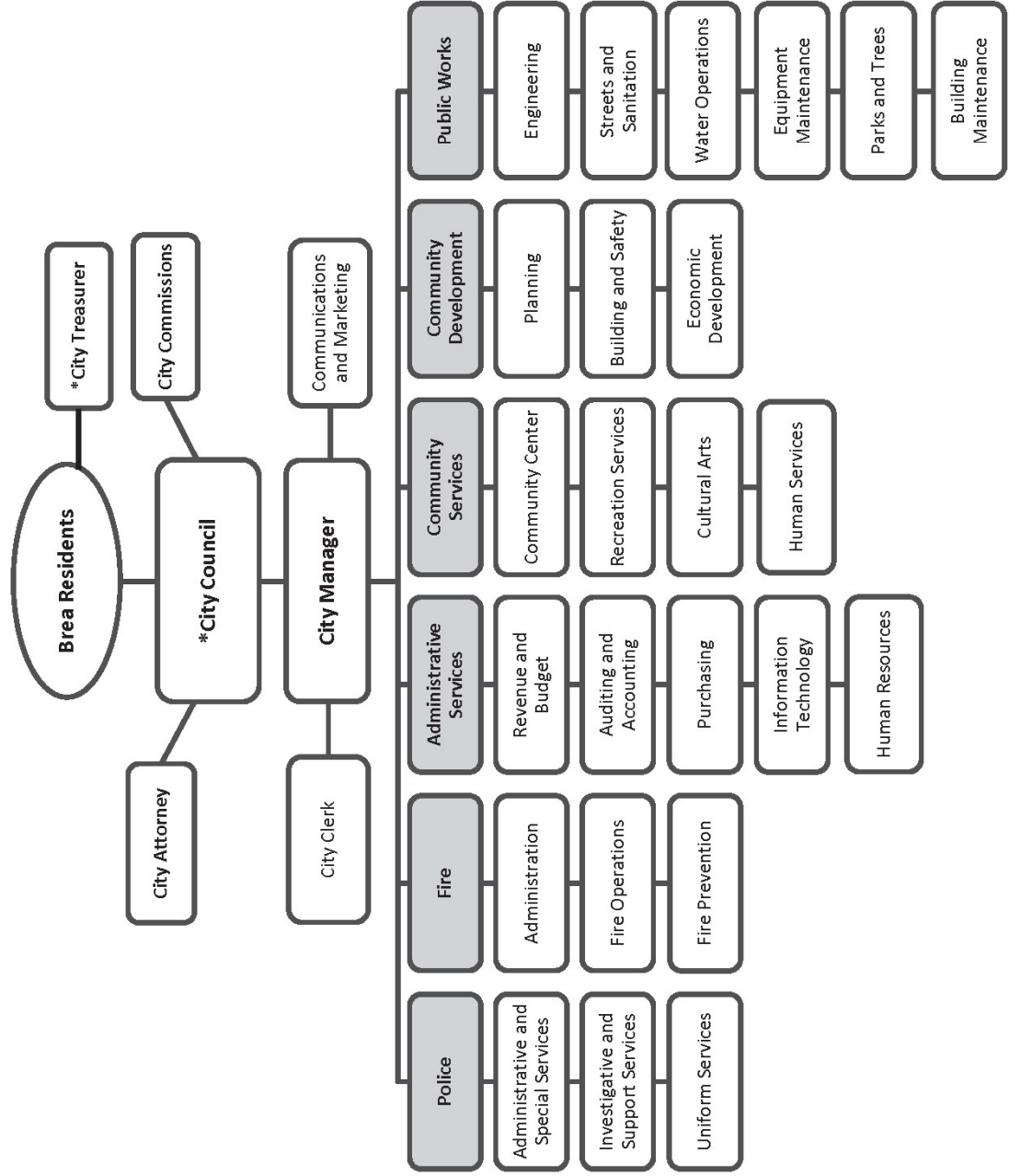
Sincerely,

William Gallardo  
City Manager

Kristin Griffith  
Director of Administrative Services

This page intentionally left blank.

# CITY ORGANIZATION CHART



\*Elected



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Brea  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

## Financial Section

This page intentionally left blank.



## Independent Auditor's Report

To the Members of the City Council  
City of Brea, California

### Report on the Audit of the Financial Statements

#### ***Opinions***

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

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

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter***

#### ***Adoption of New Accounting Standard***

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



### ***Correction of an Error***

As discussed in Note 17 to the financial statements, certain errors resulting in an overstatement of amounts previously reported for accounts payable and expenses as of June 30, 2021, were discovered by management of the City during the current year. Accordingly, a restatement has been made to the fund balance and governmental activities net position as of June 30, 2021, to correct the error. Our opinions are not modified with respect to that matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor funds financial statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor funds financial statements and 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 report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California  
December 29, 2022

## Management's Discussion and Analysis

This page intentionally left blank.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Brea's Annual Comprehensive Financial Report (ACFR) presents management's discussion and analysis of the City's financial performance during the fiscal year that ended on June 30, 2022. This analysis should be read in conjunction with the Transmittal Letter at the front of this report and the accompanying Basic Financial Statements.

### FINANCIAL HIGHLIGHTS

**Long-Term Economic Resource (Government-wide) Focus** – Economic resources are differentiated from financial resources in that the economic measurement focus measures changes in net position as soon as the event occurs regardless of the timing of related cash flows. Therefore, this measurement focus includes both current spendable resources and fixed non-spendable assets, and long-term claims against these assets. The resulting net position utilizing this measurement focus provides one measure of the City's overall long-term financial condition.

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year resulting in a net position of \$351.7 million.
- The City's total net position increased overall by \$61.8 million, of which \$49 million is related to governmental activities, while \$12.8 million is related to business-type activities. The increase in net position of \$49 million is primarily related to pension expense and implementation of new accounting standard for governmental activities, as discussed further in this document. Of the \$12.8 million increase in business-type activities, \$6.6 million is related to the Water Utility fund revenues exceeding expenditures, \$1.8 million is related to the Sewer Utility fund revenues exceeding expenditures and \$4.4 million relating to activities in Non-major Enterprise Funds.
- The City's non-current liabilities of \$176.6 million primarily includes \$97.3 million in net pension liabilities, \$29.2 million in other post-employment (OPEB) liabilities and \$50.1 million of outstanding bonded debt and leases (which was used to finance the acquisition of capital assets and to fund capital improvements). Total capital assets, net of depreciation, represents \$344 million of the \$524.8 million in total assets. A significant portion of the capital assets have been funded through bond financing from the former Brea Redevelopment Agency.

**Short-Term Financial Resource (Fund) Focus** – The financial resources focus measures inflows of current spendable assets. The resulting net difference between current financial assets and current financial liabilities, otherwise known as fund balance (or net working capital in the private sector), is to measure the City's ability to finance activities in the near term.

- At the close of the current fiscal year, the City's Governmental Funds reported a combined ending fund balance of \$93.4 million, a decrease of \$6.4 million, which largely due to the implementation of Government Accounting Standard Board Statement No. 87 (GASB 87) for fiscal year ended June 30, 2022. Of the total combined fund balance of \$93.4 million for governmental funds, \$54.9 million was restricted, \$12 million was assigned, \$1.4 million committed and \$25.1 million was unassigned.
- The General Fund reported a decrease of \$5.7 million primarily due to the deferred inflows related to leases during the implementation of GASB 87 resulting in a total ending fund balance of \$48.4 million. Of the total ending fund balance, \$12 million was assigned, \$9.7 million was restricted, \$1.4 million was committed and \$25.3 million was unassigned. The unassigned balance is available for future appropriations.

## OVERVIEW OF THE FINANCIAL STATEMENTS

The *Basic Financial Statements* are comprised of three components: 1) *Government-wide Financial Statements*, 2) *Fund Financial Statements* and 3) *Notes to the Financial Statements*. The Management's Discussion and Analysis is intended to be an introduction to the Basic Financial Statements. Required supplementary information is included in addition to the basic financial statements.

## BASIC FINANCIAL STATEMENTS

**Government-wide Financial Statements** – The Government-wide Financial Statements are intended to provide a “Big Picture” view of the City as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the City's assets (including non-spendable assets like streets and roads) and any deferred inflows, liabilities (including long-term liabilities that may be paid over twenty or more years) and any deferred outflows of resources. All of the current year revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

Government-wide Financial Statements report the City's net position and how they have changed. Net position – the difference between the City's assets and deferred outflows of resources vs. its liabilities and deferred inflows of resources– is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the City, one should also consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The City's Government-wide Financial Statements are divided into two categories:

**Governmental Activities** – This statement depicts the extent to which programs are self- supporting and the net amount provided by property taxes and other general revenues. Most of the City's basic services are included in this category, such as public safety, community development, community services, public works, and general administration. Taxes and charges for services finance most of these activities.

**Business-type Activities** – The City's business enterprises include water utility, sewer utility, urban runoff, sanitation, information technology external support to public agencies and golf course activities. The City charges fees to customers to recover the cost of providing these services.

**Fund Financial Statements** – Funds are accounting devices that the City uses to track and control resources intended for specific purposes. The Fund Financial Statements provide more detailed information about the City's most significant funds (major funds) but not the City as a whole. Some funds are required by State and Federal law or by bond covenants. Other funds are utilized simply to control and manage resources intended for particular purposes.

The City utilizes three broad categories of funds:

**Governmental Funds** – Governmental Funds are used to account for essentially the same functions reported as Government Activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements utilize the financial resources measurement focus and thus concentrate on near- term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Consequently, the Governmental Fund Financial Statements provide a detailed short-term view that helps a reader determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs.

**Proprietary Funds** – Services for which the City charges customers a fee are generally reported in Proprietary Funds (Enterprise Funds and Internal Service Funds). Like the Government-wide Financial Statements, these funds provide both long and short-term financial information utilizing the economic resources measurement focus. The City's Enterprise Funds (urban runoff, water, utility, sewer utility, sanitation, information technology external support to public agencies and golf course activities) are individual funds represented in the combined presentation of Business- type Activities in the Government-wide Financial Statements. The individual fund presentation provides more detailed information about each business segment, its operating statements, and statements of cash flow. The City also uses Internal Service Funds that are utilized to report and allocate the cost of certain centrally managed and operated activities (risk management, equipment replacement, and building occupancy). Because the Internal Service Funds primarily serve the government, they are reported with Governmental Activities rather than the Business- type Activities in the Government-wide Financial Statements.

**Fiduciary Funds** – The City utilizes Fiduciary Funds to account for assets held by the City in a trustee capacity, or as an agent for other governmental entities, private organizations, or individuals. All of the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the City's Government-wide Financial Statements because the City cannot use these assets to finance its operations.

**Notes to the Financial Statements** – The financial statements also include the Notes to the Financial Statements that provide important narrative details about the information contained in the financial statements. Information contained in the Notes to the Financial Statements is critical to a reader's full understanding of the Government-wide and Fund Financial Statements.

**Supplementary Information** – In addition to the required elements of the Basic Financial Statements, we have also included a Supplementary Information section, which includes budgetary and combining schedules that provide additional details about the City's non-major Governmental Funds, Enterprise Funds, Internal Service Funds, and Fiduciary Funds.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The government-wide financial statements provide long-term and short-term information about the City's overall financial condition. This analysis addresses the financial statements of the City as a whole. Our analysis focuses on the net position (Table 1) and changes in net position and changes in net position (Table 2) of the City's governmental activities. The government-wide statements also include the City's water and sewer activities as business-type activities.



**Net Position** – Net position may serve over time as a useful indicator of a government’s financial position. The City’s combined net position for the year ended June 30, 2022 was \$351.7 million of which \$298.5 million was the net investment in capital assets such as construction in progress, equipment, buildings and infrastructure. Of the remaining total, \$47.3 million, which is a decrease of \$9.2 million over the prior fiscal year, was restricted to specific law, contracts or other agreements such as affordable housing, public safety, capital projects and debt service. The remaining \$5.9 million was unrestricted and is available for designation for specific purpose as approved by City Council.

|   | <b>Governmental Activities</b> |                   | <b>Business-Type Activities</b> |                   | <b>Total Activities</b> |                   |
|---|--------------------------------|-------------------|---------------------------------|-------------------|-------------------------|-------------------|
|   | 2022                           | 2021              | 2022                            | 2021              | 2022                    | 2021              |
| Current and other assets                    | \$ 101,509                     | \$ 105,203        | \$ 32,568                       | \$ 32,444         | \$ 134,077              | 137,647           |
| Capital assets                              | 211,815                        | 210,440           | 132,179                         | 126,658           | 343,994                 | 337,098           |
| Noncurrent assets                           | 30,863                         | 27,068            | 15,832                          | 15,769            | 46,695                  | 42,837            |
| <b>Total assets</b>                         | <b>344,187</b>                 | <b>342,711</b>    | <b>180,579</b>                  | <b>174,871</b>    | <b>524,766</b>          | <b>517,582</b>    |
| Deferred charge on refunding                | -                              | -                 | 1,486                           | 2,250             | 1,486                   | 2,250             |
| Deferred pension/OPEB related items         | 94,774                         | 20,505            | 1,275                           | 1,783             | 96,049                  | 22,288            |
| <b>Total Deferred Outflows of Resources</b> | <b>94,774</b>                  | <b>20,505</b>     | <b>2,761</b>                    | <b>4,033</b>      | <b>97,535</b>           | <b>24,538</b>     |
| Noncurrent liabilities                      | 125,653                        | 158,348           | 50,926                          | 61,747            | 176,579                 | 220,095           |
| Other liabilities                           | 17,568                         | 19,960            | 8,743                           | 7,773             | 26,311                  | 27,733            |
| <b>Total liabilities</b>                    | <b>143,221</b>                 | <b>178,308</b>    | <b>59,669</b>                   | <b>69,520</b>     | <b>202,890</b>          | <b>247,828</b>    |
| Deferred pension/OPEB/Lease related items   | 64,833                         | 2,680             | 2,885                           | 1,435             | 67,718                  | 4,115             |
| <b>Total Deferred Inflows of Resources</b>  | <b>64,833</b>                  | <b>2,680</b>      | <b>2,885</b>                    | <b>1,435</b>      | <b>67,718</b>           | <b>4,115</b>      |
| <b>Net Investment in Capital Assets</b>     | <b>209,038</b>                 | <b>207,379</b>    | <b>89,469</b>                   | <b>82,854</b>     | <b>298,507</b>          | <b>290,233</b>    |
| Restricted                                  | 45,160                         | 54,214            | 2,179                           | 2,285             | 47,339                  | 56,499            |
| Unrestricted                                | (23,291)                       | (79,365)          | 29,138                          | 22,810            | 5,847                   | (56,555)          |
| <b>Total net position</b>                   | <b>\$ 230,907</b>              | <b>\$ 182,228</b> | <b>\$ 120,786</b>               | <b>\$ 107,949</b> | <b>\$ 351,693</b>       | <b>\$ 290,177</b> |

**Net Investment of Capital Assets** – The largest component of the \$524.8 million in total assets is the City’s investment in capital assets (e.g., land, buildings, infrastructure, and equipment), representing \$344 million or 66% of total assets.

**Noncurrent Liabilities** –Of the \$176.6 million in long-term (non-current) liabilities, \$50.1 million represents outstanding bonded debt and leases, \$97.3 million represents net pension liability, and \$29.2 million represents the City’s OPEB liability. During the fiscal year ended June 30, 2022, the noncurrent liabilities decreased \$43.5 million, of which \$41.1 million was related to the decrease in net pension liability. On July 12, 2021, CalPERS reported preliminary net return on investments of 21.3% for the 12-month period ended June 30, 2021, which was used to determine the City’s net pension liability for this fiscal year. CalPERS’s net investment earnings of \$25.7 million was one of the factors that reduced the net pension liability for the City from \$40.9 million to \$23.5 million in the current fiscal year. Please refer to Note 10 to the financial statements for additional information.

The following table indicates the changes in net position for governmental and business-type activities:

**Table 2**  
**Changes in Net Position**  
**Fiscal Year Ended June 30, 2022**  
**(in thousands)**

|  | Governmental<br>Activities |                   | Business-Type Activities |                   | Total Activities  |                   |
|--|----------------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
|  | 2022                       | 2021              | 2022                     | 2021              | 2022              | 2021              |
| Revenues:                                      |                            |                   |                          |                   |                   |                   |
| Program Revenues:                              |                            |                   |                          |                   |                   |                   |
| Charges for services                           | \$ 7,596                   | \$ 4,418          | \$ 34,905                | \$ 35,302         | \$ 42,501         | \$ 39,720         |
| Operating grants and contributions             | 5,446                      | 12,230            | 128                      | 23                | 5,574             | 12,253            |
| Capital grants and contributions               | 2,650                      | 3,239             | -                        | -                 | 2,650             | 3,239             |
| General Revenues:                              |                            |                   |                          |                   |                   |                   |
| Taxes:   |                            |                   |                          |                   |                   |                   |
| Property taxes                                 | 24,424                     | 24,060            | -                        | -                 | 24,424            | 24,060            |
| Sales taxes                                    | 24,098                     | 21,479            | -                        | -                 | 24,098            | 21,479            |
| Transient occupancy taxes                      | 1,777                      | 1,050             | -                        | -                 | 1,777             | 1,050             |
| Franchise taxes                                | 2,621                      | 2,373             | -                        | -                 | 2,621             | 2,373             |
| Business license taxes                         | 1,090                      | 995               | -                        | -                 | 1,090             | 995               |
| Other taxes                                    | 651                        | 442               | -                        | -                 | 651               | 442               |
| Motor vehicle in lieu                          | 110                        | 107               | -                        | -                 | 110               | 107               |
| Use of money and property                      | (3,486)                    | 3,468             | (941)                    | 121               | (4,427)           | 3,589             |
| Other  | 4,555                      | 4,253             | 83                       | 83                | 4,638             | 4,336             |
| Gain on sale of capital asset                  | 26                         | 168               | 45                       | 68                | 71                | 236               |
| <b>Total Revenues</b>                          | <b>71,558</b>              | <b>78,282</b>     | <b>34,220</b>            | <b>35,597</b>     | <b>105,778</b>    | <b>113,879</b>    |
| Expenses:                                      |                            |                   |                          |                   |                   |                   |
| General government                             | 4,210                      | 7,987             | -                        | -                 | 4,210             | 7,987             |
| Public safety                                  | 2,480                      | 42,672            | -                        | -                 | 2,480             | 42,672            |
| Community development                          | 707                        | 3,369             | -                        | -                 | 707               | 3,369             |
| Community services                             | 5,188                      | 7,202             | -                        | -                 | 5,188             | 7,202             |
| Public works                                   | 9,072                      | 14,391            | -                        | -                 | 9,072             | 14,391            |
| Interest on long-term debt                     | 283                        | 161               | -                        | -                 | 283               | 161               |
| Urban runoff                                   | -                          | -                 | 248                      | 389               | 248               | 389               |
| Water utility                                  | -                          | -                 | 16,082                   | 19,767            | 16,082            | 19,767            |
| Sewer utility                                  | -                          | -                 | 547                      | 1,997             | 547               | 1,997             |
| Sanitation                                     | -                          | -                 | 1,603                    | 3,667             | 1,603             | 3,667             |
| Information Technology External Support        | -                          | -                 | (279)                    | 1,025             | (279)             | 1,025             |
| Golf Course                                    | -                          | -                 | 3,925                    | 2,884             | 3,925             | 2,884             |
| <b>Total Expenses</b>                          | <b>21,940</b>              | <b>75,782</b>     | <b>22,126</b>            | <b>29,729</b>     | <b>44,066</b>     | <b>105,511</b>    |
| Change in net position before transfers        | 49,618                     | 2,500             | 12,094                   | 5,868             | 61,712            | 8,368             |
| Transfers                                      | (745)                      | (5)               | 745                      | 5                 | -                 | -                 |
| <b>Change in net position</b>                  | <b>48,873</b>              | <b>2,495</b>      | <b>12,839</b>            | <b>5,873</b>      | <b>61,712</b>     | <b>8,368</b>      |
| Net position at beginning of year, as restated | 182,034                    | 179,733           | 107,948                  | 102,076           | 289,982           | 281,809           |
| <b>Net position at end of year</b>             | <b>\$ 230,907</b>          | <b>\$ 182,228</b> | <b>\$ 120,787</b>        | <b>\$ 107,949</b> | <b>\$ 351,694</b> | <b>\$ 290,177</b> |

The City's total revenues for the fiscal year ended June 30, 2022 were \$106 million. Of the City's total revenues, \$42.5 million (40.1%) were derived from fees charged for services, and \$54.8 million (51.7%) were received in taxes. Overall, revenues for the fiscal year ended June 30, 2022 decreased by \$8 million, a 7% decrease from the prior year.

- Charges for services increased \$2.8 million (7%) mainly due to in-person events being held in the current fiscal year. For example, fees collected for youth/adult sports, theatre and the fitness center increased \$782,515 (14.5%) over the prior fiscal year.

- Operating grants and contributions decreased \$6.7 million (5.5%) partly due to the receipt in the amount of \$5.2 million of the City's share of the American Rescue Plan Act (ARPA) funds in the prior year to assist in the economic recovery from COVID-19. The second tranche of this funding was not received until after June 30, 2022.
- Total taxes increased \$4.3 million (8.5%) mainly attributable to sales taxes, which increased \$2.6 million (12.2%) from the increase in consumer spending from the prior year related to COVID-19.
- Use of money and property decreased \$8 million mainly due to the decrease in investment income as interest rates have decreased due to market rate shifts.

The City's total expenses were \$44.1 million, comprising of \$9.1 million (20.1%) for public works, \$5.2 million (11.7%) for community services and \$22.1 million (50.2%) for business-type activities. Total expenses decreased \$61.4 million (58.2%) from the prior year. Of the total decrease, \$53.8 million was attributable to the change in net pension liabilities and related deferred outflows and inflows of resources thus significantly reducing the expenses in public safety, public works, water utility, sanitation, sewer utility, and general government. Please refer to Note 10 to the financial statements and the required supplementary information for additional information on the City's pension expense.

Brea is a full-service city providing residents, businesses and visitors with the following functional services:

General Government is comprised of two departments (City Council/City Manager and Administrative Services) providing general governance, executive management, legal services, communication and marketing, human resources, records management, information technology, accounting, budget, treasury, utility billing, purchasing and reprographics.

Public Safety is comprised of two departments (Police Services and Fire Services) providing general law enforcement, public safety dispatch, fire suppression, fire prevention, paramedic services and emergency preparedness.

Community Development is comprised of two divisions (Planning & Building Services and Economic Development Services) providing planning, zoning and building services, redevelopment services, economic development and housing services.

Community Services is overseen by one department and includes recreation, arts and human services, and the community center.

Public Works is overseen by one department and includes engineering and construction of public facilities, parks, streets and related infrastructure, traffic engineering as well as the maintenance of all public facilities, parks, streets and related infrastructure.

Business-type activities is comprised of two departments (Public Works and Administrative Services) providing five activities to residential and business customers (urban runoff, water utility, sewer utility, sanitation services, information technology external support to public agencies and golf course activities).

**Governmental Activities** – Table 3 presents the cost of each of the City’s five largest programs – general government, public safety, community development, community services and public works. Each programs’ *net* cost (total cost less revenues generated by the activities) is also presented below. The net cost shows the extent to which the City’s general taxes support each of the City’s programs.

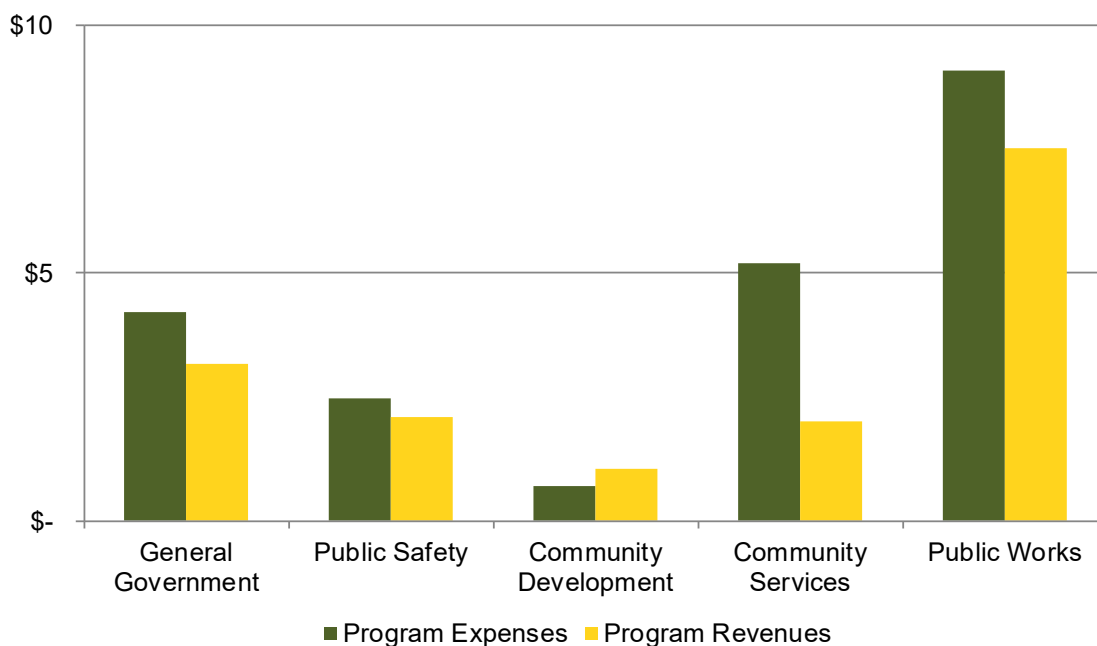
**Table 3**  
**Governmental Activities**  
**(in thousands)**

|                       | Program Expenses |                  | Net Cost (revenue) of Services |                  |
|-----------------------|------------------|------------------|--------------------------------|------------------|
|                       | 2022             | 2021             | 2022                           | 2021             |
| General government    | 4,210            | \$ 7,987         | \$ 1,043                       | \$ (1,047)       |
| Public safety         | 2,480            | 42,672           | 377                            | 40,724           |
| Community development | 707              | 3,369            | (330)                          | 1,575            |
| Community services    | 5,188            | 7,202            | 3,174                          | 5,173            |
| Public works          | 9,072            | 14,391           | 1,701                          | 9,308            |
| Totals                | <u>\$ 21,657</u> | <u>\$ 75,621</u> | <u>\$ 5,965</u>                | <u>\$ 55,733</u> |

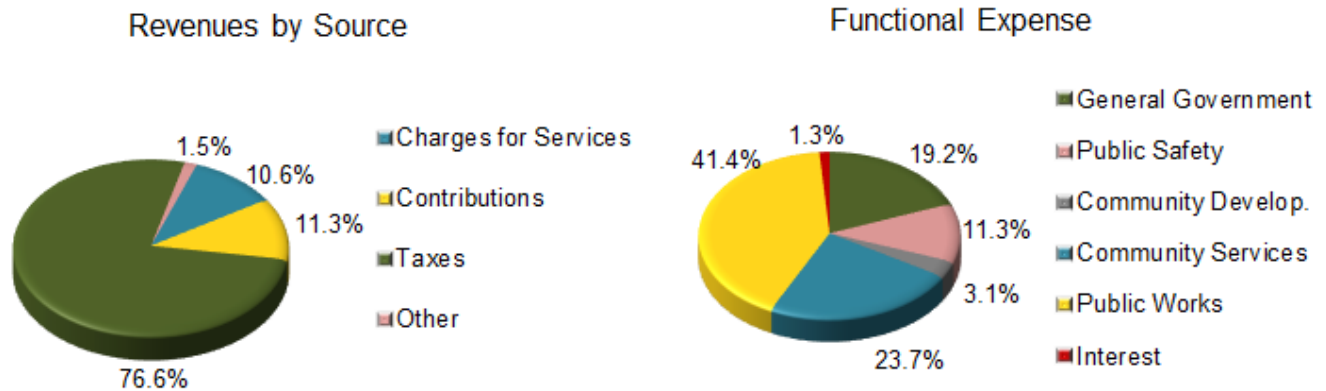
With the exception of the current year for community development, the net cost of services indicates that the overall cost of government is more than the revenues generated to support it. See the Statement of Activities for further detail on program revenues and general revenues.

Overall program expenses have decreased from prior year by \$54 million (71.4%) and a decrease in net cost of services by \$49.8 million (89.6%) due to the significant reduction in pension expense as previously discussed. Please refer to Note 10 to the financial statements and the required supplementary information for additional information on the City’s pension expense.

**Table 4**  
**Program Expenses and Revenues - Governmental Activities**  
**Fiscal Year Ended June 30, 2022**  
**(in millions)**



**Table 5 Governmental Activities**  
**Fiscal Year Ended June 30, 2022**



Major Governmental Activities in the current fiscal year included the following:

#### *Revenues*

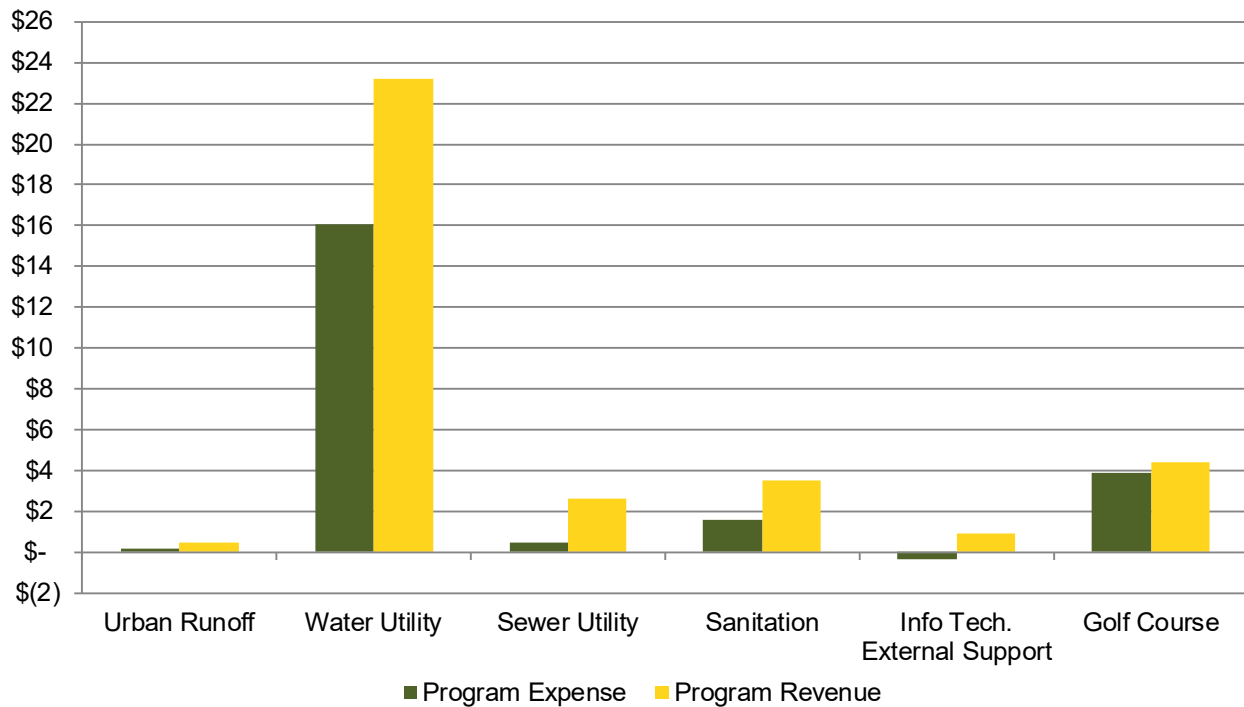
- The City's total governmental activities included program and general revenues of \$71.7 million. Charges for services was \$7.6 million (10.6%), both operating and capital grants and contributions were \$8.2 million (11.5%), taxes were \$54.8 million (76.4%) and other revenues were \$1.1 million (1.5%).
- Of the \$71.7 million in total governmental revenues and transfers, 22.1% represents program revenues (both charges for services and contributions), 76.4% represents taxes and 1.5% represents other.

#### *Expenses*

- In the current year, expenses for all Governmental Activities were \$21.9 million. Of the total
- \$21.9 million in total governmental expenses, 19.2% was spent on general government, 11.3% on public safety, which includes both police and fire, community development was 3.1%, community services was 23.7%, public works was 41.4% and interest was 1.3%.

**Business-type Activities** – Business-type Activities increased the City's net position by \$12.8 million which was comprised primarily of the changes in the net position of the water utility fund, sewer utility, urban runoff, sanitation, information technology external support to public agencies and golf course activities. Business-type Activities are financed primarily by fees charged to external parties for goods and services.

**Table 6**  
**Program Expense & Revenue – Business-type Activities Fiscal Year Ended June 30, 2022**  
(in millions)



Business-type Activities in the current fiscal year included the following:

The Water Utility had an increase in net position of \$6.6 million. The increase in net position was primarily due to operating income of \$8.9 million, less \$2.3 million in nonoperating expenses. Of the \$14.2 million in water related expenses, 61.6% was for the purchase of water, 23.6% was for maintenance and other operating expenses, 17.7% was related to depreciation expense, and (2.9%) in personnel costs. Water rates were adjusted back in July 2017, to fund on-going operations, recapture the bond coverage ratio and provide funding for planned capital improvements to the water utility system. The City has contracted a consultant to work on a water rate study, which has been completed and approved for implementation effective January 2023.

The Sewer Utility had an increase in net position of \$1.9 million. The increase in net position was primarily due to operating income of \$2.1 million which was mainly due to the decrease in pension expense related to personnel services for the current fiscal year.

The Urban Runoff had an increase in net position of \$207,447. Operating expenses, which included maintenance and operation costs of \$242,104 and personnel costs of \$4,267, totaled \$246,371, operating and non-operating expenses totaled \$22,511, while revenues totaled \$476,329.

The Sanitation Utility had an increase in net position of \$2.6 million. The increase in net position was due to transfers in from General Fund of \$680,061 and the decrease in pension expense for personnel services. Total operating revenues were \$3.4 million. Operating expenses included maintenance and operation costs of \$2.9 million and personnel costs of (\$1.3 million).

The Information Technology External Support had an increase in net position of \$1.2 million, primarily due to the offset of personnel costs from the decrease in pension expense.

The Golf Course had an increase in net position of \$432,218. The increase in net position was primarily due to operating income of \$461,492 over non-operating expenditures of \$94,274 and capital contributions of \$65,000 for the golf course parking lot improvement project from governmental activities.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

**Governmental Funds** – Utilizing the financial resources measurement focus, the City's Governmental Funds provide information on near-term inflows and outflows, and balances of spendable resources. This information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2022, the City's governmental funds reported a total combined ending fund balance of \$93.4 million, a decrease of \$6.3 million from the prior year. Approximately 58.8% of the City's governmental funds ending fund balances, or \$54.9 million was restricted fund balance and is legally restricted by external parties. The remaining \$38.5 million is *committed, assigned and unassigned fund balance*, which is available for spending at the government's discretion. Please refer to Note 13 to financial statements for additional details on fund balance classifications.

The General Fund ended the fiscal year with a fund balance of \$48.4, which is a net decrease of \$5.7 million, relating to the implementation of GASB 87. The General Fund's unassigned fund balance of \$25.3 million is available for future appropriations.

The Housing Successor Fund ended the fiscal year with a fund balance of \$20.3 million all of which is restricted for affordable housing activities.

The City's Capital Projects Fund ended the fiscal year with a fund balance of \$6.6 million, a decrease of \$257,765. The decrease was primarily due to expenditures in capital projects and improvements. The fund balance of \$6.6 million is restricted for funding of future capital projects.

**Proprietary Funds** – The City's Proprietary Funds (Enterprise and Internal Service Funds) presented in the Fund Financial Statements section basically provide the same type of information in the Government-wide Financial Statements, but include individual segment information.

The Water Utility Fund ended the fiscal year with a net position of \$88 million, an increase of \$6.6 million from the prior year. The increase in net position was primarily due to revenues over expenditures of \$6.6 million. Of the \$88 million in net position, \$60.6 million is net investment in capital assets, \$2.2 million is restricted for debt service and \$25.2 million is unrestricted. However, \$9.6 million is set-aside or committed to the Section 115 Trust (PARS). In addition, amounts have been allocated or encumbered for capital projects currently under construction. Please refer to the Capital Asset Table 7 below for additional discussion.

The Sewer Utility Fund ended the fiscal year with \$22.8 million in net position, an increase of \$1.9 million. The increase in net position was primarily due the decrease in pension expense as discussed above. Of the \$22.8 million in net position \$18.8 million is net investment in capital assets and \$4 million is unrestricted. However, \$1.5 million is set-aside or committed to the Section 115 Trust (PARS). In addition, amounts have been allocated or encumbered for capital projects currently under construction. Please refer to the Capital Asset Table 7 below for additional discussion.

## GENERAL FUND BUDGETARY HIGHLIGHTS

### Variances to Original Budget

Differences between the General Fund original budget revenues and the final amended budget were reduced by \$1.2 million and are briefly summarized as follows:

- It was initially assumed the City would receive \$4.0 million in American Rescue Plan Act (ARPA) funding however the City was allocated additional funding for a total of \$5.2 million for the second tranche. The funds however were received after June 30, 2022. The change was reflected in the fourth quarter budget adjustments and reduced intergovernmental revenues. In addition, intergovernmental revenues were increased by \$0.3 million as a result of State and Federal grant revenues related to reimbursement from Office of Emergency Services (OES) and Federal Emergency Management Agency (FEMA).
- Sales tax revenues were increased by \$1.5 million and Transient Occupancy Tax revenues were increased by \$0.5 million as actual tax receipts were coming in higher than projected.
- Charges for service revenues increased by \$0.5 million primarily attributed to various community service classes and programs that were increased as a result of additional participation and interest. As a result, charges for services increased.

Differences between the General Fund original budget expenditures and the final amended budget were increased by \$2.6 million and are briefly summarized as follows:

- The variance was primarily due to \$1.6 million in carryover of prior year appropriations to continue projects including, but not limited to, capital and equipment purchases for police and community services and professional services in city management and community development.
- The remaining variance of \$1.0 million was attributed to increases in overall city expenditures including the following:
  - Additional appropriation for labor negotiations for the City's seven (7) bargaining units and part-time employee unit.
  - Transfer of appropriation for the police Commercial Enforcement Officer position from the Community Benefit and Economic Development Fund (CBED) to the General Fund.
  - Additional appropriation due to fire overtime to address shift coverage of fire staff on leave.

### Variances with Final Budget

Differences between the General Fund final budget revenues and actual resources were \$4.1 million less than anticipated. The major variance was attributed to changes in net investment income due to the fair value market adjustment.

Differences between the General Fund final budget expenditures and actual expenditures were \$2.8 million less than anticipated. The positive variance is primarily attributed to personnel salary and benefit savings from police and community development. The \$1.1 million variance in capital outlay is largely attributed to a carryover of prior year appropriations to fund capital outlay associated with providing public education governmental access equipment and police department equipment. These efforts were not completed in this fiscal year.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

The City's investment in capital assets for governmental and business-type activities as of June 30, 2022, amounts to \$344 million (net of accumulated depreciation). This investment in a broad range of capital assets includes land, structures and improvements, furniture, machinery and equipment, park facilities, roads, sidewalks, water system, storm drains, sound walls, and bridges. The total net increase (including additions and deletions) of \$6.9 represents a 2% increase from last year.

**Table 7**  
**Capital Assets (net of depreciation and amortization)**  
**Fiscal Year Ended June 30, 2022**  
**(in thousands)**

|                             | Governmental<br>Activities |                   | Business-Type<br>Activities |                   | Total             |                   |
|-----------------------------|----------------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------|
|                             | 2022                       | 2021              | 2022                        | 2021              | 2022              | 2021              |
| Land                        | \$ 62,093                  | \$ 62,093         | \$ 11,629                   | \$ 11,629         | \$ 73,722         | \$ 73,722         |
| Water rights                | -                          | -                 | 32,375                      | 32,375            | 32,375            | 32,375            |
| Structures and improvements | 62,769                     | 63,201            | 4,204                       | 4,117             | 66,973            | 67,318            |
| Equipment                   | 5,792                      | 6,751             | 221                         | 275               | 6,013             | 7,026             |
| Infrastructure              | 68,187                     | 70,159            | 71,826                      | 67,255            | 140,013           | 137,414           |
| Construction-in-progress    | 12,947                     | 8,236             | 11,924                      | 11,007            | 24,871            | 19,243            |
| Right-to-use assets         | 27                         | -                 | -                           | -                 | 27                | -                 |
| Totals                      | <u>\$ 211,815</u>          | <u>\$ 210,440</u> | <u>\$ 132,179</u>           | <u>\$ 126,658</u> | <u>\$ 343,994</u> | <u>\$ 337,098</u> |

Construction-in-progress increased \$4.7 million for Governmental Activities and \$917,000 for Business-Type Activities, as noted above. The increase of \$1.4 million for governmental activities was due to continuous work on the NB 57 Freeway at Lambert Road Interchange Project and the remaining increase is related to various pavement, traffic and street improvement projects not yet completed. The \$5.5 million increase in Business-Type Activities is primarily due to water infrastructure improvement projects that are ongoing throughout the City. Additional information on the City's capital assets can be found in Note 8 to financial statements.

### Long-Term Debt

At the end of the current fiscal year, the City had total long-term debt outstanding for bonds and leases of \$42.9 million for all governmental and business-type activities.

**Table 8**  
**Bonds and Leases**  
**Fiscal Year Ended June 30, 2022**  
**(in thousands)**

|                     | Governmental<br>Activities |                 | Business-Type<br>Activities |                  | Total            |                  |
|---------------------|----------------------------|-----------------|-----------------------------|------------------|------------------|------------------|
|                     | 2022                       | 2021            | 2022                        | 2021             | 2022             | 2021             |
| Lease revenue bonds | \$ 2,220                   | \$ 2,760        | \$ -                        | \$ -             | \$ 2,220         | \$ 2,760         |
| Water revenue bonds | -                          | -               | 40,675                      | 42,225           | 40,675           | 42,225           |
| Leases              | 27                         | 301             | -                           | -                | 27               | 301              |
| Totals              | <u>\$ 2,247</u>            | <u>\$ 3,061</u> | <u>\$ 40,675</u>            | <u>\$ 42,225</u> | <u>\$ 42,922</u> | <u>\$ 45,286</u> |

Additional information on the City's long-term debt can be found in Note 9 to financial statements.

## **FACTORS EFFECTING NEXT YEAR'S BUDGET**

The Fiscal Year 2022-23 General Fund budgeted revenues are \$65.3 million (including the use of ARPA Federal funds) and budgeted expenditures are \$65.3 million.

A brief summary of the factors considered when preparing the Fiscal Year 2022-23 budget are as follows:

- Sales tax represents the single largest source of General Fund revenue, budgeted at \$25.4 million for Fiscal Year 2022-23. Based on economic data trends and projections, the City's baseline sales tax is projected to increase by 7.10% for Fiscal Year 2022-23. Staff will be closely monitoring sales tax revenues as uncertainty remains related to inflationary pressures, consumer spending and the continuation of recovery efforts in a post pandemic environment.
- General Fund property taxes are projected to increase by approximately 9.87% and currently represent \$15.1 million of General Fund revenues. Staff will monitor and make adjustment(s) as more information becomes available regarding development projects within the community and as construction begins to break ground.
- The budget expands service levels to the community and represents a 7.7% increase in budgeted expenditures when compared to the FY 2021-22 estimated year-end expenditures. Community Services expenditures assume all programs, services and events to be open and available to the community in a post pandemic environment.

## **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 any questions about this report or need additional financial information, contact the City's Administrative Services Department, 1 Civic Center Circle, Brea, California 92821, at (714) 990-7676.

This page intentionally left blank.

## Basic Financial Statements

This page intentionally left blank.

City of Brea, California  
Statement of Net Position  
June 30, 2022

|   | Primary Government         |                             |                |
|---|----------------------------|-----------------------------|----------------|
|   | Governmental<br>Activities | Business-type<br>Activities | Total          |
| Assets  |                            |                             |                |
| Current assets  |                            |                             |                |
| Cash and investments                                    | \$ 88,237,881              | \$ 27,599,369               | \$ 115,837,250 |
| Prepaid items   | 1,591                      | -                           | 1,591          |
| Receivables   |                            |                             |                |
| Taxes   | 273,657                    | -                           | 273,657        |
| Accounts  | 1,313,164                  | 5,144,012                   | 6,457,176      |
| Accrued interest  | 3,015,616                  | -                           | 3,015,616      |
| Internal balances                                       | 260,019                    | (260,019)                   | -              |
| Due from other governments                              | 7,602,282                  | 84,468                      | 7,686,750      |
| Due from Successor Agency                               | 4,965                      | -                           | 4,965          |
| Land held for resale                                    | 800,000                    | -                           | 800,000        |
| Total current assets                                    | 101,509,175                | 32,567,830                  | 134,077,005    |
| Noncurrent assets                                       |                            |                             |                |
| Notes and loans receivable                              | 16,443,793                 | -                           | 16,443,793     |
| Leases receivable                                       | 5,826,516                  | -                           | 5,826,516      |
| Restricted assets                                       |                            |                             |                |
| Cash and investments                                    | 8,592,714                  | 914,804                     | 9,507,518      |
| Cash and investments with fiscal agents                 | 21                         | 2,179,014                   | 2,179,035      |
| Capital assets not being depreciated or amortized       | 75,040,280                 | 55,927,929                  | 130,968,209    |
| Capital assets, net of depreciation<br>and amortization | 136,774,824                | 76,251,000                  | 213,025,824    |
| Equity in California Domestic Water Company             | -                          | 12,738,743                  | 12,738,743     |
| Total noncurrent assets                                 | 242,678,148                | 148,011,490                 | 390,689,638    |
| Total assets  | 344,187,323                | 180,579,320                 | 524,766,643    |
| Deferred outflows of resources                          |                            |                             |                |
| Deferred charge on refunding                            | -                          | 1,486,116                   | 1,486,116      |
| Deferred amounts related to pensions                    | 90,392,034                 | 724,944                     | 91,116,978     |
| Deferred amounts related to OPEB                        | 4,382,657                  | 550,132                     | 4,932,789      |
| Total deferred outflows of resources                    | 94,774,691                 | 2,761,192                   | 97,535,883     |

(Continued)

This page intentionally left blank.

City of Brea, California  
Statement of Net Position  
June 30, 2022

|  | Primary Government         |                             |                |
|--|----------------------------|-----------------------------|----------------|
|  | Governmental<br>Activities | Business-type<br>Activities | Total          |
| Liabilities                                      |                            |                             |                |
| Current liabilities                              |                            |                             |                |
| Accounts payable                                 | \$ 6,241,919               | \$ 6,044,868                | \$ 12,286,787  |
| Accrued liabilities                              | 2,278,919                  | 62,379                      | 2,341,298      |
| Accrued interest                                 | 22,200                     | 709,014                     | 731,214        |
| Unearned revenue                                 | 3,663,064                  | -                           | 3,663,064      |
| Deposits payable                                 | 389,079                    | 236,955                     | 626,034        |
| Due to other governments                         | 1,388,076                  | -                           | 1,388,076      |
| Long-term liabilities, due within one year       | 3,585,251                  | 1,689,735                   | 5,274,986      |
| Total current liabilities                        | 17,568,508                 | 8,742,951                   | 26,311,459     |
| Noncurrent liabilities                           |                            |                             |                |
| Long-term liabilities, due in more than one year | 7,337,474                  | 42,798,762                  | 50,136,236     |
| Total OPEB liability                             | 25,481,160                 | 3,699,421                   | 29,180,581     |
| Net pension liability                            | 92,834,076                 | 4,427,459                   | 97,261,535     |
| Total noncurrent liabilities                     | 125,652,710                | 50,925,642                  | 176,578,352    |
| Total liabilities                                | 143,221,218                | 59,668,593                  | 202,889,811    |
| Deferred inflows of resources                    |                            |                             |                |
| Deferred amounts related to leases               | 5,763,573                  | -                           | 5,763,573      |
| Deferred amounts related to pensions             | 56,204,176                 | 2,490,608                   | 58,694,784     |
| Deferred amounts related to OPEB                 | 2,865,652                  | 394,527                     | 3,260,179      |
| Total deferred inflows of resources              | 64,833,401                 | 2,885,135                   | 67,718,536     |
| Net position                                     |                            |                             |                |
| Net investment in capital assets                 | 209,037,834                | 89,364,917                  | 298,402,751    |
| Restricted for                                   |                            |                             |                |
| Affordable housing                               | 23,680,224                 | -                           | 23,680,224     |
| Public safety                                    | 520,002                    | -                           | 520,002        |
| Public works                                     | 7,983,759                  | -                           | 7,983,759      |
| Capital projects                                 | 12,976,722                 | -                           | 12,976,722     |
| Debt service                                     | -                          | 2,179,014                   | 2,179,014      |
| Unrestricted                                     | (23,291,146)               | 29,242,853                  | 5,951,707      |
| Total net position                               | \$ 230,907,395             | \$ 120,786,784              | \$ 351,694,179 |



City of Brea, California

Statement of Activities

Year Ended June 30, 2022

| Functions/Programs                      | Expenses             | Program Revenues        |  |  |
|---|----------------------|-------------------------|--|--|
|   |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |
| <b>Governmental Activities</b>          |                      |                         |  |  |
| General government                      | \$ 4,209,806         | \$ 1,235,741            | \$ 1,930,799                             | \$ -                                   |
| Public safety                           | 2,479,739            | 846,870                 | 1,256,291                                | -                                      |
| Community development                   | 707,641              | 756,751                 | 160,369                                  | 120,090                                |
| Community services                      | 5,187,919            | 1,668,359               | 345,523                                  | -                                      |
| Public works                            | 9,072,608            | 3,088,349               | 1,752,880                                | 2,530,099                              |
| Interest on long-term debt              | 282,769              | -                       | -  | -                                      |
| <b>Total governmental activities</b>    | <b>21,940,482</b>    | <b>7,596,070</b>        | <b>5,445,862</b>                         | <b>2,650,189</b>                       |
| <b>Business-Type Activities</b>         |                      |                         |  |  |
| Urban runoff                            | 247,623              | 476,329                 | -  | -                                      |
| Water utility                           | 16,082,429           | 23,134,358              | 51,636                                   | -                                      |
| Sewer utility                           | 547,069              | 2,608,205               | -  | -                                      |
| Sanitation                              | 1,603,331            | 3,418,855               | 76,012                                   | -                                      |
| Information technology external support | (279,366)            | 880,372                 | -  | -                                      |
| Golf course                             | 3,925,036            | 4,386,528               | -  | -                                      |
| <b>Total business-type activities</b>   | <b>22,126,122</b>    | <b>34,904,647</b>       | <b>127,648</b>                           | <b>-</b>                               |
| <b>Total primary government</b>         | <b>\$ 44,066,604</b> | <b>\$ 42,500,717</b>    | <b>\$ 5,573,510</b>                      | <b>\$ 2,650,189</b>                    |

General Revenues

Taxes

Property taxes - general purposes

Property taxes - paramedic program

Transient occupancy tax

Sales taxes

Franchise tax

Business licenses

Other taxes

Motor vehicle in lieu - unrestricted

Use of money and property

Other

Gain on disposal of capital assets

Total general revenues

Transfers

Change in Net Position

Net Position, Beginning of Year, as restated

Net Position, End of Year

City of Brea, California  
Statement of Activities  
Year Ended June 30, 2022

| Total<br>Program<br>Revenues | Net (Expense) Revenue and Changes in Net Position |                             |                       |
|------------------------------|---|-----------------------------|-----------------------|
|                              | Governmental<br>Activities                        | Business-type<br>Activities | Total                 |
| \$ 3,166,540                 | \$ (1,043,266)                                    | \$ -                        | \$ (1,043,266)        |
| 2,103,161                    | (376,578)   | -                           | (376,578)             |
| 1,037,210                    | 329,569   | -                           | 329,569               |
| 2,013,882                    | (3,174,037)                                       | -                           | (3,174,037)           |
| 7,371,328                    | (1,701,280)                                       | -                           | (1,701,280)           |
| -                            | (282,769)   | -                           | (282,769)             |
| 15,692,121                   | (6,248,361)                                       | -                           | (6,248,361)           |
| 476,329                      | -   | 228,706                     | 228,706               |
| 23,185,994                   | -   | 7,103,565                   | 7,103,565             |
| 2,608,205                    | -   | 2,061,136                   | 2,061,136             |
| 3,494,867                    | -   | 1,891,536                   | 1,891,536             |
| 880,372                      | -   | 1,159,738                   | 1,159,738             |
| 4,386,528                    | -   | 461,492                     | 461,492               |
| 35,032,295                   | -   | 12,906,173                  | 12,906,173            |
| <u>\$ 50,724,416</u>         | <u>(6,248,361)</u>                                | <u>12,906,173</u>           | <u>6,657,812</u>      |
|                              | 19,645,231  | -                           | 19,645,231            |
|                              | 4,778,533   | -                           | 4,778,533             |
|                              | 1,777,438   | -                           | 1,777,438             |
|                              | 24,098,002  | -                           | 24,098,002            |
|                              | 2,621,096   | -                           | 2,621,096             |
|                              | 1,090,315   | -                           | 1,090,315             |
|                              | 651,010   | -                           | 651,010               |
|                              | 110,178   | -                           | 110,178               |
|                              | (3,486,383)                                       | (941,040)                   | (4,427,423)           |
|                              | 4,554,597   | 82,671                      | 4,637,268             |
|                              | 26,322  | 45,416                      | 71,738                |
|                              | <u>55,866,339</u>                                 | <u>(812,953)</u>            | <u>55,053,386</u>     |
|                              | (745,061)   | 745,061                     | -                     |
|                              | 48,872,917  | 12,838,281                  | 61,711,198            |
|                              | <u>182,034,478</u>                                | <u>107,948,503</u>          | <u>289,982,981</u>    |
|                              | <u>\$ 230,907,395</u>                             | <u>\$ 120,786,784</u>       | <u>\$ 351,694,179</u> |

This page intentionally left blank.

## **Major Governmental Funds**

### General Fund

The General fund is used to account for resources which are dedicated to governmental operations of the City, and not required to be accounted for in another fund.

### Housing Successor Fund

The Housing Successor Fund is used to account for revenues received and expenditures made for affordable housing. The primary sources of revenue are from loan repayments generated from the use of the former Brea Redevelopment Agency's Low- and Moderate-Income Housing Funds.

### Capital Improvements Fund

The Capital Improvements Fund is used to account for the costs of constructing street improvements, parks and other public improvements not normally included within the other Capital Projects Funds. Financing is provided by Federal and State Grant Revenues and interfund transfers from non-major Special Revenue Funds and General Fund.

### Non-Major Governmental Funds

Non-major governmental funds are those governmental funds which do not meet the criteria of a major fund. For reporting purposes in this section, they are combined together as Non-major Governmental Funds.

## City of Brea, California

## Balance Sheet

## Governmental Funds

June 30, 2022

|  | General              | Special<br>Revenue Fund<br>Housing<br>Successor | Capital<br>Projects Fund<br>Capital<br>Improvements | Non-major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|---|---|------------------------------------|--------------------------------|
| <b>Assets</b>  |                      |   |   |                                    |                                |
| Cash and investments   | \$ 37,451,448        | \$ 5,394,673                                    | \$ 12,644,373                                       | \$ 19,450,354                      | \$ 74,940,848                  |
| Prepaid items  | 591                  | -   | -   | 1,000                              | 1,591                          |
| Receivables  |                      |   |   |                                    |                                |
| Taxes  | 250,895              | -   | -   | 22,762                             | 273,657                        |
| Accounts   | 1,142,516            | 5,499   | -   | 37,891                             | 1,185,906                      |
| Interest   | 400,269              | 2,615,347                                       | -   | -                                  | 3,015,616                      |
| Notes and loans  | -                    | 14,947,497                                      | -   | 1,496,296                          | 16,443,793                     |
| Leases   | 5,826,516            | -   | -   | -                                  | 5,826,516                      |
| Due from other funds   | 202,215              | -   | -   | -                                  | 202,215                        |
| Due from other governments   | 6,007,922            | -   | 1,088,004   | 506,356                            | 7,602,282                      |
| Due from Successor Agency  | 4,965                | -   | -   | -                                  | 4,965                          |
| Land held for resale   | -                    | 800,000   | -   | -                                  | 800,000                        |
| Restricted assets:   |                      |   |   |                                    |                                |
| Cash and investments   | 8,592,714            | -   | -   | -                                  | 8,592,714                      |
| Cash and investments with<br>fiscal agents                               | 21                   | -   | -   | -                                  | 21                             |
| Total assets   | <u>\$ 59,880,072</u> | <u>\$ 23,763,016</u>                            | <u>\$ 13,732,377</u>                                | <u>\$ 21,514,659</u>               | <u>\$ 118,890,124</u>          |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> |                      |   |   |                                    |                                |
| <b>Liabilities</b>   |                      |   |   |                                    |                                |
| Account payable  | \$ 1,842,316         | \$ 1,751  | \$ 3,926,192  | \$ 168,123                         | \$ 5,938,382                   |
| Accrued liabilities  | 2,194,621            | 2,546   | 3,485   | 19,449                             | 2,220,101                      |
| Unearned revenues  | 1,219                | -   | 2,155,265   | 1,506,580                          | 3,663,064                      |
| Deposits payable   | 388,162              | 917   | -   | -                                  | 389,079                        |
| Due to other funds   | -                    | -   | -   | 202,215                            | 202,215                        |
| Due to other governments   | 1,228                | -   | -   | 1,386,848                          | 1,388,076                      |
| Total liabilities  | <u>4,427,546</u>     | <u>5,214</u>                                    | <u>6,084,942</u>                                    | <u>3,283,215</u>                   | <u>13,800,917</u>              |
| <b>Deferred Inflows of Resources</b>                                     |                      |   |   |                                    |                                |
| Deferred amounts related to leases                                       | 5,763,573            | -   | -   | -                                  | 5,763,573                      |
| Unavailable revenues   | 1,286,301            | 3,468,361                                       | 1,086,221   | 126,712                            | 5,967,595                      |
| Total deferred inflows<br>of resources                                   | <u>7,049,874</u>     | <u>3,468,361</u>                                | <u>1,086,221</u>                                    | <u>126,712</u>                     | <u>11,731,168</u>              |
| <b>Fund Balances</b>   |                      |   |   |                                    |                                |
| Nonspendable   | 591                  | -   | -   | 1,000                              | 1,591                          |
| Restricted   | 9,743,633            | 20,289,441                                      | 6,561,214   | 18,310,052                         | 54,904,340                     |
| Committed  | 1,382,302            | -   | -   | -                                  | 1,382,302                      |
| Assigned   | 12,010,304           | -   | -   | -                                  | 12,010,304                     |
| Unassigned (deficit)   | 25,265,822           | -   | -   | (206,320)                          | 25,059,502                     |
| Total fund balances  | <u>48,402,652</u>    | <u>20,289,441</u>                               | <u>6,561,214</u>                                    | <u>18,104,732</u>                  | <u>93,358,039</u>              |
| Total liabilities, deferred<br>inflows of resources and<br>fund balances | <u>\$ 59,880,072</u> | <u>\$ 23,763,016</u>                            | <u>\$ 13,732,377</u>                                | <u>\$ 21,514,659</u>               | <u>\$ 118,890,124</u>          |

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

---

|  |                      |                              |
|--|----------------------|------------------------------|
| Fund balances of governmental funds  |                      | \$ 93,358,039                |
| Amounts reported for governmental activities in the statement of net position are different because:   |                      |                              |
| Capital assets, net of depreciation, have not been included as financial resources in governmental fund activity. Those capital assets consist of:   |                      |                              |
| Total capital assets, net of depreciation and amortization   | \$ 360,686,666       |                              |
| Accumulated depreciation and amortization  | <u>(153,922,360)</u> | 206,764,306                  |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds. Those long term liabilities consist of:  |                      |                              |
| Lease revenue bonds  | (2,750,190)          |                              |
| Lease liabilities  | (27,080)             |                              |
| Compensated absences   | <u>(2,738,834)</u>   | (5,516,104)                  |
| Accrued interest payable for the current portion of interest due on bonds does not require the use of current financial resources and therefore, has not been reported in the governmental funds.  |                      | (22,200)                     |
| Amounts reported for net pension liability and total OPEB liability are not due in the current period and therefore are not reported in the governmental funds. Related components that will affect the net pension liability and total OPEB liability in future measurement years are reported as deferred outflows and deferred inflows of resources and are not reported in the governmental funds. |                      |                              |
| Net pension liability  | (88,855,135)         |                              |
| Total OPEB liability   | (23,210,159)         |                              |
| Deferred outflows of resources related to pensions   | 89,740,529           |                              |
| Deferred outflows of resources related to OPEB   | 4,030,399            |                              |
| Deferred inflows of resources related to pensions  | (53,965,873)         |                              |
| Deferred inflows of resources related to OPEB  | <u>(2,664,930)</u>   | (74,925,169)                 |
| Revenues reported as unavailable revenues in the governmental funds do not provide current financial resources but are recognized in the statement of activities.  |                      | 5,967,595                    |
| Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets, deferred to individual funds. The assets, deferred outflows and inflows of resources, and liabilities of the internal service funds are included in governmental activities in the statement of net position.   |                      | <u>5,280,928</u>             |
| Net Position of Governmental Activities  |                      | <u><u>\$ 230,907,395</u></u> |

City of Brea, California  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2022

|  | General       | Special<br>Revenue Fund<br>Housing<br>Successor | Capital Projects<br>Projects Fund<br>Capital<br>Improvements | Non-major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------|---|--|------------------------------------|--------------------------------|
| Revenues   |               |   |  |                                    |                                |
| Taxes  | \$ 48,794,512 | \$ -  | \$ -   | \$ 2,705,353                       | \$ 51,499,865                  |
| Licenses and permits   | 350,510       | -   | -  | -                                  | 350,510                        |
| Intergovernmental  | 9,299,024     | -   | 1,506,049  | 2,052,619                          | 12,857,692                     |
| Charges for services   | 3,115,543     | -   | 576,336  | -                                  | 3,691,879                      |
| Investment income, net                                       | (2,958,325)   | (191,254)                                       | (512,377)  | (664,573)                          | (4,326,529)                    |
| Fines and forfeitures  | 352,127       | -   | -  | 283,647                            | 635,774                        |
| Rental income  | 993,185       | -   | -  | -                                  | 993,185                        |
| Other revenues   | 3,101,245     | 55,164  | 51,540   | 2,615,604                          | 5,823,553                      |
| Total revenues   | 63,047,821    | (136,090)                                       | 1,621,548  | 6,992,650                          | 71,525,929                     |
| Expenditures   |               |   |  |                                    |                                |
| Current  |               |   |  |                                    |                                |
| General government   | 7,656,074     | 6,196   | 85,689   | 21,098                             | 7,769,057                      |
| Public safety  | 40,546,864    | -   | 97,250   | 1,106,775                          | 41,750,889                     |
| Community development  | 2,683,703     | 245,509   | -  | 210,358                            | 3,139,570                      |
| Community services   | 8,269,116     | -   | -  | -                                  | 8,269,116                      |
| Public works   | 6,221,899     | -   | 39,470   | 2,820,041                          | 9,081,410                      |
| Capital outlay   | 496,648       | -   | 5,921,233  | -                                  | 6,417,881                      |
| Debt service   |               |   |  |                                    |                                |
| Principal  | 330,152       | -   | -  | -                                  | 330,152                        |
| Interest and fiscal charges                                  | 68,330        | -   | -  | 94,055                             | 162,385                        |
| Total expenditures   | 66,272,786    | 251,705   | 6,143,642  | 4,252,327                          | 76,920,460                     |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (3,224,965)   | (387,795)                                       | (4,522,094)  | 2,740,323                          | (5,394,531)                    |
| Other Financing Sources (Uses)                               |               |   |  |                                    |                                |
| Proceeds from sale of capital assets                         | 10,240        | -   | -  | -                                  | 10,240                         |
| Proceeds from issuance of long-term debt                     | -             | -   | -  | 2,220,000                          | 2,220,000                      |
| Payments to refunded bonds escrow agent                      | -             | -   | -  | (2,760,000)                        | (2,760,000)                    |
| Issuance premium   | -             | -   | -  | 530,190                            | 530,190                        |
| Cost of issuance   | -             | -   | -  | (145,663)                          | (145,663)                      |
| Transfers in   | 450,000       | -   | 4,122,209  | 305,528                            | 4,877,737                      |
| Transfers out  | (2,898,923)   | -   | -  | (2,846,875)                        | (5,745,798)                    |
| Total other financing sources (uses)                         | (2,438,683)   | -   | 4,122,209  | (2,696,820)                        | (1,013,294)                    |
| Net Changes in Fund Balances                                 | (5,663,648)   | (387,795)                                       | (399,885)  | 43,503                             | (6,407,825)                    |
| Fund Balances, Beginning of Year, as Restated                | 54,066,300    | 20,677,236                                      | 6,961,099  | 18,061,229                         | 99,765,864                     |
| Fund Balances, End of Year                                   | \$ 48,402,652 | \$ 20,289,441                                   | \$ 6,561,214   | \$ 18,104,732                      | \$ 93,358,039                  |

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

---

|   |                    |                             |
|---|--------------------|-----------------------------|
| Net change in fund balances - total governmental funds  |                    | \$ (6,407,825)              |
| Amounts reported for governmental activities in the statement of activities are different because:  |                    |                             |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expenses. Additionally, certain capital contributions are only reported as revenues on the government wide statement of activities.   |                    |                             |
| Capital outlay  | \$ 6,417,881       |                             |
| Other capitalized expenditures  | 2,712,467          |                             |
| Depreciation  | <u>(7,231,404)</u> | 1,898,944                   |
| Transfer of capital assets to business-type activities.   |                    | (65,000)                    |
| The issuance of long-term debt (e.g., bonds, leases) provides current resources to governmental funds, while the repayment of long-term debt principal is an expenditure in the governmental funds. The issuance of debt increases long-term liabilities and the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts when debt is first issued, whereas these amounts are amortized in the statement of activities. |                    |                             |
| Leases principal payments   |                    | 330,152                     |
| Issuance of long term debt  |                    | (2,220,000)                 |
| Bond premium  |                    | (530,190)                   |
| Payments to refunded bonds escrow agent   |                    | 2,760,000                   |
| Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.   |                    |                             |
| These expenses consist of the following:  |                    |                             |
| Changes in interest payable for long-term liabilities   |                    | 25,279                      |
| Changes in compensated absences   |                    | 22,880                      |
| Changes in total OPEB liabilities and related deferred outflows and inflows of resources  |                    | (332,168)                   |
| Changes in net pension liabilities and related deferred outflows and inflows of resources   |                    | 52,543,754                  |
| Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds.   |                    | 527,985                     |
| Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individual funds. The net revenues (expenses) of the internal service funds is reported with governmental activities.  |                    | <u>319,106</u>              |
| Change in net position of governmental activities   |                    | <u><u>\$ 48,872,917</u></u> |



This page intentionally left blank.

## **Major Enterprise Funds**

### Water Utility Fund

The Water Utility Fund is a Major Fund used to account for the operations of the City's water utility, which are operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

### Sewer Utility Fund

The Sewer Utility Fund is a Major Fund used to account for the operations of the City's sewer distribution lines, which are operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

## **Non-Major Enterprise Funds**

Non-major proprietary funds are those proprietary funds which do not meet the criteria of a major fund. For reporting purposes in this section, they are combined together as Non-major Enterprise Funds.

## **Governmental Activities**

### Internal Services Funds

The Internal Services Funds are used to allocate the cost of providing goods and services by one department to another department on a cost reimbursement basis.

City of Brea, California  
Statement of Net Position – Proprietary Funds  
June 30, 2022

|   | Business-Type Activities |               | Non-major<br>Enterprise<br>Funds |
|---|--------------------------|---------------|----------------------------------|
|   | Water Utility            | Sewer Utility |                                  |
| Assets  |                          |               |                                  |
| Current assets                                      |                          |               |                                  |
| Cash and investments                                | \$ 18,669,129            | \$ 5,254,334  | \$ 3,675,906                     |
| Receivables   |                          |               |                                  |
| Accounts receivable, net                            | 3,920,830                | 439,032       | 784,150                          |
| Due from other governments                          | -                        | -             | 84,468                           |
| Total current assets                                | 22,589,959               | 5,693,366     | 4,544,524                        |
| Noncurrent assets                                   |                          |               |                                  |
| Restricted cash and investments                     | 459,344                  | 168,037       | 287,423                          |
| Restricted cash and investments with fiscal agent   | 2,179,014                | -             | -                                |
| Capital assets not being depreciated or amortized   | 45,589,818               | 1,618,454     | 8,719,657                        |
| Capital assets, net of accumulated depreciation     | 57,685,007               | 17,138,182    | 1,427,811                        |
| Equity in California Domestic Water Company         | 12,738,743               | -             | -                                |
| Total noncurrent assets                             | 118,651,926              | 18,924,673    | 10,434,891                       |
| Total assets  | 141,241,885              | 24,618,039    | 14,979,415                       |
| Deferred outflows of resources                      |                          |               |                                  |
| Deferred charge on refunding                        | 1,486,116                | -             | -                                |
| Deferred pension related items                      | 345,973                  | 144,280       | 234,691                          |
| Deferred OPEB related items                         | 273,757                  | 100,512       | 175,863                          |
| Total deferred outflows of resources                | 2,105,846                | 244,792       | 410,554                          |
| Liabilities   |                          |               |                                  |
| Current liabilities                                 |                          |               |                                  |
| Accounts payable                                    | 4,958,191                | 14,644        | 1,072,033                        |
| Accrued liabilities                                 | 30,028                   | 11,906        | 20,445                           |
| Accrued interest                                    | 709,014                  | -             | -                                |
| Deposits payable                                    | 236,955                  | -             | -                                |
| Compensated absences, due within one year           | 120,926                  | 39,262        | 59,547                           |
| Claims and judgments, due within one year           | -                        | -             | -                                |
| Bonds, notes, and leases, due within one year       | 1,470,000                | -             | -                                |
| Total current liabilities                           | 7,525,114                | 65,812        | 1,152,025                        |
| Non-current liabilities                             |                          |               |                                  |
| Compensated absences, due in more than one year     | 40,309                   | 13,087        | 19,849                           |
| Claims and judgments, due in more than one year     | -                        | -             | -                                |
| Net pension liability                               | 2,112,956                | 881,151       | 1,433,352                        |
| Total OPEB liability                                | 1,579,528                | 577,851       | 1,542,042                        |
| Bonds, notes, and leases, due in more than one year | 42,725,517               | -             | -                                |
| Total noncurrent liabilities                        | 46,458,310               | 1,472,089     | 2,995,243                        |
| Total liabilities                                   | 53,983,424               | 1,537,901     | 4,147,268                        |
| Deferred inflows of resources                       |                          |               |                                  |
| Deferred pension related items                      | 1,188,616                | 495,680       | 806,312                          |
| Deferred OPEB related items                         | 169,685                  | 63,167        | 161,675                          |
| Total Deferred Inflows of Resources                 | 1,358,301                | 558,847       | 967,987                          |
| Net position (deficit)                              |                          |               |                                  |
| Net investment in capital assets                    | 60,565,424               | 18,756,636    | 10,042,857                       |
| Restricted for debt service                         | 2,179,014                | -             | -                                |
| Unrestricted  | 25,261,568               | 4,009,447     | 231,857                          |
| Total net position (deficit)                        | \$ 88,006,006            | \$ 22,766,083 | \$ 10,274,714                    |

(Continued)

City of Brea, California  
Statement of Net Position – Proprietary Funds  
June 30, 2022

|  | Total<br>Enterprise<br>Funds | Governmental<br>Activities<br>Internal<br>Service Funds |
|--|------------------------------|---|
| Assets   |                              |   |
| Current assets   |                              |   |
| Cash and investments   | \$ 27,599,369                | \$ 13,297,033   |
| Receivables  |                              |   |
| Accounts receivable  | 5,144,012                    | 127,258   |
| Due from other governments   | 84,468                       | -   |
| Total current assets   | <u>32,827,849</u>            | <u>13,424,291</u>                                       |
| Noncurrent assets  |                              |   |
| Restricted cash and investments  | 914,804                      | -   |
| Restricted - Cash and investments with fiscal agent  | 2,179,014                    | -   |
| Capital assets - nondepreciable  | 55,927,929                   | -   |
| Capital assets - net of accumulated depreciation   | 76,251,000                   | 5,050,798   |
| Equity in California Domestic Water Company  | 12,738,743                   | -   |
| Total noncurrent assets  | <u>148,011,490</u>           | <u>5,050,798</u>  |
| Total assets   | <u>180,839,339</u>           | <u>18,475,089</u>                                       |
| Deferred outflows of resources   |                              |   |
| Deferred charge on refunding   | 1,486,116                    | -   |
| Deferred pension related items   | 724,944                      | 651,505   |
| Deferred OPEB related items  | 550,132                      | 352,258   |
| Total deferred outflows of resources   | <u>2,761,192</u>             | <u>1,003,763</u>  |
| Liabilities  |                              |   |
| Current liabilities  |                              |   |
| Accounts payable   | 6,044,868                    | 303,537   |
| Accrued liabilities  | 62,379                       | 58,818  |
| Accrued interest   | 709,014                      | -   |
| Deposits payable   | 236,955                      | -   |
| Compensated absences, due within one year  | 219,735                      | 89,647  |
| Claims and judgments, due within one year  | -                            | 1,423,676   |
| Bonds, notes, and leases, due within one year  | 1,470,000                    | -   |
| Total current liabilities  | <u>8,742,951</u>             | <u>1,875,678</u>  |
| Non-current liabilities  |                              |   |
| Compensated absences, due in more than one year  | \$ 73,245                    | \$ 29,882   |
| Claims and judgments, due in more than one year  | -                            | 3,863,416   |
| Net pension liability  | 4,427,459                    | 3,978,941   |
| Total OPEB liability   | 3,699,421                    | 2,271,001   |
| Bonds, notes, and leases, due in more than one year  | 42,725,517                   | -   |
| Total noncurrent liabilities   | <u>50,925,642</u>            | <u>10,143,240</u>                                       |
| Total liabilities  | <u>59,668,593</u>            | <u>12,018,918</u>                                       |
| Deferred inflows of resources  |                              |   |
| Deferred pension related items   | 2,490,608                    | 2,238,303   |
| Deferred OPEB related items  | 394,527                      | 200,722   |
| Total Deferred Inflows of Resources  | <u>2,885,135</u>             | <u>2,439,025</u>  |
| Net position (deficit)   |                              |   |
| Net investment in capital assets   | 89,364,917                   | 5,050,798   |
| Restricted for debt service  | 2,179,014                    | -   |
| Unrestricted   | 29,502,872                   | (29,889)  |
| Total net position (deficit)   | <u>\$ 121,046,803</u>        | <u>\$ 5,020,909</u>                                     |
| Reconciliation of Net Position to the Statement of Net Position  |                              |   |
| Net Position per Statement of Net Position - Proprietary Funds   | \$ 121,046,803               |   |
| Accumulated adjustment to reflect the consolidation of internal service funds activities related to the enterprise funds | (260,019)                    |   |
| Net position of business-type activities   | <u>\$ 120,786,784</u>        |   |

See Notes to Financial Statements

City of Brea, California

Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds

Year Ended June 30, 2022

---

|  | Business-Type Activities |               |                                  |
|--|--------------------------|---------------|----------------------------------|
|  | Water Utility            | Sewer Utility | Non-major<br>Enterprise<br>Funds |
| Operating Revenues                                       |                          |               |                                  |
| Charges for services                                     | \$ 22,451,680            | \$ 2,580,488  | \$ 9,097,717                     |
| Connection fees  | 195,145                  | 16,790        | -                                |
| Fines and forfeitures                                    | 401,640                  | -             | -                                |
| Other revenues   | 85,893                   | 10,927        | 64,367                           |
| Total operating revenues                                 | 23,134,358               | 2,608,205     | 9,162,084                        |
| Operating Expenses                                       |                          |               |                                  |
| Personnel services                                       | (410,515)                | (498,522)     | (1,703,810)                      |
| Maintenance and operation                                | 3,347,727                | 504,344       | 7,107,619                        |
| Cost of purchased water                                  | 8,734,172                | -             | -                                |
| Claims and judgements                                    | -                        | -             | -                                |
| Depreciation   | 2,505,804                | 538,090       | 80,914                           |
| Total operating expenses                                 | 14,177,188               | 543,912       | 5,484,723                        |
| Operating income   | 8,957,170                | 2,064,293     | 3,677,361                        |
| Nonoperating Revenues (Expenses)                         |                          |               |                                  |
| Intergovernmental revenues                               | 51,636                   | -             | 76,012                           |
| Interest revenue   | (645,683)                | (188,760)     | (106,596)                        |
| Interest expense   | (1,873,543)              | -             | -                                |
| Change in equity of California Domestic<br>Water Company | 82,671                   | -             | -                                |
| Gain on disposal of capital assets                       | 45,416                   | -             | -                                |
| Total nonoperating revenues (expenses)                   | (2,339,503)              | (188,760)     | (30,584)                         |
| Income before transfers                                  | 6,617,667                | 1,875,533     | 3,646,777                        |
| Transfers  |                          |               |                                  |
| Capital contributions                                    | -                        | -             | 65,000                           |
| Transfers in   | -                        | -             | 680,061                          |
| Total transfers  | -                        | -             | 745,061                          |
| Change in Net Position                                   | 6,617,667                | 1,875,533     | 4,391,838                        |
| Net Position   |                          |               |                                  |
| Net Position, Beginning of Year                          | 81,388,339               | 20,890,550    | 5,882,876                        |
| Net Position, End of Year                                | \$ 88,006,006            | \$ 22,766,083 | \$ 10,274,714                    |

City of Brea, California

Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds

Year Ended June 30, 2022

|   | Total<br>Enterprise<br>Funds | Governmental<br>Activities<br>Internal<br>Service Funds |
|---|------------------------------|---|
| Operating Revenues  |                              |   |
| Charges for services  | \$ 34,129,885                | \$ 12,489,965   |
| Connection fees   | 211,935                      | -   |
| Fines and forfeitures   | 401,640                      | -   |
| Other revenues  | 161,187                      | 237,510   |
| Total operating revenues  | <u>34,904,647</u>            | <u>12,727,475</u>                                       |
| Operating Expenses  |                              |   |
| Personnel services  | (2,612,847)                  | 4,761,076   |
| Maintenance and operation   | 10,959,690                   | 4,688,368   |
| Cost of purchased water   | 8,734,172                    | -   |
| Claims and judgements   | -                            | 1,770,322   |
| Depreciation  | 3,124,808                    | 917,664   |
| Total operating expenses  | <u>20,205,823</u>            | <u>12,137,430</u>                                       |
| Operating income  | <u>14,698,824</u>            | <u>590,045</u>  |
| Nonoperating Revenues (Expenses)  |                              |   |
| Intergovernmental revenues  | 127,648                      | -   |
| Interest revenue  | (941,039)                    | (521,778)   |
| Interest expense  | (1,873,543)                  | -   |
| Change in equity of California Domestic<br>Water Company  | 82,671                       | -   |
| Gain on disposal of capital assets  | 45,416                       | 16,082  |
| Total nonoperating revenues (expenses)  | <u>(2,558,847)</u>           | <u>(505,696)</u>  |
| Income before transfers   | <u>12,139,977</u>            | <u>84,349</u>   |
| Transfers   |                              |   |
| Capital contributions   | 65,000                       | -   |
| Transfers in  | 680,061                      | 188,000   |
| Total transfers   | <u>745,061</u>               | <u>188,000</u>  |
| Change in Net Position  | 12,885,038                   | 272,349   |
| Net Position  |                              |   |
| Net Position, Beginning of Year   | 108,161,765                  | 4,748,560   |
| Net Position, End of Year   | <u>\$ 121,046,803</u>        | <u>\$ 5,020,909</u>                                     |
| Reconciliation of Changes in Net Position to the Statement of Activities  |                              |   |
| Changes in Net Position, per the Statement of Revenues,<br>Expense and Changes in Fund Net Position - Proprietary Funds         | \$ 12,885,038                |   |
| Adjustment to reflect the consolidation of current fiscal year<br>internal service funds activities related to enterprise funds | <u>(46,757)</u>              |   |
| Changes in Net Position of Business-Type Activities per Statement of Activities   | <u>\$ 12,838,281</u>         |   |

City of Brea, California  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2022

|   | Business-Type Activities |                     | Non-major<br>Enterprise<br>Funds |
|---|--------------------------|---------------------|----------------------------------|
|   | Water Utility            | Sewer Utility       |                                  |
| Operating Activities  |                          |                     |                                  |
| Cash received from customers and users                                      | \$ 23,192,302            | \$ 2,588,612        | \$ 9,248,167                     |
| Cash payments to suppliers for goods and services                           | (11,530,968)             | (496,755)           | (6,637,478)                      |
| Cash payments to employees for services                                     | (2,018,146)              | (815,344)           | (1,989,531)                      |
| Net Cash Provided by (used for)<br>Operating Activities                     | <u>9,643,188</u>         | <u>1,276,513</u>    | <u>621,158</u>                   |
| Noncapital Financing Activities   |                          |                     |                                  |
| Cash transfer in  | -                        | -                   | 680,061                          |
| Intergovernmental revenues  | <u>51,636</u>            | <u>-</u>            | <u>76,012</u>                    |
| Net Cash Provided by (used for)<br>Noncapital Financing Activities          | <u>51,636</u>            | <u>-</u>            | <u>756,073</u>                   |
| Capital and Related Financing Activities                                    |                          |                     |                                  |
| Acquisition and construction of capital assets                              | (7,849,349)              | (501,388)           | (125,796)                        |
| Proceeds from sale of capital assets  | 45,416                   | -                   | -                                |
| Principal and interest paid on long-term debt                               | <u>(2,994,369)</u>       | <u>-</u>            | <u>-</u>                         |
| Net Cash Provided by (used for)<br>Capital and Related Financing Activities | <u>(10,798,302)</u>      | <u>(501,388)</u>    | <u>(125,796)</u>                 |
| Investing Activities  |                          |                     |                                  |
| Interest received, net of change in fair value                              | <u>(645,683)</u>         | <u>(188,760)</u>    | <u>(106,596)</u>                 |
| Net Increase (Decrease) in Cash and Cash Equivalents                        | (1,749,161)              | 586,365             | 1,144,839                        |
| Cash and Cash Equivalents at Beginning of Year                              | <u>23,056,648</u>        | <u>4,836,006</u>    | <u>2,923,101</u>                 |
| Cash and Cash Equivalents at End of Year                                    | <u>\$ 21,307,487</u>     | <u>\$ 5,422,371</u> | <u>\$ 4,067,940</u>              |
| Reconciliation of cash and cash equivalents                                 |                          |                     |                                  |
| Cash and investments  | \$ 18,669,129            | \$ 5,254,334        | \$ 3,675,906                     |
| Restricted Cash and investments   | 459,344                  | 168,037             | 287,423                          |
| Restricted - Cash and investments with fiscal agent                         | <u>2,179,014</u>         | <u>-</u>            | <u>-</u>                         |
| Total Cash and Cash Equivalents   | <u>\$ 21,307,487</u>     | <u>\$ 5,422,371</u> | <u>\$ 3,963,329</u>              |

(continued)

City of Brea, California  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2022

|   | Total<br>Enterprise<br>Funds | Governmental<br>Activities<br>Internal<br>Service Funds |
|---|------------------------------|---|
| Operating Activities  |                              |   |
| Cash received from customers and users                                      | \$ 35,029,081                | \$ 12,853,086   |
| Cash payments to suppliers for goods and services                           | (18,665,201)                 | (4,608,714)   |
| Cash payments to employees for services                                     | (4,823,021)                  | (5,333,782)   |
| Net Cash Provided by (used for)<br>Operating Activities                     | <u>11,540,859</u>            | <u>2,910,590</u>  |
| Noncapital Financing Activities   |                              |   |
| Cash transfer in  | 680,061                      | 188,000   |
| Intergovernmental revenues  | 127,648                      | -   |
| Net Cash Provided by (used for)<br>Noncapital Financing Activities          | <u>807,709</u>               | <u>188,000</u>  |
| Capital and Related Financing Activities                                    |                              |   |
| Acquisition and construction of capital assets                              | (8,476,533)                  | (386,807)   |
| Proceeds from sale of capital assets  | 45,416                       | -   |
| Principal and interest paid on long-term debt                               | (2,994,369)                  | -   |
| Net Cash Provided by (used for)<br>Capital and Related Financing Activities | <u>(11,425,486)</u>          | <u>(386,807)</u>  |
| Investing Activities  |                              |   |
| Interest received, net of change in fair value                              | (941,039)                    | (521,778)   |
| Net Increase (Decrease) in Cash and Cash Equivalents                        | (17,957)                     | 2,190,005   |
| Cash and Cash Equivalents at Beginning of Year                              | <u>30,815,755</u>            | <u>11,107,028</u>                                       |
| Cash and Cash Equivalents at End of Year                                    | <u>\$ 30,797,798</u>         | <u>\$ 13,297,033</u>                                    |
| Reconciliation of cash and cash equivalents                                 |                              |   |
| Cash and investments  | \$ 27,599,369                | \$ 13,297,033   |
| Restricted Cash and investments   | 914,804                      | -   |
| Restricted - Cash and investments with fiscal agent                         | 2,179,014                    | -   |
| Total Cash and Cash Equivalents   | <u>\$ 30,693,187</u>         | <u>\$ 13,297,033</u>                                    |

(Continued)



City of Brea, California  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2022

|   | Business-Type Activities |                     |                            |
|---|--------------------------|---------------------|----------------------------|
|   | Water Utility            | Sewer Utility       | Non-major Enterprise Funds |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities |                          |                     |                            |
| Operating income (loss)   | \$ 8,957,170             | \$ 2,064,293        | \$ 3,677,361               |
| Adjustments to reconcile operating income to net cash provided by operating activities            |                          |                     |                            |
| Depreciation  | 2,505,804                | 538,090             | 80,914                     |
| Changes in net pension liability and related deferrals  | (2,496,547)              | (1,317,633)         | (3,309,254)                |
| Changes in total OPEB liability and related deferrals   | 14,772                   | 5,731               | (142,992)                  |
| Changes in assets and liabilities   |                          |                     |                            |
| (Increase) decrease in accounts receivable  | 57,944                   | (19,593)            | 232,277                    |
| (Increase) decrease in due from other governments   | -                        | -                   | -                          |
| Increase (decrease) in accounts payable   | 578,946                  | 7,589               | 466,576                    |
| Increase (decrease) in accrued liabilities  | 4,284                    | 1,663               | 3,565                      |
| Increase (decrease) in deposit payables   | (28,015)                 | -                   | -                          |
| Increase (decrease) in claims and judgements  | -                        | -                   | -                          |
| Increase (decrease) in due to other funds   | -                        | -                   | (397,513)                  |
| Increase (decrease) in compensated absences   | 48,830                   | (3,627)             | 10,224                     |
| Total adjustments   | 686,018                  | (787,780)           | (3,056,203)                |
| Net Cash Provided by (used for) Operating Activities  | <u>\$ 9,643,188</u>      | <u>\$ 1,276,513</u> | <u>\$ 621,158</u>          |
| Non-Cash Investing, Capital, and Financing Activities   |                          |                     |                            |
| Amortization of loss on refunding   | \$ (764,011)             | \$ -                | \$ -                       |
| Change in equity of California Domestic Water Company   | 82,671                   | -                   | -                          |

(Continued)

City of Brea, California  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2022

|  | Total<br>Enterprise<br>Funds | Governmental<br>Activities<br>Internal<br>Service Funds |
|--|------------------------------|---|
| Reconciliation of Operating Income (Loss) to Net Cash<br>Provided by (used for) Operating Activities |                              |   |
| Operating income (loss)  | \$ 14,698,824                | \$ 590,045  |
| Adjustments to reconcile operating<br>income to net cash provided by<br>operating activities         |                              |   |
| Depreciation   | 3,124,808                    | 917,664   |
| Changes in net pension liability and related deferrals   | (7,123,434)                  | 1,216,274   |
| Changes in total OPEB liability and related deferrals  | (122,489)                    | 12,288  |
| Changes in assets and liabilities  |                              |   |
| (Increase) decrease in accounts receivable   | 270,628                      | 103,509   |
| (Increase) decrease in due from other governments  | -                            | 9,870   |
| Increase (decrease) in accounts payable  | 1,053,111                    | 66,232  |
| Increase (decrease) in accrued liabilities   | 9,512                        | 11,312  |
| Increase (decrease) in deposit payables  | (28,015)                     | -   |
| Increase (decrease) in claims and judgements   | -                            | (21,339)  |
| Increase (decrease) in due to other funds  | (397,513)                    | -   |
| Increase (decrease) in compensated absences  | 55,427                       | 4,735   |
| Total adjustments  | (3,157,965)                  | 2,320,545   |
| Net Cash Provided by (used for) Operating Activities   | <u>\$ 11,540,859</u>         | <u>\$ 2,910,590</u>                                     |
| Non-Cash Investing, Capital, and Financing Activities  |                              |   |
| Amortization of loss on refunding  | \$ (764,011)                 | \$ -  |
| Change in equity of California Domestic Water Company  | 82,671                       | -   |

This page intentionally left blank.

### **Custodial Funds**

Custodial Funds, a type of Fiduciary Fund, are used to account for assets held by the City as an agent for other governmental entities, private organizations, or individuals.

### **Private-Purpose Trust Fund**

Private-Purpose Trust Fund, a type of Fiduciary Fund, is used to account for assets held by the City as Successor Agency of the former Brea Redevelopment Agency.

City of Brea, California  
Statement of Fiduciary Net Position – Fiduciary Funds  
June 30, 2022

|   | Custodial<br>Funds  | Private-<br>Purpose Trust<br>Fund<br>Successor<br>Agency of the<br>Former RDA |
|---|---------------------|---|
| Assets  |                     |   |
| Cash and investments                            | \$ 6,218,064        | \$ 291,964  |
| Receivables                                     |                     |   |
| Taxes   | 6,245               | -   |
| Accounts  | 11,755              | -   |
| Accrued interest                                | -                   | 36  |
| Due from other governments                      | -                   | 426,000   |
| Prepaid insurance                               | 16,459              | 76,800  |
| Restricted assets                               |                     |   |
| Cash and investments with fiscal agents         | 674,469             | 11,941,807  |
| Capital assets, net of accumulated depreciation | 4,567               | -   |
| Total assets                                    | <u>6,931,559</u>    | <u>12,736,607</u>   |
| Deferred outflows of resources                  |                     |   |
| Deferred charge on refunding                    | -                   | 4,255,114   |
| Liabilities                                     |                     |   |
| Accounts payable                                | 182,934             | -   |
| Accrued liabilities                             | 545,536             | -   |
| Accrued interest                                | -                   | 1,329,172   |
| Due to the City of Brea                         | -                   | 3,124   |
| Long-term liabilities                           |                     |   |
| Due in one year                                 | -                   | 10,310,000  |
| Due in more than one year                       | -                   | 100,138,711   |
| Total liabilities                               | <u>728,470</u>      | <u>111,781,007</u>  |
| Net Position (deficit)                          |                     |   |
| Held in trust for other purposes                | <u>\$ 6,203,089</u> | <u>\$ (94,789,286)</u>  |

City of Brea, California  
Statement of Changes in Fiduciary Net Position – Fiduciary Funds  
Year Ended June 30, 2022

|   | Custodial<br>Funds  | Private-Purpose<br>Trust Fund<br>Successor<br>Agency of the<br>Former RDA |
|---|---------------------|---|
| Additions   |                     |   |
| Taxes and special assessments                     | \$ 984,615          | \$ 15,374,111   |
| Member contributions                              | 1,326,304           | -   |
| Interest and changes in fair value of investments | (136,139)           | 4,581   |
| Miscellaneous                                     | 83,871              | -   |
| Total additions                                   | <u>2,258,651</u>    | <u>15,378,692</u>   |
| Deductions  |                     |   |
| Administrative expenses                           | 1,134,368           | 35,909  |
| Depreciation expense                              | 2,284               | -   |
| Contractual services                              | -                   | 14,785  |
| Principal payments                                | 690,000             | -   |
| Interest expense                                  | 402,072             | 3,983,216   |
| Pass through agreement payments                   | -                   | 1,768,673   |
| Capital expenses                                  | 22,336              | -   |
| Total deductions                                  | <u>2,251,060</u>    | <u>5,802,583</u>  |
| Changes in Net Position                           | 7,591               | 9,576,109   |
| Net position (deficit)                            |                     |   |
| Net Deficit, Beginning of the Year, as restated   | <u>6,195,498</u>    | <u>(104,365,395)</u>  |
| Net Deficit, End of the Year                      | <u>\$ 6,203,089</u> | <u>\$ (94,789,286)</u>  |

This page intentionally left blank.

## **Note 1 - Summary of Significant Accounting Policies**

The financial statements of the City of Brea, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies of the City of Brea are described below.

### **a. Description of the Reporting Entity**

The City of Brea was incorporated on February 23, 1917, under the general laws of the State of California. The City operates under the Council-Manager form of government and provides the following services: public safety (police and fire), highways and streets, cultural recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governments.

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

Based upon the above criteria, the component units of the City are the Brea Public Financing Authority, the Brea Community Benefit Financing Authority and the Midbury Assessment Authority.

Since City Council serves as the governing board for these component units, all of the City's component units are considered to be blended component units. Blended component units, although legally separate entities, are in substance, part of the City's operations, so data from these units is combined therein. A brief description of each component unit follows:

#### **Brea Public Financing Authority**

The Brea Public Financing Authority was created by a joint exercise of powers agreement between the City of Brea and the former Redevelopment Agency of the City of Brea on November 17, 1987. In April 1988, the Brea-Olinda Unified School District became an associate member of the Authority. The purpose of the Brea Public Financing Authority is to provide, through the issuance of debt, financing necessary for various capital improvements. The Brea Public Financing Authority is administered by the Board who are the members of the



City Council and the Mayor. The Brea Public Financing Authority's primary source of income is installment sale and lease payments received from the City, which will be used to meet the debt service requirements on debt issues. The Brea Public Financing Authority does not have taxing power. Separate financial statements are not prepared for the Brea Public Financing Authority. The activities of the Brea Public Financing Authority are accounted for in the Water Enterprise Fund.

#### **Brea Community Benefit Financing Authority**

The Brea Community Benefit Financing Authority was created by a joint exercise of powers agreement between the City of Brea and the Industrial Development Authority of the City of Brea on July 22, 2014. The purpose of the Brea Community Benefit Financing Authority is to provide, through the issuance of debt, financing for various capital improvements. The Brea Community Benefit Financing Authority is administered by the Board who are the members of the City Council and the Mayor. The Brea Community Benefit Financing Authority's primary source of income is installment sale payments from the City, which will be used to meet the debt service requirements on debt issues. Separate financial statements are not prepared for the Brea Community Benefit Financing Authority.

#### **Midbury Assessment Authority**

The Midbury Assessment Authority was created by a joint exercise of powers agreement between the City of Brea, Los Angeles County, and Orange County on May 18, 1999. The purpose of the authority is to provide a means for each party to the agreement to contribute money to street improvement projects, to form an assessment district and to levy an assessment to finance the balance of the projects. The Authority is administered by the Board who are the members of the City Council and the Mayor. The Authority's primary source of income is from new assessments that result in additional taxes. Separate financial statements are not prepared for the Midbury Assessment Authority. There were no activities recorded for the Midbury Assessment Authority during the fiscal year as the project has been completed and is in the dissolution process.

#### **b. 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 nonfiduciary 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. Fiduciary activities of the City are not included in these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. 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 fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**c. 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 financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented.

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, with the exception of sales tax revenues and certain revenues related to refuse revenue sharing which are considered available if collected within 90 days of year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City's fiduciary funds consist of custodial funds and a private purpose trust fund. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Private purpose trust funds and custodial funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all general revenues of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City. The General Fund is used to account for all resources not required to be accounted for in another fund.

- The Housing Successor Special Revenue Fund accounts for the housing assets as a result of the dissolution of the former Brea Redevelopment Agency. Resources generated from these assets are to be used for low to moderate income housing purposes. The primary sources of revenue are from loan repayments generated from the use of the former Brea Redevelopment Agency's Low and Moderate Income Housing Funds.
- The Capital Improvements Capital Projects Fund accounts for the costs of constructing street improvements, parks and other public improvements not normally included within the other Capital Projects Funds. Financing is provided by federal, state and county grant revenues and interfund transfers from the General Fund and special revenue funds.

The City reports the following major proprietary funds:

- The Water Utility Enterprise Fund accounts for the City's water utility operations, which are financed and operated in a manner similar to a private enterprise. The cost (expenses, including depreciation) of providing these services to the users on a continuing basis is financed or recovered primarily through user charges.
- The Sewer Utility Enterprise Fund accounts for the operations of the City's sewer distribution lines, which are operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the users on a continuing basis are financed or recovered primarily through user charges.

Additionally, the City reports the following fund types:

- Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes.
- Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
- Internal Service Funds account for financial transactions related to repairs, replacement, and maintenance of City-owned buildings and vehicles and to account for the City's self-insurance programs and operations of the internal information technology services program. These services are provided to other departments or agencies of the City on a cost reimbursement basis.
- Custodial Funds account for assets held by the City in a custodial capacity as a trustee or as an agent. These assets include deposits from assessment district's property owners.
- Private-Purpose Trust Fund accounts for the assets, deferred outflows or resources, and liabilities of the former redevelopment agency and the allocated revenue to pay estimated installment payments of enforceable obligations until the obligations of the former redevelopment agency are paid in full and assets have been liquidated.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds' function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Residual net position balances in internal service funds are allocated back to the governmental and enterprise funds that they originally charged.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 of the internal service funds are charges to customers for sales and services. Operating expenses for enterprises funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**d. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position**

**Cash and Investments**

Cash includes demand deposits, certificates of deposits and savings account balances. The California Government Code and the City of Brea's investment policy permit the City of Brea to invest in various instruments and pools. Investments are reported in the accompanying balance sheet at fair value, except for investments that are reported at cost because they are not transferable, and they have terms that are not affected by changes in market interest rates.

The City reports its investments at fair value in the balance sheet. Interest earnings, realized gains and losses and, changes in the fair value of investments are recognized as revenue from the use of money and property in the operating statement. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

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

The City applies GASB Statement No. 72, *Fair Value Measurements and Application* for determining fair value measurements, applying fair value to investments, and disclosures related to the fair value hierarchy. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

For purposes of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Cash equivalents also represent the proprietary funds' share in the cash and investment pool of the City of Brea. Cash equivalents have an original maturity date of three months or less from the date of purchase. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash.

### **Restricted Cash and Investments**

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

Additionally, the City has established the PARS Post-Employment Benefits Trust as a tax-exempt trust within the meaning of Section 115 of the IRS Code to accumulate resources to "stabilize" the amount of its General Fund resources that it will need to meet future contributions requirements to California Public Employees' Retirement system (CalPERS). The balances and activities of the Trust are irrevocably dedicated to funding future obligations to CalPERS. The assets will benefit the City through reduced future cash flow demands on the City's General fund resources, and continue to be assets of the City. These amounts are reflected as restricted cash and investments in the General fund.

### **Receivables and Payables**

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

The amounts recorded as a receivable due from other governments include sales taxes, property taxes and grant revenues collected or provided by federal, state, county and city governments and unremitted to the City as of June 30, 2022. The County of Orange assesses, bills, and collects property taxes for the City.

Lease receivables are recorded by the City as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the City charges the lessee.

### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The business-type activities also report prepaid items for certain payments to vendors to be used in future periods.

### **Land Held for Resale**

The former Brea Redevelopment Agency acquired land that was primarily used to develop blighted properties. However, the land was transferred to the City. The City records these parcels as land held for resale in its financial statements. The property is being carried at cost or, if lower, the estimated net realizable value upon entering into an agreement to sell the property. The City disposed of all these parcels as required by the Dissolution Act. The City as the Housing Successor to the Brea Redevelopment Agency (Housing Successor) acquired one of these parcels from the Successor Agency.

### **Capital Assets**

Capital assets, which include property, plant, equipment, right to use leased assets, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets and infrastructure are defined by the City as assets with an initial, individual cost of more than \$5,000 and \$100,000 respectively and an estimated useful life in excess of four years. Except for right to use lease assets, such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Right to use leased assets are recognized at the lease commencement date and represent the City's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

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

Property, plant and equipment of the primary government and its component units are depreciated using the straight-line method over the following estimated useful lives:

| Asset          | Years   |
|----------------|---------|
| Buildings      | 40 - 50 |
| Computers      | 4 - 5   |
| Equipment      | 4 - 10  |
| Improvements   | 10 - 50 |
| Infrastructure | 40 - 50 |
| Software       | 5 - 10  |
| Vehicles       | 4 - 10  |

The City classifies certain water rights as intangible assets with an indefinite useful life as there are no legal, contractual, or other factors that limit the benefits associated with the water rights.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three items that qualify for reporting in this category. One is deferred charges on refunding reported in the government-wide statement of net position and the proprietary funds statement of net position. Deferred charges on refunding results from the difference in the carrying value of refunded debt and its reacquisition price at the time of refunding. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other items are deferred pension and OPEB related items reported in the government-wide statement of net position and the proprietary funds statement of net position.

In addition to liabilities, the balance sheet or statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City reports four items as deferred inflows of resources. First, unavailable revenues arise only under a modified accrual basis of accounting, and accordingly, is reported only in the governmental funds balance sheet. These amounts reflect resources that have been earned but not received within the period of availability. Therefore, this does not provide an available financial resource in the current period, and the recognition is deferred until these criteria have been met, as unavailable revenues. The second and third items are deferred pension and OPEB related items reported in the government-wide statement of net position and the proprietary funds statements of net position. The fourth item is related to deferred inflows related to lease receivables. The revenues associated with the deferred inflows of resources are recognized systematically over the term of the lease.

### **Compensated Absences**

It is the City's policy for employees to accumulate earned but unused vacation and sick benefits. Permanent City employees earn from 10 to 20 vacation days a year, depending upon their length of employment, and 12 sick days a year. Employees may carry forward unused sick leave indefinitely. Upon termination or retirement, permanent employees are entitled to receive compensation at their current base salary for all unused vacation leave. Any unused sick leave is forfeited; converted to CalPERS service credits; or for certain employees, transferred to a retiree health savings accounts upon termination of employment. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### **Long-Term Obligations**

In the government-wide financial statements, proprietary fund financial statements, and in the fiduciary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, proprietary fund type statement of net position, or the statement of fiduciary net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Lease Liabilities represent the City's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the City.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Debt service expenditures including principal and interest payments are reported as expenditures.

### **Claims and Judgments**

The City records a liability for litigation, judgments and claims when it is probable that an asset has been impaired or a liability has been incurred prior to year-end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated. This liability is recorded in the Internal Service Funds that account for the City's self-insurance activities.

### **Other Postemployment Benefits (OPEB)**

OPEB expense, deferred outflows/inflows of resources related to OPEB, and an implied subsidy payment were used to measure the total OPEB liability. The City does not provide any cash subsidy towards the benefit, and there are no assets accumulated in a trust for the plan. The General Fund is used to liquidate the governmental fund OPEB liability.



### **Net Pension Liability**

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website. The General Fund is used to liquidate the governmental fund net pension liability.

### **Fund Balances**

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable Fund Balance – This amount indicates the portion of funds balances which cannot be spent because they are either not in spendable form such as prepaid items, inventories, land held for resale or loans/notes receivable, or legally or contractually required to be maintained intact, such as the principal portion of an endowment. Only the General Fund may report nonspendable fund balance for long-term interfund receivables and land held for resale.

Restricted Fund Balance – This amount indicates the portion of fund balances which has been restricted in one of two ways a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. Long-term interfund receivables and land held for resale in governmental funds other than the General Fund are included within restricted fund balance.

Committed Fund Balance – This amount indicates the portion of fund balances which can only be used for specific purposes pursuant to a formal resolution of the City Council.

Assigned Fund Balance – This amount indicates the portion of fund balances which is constrained by the City's intent to be used for specific purpose, but is neither restricted nor committed. The Administrative Services Director is authorized to determine and define the amount of assigned fund balances, which was established by City Council through resolution.

Unassigned Fund Balance – This includes the excess residual amounts in the General Fund and the residual deficit of all other governmental funds which have not been restricted, committed, or assigned to specific purposes.

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to the adoption of a resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the adoption of another resolution. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

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

### **Net Position**

In the governmental-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments. As of June 30, 2022, \$6,887,515 of net position is restricted by enabling legislation.

Unrestricted Net Position – This amount is the remaining net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

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

### **e. Property Tax**

Property tax revenue is recognized on the modified accrual basis that is, in the fiscal year for which the taxes have been levied, providing they become available. Available means when due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County of Orange collects property taxes for the City. Tax liens attach annually on the first day in January the preceding fiscal year for which the taxes are levied. Taxes are levied on both real and personal property, as it exists on that date. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31.

**f. Use of Estimates**

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

**g. Effect of New Accounting Standards**

During the fiscal year ended June 30, 2022, the City implemented the following Governmental Accounting Standards Board (GASB) standards:

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021. The City implemented this statement effective July 1, 2021. See Note 6 and Note 18 for the impact of the implementation.

**GASB Statement No. 89** – In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs. This Statement is effective for reporting periods beginning after December 15, 2020. The City has determined that there was no material impact on the City's financial statements.

**GASB Statement No. 91** – In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement is to provide a single method of reporting conduit debt obligations by issues and eliminate diversity in practice. The Statement is effective for reporting periods beginning after December 15, 2021. The City has determined that there was no impact on the City's financial statements.

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

**GASB Statement No. 93** – In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an IBOR. The Statement is effective for reporting periods beginning after June 15, 2021. The City has determined that there was no impact on the City's financial statements.

**GASB Statement No. 97** – In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No. 14 and No. 84 and A Supersession of GASB Statement No. 32*. The objective of this Statement is (1) to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Statement is effective for reporting periods beginning after June 15, 2021, or 2021-2022 fiscal year. The City has determined that the portions of this statement effective in fiscal year 2021-2022 did not have an impact on the City’s financial statements.

#### **h. Accounting Standards Effective in Future Years**

The GASB has issued pronouncements that have an effective date subsequent to June 30, 2022, which may impact future financial presentations. The following statements are currently being evaluated by the City’s management.

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

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

**GASB Statement No. 99** - *Omnibus 2022*.

**GASB Statement No. 100** - *Accounting Changes and Error Corrections*.

**GASB Statement No. 101** - *Compensated Absences*.

## **Note 2 - Stewardship, Compliance and Accountability**

### **Deficit Fund Balances or Net Position**

The following individual nonmajor funds have a deficit at June 30, 2022:

|   |            |
|---|------------|
| Community Development Block Grant Special Revenue Fund  | \$ 205,320 |
| Information Technology External Support Enterprise Fund | 1,865,231  |
| Information Technology Internal Service Fund            | 279,912    |

For the Community Development Block Grant special revenue fund, the City expects to eliminate these deficits with anticipated future revenues from grants and program income. For the Information Technology internal service fund and Information Technology External Support enterprise funds, the deficits are the result of pension and OPEB liabilities, which will be eliminated through future charges.

At June 30, 2022, the Successor Agency of the Former RDA Private-purpose Trust Fund had a deficit net position amount of \$94,789,286. The deficit balance will be eliminated with future property tax revenue.

### Note 3 - Cash and Investments

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

|   | Statement of<br>Net Position | Statement of<br>Fiduciary<br>Net Position | Total                 |
|---|------------------------------|---|-----------------------|
| Cash and investments                    | \$ 115,837,250               | \$ 6,510,028                              | \$ 122,347,278        |
| Restricted assets:                      |                              |   |                       |
| Cash and investments                    | 9,507,518                    | -   | 9,507,518             |
| Cash and investments with fiscal agents | 2,179,035                    | 12,616,276                                | 14,795,311            |
| Total cash and investments              | <u>\$ 127,523,803</u>        | <u>\$ 19,126,304</u>                      | <u>\$ 146,650,107</u> |

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

|   |                       |
|---|-----------------------|
| Cash on hand                            | \$ 10,760             |
| Deposits with financial institutions    | <u>4,122,305</u>      |
| Total cash                              | <u>4,133,065</u>      |
| Investments                             | 118,245,172           |
| Restricted cash and investments         | 9,491,067             |
| Cash and investments with fiscal agents | <u>14,780,803</u>     |
| Total investments                       | <u>142,517,042</u>    |
| Total cash and investments              | <u>\$ 146,650,107</u> |

The City of Brea maintains a cash and investment pool that is available for use for all funds. Each fund type's position in the pool is reported on the combined balance sheet as cash and investments. The City has adopted an investment policy, which authorizes it to invest in various investments.

#### a. Cash Deposits

The carrying amount of the City's cash deposits was \$4,122,305 at June 30, 2022. Bank balances were \$4,779,819 at that date. The \$657,514 difference represents outstanding checks and other reconciling items. As of June 30, 2022, the City's deposits with financial institutions were covered by FDIC up to \$250,000, and the remaining amounts of \$4,529,819 were collateralized as described below.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically

held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

**b. Investments**

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

Funds of the City, other than bond proceeds and cash deposits held in restricted accounts, may be invested in any instrument allowable under current legislation of the State of California (Government Code Section 53600 et sec.) so long as the investment is appropriate and consistent with the City's investment policy. The following investments are authorized:

| Authorized Investment Type                            | Credit Ratings | Maximum Maturity | Maximum Percentage Amount of Portfolio | Maximum Investment In One Issuer |
|---|----------------|------------------|--|----------------------------------|
| U.S. Treasury Obligations (Bills, Notes and Bonds)    | N/A            | 5 years          | No limit                               | No limit                         |
| U.S. Government Sponsored Enterprise Securities*      | N/A            | 5 years          | No limit                               | No limit                         |
| Banker's Acceptances                                  | N/A            | 180 days         | 40%                                    | 30%                              |
| Commercial Paper                                      | A-1/A          | 270 days         | 25%                                    | 10%                              |
| Repurchase Agreements                                 | N/A            | 1 year           | No limit                               | No limit                         |
| Certificates of Deposit                               | N/A            | 5 years          | 30%                                    | No limit                         |
| Negotiable Certificates of Deposit                    | N/A            | 5 years          | 30%                                    | No limit                         |
| Passbook Savings Accounts/Interest Bearing Investment | N/A            | n/a              | No limit                               | No limit                         |
| Medium Term Corporate Notes                           | A              | 5 years          | 30%                                    | No limit                         |
| Bank Money Market Accounts                            | AAA            | 5 years          | 20%                                    | 10%                              |
| California Local Agency Investment Fund**             | N/A            | n/a              | LAIF limit                             | No limit                         |
| County of Orange Investment Fund (County Pool)**      | N/A            | n/a              | No limit                               | No limit                         |
| Asset Backed Securities                               | AA             | 5 years          | 10%                                    | No limit                         |
| Supranationals  | AA             | 5 years          | 15%                                    | 5%                               |

\*maximum of 5% in callable bonds issued by such agencies

\*\*State and County investment pools together cannot exceed 60% of the maturity value of the portfolio at the time purchase, and no more than 40% of the maturity value at the time of purchase can be deposited in any one particular pool.

Provisions of Government Code Section 53601 are to be adhered to at all times. Additionally, the City will use the guidelines established by the joint committee of the California Municipal Treasurers Association and the California Society of Municipal Finance Officers as the basis for investing in government investment pools.

For purposes of complying with legal investment limitations, the percentage referenced above refers to the maturity value of the portfolio at the time of purchase.

#### Investments Authorized by Debt Agreements

The above investments do not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City's investment policy.

#### Investments in State Investment Pool

The City is a voluntary participant in the California 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. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. Each City may invest up to \$75,000,000. The fair value of the position in the investment pool is the same as the value of the pool shares. The balance available for withdrawal on demand is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not rated and not registered with the Securities and Exchange Commission (SEC).

#### Restricted Cash & Investments

The City has established a Section 115 Trust to accumulate resources for future contributions to CalPERS. As of June 30, 2022, the City reported \$9,507,518 in restricted cash and investments. As of June 30, 2022, the City had \$8,592,714 of restricted cash and investments reported in the general fund and \$914,804 held in the business-type funds in a Section 115 Trust restricted for future pension contributions. In January 2016 and amended August 2021, the City adopted an investment policy for the Section 115, which authorized the following investments:

- Debt obligations of the U.S. Government, its agencies, and Government Sponsored Enterprises
- Mortgage-Backed Securities
- Asset Backed Securities
- Collateralized Mortgage Obligations
- Commercial Mortgage-Backed Securities
- Corporate debt securities issued by U.S. or foreign entities including, but not limited to, limited partnerships, equipment trust certificates and enhanced equipment trust certificates

The portfolio will maintain a minimum weighted average quality of A- at all times. Individual securities shall have a minimum quality rating of Baa3 by Moody's or BBB- by Standard & Poor's (S&P).

**c. Risk Disclosures**

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.

| Investment Type                                    | Minimum legal rating | Not Rated            | AAA / A-1            | AA+                  | AA-                 | AA                  |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| U.S. Treasury Obligations                          | N/A                  | \$ -                 | \$ -                 | \$ 22,368,715        | \$ -                | \$ -                |
| Municipal Bonds                                    | N/A                  | -                    | -                    | -                    | 882,198             | -                   |
| U.S. Government Sponsored Enterprise Securities    | N/A                  | 4,298,831            | 2,814,172            | 27,134,681           | -                   | -                   |
| Corporate Notes                                    | A                    | -                    | -                    | 424,233              | 918,156             | 2,559,943           |
| Bank Money Market Accounts                         | AAA                  | -                    | 397,516              | -                    | -                   | -                   |
| Asset Backed Securities                            | AA                   | 3,768,122            | 4,754,236            | -                    | -                   | -                   |
| California Local Agency Investment Fund            | N/A                  | 23,168,825           | -                    | -                    | -                   | -                   |
| Supranational                                      | AA                   | -                    | 2,628,640            | -                    | -                   | -                   |
| Restricted Cash and Investments                    |                      |                      |                      |                      |                     |                     |
| Corporate Bonds                                    | BBB-                 | -                    | -                    | 150,056              | 240,548             | -                   |
| Money Market Mutual Funds                          | N/A                  | 6,776,642            | -                    | -                    | -                   | -                   |
| Restricted Cash and Investments with Fiscal Agents |                      |                      |                      |                      |                     |                     |
| Money Market Mutual Funds                          | N/A                  | -                    | 14,128,088           | -                    | -                   | -                   |
| U.S. Treasury Obligations                          | N/A                  | -                    | -                    | 652,715              | -                   | -                   |
| <b>Total</b>                                       |                      | <b>\$ 38,012,420</b> | <b>\$ 24,722,652</b> | <b>\$ 50,730,400</b> | <b>\$ 2,040,902</b> | <b>\$ 2,559,943</b> |

| Investment Type                                    | Minimum legal rating | A+                  | A                   | A-                  | BBB+/BBB            | Total                 |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| U.S. Treasury Obligations                          | N/A                  | \$ -                | \$ -                | \$ -                | \$ -                | \$ 22,368,715         |
| Municipal Bonds                                    | N/A                  | -                   | -                   | -                   | -                   | 882,198               |
| U.S. Government Sponsored Enterprise Securities    | N/A                  | -                   | -                   | -                   | -                   | 34,247,684            |
| Corporate Notes                                    | A                    | 4,965,488           | 9,580,571           | 6,603,163           | -                   | 25,051,554            |
| Bank Money Market Accounts                         | AAA                  | -                   | -                   | -                   | -                   | 397,516               |
| Asset Backed Securities                            | AA                   | -                   | -                   | 977,682             | -                   | 9,500,040             |
| California Local Agency Investment Fund            | N/A                  | -                   | -                   | -                   | -                   | 23,168,825            |
| Supranational                                      | AA                   | -                   | -                   | -                   | -                   | 2,628,640             |
| Restricted Cash and Investments                    |                      |                     |                     |                     |                     |                       |
| Corporate Bonds                                    | BBB-                 | 162,073             | 289,581             | 736,416             | 1,135,751           | 2,714,425             |
| Money Market Mutual Funds                          | N/A                  | -                   | -                   | -                   | -                   | 6,776,642             |
| Restricted Cash and Investments with Fiscal Agents |                      |                     |                     |                     |                     |                       |
| Money Market Mutual Funds                          | N/A                  | -                   | -                   | -                   | -                   | 14,128,088            |
| U.S. Treasury Obligations                          | N/A                  | -                   | -                   | -                   | -                   | 652,715               |
| <b>Total</b>                                       |                      | <b>\$ 5,127,561</b> | <b>\$ 9,870,152</b> | <b>\$ 8,317,261</b> | <b>\$ 1,135,751</b> | <b>\$ 142,517,042</b> |

Certain investments in corporate notes that are currently rated A- were originally rated A or better upon the original purchase of the investments. The investment ratings were subsequent downgraded; however, the City has chosen to retain the investments to maturity.

investment manager to manage their investments and has authority from City Council to execute purchases and sales of investments according to the parameters in their investment policy without the approval of management. Investments are held by another third-party custodian designated by the City.



### Custodial Credit Risk

The 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 deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City uses a third-party Concentration of Credit Risk

The City's investment policy imposes restrictions for certain types of investments with any one issuer. Investments in any one issuer that represents 5% or more of the total City's investments are as follows:

| Issuer                                 | Investment Type                      | Amount     | % of Total Investments |
|--|--------------------------------------|------------|------------------------|
| Federal National Mortgage Association  | U.S. Government Sponsored Enterprise | 12,983,924 | 9.11%                  |
| Federal Home Loan Mortgage Corporation | U.S. Government Sponsored Enterprise | 14,801,011 | 10.39%                 |

### Interest Rate Risk

The City's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City's investment policy states that at least 25% of the City's portfolio will mature in one year or less. The only allowable exception to these maturity limits will be the investment for the bond proceeds for the Reserve Fund and/or the Section 115 trust.

As of June 30, 2022, the City had the following investments and original maturities:

| Investment Type  | Investment Maturities (in Years) |                      |                      |                     | Total                 |
|--|----------------------------------|----------------------|----------------------|---------------------|-----------------------|
|  | 12 months or less                | 13 to 24 Months      | 25 to 60 Months      | More than 60 Months |                       |
| <b>Investments held by City:</b>                           |                                  |                      |                      |                     |                       |
| U.S. Treasury Obligations                                  | \$ -                             | \$ 7,205,897         | \$ 15,162,818        | \$ -                | \$ 22,368,715         |
| Municipal Bonds  | -                                | -                    | 882,198              | -                   | 882,198               |
| U.S. Government Sponsored Enterprise Securities            | 1,527,349                        | 10,961,903           | 21,758,432           | -                   | 34,247,684            |
| Corporate Bonds  | 269,775                          | 4,151,136            | 20,630,643           | -                   | 25,051,554            |
| Bank Money Market Accounts                                 | 397,516                          | -                    | -                    | -                   | 397,516               |
| Asset Backed Securities                                    | -                                | 1,467,768            | 8,032,272            | -                   | 9,500,040             |
| California Local Agency Investment Fund                    | 23,168,825                       | -                    | -                    | -                   | 23,168,825            |
| Supranational  | -                                | -                    | 2,628,640            | -                   | 2,628,640             |
| <b>Restricted Cash and Investments:</b>                    |                                  |                      |                      |                     |                       |
| Corporate Bonds  | -                                | 324,720              | 1,177,975            | 1,211,730           | 2,714,425             |
| Money Market Mutual Funds                                  | 6,776,642                        | -                    | -                    | -                   | 6,776,642             |
| <b>Restricted Cash and Investments with Fiscal Agents:</b> |                                  |                      |                      |                     |                       |
| Money Market Mutual Funds                                  | 14,128,088                       | -                    | -                    | -                   | 14,128,088            |
| U.S. Treasury Obligations                                  | 219,809                          | 109,102              | 323,804              | -                   | 652,715               |
|  | <u>\$ 46,488,004</u>             | <u>\$ 24,220,526</u> | <u>\$ 70,596,782</u> | <u>\$ 1,211,730</u> | <u>\$ 142,517,042</u> |

### 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 significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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

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

| Investment Type                                    | Totals                | Investments not<br>Subject to<br>Hierarchy | Level       |                      |             |
|--|-----------------------|--|-------------|----------------------|-------------|
|  |                       |  | 1           | 2                    | 3           |
| U.S. Treasury Obligations                          | \$ 22,368,715         | \$ -                                       | \$ -        | \$ 22,368,715        | \$ -        |
| Municipal Bonds                                    | 882,198               | -  | -           | 882,198              | -           |
| U.S. Government Sponsored Enterprise Securities    | 34,247,684            | -  | -           | 34,247,684           | -           |
| Corporate Bonds                                    | 25,051,554            | -  | -           | 25,051,554           | -           |
| Bank Money Market Accounts                         | 397,516               | 397,516                                    | -           | -                    | -           |
| Asset Backed Securities                            | 9,500,040             | -  | -           | 9,500,040            | -           |
| California Local Agency Investment Fund            | 23,168,825            | 23,168,825                                 | -           | -                    | -           |
| Supranational                                      | 2,628,640             | -  | -           | 2,628,640            | -           |
| Restricted Cash and Investments                    |                       |  |             |                      |             |
| Corporate Bonds                                    | 2,714,425             | -  | -           | 2,714,425            | -           |
| Money Market Mutual Funds                          | 6,776,642             | 6,776,642                                  | -           | -                    | -           |
| Restricted Cash and Investments with Fiscal Agents |                       |  |             |                      |             |
| Money Market Mutual Funds                          | 14,128,088            | 14,128,088                                 | -           | -                    | -           |
| U.S. Treasury Obligations                          | 652,715               | -  | -           | 652,715              | -           |
|  | <u>\$ 142,517,042</u> | <u>\$ 44,471,071</u>                       | <u>\$ -</u> | <u>\$ 98,045,971</u> | <u>\$ -</u> |

#### **Note 4 - California Domestic Water Company (CDWC)**

The City purchases 94.0% of its water for the Water Enterprise fund operations through the California Domestic Water Company (CDWC). CDWC is a private mutual water company, organized as a not-for-profit under Section Code 501(c)(12), which provides water primarily to wholesale customers in east Whittier, La Habra and Brea. CDWC has a wholly owned subsidiary, Cadway Inc. (Cadway), which owns and leases certain water rights to CDWC. Both CDWC and Cadway participate in the Pellissier Co-Tenancy. Cadway is treated as a C Corporation for federal and state tax purposes.

Separately prepared consolidated financial statements of CDWC include both CDWC and Cadway, Inc., and may be obtained from the City.

The CDWC Rules and Regulations for Water Service (CDWC Rules and Regulations), which are adopted by the CDWC Board of Directors and last updated on June 7, 2019, describe how CDWC administers, processes and provides water service including sections outlining provisions for the ownership and entitlements of common Stock and Class A Preferred Stock shares. Additionally, this document outlines the provisions under which CDWC will deliver water based on shareholders ownership of prescriptive pumping rights in the Main San Gabriel Basin as well as excess water.

The City holds 1,502.72 acre feet of water rights in the Main San Gabriel Basin which are capitalized at cost, and reported as “water rights” within capital assets. Each year, these water rights are temporarily leased to CDWC in order for CDWC to deliver water to the City based on its ownership. For the year ended June 30, 2022, based on the limits set by the Main San Gabriel Basin Water Master, the City was able to purchase .758977 acre feet of water per acre foot of water rights owned, or 1,140.53 acre feet at a cost of \$371,121.

The City also holds 687.85 shares of preferred stock which are reported at cost as “water rights” within capital assets. During December 2011, the City was issued 664.14 shares of preferred stock for \$8,141,812 to secure the City’s claim to the 664.10 acre feet of water rights from CDWC. During May 2013, the City was issued another 23.75 shares of preferred stock for \$302,592 to secure the City’s claim to another 23.75 acre feet of water rights from CDWC. This resulted in a total of 687.85 shares of preferred stock for a total of \$8,444,404 used to secure an equal amount of water delivered pursuant to water rights. There is an immaterial difference of 0.04 shares between the City’s records and CDWC records.

As a preferred stock shareholder in CDWC, the City is entitled to a certain number of acre feet of water based on the number of preferred stock shares owned and the operating safe yield in the basin. This water is purchased at the same cost as water purchased using water rights owned by the City. For the current fiscal year, the City was entitled to purchase .758977 acre feet of water per acre foot of water rights owned, or 522.06 acre feet at the common stock entitlement rate for a total cost of \$169,875.

As of June 30, 2022, the City holds 2,208.50 shares of Common Stock in the CDWC. The City values its common stock holdings using the equity method of investment as the City holds approximately 27.66% of the total shares outstanding. The City reported an increase of \$82,671 as the change in equity for the year ended June 30, 2022. As a common stock shareholder in CDWC, the City is entitled to purchase a certain amount of water based on the number of common stock shares owned. For the year ended June 30, 2022, the City was entitled to purchase 1.45 acre feet of water per common stock share owned or 3,202.33 acre feet of at the common stock entitlement rate, for a total cost of \$1,735,299.

Additionally, the City leased 196.50 shares of common stock from other shareholders during the fiscal year. This entitled the City to purchase an additional 284.93 acre feet at the common stock entitlement rate for a total cost of \$154,400 for a combined total of \$1,889,699 at the common stock entitlement rate.

During the year ended June 30, 2022, the City also purchased 4,709.51 acre feet for \$5,356,369 from CDWC in excess of its entitlement. Other amounts paid to CDWC for the year ended June 30, 2022, including annual common stock assessments and readiness-to-serve charges totaled \$217,073.

During the year ended June 30, 2022, the City paid \$8,004,134 to CDWC for purchases of water during the year.

## **Note 5 - Notes, Loans, and Deferred Loans Receivable**

Notes and loans receivable consist of rehabilitation loans made from Community Development Block Grant ("CDBG") and HOME grant funds to low income individuals that need assistance in rehabilitating their homes or mobile homes to meet current code standards. Amounts are due from the proceeds only upon the sale or transfer of the property. Loans made to mobile home owners are forgiven if the owner lives in the property 5 years or more. Repayments received by the City from homeowners are remitted to the County. Thus, the City has offset the notes and loans receivable balance with a liability due to other governments on the accompanying balance sheet. Additionally, the Affordable Housing Trust reports home buyer assistance loans to low and moderate income individuals to assist in purchasing a home. Homebuyer assistance loans repayment begins 5 years after the loan was originated, and is repaid over a 30 year period. Notes and loans receivable from each of these funds are comprised of the following at June 30, 2022:

|  |                     |
|--|---------------------|
| CDBG   | \$ 1,351,607        |
| HOME Grant Funds   | 35,241              |
| Affordable Housing Trust   | <u>109,448</u>      |
| Total notes and loans receivable in the non-major governmental funds | <u>\$ 1,496,296</u> |

The City (through the former redevelopment agency) has made long term loans to various developers and organizations to stimulate low and moderate income housing projects and to low and moderate income individuals to rehabilitate their homes to meet current code standards or to assist them in purchasing a home. Some assistance given gave the City rights to receive "silent seconds" on property when sold to a low and moderate income individual. These "silent seconds" gave the City the right to a portion of the proceeds from the sale of the property. Collection terms of these loans vary and range from 5 years to 55 years. The majority of loans made to developers will be repaid from residual receipts and from monies earned on the property once they are built. Home buyer assistance loans begin repayment after 5 years and will be repaid over a 30-year period. For the remainder of loans and notes receivable, the City has classified fund balance as "restricted" indicating that these resources are not current available resources.

The outstanding balance of these notes and loans are reported in the Housing Successor Fund and are comprised of the following at June 30, 2022:

|  |                             |
|--|-----------------------------|
| Home Buyer Assistance Loans                                    | \$ 3,469,559                |
| Rehabilitation Loans   | 97,959                      |
| Developer / Organization Loans:                                |                             |
| Acacia Apartments  | 1,332,959                   |
| Birch Hills Affordable Apartments                              | 4,750,000                   |
| Bonterra Apartments  | 1,020,206                   |
| Imperial Apartments  | 2,853,000                   |
| La Habra Housing   | 597,814                     |
| South Walnut Bungalows   | 826,000                     |
|  | <hr/>                       |
| Total notes and loans receivable in the Housing Successor Fund | <u><u>\$ 14,947,497</u></u> |

#### **Note 6 - Leases Receivables**

As of year-end June 30, 2022, the City had entered into various lease agreements as the lessor where it had leased its land and buildings, ranging from two years to 75 years. As of June 30, 2022, the outstanding leases receivable total \$5,826,516. These leases require the various lessees to make periodic payments to the City, and range in interest rates from 0.466% to 2.583%. The offsetting entry to the leases receivable is a Deferred Inflows and the value of the deferred inflows at June 30, 2022 is \$5,763,573. The City will be systematically recognizing revenue over the terms of the lease, and in the current fiscal year, the City recognized \$212,587 in lease principal and \$284,981 in interest. The City recognized \$428,660 in lease revenue during the fiscal year.

#### **Note 7 - Interfund Receivables, Payables, Advances and Transfers**

The composition of interfund balances as of June 30, 2022, is as follows:

##### **Due To/From Other Funds**

| <u>Due to Other Funds</u>    | <u>Due From<br/>Other Funds<br/>General Fund</u> |
|------------------------------|--|
| Non-major Governmental Funds | <u>\$ 202,215</u>                                |
| Total                        | <u><u>\$ 202,215</u></u>                         |

The balances due among the General Fund and Non-major Governmental Funds for \$202,215 were related to CDBG having negative cash and represents a short-term cash flow borrowing between the General Fund and the Community Development Block Grant Fund (CDBG).

**Transfers In/Out from Other Funds**

| Transfers Out                | Transfers In      |                           |                        |                        |                      | Total               |
|------------------------------|-------------------|---------------------------|------------------------|------------------------|----------------------|---------------------|
|                              | General Fund      | Capital Improvements Fund | Non-Major Governmental | Internal Service Funds | Non-Major Enterprise |                     |
| General Fund                 | \$ -              | \$ 1,725,334              | \$ 305,528             | \$ 188,000             | \$ 680,061           | \$ 2,898,923        |
| Non-major Governmental Funds | 450,000           | 2,396,875                 | -                      | -                      | -                    | 2,846,875           |
| Total                        | <u>\$ 450,000</u> | <u>\$ 4,122,209</u>       | <u>\$ 305,528</u>      | <u>\$ 188,000</u>      | <u>\$ 680,061</u>    | <u>\$ 5,745,798</u> |

1. The General Fund transferred \$1,725,334 to the Capital Improvements Fund for various capital improvement program projects.
2. The General Fund transferred \$305,528 to the Non-Major Governmental funds for debt service contributions and capital improvement projects.
3. The General Fund transferred \$188,000 to the Internal Service Funds for information technology.
4. The General Fund transferred \$680,061 to the non-major enterprise funds to maintain sanitation funds capital reserve.
5. The Non-major Governmental Funds transferred \$450,000 to the General Fund for the Street Maintenance Program.
6. Non-major Governmental Funds transferred \$2,396,875 to the Capital Improvements Fund for various capital improvement program projects.

## Note 8 - Capital Assets

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

|   | Beginning<br>Balance<br>As Restated | Transfers   | Additions    | Disposals   | Ending<br>Balance |
|---|-------------------------------------|-------------|--------------|-------------|-------------------|
| <b>Governmental activities</b>                        |                                     |             |              |             |                   |
| Capital assets, not depreciated                       |                                     |             |              |             |                   |
| Land  | \$ 62,092,796                       | \$ -        | \$ -         | \$ -        | \$ 62,092,796     |
| Construction in progress                              | 8,236,404                           | (967,858)   | 5,678,938    | -           | 12,947,484        |
| Total Capital Assets, Not Depreciated                 | 70,329,200                          | (967,858)   | 5,678,938    | -           | 75,040,280        |
| Capital assets, being depreciated                     |                                     |             |              |             |                   |
| Structures and improvements                           | 120,780,514                         | -           | 2,077,718    | -           | 122,858,232       |
| Equipment   | 21,523,026                          | -           | 736,696      | (863,679)   | 21,396,043        |
| Infrastructure  | 152,858,579                         | 967,858     | 1,690,312    | -           | 155,516,749       |
| Total Capital Assets Being Depreciated                | 295,162,119                         | 967,858     | 4,504,726    | (863,679)   | 299,771,024       |
| Less accumulated depreciation for                     |                                     |             |              |             |                   |
| Structures and improvements                           | (57,580,207)                        | -           | (2,509,258)  | -           | (60,089,465)      |
| Equipment   | (14,771,662)                        | -           | (1,603,079)  | 770,522     | (15,604,219)      |
| Infrastructure  | (82,699,530)                        | -           | (4,630,305)  | -           | (87,329,835)      |
| Total Accumulated Depreciation                        | (155,051,399)                       | -           | (8,742,642)  | 770,522     | (163,023,519)     |
| Right-to-use leased assets:                           |                                     |             |              |             |                   |
| Equipment   | 56,010                              | -           | -            | -           | 56,010            |
| Total Capital Assets Being Depreciated                | 56,010                              | -           | -            | -           | 56,010            |
| Less accumulated amortization for                     |                                     |             |              |             |                   |
| Equipment   | -                                   | -           | (28,691)     | -           | (28,691)          |
| Total Accumulated Amortization                        | -                                   | -           | (28,691)     | -           | (28,691)          |
| Total Capital Assets Being Depreciated/Amortized, Net | 140,166,730                         | 967,858     | (4,266,607)  | (93,157)    | 136,774,824       |
| Governmental Activities Capital Assets, Net           | \$ 210,495,930                      | \$ -        | \$ 1,412,331 | \$ (93,157) | \$ 211,815,104    |
| <b>Business-Type Activities</b>                       |                                     |             |              |             |                   |
| Capital assets, not depreciated                       |                                     |             |              |             |                   |
| Land  | \$ 11,628,748                       | \$ -        | \$ -         | \$ -        | \$ 11,628,748     |
| Water rights - fee title                              | 23,931,020                          | -           | -            | -           | 23,931,020        |
| Water rights - preferred stock                        | 8,444,404                           | -           | -            | -           | 8,444,404         |
| Construction in progress                              | 11,006,936                          | (7,583,076) | 8,499,897    | -           | 11,923,757        |
| Total Capital Assets, not depreciated                 | 55,011,108                          | (7,583,076) | 8,499,897    | -           | 55,927,929        |
| Capital assets, being depreciated                     |                                     |             |              |             |                   |
| Structures and Improvements                           | 4,505,292                           | -           | 146,247      | -           | 4,651,539         |
| Equipment   | 692,388                             | -           | -            | (35,384)    | 657,004           |
| Infrastructure  | 132,046,201                         | 7,583,076   | -            | -           | 139,629,277       |
| Total Capital Assets Being Depreciated                | 137,243,881                         | 7,583,076   | 146,247      | (35,384)    | 144,937,820       |
| Less accumulated depreciation for                     |                                     |             |              |             |                   |
| Structures and Improvements                           | (388,320)                           | -           | (59,209)     | -           | (447,529)         |
| Equipment   | (417,898)                           | -           | (53,152)     | 35,384      | (435,666)         |
| Infrastructure  | (64,791,178)                        | -           | (3,012,447)  | -           | (67,803,625)      |
| Total Accumulated Depreciation                        | (65,597,396)                        | -           | (3,124,808)  | 35,384      | (68,686,820)      |
| Total Capital Assets Being Depreciated, Net           | 71,646,485                          | 7,583,076   | (2,978,561)  | -           | 76,251,000        |
| Business-Type Activities Capital Assets, Net          | \$ 126,657,593                      | \$ -        | \$ 5,521,336 | \$ -        | \$ 132,178,929    |

The City has a total \$32,375,424 in water rights. As described in Note 4, \$8,444,404 of the water rights are held as Class A Preferred stock in California Domestic Water Company. The remaining \$23,931,020 of water rights are held in the name of the City. Combined, the rights held by the City allow the City to purchase 1,662.59 acre feet

of water annually at a set rate of \$318.53 per acre foot. Refer to Note 4 for further details of transactions with California Domestic Water Company.

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

Governmental Activities

City

|                    |                  |
|--------------------|------------------|
| General government | \$ 603,065       |
| Public safety      | 666,573          |
| Community services | 484,859          |
| Public works       | <u>6,099,172</u> |
| Total city         | <u>7,853,669</u> |

Internal service

|                        |                |
|------------------------|----------------|
| Information technology | 135,102        |
| Vehicle maintenance    | 646,738        |
| Building occupancy     | <u>135,824</u> |
| Total internal service | <u>917,664</u> |

Total governmental activities

\$ 8,771,333

Business-Type Activities

|                                |                            |
|--------------------------------|----------------------------|
| Water utility                  | \$ 2,505,804               |
| Sewer utility                  | 538,090                    |
| Golf                           | <u>80,914</u>              |
| Total business-type activities | <u><u>\$ 3,124,808</u></u> |



## Note 9 - Long-Term Liabilities

### a. Governmental Activities Long-Term Liabilities

A summary of changes in governmental activities long-term liabilities for the year ended June 30, 2022, is noted below:

|                                    | (Restated)<br>Beginning<br>Balance | Additions                | Deletions             | Ending<br>Balance    | Due Within<br>One Year |
|------------------------------------|------------------------------------|--------------------------|-----------------------|----------------------|------------------------|
| Lease Revenue Bonds                |                                    |                          |                       |                      |                        |
| 2010 lease revenue bonds           | \$ 2,760,000                       | \$ -                     | \$ (2,760,000)        | \$ -                 | \$ -                   |
| 2021 refunding lease revenue bonds | -                                  | 2,220,000                | -                     | 2,220,000            | -                      |
| Leases                             | 357,232                            | -                        | (330,152)             | 27,080               | 17,803                 |
| Compensated absences               | 2,876,508                          | 3,100,023                | (3,118,168)           | 2,858,363            | 2,143,772              |
| Claims and judgments               | 5,308,431                          | 1,720,209                | (1,741,548)           | 5,287,092            | 1,423,676              |
| Totals                             | <u>\$ 11,302,171</u>               | <u>\$ 7,040,232</u>      | <u>\$ (7,949,868)</u> | 10,392,535           | <u>\$ 3,585,251</u>    |
|                                    |                                    | Unamortized bond premium |                       | <u>530,190</u>       |                        |
|                                    |                                    |                          |                       | <u>\$ 10,922,725</u> |                        |

#### 2010 Lease Revenue Bonds

The \$2,835,000 principal amount of the 2010 Lease Revenue Bonds was issued by the Brea Public Financing Authority (Authority) in April 2010. The proceeds were used to finance a portion of the costs of the installation of photovoltaic energy systems and energy efficient improvements on City property. The Authority elected to treat the bonds as "Build America Bonds" under Section 54AA(g)(2) of the Tax Code which made the Authority eligible for cash subsidy payments from the United States Treasury equal to 35% of the interest payable on the bonds. These are referred to as "refundable credits" in the bond indenture and are pledged for the payment of the bonds. The principal balance was refunded by the 2021 Refunding Lease Revenue Bonds.

#### 2021 Refunding Lease Revenue Bonds

In July 2021, the Brea Public Financing Authority issued the 2021 Refunding Lease Revenue Bonds in the amount of \$2,220,000. The proceeds were used to refund the outstanding principal balance of the 2010 Lease Revenue Bonds and pay costs of issuance of the 2021 bonds. The refunding reduced the future debt service payments by \$276,390 and resulted in an economic gain of \$86,556. The bonds bear an interest rate of 4% and mature April 1, 2036. Installment payments are due annually beginning April 1, 2028, ranging from \$105,000 to \$370,000. The Bonds are payable from lease payments made by the City for the leasing of certain real property pursuant to the lease agreement dated July 1, 2021.

The debt service schedule of the 2021 Refunding Lease Revenue Bonds are as follows:

| <u>Year Ending June 30:</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|-----------------------------|---------------------|-------------------|---------------------|
| 2023                        | \$ -                | \$ 88,800         | \$ 88,800           |
| 2024                        | -                   | 88,800            | 88,800              |
| 2025                        | -                   | 88,800            | 88,800              |
| 2026                        | -                   | 88,800            | 88,800              |
| 2027                        | -                   | 88,800            | 88,800              |
| 2028-2032                   | 1,675,000           | 295,000           | 1,970,000           |
| 2033-2037                   | 545,000             | 57,600            | 602,600             |
|                             |                     |                   |                     |
| Total                       | <u>\$ 2,220,000</u> | <u>\$ 796,600</u> | <u>\$ 3,016,600</u> |

### Leases

In August 2015, the City entered into an equipment lease purchase agreement with Banc of America Public Capital Corp in the amount of \$1,952,104 for the acquisition of public safety radio communication equipment in connection with the upgrade of the Orange County 800 Megahertz Countywide Coordinated Communication System. The principal balance of the agreement was paid off as of June 30, 2022.

As of year-end June 30, 2022, the City has entered into various lease agreements as the lessee for the use of various pieces of equipment, for terms of five years. As of June 30, 2022, the value of the lease liability is outstanding is \$27,079. The City is required to make monthly fixed payments, and these leases have interest rates ranging from 0.39% to 8.75%. These right-to-use leased assets are recognized as Capital Assets (see Note 8), and the value of the right-to-use leased assets as of June 30, 2022 is \$56,010, with accumulated amortization of \$28,691.

The future principal and interest lease payments as of June 30, 2022, were as follows:

| <u>Year Ending June 30:</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>     |
|-----------------------------|------------------|-----------------|------------------|
| 2023                        | \$ 17,803        | \$ 156          | \$ 17,959        |
| 2024                        | 8,277            | 40              | 8,317            |
| 2025                        | 1,000            | 1               | 1,001            |
|                             |                  |                 |                  |
| Total                       | <u>\$ 27,080</u> | <u>\$ 197</u>   | <u>\$ 27,277</u> |

**b. Business-Type Activities Long-Term Liabilities**

A summary of changes in business-type activities long-term debt for the year ended June 30, 2022 is noted below:

|                          | Beginning<br>Balance | Additions                | Deletions             | Ending<br>Balance    | Due Within<br>One Year |
|--------------------------|----------------------|--------------------------|-----------------------|----------------------|------------------------|
| Water Revenue Bonds      |                      |                          |                       |                      |                        |
| 2014 Water Revenue Bonds | \$ 1,655,000         | \$ -                     | \$ (385,000)          | \$ 1,270,000         | \$ 405,000             |
| 2019 Water Revenue Bonds | 22,610,000           | -                        | (800,000)             | 21,810,000           | 845,000                |
| 2020 Water Revenue Bonds | 17,960,000           | -                        | (365,000)             | 17,595,000           | 220,000                |
| Compensated absences     | 237,553              | 238,176                  | (182,749)             | 292,980              | 219,735                |
| <b>Totals</b>            | <b>\$ 42,462,553</b> | <b>\$ 238,176</b>        | <b>\$ (1,732,749)</b> | <b>40,967,980</b>    | <b>\$ 1,689,735</b>    |
|                          |                      | Unamortized bond premium |                       | 3,520,517            |                        |
|                          |                      |                          |                       | <b>\$ 44,488,497</b> |                        |

**Water Revenue Bonds**

2014 Water Revenue Bonds

In August 2014, the Brea Community Benefit Financing Authority issued \$18,555,000 of 2014 Water Revenue Bonds. The proceeds were used to repay interfund loans made by the City of Brea to its Water Utility Fund from other available funds for the purchase of water rights completed in May 2014 for the benefit of the City's water system. Proceeds were also used to pay cost of issuance expenses.

The bonds consisted of \$9,440,000 serial bonds maturing in the years 2015 to 2034, payable July 1 in annual installments of \$255,000 to \$700,000 and bear interest at 3.25% to 5.00%. Bonds maturing July 1, 2039, in the amount of \$4,005,000 are term bonds and bear interest at 5.00%. Bonds maturing July 1, 2044, in the amount of \$5,110,000 are term bonds and bear interest at 5.00%. The 2014 Water Revenue Bonds were partially refunded by the 2020 Water Revenue Refunding Bonds. The outstanding balance at June 30, 2022, was \$1,270,000.

2019 Water Revenue Refunding Bonds

In August 2019, the City of Brea issued \$23,475,000 of 2019 Water Revenue Refunding Bonds with interest rates ranging from 3.0% to 4.0%. The proceeds from the bonds were used to current refund all of the remaining outstanding 2009 Water Revenue Bonds and advance refund 2010 Series B Water Revenue Bonds. Interest on the Water Revenue Refunding Bonds is payable semi-annually on July 1 and January 1 of each year until 2039. Principal matures annually on July 1. The outstanding balance at June 30, 2022, was \$21,810,000.

### 2020 Water Revenue Refunding Bonds

In October 2020, the City of Brea issued \$17,960,000 of 2020 Water Revenue Refunding Bonds with interest rates ranging from 0.391% to 3.212%. The proceeds from the bonds were used to current refund a portion of the remaining outstanding 2014 Water Revenue Bonds. Interest on the Water Revenue Refunding Bonds is payable semi-annually on July 1 and January 1 of each year until 2044. Principal matures annually on July 1. The net proceeds of \$17,864,812 (including an underwriter's discount of \$95,188) were deposited in an irrevocable trust with an escrow agent to provide funds to refund the 2014 bonds in full and to provide funds for the future debt service payment on the 2014 bonds. As a result, the 2014 bonds are partially defeased, and the liability for those bonds has been removed from the statement of net position.

### Water Revenue Bonds Debt Coverage Requirement

The City has covenanted that gross revenues (including interest revenue and connection fees), less operation and maintenance costs as defined in the bond document, shall be at least 1.25 times the sum of all debt service on all parity obligations. Gross revenues for the year ended June 30, 2022, were \$23,314,081. Operation and maintenance costs for the year ended June 30, 2022, were \$13,471,017, excluding depreciation. Total debt service for the fiscal year ended was \$2,994,367. This resulted in a debt coverage ratio of 3.29 for the year ended June 30, 2022.

### **Pledged Revenues**

Future net revenues of the Water Utility Fund for each year's debt service payment are pledged until the extinguishment of the debt in 2044 and are not available for other uses. Remaining principal and interest payments on this debt as of June 30, 2022 was \$55,556,466.

The debt service schedules of these Water Revenue Bonds are as follows:

| <u>Year Ending June 30:</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|-----------------------------|----------------------|----------------------|----------------------|
| 2023                        | \$ 1,470,000         | \$ 1,392,488         | \$ 2,862,488         |
| 2024                        | 1,530,000            | 1,333,505            | 2,863,505            |
| 2025                        | 1,615,000            | 1,264,292            | 2,879,292            |
| 2026                        | 1,700,000            | 1,199,946            | 2,899,946            |
| 2027                        | 1,770,000            | 1,139,925            | 2,909,925            |
| 2028-2032                   | 10,060,000           | 4,642,085            | 14,702,085           |
| 2033-2037                   | 11,685,000           | 2,737,178            | 14,422,178           |
| 2038-2042                   | 7,675,000            | 1,017,229            | 8,692,229            |
| 2043-2046                   | 3,170,000            | 154,818              | 3,324,818            |
| Total                       | <u>\$ 40,675,000</u> | <u>\$ 14,881,466</u> | <u>\$ 55,556,466</u> |

**c. Compensated Absences**

The Governmental Activities' liability, at June 30, 2022, will be paid in future years from the General Fund, Vehicle Maintenance Fund, and Building Occupancy Fund in amounts of \$2,738,833, \$40,138, and \$79,391 respectively. The Business-Type Activities liability at June 30, 2022 will be paid in future years from the enterprise funds. Total compensated absences at June 30, 2022, were \$292,980.

**d. Debt Without Government Commitment**

**Assessment District Bonds**

The special assessment bonds are secured by valid assessment liens upon certain lands within the special assessment district and are not direct liabilities of the City and, accordingly, are not included in the accompanying general purpose financial statements. The City has no obligation beyond the balances in the designated custodial funds for any delinquent assessment district bond payments. If delinquencies occur beyond the amounts held in the reserve funds created from bond proceeds, the City has no duty to pay the delinquency out of any available funds of the City. Neither the full faith and credit nor taxing power of the City is pledged to the payment of the bonds. The City acts solely as an agent for those paying assessments and for the bondholders.

In February 2014, the City issued on behalf of the Community Facilities District No. 1996-1 (Downtown Brea Public Improvements) \$1,630,000 aggregate principal of 2014 Special Tax Refunding Bonds to currently refund in full the Community Facilities District No. 1996-1 (Downtown Brea Public Improvements) 1997 Special Tax Bonds. The bonds were issued pursuant to the Mello-Roos Community Facilities Act of 1982 and are payable from the proceeds of an annual special tax levied on property within the District. The bonds matured in September 2021.

In November 2017, the City of Brea issued on behalf of the Community Facilities District No. 2008-2 (Brea Plaza Area Public Improvements) \$8,555,000 aggregate principal of 2017 Special Tax Refunding Bonds to advance refund in full the Community Facilities District No. 2008-2 (Brea Plaza Area Public Improvements) 2009 Special Tax Bonds. The bonds were issued pursuant to the Mello-Roos Community Facilities Act of 1982 and are payable from the proceeds of an annual special tax levied on property within the District. The bonds mature from 2018 to 2039, with remaining annual installments ranging from \$210,000 to \$575,000. The remaining interest rates on the bonds range from 2.000% to 4.000%. The outstanding balance at June 30, 2022, was \$7,515,000.

In August 2019, the Brea Public Financing Authority issued Local Agency Revenue Refunding Bonds, Series 2019, in the amount of \$6,820,000, for and on behalf of the City of Brea Community Facilities District No. 1997-1 (Olinda Heights Public Improvements). The purpose of the bonds is to acquire two series of bonds: (i) \$2,505,000 aggregate principal amount to be issued by the City of Brea for the Communities Facilities District No. 1997-1; and (ii) \$4,315,000 aggregate principal amount 2019 Special Tax Refunding Bonds to be issued by the Brea Olinda Unified School District for the Brea Olinda Unified School District Community Facilities District No. 95-1 (Olinda Heights). A portion of the proceeds was for a current refunding of the 2005 Series A Local Agency Revenue Bonds. The bonds mature from 2020 to 2035, with remaining annual installments ranging from \$215,000 to \$680,000 per year. The interest rates on the bonds range from 3.000% to 5.000%. The outstanding balance at June 30, 2022 was \$5,865,000.

## Note 10 - Defined Benefit Pension Plan

### a. CalPERS Safety and Miscellaneous Employees' Plans

The City contributes to the pension plans offered by the California Public Employees Retirement System (PERS). The City's employees participate in separate cost-sharing Safety (police and fire) and Miscellaneous (agent-multiple employer) defined benefit pension plans. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. Copies of PERS' annual financial report may be obtained from its executive office: 400 P Street, Sacramento, California 95814.

### b. 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 Miscellaneous Plan's provisions and benefits in effect at June 30, 2022 are summarized as follows:

|   | Miscellaneous Plan                                 |   |   |
|---|--|---|---|
|   | Tier 1*  | Tier 2  | PEPRA (Tier 3)                                    |
| Hire date   | Prior to September 17, 1999                        | September 17, 1999 to December 31, 2012 and Non-PEPRA hired on or after January 1, 2013 | January 1, 2013 and after                         |
| Benefit formula                                   | 2.0% @ 55  | 2.0% @ 55   | 2.0% @ 62   |
| Benefit vesting schedule                          | 5 years service                                    | 5 years service   | 5 years service                                   |
| Benefit payments                                  | monthly for life                                   | monthly for life  | monthly for life                                  |
| Retirement age                                    | minimum 50 years                                   | minimum 50 years  | minimum 52 years                                  |
| Monthly benefits, as a % of eligible compensation | 1.426% - 2.418%<br>50 yrs - 63 years, respectively | 1.426% - 2.418%<br>50 yrs - 63 years, respectively                                      | 1.000% - 2.500%<br>52 yrs - 67+ yrs, respectively |
| Required employee contribution rates              | 6.820%   | 6.820%  | 6.250%  |
| Required employer contribution rates              | 8.820%   | 8.820%  | 6.326%  |

\* Closed to new entrants

**c. Employees Covered**

At the June 30, 2020 valuation, the following employees were covered by the benefit terms of the Miscellaneous Plan:

|  | Miscellaneous<br>Plan |
|--|-----------------------|
| Inactive employees or beneficiaries currently receiving benefits | 326                   |
| Inactive employees entitled to not yet receiving benefits        | 289                   |
| Active employees   | 181                   |
|  | <u>796</u>            |

**d. Contributions**

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

The employer contributions to the Miscellaneous Plan during the year ended June 30, 2022 was \$3,707,509.

**e. Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

The Miscellaneous Plan's total pension liability in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

|                           | <u>Miscellaneous</u>   |
|---------------------------|--|
| Valuation Date            | June 30, 2020  |
| Measurement Date          | June 30, 2021  |
| Actuarial Cost Method     | Entry-Age Normal Cost Method                                   |
| Actuarial Assumptions:    |  |
| Discount Rate             | 7.15%  |
| Inflation                 | 2.50%  |
| Salary Increases          | Varies by Age and Service                                      |
| Payroll Growth            | 3.00%  |
| Investment Rate of Return | 7.15% Net of Pension Plan<br>Investment<br>includes Inflation. |
| Mortality Table**         | Derived using CalPERS'<br>Membership Data for all Funds        |

\*\*The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using MP 2016 Scale BB published by the Society of Actuaries.

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

In determining the long-term expected rate of return on pension plan investments, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are the same for each Plan.



These geometric rates of return net of administrative expenses are summarized in the following table:

| Asset Class      | New Strategic<br>Allocation | Real Return<br>Years 1 - 10 (1) | Real Return<br>Years 11+ (2) |
|------------------|-----------------------------|---------------------------------|------------------------------|
| Global Equity    | 50.0%                       | 4.8%                            | 6.0%                         |
| Fixed Income     | 28.0%                       | 1.0%                            | 2.6%                         |
| Inflation Assets | 0.0%                        | 0.8%                            | 1.8%                         |
| Private Equity   | 8.0%                        | 6.3%                            | 7.2%                         |
| Real Assets      | 13.0%                       | 3.8%                            | 4.9%                         |
| Liquidity        | 1.0%                        | 0.0%                            | -0.9%                        |
|                  | <u>100.0%</u>               |                                 |                              |

(1) An expected inflation of 2.00% used for this period

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

**f. Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the City's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, each pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained at CalPERS' website.

**g. Changes in the Net Pension Liability**

The changes in Net Pension Liability for the Miscellaneous Plan follows:

| Miscellaneous Plan  | Increase (Decrease)     |                             |                       |
|---|-------------------------|-----------------------------|-----------------------|
|   | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
| Balance at June 30, 2020                                      | \$ 155,035,908          | \$ 114,083,331              | \$ 40,952,577         |
| Changes in the year:  |                         |                             |                       |
| Service Cost  | 2,292,411               | -                           | 2,292,411             |
| Interest on the total pension liability                       | 10,893,584              | -                           | 10,893,584            |
| Differences between expected and actual experience            | 230,181                 | -                           | 230,181               |
| Contribution - employer                                       | -                       | 4,297,066                   | (4,297,066)           |
| Contribution - employee                                       | -                       | 1,029,029                   | (1,029,029)           |
| Net Investment Income   | -                       | 25,693,669                  | (25,693,669)          |
| Benefit payments, including refunds of employee contributions | (8,108,945)             | (8,108,945)                 | -                     |
| Administrative expense  | -                       | (113,962)                   | 113,962               |
| Net changes   | 5,307,231               | 22,796,857                  | (17,489,626)          |
| Balance at June 30, 2021                                      | \$ 160,343,139          | \$ 136,880,188              | \$ 23,462,951         |

**h. Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

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

|  | 1% Decrease<br>(6.15%) | Current Discount<br>Rate (7.15%) | 1% Increase<br>(8.15%) |
|--|------------------------|----------------------------------|------------------------|
| Miscellaneous Plan's net pension liability | \$ 43,753,786          | \$ 23,462,951                    | \$ 6,596,734           |

Detailed information about the Miscellaneous Plan's fiduciary net position is available in the separately issued CalPERS financial reports. See CalPERS website for additional information.

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

For the year ended June 30, 2022, the City recognized pension expense of (\$369,804) for the Miscellaneous Plan. As of June 30, 2022, 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<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|--|---|--|
| Contributions made after the measurement date                                    | \$ 3,707,509                              | \$ -                                     |
| Difference between expected and actual experience                                | 134,272                                   | 379,382                                  |
| Net difference between projected and actual earnings on pension plan investments | <u>-</u>                                  | <u>12,819,396</u>                        |
| Miscellaneous Plan Total   | <u>\$ 3,841,781</u>                       | <u>\$ 13,198,778</u>                     |

Amounts reported as deferred outflows of resources and deferred inflows of resources are amortized in pension expense for the year the gain or loss occurs, except for contributions subsequent to the measurement period of \$3,707,509 for the Miscellaneous Plan, which will be recognized as a reduction of the net pension liability during the fiscal year ending June 30, 2023. The amortization period differs depending on the source of the gain or loss. Differences between projected and actual investment earnings are amortized on a 5-year straight-line basis and all other amounts are amortized over the average expected remaining service lives of all members that are provided with benefits. As of the June 30, 2021 measurement date, the expected average remaining service lifetime is 2.4 years for the Miscellaneous Plan. Deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year Ending<br/>June 30,</u> | <u>Miscellaneous Plan<br/>Deferred<br/>Outflows/(Inflows)<br/>of Resources</u> |
|--|--|
| 2023                                   | \$ (3,528,867)   |
| 2024                                   | (2,922,835)  |
| 2025                                   | (3,082,682)  |
| 2026                                   | <u>(3,530,122)</u>   |
| Total                                  | <u>\$ (13,064,506)</u>   |

Beginning in the measurement period ended June 30, 2021, the City's Safety Plan was converted from an agent multiple-employer defined benefit plan to the cost-sharing defined benefit plan.

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

|   | Safety Plan            |  |   |                           |
|---|------------------------|--|---|---------------------------|
|   | Tier 1*                | Tier 2*  | Tier 3  | PEPRA (Tier 4)            |
| Hire date   | Prior to June 30, 1984 | On June 30, 1984 and prior to September 17, 2011 | September 17, 2011 to December 31, 2012 and Non-PEPRA hired on or after January 1, 2013 | January 1, 2013 and after |
| Benefit formula                                   | 3.0% @ 50              | 3.0% @ 50  | 2.0% @ 50   | 2.7% @ 57                 |
| Benefit vesting schedule                          | 5 years service        | 5 years service                                  | 5 years service   | 5 years service           |
| Benefit payments                                  | monthly for life       | monthly for life                                 | monthly for life  | monthly for life          |
| Retirement age                                    | minimum 50 years       | minimum 50 years                                 | minimum 50 years  | minimum 50 years          |
| Monthly benefits, as a % of eligible compensation | 3.0%                   | 3.0%   | 2.0% - 2.7%   | 2.0% - 2.7%               |
| Required employee contribution rates              | 9.690%                 | 9.690%   | 9.690%  | 11.750%                   |
| Required employer contribution rates              | 18.840%                | 18.840%  | 18.840%   | 18.320%                   |

\* Closed to new entrants

#### j. Contributions

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

The employer contributions to the Safety Plan during the year ended June 30, 2022 was \$10,200,946.

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

As of June 30, 2022, based on the measurement date of June 30, 2021, the City reported a net pension liability of \$73,798,584 for its proportionate share of the net PERF C Cost Sharing Plan.

The City's net pension liability is measured as the proportionate share of net pension liability. The net pension liability is measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021. The City's proportion of the net pension liability based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the PERF C Cost Sharing Plan measured as of June 30, 2021 and 2022 was 0.0000% and 0.1111%, respectively.

For the year ended June 30, 2022, the City recognized pension expense of (\$51,674,312) for the Safety Plan. As of June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Safety Plan</u>   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|--|---|--|
| Contributions made after the measurement date  | \$ 10,200,946                             | \$ -                                     |
| Difference between expected and actual experience  | 12,608,425                                | -  |
| Change in Employer's Proportion  | 64,465,826                                | -  |
| Differences between Employer's Contributions and<br>Proportionate Share of Contributions | -   | 1,571,662                                |
| Net difference between projected and actual earnings<br>on pension plan investments      | -   | 43,924,344                               |
| <br>Safety Plan Total  | <br><u><u>\$ 87,275,197</u></u>           | <br><u><u>\$ 45,496,006</u></u>          |

Amounts reported as deferred outflows of resources and deferred inflows of resources are amortized in pension expense for the year the gain or loss occurs, except for contributions subsequent to the measurement period of \$10,200,946, which will be recognized as a reduction of the net pension liability during the fiscal year ending June 30, 2023. The amortization period differs depending on the source of the gain or loss. Differences between projected and actual investment earnings are amortized on a 5-year straight-line basis and all other amounts are amortized over the average expected remaining service lives of all members that are provided with benefits. As of the June 30, 2021 measurement date, the expected average remaining service lifetime is 3.7 years for the Safety Plan. Deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year Ending<br/>June 30,</u> | <u>Safety Plan<br/>Deferred<br/>Outflows/(Inflows)<br/>of Resources</u> |
|--|---|
| 2023                                   | \$ 18,857,368   |
| 2024                                   | 17,286,803  |
| 2025                                   | 7,521,440   |
| 2026                                   | <u>(12,087,366)</u>   |
| Total                                  | <u><u>\$ 31,578,245</u></u>   |

**I. Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

The Safety Plan's total pension liability in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

|                           | <u>Safety</u>  |
|---------------------------|--|
| Valuation Date            | June 30, 2020  |
| Measurement Date          | June 30, 2021  |
| Actuarial Cost Method     | Entry-Age Normal Cost Method                                   |
| Actuarial Assumptions:    |  |
| Discount Rate             | 7.15%  |
| Inflation                 | 2.50%  |
| Salary Increases          | Varies by Age and Service                                      |
| Payroll Growth            | 3.00%  |
| Investment Rate of Return | 7.15% Net of Pension Plan<br>Investment<br>includes Inflation. |
| Mortality Table**         | Derived using CalPERS'<br>Membership Data for all Funds        |

\*\*The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using MP 2016 Scale BB published by the Society of Actuaries.

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

In determining the long-term expected rate of return on pension plan investments, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are the same for each Plan.

These geometric rates of return net of administrative expenses are summarized in the following table:

| Asset Class      | New Strategic Allocation | Real Return<br>Years 1 - 10 (1) | Real Return<br>Years 11+ (2) |
|------------------|--------------------------|---------------------------------|------------------------------|
| Global Equity    | 50.0%                    | 4.8%                            | 6.0%                         |
| Fixed Income     | 28.0%                    | 1.0%                            | 2.6%                         |
| Inflation Assets | 0.0%                     | 0.8%                            | 1.8%                         |
| Private Equity   | 8.0%                     | 6.3%                            | 7.2%                         |
| Real Assets      | 13.0%                    | 3.8%                            | 4.9%                         |
| Liquidity        | 1.0%                     | 0.0%                            | -0.9%                        |
|                  | <u>100.0%</u>            |                                 |                              |

(1) An expected inflation of 2.00% used for this period

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

**m. Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the City's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, Safety Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Safety Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained at CalPERS' website.

**n. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City's proportionate share of the net pension liability for the Safety Plan, calculated using the discount rate of 7.15%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 - percentage point lower or 1 - percentage point higher than the current rate:

|   | 1% Decrease<br>(6.15%) | Current Discount<br>Rate (7.15%) | 1% Increase<br>(8.15%) |
|---|------------------------|----------------------------------|------------------------|
| City's proportionate share of the net pension liability | <u>\$ 112,978,921</u>  | <u>\$ 73,798,584</u>             | <u>\$ 41,616,777</u>   |

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

**o. Summary of Miscellaneous Plan and Safety Plan Amounts**

|                    | Net Pension<br>Liability | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources | Expenses               |
|--------------------|--------------------------|-----------------------------------|----------------------------------|------------------------|
| Miscellaneous Plan | \$ 23,462,951            | \$ 3,841,781                      | \$ 13,198,778                    | \$ (369,804)           |
| Safety Plan        | 73,798,584               | 87,275,197                        | 45,496,006                       | (51,674,312)           |
| Total              | <u>\$ 97,261,535</u>     | <u>\$ 91,116,978</u>              | <u>\$ 58,694,784</u>             | <u>\$ (52,044,116)</u> |

**p. Subsequent Events for CalPERS Pension Plans**

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

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

**Note 11 - Other Post-Employment Benefits**

**a. Plan Description**

In addition to providing pension benefits, the City provides medical insurance for certain employees after they separate from the City, through a single-employer defined benefit plan (Plan) as provided under the City's contractual agreements with members from each bargaining unit. Members who retire from the City on or after attaining the age of 50 with at least five years of service are eligible for these benefits. A separate annual financial report is not issued. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**b. Benefits Provided**

The City funds retiree healthcare benefits on a pay-as-you-go basis, paying a maximum of \$350 per month for each retirees' benefits from City funds as they are due with no pre-funding for future years. The City recognizes expenditures for its share of the annual premiums as these benefits become due.



**c. Employees Covered by Benefit Terms**

At June 30, 2021, the most recent valuation date, the following current and former employees were covered by the benefit terms under the Plan:

|  |       |
|--|-------|
| Active employees   | 285   |
| Inactive employees or beneficiaries currently receiving benefits | 241   |
| Inactive employees entitled to, but not yet receiving benefits   | 88    |
|  | <hr/> |
| Total  | 614   |
|  | <hr/> |

**d. Total OPEB Liability**

The City's total OPEB liability of \$29,180,581 was measured as of June 30, 2021, and was determined by an actuarial valuation as of June 30, 2021. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

*Actuarial Assumptions and Other Inputs* – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

| Actuarial Cost Method       | Entry-Age Normal Cost Method  |
|-----------------------------|---|
| Actuarial Assumptions:      |   |
| Discount Rate               | 2.16%   |
| Inflation                   | 2.50%   |
| Payroll Growth              | 2.75%   |
| Mortality                   | (1)   |
| Healthcare Trend Rate       | Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076           |
|                             | Medicare (Non-Kaiser) - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076 |
|                             | Medicare (Kaiser) - 4.6% for 2023, decreasing to an ultimate rate of 3.75% in 2076      |
|                             | 4% annually   |
| PEMHCA                      | Actives: 77% decreasing to 60% over 20 years  |
| Participation at Retirement | Retirees: 100% if covered, 5% re-elect at age 65 if waived and under age 65             |

(1) Derived using CalPERS 2000-2019 Experience Study.

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20 year AA municipal bond rate as of June 30, 2021.

**e. Changes of Assumptions**

For the June 30, 2021 measurement date, the discount rate was changed from 2.21% to 2.16%.

**f. Changes in the Total OPEB Liability**

|   | Total OPEB<br>Liability     |
|---|-----------------------------|
| Balance at June 30, 2021                                      | <u>\$ 30,255,880</u>        |
| Changes in the year:  |                             |
| Service Cost  | 1,123,147                   |
| Interest  | 679,725                     |
| Changes in assumptions  | (1,005,114)                 |
| Differences between expected and actual experience            | (628,511)                   |
| Benefit payments, including refunds of employee contributions | <u>(1,244,546)</u>          |
| Net changes   | <u>(1,075,299)</u>          |
| Balance at June 30, 2022                                      | <u><u>\$ 29,180,581</u></u> |

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate* – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (1.16%) or 1 percentage-point higher (3.16%) than the current discount rate:

|                      | 1% Decrease<br>(1.16%) | Discount Rate<br>(2.16%) | 1% Increase<br>(3.16%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB Liability | <u>\$ 33,599,805</u>   | <u>\$ 29,180,581</u>     | <u>\$ 25,637,747</u>   |

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

|                      | 1% Decrease<br>(6.25/5.3 to 3%) | Healthcare Cost<br>Trend Rate | 1% Increase<br>(8.25/7.3 to 5%) |
|----------------------|---------------------------------|-------------------------------|---------------------------------|
| Total OPEB Liability | <u>\$ 26,931,298</u>            | <u>\$ 29,180,581</u>          | <u>\$ 32,773,811</u>            |

**g. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the City recognized OPEB expense of \$1,616,102. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Amounts paid by the employer for OPEB as the benefits come due subsequent to the measurement date | \$ 1,247,940                      | \$ -                             |
| Changes in assumptions  | 3,684,849                         | 1,646,854                        |
| Differences between actual and expected experience  | -                                 | 1,613,325                        |
| Total   | <u>\$ 4,932,789</u>               | <u>\$ 3,260,179</u>              |

\$1,247,940 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year ended June 30, | Amortization      |
|---------------------|-------------------|
| 2023                | \$ (192,122)      |
| 2024                | 128,944           |
| 2025                | 326,396           |
| 2026                | 477,637           |
| 2027                | (263,488)         |
| Thereafter          | (52,697)          |
| Total               | <u>\$ 424,670</u> |

**Note 12 - Self-Insurance Program**

The City is a member of the California Insurance Pool Authority (CIPA). CIPA, a consortium of 11 cities in Los Angeles County and Orange County, California, was established to pool resources, share risks, purchase excess insurance and to share costs for professional risk management and claims administration.

At June 30, 2022, the City was self-insured for workers' compensation up to \$400,000 per occurrence and general liability and auto liability insurance up to \$350,000 per occurrence. The coverage for general and auto liability extends to \$20,000,000 per occurrence with a \$20,000,000 annual pooled aggregate. Member agencies may be assessed the difference between funds available and the \$20,000,000 annual pooled aggregate in proportion to their annual premium. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

At June 30, 2022, \$5,287,092 has been accrued for general liability and workers' compensation claims in the Risk Management Internal Service Fund. These amounts represent estimates of amounts to be paid for reported claims and incurred but not yet reported claims based upon past experience, modified for current trends and information. While the ultimate amount of losses incurred through June 30, 2022, is dependent on future developments, based upon information from the City Attorney, the City's claims administrators and others involved with the administration of the programs, City management believes the accrual is adequate to cover such losses. During the past three fiscal years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage.

Changes in the claims liability amounted to the following for the years ended June 30:

|  |                            |
|--|----------------------------|
| Claims and judgements at June 30, 2020   | \$ 4,722,594               |
| Claims payments                          | (2,066,531)                |
| Claims incurred and changes in estimates | <u>2,652,368</u>           |
| Claims and judgments at June 30, 2021    | 5,308,431                  |
| Claims payments                          | (1,741,548)                |
| Claims incurred and changes in estimates | <u>1,720,209</u>           |
| Claims and judgments at June 30, 2022    | <u><u>\$ 5,287,092</u></u> |

### Note 13 - Fund Balance Classifications

Fund balances in the governmental funds as of June 30, 2022, have been classified as follows:

|   | General              | Special Revenue<br>Fund<br>Housing<br>Successor | Capital<br>Projects Fund<br>Capital<br>Improvements | Non-major<br>Governmental<br>Funds | Total                |
|---|----------------------|---|---|------------------------------------|----------------------|
| <b>Nonspendable</b>                           |                      |   |   |                                    |                      |
| Prepaid items                                 | \$ 591               | \$ -  | \$ -  | \$ 1,000                           | \$ 1,591             |
| Total nonspendable                            | 591                  | -   | -   | 1,000                              | 1,591                |
| <b>Restricted</b>                             |                      |   |   |                                    |                      |
| Prop 172                                      | 671,003              | -   | -   | -                                  | 671,003              |
| COPS  | 132,051              | -   | -   | -                                  | 132,051              |
| Lighting and maintenance districts            | 316,721              | -   | -   | -                                  | 316,721              |
| Low and moderate income housing asset         | -                    | 20,289,441                                      | -   | -                                  | 20,289,441           |
| Gas tax                                       | -                    | -   | -   | 3,399,920                          | 3,399,920            |
| Narcotic enforcement asset seizure            | -                    | -   | -   | 520,002                            | 520,002              |
| Air quality improvement                       | -                    | -   | -   | 472,007                            | 472,007              |
| Park development                              | -                    | -   | -   | 2,406,438                          | 2,406,438            |
| Measure M                                     | -                    | -   | -   | 1,380,247                          | 1,380,247            |
| Affordable housing trust                      | -                    | -   | -   | 3,390,783                          | 3,390,783            |
| Blackstone CFD                                | -                    | -   | -   | 2,077,720                          | 2,077,720            |
| La Floresta CFD                               | -                    | -   | -   | 323,524                            | 323,524              |
| Taylor-Morrison CFD                           | -                    | -   | -   | 143,938                            | 143,938              |
| Central Park Village CFD                      | -                    | -   | -   | 186,403                            | 186,403              |
| Capital and mitigation improvement            | -                    | -   | -   | 3,670,142                          | 3,670,142            |
| Storm drain                                   | -                    | -   | -   | 338,928                            | 338,928              |
| Capital projects                              | -                    | -   | 6,561,214   | -                                  | 6,561,214            |
| Pension stabilization                         | 8,623,858            | -   | -   | -                                  | 8,623,858            |
| Total restricted                              | 9,743,633            | 20,289,441                                      | 6,561,214   | 18,310,052                         | 54,904,340           |
| <b>Committed</b>                              |                      |   |   |                                    |                      |
| General Plan maintenance fee                  | 1,368,328            | -   | -   | -                                  | 1,368,328            |
| Brea War Memorial                             | 13,974               | -   | -   | -                                  | 13,974               |
| Total committed                               | 1,382,302            | -   | -   | -                                  | 1,382,302            |
| <b>Assigned to</b>                            |                      |   |   |                                    |                      |
| Community Benefit and Economic<br>Development | 6,381,751            | -   | -   | -                                  | 6,381,751            |
| OPEB fund                                     | 419,739              | -   | -   | -                                  | 419,739              |
| Community center                              | 964,173              | -   | -   | -                                  | 964,173              |
| Capital asset replacement                     | 4,244,641            | -   | -   | -                                  | 4,244,641            |
| Total assigned                                | 12,010,304           | -   | -   | -                                  | 12,010,304           |
| <b>Unassigned</b>                             | 25,265,822           | -   | -   | (206,320)                          | 25,059,502           |
| <b>Total</b>                                  | <u>\$ 48,402,652</u> | <u>\$ 20,289,441</u>                            | <u>\$ 6,561,214</u>                                 | <u>\$ 18,104,732</u>               | <u>\$ 93,358,039</u> |

#### Note 14 - Construction and Other Significant Commitments

The following material construction and other significant commitments existed at June 30, 2022:

| Project Name  | Contract Amount      | Expenditures to date as of June 30, 2022 | Remaining Commitments |
|---|----------------------|--|-----------------------|
| Capital Improvements Fund:                                |                      |  |                       |
| 57 Freeway & Lambert Road Interchange Improvement Project | \$ 10,943,899        | \$ 1,561,776                             | \$ 9,382,123          |
| Country Hills Pavement & Water                            | 5,598,376            | 4,648,852                                | 949,524               |
| Pleasant Hill Water Improvements                          | 2,667,426            | 1,493,952                                | 1,173,474             |
| South Brea Water Main Replacement                         | 2,195,999            | 506,306                                  | 1,689,693             |
| Emergency Message Signage                                 | 654,876              | 20,660                                   | 634,216               |
| Citywide Sewer Improvements                               | 446,049              | 102,919                                  | 343,130               |
| Total   | <u>\$ 22,506,625</u> | <u>\$ 8,334,465</u>                      | <u>\$ 14,172,160</u>  |

Further, as described in Note 17, the City annually contributes amounts to the Successor Agency for debt service. For the year ended June 30, 2022, \$1,358,626 was contributed for debt service.

#### Note 15 - Contingencies

The City is a defendant in several pending lawsuits of a nature common to many similar jurisdictions. City management estimates that the potential claims against the City not covered by insurance resulting from such litigation would not materially affect the financial position of the City.

The City incurs various costs under federal and state grant reimbursement programs and records the related revenue and receivables for grant claims. Such grant claims are subject to final audit by federal and state agencies.

#### Note 16 - Jointly Governed Organizations

##### Integrated Law and Justice Agency of Orange County (ILJAO)

The City is a member of the Integrated Law and Justice Agency of Orange County (ILJAO), along with 24 other cities and local law enforcement agencies. The purpose of ILJAO is to facilitate and share criminal justice information and data among the member agencies. The Agency has a twelve-member Board of Directors. The City was appointed to serve as Treasurer/Controller, and assumed administrative responsibilities of ILJAO. Therefore, the activities of ILJAO are reported as a custodial fund of the City. During the year ended June 30, 2022, the City paid \$73,255 to ILJAO for its share of operating and replacement costs. Separately prepared financial statements for ILJAO are available on the City's website.

**Note 17 - Successor Agency of the Former Redevelopment Agency**

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

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On August 25, 2011, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 2011-085.

Each year, the successor agency is allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full, and all assets have been liquidated.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private purpose trust fund) in the financial statements of the City.

**a. Cash and investments**

Cash and investments reported in the accompanying financial statements consisted of the following:

|   |                             |
|---|-----------------------------|
| Cash and investments                    | \$ 291,964                  |
| Cash and investments with fiscal agents | <u>11,941,807</u>           |
|   | <u><u>\$ 12,233,771</u></u> |

**b. Long-Term Debt**

A description of long-term debt outstanding (excluding defeased debt) of the Successor Agency as of June 30, 2022, follows:

|                                    | Beginning<br>Balance  | Accretion           | Repayments             | Ending<br>Balance                       | Due Within<br>One Year |
|------------------------------------|-----------------------|---------------------|------------------------|---|------------------------|
| <b>Tax Allocation Bonds</b>        |                       |                     |                        |   |                        |
| 2003 Tax Allocation Bonds          | \$ 14,691,441         | \$ 770,228          | \$ -                   | \$ 15,461,669                           | \$ -                   |
| 2013 Tax Allocation Bonds          | 44,905,000            | -                   | (8,395,000)            | 36,510,000                              | 8,595,000              |
| 2016 Tax Allocation Bonds Series A | 6,375,000             | -                   | (990,000)              | 5,385,000                               | 1,025,000              |
| 2016 Tax Allocation Bonds Series B | 945,000               | -                   | (150,000)              | 795,000                                 | 150,000                |
| 2017 Tax Allocation Bonds Series A | 34,228,919            | 455,888             | -                      | 34,684,807                              | 50,000                 |
| 2017 Tax Allocation Bonds Series B | 11,840,000            | -                   | (395,000)              | 11,445,000                              | 490,000                |
| Subtotal - Tax Allocation Bonds    | <u>112,985,360</u>    | <u>1,226,116</u>    | <u>(9,930,000)</u>     | <u>104,281,476</u>                      | <u>10,310,000</u>      |
| <b>Lease Revenue Bonds</b>         |                       |                     |                        |   |                        |
| 2004 Refunding Lease Revenue Bonds | 345,000               | -                   | (345,000)              | -                                       | -                      |
| 2010 Refunding Lease Revenue Bonds | 1,015,000             | -                   | (1,015,000)            | -                                       | -                      |
| Subtotal -Lease Revenue Bonds      | <u>1,360,000</u>      | <u>-</u>            | <u>(1,360,000)</u>     | <u>-</u>                                | <u>-</u>               |
| <b>Total</b>                       | <u>\$ 114,345,360</u> | <u>\$ 1,226,116</u> | <u>\$ (11,290,000)</u> | <u>104,281,476</u>                      | <u>\$ 10,310,000</u>   |
|                                    |                       |                     |                        | Unamortized bond discounts and premiums | 6,167,235              |
|                                    |                       |                     |                        |   | <u>\$ 110,448,711</u>  |

**Tax Allocation Bonds**

2003 Tax Allocation Bonds

In July 2003, the former Brea Redevelopment Agency issued \$120,497,866 principal amount of 2003 Redevelopment Project AB Tax Allocation Bonds. The proceeds were used to: 1) current refund the Brea Redevelopment Agency 1993 Tax Allocation Refunding Bonds, 2) pay the costs of additional redevelopment activities with respect to Project Area AB, 3) pay the cost of a reserve fund security instrument, and 4) pay costs of issuance related to the bonds.

Bonds in the years 2014 to 2026 are current interest bonds payable with no annual installments, while bonds maturing in the years 2028 to 2030 are capital appreciation bonds payable August 1 in annual installments of \$2,151,714 to \$1,801,707. Bonds maturing in the years 2027, 2031 and 2032, in the amount of \$16,475,000 are term bonds.

The current interest bonds bear interest at 4.450% due February 1 and August 1, of each year. The term bonds bear interest at 4.45% and are due August 1, 2032. The capital appreciation bonds have a face value of \$22,640,000. By their nature, there is no regular interest payments associated with capital appreciation bonds. The "interest" on the debt results from the difference between the amounts paid by the investors when the debt was issued and the significantly larger value at maturity. The \$22,640,000 of face value capital appreciation bonds were initially recorded at the amount of proceeds received, \$5,987,866. Each year, the outstanding balance is increased for the accretion of interest associated with the bonds.



A financial guaranty insurance policy has been issued and, accordingly, no cash reserve balance is required. Bond payments are secured by a first pledge on all of the tax revenues on parity with the 2013 and 2017 bonds.

In November 2017, the Successor Agency issued 2017 Tax Allocation Refunding Bonds, Series A of which a portion of the proceeds was used to redeem the term bonds portion of the outstanding balance of the 2003 Tax Allocation Bonds. Upon issuance of the 2017 A Bonds, a portion of the sale proceeds was transferred to the 2003 Escrow fund. On the redemption date, moneys deposited in the escrow fund were used to pay the redemption price for the refunded bonds totaling \$16,475,000. As a result, except for the capital appreciation bonds, the liability for the term bonds has been removed. The outstanding balance of the capital appreciation bonds at June 30, 2022, was \$15,461,669.

#### 2013 Tax Allocation Refunding Bonds

In December 2013, the Successor Agency to the Brea Redevelopment Agency issued its \$96,620,000 Successor Agency to the Brea Redevelopment Agency Redevelopment Project AB 2013 Tax Allocation Refunding Bonds to refund the outstanding balance of the Brea Redevelopment Agency 2001 Tax Allocation Refunding Bonds, Series A in the amount of \$36,205,000 and to refund the current interest bonds and term bonds outstanding of the 2003 Tax Allocation Bonds in the amount of \$68,390,000. Upon issuance of the 2013 Bonds, a portion of the sale proceeds of the 2013 Bonds was transferred to the 2001A Escrow Fund and to the 2003 Escrow Fund. On the Redemption Date, moneys deposited in the Escrow Funds were used to pay the redemption price for the Refunded Bonds.

Bonds maturing in the years 2014 to 2026 are payable in August 1, of each year with annual installments ranging from \$1,500,000 to \$8,595,000. The remaining interest rates on the bonds was 5.00%.

A financial guaranty insurance policy has been issued and, accordingly, no cash reserve balance is required. Bond payments are secured by a first pledge on all tax revenues on parity with the 2003 and 2017 Tax Allocation Bonds. The outstanding balance at June 30, 2022, was \$36,510,000.

#### 2016 Tax Allocation Refunding Bonds, Series A and B

In November 2016, the Successor Agency to the Brea Redevelopment Agency issued its 2016 Tax Exempt Tax Allocation Refunding Bonds, Series A and 2016 Taxable Tax Allocation Refunding Bonds, Series B in the amount of \$10,425,000 and \$1,540,000 respectively. The proceeds of the bonds were used to currently refund the Public Financing Authority's outstanding 2008 Tax Exempt Tax Allocation Revenue Bonds, Series A in the amount of \$12,260,000 and to advance refund the outstanding 2008 Tax Allocation Revenue Bonds, Series B in the amount of \$1,450,000.

The Series A Serial Bonds totaling \$10,425,000 have principal repayments ranging from \$915,000 to \$1,150,000 with interest rates ranging from 2.00% to 4.00%.

The outstanding balance at June 30, 2022 was \$5,385,000.

The Series B Serial Bonds totaling \$1,540,000 have principal repayment ranging from \$145,000 to \$165,000 with interest rates ranging from 1.25% to 3.00%.

The outstanding balance at June 30, 2022 was \$795,000.

A financial guaranty insurance policy has been issued and, accordingly, no cash reserve balance is required.

2017 Tax Allocation Refunding Bonds, Series A and B

In November 2017, the Successor Agency to the to the Brea Redevelopment Agency issued its 2017 Tax Exempt Tax Allocation Refunding Bonds, Series A and 2017 Taxable Tax Allocation Refunding Bonds, Series B in the amount of \$32,838,802 and \$13,070,000 respectively. The proceeds of the bonds were used to currently refund the term bonds portion of the former Brea Redevelopment Agency 2003 Tax Allocation Bonds in the amount of \$16,475,000 and to advance refund the former Brea Redevelopment Agency's outstanding 2011 Tax Exempt Tax Allocation Bonds, Series A in the amount of \$27,019,865 and 2011 Taxable Tax Allocation Bonds, Series B in the amount of \$9,940,000.

The Series A Serial Bonds totaling \$19,315,000 have principal repayments ranging from \$50,000 to \$6,665,000 with interest rates at 5.000% for all bonds.

The Series A Convertible Capital Appreciation Bonds have a face value of \$16,080,000. By their nature, there is no regular interest payments associated with capital appreciation bonds. The "interest" on the debt results from the difference between the amounts paid by the investors when the debt was issued and the significantly larger value at maturity. The \$16,080,000 of face value capital appreciation bonds were initially recorded at the amount of proceeds received, \$13,523,802. Each year, the outstanding balance is increased for the accretion of interest associated with the bonds.

The outstanding balance of the Series A Bonds at June 30, 2022 was \$34,684,807.

The Series B Serial Bonds totaling \$9,330,000 have principal repayments ranging from \$385,000 to \$1,795,000 with interest rates ranging from 1.500% to 3.000%.

The Series B Term Bonds totaling \$3,740,000 have payments due in 2032 for \$2,665,000 with interest at 3.375% and in 2036 for \$1,075,000 with interest at 3.625%.

The outstanding balance of the Series B Bonds at June 30, 2022 was \$11,445,000.

A financial guaranty insurance policy has been issued and, accordingly, no cash reserve balance is required.

Bond payments are secured by a first pledge on all tax revenues on parity with the 2003 and 2013 bonds.

The debt service schedules of these Tax Allocation Bonds are as follows:

| <u>Year Ending June 30,</u> | <u>Principal</u>      | <u>Interest</u>      | <u>Total</u>          |
|-----------------------------|-----------------------|----------------------|-----------------------|
| 2023                        | \$ 10,310,000         | \$ 2,986,038         | \$ 13,296,038         |
| 2024                        | 11,051,615            | 2,904,388            | 13,956,003            |
| 2025                        | 10,022,235            | 2,847,194            | 12,869,429            |
| 2026                        | 10,795,000            | 2,412,156            | 13,207,156            |
| 2027                        | 9,890,000             | 1,988,537            | 11,878,537            |
| 2028-2032                   | 36,204,226            | 6,628,872            | 42,833,098            |
| 2033-2037                   | 16,008,400            | 1,797,290            | 17,805,690            |
| Total                       | <u>\$ 104,281,476</u> | <u>\$ 21,564,475</u> | <u>\$ 125,845,951</u> |

### **Pledged Revenues – Tax Allocation Bonds**

The Successor Agency pledged, as security for bonds issued, either directly or through the Financing Authority, a portion of tax increment revenue (including Low and Moderate Income Housing set-aside and pass through allocations) that it receives. The bonds issued were to provide financing for various capital projects, accomplish Low and Moderate Income Housing projects and to defease previously issued bonds. Assembly Bill X1 26 provided that upon dissolution of the Redevelopment Agency, property taxes allocated to redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to successor agencies to make payments on the indebtedness incurred by the dissolved redevelopment agency.

Total principal and interest remaining on the debt is \$125,845,951, with annual debt service requirements indicated above. For the current year, the total property tax revenue recognized by the Successor Agency for the payment of indebtedness incurred by the dissolved redevelopment agency was \$15,374,111 and the debt service obligation was \$13,384,913.

### **Refunding Lease Revenue Bonds**

#### 2004 Refunding Lease Revenue Bonds

The \$4,330,000 principal amount of the 2004 Refunding Lease Revenue Bonds was issued by the Brea Public Financing Authority in November 2004, to advance refund the Brea Public Financing Authority's 1995 Lease Revenue Bonds.

Bonds maturing in the years 2005 to 2021 are serial bonds payable in remaining annual installments ranging from \$295,000 to \$345,000. The bonds bear remaining interest of 3.875% to 4.500%. Bonds maturing on or after July 1, 2015, may be called before maturity and redeemed at the option of the Authority in whole or in part on any date after July 1, 2014, at a redemption price equal to 100% of the principal amount of the bonds redeemed.

Bonds are payable from the lease payments to be made by the City of Brea for the subleasing of certain real property pursuant to a lease agreement dated November 1, 2004. A financial guarantee insurance policy has been issued, and accordingly, no cash reserve balance is required to be established. Simultaneously, the City and the Agency entered into the Fourth Supplement to the Amended and Restated Reimbursement Agreement.

The bonds were paid off during the fiscal year.

### 2010 Refunding Lease Revenue Bonds

The \$9,460,000 principal amount of the 2010 Refunding Lease Revenue Bonds was issued by the Brea Public Financing Authority in December 2010, to refund the Brea Public Financing Authority's 1998 Lease Revenue Refunding Bonds.

Bonds maturing in the years 2011 to 2021 are serial bonds payable in remaining annual installments ranging from \$870,000 to \$1,015,000. The bonds bear interest at 2% to 4%, due semi-annually on January 1 and July 1. Bonds maturing on July 1, 2021, may be redeemed at the option of the Authority in whole or in part on any date after July 1, 2020, at a redemption price equal to 100% of the principal amount of the bonds redeemed.

Bonds are payable from the lease payments to be made by the City of Brea for the right to use and occupy certain property pursuant to a lease agreement dated December 1, 1998, and further amended by Amended and Restated Sublease Agreement dated December 1, 2010. Simultaneously, the City and the Agency entered into the Fourth Supplement to the Amended and Restated Reimbursement Agreement.

The bonds were paid off during the fiscal year.

### **Pledged Revenues – Lease Refunding Bonds**

The Successor Agency pledged, as security for the lease revenue bonds issued, direct General Fund contribution and indirect tax increment revenue via a lease reimbursement agreement. The bonds issued were to defease previously issued bonds. Assembly Bill X1 26 provided that upon dissolution of the Redevelopment Agency, property taxes allocated to redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to successor agencies to make payments on the indebtedness incurred by the dissolved redevelopment agency. For the current year, the General Fund contribution was \$1,387,631 and total property tax revenue recognized by the Successor Agency for the payment of indebtedness incurred by the dissolved redevelopment agency was \$15,374,111. The debt service obligation on the lease revenue bonds for the current year was \$1,387,631. As of June 30, 2022, there were no more pledged revenues for these bonds.

### **Non-commitment Multifamily Housing Revenue Bonds**

In July 2010, the Agency on behalf of Tonner Hills Housing Partners, LP (the "Borrower"), was authorized to issue \$5,858,319 and \$7,741,681 Brea Redevelopment Agency Multifamily Housing Revenue Bonds (Tonner Hills Apartment Homes) 2010 Series A-1 and A-2, respectively, for the purpose of providing funding necessary for the acquisition, construction and equipping of a 94-unit multifamily rental housing project in the City. The Agency and the Borrower also entered into a non-interest bearing loan agreement in amount of \$1,200,000. These bonds are not the obligations of the Agency and will be paid solely from future rent revenue. The outstanding balance is determined when a construction draw requisition is submitted to the bank for payment, limited up to the authorized amounts for each of the series. Currently, the bonds are only paying interest to bondholders for debt service payment. When the bonds are converted, then the Borrower will pay principal and interest per bond conversion. The outstanding balance at June 30, 2022, was \$3,409,019 for Series A-1.

**c. Insurance**

The Successor Agency of the former Redevelopment Agency is covered under the insurance policy of the City of Brea at June 30, 2022.

**d. Other Significant Commitments**

**Owner Participation Agreement**

In 1987, the Brea Redevelopment Agency entered into an owner participation agreement with the owners of the Brea Mall. This agreement obligates the Agency to pay the owners 80% of the tax increment revenues generated by the Brea Mall above the 1987-1988 base year tax increment, plus \$15,000. The agreement's term is for 33 years beginning the year ended June 30, 1990. The tax increment revenue sharing payments are senior to bond payments.

The amount paid by the Agency as a result of this agreement for the fiscal year ended June 30, 2022, was \$1,768,673. The agreement has been paid off.

**e. Deficit Net Position**

As of June 30, 2022, the Agency had a deficit net position of \$94,789,286. This will be reduced with future receipt of distributions from the Redevelopment Property Tax Trust Fund from the County.

**Note 18 - Prior Period Adjustment**

**a. Adoption of Accounting Principle**

The City has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, effective July 1, 2021. The adoption resulted in a restatement of the governmental activities and general fund.

**b. Correction of errors**

Unearned revenues in the development fund, a special revenue fund, were incorrectly recognized as revenues in fiscal year 2020/21. Additionally, a revenue transaction received within the period of availability in the capital improvements fund, a capital project fund, was incorrectly recognized as unavailable revenue in fiscal year 2020/21. Furthermore, in the successor agency of the former RDA, a fiduciary fund, accreted interest payable was incorrectly recognized as an expense in fiscal year 2020/21.

The effect of these restatements is summarized below:

|   | <b>Governmental<br/>Activities</b> | <b>General<br/>Fund</b> | <b>Capital Projects<br/>Fund<br/>Capital<br/>Improvements</b> | <b>Special<br/>Revenue Fund<br/>Development<br/>Fund</b> |
|---|------------------------------------|-------------------------|---|--|
| Net Position/Fund Balance at July 1, 2021, as previously presented        | <u>\$ 182,227,667</u>              | <u>\$ 5,406,630</u>     | <u>\$ 6,818,979</u>   | <u>\$ 335,314</u>  |
| Restatement for correction of errors                                      | (193,189)                          | -                       | 142,120   | (335,314)  |
| GASB 87 Implementation:   |                                    |                         |   |  |
| Add Lease receivable  | 6,005,175                          | 6,005,175               | -   | -  |
| Add deferred inflows of resources - leases                                | (6,005,175)                        | (6,005,175)             | -   | -  |
| Add Lease right-to-use asset  | 56,010                             | -                       | -   | -  |
| Add lease liability   | (56,010)                           | -                       | -   | -  |
| Net Position/Fund Balance at July 1, 2021, as restated                    | <u>\$ 182,034,478</u>              | <u>\$ 5,406,630</u>     | <u>\$ 6,961,099</u>   | <u>\$ -</u>  |
|   |                                    |                         |   | <b>Fiduciary<br/>Fund</b>                                |
|   |                                    |                         |   | <b>Successor Agency<br/>of the Former<br/>RDA</b>        |
| Held in trust for other purposes at July 1, 2021, as previously presented |                                    |                         |   | <u>\$ (103,191,127)</u>                                  |
| Restatement for correction of errors                                      |                                    |                         |   | <u>(1,174,268)</u>                                       |
| Held in trust for other purposes, at July 1, 2021, as restated            |                                    |                         |   | <u>\$ (104,365,395)</u>                                  |

This page intentionally left blank.

## Required Supplementary Information



This page intentionally left blank.

City of Brea, California

Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Plan

Last Ten Years\*

Years Ended June 30, 2022

|  | 2022                  | 2021                  | 2020                  | 2019                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total pension liability</b>   |                       |                       |                       |                       |
| Service cost   | \$ 2,292,411          | \$ 2,377,727          | \$ 2,331,399          | \$ 2,447,787          |
| Interest on the total pension liability                                    | 10,893,584            | 10,517,185            | 10,290,427            | 9,781,021             |
| Differences between actual and expected experience                         | 230,181               | (2,276,288)           | 1,588,377             | 1,347,129             |
| Changes in assumptions   | -                     | -                     | -                     | (670,255)             |
| Benefit payments, including refunds of employee contributions              | (8,108,945)           | (7,527,291)           | (6,867,189)           | (6,401,688)           |
| <b>Net change in total pension liability</b>                               | <b>5,307,231</b>      | <b>3,091,333</b>      | <b>7,343,014</b>      | <b>6,503,994</b>      |
| <b>Total pension liability- beginning</b>                                  | <b>155,035,908</b>    | <b>151,944,575</b>    | <b>144,601,561</b>    | <b>138,097,567</b>    |
| <b>Total pension liability- ending (a)</b>                                 | <b>\$ 160,343,139</b> | <b>\$ 155,035,908</b> | <b>\$ 151,944,575</b> | <b>\$ 144,601,561</b> |
| <b>Plan fiduciary net position</b>   |                       |                       |                       |                       |
| Net plan to plan resource movement   | \$ -                  | \$ -                  | \$ -                  | \$ 8,966              |
| Contributions- employer  | 4,297,066             | 3,946,996             | 3,351,489             | 2,943,356             |
| Contributions- employee  | 1,029,029             | 1,078,029             | 1,063,078             | 1,141,012             |
| Net investment income  | 25,693,669            | 5,601,590             | 6,920,527             | 8,532,272             |
| Benefit payments, including refunds of employee contributions              | (8,108,945)           | (7,527,291)           | (6,867,189)           | (6,401,688)           |
| Administrative expense   | (113,962)             | (156,681)             | (76,178)              | (157,356)             |
| Other miscellaneous income/(expense)                                       | -                     | -                     | 248                   | (298,822)             |
| <b>Net change in plan fiduciary net position</b>                           | <b>22,796,857</b>     | <b>2,942,643</b>      | <b>4,391,975</b>      | <b>5,767,740</b>      |
| <b>Plan fiduciary net position- beginning</b>                              | <b>114,083,331</b>    | <b>111,140,688</b>    | <b>106,748,713</b>    | <b>100,980,973</b>    |
| <b>Plan fiduciary net position- ending (b)</b>                             | <b>\$ 136,880,188</b> | <b>\$ 114,083,331</b> | <b>\$ 111,140,688</b> | <b>\$ 106,748,713</b> |
| Net pension liability - beginning  | \$ 40,952,577         | \$ 40,803,887         | \$ 37,852,848         | \$ 37,116,594         |
| Net pension liability- ending (a) - (b)                                    | \$ 23,462,951         | \$ 40,952,577         | \$ 40,803,887         | \$ 37,852,848         |
| Plan fiduciary net position as a percentage of the total pension liability | 85.37%                | 73.59%                | 73.15%                | 73.82%                |
| Covered payroll  | \$ 15,083,837         | \$ 15,618,412         | \$ 15,187,853         | \$ 15,773,914         |
| Net pension liability as percentage of covered payroll                     | 155.55%               | 262.21%               | 268.66%               | 239.97%               |
| Measurement period   | June 30, 2021         | June 30, 2020         | June 30, 2019         | June 30, 2018         |

\* fiscal year 2015 was the first year of implementation.

Changes of Assumptions : In fiscal year 2019, the inflation rate and experience studies were updated. In fiscal year 2017, the discount rate was reduced from 7.65 % to 7.15 %. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65%. In 2018, the inflation rate changed from 2.75% to 2.5%.

Benefits Changes : The figures above do not include any liability impact that may have resulted from plan changes that occurred after the June 30, 2018, valuation date. This applies to voluntary benefit changes as well as any other offers of Two Years' Additional Service Credit (a.k.a. Golden Handshakes).

City of Brea, California

Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Plan

Last Ten Years\*

Years Ended June 30, 2022

|  | 2018                  | 2017                  | 2016                  | 2015                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total pension liability</b>   |                       |                       |                       |                       |
| Service cost   | \$ 2,355,806          | \$ 2,046,427          | \$ 2,062,984          | \$ 2,192,940          |
| Interest on the total pension liability                                    | 9,338,038             | 9,044,787             | 8,692,445             | 8,386,263             |
| Differences between actual and expected experience                         | (972,574)             | (950,961)             | (1,784,268)           | -                     |
| Changes in assumptions   | 7,763,702             | -                     | (2,142,611)           | -                     |
| Benefit payments, including refunds of employee contributions              | (6,040,591)           | (5,294,666)           | (5,086,167)           | (4,468,721)           |
| <b>Net change in total pension liability</b>                               | <b>12,444,381</b>     | <b>4,845,587</b>      | <b>1,742,383</b>      | <b>6,110,482</b>      |
| <b>Total pension liability- beginning</b>                                  | <b>125,653,186</b>    | <b>120,807,599</b>    | <b>119,065,216</b>    | <b>112,954,734</b>    |
| <b>Total pension liability- ending (a)</b>                                 | <b>\$ 138,097,567</b> | <b>\$ 125,653,186</b> | <b>\$ 120,807,599</b> | <b>\$ 119,065,216</b> |
| <b>Plan fiduciary net position</b>   |                       |                       |                       |                       |
| Net plan to plan resource movement   | \$ (68,950)           | \$ -                  | \$ -                  | \$ -                  |
| Contributions- employer  | 2,810,705             | 2,403,298             | 2,132,083             | 1,969,185             |
| Contributions- employee  | 1,135,787             | 1,071,389             | 1,087,960             | 1,140,919             |
| Net investment income  | 10,371,791            | 510,663               | 2,130,803             | 14,101,824            |
| Benefit payments, including refunds of employee contributions              | (6,040,591)           | (5,294,666)           | (5,086,167)           | (4,468,721)           |
| Administrative expense   | (137,174)             | (57,456)              | (106,071)             | -                     |
| Other miscellaneous income/(expense)                                       | -                     | -                     | -                     | -                     |
| <b>Net change in plan fiduciary net position</b>                           | <b>8,071,568</b>      | <b>(1,366,772)</b>    | <b>158,608</b>        | <b>12,743,207</b>     |
| <b>Plan fiduciary net position- beginning</b>                              | <b>92,909,405</b>     | <b>94,276,177</b>     | <b>94,117,569</b>     | <b>81,374,362</b>     |
| <b>Plan fiduciary net position- ending (b)</b>                             | <b>\$ 100,980,973</b> | <b>\$ 92,909,405</b>  | <b>\$ 94,276,177</b>  | <b>\$ 94,117,569</b>  |
| Net pension liability - beginning  | \$ 32,743,781         | \$ 26,372,814         | \$ 24,947,647         | \$ 24,947,647         |
| Net pension liability- ending (a) - (b)                                    | \$ 37,116,594         | \$ 32,743,781         | \$ 26,531,422         | \$ 24,947,647         |
| Plan fiduciary net position as a percentage of the total pension liability | 73.12%                | 73.94%                | 78.04%                | 79.05%                |
| Covered payroll  | \$ 16,716,903         | \$ 15,474,119         | \$ 15,043,603         | \$ 14,843,300         |
| Net pension liability as percentage of covered payroll                     | 222.03%               | 211.60%               | 176.36%               | 168.07%               |
| Measurement period   | June 30, 2017         | June 30, 2016         | June 30, 2015         | June 30, 2014         |

\* Fiscal year 2015 was the first year of implementation.

Changes of Assumptions : In fiscal year 2019, the inflation rate and experience studies were updated. In fiscal year 2017, the discount rate was reduced from 7.65 % to 7.15 %. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65%. In 2018, the inflation rate changed from 2.75% to 2.5%.

Benefits Changes : The figures above do not include any liability impact that may have resulted from plan changes that occurred after the June 30, 2018, valuation date. This applies to voluntary benefit changes as well as any other offers of Two Years' Additional Service Credit (a.k.a. Golden Handshakes).

City of Brea, California  
Schedule of Changes in the Net Pension Liability and Related Ratios – Safety Plan  
Last Ten Years\*  
Years Ended June 30, 2022

|  | 2021**                | 2020                  | 2019                  |
|--|-----------------------|-----------------------|-----------------------|
| <b>Total pension liability</b>   |                       |                       |                       |
| Service cost   | \$ 3,203,351          | \$ 3,263,982          | \$ 3,257,422          |
| Interest   | 18,915,355            | 18,359,943            | 17,527,382            |
| Difference between expected and actual experience                          | (31,244)              | 3,599,666             | (224,664)             |
| Changes in assumptions   | -                     | -                     | (743,259)             |
| Benefit payments, including refunds of employee contributions              | (14,387,531)          | (13,201,232)          | (12,285,824)          |
| <b>Net change in total pension liability</b>                               | 7,699,931             | 12,022,359            | 7,531,057             |
| <b>Total pension liability- beginning</b>                                  | 270,173,742           | 258,151,383           | 250,620,326           |
| <b>Total pension liability- ending (a)</b>                                 | <u>\$ 277,873,673</u> | <u>\$ 270,173,742</u> | <u>\$ 258,151,383</u> |
| <b>Plan fiduciary net position</b>   |                       |                       |                       |
| Net plan to plan resource movement   | \$ -                  | \$ -                  | \$ (9,613)            |
| Contributions- employer  | 7,928,182             | 6,943,831             | 6,122,219             |
| Contributions- employee  | 1,219,554             | 1,090,070             | 1,117,627             |
| Net investment income  | 8,890,536             | 11,226,191            | 13,829,770            |
| Benefit payments, including refunds of employee contributions              | (14,387,531)          | (13,201,232)          | (12,285,824)          |
| Administrative expenses  | (249,637)             | (122,130)             | (254,161)             |
| Other miscellaneous income/(expense)                                       | -                     | 399                   | (482,656)             |
| <b>Net change in plan fiduciary net position</b>                           | 3,401,104             | 5,937,129             | 8,037,362             |
| <b>Plan fiduciary net position- beginning</b>                              | 177,078,406           | 171,141,277           | 163,103,915           |
| <b>Plan fiduciary net position- ending (b)</b>                             | <u>\$ 180,479,510</u> | <u>\$ 177,078,406</u> | <u>\$ 171,141,277</u> |
| Net pension liability- ending (a) - (b)                                    | \$ 97,394,163         | \$ 93,095,336         | \$ 87,010,106         |
| Plan fiduciary net position as a percentage of the total pension liability | 64.95%                | 65.54%                | 66.29%                |
| Covered payroll  | \$ 11,736,459         | \$ 11,724,815         | \$ 11,688,892         |
| Net pension liability as percentage of covered payroll                     | 829.84%               | 794.00%               | 744.38%               |
| Measurement period   | June 30, 2020         | June 30, 2019         | June 30, 2018         |

\* Fiscal year 2015 was the first year of implementation.

\*\* Fiscal year 2022, the City's safety plan was transferred to the CalPERS Cost-Sharing Safety Plan.

**Changes of Assumptions** : In fiscal year 2019, the inflation rate and experience studies were updated. In fiscal year 2017, the discount rate was reduced from 7.65 % to 7.15 %. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65%. In 2018, the inflation rate changed from 2.75% to 2.5%.

**Benefits Changes** : The figures above do not include any liability impact that may have resulted from plan changes that occurred after the June 30, 2018, valuation date. This applies to voluntary benefit changes as well as any other offers of Two Years' Additional Service Credit (a.k.a. Golden Handshakes).

City of Brea, California  
Schedule of Changes in the Net Pension Liability and Related Ratios – Safety Plan  
Last Ten Years\*  
Years Ended June 30, 2022

|  | 2018                  | 2017                  | 2016                  | 2015                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total pension liability</b>   |                       |                       |                       |                       |
| Service cost   | \$ 3,216,910          | \$ 2,745,588          | \$ 2,865,433          | \$ 3,080,297          |
| Interest   | 16,994,058            | 16,654,242            | 16,223,231            | 15,749,580            |
| Difference between expected and actual experience                          | (2,374,086)           | (2,403,349)           | (2,307,435)           | -                     |
| Changes in assumptions   | 14,075,011            | -                     | (3,994,113)           | -                     |
| Benefit payments, including refunds of employee contributions              | (11,322,632)          | (11,396,941)          | (10,585,623)          | (10,108,174)          |
| <b>Net change in total pension liability</b>                               | 20,589,261            | 5,599,540             | 2,201,493             | 8,721,703             |
| <b>Total pension liability- beginning</b>                                  | <u>230,031,065</u>    | <u>224,431,525</u>    | <u>222,230,032</u>    | <u>213,508,329</u>    |
| <b>Total pension liability- ending (a)</b>                                 | <u>\$ 250,620,326</u> | <u>\$ 230,031,065</u> | <u>\$ 224,431,525</u> | <u>\$ 222,230,032</u> |
| <b>Plan fiduciary net position</b>   |                       |                       |                       |                       |
| Net plan to plan resource movement   | \$ 68,950             | \$ -                  | \$ -                  | \$ -                  |
| Contributions- employer  | 5,562,362             | 4,627,179             | 3,591,767             | 3,655,839             |
| Contributions- employee  | 1,103,737             | 973,955               | 1,084,088             | 1,024,137             |
| Net investment income  | 16,755,962            | 746,473               | 3,517,885             | 24,058,889            |
| Benefit payments, including refunds of employee contributions              | (11,322,632)          | (11,396,941)          | (10,585,623)          | (10,108,174)          |
| Administrative expenses  | (223,176)             | (95,259)              | (175,877)             | -                     |
| Other miscellaneous income/(expense)                                       | -                     | -                     | -                     | -                     |
| <b>Net change in plan fiduciary net position</b>                           | 11,945,203            | (5,144,593)           | (2,567,760)           | 18,630,691            |
| <b>Plan fiduciary net position- beginning</b>                              | <u>151,158,712</u>    | <u>156,303,305</u>    | <u>158,871,065</u>    | <u>140,240,374</u>    |
| <b>Plan fiduciary net position- ending (b)</b>                             | <u>\$ 163,103,915</u> | <u>\$ 151,158,712</u> | <u>\$ 156,303,305</u> | <u>\$ 158,871,065</u> |
| Net pension liability- ending (a) - (b)                                    | \$ 87,516,411         | \$ 78,872,353         | \$ 68,128,220         | \$ 63,358,967         |
| Plan fiduciary net position as a percentage of the total pension liability | 65.08%                | 65.71%                | 69.64%                | 71.49%                |
| Covered payroll  | \$ 10,703,998         | \$ 10,168,516         | \$ 9,980,447          | \$ 9,919,059          |
| Net pension liability as percentage of covered payroll                     | 817.60%               | 775.65%               | 682.62%               | 638.76%               |
| Measurement period   | June 30, 2017         | June 30, 2016         | June 30, 2015         | June 30, 2014         |

\* Fiscal year 2015 was the first year of implementation.

Changes of Assumptions : In fiscal year 2019, the inflation rate and experience studies were updated. In fiscal year 2017, the discount rate was reduced from 7.65 % to 7.15 %. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65%. In 2018, the inflation rate changed from 2.75% to 2.5%.

Benefits Changes : The figures above do not include any liability impact that may have resulted from plan changes that occurred after the June 30, 2018, valuation date. This applies to voluntary benefit changes as well as any other offers of Two Years' Additional Service Credit (a.k.a. Golden Handshakes).

City of Brea, California  
Schedule of Changes in Proportionate Share of the Net Pension Liability – Safety Plan  
Last Ten Years\*  
Years Ended June 30, 2022

---

|  | <u>2022</u>   |
|--|---------------|
| City's proportion of the net pension liability   | \$ 73,798,584 |
| City's proportionate share of the net pension liability                                    | 0.4228%       |
| Covered payroll  | \$ 11,367,662 |
| City's proportionate share of the net pension liability as a percentage of covered payroll | 649.20%       |
| Plan fiduciary net position as a percentage of total pension liability                     | 86.61%        |
| Measurement date:  | June 30, 2021 |

Notes to Schedule:

\* Fiscal year 2021 was the first year of the City's cost-sharing safety plan.

City of Brea, California  
Schedule of Plan Contributions – Miscellaneous and Safety Plans  
Last Ten Years\*  
Years Ended June 30, 2022

|  | 2022                | 2021               | 2020               | 2019               |
|--|---------------------|--------------------|--------------------|--------------------|
| <b><u>Miscellaneous plan</u></b>                                     |                     |                    |                    |                    |
| Actuarially determined contributions                                 | \$ 3,707,509        | \$ 3,578,109       | \$ 3,228,649       | \$ 2,802,915       |
| Contributions in relation to the actuarially determined contribution | <u>(3,707,509)</u>  | <u>(3,578,109)</u> | <u>(3,228,649)</u> | <u>(2,802,915)</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        |
| Covered payroll  | \$ 12,313,380       | \$ 15,083,837      | \$ 15,618,412      | \$ 15,187,853      |
| Contributions as a percentage of covered payroll                     | 30.11%              | 23.72%             | 20.67%             | 18.45%             |
|  | 2022                | 2021               | 2020               | 2019               |
| <b><u>Safety plan</u></b>  |                     |                    |                    |                    |
| Actuarially determined contributions                                 | \$ 10,200,946       | \$ 9,453,973       | \$ 8,657,724       | \$ 7,500,416       |
| Contributions in relation to the actuarially determined contribution | <u>(10,200,946)</u> | <u>(9,453,973)</u> | <u>(8,657,724)</u> | <u>(7,500,416)</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        |
| Covered payroll  | \$ 14,012,786       | \$ 11,367,662      | \$ 11,736,459      | \$ 11,724,815      |
| Contributions as a percentage of covered payroll                     | 72.80%              | 83.17%             | 73.77%             | 63.97%             |

\* Fiscal year 2015 was the first year of implementation.

**Notes to schedule:**  
**Miscellaneous and Safety Plans**

|                           |  |
|---------------------------|--|
| Actuarial cost method     | Entry Age Normal Cost Method   |
| Amortization method       | Level Percent of payroll   |
| Asset valuation method    | Market value   |
| Inflation                 | 2.50%  |
| Salary increases          | Varies by Entry Age and Service  |
| Payroll growth            | 3.00%  |
| Investment rate of return | 7.15%, net of pension plan investment and administrative expenses, including inflation.                          |
| Retirement age            | The probabilities of Retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2015. |

City of Brea, California  
Schedule of Plan Contributions – Miscellaneous and Safety Plans  
Last Ten Years\*  
Year Ended June 30, 2022

|  | 2018               | 2017               | 2016               | 2015               | 2014               |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b><u>Miscellaneous plan</u></b>                                     |                    |                    |                    |                    |                    |
| Actuarially determined contributions                                 | \$ 2,433,536       | \$ 2,279,397       | \$ 2,403,298       | \$ 2,132,083       | \$ 1,969,185       |
| Contributions in relation to the actuarially determined contribution | <u>(2,433,536)</u> | <u>(2,279,397)</u> | <u>(2,403,298)</u> | <u>(2,132,083)</u> | <u>(1,969,185)</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        |
| Covered payroll  | \$ 15,773,914      | \$ 16,716,903      | \$ 15,474,119      | \$ 15,043,603      | \$ 14,843,300      |
| Contributions as a percentage of covered payroll                     | 15.43%             | 13.64%             | 15.53%             | 14.17%             | 13.27%             |
|  | 2018               | 2017               | 2016               | 2015               | 2014               |
| <b><u>Safety plan</u></b>  |                    |                    |                    |                    |                    |
| Actuarially determined contributions                                 | \$ 6,573,125       | \$ 5,863,082       | \$ 4,627,179       | \$ 3,591,767       | \$ 3,655,839       |
| Contributions in relation to the actuarially determined contribution | <u>(6,573,125)</u> | <u>(5,863,082)</u> | <u>(4,627,179)</u> | <u>(3,591,767)</u> | <u>(3,655,839)</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        |
| Covered payroll  | \$ 11,688,892      | \$ 10,703,998      | \$ 10,168,516      | \$ 9,980,447       | \$ 9,919,059       |
| Contributions as a percentage of covered payroll                     | 56.23%             | 54.77%             | 45.50%             | 35.99%             | 36.86%             |

\* Fiscal year 2015 was the first year of implementation.

**Notes to schedule:**

**Miscellaneous and Safety Plans**

|                           |  |
|---------------------------|--|
| Actuarial cost method     | Entry Age Normal Cost Method   |
| Amortization method       | Level Percent of payroll   |
| Asset valuation method    | Market value   |
| Inflation                 | 2.50%  |
| Salary increases          | Varies by Entry Age and Service  |
| Payroll growth            | 3.00%  |
| Investment rate of return | 7.15%, net of pension plan investment and administrative expenses, including inflation.                          |
| Retirement age            | The probabilities of Retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2015. |



City of Brea, California  
Schedule of Changes in the Total OPEB Liability and Related Ratios  
Last Ten Years\*  
Year Ended June 30, 2022

|  | 2022          | 2021          | 2020          | 2019          | 2018          |
|--|---------------|---------------|---------------|---------------|---------------|
| Total OPEB Liability   |               |               |               |               |               |
| Service cost   | \$ 1,123,147  | \$ 787,934    | \$ 849,287    | \$ 882,455    | \$ 1,020,496  |
| Interest on the total OPEB liability                             | 679,725       | 884,296       | 1,000,101     | 936,624       | 801,573       |
| Differences between actual and expected experience               | (628,511)     | -             | (2,073,628)   | -             | -             |
| Changes in assumptions   | (1,005,114)   | 4,760,345     | 976,091       | (908,163)     | (2,488,279)   |
| Benefit payments, including refunds of employee contributions    | (1,244,546)   | (1,308,694)   | (1,225,956)   | (1,170,100)   | (1,146,800)   |
| Net change in total OPEB liability                               | (1,075,299)   | 5,123,881     | (474,105)     | (259,184)     | (1,813,010)   |
| Total OPEB liability - beginning                                 | 30,255,880    | 25,131,999    | 25,606,104    | 25,865,288    | 27,678,298    |
| Total OPEB liability - ending                                    | \$ 29,180,581 | \$ 30,255,880 | \$ 25,131,999 | \$ 25,606,104 | \$ 25,865,288 |
| Covered-employee payroll   | \$ 26,326,166 | \$ 27,571,820 | \$ 27,001,678 | \$ 27,465,185 | \$ 33,837,681 |
| Total OPEB liability as a percentage of covered-employee payroll | 110.84%       | 109.73%       | 93.08%        | 93.23%        | 76.44%        |

Notes to Schedule:

Funding Policy: The City funds the benefits on a pay-as-you-go basis. No assets are accumulated in a trust.

\* Fiscal year 2018 was the first year of implementation. As such, additional years will be added as available.

City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –  
General Fund  
Year Ended June 30, 2022

|   | Budget Amounts |                | Actual        | Variance with                           |
|---|----------------|----------------|---------------|---|
|   | Original       | Final          | Amounts       | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                |                |               |   |
| Taxes   | \$ 46,628,688  | \$ 48,620,835  | \$ 48,794,512 | \$ 173,677                              |
| Licenses and permits  | 461,777        | 461,777        | 350,510       | (111,267)                               |
| Intergovernmental   | 12,875,215     | 9,100,694      | 9,299,024     | 198,330                                 |
| Charges for services  | 2,738,129      | 3,253,397      | 3,115,543     | (137,854)                               |
| Investment income, net                                      | 986,920        | 996,716        | (2,958,325)   | (3,955,041)                             |
| Fines and forfeitures                                       | 404,650        | 404,650        | 352,127       | (52,523)                                |
| Rental income   | 911,274        | 967,715        | 993,185       | 25,470                                  |
| Miscellaneous   | 3,286,384      | 3,321,543      | 3,101,245     | (220,298)                               |
| Total revenues  | 68,293,037     | 67,127,327     | 63,047,821    | (4,079,506)                             |
| Expenditures  |                |                |               |   |
| Current   |                |                |               |   |
| General government  |                |                |               |   |
| City Management   | 3,031,553      | 3,034,198      | 2,909,715     | 124,483                                 |
| Administrative Services                                     | 4,826,205      | 4,875,558      | 4,746,359     | 129,199                                 |
| Public safety   |                |                |               |   |
| Police  | 25,327,987     | 25,287,319     | 25,161,496    | 125,823                                 |
| Fire  | 14,523,754     | 15,465,523     | 15,385,368    | 80,155                                  |
| Community development                                       | 3,163,820      | 3,032,387      | 2,683,703     | 348,684                                 |
| Community services  | 7,907,568      | 8,247,045      | 8,269,116     | (22,071)                                |
| Public works  | 5,968,860      | 6,387,968      | 6,221,899     | 166,069                                 |
| Capital outlay  | 654,523        | 1,646,284      | 496,648       | 1,149,636                               |
| Debt service  |                |                |               |   |
| Principal retirement  | 311,222        | 311,222        | 330,152       | (18,930)                                |
| Interest and fiscal charges                                 | 72,193         | 72,193         | 68,330        | 3,863                                   |
| Total expenditures  | 65,787,685     | 68,359,697     | 66,272,786    | 2,086,911                               |
| Excess (deficiency) of revenues<br>over(under) expenditures | 2,505,352      | (1,232,370)    | (3,224,965)   | (1,992,595)                             |
| Other Financing Sources (Uses)                              |                |                |               |   |
| Proceeds from sale of capital assets                        | -              | 8,659          | 10,240        | 1,581                                   |
| Transfers in  | 450,000        | 450,000        | 450,000       | -                                       |
| Transfers out   | 1,443,179      | (5,964,779)    | (2,898,923)   | 3,065,856                               |
| Total other financing sources (uses)                        | 1,893,179      | (5,506,120)    | (2,438,683)   | 3,067,437                               |
| Net change in Fund Balance                                  | \$ 4,398,531   | \$ (6,738,490) | (5,663,648)   | \$ 1,074,842                            |
| Fund Balance, Beginning of Year                             |                |                | 54,066,300    |   |
| Fund Balance, End of Year                                   |                |                | \$ 48,402,652 |   |

City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –  
Housing Successor Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts  |                    | Actual               | Variance with                           |
|---|-----------------|--------------------|----------------------|---|
|   | Original        | Final              | Amounts              | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                 |                    |                      |   |
| Investment income, net                                      | \$ 103,200      | \$ 103,200         | \$ (191,254)         | \$ (294,454)                            |
| Other revenues  | 191,900         | 201,934            | 55,164               | (146,770)                               |
| Total revenues  | <u>295,100</u>  | <u>305,134</u>     | <u>(136,090)</u>     | <u>(441,224)</u>                        |
| Expenditures  |                 |                    |                      |   |
| Current   |                 |                    |                      |   |
| General government  | -               | 6,196              | 6,196                | -                                       |
| Community development                                       | 290,583         | 322,514            | 245,509              | 77,005                                  |
| Total expenditures  | <u>290,583</u>  | <u>328,710</u>     | <u>251,705</u>       | <u>77,005</u>                           |
| Excess (deficiency) of revenues<br>Over(under) expenditures | <u>4,517</u>    | <u>(23,576)</u>    | <u>(387,795)</u>     | <u>(518,229)</u>                        |
| Net Change in Fund Balance                                  | <u>\$ 4,517</u> | <u>\$ (23,576)</u> | <u>(387,795)</u>     | <u>\$ (364,219)</u>                     |
| Fund Balance, Beginning of Year                             |                 |                    | <u>20,677,236</u>    |   |
| Fund Balance, End of Year                                   |                 |                    | <u>\$ 20,289,441</u> |   |

## **Note 1 - Budget Information**

### General Budget Policies

The City adheres to the following procedures in establishing the budgetary data reflected in its financial statements:

1. In May of each year, the City Manager submits to the City Council a proposed financial plan with an annual operating budget for the upcoming fiscal year commencing July 1. The operating budget includes proposed expenditures and the sources of financing.
2. Public hearings are conducted at City Council meetings to obtain taxpayer comments.
3. On or before July 1, the financial plan for the fiscal year is adopted by Council action.
4. The City Manager is authorized to transfer funds appropriated with respect to those classifications designated as other services and material and supplies within the same department. The City Manager may transfer appropriated funds from any classification within other expenditure categories to the capital outlay classification within the same department only; however, any revisions that alter the total expenditures of any department must be approved by the City Council. Activities of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds are included in the annual appropriated budget. As an additional internal control mechanism, project-length financial plans are adopted for the Capital Improvement Program.
5. Formal budgetary integration is employed as a management control device during the year for the governmental funds.
6. Legally adopted budgets for all governmental funds are established on a basis consistent with generally accepted accounting principles (GAAP). For the current fiscal year, the HOME Program special revenue fund had not adopted budget.

## **Note 2 - Excess of Expenditures Over Appropriation**

For purposes of evaluating legal compliance at the budgetary level of control (that is, the level at which expenditures cannot legally exceed the appropriated amount), control is established at the department level within the General Fund and at the fund level for total expenditures and transfers out for all other budgeted funds.

This page intentionally left blank.

## Supplementary Information

This page intentionally left blank.

**Capital Projects Fund**

Capital Improvements Fund

The Capital Improvements Fund is used to account for the costs of constructing street improvements, parks and other public improvements not normally included within the other Capital Projects Funds. Financing is provided by Federal, state, and county grant revenues and interfund transfers from the special revenue funds and General Fund.



City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –  
Capital Improvement Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts       |                       | Actual              | Variance with                           |
|---|----------------------|-----------------------|---------------------|---|
|   | Original             | Final                 | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                      |                       |                     |   |
| Intergovernmental   | \$ 9,425,370         | \$ 9,425,370          | \$ 1,506,049        | \$ (7,919,321)                          |
| Charges for services  | 763,090              | 763,090               | 576,336             | (186,754)                               |
| Investment income, net                                      | 130,300              | 130,300               | (512,377)           | (642,677)                               |
| Other revenues  | 299,247              | 299,247               | 51,540              | (247,707)                               |
| Total revenues  | <u>10,618,007</u>    | <u>10,618,007</u>     | <u>1,621,548</u>    | <u>(8,996,459)</u>                      |
| Expenditures  |                      |                       |                     |   |
| Current   |                      |                       |                     |   |
| General government  | 86,681               | 92,729                | 85,689              | 7,040                                   |
| Public safety   | 17,500               | 219,964               | 97,250              | 122,714                                 |
| Public works  | 420,317              | 443,296               | 39,470              | 403,826                                 |
| Capital outlay  | 8,365,273            | 48,886,068            | 5,921,233           | 42,964,835                              |
| Total expenditures  | <u>8,889,771</u>     | <u>49,642,057</u>     | <u>6,143,642</u>    | <u>43,498,415</u>                       |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>1,728,236</u>     | <u>(39,024,050)</u>   | <u>(4,522,094)</u>  | <u>34,501,956</u>                       |
| Other Financing Sources (Uses)                              |                      |                       |                     |   |
| Transfers in  | <u>35,083,842</u>    | <u>35,083,842</u>     | <u>4,122,209</u>    | <u>(30,961,633)</u>                     |
| Total other financing sources (uses)                        | <u>35,083,842</u>    | <u>35,083,842</u>     | <u>4,122,209</u>    | <u>(30,961,633)</u>                     |
| Net Change in Fund Balance                                  | <u>\$ 36,812,078</u> | <u>\$ (3,940,208)</u> | <u>(399,885)</u>    | <u>\$ 3,540,323</u>                     |
| Fund Balance, Beginning of Year                             |                      |                       | <u>6,961,099</u>    |   |
| Fund Balance, End of Year                                   |                      |                       | <u>\$ 6,561,214</u> |   |

### **Non-major Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects.

The City of Brea has the following non-major Special Revenue Funds:

#### Gas Tax Fund

This fund is used to account for revenues received and expenditures made for street improvements and street maintenance. Financing is provided by the City's share of state gasoline taxes made pursuant to the California State Constitution and authorized by the State Legislature.

#### Narcotics Enforcement Asset Seizure Fund

This fund is used to account for revenues seized by the Police Department during narcotic investigations.

#### Air Quality Improvement Fund

This fund is used to account for revenues received from vehicle registration fees and restricted for improvement of air quality.

#### Park Development Fund

This fund is used to account for revenues received and expenditures made for park development and improvement. The primary source of revenue is park development fees collected from developers under the State of California's Quimby Act.

#### Measure M Fund

This fund is used to account for ½ cent sales tax restricted for expenditure for road maintenance and street expenditures.

#### Affordable Housing Trust Fund

This fund is used to account for revenues received and expenditures made for the development of low to moderate income housing. The primary source of revenue is fees collected from developers.

#### Community Development Block Grant Fund

This fund is used to account for the revenues received and expenditures made for the City's Community Development Block Grant Program. Financing is provided under an agreement with the County of Orange whereby the City is a secondary recipient of funds made available from the U.S. Department of Housing and Urban Development under the Housing and Community Development Act of 1974 and 1977.

#### HOME Program Fund

This fund is used for the revenues received and expenditures made for housing rehabilitation. Financing is provided under an agreement with the County of Orange whereby the City is a secondary recipient of funds made available from the U.S. Department of Housing and Urban Development.

Blackstone Community Facilities District (CFD) 2008-1 Fund

The fund is used to account for the collection of special taxes and expenditure for police, fire, maintenance and general city services including park maintenance and open space.

La Floresta CFD 2011-1 Fund

This fund is used to account for the collection of special taxes and expenditure for police, fire, maintenance and general city services.

Taylor Morrison CFD 2013-1 Fund

This fund is used to account for the collection of special taxes and expenditures for police, fire, maintenance and general city services.

Central Park Village CFD 2013-2 Fund

This fund is used to account for the collection of special taxes and expenditures for police, fire, maintenance and general city services.

Development Fund

This fund is used to account for the receipt and expenditure of developer fees.

**Non-major Debt Service Fund**

City Debt Service Fund

This fund is used to account for financing and debt service activities within the City.

**Non-major Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other assets.

**The City of Brea has the following non-major Capital Projects Funds**

Capital and Mitigation Improvement Fund

This fund is used to account for the revenues received and expenditures made for the City Council-designated Capital Improvement projects, as well as the implementation of measures designed to mitigate impacts related to development, and the operation of government facilities, including, but not limited to: traffic, noise, aesthetics, and open space preservation. Financing is provided by the July 14, 2009 Agreement between the City and County of Orange regarding the extension of the Olinda Alpha Landfill.

Storm Drain Fund

This fund is used to account for the financing and construction of storm drains throughout the City. Financing is provided by storm drain assessment fees.

Midbury Assessment Authority Fund

This fund is used to account for the collection and payment of neighborhood street improvements.

City of Brea, California  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2022

|   | Special Revenue Funds |                              |                            |                     |
|---|-----------------------|------------------------------|----------------------------|---------------------|
|   |                       | Narcotics                    |                            |                     |
|   | Gas Tax               | Enforcement<br>Asset Seizure | Air Quality<br>Improvement | Park<br>Development |
| Assets  |                       |                              |                            |                     |
| Cash and investments  | \$ 3,225,955          | \$ 563,200                   | \$ 457,162                 | \$ 2,406,438        |
| Prepaid items   | -                     | -                            | -                          | -                   |
| Receivables   |                       |                              |                            |                     |
| Taxes   | -                     | -                            | -                          | -                   |
| Accounts  | -                     | -                            | -                          | -                   |
| Notes and loans   | -                     | -                            | -                          | -                   |
| Due from other governments  | 173,965               | -                            | 14,845                     | -                   |
| Total assets  | <u>\$ 3,399,920</u>   | <u>\$ 563,200</u>            | <u>\$ 472,007</u>          | <u>\$ 2,406,438</u> |
| Liabilities, Deferred Inflows of<br>Resources and Fund Balances       |                       |                              |                            |                     |
| Liabilities   |                       |                              |                            |                     |
| Accounts payable  | \$ -                  | \$ 43,198                    | \$ -                       | \$ -                |
| Accrued liabilities   | -                     | -                            | -                          | -                   |
| Unearned revenues   | -                     | -                            | -                          | -                   |
| Due to other governments  | -                     | -                            | -                          | -                   |
| Due to other funds  | -                     | -                            | -                          | -                   |
| Total liabilities   | <u>-</u>              | <u>43,198</u>                | <u>-</u>                   | <u>-</u>            |
| Deferred Inflows of Resources   |                       |                              |                            |                     |
| Unavailable revenues  | -                     | -                            | -                          | -                   |
| Fund Balances (Deficit)   |                       |                              |                            |                     |
| Nonspendable  | -                     | -                            | -                          | -                   |
| Restricted  |                       |                              |                            |                     |
| Community development projects  | -                     | -                            | -                          | -                   |
| Public safety   | -                     | 520,002                      | -                          | -                   |
| Public works  | 3,399,920             | -                            | 472,007                    | -                   |
| Capital projects  | -                     | -                            | -                          | 2,406,438           |
| Unassigned  | -                     | -                            | -                          | -                   |
| Total fund balances (deficit)   | <u>3,399,920</u>      | <u>520,002</u>               | <u>472,007</u>             | <u>2,406,438</u>    |
| Total liabilities, deferred inflows of<br>resources and fund balances | <u>\$ 3,399,920</u>   | <u>\$ 563,200</u>            | <u>\$ 472,007</u>          | <u>\$ 2,406,438</u> |

(continued)

City of Brea, California  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2022

|   | Special Revenue Funds      |                             |   |                         |
|---|----------------------------|-----------------------------|---|-------------------------|
|   | Measure M                  | Affordable<br>Housing Trust | Community<br>Development<br>Block Grant | HOME<br>Program         |
| <b>Assets</b>   |                            |                             |   |                         |
| Cash and investments  | \$ 1,169,801               | \$ 3,281,335                | \$ -                                    | \$ -                    |
| Prepaid items   | -                          | -                           | 1,000                                   | -                       |
| Receivables   |                            |                             |   |                         |
| Taxes   | -                          | -                           | -                                       | -                       |
| Accounts  | -                          | 19,612                      | 18,279                                  | -                       |
| Notes and loans   | -                          | 109,448                     | 1,351,607                               | 35,241                  |
| Due from other governments  | 210,446                    | -                           | 107,100                                 | -                       |
| <b>Total assets</b>   | <b><u>\$ 1,380,247</u></b> | <b><u>\$ 3,410,395</u></b>  | <b><u>\$ 1,477,986</u></b>              | <b><u>\$ 35,241</u></b> |
| <b>Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b>       |                            |                             |   |                         |
| <b>Liabilities</b>  |                            |                             |   |                         |
| Accounts payable  | \$ -                       | \$ -                        | \$ 22,384                               | \$ -                    |
| Accrued liabilities   | -                          | -                           | -                                       | -                       |
| Unearned revenues   | -                          | -                           | -                                       | -                       |
| Due to other governments  | -                          | -                           | 1,351,607                               | 35,241                  |
| Due to other funds  | -                          | -                           | 202,215                                 | -                       |
| <b>Total liabilities</b>  | <b><u>-</u></b>            | <b><u>-</u></b>             | <b><u>1,576,206</u></b>                 | <b><u>35,241</u></b>    |
| <b>Deferred Inflows of Resources</b>  |                            |                             |   |                         |
| Unavailable revenues  | -                          | 19,612                      | 107,100                                 | -                       |
| <b>Fund Balances (Deficit)</b>  |                            |                             |   |                         |
| Nonspendable  | -                          | -                           | 1,000                                   | -                       |
| Restricted  |                            |                             |   |                         |
| Community development projects  | -                          | 3,390,783                   | -                                       | -                       |
| Public safety   | -                          | -                           | -                                       | -                       |
| Public works  | 1,380,247                  | -                           | -                                       | -                       |
| Capital projects  | -                          | -                           | -                                       | -                       |
| Unassigned  | -                          | -                           | (206,320)                               | -                       |
| <b>Total fund balances (deficit)</b>  | <b><u>1,380,247</u></b>    | <b><u>3,390,783</u></b>     | <b><u>(205,320)</u></b>                 | <b><u>-</u></b>         |
| <b>Total liabilities, deferred inflows of<br/>resources and fund balances</b> | <b><u>\$ 1,380,247</u></b> | <b><u>\$ 3,410,395</u></b>  | <b><u>\$ 1,477,986</u></b>              | <b><u>\$ 35,241</u></b> |

(continued)

City of Brea, California  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2022

|   | Special Revenue Funds |                    |                          |                             |
|---|-----------------------|--------------------|--------------------------|-----------------------------|
|   | Blackstone<br>CFD     | La Floresta<br>CFD | Taylor -<br>Morrison CFD | Central Park<br>Village CFD |
| Assets  |                       |                    |                          |                             |
| Cash and investments  | \$ 2,109,706          | \$ 328,099         | \$ 143,416               | \$ 187,920                  |
| Prepaid items   | -                     | -                  | -                        | -                           |
| Receivables   |                       |                    |                          |                             |
| Taxes   | 18,027                | 3,493              | 1,122                    | 120                         |
| Accounts  | -                     | -                  | -                        | -                           |
| Notes and loans   | -                     | -                  | -                        | -                           |
| Due from other governments  | -                     | -                  | -                        | -                           |
| Total assets  | <u>\$ 2,127,733</u>   | <u>\$ 331,592</u>  | <u>\$ 144,538</u>        | <u>\$ 188,040</u>           |
| Liabilities, Deferred Inflows of<br>Resources and Fund Balances       |                       |                    |                          |                             |
| Liabilities   |                       |                    |                          |                             |
| Accounts payable  | \$ 43,697             | \$ 2,527           | \$ -                     | \$ -                        |
| Accrued liabilities   | 6,316                 | 5,541              | 600                      | 1,637                       |
| Unearned revenues   | -                     | -                  | -                        | -                           |
| Due to other governments  | -                     | -                  | -                        | -                           |
| Due to other funds  | -                     | -                  | -                        | -                           |
| Total liabilities   | <u>50,013</u>         | <u>8,068</u>       | <u>600</u>               | <u>1,637</u>                |
| Deferred Inflows of Resources   |                       |                    |                          |                             |
| Unavailable revenues  | -                     | -                  | -                        | -                           |
| Fund Balances (Deficit)   |                       |                    |                          |                             |
| Nonspendable  | -                     | -                  | -                        | -                           |
| Restricted  |                       |                    |                          |                             |
| Community development projects  | -                     | -                  | -                        | -                           |
| Public safety   | -                     | -                  | -                        | -                           |
| Public works  | 2,077,720             | 323,524            | 143,938                  | 186,403                     |
| Capital projects  | -                     | -                  | -                        | -                           |
| Unassigned  | -                     | -                  | -                        | -                           |
| Total fund balances (deficit)   | <u>2,077,720</u>      | <u>323,524</u>     | <u>143,938</u>           | <u>186,403</u>              |
| Total liabilities, deferred inflows of<br>resources and fund balances | <u>\$ 2,127,733</u>   | <u>\$ 331,592</u>  | <u>\$ 144,538</u>        | <u>\$ 188,040</u>           |

(continued)

City of Brea, California  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2022

|   | Special<br>Revenue<br>Funds | Debt Service<br>Fund | Capital Projects Funds                   |                   | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|-----------------------------|----------------------|--|-------------------|--|
|   | Development<br>Fund         | Debt Service         | Capital and<br>Mitigation<br>Improvement | Storm Drain       |  |
| <b>Assets</b>   |                             |                      |  |                   |  |
| Cash and investments  | \$ 1,568,252                | \$ -                 | \$ 3,670,142                             | \$ 338,928        | \$ 19,450,354                              |
| Prepaid items   | -                           | -                    | -  | -                 | 1,000                                      |
| Receivables   |                             |                      |  |                   |  |
| Taxes   | -                           | -                    | -  | -                 | 22,762                                     |
| Accounts  | -                           | -                    | -  | -                 | 37,891                                     |
| Notes and loans   | -                           | -                    | -  | -                 | 1,496,296                                  |
| Due from other governments  | -                           | -                    | -  | -                 | 506,356                                    |
| <b>Total assets</b>   | <u>\$ 1,568,252</u>         | <u>\$ -</u>          | <u>\$ 3,670,142</u>                      | <u>\$ 338,928</u> | <u>\$ 21,514,659</u>                       |
| <b>Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b>       |                             |                      |  |                   |  |
| <b>Liabilities</b>  |                             |                      |  |                   |  |
| Accounts payable  | \$ 56,317                   | \$ -                 | \$ -                                     | \$ -              | \$ 168,123                                 |
| Accrued liabilities   | 5,355                       | -                    | -  | -                 | 19,449                                     |
| Unearned revenues   | 1,506,580                   | -                    | -  | -                 | 1,506,580                                  |
| Due to other governments  | -                           | -                    | -  | -                 | 1,386,848                                  |
| Due to other funds  | -                           | -                    | -  | -                 | 202,215                                    |
| <b>Total liabilities</b>  | <u>1,568,252</u>            | <u>-</u>             | <u>-</u>                                 | <u>-</u>          | <u>3,283,215</u>                           |
| <b>Deferred Inflows of Resources</b>  |                             |                      |  |                   |  |
| Unavailable revenues  | -                           | -                    | -  | -                 | 126,712                                    |
| <b>Fund Balances (Deficit)</b>  |                             |                      |  |                   |  |
| Nonspendable  | -                           | -                    | -  | -                 | 1,000                                      |
| Restricted  |                             |                      |  |                   |  |
| Community development projects  | -                           | -                    | -  | -                 | 3,390,783                                  |
| Public safety   | -                           | -                    | -  | -                 | 520,002                                    |
| Public works  | -                           | -                    | -  | -                 | 7,983,759                                  |
| Capital projects  | -                           | -                    | 3,670,142                                | 338,928           | 6,415,508                                  |
| Unassigned  | -                           | -                    | -  | -                 | (206,320)                                  |
| <b>Total fund balances (deficit)</b>  | <u>-</u>                    | <u>-</u>             | <u>3,670,142</u>                         | <u>338,928</u>    | <u>18,104,732</u>                          |
| <b>Total liabilities, deferred inflows of<br/>resources and fund balances</b> | <u>\$ 1,568,252</u>         | <u>\$ -</u>          | <u>\$ 3,670,142</u>                      | <u>\$ 338,928</u> | <u>\$ 21,514,659</u>                       |

City of Brea, California  
Combining Statement of Revenues, Expenditure, and Changes in Fund Balances  
Non-Major Governmental Funds  
June 30, 2022

|  | Special Revenue Funds |   |                            |                     |
|--|-----------------------|---|----------------------------|---------------------|
|  | Gas Tax               | Narcotics<br>Enforcement<br>Asset Seizure | Air Quality<br>Improvement | Park<br>Development |
| Revenues   |                       |   |                            |                     |
| Taxes  | \$ -                  | \$ -                                      | \$ -                       | \$ -                |
| Intergovernmental  | 1,874,496             | -   | 58,033                     | -                   |
| Investment income, net                                       | (121,616)             | (23,026)                                  | (17,648)                   | (92,013)            |
| Fines and forfeitures  | -                     | 283,647                                   | -                          | -                   |
| Other revenues   | -                     | -   | -                          | -                   |
| Total revenues   | <u>1,752,880</u>      | <u>260,621</u>                            | <u>40,385</u>              | <u>(92,013)</u>     |
| Expenditures   |                       |   |                            |                     |
| Current  |                       |   |                            |                     |
| General government   | 3,612                 | 514                                       | 482                        | 2,632               |
| Public safety  | -                     | 88,415                                    | 10,580                     | -                   |
| Community development  | -                     | -   | -                          | -                   |
| Public works   | -                     | -   | -                          | -                   |
| Debt service   |                       |   |                            |                     |
| Interest and fiscal charges                                  | -                     | -   | -                          | -                   |
| Total expenditures   | <u>3,612</u>          | <u>88,929</u>                             | <u>11,062</u>              | <u>2,632</u>        |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>1,749,268</u>      | <u>171,692</u>                            | <u>29,323</u>              | <u>(94,645)</u>     |
| Other Financing Sources (Uses)                               |                       |   |                            |                     |
| Proceeds from issuance of long-term debt                     | -                     | -   | -                          | -                   |
| Payments to refunded bonds escrow agent                      | -                     | -   | -                          | -                   |
| Issuance premium   | -                     | -   | -                          | -                   |
| Cost of issuance   | -                     | -   | -                          | -                   |
| Transfers in   | -                     | -   | -                          | -                   |
| Transfers out  | (1,535,002)           | -   | -                          | -                   |
| Total other financing sources (uses)                         | <u>(1,535,002)</u>    | <u>-</u>                                  | <u>-</u>                   | <u>-</u>            |
| Net Change in Fund Balances                                  | 214,266               | 171,692                                   | 29,323                     | (94,645)            |
| Fund Balances (Deficit), Beginning of Year, as restated      | <u>3,185,654</u>      | <u>348,310</u>                            | <u>442,684</u>             | <u>2,501,083</u>    |
| Fund Balances (Deficit), End of Year                         | <u>\$ 3,399,920</u>   | <u>\$ 520,002</u>                         | <u>\$ 472,007</u>          | <u>\$ 2,406,438</u> |

(continued)



City of Brea, California  
Combining Statement of Revenues, Expenditure, and Changes in Fund Balances  
Non-Major Governmental Funds  
June 30, 2022

|   | Special Revenue Funds |                          |                                   |              |
|---|-----------------------|--------------------------|-----------------------------------|--------------|
|   | Measure M             | Affordable Housing Trust | Community Development Block Grant | HOME Program |
| Revenues  |                       |                          |                                   |              |
| Taxes   | \$ 1,205,653          | \$ -                     | \$ -                              | \$ -         |
| Intergovernmental   | -                     | -                        | 120,090                           | -            |
| Investment income, net                                    | (39,483)              | (125,456)                | -                                 | -            |
| Fines and forfeitures                                     | -                     | -                        | -                                 | -            |
| Other revenues  | -                     | 162,753                  | -                                 | -            |
| Total revenues  | <u>1,166,170</u>      | <u>37,297</u>            | <u>120,090</u>                    | <u>-</u>     |
| Expenditures  |                       |                          |                                   |              |
| Current   |                       |                          |                                   |              |
| General government  | 1,613                 | 3,564                    | -                                 | -            |
| Public safety   | -                     | -                        | -                                 | -            |
| Community development                                     | -                     | 37,338                   | 173,020                           | -            |
| Public works  | 19,393                | -                        | -                                 | -            |
| Debt service  |                       |                          |                                   |              |
| Interest and fiscal charges                               | -                     | -                        | -                                 | -            |
| Total expenditures  | <u>21,006</u>         | <u>40,902</u>            | <u>173,020</u>                    | <u>-</u>     |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,145,164</u>      | <u>(3,605)</u>           | <u>(52,930)</u>                   | <u>-</u>     |
| Other Financing Sources (Uses)                            |                       |                          |                                   |              |
| Proceeds from issuance of long-term debt                  | -                     | -                        | -                                 | -            |
| Payments to refunded bonds escrow agent                   | -                     | -                        | -                                 | -            |
| Issuance premium  | -                     | -                        | -                                 | -            |
| Cost of issuance  | -                     | -                        | -                                 | -            |
| Transfers in  | -                     | -                        | -                                 | -            |
| Transfers out   | (1,291,938)           | -                        | -                                 | -            |
| Total other financing sources (uses)                      | <u>(1,291,938)</u>    | <u>-</u>                 | <u>-</u>                          | <u>-</u>     |
| Net Change in Fund Balances                               | (146,774)             | (3,605)                  | (52,930)                          | -            |
| Fund Balances (Deficit), Beginning of Year, as restated   | <u>1,527,021</u>      | <u>3,394,388</u>         | <u>(152,390)</u>                  | <u>-</u>     |
| Fund Balances (Deficit), End of Year                      | <u>\$ 1,380,247</u>   | <u>\$ 3,390,783</u>      | <u>\$ (205,320)</u>               | <u>\$ -</u>  |

(continued)

City of Brea, California  
Combining Statement of Revenues, Expenditure, and Changes in Fund Balances  
Non-Major Governmental Funds  
June 30, 2022

|  | Special Revenue Funds |                    |                         |                             |
|--|-----------------------|--------------------|-------------------------|-----------------------------|
|  | Blackstone<br>CFD     | La Floresta<br>CFD | Taylor-<br>Morrison CFD | Central Park<br>Village CFD |
| Revenues   |                       |                    |                         |                             |
| Taxes  | \$ 844,389            | \$ 485,884         | \$ 51,225               | \$ 118,202                  |
| Intergovernmental  | -                     | -                  | -                       | -                           |
| Investment income, net                                       | (67,240)              | (12,502)           | (5,524)                 | (7,641)                     |
| Fines and forfeitures  | -                     | -                  | -                       | -                           |
| Other revenues   | -                     | -                  | -                       | -                           |
| Total revenues   | <u>777,149</u>        | <u>473,382</u>     | <u>45,701</u>           | <u>110,561</u>              |
| Expenditures   |                       |                    |                         |                             |
| Current  |                       |                    |                         |                             |
| General government   | 1,768                 | 2,121              | 152                     | 176                         |
| Public safety  | 457,182               | 461,781            | 40,885                  | 47,932                      |
| Community development  | -                     | -                  | -                       | -                           |
| Public works   | 322,413               | 25,384             | -                       | -                           |
| Debt service   |                       |                    |                         |                             |
| Interest and fiscal charges                                  | -                     | -                  | -                       | -                           |
| Total expenditures   | <u>781,363</u>        | <u>489,286</u>     | <u>41,037</u>           | <u>48,108</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(4,214)</u>        | <u>(15,904)</u>    | <u>4,664</u>            | <u>62,453</u>               |
| Other Financing Sources (Uses)                               |                       |                    |                         |                             |
| Proceeds from issuance of long-term debt                     | -                     | -                  | -                       | -                           |
| Payments to refunded bonds escrow agent                      | -                     | -                  | -                       | -                           |
| Issuance premium   | -                     | -                  | -                       | -                           |
| Cost of issuance   | -                     | -                  | -                       | -                           |
| Transfers in   | -                     | -                  | -                       | -                           |
| Transfers out  | -                     | -                  | -                       | -                           |
| Total other financing sources (uses)                         | <u>-</u>              | <u>-</u>           | <u>-</u>                | <u>-</u>                    |
| Net Change in Fund Balances                                  | (4,214)               | (15,904)           | 4,664                   | 62,453                      |
| Fund Balances (Deficit), Beginning of Year, as restated      | <u>2,081,934</u>      | <u>339,428</u>     | <u>139,274</u>          | <u>123,950</u>              |
| Fund Balances (Deficit), End of Year                         | <u>\$ 2,077,720</u>   | <u>\$ 323,524</u>  | <u>\$ 143,938</u>       | <u>\$ 186,403</u>           |

(continued)

City of Brea, California  
Combining Statement of Revenues, Expenditure, and Changes in Fund Balances  
Non-Major Governmental Funds  
June 30, 2022

|  | Special<br>Revenue<br>Funds | Debt Service<br>Fund | Capital Projects Funds                   |             | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|-----------------------------|----------------------|--|-------------|--|
|  | Development<br>Fund         | Debt Service         | Capital and<br>Mitigation<br>Improvement | Storm Drain |  |
| Revenues   |                             |                      |  |             |  |
| Taxes  | \$ -                        | \$ -                 | \$ -                                     | \$ -        | \$ 2,705,353                               |
| Intergovernmental  | -                           | -                    | -  | -           | 2,052,619                                  |
| Investment income, net                                       | -                           | -                    | (139,510)                                | (12,914)    | (664,573)                                  |
| Fines and forfeitures  | -                           | -                    | -  | -           | 283,647                                    |
| Other revenues   | 2,452,851                   | -                    | -  | -           | 2,615,604                                  |
| Total revenues   | 2,452,851                   | -                    | (139,510)                                | (12,914)    | 6,992,650                                  |
| Expenditures   |                             |                      |  |             |  |
| Current  |                             |                      |  |             |  |
| General government   | -                           | -                    | 4,095                                    | 369         | 21,098                                     |
| Public safety  | -                           | -                    | -  | -           | 1,106,775                                  |
| Community development  | -                           | -                    | -  | -           | 210,358                                    |
| Public works   | 2,452,851                   | -                    | -  | -           | 2,820,041                                  |
| Debt service   |                             |                      |  |             |  |
| Interest and fiscal charges                                  | -                           | 94,055               | -  | -           | 94,055                                     |
| Total expenditures   | 2,452,851                   | 94,055               | 4,095                                    | 369         | 4,252,327                                  |
| Excess (deficiency) of revenues<br>over (under) expenditures | -                           | (94,055)             | (143,605)                                | (13,283)    | 2,740,323                                  |
| Other Financing Sources (Uses)                               |                             |                      |  |             |  |
| Proceeds from issuance of long-term debt                     | -                           | 2,220,000            | -  | -           | 2,220,000                                  |
| Payments to refunded bonds escrow agent                      | -                           | (2,760,000)          | -  | -           | (2,760,000)                                |
| Issuance premium   | -                           | 530,190              | -  | -           | 530,190                                    |
| Cost of issuance   | -                           | (145,663)            | -  | -           | (145,663)                                  |
| Transfers in   | -                           | 249,528              | 56,000                                   | -           | 305,528                                    |
| Transfers out  | -                           | -                    | (19,935)                                 | -           | (2,846,875)                                |
| Total other financing sources (uses)                         | -                           | 94,055               | 36,065                                   | -           | (2,696,820)                                |
| Net Change in Fund Balances                                  | -                           | -                    | (107,540)                                | (13,283)    | 43,503                                     |
| Fund Balances (Deficit), Beginning of Year, as restated      | -                           | -                    | 3,777,682                                | 352,211     | 18,061,229                                 |
| Fund Balances (Deficit), End of Year                         | \$ -                        | \$ -                 | \$ 3,670,142                             | \$ 338,928  | \$ 18,104,732                              |

City of Brea, California

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

Gas Tax Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts     |                       | Actual              | Variance with                           |
|---|--------------------|-----------------------|---------------------|---|
|   | Original           | Final                 | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                    |                       |                     |   |
| Intergovernmental   | \$ 2,059,910       | \$ 2,059,910          | \$ 1,874,496        | \$ (185,414)                            |
| Investment income, net                                      | 17,300             | 17,300                | (121,616)           | (138,916)                               |
| Total revenues  | <u>2,077,210</u>   | <u>2,077,210</u>      | <u>1,752,880</u>    | <u>(324,330)</u>                        |
| Expenditures  |                    |                       |                     |   |
| Current   |                    |                       |                     |   |
| General government  | -                  | -                     | 3,612               | (3,612)                                 |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>2,077,210</u>   | <u>2,077,210</u>      | <u>1,749,268</u>    | <u>(320,718)</u>                        |
| Other Financing Sources (Uses)                              |                    |                       |                     |   |
| Transfers out   | <u>(1,350,000)</u> | <u>(3,441,201)</u>    | <u>(1,535,002)</u>  | <u>1,906,199</u>                        |
| Net Change in Fund Balance                                  | <u>\$ 727,210</u>  | <u>\$ (1,363,991)</u> | 214,266             | <u>\$ 1,585,481</u>                     |
| Fund Balance, Beginning of Year                             |                    |                       | <u>3,185,654</u>    |   |
| Fund Balance, End of Year                                   |                    |                       | <u>\$ 3,399,920</u> |   |

City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual  
Narcotics Enforcement Asset Seizure Special Revenue Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts     |                     | Actual            | Variance with                           |
|---|--------------------|---------------------|-------------------|---|
|   | Original           | Final               | Amounts           | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                    |                     |                   |   |
| Investment income, net                                      | \$ 1,000           | \$ 1,000            | \$ (23,026)       | \$ (24,026)                             |
| Fines and forfeitures                                       | 5,000              | 5,000               | 283,647           | 278,647                                 |
| Total revenues  | 6,000              | 6,000               | 260,621           | 254,621                                 |
| Expenditures  |                    |                     |                   |   |
| Current   |                    |                     |                   |   |
| General government  | -                  | -                   | 514               | (514)                                   |
| Public safety   | 61,481             | 136,481             | 88,415            | 48,066                                  |
| Total expenditures  | 61,481             | 136,481             | 88,929            | 47,552                                  |
| Excess (deficiency) of revenues<br>over(under) expenditures | (55,481)           | (130,481)           | 171,692           | 302,173                                 |
| Net Change in Fund Balance                                  | <u>\$ (55,481)</u> | <u>\$ (130,481)</u> | 171,692           | <u>\$ 302,173</u>                       |
| Fund Balance, Beginning of Year                             |                    |                     | 348,310           |   |
| Fund Balance, End of Year                                   |                    |                     | <u>\$ 520,002</u> |   |

City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual  
Air Quality Improvement Special Revenue Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts  |                     | Actual            | Variance with                           |
|---|-----------------|---------------------|-------------------|---|
|   | Original        | Final               | Amounts           | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                 |                     |                   |   |
| Intergovernmental   | \$ 112,500      | \$ 112,500          | \$ 58,033         | \$ (54,467)                             |
| Investment income, net                                      | 2,800           | 2,800               | (17,648)          | (20,448)                                |
| Total revenues  | 115,300         | 115,300             | 40,385            | (74,915)                                |
| Expenditures  |                 |                     |                   |   |
| Current   |                 |                     |                   |   |
| General government  | -               | -                   | 482               | (482)                                   |
| Public safety   | 12,000          | 12,000              | 10,580            | 1,420                                   |
| Public works  | 96,000          | 479,000             | -                 | 479,000                                 |
| Total expenditures  | 108,000         | 491,000             | 11,062            | 479,938                                 |
| Excess (deficiency) of revenues<br>over(under) expenditures | 7,300           | (375,700)           | 29,323            | (554,853)                               |
| Net Change in Fund Balance                                  | <u>\$ 7,300</u> | <u>\$ (375,700)</u> | 29,323            | <u>\$ 405,023</u>                       |
| Fund Balance, Beginning of Year                             |                 |                     | 442,684           |   |
| Fund Balance, End of Year                                   |                 |                     | <u>\$ 472,007</u> |   |

City of Brea, California

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

Park Development Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts    |                       | Actual              | Variance with                           |
|---|-------------------|-----------------------|---------------------|---|
|   | Original          | Final                 | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                   |                       |                     |   |
| Charges for services  | \$ 527,400        | \$ 527,400            | \$ -                | \$ (527,400)                            |
| Investment income, net                                      | 32,800            | 32,800                | (92,013)            | (124,813)                               |
| Total revenues  | 560,200           | 560,200               | (92,013)            | (652,213)                               |
| Expenditures  |                   |                       |                     |   |
| Current   |                   |                       |                     |   |
| General government  | -                 | -                     | 2,632               | (2,632)                                 |
| Excess (deficiency) of revenues<br>over(under) expenditures | 560,200           | 560,200               | (94,645)            | (649,581)                               |
| Other Financing Sources (Uses)                              |                   |                       |                     |   |
| Transfers out   | -                 | (2,370,100)           | -                   | 2,370,100                               |
| Net Change in Fund Balance                                  | <u>\$ 560,200</u> | <u>\$ (1,809,900)</u> | (94,645)            | <u>\$ 1,720,519</u>                     |
| Fund Balance, Beginning of Year                             |                   |                       | 2,501,083           |   |
| Fund Balance, End of Year                                   |                   |                       | <u>\$ 2,406,438</u> |   |

City of Brea, California

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

---

|   | Budget Amounts    |                     | Actual              | Variance with                           |
|---|-------------------|---------------------|---------------------|---|
|   | Original          | Final               | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                   |                     |                     |   |
| Taxes   | \$ 962,331        | \$ 962,331          | \$ 1,205,653        | \$ 243,322                              |
| Investment income, net                                      | 1,800             | 1,800               | (39,483)            | (41,283)                                |
| Total revenues  | <u>964,131</u>    | <u>964,131</u>      | <u>1,166,170</u>    | <u>202,039</u>                          |
| Expenditures  |                   |                     |                     |   |
| Current   |                   |                     |                     |   |
| General government  | -                 | -                   | 1,613               | (1,613)                                 |
| Public works  | <u>35,930</u>     | <u>36,367</u>       | <u>19,393</u>       | <u>16,974</u>                           |
| Total expenditures  | 35,930            | 36,367              | 21,006              | 15,361                                  |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>928,201</u>    | <u>927,764</u>      | <u>1,145,164</u>    | <u>186,678</u>                          |
| Other financing sources (uses)                              |                   |                     |                     |   |
| Transfers out   | <u>(525,000)</u>  | <u>(1,833,492)</u>  | <u>(1,291,938)</u>  | <u>541,554</u>                          |
| Net Change in Fund Balance                                  | <u>\$ 403,201</u> | <u>\$ (905,728)</u> | <u>(146,774)</u>    | <u>\$ 728,232</u>                       |
| Fund Balance, Beginning of Year                             |                   |                     | <u>1,527,021</u>    |   |
| Fund Balance, End of Year                                   |                   |                     | <u>\$ 1,380,247</u> |   |



City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual  
Affordable Housing Trust Special Revenue Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts    |                   | Actual              | Variance with                           |
|---|-------------------|-------------------|---------------------|---|
|   | Original          | Final             | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                   |                   |                     |   |
| Investment income, net                                      | \$ 46,500         | \$ 47,778         | \$ (125,456)        | \$ (173,234)                            |
| Other revenues  | 100,000           | 100,000           | 162,753             | 62,753                                  |
| Total revenues  | 146,500           | 147,778           | 37,297              | (110,481)                               |
| Expenditures  |                   |                   |                     |   |
| Current   |                   |                   |                     |   |
| General government  | -                 | 1,278             | 3,564               | (2,286)                                 |
| Community development                                       | 39,624            | 39,624            | 37,338              | 2,286                                   |
| Total expenditures  | 39,624            | 40,902            | 40,902              | -                                       |
| Excess (deficiency) of revenues<br>over(under) expenditures | 106,876           | 106,876           | (3,605)             | (110,481)                               |
| Net Change in Fund Balance                                  | <u>\$ 106,876</u> | <u>\$ 106,876</u> | (3,605)             | <u>\$ (110,481)</u>                     |
| Fund Balance, Beginning of Year                             |                   |                   | 3,394,388           |   |
| Fund Balance, End of Year                                   |                   |                   | <u>\$ 3,390,783</u> |   |

City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual  
Community Development Block Grant Special Revenue Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts    |                    | Actual              | Variance with                           |
|---|-------------------|--------------------|---------------------|---|
|   | Original          | Final              | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                   |                    |                     |   |
| Intergovernmental   | <u>\$ 180,000</u> | <u>\$ 299,807</u>  | <u>\$ 120,090</u>   | <u>\$ (179,717)</u>                     |
| Expenditures  |                   |                    |                     |   |
| Current   |                   |                    |                     |   |
| Community development                                       | <u>180,000</u>    | <u>334,167</u>     | <u>173,020</u>      | <u>161,147</u>                          |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>-</u>          | <u>(34,360)</u>    | <u>(52,930)</u>     | <u>(18,570)</u>                         |
| Other financing sources (uses)                              |                   |                    |                     |   |
| Transfers out   | <u>-</u>          | <u>(46,425)</u>    | <u>-</u>            | <u>46,425</u>                           |
| Net Change in Fund Balance                                  | <u>\$ -</u>       | <u>\$ (80,785)</u> | <u>(52,930)</u>     | <u>\$ 27,855</u>                        |
| Fund Balance, Beginning of Year                             |                   |                    | <u>(152,390)</u>    |   |
| Fund Balance, End of Year                                   |                   |                    | <u>\$ (205,320)</u> |   |

City of Brea, California

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

Blackstone CFD Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts    |                  | Actual              | Variance with                           |
|---|-------------------|------------------|---------------------|---|
|   | Original          | Final            | Amounts             | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                   |                  |                     |   |
| Taxes   | \$ 844,500        | \$ 844,500       | \$ 844,389          | \$ (111)                                |
| Investment income, net                                      | 31,300            | 31,300           | (67,240)            | (98,540)                                |
| Total revenues  | <u>875,800</u>    | <u>875,800</u>   | <u>777,149</u>      | <u>(98,651)</u>                         |
| Expenditures  |                   |                  |                     |   |
| Current   |                   |                  |                     |   |
| General government  | -                 | -                | 1,768               | (1,768)                                 |
| Public safety   | 470,718           | 473,204          | 457,182             | 16,022                                  |
| Public works  | 304,502           | 319,797          | 322,413             | (2,616)                                 |
| Total expenditures  | <u>775,220</u>    | <u>793,001</u>   | <u>781,363</u>      | <u>11,638</u>                           |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>100,580</u>    | <u>82,799</u>    | <u>(4,214)</u>      | <u>(87,013)</u>                         |
| Net Change in Fund Balance                                  | <u>\$ 100,580</u> | <u>\$ 82,799</u> | <u>(4,214)</u>      | <u>\$ (87,013)</u>                      |
| Fund Balance, Beginning of Year                             |                   |                  | <u>2,081,934</u>    |   |
| Fund Balance, End of Year                                   |                   |                  | <u>\$ 2,077,720</u> |   |

City of Brea, California

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

La Floresta CFD Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts     |                    | Actual            | Variance with<br>Final Budget<br>Positive/<br>(Negative) |
|---|--------------------|--------------------|-------------------|--|
|   | Original           | Final              | Amounts           |  |
| Revenues  |                    |                    |                   |  |
| Taxes   | \$ 485,500         | \$ 485,500         | \$ 485,884        | \$ 384   |
| Investment income, net                                      | 4,700              | 4,700              | (12,502)          | (17,202)   |
| Total revenues  | <u>490,200</u>     | <u>490,200</u>     | <u>473,382</u>    | <u>(16,818)</u>  |
| Expenditures  |                    |                    |                   |  |
| Current   |                    |                    |                   |  |
| General government  | -                  | -                  | 2,121             | (2,121)  |
| Public safety   | 467,016            | 469,218            | 461,781           | 7,437  |
| Public works  | 38,605             | 38,818             | 25,384            | 13,434   |
| Total expenditures  | <u>505,621</u>     | <u>508,036</u>     | <u>489,286</u>    | <u>18,750</u>  |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>(15,421)</u>    | <u>(17,836)</u>    | <u>(15,904)</u>   | <u>1,932</u>   |
| Net Change in Fund Balance                                  | <u>\$ (15,421)</u> | <u>\$ (17,836)</u> | <u>(15,904)</u>   | <u>\$ 1,932</u>  |
| Fund Balance, Beginning of Year                             |                    |                    | <u>339,428</u>    |  |
| Fund Balance, End of Year                                   |                    |                    | <u>\$ 323,524</u> |  |

City of Brea, California

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

Taylor-Morrison CFD Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts   |                  | Actual            | Variance with                           |
|---|------------------|------------------|-------------------|---|
|   | Original         | Final            | Amounts           | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                  |                  |                   |   |
| Taxes   | \$ 50,150        | \$ 50,150        | \$ 51,225         | \$ 1,075                                |
| Investment income, net                                      | 2,100            | 2,100            | (5,524)           | (7,624)                                 |
| Total revenues  | <u>52,250</u>    | <u>52,250</u>    | <u>45,701</u>     | <u>(6,549)</u>                          |
| Expenditures  |                  |                  |                   |   |
| Current   |                  |                  |                   |   |
| General Government  | -                | -                | 152               | (152)                                   |
| Public safety   | <u>41,560</u>    | <u>41,809</u>    | <u>40,885</u>     | <u>924</u>                              |
| Total expenditures  | <u>41,560</u>    | <u>41,809</u>    | <u>41,037</u>     | <u>772</u>                              |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>10,690</u>    | <u>10,441</u>    | <u>4,664</u>      | <u>5,777</u>                            |
| Net Change in Fund Balance                                  | <u>\$ 10,690</u> | <u>\$ 10,441</u> | 4,664             | <u>\$ 5,777</u>                         |
| Fund Balance, Beginning of Year                             |                  |                  | <u>139,274</u>    |   |
| Fund Balance, End of Year                                   |                  |                  | <u>\$ 143,938</u> |   |

City of Brea, California

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

Central Park Village CFD Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts   |                  | Actual            | Variance with                           |
|---|------------------|------------------|-------------------|---|
|   | Original         | Final            | Amounts           | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                  |                  |                   |   |
| Taxes   | \$ 108,500       | \$ 108,500       | \$ 118,202        | \$ 9,702                                |
| Investment income, net                                      | 1,000            | 1,000            | (7,641)           | (8,641)                                 |
| Total revenues  | <u>109,500</u>   | <u>109,500</u>   | <u>110,561</u>    | <u>1,061</u>                            |
| Expenditures  |                  |                  |                   |   |
| Current   |                  |                  |                   |   |
| General Government  | -                | -                | 176               | (176)                                   |
| Public safety   | <u>48,221</u>    | <u>48,419</u>    | <u>47,932</u>     | <u>487</u>                              |
| Total expenditures  | <u>48,221</u>    | <u>48,419</u>    | <u>48,108</u>     | <u>311</u>                              |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>61,279</u>    | <u>61,081</u>    | <u>62,453</u>     | <u>750</u>                              |
| Net Change in Fund Balance                                  | <u>\$ 61,279</u> | <u>\$ 61,081</u> | 62,453            | <u>\$ 750</u>                           |
| Fund Balance, Beginning of Year                             |                  |                  | <u>123,950</u>    |   |
| Fund Balance, End of Year                                   |                  |                  | <u>\$ 186,403</u> |   |

City of Brea, California

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

Development Fund Special Revenue Fund

Year Ended June 30, 2022

---

|   | Budget Amounts      |                     | Actual       | Variance with           |
|---|---------------------|---------------------|--------------|-------------------------|
|   | Original            | Final               | Amounts      | Final Budget            |
|   |                     |                     |              | Positive/<br>(Negative) |
| Revenues  |                     |                     |              |                         |
| Other revenues  | \$ -                | \$ -                | \$ 2,452,851 | \$ 2,452,851            |
| Expenditures  |                     |                     |              |                         |
| Current   |                     |                     |              |                         |
| Public works  | 439,298             | 439,298             | 2,452,851    | (2,013,553)             |
| Excess (deficiency) of revenues<br>over(under) expenditures | (439,298)           | (439,298)           | -            | 439,298                 |
| Net Change in Fund Balance                                  | <u>\$ (439,298)</u> | <u>\$ (439,298)</u> | -            | <u>\$ 439,298</u>       |
| Fund Balance, Beginning of Year, as restated                |                     |                     | -            |                         |
| Fund Balance, End of Year                                   |                     |                     | <u>\$ -</u>  |                         |

City of Brea, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual  
Capital and Mitigation Improvement Capital Projects Fund  
Year Ended June 30, 2022

---

|   | Budget Amounts    |                  | Actual              | Variance with<br>Final Budget<br>Positive/<br>(Negative) |
|---|-------------------|------------------|---------------------|--|
|   | Original          | Final            | Amounts             |  |
| Revenues  |                   |                  |                     |  |
| Investment income, net                                      | <u>\$ 65,100</u>  | <u>\$ 65,100</u> | <u>\$ (139,510)</u> | <u>\$ (204,610)</u>                                      |
| Expenditures  |                   |                  |                     |  |
| Current   |                   |                  |                     |  |
| General government  | <u>-</u>          | <u>4,095</u>     | <u>4,095</u>        | <u>-</u>   |
| Excess (deficiency) of revenues<br>over(under) expenditures | <u>65,100</u>     | <u>61,005</u>    | <u>(143,605)</u>    | <u>(204,610)</u>   |
| Other financing sources (uses)                              |                   |                  |                     |  |
| Transfers in  | 56,000            | 56,000           | 56,000              | -  |
| Transfers out   | <u>-</u>          | <u>(23,220)</u>  | <u>(19,935)</u>     | <u>3,285</u>   |
| Total other financing sources (uses)                        | <u>56,000</u>     | <u>32,780</u>    | <u>36,065</u>       | <u>3,285</u>   |
| Net Change in Fund Balance                                  | <u>\$ 121,100</u> | <u>\$ 93,785</u> | <u>(107,540)</u>    | <u>\$ (201,325)</u>                                      |
| Fund Balance, Beginning of Year                             |                   |                  | <u>3,777,682</u>    |  |
| Fund Balance, End of Year                                   |                   |                  | <u>\$ 3,670,142</u> |  |



City of Brea, California

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

Storm Drain Capital Projects Fund

Year Ended June 30, 2022

---

|   | Budget Amounts  |                 | Actual            | Variance with                           |
|---|-----------------|-----------------|-------------------|---|
|   | Original        | Final           | Amounts           | Final Budget<br>Positive/<br>(Negative) |
| Revenues  |                 |                 |                   |   |
| Investment income, net                                      | \$ 5,200        | \$ 5,200        | \$ (12,914)       | \$ (18,114)                             |
| Expenditures  |                 |                 |                   |   |
| Current   |                 |                 |                   |   |
| General government  | -               | 369             | 369               | -                                       |
| Excess (deficiency) of revenues<br>over(under) expenditures | 5,200           | 4,831           | (13,283)          | (18,114)                                |
| Net Change in Fund Balance                                  | <u>\$ 5,200</u> | <u>\$ 4,831</u> | (13,283)          | <u>\$ (18,114)</u>                      |
| Fund Balance, Beginning of Year                             |                 |                 | <u>352,211</u>    |   |
| Fund Balance, End of Year                                   |                 |                 | <u>\$ 338,928</u> |   |

Urban Runoff Fund

The fund is used to account for the City's urban runoff operations, which are financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

Sanitation Fund

The fund is used to account for the City's refuse collection and street sweeping operations, which are operated in a manner similar to a private enterprise. User charges finance the operations of this fund.

Information Technology External Support Fund

This fund is used to account for the operations of the Information Technology Division's contractual information technology services to other agencies. The costs (expenses including depreciation) of providing these services to participating cities on a continuing basis are financed or recovered primarily through user charges.

Golf Course Fund

This fund is used to account for the operations of the Birch Hills and Brea Creek Golf Courses.

City of Brea, California  
Combining Statement of Net Position  
Non-Major Enterprise Funds  
June 30, 2022

|  | Urban Runoff      | Sanitation          | Information<br>Technology<br>External<br>Support | Golf Course         | Total               |
|--|-------------------|---------------------|--|---------------------|---------------------|
| <b>Assets</b>  |                   |                     |  |                     |                     |
| Current assets   |                   |                     |  |                     |                     |
| Cash and investments   | \$ 656,211        | \$ 400,601          | \$ 337,699                                       | \$ 2,281,395        | \$ 3,675,906        |
| Accounts receivable, net   | 77,599            | 706,551             | -  | -                   | 784,150             |
| Due from other governments   | -                 | 11,371              | 73,097   | -                   | 84,468              |
| Total current assets   | <u>733,810</u>    | <u>1,118,523</u>    | <u>410,796</u>                                   | <u>2,281,395</u>    | <u>4,544,524</u>    |
| Noncurrent   |                   |                     |  |                     |                     |
| Restricted cash and investments                                      | 21,500            | -                   | 265,923  | -                   | 287,423             |
| Capital assets - nondepreciable                                      | 104,611           | -                   | -  | 8,615,046           | 8,719,657           |
| Capital assets - net of<br>accumulated depreciation                  | -                 | -                   | -  | 1,427,811           | 1,427,811           |
| Total noncurrent assets  | <u>126,111</u>    | <u>-</u>            | <u>265,923</u>                                   | <u>10,042,857</u>   | <u>10,434,891</u>   |
| Total assets   | <u>859,921</u>    | <u>1,118,523</u>    | <u>676,719</u>                                   | <u>12,324,252</u>   | <u>14,979,415</u>   |
| Deferred outflows of resources                                       |                   |                     |  |                     |                     |
| Deferred pension related items                                       | 19,165            | 64,022              | 149,468  | 2,036               | 234,691             |
| Deferred OPEB related items  | 11,877            | 42,080              | 121,906  | -                   | 175,863             |
| Total deferred outflows of resources                                 | <u>31,042</u>     | <u>106,102</u>      | <u>271,374</u>                                   | <u>2,036</u>        | <u>410,554</u>      |
| Total assets and deferred<br>outflows of resources                   | <u>\$ 890,963</u> | <u>\$ 1,224,625</u> | <u>\$ 948,093</u>                                | <u>\$12,326,288</u> | <u>\$15,389,969</u> |
| <b>Liabilities</b>   |                   |                     |  |                     |                     |
| Current liabilities  |                   |                     |  |                     |                     |
| Accounts payable   | \$ 6,654          | \$ 233,695          | \$ 1,400   | \$ 830,284          | \$ 1,072,033        |
| Accrued liabilities  | 1,747             | 6,386               | 12,142   | 170                 | 20,445              |
| Compensated absences, due within one year                            | -                 | 10,805              | 48,742   | -                   | 59,547              |
| Total current liabilities  | <u>8,401</u>      | <u>250,886</u>      | <u>62,284</u>                                    | <u>830,454</u>      | <u>1,152,025</u>    |
| Noncurrent   |                   |                     |  |                     |                     |
| Compensated absences, due in more than one year                      | -                 | 3,602               | 16,247   | -                   | 19,849              |
| Net pension liability  | 117,057           | 391,010             | 912,850  | 12,435              | 1,433,352           |
| Total OPEB liability   | 69,699            | 284,230             | 1,188,113  | -                   | 1,542,042           |
| Total noncurrent liabilities   | <u>186,756</u>    | <u>678,842</u>      | <u>2,117,210</u>                                 | <u>12,435</u>       | <u>2,995,243</u>    |
| Total liabilities  | <u>195,157</u>    | <u>929,728</u>      | <u>2,179,494</u>                                 | <u>842,889</u>      | <u>4,147,268</u>    |
| Deferred inflows of resources  |                   |                     |  |                     |                     |
| Deferred pension related items                                       | 65,849            | 219,957             | 513,511  | 6,995               | 806,312             |
| Deferred OPEB related items  | 8,144             | 33,212              | 120,319  | -                   | 161,675             |
| Total deferred inflows of resources                                  | <u>73,993</u>     | <u>253,169</u>      | <u>633,830</u>                                   | <u>6,995</u>        | <u>967,987</u>      |
| Net position (deficit)   |                   |                     |  |                     |                     |
| Net investment in capital assets                                     | -                 | -                   | -  | 10,042,857          | 10,042,857          |
| Unrestricted   | 621,813           | 41,728              | (1,865,231)                                      | 1,433,547           | 231,857             |
| Total net position (deficit)   | <u>\$ 621,813</u> | <u>\$ 41,728</u>    | <u>\$ (1,865,231)</u>                            | <u>\$11,476,404</u> | <u>\$10,274,714</u> |
| Total liabilities, deferred inflows<br>of resources and net position | <u>\$ 890,963</u> | <u>\$ 1,224,625</u> | <u>\$ 948,093</u>                                | <u>\$12,326,288</u> | <u>\$15,389,969</u> |

City of Brea, California  
Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
Non-Major Enterprise Funds  
Year Ended June 30, 2022

|   | Urban Runoff | Sanitation   | Information<br>Technology<br>External<br>Support | Golf Course   | Total         |
|---|--------------|--------------|--|---------------|---------------|
| Operating revenues                                  |              |              |  |               |               |
| Charges for services                                | \$ 476,329   | \$ 3,354,488 | \$ 880,372                                       | \$ 4,386,528  | \$ 9,097,717  |
| Other revenues                                      | -            | 64,367       | -  | -             | 64,367        |
| Total operating revenues                            | 476,329      | 3,418,855    | 880,372  | 4,386,528     | 9,162,084     |
| Operating expenses                                  |              |              |  |               |               |
| Personnel services                                  | 4,267        | (1,319,631)  | (429,287)  | 40,841        | (1,703,810)   |
| Maintenance and operation                           | 242,104      | 2,900,629    | 161,605  | 3,803,281     | 7,107,619     |
| Depreciation  | -            | -            | -  | 80,914        | 80,914        |
| Total operating expenses                            | 246,371      | 1,580,998    | (267,682)  | 3,925,036     | 5,484,723     |
| Operating income (loss)                             | 229,958      | 1,837,857    | 1,148,054  | 461,492       | 3,677,361     |
| Nonoperating revenues (expenses)                    |              |              |  |               |               |
| Intergovernmental revenues                          | -            | 76,012       | -  | -             | 76,012        |
| Interest revenues (expense)                         | (22,511)     | 2,784        | 7,405  | (94,274)      | (106,596)     |
| Total nonoperating<br>revenues (expenses)           | (22,511)     | 78,796       | 7,405  | (94,274)      | (30,584)      |
| Income (loss) before contributions<br>and transfers | 207,447      | 1,916,653    | 1,155,459  | 367,218       | 3,646,777     |
| Contributions and transfers                         |              |              |  |               |               |
| Capital contributions                               | -            | -            | -  | 65,000        | 65,000        |
| Transfers in  | -            | 680,061      | -  | -             | 680,061       |
| Change in Net Position                              | 207,447      | 2,596,714    | 1,155,459  | 432,218       | 4,391,838     |
| Net Position (Deficit), Beginning of Year           | 414,366      | (2,554,986)  | (3,020,690)                                      | 11,044,186    | 5,882,876     |
| Net Position (Deficit), End of Year                 | \$ 621,813   | \$ 41,728    | \$ (1,865,231)                                   | \$ 11,476,404 | \$ 10,274,714 |

City of Brea, California  
Combining Statement of Cash Flows  
Non-Major Enterprise Funds  
Year Ended June 30, 2022

|  | Urban Runoff | Sanitation   | Information<br>Technology<br>External<br>Support | Golf Course  | Total        |
|--|--------------|--------------|--|--------------|--------------|
| Operating Activities   |              |              |  |              |              |
| Cash received from customers and users   | \$ 472,257   | \$ 3,401,225 | \$ 988,157                                       | \$ 4,386,528 | \$ 9,248,167 |
| Cash payments to suppliers for goods and services  | (252,234)    | (2,912,520)  | (159,970)  | (3,312,754)  | (6,637,478)  |
| Cash payments to employees for services  | (179,181)    | (1,016,555)  | (770,373)  | (23,422)     | (1,989,531)  |
| Net Cash Provided by (used for) Operating Activities   | 40,842       | (527,850)    | 57,814   | 1,050,352    | 621,158      |
| Capital related financing activities   |              |              |  |              |              |
| Acquisition of capital assets  | -            | -            | -  | (125,796)    | (125,796)    |
| Net Cash Provided by (used for) Noncapital Financing Activities  | -            | -            | -  | (125,796)    | (125,796)    |
| Non-Capital Financing Activities   |              |              |  |              |              |
| Cash transfers in  | -            | 680,061      | -  | -            | 680,061      |
| Intergovernmental revenues   | -            | 76,012       | -  | -            | 76,012       |
| Net Cash Provided by (used for) Noncapital Financing Activities  | -            | 756,073      | -  | -            | 756,073      |
| Investing activities   |              |              |  |              |              |
| Interest received  | (22,511)     | 2,784        | 7,405  | (94,274)     | (106,596)    |
| Net Cash Provided by (used for) Investing Activities   | (22,511)     | 2,784        | 7,405  | (94,274)     | (106,596)    |
| Net Increase (Decrease) in Cash and Cash Equivalents   | 18,331       | 231,007      | 65,219   | 830,282      | 1,144,839    |
| Cash and Cash Equivalents at Beginning of Year   | 763,991      | 169,594      | 538,403  | 1,451,113    | 2,923,101    |
| Cash and Cash Equivalents at End of Year   | \$ 782,322   | \$ 400,601   | \$ 603,622                                       | \$ 2,281,395 | \$ 4,067,940 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities        |              |              |  |              |              |
| Operating income (loss)  | \$ 229,958   | \$ 1,837,857 | \$ 1,148,054                                     | \$ 461,492   | \$ 3,677,361 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities |              |              |  |              |              |
| Depreciation   | -            | -            | -  | 80,914       | 80,914       |
| (Increase) decrease in accounts receivable   | (4,072)      | (17,630)     | 253,979  | -            | 232,277      |
| (Decrease) increase in accounts payable  | (10,512)     | (12,868)     | (542)  | 490,498      | 466,576      |
| (Decrease) in accrued liabilities  | 382          | 977          | 2,177  | 29           | 3,565        |
| (Decrease) increase in due to other funds  | -            | (397,513)    | -  | -            | (397,513)    |
| (Decrease) increase in compensated absences  | -            | 6,366        | 3,858  | -            | 10,224       |
| Net changes in pension related items   | (175,812)    | (1,947,343)  | (1,203,518)                                      | 17,419       | (3,309,254)  |
| Net changes in OPEB related items  | 898          | 2,304        | (146,194)  | -            | (142,992)    |
| Total adjustments  | (189,116)    | (2,365,707)  | (1,090,240)                                      | 588,860      | (3,056,203)  |
| Net cash provided by (used for) operating activities   | \$ 40,842    | \$ (527,850) | \$ 57,814  | \$ 1,050,352 | \$ 621,158   |

Risk Management Fund

This fund is used to account for the costs of operating a self-insurance program for general liability, workers' compensation, long-term disability and unemployment compensation. Such costs to other departments are billed at a predetermined rate set annually during the budget process.

Information Technology Fund

This fund is used to account for the operations of the City's internal information technology division. Such costs are billed to the departments and/or division based upon a predetermined rate set during the budget process. This is a new fund that was established by management.

Vehicle Maintenance Fund

This fund was created to account for the costs of operating a maintenance facility for automotive equipment used by other City departments. Such costs to other departments are billed at a predetermined cost per mile charge that includes depreciation. This charge is set annually during the budget process. The Vehicle Maintenance Fund is responsible for financing replacement vehicles, as necessary.

Building Occupancy Fund

This fund is used to account for the costs of operating a building maintenance program for City facilities. Such costs to other departments are billed at a predetermined rate set annually during the budget process.

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

|   | Risk<br>Management | Information<br>Technology | Vehicle<br>Replacement | Building<br>Occupancy | Totals        |
|---|--------------------|---------------------------|------------------------|-----------------------|---------------|
| <b>Assets</b>   |                    |                           |                        |                       |               |
| Current assets  |                    |                           |                        |                       |               |
| Cash and investments  | \$ 7,720,067       | \$ 1,269,883              | \$ 2,786,243           | \$ 1,520,840          | \$ 13,297,033 |
| Receivables:  |                    |                           |                        |                       |               |
| Accounts  | 94,897             | -                         | 32,361                 | -                     | 127,258       |
| Total current assets  | 7,814,964          | 1,269,883                 | 2,818,604              | 1,520,840             | 13,424,291    |
| Noncurrent assets   |                    |                           |                        |                       |               |
| Capital assets, net of accumulated depreciation                   | -                  | 557,164                   | 3,422,409              | 1,071,225             | 5,050,798     |
| Total noncurrent assets   | -                  | 557,164                   | 3,422,409              | 1,071,225             | 5,050,798     |
| Total assets  | 7,814,964          | 1,827,047                 | 6,241,013              | 2,592,065             | 18,475,089    |
| Deferred Outflows of Resources                                    |                    |                           |                        |                       |               |
| Deferred pension related items                                    | 56,293             | 110,537                   | 329,582                | 155,093               | 651,505       |
| Deferred OPEB related items                                       | 21,161             | 170,292                   | 70,039                 | 90,766                | 352,258       |
| Total deferred outflows of resources                              | 77,454             | 280,829                   | 399,621                | 245,859               | 1,003,763     |
| Total assets and deferred outflows of resources                   | \$ 7,892,418       | \$ 2,107,876              | \$ 6,640,634           | \$ 2,837,924          | \$ 19,478,852 |
| <b>Liabilities</b>  |                    |                           |                        |                       |               |
| Current liabilities   |                    |                           |                        |                       |               |
| Accounts payable  | \$ 48,917          | \$ 16,049                 | \$ 122,304             | \$ 116,267            | \$ 303,537    |
| Accrued liabilities   | 8,086              | 24,616                    | 9,648                  | 16,468                | 58,818        |
| Compensated absences, due within one year                         | -                  | -                         | 30,104                 | 59,543                | 89,647        |
| Claims and judgments, due within one year                         | 1,423,676          | -                         | -                      | -                     | 1,423,676     |
| Total current liabilities   | 1,480,679          | 40,665                    | 162,056                | 192,278               | 1,875,678     |
| Non-current liabilities   |                    |                           |                        |                       |               |
| Compensated absences, due in more than one year                   | -                  | -                         | 10,034                 | 19,848                | 29,882        |
| Claims and judgments, due in more than one year                   | 3,863,416          | -                         | -                      | -                     | 3,863,416     |
| Net pension liability   | 343,803            | 675,076                   | 2,012,863              | 947,199               | 3,978,941     |
| Total OPEB liability  | 138,386            | 1,209,117                 | 411,605                | 511,893               | 2,271,001     |
| Total non-current liabilities                                     | 4,345,605          | 1,884,193                 | 2,434,502              | 1,478,940             | 10,143,240    |
| Total liabilities   | 5,826,284          | 1,924,858                 | 2,596,558              | 1,671,218             | 12,018,918    |
| Deferred Inflows of Resources                                     |                    |                           |                        |                       |               |
| Deferred pension related items                                    | 193,402            | 379,756                   | 1,132,310              | 532,835               | 2,238,303     |
| Deferred OPEB related items                                       | 12,984             | 83,174                    | 46,228                 | 58,336                | 200,722       |
| Total deferred inflows of resources                               | 206,386            | 462,930                   | 1,178,538              | 591,171               | 2,439,025     |
| <b>Net Position</b>   |                    |                           |                        |                       |               |
| Net investment in capital assets                                  | -                  | 557,164                   | 3,422,409              | 1,071,225             | 5,050,798     |
| Unrestricted  | 1,859,748          | (837,076)                 | (556,871)              | (495,690)             | (29,889)      |
| Total net position  | \$ 1,859,748       | \$ (279,912)              | \$ 2,865,538           | \$ 575,535            | \$ 5,020,909  |
| Total liabilities, deferred inflows of resources and net position | \$ 7,892,418       | \$ 2,107,876              | \$ 6,640,634           | \$ 2,837,924          | \$ 19,478,852 |

City of Brea, California  
Combining Statement of Revenues, Expenditures and Changes in Net Position  
Internal Service Funds  
Year Ended June 30, 2022

|   | Risk<br>Management | Information<br>Technology | Vehicle<br>Maintenance | Building<br>Occupancy | Total         |
|---|--------------------|---------------------------|------------------------|-----------------------|---------------|
| Operating Revenues                        |                    |                           |                        |                       |               |
| Charge for service                        | \$ 4,306,277       | \$ 2,544,578              | \$ 3,083,251           | \$ 2,555,859          | \$ 12,489,965 |
| Other revenues                            | 61,090             | 600                       | 53,360                 | 122,460               | 237,510       |
| Total operating revenues                  | 4,367,367          | 2,545,178                 | 3,136,611              | 2,678,319             | 12,727,475    |
| Operating Expenses                        |                    |                           |                        |                       |               |
| Personnel services                        | 290,321            | 1,780,482                 | 2,029,783              | 660,490               | 4,761,076     |
| Maintenance and operation                 | 1,369,837          | 742,479                   | 942,949                | 1,633,103             | 4,688,368     |
| Claims and judgements                     | 1,770,322          | -                         | -                      | -                     | 1,770,322     |
| Depreciation                              | -                  | 135,102                   | 646,738                | 135,824               | 917,664       |
| Total operating expenses                  | 3,430,480          | 2,658,063                 | 3,619,470              | 2,429,417             | 12,137,430    |
| Operating income (loss)                   | 936,887            | (112,885)                 | (482,859)              | 248,902               | 590,045       |
| Nonoperating Revenues (Expenses)          |                    |                           |                        |                       |               |
| Interest revenue                          | (309,316)          | (41,534)                  | (111,289)              | (59,639)              | (521,778)     |
| Gain (loss) on disposal of capital assets | -                  | -                         | 16,082                 | -                     | 16,082        |
| Total nonoperating revenues (expenses)    | (309,316)          | (41,534)                  | (95,207)               | (59,639)              | (505,696)     |
| Income (loss) before transfers            | 627,571            | (154,419)                 | (578,066)              | 189,263               | 84,349        |
| Transfers:                                |                    |                           |                        |                       |               |
| Transfers in                              | -                  | 188,000                   | -                      | -                     | 188,000       |
| Change in Net Position                    | 627,571            | 33,581                    | (578,066)              | 189,263               | 272,349       |
| Net Position, Beginning of Year           | 1,232,177          | (313,493)                 | 3,443,604              | 386,272               | 4,748,560     |
| Net Position, End of Year                 | \$ 1,859,748       | \$ (279,912)              | \$ 2,865,538           | \$ 575,535            | \$ 5,020,909  |



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

|   | Risk<br>Management | Information<br>Technology | Vehicle<br>Maintenance | Building<br>Occupancy | Total         |
|---|--------------------|---------------------------|------------------------|-----------------------|---------------|
| Operating Activities  |                    |                           |                        |                       |               |
| Cash received from users and departments  | \$ 4,469,577       | \$ 2,545,939              | \$ 3,147,019           | \$ 2,690,551          | \$ 12,853,086 |
| Cash payments to suppliers for<br>goods and services  | (1,511,719)        | (795,088)                 | (390,260)              | (1,911,647)           | (4,608,714)   |
| Cash payments to employees for services   | (1,905,170)        | (1,634,394)               | (1,169,281)            | (624,937)             | (5,333,782)   |
| Net Cash Provided by (used for) Operating Activities  | 1,052,688          | 116,457                   | 1,587,478              | 153,967               | 2,910,590     |
| Non-Capital Financing Activities  |                    |                           |                        |                       |               |
| Intergovernmental revenues  | -                  | 188,000                   | -                      | -                     | 188,000       |
| Capital and Related<br>Financing Activities:  |                    |                           |                        |                       |               |
| Acquisition and construction of capital assets  | -                  | (32,801)                  | (356,261)              | 2,255                 | (386,807)     |
| Investing Activities:   |                    |                           |                        |                       |               |
| Interest received   | (309,316)          | (41,534)                  | (111,289)              | (59,639)              | (521,778)     |
| Net Increase (Decrease) in Cash and Cash Equivalents  | 743,372            | 230,122                   | 1,119,928              | 96,583                | 2,190,005     |
| Cash and Cash Equivalents at Beginning of Year  | 6,976,695          | 1,039,761                 | 1,666,315              | 1,424,257             | 11,107,028    |
| Cash and Cash Equivalents at End of Year  | \$ 7,720,067       | \$ 1,269,883              | \$ 2,786,243           | \$ 1,520,840          | 13,297,033    |
| Reconciliation of operating income to net cash<br>provided by (used for) operating activities             |                    |                           |                        |                       |               |
| Operating income (loss)   | \$ 936,887         | \$ (112,885)              | \$ (482,859)           | \$ 248,902            | \$ 590,045    |
| Adjustments to reconcile operating income (loss)<br>net cash provided by (used for) operating activities: |                    |                           |                        |                       |               |
| Depreciation  | -                  | 135,102                   | 646,738                | 135,824               | 917,664       |
| (Increase ) decrease in accounts receivable   | 97,593             | 761                       | 5,155                  | -                     | 103,509       |
| (Increase) decrease in due from other governments   | 4,617              | -                         | 5,253                  | -                     | 9,870         |
| Increase (decrease) in accounts payable   | 31,846             | (8,988)                   | 38,957                 | 4,417                 | 66,232        |
| Increase (decrease) in accrued liabilities  | 5,663              | 2,645                     | (521)                  | 3,525                 | 11,312        |
| Increase (decrease) in claims and judgements  | (21,339)           | -                         | -                      | -                     | (21,339)      |
| Increase (decrease) in compensated absences   | -                  | -                         | (3,080)                | 7,815                 | 4,735         |
| Net changes in pension related items  | (2,579)            | 99,822                    | 1,372,641              | (253,610)             | 1,216,274     |
| Net changes in OPEB related items   | -                  | -                         | 5,194                  | 7,094                 | 12,288        |
| Total adjustments   | 115,801            | 229,342                   | 2,070,337              | (94,935)              | 2,320,545     |
| Net cash provided by (used for)<br>operating activities   | \$ 1,052,688       | \$ 116,457                | \$ 1,587,478           | \$ 153,967            | \$ 2,910,590  |

Hillside Open Space Education Coalition

This fund is used to account for the funds received to educate the public as to the importance of hillside preservation.

Downtown Community Facilities District 1996-1 Fund

This fund is used to account for the collection and payment to the holders of the 2014 Special Tax Bonds.

Olinda Heights Community Facilities District 1997-1 Fund

This fund is used to account for the collection and payment to the holders of the 2005 Special Tax Bonds.

Brea Plaza Community Facilities District 2008-02 Fund

This fund is used to account for the collection and payment to the holders of the 2017 Special Tax Bonds.

Integrated Law and Justice Agency of Orange County (ILJAO) Fund

This fund is used to account for the collections and payments related to a joint venture agreement with several other public agencies of Orange County. The City acts as a treasurer for the ILJAO.

Orange County City Managers Association (OCCMA) Fund

This fund is used to account for the collections and payments related to the OCCMA. The City acts as the treasurer for the OCCMA.

City of Brea, California  
Combining Balance Sheet  
Custodial Funds  
June 30, 2022

|   | Hillside Open<br>Space<br>Education<br>Coalition | Downtown | Olinda<br>Heights | Brea Plaza   |
|---|--|----------|-------------------|--------------|
| Assets  |  |          |                   |              |
| Cash and investments                            | \$ 562,389                                       | \$ 2,269 | \$ 379,778        | \$ 414,880   |
| Receivables                                     |  |          |                   |              |
| Accounts  | -  | -        | -                 | -            |
| Taxes   | -  | -        | 6,245             | -            |
| Prepaid items                                   | -  | -        | -                 | -            |
| Restricted assets                               |  |          |                   |              |
| Cash and investments with fiscal agents         | -  | -        | -                 | 674,469      |
| Capital assets                                  |  |          |                   |              |
| Capital assets, net of accumulated depreciation | -  | -        | -                 | -            |
| Total assets                                    | 562,389  | 2,269    | 386,023           | 1,089,349    |
| Liabilities                                     |  |          |                   |              |
| Accounts payable                                | -  | -        | -                 | -            |
| Accrued liabilities                             | 544,586  | -        | 613               | 337          |
| Total liabilities                               | 544,586  | -        | 613               | 337          |
| Fiduciary Net Position                          |  |          |                   |              |
| Restricted for outside parties                  | \$ 17,803  | \$ 2,269 | \$ 385,410        | \$ 1,089,012 |
|   |  |          |                   | (continued)  |

City of Brea, California  
Combining Balance Sheet  
Custodial Funds  
June 30, 2022

---

|   | ILJAO        | OCCMA     | Total        |
|---|--------------|-----------|--------------|
| Assets  |              |           |              |
| Cash and investments                            | \$ 4,803,318 | \$ 55,430 | \$ 6,218,064 |
| Receivables                                     |              |           |              |
| Accounts  | 9,005        | 2,750     | 11,755       |
| Taxes   | -            | -         | 6,245        |
| Prepaid items                                   | 16,459       | -         | 16,459       |
| Restricted assets                               |              |           |              |
| Cash and investments with fiscal agents         | -            | -         | 674,469      |
| Capital assets                                  |              |           |              |
| Capital assets, net of accumulated depreciation | 4,567        | -         | 4,567        |
| Total assets                                    | 4,833,349    | 58,180    | 6,931,559    |
| Liabilities                                     |              |           |              |
| Accounts payable                                | 181,878      | 1,056     | 182,934      |
| Accrued liabilities                             | -            | -         | 545,536      |
| Total liabilities                               | 181,878      | 1,056     | 728,470      |
| Fiduciary Net Position                          |              |           |              |
| Restricted for outside parties                  | \$ 4,651,471 | \$ 57,124 | \$ 6,203,089 |

City of Brea, California  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
Year Ended June 30, 2022

|  | Hillside Open<br>Space<br>Education<br>Coalition | Downtown         | Olinda<br>Heights | Brea Plaza          |
|--|--|------------------|-------------------|---------------------|
| <b>Additions</b>                         |  |                  |                   |                     |
| Special assessment                       | \$ 21,426  | \$ -             | \$ 402,889        | \$ 560,300          |
| Member contributions                     | -  | -                | -                 | -                   |
| Interest income                          | (21,426)   | (207)            | (16,711)          | (52,011)            |
| Miscellaneous income                     | -  | -                | -                 | -                   |
| <b>Total additions</b>                   | <b>-</b>   | <b>(207)</b>     | <b>386,178</b>    | <b>508,289</b>      |
| <b>Deductions</b>                        |  |                  |                   |                     |
| Administrative                           | 944  | 2,000            | 39,756            | 24,312              |
| Principal payments                       | -  | 225,000          | 240,000           | 225,000             |
| Interest expense                         | -  | 2,903            | 104,050           | 295,119             |
| Capital expenses                         | -  | -                | -                 | -                   |
| Depreciation                             | -  | -                | -                 | -                   |
| <b>Total deductions</b>                  | <b>944</b>                                       | <b>229,903</b>   | <b>383,806</b>    | <b>544,431</b>      |
| <b>Changes in fiduciary net position</b> | <b>(944)</b>                                     | <b>(230,110)</b> | <b>2,372</b>      | <b>(36,142)</b>     |
| <b>Net position</b>                      |  |                  |                   |                     |
| Beginning fiduciary net position         | 18,747   | 232,379          | 383,038           | 1,125,154           |
| Ending fiduciary net position            | <u>\$ 17,803</u>                                 | <u>\$ 2,269</u>  | <u>\$ 385,410</u> | <u>\$ 1,089,012</u> |

(continued)

City of Brea, California  
Combining Statement of Changes in Fiduciary Net Position (Continued)  
Custodial Funds  
Year Ended June 30, 2022

---

|                                   | ILJAO        | OCCMA     | Total        |
|-----------------------------------|--------------|-----------|--------------|
| Additions                         |              |           |              |
| Special assessment                | \$ -         | \$ -      | \$ 984,615   |
| Member contributions              | 1,272,208    | 54,096    | 1,326,304    |
| Interest income                   | (44,235)     | (1,549)   | (136,139)    |
| Miscellaneous income              | 58,256       | 25,615    | 83,871       |
| Total additions                   | 1,286,229    | 78,162    | 2,258,651    |
| Deductions                        |              |           |              |
| Administrative                    | 1,046,318    | 21,038    | 1,134,368    |
| Principal payments                | -            | -         | 690,000      |
| Interest expense                  | -            | -         | 402,072      |
| Capital expenses                  | 22,336       | -         | 22,336       |
| Depreciation                      | 2,284        | -         | 2,284        |
| Total deductions                  | 1,070,938    | 21,038    | 2,251,060    |
| Changes in fiduciary net position | 215,291      | 57,124    | 7,591        |
| Net position                      |              |           |              |
| Beginning fiduciary net position  | 4,436,180    | -         | 6,195,498    |
| Ending fiduciary net position     | \$ 4,651,471 | \$ 57,124 | \$ 6,203,089 |

This page intentionally left blank.

## Statistical Section



This page intentionally left blank.

This part of the City of Brea’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

## **Contents**

### **Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

### **Operating Information**

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

**Sources:** *Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.*

This page intentionally left blank.

**CITY OF BREA**

**NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(Accrual basis of accounting)**

|   | Fiscal Year<br>2012-13 | Fiscal Year<br>2013-14 | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 | Fiscal Year<br>2020-21 | Fiscal Year<br>2021-22 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Governmental Activities                     |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Net investment in capital assets            | \$ 165,031,654         | \$ 164,750,324         | \$ 158,976,819         | \$ 165,493,107         | \$ 170,548,467         | \$ 204,322,724         | \$ 202,990,193         | \$ 215,840,370         | \$ 207,378,698         | \$ 209,037,834         |
| Restricted                                  | 53,379,627             | 48,418,876             | 56,883,753             | 54,629,374             | 52,867,078             | 52,729,420             | 44,544,588             | 59,862,606             | 54,214,155             | 45,160,707             |
| Unrestricted                                | 29,028,179             | 30,997,188             | (64,027,907)           | (58,217,717)           | (57,154,376)           | (76,701,929)           | (69,878,160)           | (91,248,810)           | (79,365,186)           | (23,291,146)           |
| Total governmental activities net position  | \$ 247,439,460         | \$ 244,166,388         | \$ 151,832,665         | \$ 161,904,764         | \$ 166,261,169         | \$ 180,350,215         | \$ 177,656,621         | \$ 184,454,166         | \$ 182,227,667         | \$ 230,907,395         |
| Business-type Activities                    |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Net investment of capital assets            | \$ 36,804,832          | \$ 31,396,904          | \$ 33,367,826          | \$ 33,174,074          | \$ 42,091,695          | \$ 58,347,144          | \$ 55,408,764          | \$ 61,114,088          | \$ 27,842,597          | \$ 89,364,917          |
| Restricted                                  | 7,411,252              | 5,213,677              | 6,203,193              | 6,165,829              | 5,641,012              | 5,657,518              | 5,843,171              | 2,132,985              | 2,285,353              | 2,179,014              |
| Unrestricted                                | 6,023,885              | 19,603,041             | 8,603,346              | 12,637,920             | 14,392,925             | 15,322,371             | 26,097,664             | 29,126,601             | 77,820,553             | 29,242,853             |
| Total business-type activities net position | \$ 50,239,969          | \$ 56,213,622          | \$ 48,174,365          | \$ 51,977,823          | \$ 62,125,632          | \$ 79,327,033          | \$ 87,349,599          | \$ 92,373,674          | \$ 107,948,503         | \$ 120,786,784         |
| Primary Government                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Net investment of capital assets            | \$ 201,836,486         | \$ 196,147,228         | \$ 192,344,645         | \$ 198,667,181         | \$ 212,640,162         | \$ 262,669,868         | \$ 258,398,957         | \$ 276,954,458         | \$ 235,221,295         | \$ 298,402,751         |
| Restricted                                  | 60,790,879             | 53,632,553             | 63,086,946             | 60,795,203             | 58,508,090             | 58,386,938             | 50,387,759             | 61,995,591             | 56,499,508             | 47,339,721             |
| Unrestricted                                | 35,052,064             | 50,600,229             | (55,424,561)           | (45,579,797)           | (42,761,451)           | (61,379,558)           | (43,780,496)           | (62,122,209)           | (1,544,633)            | 5,951,707              |
| Total primary government net position       | \$ 297,679,429         | \$ 300,380,010         | \$ 200,007,030         | \$ 213,882,587         | \$ 228,386,801         | \$ 259,677,248         | \$ 265,006,220         | \$ 276,827,840         | \$ 290,176,170         | \$ 351,694,179         |

**CITY OF BREA**

**CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(Accrual basis of accounting)**

|   | Fiscal Year<br>2012-13 | Fiscal Year<br>2013-14 | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 | Fiscal Year<br>2020-21 | Fiscal Year<br>2021-22 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses:</b>                                |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities:                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General government                              | \$ 7,495,185           | \$ 7,352,190           | \$ 7,569,787           | \$ 7,297,652           | \$ 7,758,276           | \$ 6,679,825           | \$ 7,546,630           | \$ 8,738,602           | \$ 7,987,050           | \$ 4,209,806           |
| Public safety                                   | 35,849,288             | 31,408,789             | 32,409,727             | 31,372,155             | 33,938,469             | 40,137,072             | 41,777,845             | 45,285,893             | 42,671,837             | 2,479,739              |
| Community Development                           | 2,615,088              | 5,201,569              | 2,836,727              | 3,010,978              | 3,403,082              | 3,784,020              | 3,410,346              | 3,905,234              | 3,368,772              | 707,641                |
| Community services                              | 6,622,332              | 7,023,682              | 7,441,012              | 7,267,829              | 7,598,666              | 8,054,662              | 8,442,748              | 9,077,264              | 7,202,383              | 5,187,919              |
| Public Works                                    | 9,718,841              | 10,092,864             | 12,367,078             | 13,544,061             | 16,306,542             | 18,324,571             | 16,207,579             | 4,222,899              | 14,390,950             | 9,072,608              |
| Interest on long-term debt                      | 501,265                | 458,021                | 435,772                | 435,207                | 414,974                | 380,159                | 78,066                 | 349,806                | 161,293                | 282,769                |
| Total governmental activities expenses          | 62,801,999             | 61,537,115             | 63,060,103             | 62,927,882             | 69,420,009             | 77,360,309             | 77,463,214             | 71,579,698             | 75,782,285             | 21,940,482             |
| Business-type activities:                       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Urban run-off                                   | 288,517                | 310,717                | 388,493                | 415,328                | 376,623                | 396,030                | 422,699                | 356,600                | 388,559                | 247,623                |
| Water utility                                   | 14,883,425             | 16,048,442             | 15,752,822             | 14,085,433             | 14,882,443             | 17,306,036             | 18,136,961             | 17,197,843             | 19,767,041             | 16,082,429             |
| Sewer utility                                   | 1,353,552              | 1,525,820              | 1,575,738              | 1,590,905              | 1,630,319              | 1,896,662              | 2,623,606              | 2,086,307              | 1,997,061              | 547,069                |
| Sanitation                                      | 2,789,289              | 2,849,515              | 2,910,840              | 2,937,684              | 3,045,308              | 3,283,613              | 3,450,228              | 3,638,796              | 3,667,210              | 1,603,331              |
| Information Technology External Support         | 1,271,540              | 1,228,919              | 1,240,462              | 1,312,899              | 1,724,116              | 1,790,154              | 1,656,765              | 1,599,359              | 1,024,382              | (279,366)              |
| Golf Course                                     | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | 2,884,293              | 3,925,036              |
| Total business-type activities expenses         | 20,586,323             | 21,963,413             | 21,868,355             | 20,342,249             | 21,658,809             | 24,672,495             | 26,290,259             | 24,878,905             | 29,728,546             | 22,126,122             |
| Total primary government expenses               | \$ 83,388,322          | \$ 83,500,528          | \$ 84,928,458          | \$ 83,270,131          | \$ 91,078,818          | \$ 102,032,804         | \$ 103,753,473         | \$ 96,458,603          | \$ 105,510,831         | \$ 44,066,604          |
| <b>Program Revenues:</b>                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities:                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Charges for services:                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General government                              | \$ 1,890,749           | \$ 1,631,098           | \$ 1,663,401           | \$ 1,765,913           | \$ 1,605,816           | \$ 1,403,754           | \$ 1,137,478           | \$ 2,117,359           | \$ 1,296,032           | \$ 1,235,741           |
| Public safety                                   | 7,315,925              | 1,533,213              | 1,376,553              | 1,282,646              | 1,297,025              | 1,689,176              | 1,392,205              | 996,068                | 777,596                | 846,870                |
| Community Development                           | 1,535,351              | 1,092,041              | 998,141                | 1,577,964              | 2,151,955              | 4,619,615              | 1,048,258              | 1,530,959              | 1,058,408              | 756,751                |
| Community services                              | 3,638,056              | 4,672,523              | 5,640,412              | 3,021,505              | 2,818,718              | 3,023,144              | 3,117,696              | 1,353,397              | 1,088,410              | 1,668,359              |
| Public Works                                    | 1,688,142              | 1,909,409              | 1,706,630              | 1,257,168              | 1,610,889              | 506,348                | 237,689                | 1,684,711              | 197,022                | 3,088,349              |
| Operating contributions and grants              | 4,955,213              | 3,502,773              | 3,238,366              | 3,399,311              | 2,632,718              | 3,964,816              | 5,210,335              | 6,814,195              | 12,230,204             | 5,445,862              |
| Capital contributions and grants                | 3,495,573              | 1,187,623              | 3,908,617              | 2,336,984              | 5,668,485              | 43,192,575             | 4,959,143              | 6,319,418              | 3,239,077              | 2,650,189              |
| Total governmental activities program revenues  | 24,519,009             | 15,528,680             | 18,532,120             | 14,641,491             | 17,785,606             | 58,399,428             | 17,102,804             | 20,816,107             | 19,886,749             | 15,692,121             |
| Business-type activities:                       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Charges for services:                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Urban run-off                                   | 361,321                | 380,256                | 384,523                | 402,205                | 412,086                | 418,426                | 444,857                | 455,330                | 457,378                | 476,329                |
| Water utility                                   | 16,401,415             | 18,813,373             | 18,242,242             | 16,520,362             | 20,098,490             | 22,885,107             | 21,870,826             | 21,483,133             | 23,635,320             | 23,134,358             |
| Sewer utility                                   | 2,018,405              | 2,136,760              | 2,141,422              | 2,236,813              | 2,322,756              | 2,239,774              | 2,593,670              | 2,496,874              | 2,496,871              | 2,608,205              |
| Sanitation                                      | 3,199,135              | 3,317,183              | 3,431,013              | 3,531,648              | 3,584,153              | 3,727,950              | 2,969,334              | 3,198,072              | 3,349,980              | 3,418,855              |
| Information Technology External Support         | 1,499,019              | 1,472,730              | 1,532,097              | 1,807,305              | 1,959,634              | 1,695,050              | 1,380,895              | 1,000,093              | 1,051,148              | 880,372                |
| Golf Course                                     | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | 4,311,445              | 4,386,528              |
| Operating contributions and grants              | 11,323                 | 11,371                 | -                      | 11,371                 | 525,165                | 501,959                | 501,990                | 11,371                 | 22,888                 | 127,648                |
| Capital contributions and grants                | -                      | 1,209,000              | 1,521,000              | -                      | -                      | 14,285,715             | 2,705,537              | -                      | -                      | -                      |
| Total business-type activities program revenues | 23,490,618             | 27,340,673             | 27,252,297             | 24,509,704             | 28,902,284             | 45,753,981             | 32,467,109             | 28,644,873             | 35,325,030             | 35,032,295             |
| Primary government program revenues             | \$ 48,009,627          | \$ 42,869,353          | \$ 45,784,417          | \$ 39,151,195          | \$ 46,687,890          | \$ 104,153,409         | \$ 49,569,913          | \$ 49,460,980          | \$ 55,211,779          | \$ 50,724,416          |

**CITY OF BREA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

**Net (Expense)/Revenue:**

|                                      |                        |                        |                        |                        |                        |                     |                        |                        |                        |                     |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|------------------------|------------------------|------------------------|---------------------|
| Governmental activities              | \$ (38,282,990)        | \$ (46,008,435)        | \$ (44,527,983)        | \$ (48,286,391)        | \$ (51,634,403)        | \$ (18,960,881)     | \$ (60,360,410)        | \$ (50,763,591)        | \$ (55,895,536)        | \$ (6,248,361)      |
| Business-type activities             | 2,904,295              | 5,377,260              | 5,383,942              | 4,167,455              | 7,243,475              | 21,081,486          | 6,176,850              | 3,765,968              | 5,596,484              | 12,906,173          |
| Total primary government net expense | <u>\$ (35,378,695)</u> | <u>\$ (40,631,175)</u> | <u>\$ (39,144,041)</u> | <u>\$ (44,118,936)</u> | <u>\$ (44,390,928)</u> | <u>\$ 2,120,605</u> | <u>\$ (54,183,560)</u> | <u>\$ (46,997,623)</u> | <u>\$ (50,299,052)</u> | <u>\$ 6,657,812</u> |

**General Revenues and Other Changes in Net Position:**

Governmental activities:

|   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Property taxes  | \$ 12,320,889        | \$ 13,314,758        | \$ 14,627,073        | \$ 16,656,050        | \$ 17,887,984        | \$ 19,357,620        | \$ 20,667,280        | \$ 22,029,810        | \$ 24,060,158        | \$ 24,423,764        |
| Transient occupancy taxes   | 1,401,140            | 1,513,160            | 1,591,839            | 1,605,590            | 1,716,180            | 1,786,589            | 1,805,609            | 1,352,527            | 1,050,303            | 1,777,438            |
| Sales taxes   | 19,315,104           | 20,657,918           | 20,572,655           | 21,611,873           | 21,200,598           | 19,235,559           | 23,319,589           | 21,495,924           | 21,479,210           | 24,098,002           |
| Franchise taxes   | 1,693,964            | 1,682,274            | 1,625,872            | 1,589,950            | 1,680,293            | 1,594,432            | 2,550,523            | 2,485,834            | 2,372,747            | 2,621,096            |
| Business licenses taxes   | 985,391              | 1,054,054            | 1,035,220            | 1,101,915            | 1,078,509            | 1,107,537            | 1,110,975            | 1,036,931            | 994,727              | 1,090,315            |
| Other taxes   | 690,840              | 860,520              | 977,074              | 797,475              | 392,075              | 579,840              | 484,664              | 430,231              | 441,622              | 651,010              |
| Motor vehicle in lieu   | 71,847               | 68,846               | 69,978               | 72,551               | 75,398               | 79,899               | 79,772               | 78,478               | 107,321              | 110,178              |
| Use of money and property   | 603,010              | 802,974              | 686,757              | 1,602,076            | 1,110,886            | 1,482,370            | 3,840,130            | 4,087,504            | 3,467,362            | (3,486,383)          |
| Gain on sale of assets  | 6,923                | 76,461               | 31,396               | 83,139               | (1,731)              | 23,639               | 108,661              | 68,909               | 168,580              | 26,322               |
| Other   | 2,820,335            | 1,812,159            | 1,713,163            | 3,891,552            | 9,725,201            | 3,686,032            | 4,215,913            | 4,242,750            | 4,252,757            | 4,554,597            |
| Extraordinary gain on dissolution of<br>Redevelopment Agency <sup>1</sup> | 21,522,303           | -                    | (944,392)            | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Transfers   | 3,256,862            | 892,239              | 1,525,979            | 1,590,527            | 1,125,415            | 450,000              | (516,300)            | 252,238              | (4,639)              | (745,061)            |
| Total governmental activities   | <u>64,688,608</u>    | <u>42,735,363</u>    | <u>43,512,614</u>    | <u>50,602,698</u>    | <u>55,990,808</u>    | <u>49,383,517</u>    | <u>57,666,816</u>    | <u>57,561,136</u>    | <u>58,390,148</u>    | <u>55,121,278</u>    |
| Business-type activities:   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Use of money and property   | 54,871               | 125,999              | 151,348              | 303,514              | (23,077)             | (25,014)             | 1,240,123            | 1,491,758            | 120,888              | (941,040)            |
| Gain on sale of assets  | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 18,587               | 67,962               | 45,416               |
| Other   | 1,320,699            | 1,362,633            | 580,062              | 401,566              | 250,269              | 44,024               | 89,293               | -                    | 82,890               | 82,671               |
| Transfers   | (3,256,862)          | (892,239)            | (1,525,979)          | (1,590,527)          | (1,125,415)          | (450,000)            | 516,300              | (252,238)            | 4,639                | 745,061              |
| Total business-type activities  | <u>(1,881,292)</u>   | <u>596,393</u>       | <u>(794,569)</u>     | <u>(885,447)</u>     | <u>(898,223)</u>     | <u>(430,990)</u>     | <u>1,845,716</u>     | <u>1,258,107</u>     | <u>276,379</u>       | <u>(67,892)</u>      |
| Total primary government  | <u>\$ 62,807,316</u> | <u>\$ 43,331,756</u> | <u>\$ 42,718,045</u> | <u>\$ 49,717,251</u> | <u>\$ 55,092,585</u> | <u>\$ 48,952,527</u> | <u>\$ 59,512,532</u> | <u>\$ 58,819,243</u> | <u>\$ 58,666,527</u> | <u>\$ 55,053,386</u> |

**Change in Net Position:**

|                          |                      |                     |                     |                     |                      |                      |                     |                      |                     |                      |
|--------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| Governmental activities  | \$ 26,405,618        | \$ (3,273,072)      | \$ (1,015,369)      | \$ 2,316,307        | \$ 4,356,405         | \$ 30,422,636        | \$ (2,693,594)      | \$ 6,797,545         | \$ 2,494,629        | \$ 48,872,917        |
| Business-type activities | 1,023,003            | 5,973,653           | 4,589,373           | 3,282,008           | 6,345,252            | 20,650,496           | 8,022,566           | 5,024,075            | 5,872,863           | 12,838,281           |
| Total primary government | <u>\$ 27,428,621</u> | <u>\$ 2,700,581</u> | <u>\$ 3,574,004</u> | <u>\$ 5,598,315</u> | <u>\$ 10,701,657</u> | <u>\$ 51,073,132</u> | <u>\$ 5,328,972</u> | <u>\$ 11,821,620</u> | <u>\$ 8,367,492</u> | <u>\$ 61,711,198</u> |

<sup>1</sup>During the fiscal year ended June 30, 2012, the assets, liabilities and fund balances of the Brea Redevelopment Agency were transferred to the Successor Agency on February 1, 2012, as a result of the dissolution of Redevelopment Agencies in California.

CITY OF BREA

FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified accrual basis of accounting)

|                                    | Fiscal Year<br>2012-13 <sup>1</sup> | Fiscal Year<br>2013-14 | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 | Fiscal Year<br>2020-21 | Fiscal Year<br>2021-22 |
|------------------------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund                       |                                     |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Nondisposable                      | \$ 1,675,150                        | \$ 1,096,665           | \$ 856,591             | \$ 615,605             | \$ 412,659             | \$ 139,562             | \$ 8,826               | \$ 2,485               | \$ 14,960              | \$ 591                 |
| Restricted                         | 1,191,585                           | 1,161,494              | 1,392,800              | 7,448,016              | 8,201,746              | 8,112,011              | 8,661,782              | 8,883,451              | 11,337,663             | 9,743,633              |
| Committed                          | 7,496,895                           | 8,649,210              | 8,616,218              | 9,091,623              | -                      | 867,841                | 980,101                | 1,353,559              | 1,388,993              | 1,382,302              |
| Assigned                           | 667,696                             | 800,857                | 573,064                | 590,815                | 11,316,072             | 12,270,563             | 12,777,708             | 11,807,691             | 11,914,029             | 12,010,304             |
| Unassigned                         | 21,224,287                          | 21,046,657             | 23,586,834             | 19,154,869             | 14,077,609             | 14,703,360             | 21,203,689             | 19,891,467             | 29,410,655             | 25,265,822             |
| Total general fund                 | <u>\$ 32,255,613</u>                | <u>\$ 32,754,883</u>   | <u>\$ 35,025,507</u>   | <u>\$ 36,900,928</u>   | <u>\$ 34,008,086</u>   | <u>\$ 36,093,337</u>   | <u>\$ 43,632,106</u>   | <u>\$ 41,938,653</u>   | <u>\$ 54,066,300</u>   | <u>\$ 48,402,652</u>   |
| All Other Governmental Funds       |                                     |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Nondisposable                      | \$ -                                | \$ 18,212,052          | \$ 18,067,123          | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ 1,000               |
| Restricted                         | 52,188,042                          | 29,045,330             | 28,721,740             | 47,181,358             | 44,665,332             | 44,617,410             | 43,625,108             | 50,392,782             | 46,045,148             | 45,160,707             |
| Assigned                           | -                                   | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| Unassigned                         | (144,652)                           | (89,971)               | (78,497)               | (79,171)               | (19,272)               | (9,653)                | (27,156)               | (98,401)               | (152,390)              | (206,320)              |
| Total all other governmental funds | <u>\$ 52,043,390</u>                | <u>\$ 47,167,411</u>   | <u>\$ 46,710,366</u>   | <u>\$ 47,102,187</u>   | <u>\$ 44,646,060</u>   | <u>\$ 44,607,757</u>   | <u>\$ 43,597,952</u>   | <u>\$ 50,294,381</u>   | <u>\$ 45,892,758</u>   | <u>\$ 44,955,387</u>   |

<sup>1</sup> During the fiscal year ended June 30, 2013, the Successor Agency transferred to the City of Brea the housing assets of the former Brea Redevelopment Agency.

## CITY OF BREA

**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

|  | Fiscal Year<br>2012-13 | Fiscal Year<br>2013-14 | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 | Fiscal Year<br>2020-21 | Fiscal Year<br>2021-22 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Revenues:</b>   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Taxes  | \$ 33,464,585          | \$ 35,621,119          | \$ 37,453,770          | \$ 40,526,309          | \$ 40,215,974          | \$ 41,074,462          | \$ 47,100,463          | \$ 45,845,391          | \$ 47,267,539          | \$ 51,499,865          |
| Licenses and permits   | 485,113                | 608,664                | 645,054                | 782,250                | 870,940                | 584,841                | 606,355                | 823,019                | 451,865                | 350,510                |
| Intergovernmental  | 7,391,599              | 5,921,198              | 7,992,057              | 10,535,171             | 9,506,268              | 24,323,998             | 15,360,014             | 19,156,439             | 18,725,429             | 12,857,692             |
| Contributions  | 2,299,568              | 199,811                | 497,304                | 2,080                  | 535                    | 105,514                | 102,886                | -                      | -                      | -                      |
| Charges for services   | 12,386,985             | 7,416,279              | 8,125,141              | 5,451,452              | 6,188,947              | 8,008,055              | 3,953,235              | 6,239,512              | 2,225,756              | 3,691,879              |
| Use of money and property, net   | 1,797,849              | 2,580,210              | 2,379,065              | 2,778,480              | 2,542,341              | 1,914,998              | 4,445,507              | 4,154,607              | 3,282,919              | (3,333,344)            |
| Fines and forfeitures  | 1,500,354              | 1,067,593              | 842,001                | 790,247                | 597,476                | 824,358                | 892,120                | 405,841                | 550,471                | 635,774                |
| Other revenues   | 5,377,484              | 2,907,555              | 3,025,883              | 2,852,006              | 5,462,816              | 3,660,707              | 3,424,423              | 4,422,384              | 4,241,978              | 5,823,553              |
| Total revenues   | 64,703,537             | 56,322,429             | 60,960,275             | 63,717,995             | 65,385,297             | 80,496,933             | 75,885,003             | 81,047,193             | 76,745,957             | 71,525,929             |
| <b>Expenditures:</b>   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General Government   | 5,569,582              | 5,479,851              | 5,635,476              | 5,751,038              | 5,645,218              | 5,365,030              | 5,867,534              | 7,132,329              | 5,384,946              | 7,769,057              |
| Public Safety  | 35,270,155             | 31,461,089             | 31,340,804             | 33,095,380             | 34,377,568             | 35,511,682             | 36,294,416             | 38,848,662             | 39,623,318             | 41,750,889             |
| Community Development  | 2,669,989              | 5,206,914              | 2,853,942              | 3,191,325              | 3,470,595              | 3,469,989              | 3,040,469              | 3,394,609              | 3,186,707              | 3,139,570              |
| Community Services   | 6,141,746              | 6,450,201              | 6,750,909              | 7,048,955              | 7,395,363              | 7,284,303              | 7,540,687              | 7,584,500              | 6,607,980              | 8,269,116              |
| Public Works   | 4,769,385              | 4,925,155              | 5,200,858              | 5,456,277              | 5,778,004              | 5,390,103              | 5,377,987              | 6,880,759              | 6,229,636              | 9,081,410              |
| Capital Outlay   | 6,896,432              | 7,350,289              | 8,129,441              | 9,372,430              | 14,808,389             | 21,198,635             | 9,524,720              | 8,631,178              | 11,090,335             | 6,417,881              |
| Debt service:  |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Principal retirement   | 368,460                | 350,000                | 370,000                | 618,132                | 410,411                | 435,389                | 465,458                | 2,595,619              | 295,873                | 330,152                |
| Interest and fiscal charges  | 460,878                | 439,402                | 416,792                | 420,772                | 397,243                | 383,551                | 368,468                | 351,681                | 197,523                | 162,385                |
| Transfer to Successor Agency   | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | 1,391,670              | -                      |
| Total expenditures   | 62,146,627             | 61,662,901             | 60,698,222             | 64,954,309             | 72,282,791             | 79,038,682             | 68,479,739             | 75,419,337             | 74,007,988             | 76,920,460             |
| Excess (deficiency) of revenues<br>over (under) expenditures                 | 2,556,910              | (5,340,472)            | 262,053                | (1,236,314)            | (6,897,494)            | 1,458,251              | 7,405,264              | 5,627,856              | 2,737,969              | \$ (5,394,531)         |
| <b>Other Financing Sources (Uses):</b>                                       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Transfers in   | 6,904,709              | 5,890,552              | 6,507,993              | 4,378,333              | 10,082,394             | 5,791,699              | 3,143,969              | 4,799,670              | 9,563,936              | 4,877,737              |
| Transfers out  | (4,733,798)            | (4,934,249)            | (4,956,467)            | (2,826,881)            | (8,533,869)            | (5,203,002)            | (4,020,269)            | (5,424,295)            | (9,568,575)            | (5,745,798)            |
| Sale of capital assets   | 6,850                  | 7,460                  | -                      | -                      | -                      | -                      | -                      | -                      | 11,601                 | 10,240                 |
| Capital leases   | -                      | -                      | -                      | 1,952,104              | -                      | -                      | -                      | -                      | -                      | -                      |
| Long-term debt issued  | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | 2,220,000              |
| Refunded debt redeemed   | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | (2,760,000)            |
| Bond premium   | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | 530,190                |
| Cost of issuance   | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | (145,663)              |
| Total other financing sources (uses)   | 2,177,761              | 963,763                | 1,551,526              | 3,503,556              | 1,548,525              | 588,697                | (876,300)              | (624,625)              | 6,962                  | (1,013,294)            |
| Extraordinary gain on dissolution of<br>Redevelopment Agency <sup>1, 2</sup> | 21,522,303             | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| Net change in fund balances  | \$ 26,256,974          | \$ (4,376,709)         | \$ 1,813,579           | \$ 2,267,242           | \$ (5,348,969)         | \$ 2,046,948           | \$ 6,528,964           | \$ 5,003,231           | \$ 2,744,931           | \$ (6,407,825)         |
| Debt service as a percentage of<br>noncapital expenditures                   | 1.52%                  | 1.43%                  | 1.41%                  | 1.87%                  | 1.41%                  | 1.42%                  | 1.41%                  | 4.43%                  | 0.78%                  | 0.70%                  |

<sup>1</sup> During the fiscal year ended June 30, 2012, the assets, liabilities (current and long-term debt obligations) and fund balances of the Brea Redevelopment Agency were transferred to the Successor Agency on February 1, 2012, as a result of the dissolution of redevelopment agencies in California.

<sup>2</sup> During the fiscal year ended June 30, 2013, the Successor Agency transferred to the City of Brea the housing assets of the former Brea Redevelopment Agency.



## CITY OF BREA

### ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

| Fiscal<br>Year<br>Ended<br>June 30 | Residential<br>Property | Commercial<br>Property | Industrial<br>Property | Other<br>Property <sup>1</sup> | Total<br>Taxable<br>Assessed<br>Value <sup>2</sup> | Total<br>Direct<br>Tax Rate |
|------------------------------------|-------------------------|------------------------|------------------------|--------------------------------|--|-----------------------------|
| 2013                               | \$ 3,805,741,803        | \$ 1,544,954,532       | \$ 1,145,495,173       | \$ 682,982,424                 | \$ 7,179,173,932                                   | 0.17402                     |
| 2014                               | 3,927,143,843           | 1,569,625,782          | 1,112,039,475          | 839,411,616                    | 7,448,220,716                                      | 0.17402                     |
| 2015                               | 4,377,268,712           | 1,580,151,775          | 1,167,513,932          | 826,734,462                    | 7,951,668,881                                      | 0.17402                     |
| 2016                               | 4,945,219,822           | 1,670,210,797          | 1,168,849,914          | 740,725,273                    | 8,525,005,806                                      | 0.17402                     |
| 2017                               | 5,359,064,633           | 1,725,644,969          | 1,264,334,778          | 775,342,859                    | 9,124,387,239                                      | 0.17402                     |
| 2018                               | 5,598,174,721           | 1,844,339,813          | 1,437,177,754          | 774,675,165                    | 9,654,367,453                                      | 0.17402                     |
| 2019                               | 6,016,606,483           | 1,998,943,577          | 1,491,711,794          | 757,185,866                    | 10,264,447,720                                     | 0.17402                     |
| 2020                               | 6,407,150,882           | 2,063,879,311          | 1,630,616,856          | 797,206,400                    | 10,898,853,449                                     | 0.17402                     |
| 2021                               | 6,659,815,739           | 2,179,834,530          | 1,705,370,536          | 777,646,078                    | 11,322,666,883                                     | 0.17402                     |
| 2022                               | 6,920,919,399           | 2,292,085,820          | 1,786,413,204          | 824,597,074                    | 11,824,015,497                                     | 0.17402                     |

<sup>1</sup> Other property includes recreational, institutional, vacant, and miscellaneous property.

<sup>2</sup> Tax-exempt property is excluded from the total taxable assessed value.

#### 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 reassessed 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.

Sources: HdL Coren & Cone; Orange County Assessor

# CITY OF BREA

## DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS

|  | Fiscal Year<br>2012-13 | Fiscal Year<br>2013-14 | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 | Fiscal Year<br>2020-21 | Fiscal Year<br>2021-22 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| City Direct Rates:                               |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| City of Brea                                     | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             | \$ 0.12902             |
| City of Brea Paramedics Tax <sup>1</sup>         | 0.04500                | 0.04500                | 0.04500                | 0.04500                | 0.04500                | 0.04500                | 0.04500                | 0.04500                | 0.04500                | 0.04500                |
| Total City Direct Rate                           | 0.17402                | 0.17402                | 0.17402                | 0.17402                | 0.17402                | 0.17402                | 0.17402                | 0.17402                | 0.17402                | 0.17402                |
| Overlapping Rates:                               |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Brea-Olinda Unified School District General Fund | 0.43990                | 0.43990                | 0.43990                | 0.43990                | 0.43990                | 0.43990                | 0.43990                | 0.43990                | 0.43990                | 0.43990                |
| Brea-Olinda Unified School District Bonds        | 0.02365                | 0.02470                | 0.02528                | 0.02292                | 0.02298                | 0.02325                | 0.02370                | 0.02291                | 0.02489                | 0.02376                |
| NOC Community College General Fund               | 0.06660                | 0.06660                | 0.06660                | 0.06660                | 0.06660                | 0.06660                | 0.06660                | 0.06660                | 0.06660                | 0.06660                |
| NOC Community College Bonds                      | 0.01902                | 0.01704                | 0.01704                | 0.01704                | 0.01704                | 0.01704                | 0.01704                | 0.01704                | 0.01704                | 0.01704                |
| Educational Revenue Augmentation Fund            | 0.18260                | 0.18260                | 0.18260                | 0.18260                | 0.18260                | 0.18260                | 0.18260                | 0.18260                | 0.18260                | 0.18260                |
| Orange County Department of Education            | 0.03910                | 0.03910                | 0.03910                | 0.03910                | 0.03910                | 0.03910                | 0.03910                | 0.03910                | 0.03910                | 0.03910                |
| Orange County Flood Control District             | 0.01888                | 0.01888                | 0.01888                | 0.01888                | 0.01888                | 0.01888                | 0.01888                | 0.01888                | 0.01888                | 0.01888                |
| Orange County General Fund                       | 0.05890                | 0.05890                | 0.05890                | 0.05890                | 0.05890                | 0.05890                | 0.05890                | 0.05890                | 0.05890                | 0.05890                |
| Orange County Harbors, Beaches & Parks           | 0.01459                | 0.01459                | 0.01459                | 0.01459                | 0.01459                | 0.01459                | 0.01459                | 0.01459                | 0.01459                | 0.01459                |
| Orange County Library District                   | 0.01592                | 0.01592                | 0.01592                | 0.01592                | 0.01592                | 0.01592                | 0.01592                | 0.01592                | 0.01592                | 0.01592                |
| Orange County Sanitation District Two Operating  | 0.03080                | 0.03080                | 0.03080                | 0.03080                | 0.03080                | 0.03080                | 0.03080                | 0.03080                | 0.03080                | 0.03080                |
| Orange County Transportation Authority           | 0.00268                | 0.00268                | 0.00268                | 0.00268                | 0.00268                | 0.00268                | 0.00268                | 0.00268                | 0.00268                | 0.00268                |
| Orange County Vector Control                     | 0.00107                | 0.00107                | 0.00107                | 0.00107                | 0.00107                | 0.00107                | 0.00107                | 0.00107                | 0.00107                | 0.00107                |
| Metropolitan Water District                      | 0.00350                | 0.00350                | 0.00350                | 0.00350                | 0.00350                | 0.00350                | 0.00350                | 0.00350                | 0.00350                | 0.00350                |
| Total Direct Rate                                | <u>\$ 1.09123</u>      | <u>\$ 1.09030</u>      | <u>\$ 1.09088</u>      | <u>\$ 1.08852</u>      | <u>\$ 1.08858</u>      | <u>\$ 1.08885</u>      | <u>\$ 1.08930</u>      | <u>\$ 1.08851</u>      | <u>\$ 1.09049</u>      | <u>\$ 1.08936</u>      |

<sup>1</sup> The City of Brea Paramedic Tax rate is per \$100 of assessed value.

### NOTE:

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of bonded debt and property tax overrides.

The Redevelopment Agency tax rate is not presented above in that property within the project area is subject to a tax rate of 1.0495%, which includes the Proposition 13 property tax rate of 1.00% and the applicable voter approved debt.

Source: HdL Coren & Cone, Orange County Assessor Combined Tax Rolls

**CITY OF BREA**

**PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

| Taxpayer                   | Fiscal Year<br>2021-22       |      |   | Fiscal Year<br>2012-13       |      |   |
|----------------------------|------------------------------|------|---|------------------------------|------|---|
|                            | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total City Taxable<br>Assessed Value | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total City Taxable<br>Assessed Value |
| Retail Property Trust      | \$ 262,232,126               | 1    | 2.18%   | \$ 226,432,457               | 1    | 3.09%   |
| RAR2 200 North Puente LLC  | 207,239,476                  | 2    | 1.72%   | 103,699,998                  | 3    | 1.42%   |
| Olen Pointe Brea LLC       | 178,839,622                  | 3    | 1.49%   | 100,326,521                  | 5    | 1.37%   |
| Amazon Com Services, LLC   | 122,174,367                  | 4    | 1.02%   | -                            | -    | -   |
| Beckman Coulter Inc.       | 106,287,393                  | 5    | 0.88%   | 160,824,020                  | 2    | 2.20%   |
| FW CA-Brea Marketplace LLC | 103,477,226                  | 6    | 0.86%   | 96,755,699                   | 6    | 1.32%   |
| Brea Place II LLC          | 95,731,609                   | 7    | 0.80%   | -                            | -    | -   |
| Avalon Brea Place, LLC     | 89,886,535                   | 8    | 0.75%   | -                            | -    | -   |
| Brea Union Plaza II LLC    | 85,517,040                   | 9    | 0.71%   | 73,449,003                   | 8    | 1.00%   |
| Sarah L Wilcox Trust       | 65,698,659                   | 10   | 0.55%   | -                            | -    | -   |
| ICE Holdings LLC           | -                            |      | 0.00%   | 50,592,207                   | 9    | 0.69%   |
| Acquiport Brea LP          | -                            |      | 0.00%   | 101,387,999                  | 4    | 1.38%   |
| Maguire Properties LP      | -                            |      | 0.00%   | 75,265,515                   | 7    | 1.03%   |
| Mercury Casualty Company   | -                            |      | 0.00%   | 49,395,920                   | 10   | 0.67%   |
|                            | <u>\$ 1,317,084,053</u>      |      | <u>10.96%</u>   | <u>\$ 1,038,129,339</u>      |      | <u>14.17%</u>   |

The amounts shown above include assessed value data for both the City and the Redevelopment Agency.

Sources: HdL Coren & Cone, County of Orange Assessor's Office

**CITY OF BREA**

**PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

| Fiscal<br>Year<br>Ended<br>June 30 | Taxes Levied<br>for the<br>Fiscal Year | Collected within the<br>Fiscal Year of the Levy |                       | Collections<br>in Subsequent<br>Years | Total Collections to Date |                       |
|------------------------------------|--|---|-----------------------|---------------------------------------|---------------------------|-----------------------|
|                                    |  | Amount  | Percentage<br>of Levy |                                       | Amount                    | Percentage<br>of Levy |
| 2013 <sup>1</sup>                  | \$ 12,449,282                          | \$ 12,125,387                                   | \$ 97                 | \$ 195,502                            | \$ 12,320,889             | 98.97                 |
| 2014                               | 13,412,523                             | 13,173,993                                      | 98.22                 | 140,765                               | 13,314,758                | 99.27                 |
| 2015                               | 14,720,458                             | 14,481,121                                      | 98.37                 | 145,952                               | 14,627,073                | 99.37                 |
| 2016                               | 16,669,635                             | 16,489,408                                      | 98.92                 | 166,642                               | 16,656,050                | 99.92                 |
| 2017                               | 17,274,771                             | 16,771,004                                      | 97.08                 | 172,238                               | 16,943,242                | 98.08                 |
| 2018                               | 19,516,778                             | 19,193,847                                      | 98.35                 | 163,773                               | 19,357,620                | 99.18                 |
| 2019                               | 20,815,715                             | 20,526,862                                      | 98.61                 | 140,418                               | 20,667,280                | 99.29                 |
| 2020                               | 22,223,439                             | 21,836,049                                      | 98.26                 | 193,761                               | 22,029,810                | 99.13                 |
| 2021                               | 24,227,814                             | 23,892,502                                      | 98.62                 | 167,656                               | 24,060,158                | 99.31                 |
| 2022                               | 24,790,572                             | 24,686,602                                      | 99.58                 | 262,838                               | 24,423,764                | 98.52                 |

<sup>1</sup> Beginning February 1, 2012, the property tax revenues of the former Brea Redevelopment Agency are now accounted for in the Successor Agency to the Brea Redevelopment Agency.

**NOTE:**

The amounts presented include property taxes and Redevelopment Agency tax increment. This schedule also includes amounts collected by the City and Redevelopment Agency that were passed-through to other agencies.

Source: County of Orange Auditor Controller's Office

**CITY OF BREA**

**TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS**

| <b>Category</b>              | <b>2013</b>          | <b>2014</b>          | <b>2015</b>          | <b>2016</b>          | <b>2017</b>          | <b>2018</b>          | <b>2019</b>          | <b>2020</b>          | <b>2021</b>          | <b>2022</b>          |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Department Stores            | \$ 3,060,495         | \$ 3,000,876         | \$ 3,020,454         | \$ 2,959,079         | \$ 2,827,804         | \$ 2,576,479         | \$ 2,496,605         | \$ 2,024,839         | \$ 1,963,194         | \$ 2,350,485         |
| Restaurant                   | 2,004,400            | 2,082,644            | 2,159,263            | 2,258,542            | 2,305,596            | 2,512,626            | 2,441,525            | 2,129,793            | 1,981,935            | 2,741,013            |
| Light Industry               | 1,759,297            | 2,142,298            | 2,049,527            | 2,171,917            | 2,158,761            | 2,000,878            | 2,162,541            | 2,220,495            | 2,431,072            | 2,720,925            |
| Building Materials-Wholesale | 1,622,498            | 1,676,631            | 1,799,592            | 2,051,748            | 2,116,119            | 2,071,993            | 2,251,101            | 2,264,618            | 2,176,465            | 2,455,321            |
| Apparel Stores               | 1,755,021            | 1,697,734            | 1,732,123            | 1,696,435            | 1,676,921            | 1,589,063            | 1,608,941            | 1,298,914            | 1,118,845            | 1,503,442            |
| Miscellaneous Retail         | 1,600,599            | 1,707,983            | 1,779,009            | 1,652,697            | 1,558,413            | 1,575,008            | 1,430,115            | 1,160,807            | 1,222,469            | 1,561,652            |
| Furniture/Appliance          | 708,157              | 686,308              | 801,114              | 763,158              | 810,168              | 976,083              | 1,071,240            | 895,046              | 685,518              | 936,838              |
| Service Stations             | 991,760              | 1,001,724            | 844,593              | 712,761              | 674,913              | 705,984              | 740,148              | 603,696              | 494,880              | 797,492              |
| Food Markets                 | 284,288              | 358,917              | 358,917              | 469,420              | 488,165              | 437,616              | 421,421              | 430,868              | 528,657              | 480,219              |
| Building Materials-Retail    | 450,631              | 450,013              | 446,278              | 470,340              | 472,178              | 500,971              | 430,202              | 396,907              | 527,090              | 512,632              |
| Heavy Industry               | 498,859              | 346,253              | 356,465              | 408,035              | 359,099              | 674,914              | 745,514              | 633,444              | 726,287              | 615,256              |
| Auto Sales-New               | 262                  | 330,614              | 315,306              | 288,732              | 441,956              | 534,567              | 2,522,614            | 2,173,665            | 1,340,847            | 2,291,054            |
| Other                        | 1,798,200            | 1,774,919            | 1,805,690            | 1,922,933            | 1,927,869            | 1,680,294            | 1,800,006            | 5,262,832            | 6,281,952            | 5,131,673            |
| <b>Total</b>                 | <b>\$ 16,534,467</b> | <b>\$ 17,256,914</b> | <b>\$ 17,468,331</b> | <b>\$ 17,825,797</b> | <b>\$ 17,817,962</b> | <b>\$ 17,836,476</b> | <b>\$ 20,121,973</b> | <b>\$ 21,495,924</b> | <b>\$ 21,479,211</b> | <b>\$ 24,098,002</b> |

**NOTE:**

Totals do not include portion of State and County pool as well as the impact of the State Triple Flip.

Source: MuniServices until 2019. Beginning in 2020 Avenu Insights & Analytics Company

**CITY OF BREA**

**RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

| Fiscal Year<br>Ended<br>June 30 | Governmental Activities              |  |                        |                                     |  | Business-Type<br>Activities |       | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income <sup>4</sup> | Debt<br>Per Capita <sup>4</sup> |
|---------------------------------|--------------------------------------|--|------------------------|-------------------------------------|--|-----------------------------|-------|--------------------------------|--|---------------------------------|
|                                 | Tax Allocation<br>Bonds <sup>1</sup> | Lease<br>Revenue<br>Bonds <sup>1</sup> | Leases <sup>3, 5</sup> | Total<br>Governmental<br>Activities | Water<br>Revenue<br>Bonds <sup>2</sup> |                             |       |                                |  |                                 |
|                                 |                                      |  |                        |                                     |  |                             |       |                                |  |                                 |
| 2013                            | \$ -                                 | \$ 2,760,000                           | \$ 4,659,564           | \$ 7,419,564                        | \$ 36,325,000                          | \$ 43,744,564               | 2.10% | 1,057                          |  |                                 |
| 2014                            | -                                    | 2,760,000                              | 4,169,409              | 6,929,409                           | 35,350,000                             | 42,279,409                  | 1.83% | 997                            |  |                                 |
| 2015                            | -                                    | 2,760,000                              | 3,652,690              | 6,412,690                           | 52,890,000                             | 59,302,690                  | 2.48% | 1,369                          |  |                                 |
| 2016                            | -                                    | 2,760,000                              | 4,833,071              | 7,593,071                           | 53,325,495                             | 60,918,566                  | 2.41% | 1,394                          |  |                                 |
| 2017                            | -                                    | 2,760,000                              | 4,261,876              | 7,021,876                           | 50,150,000                             | 57,171,876                  | 2.08% | 1,293                          |  |                                 |
| 2018                            | -                                    | 2,760,000                              | 3,658,172              | 6,418,172                           | 49,110,000                             | 55,528,172                  | 1.89% | 1,237                          |  |                                 |
| 2019                            | -                                    | 2,760,000                              | 3,192,714              | 5,952,714                           | 48,010,000                             | 53,962,714                  | 1.71% | 1,183                          |  |                                 |
| 2020                            | -                                    | 2,760,000                              | 597,095                | 3,357,095                           | 46,042,678                             | 43,797,095                  | 1.51% | 1,083                          |  |                                 |
| 2021                            | -                                    | 2,760,000                              | 301,222                | 3,061,222                           | 46,054,015                             | 45,286,222                  | 1.46% | 1,088                          |  |                                 |
| 2022                            | -                                    | 2,220,000                              | 27,080                 | 2,247,080                           | 44,195,517                             | 42,922,080                  | 1.22% | 991                            |  |                                 |

<sup>1</sup> For the fiscal year ended June 30, 2012, outstanding long term debts of the Brea Redevelopment Agency were transferred to the Successor Agency on February 1, 2012, as a result of dissolution of redevelopment agencies in California.

<sup>2</sup> For the fiscal year ended June 30, 2015, the Brea Community Benefit Financing Authority issued over \$18 million of water revenue bonds.

<sup>3</sup> For the fiscal year ended June 30, 2016, the City of Brea entered into a lease purchase agreement for \$1,952,104.

<sup>4</sup> See the Schedule of Demographic and Economic Statistics for personal income and population data.

<sup>5</sup> In the fiscal year ended June 30, 2022, the City implemented GASB 87.

NOTE: Details regarding the outstanding debt can be found in the notes of the financial statements.

**CITY OF BREA**

**RATIO OF NET GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS**

| Fiscal Year<br>Ended<br>June 30 | General Bonded Debt Outstanding         |  |              | Restricted for<br>Debt Service <sup>2</sup> | Net<br>Bonded Debt | Percentage of<br>Assessed Value<br>of Property <sup>3</sup> | Per<br>Capita <sup>4</sup> |
|---------------------------------|---|--|--------------|---|--------------------|---|----------------------------|
|                                 | Tax Allocation<br>Bonds <sup>1, 2</sup> | Lease<br>Revenue<br>Bonds <sup>2</sup> | Total        |   |                    |   |                            |
| 2013                            | \$ -                                    | \$ 2,760,000                           | \$ 2,760,000 | \$ 291,130                                  | \$ 2,468,870       | 0.03%   | 60                         |
| 2014                            | -                                       | 2,760,000                              | 2,760,000    | 293,713                                     | 2,466,287          | 0.03%   | 58                         |
| 2015                            | -                                       | 2,760,000                              | 2,760,000    | 264,636                                     | 2,495,364          | 0.03%   | 58                         |
| 2016                            | -                                       | 2,760,000                              | 2,760,000    | 269,453                                     | 2,490,547          | 0.03%   | 57                         |
| 2017                            | -                                       | 2,760,000                              | 2,760,000    | 265,707                                     | 2,494,293          | 0.03%   | 57                         |
| 2018                            | -                                       | 2,760,000                              | 2,760,000    | 265,506                                     | 2,494,494          | 0.03%   | 56                         |
| 2019                            | -                                       | 2,760,000                              | 2,760,000    | 270,863                                     | 2,489,137          | 0.02%   | 55                         |
| 2020                            | -                                       | 2,760,000                              | 2,760,000    | 269,853                                     | 2,490,147          | 0.02%   | 55                         |
| 2021                            | -                                       | 2,760,000                              | 2,760,000    | 262,772                                     | 2,497,228          | 0.02%   | 55                         |
| 2022                            | -                                       | 2,220,000                              | 2,220,000    | -   | 2,220,000          | 0.02%   | 47                         |

<sup>1</sup> For the fiscal year ended June 30, 2011, the Redevelopment Agency issued over \$29 million of tax allocation bonds in June, 2011, which included over \$22 million in new bonds resulting in the increase

<sup>2</sup> For the fiscal year ended June 30, 2012, outstanding long term debts of the Brea Redevelopment Agency were transferred to the Successor Agency on February 1, 2012, as a result of dissolution of Redevelopment Agencies in California.

<sup>3</sup> See schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

<sup>4</sup> Population data can be found in schedule of Demographic and Economic Statistics.

NOTE: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

**CITY OF BREA**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2022**

City Assessed Valuation: \$ 11,934,362,924

|  | <b>Estimated<br/>Percentage<br/>Applicable <sup>1</sup></b> | <b>Debt<br/>Outstanding</b> | <b>Estimated Share<br/>of Overlapping<br/>Debt</b> |
|--|---|-----------------------------|--|
| Overlapping Debt Repaid with Property Taxes:                                   |   |                             |  |
| Metropolitan Water District  | 0.351   | \$20,175,000                | \$ 70,814  |
| North Orange County Joint Community College District                           | 7.911   | 209,339,039                 | 16,560,811   |
| Brea-Olinda Unified School District  | 97.088  | 5,766,300                   | 5,598,385  |
| Placentia-Yorba Linda Unified School District                                  | 1.272   | 228,563,760                 | 2,907,331  |
| Rowland Unified School District  | 0.172   | 215,679,578                 | 370,969  |
| Fullerton Joint Union High School District                                     | 2.145   | 187,410,000                 | 4,019,945  |
| Fullerton School District  | 0.007   | 17,003,572                  | 1,190  |
| La Habra City School District  | 11.963  | 34,974,970                  | 4,184,056  |
| City of Brea Community Facilities Districts                                    | 100   | 9,550,000                   | 9,550,000  |
| Brea-Olinda Unified School District Community<br>Facilities District No. 95-1  | 100   | 3,830,000                   | 3,830,000  |
| Total overlapping debt repaid with property taxes                              |   | <u>932,292,219</u>          | <u>47,093,501</u>                                  |
| Overlapping Other Debt:  |   |                             |  |
| Orange County General Fund Obligation  | 1.751   | \$376,780,000               | \$ 6,597,418                                       |
| Orange County Pension Obligations Bonds  | 1.751   | 521,784,000                 | 9,136,438  |
| Orange County Board of Education Certificates of Participation                 | 1.751   | 11,620,000                  | 203,466  |
| North Orange Regional Occupation Program Certificates of Participation         | 8.127   | 8,200,000                   | 666,414  |
| Brea-Olinda Unified School District Certificates of Participation              | 97.088  | 10,290,000                  | 9,990,355  |
| Placentia-Yorba Linda Unified School District Certificates of<br>Participation | 1.272   | 87,930,000                  | 1,118,470  |
| Fullerton Joint Union High School District Certificates of Participation       | 2.145   | 16,535,000                  | 354,676  |
| Fullerton School District Certificates of Participation                        | 0.007   | 3,265,000                   | 229  |
| Total overlapping general fund debt  |   |                             | <u>28,067,466 <sup>2</sup></u>                     |
| Total overlapping debt   |   |                             | \$ 75,160,967                                      |
| City of Brea Direct Debt:  |   |                             |  |
| Lease Revenue Bonds  |   |                             | \$ 2,220,000                                       |
| Capital Leases   |   |                             | 27,080   |
| Total City of Brea Direct Debt   |   |                             | <u>\$ 2,247,080</u>                                |
| Combined total direct and overlapping debt                                     |   |                             | \$ 77,408,047 <sup>3</sup>                         |

<sup>1</sup> Percentage of overlapping agency's assessed valuation located within the boundaries of the City.

<sup>2</sup> Previously classified Orange County Sanitation District certificates of participation have been reclassified as district revenue supported issues and are no longer included as a general fund debt in the debt statement.

<sup>3</sup> Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds.

**NOTE:**

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Brea. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics, Inc.



CITY OF BREA

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

|   | Fiscal Year<br>2012-13 | Fiscal Year<br>2013-14 | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 | Fiscal Year<br>2020-21 | Fiscal Year<br>2021-22 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Assessed value <sup>3</sup>                   | \$ 7,556,214,577       | \$ 7,815,157,069       | \$ 8,026,908,085       | \$ 8,532,576,967       | \$ 9,116,002,399       | \$ 9,660,027,845       | \$ 10,286,668,026      | \$ 10,859,937,204      | \$ 11,344,344,046      | \$ 11,934,362,924      |
| Debt limit: 3.75% of<br>assessed value        | 283,358,047            | 293,068,390            | 301,009,053            | 319,971,636            | 341,850,090            | 362,251,044            | 385,750,051            | 407,247,645            | 425,412,902            | 447,538,610            |
| Total net debt applicable to limit            |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Total general obligation bonded debt          |                        |                        |                        |                        |                        |                        |                        |                        |                        | -                      |
| Less net assets in debt service fund          |                        |                        |                        |                        |                        |                        |                        |                        |                        | -                      |
| Total amount of debt applicable to debt limit |                        |                        |                        |                        |                        |                        |                        |                        | \$                     | -                      |
| Legal debt margin                             |                        |                        |                        |                        |                        |                        |                        |                        | \$                     | 447,538,610            |

NOTE:  
Under state finance law, the City of Brea's outstanding general obligation debt should not exceed 3.75% of total assessed property value.  
By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

CITY OF BREA

PLEDGED REVENUE COVERAGE  
LAST TEN FISCAL YEARS

| Fiscal<br>Year<br>Ended<br>June 30 | Tax Allocation Bonds             |                        |                       |                       |                                | Water Revenue Bonds   |              |                      |              |                       |          |
|------------------------------------|----------------------------------|------------------------|-----------------------|-----------------------|--------------------------------|-----------------------|--------------|----------------------|--------------|-----------------------|----------|
|                                    | Tax<br>Increment <sup>4, 5</sup> | Debt Service           |                       | Coverage <sup>5</sup> | Gross<br>Revenues <sup>1</sup> | Less:                 | Net          | Available<br>Revenue | Debt Service |                       | Coverage |
|                                    |                                  | Principal <sup>5</sup> | Interest <sup>5</sup> |                       |                                | Operating             |              |                      | Principal    | Interest <sup>3</sup> |          |
|                                    |                                  |                        |                       |                       |                                | Expenses <sup>2</sup> |              |                      |              |                       |          |
| 2013                               | \$ -                             | \$ -                   | \$ -                  | \$ -                  | \$ 15,639,630                  | \$ 10,700,731         | \$ 4,938,899 | \$ 940,000           | \$ 1,548,591 | 1.98                  |          |
| 2014                               | -                                | -                      | -                     | -                     | 18,204,836                     | 11,873,994            | 6,330,842    | 975,000              | 1,540,597    | 2.52                  |          |
| 2015                               | -                                | -                      | -                     | -                     | 17,803,755                     | 10,685,147            | 7,118,608    | 1,015,000            | 2,351,374    | 2.11                  |          |
| 2016                               | -                                | -                      | -                     | -                     | 16,489,077                     | 9,162,038             | 7,327,039    | 1,315,000            | 2,348,737    | 2.00                  |          |
| 2017                               | -                                | -                      | -                     | -                     | 19,194,816                     | 9,865,661             | 9,329,155    | 1,425,000            | 2,381,873    | 2.45                  |          |
| 2018                               | -                                | -                      | -                     | -                     | 22,692,925                     | 11,972,562            | 10,720,363   | 1,040,000            | 2,361,556    | 3.15                  |          |
| 2019                               | -                                | -                      | -                     | -                     | 21,492,916                     | 12,636,817            | 8,856,099    | 1,100,000            | 2,286,421    | 2.62                  |          |
| 2020                               | -                                | -                      | -                     | -                     | 21,445,311                     | 13,006,772            | 8,438,539    | 1,165,000            | 1,668,816    | 2.98                  |          |
| 2021                               | -                                | -                      | -                     | -                     | 23,512,550                     | 15,881,851            | 7,630,699    | 865,000              | 1,545,361    | 3.17                  |          |
| 2022                               | -                                | -                      | -                     | -                     | 22,939,213                     | 9,797,841             | 13,141,372   | 1,732,749            | 2,519,136    | 3.09                  |          |

<sup>1</sup> Gross revenues exclude connection fees.

<sup>2</sup> Operating expenses do not include interest or depreciation.

<sup>3</sup> Interest expense is net of the Build America Bonds interest refund credits.

<sup>4</sup> Beginning fiscal year ended June 30, 2010, tax increment is net of tax increment revenue sharing payments.

<sup>5</sup> For the fiscal year ended June 30, 2012, outstanding long term debts of the Brea Redevelopment Agency were transferred to the Successor Agency on February 1, 2012, as a result of dissolution of redevelopment agencies in California.

NOTE: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

## CITY OF BREA

### DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

---

| <b>Fiscal Year<br/>Ended<br/>June 30</b> | <b>Population <sup>1</sup></b> | <b>Personal<br/>Income<br/>(in thousands)</b> | <b>Per Capita<br/>Personal<br/>Income <sup>2</sup></b> | <b>Unemployment<br/>Rate <sup>3</sup></b> |
|--|--------------------------------|---|--|---|
| 2013                                     | 41,394                         | \$ 2,087,913                                  | \$ 50,440  | 5.2%                                      |
| 2014                                     | 42,397                         | 2,311,442                                     | 54,519   | 4.2%                                      |
| 2015                                     | 43,328                         | 2,387,199                                     | 55,096   | 3.9%                                      |
| 2016                                     | 43,710                         | 2,524,209                                     | 57,749   | 3.4%                                      |
| 2017                                     | 44,214                         | 2,744,407                                     | 62,071   | 3.1%                                      |
| 2018                                     | 44,890                         | 2,935,806                                     | 65,400   | 3.0%                                      |
| 2019                                     | 45,606                         | 3,159,036                                     | 69,268   | 2.8%                                      |
| 2020                                     | 45,629                         | 3,272,101                                     | 71,711   | 13.6%                                     |
| 2021                                     | 45,137                         | 3,368,033                                     | 74,618   | 6.5%                                      |
| 2022                                     | 46,872                         | 3,798,226                                     | 81,034   | 2.8%                                      |

Sources:

<sup>1</sup> City Community Development, Planning Division

<sup>2</sup> Per capita income for Orange County; U.S. Department of Commerce, Bureau of Economic Analysis

<sup>3</sup> State of California Employment Development Department - Labor Market Information Division

# CITY OF BREA

## PRINCIPAL EMPLOYERS CURRENT FISCAL YEAR AND NINE YEARS AGO

| Employer   | Fiscal Year<br>2021-22 |      |   | Fiscal Year<br>2012-13 |      |  |
|--|------------------------|------|---|------------------------|------|--|
|  | Employees              | Rank | Percent of<br>Total City<br>Employment <sup>1</sup> | Employees              | Rank | Percent of<br>Total City<br>Employment |
| Mercury Insurance Group <sup>2</sup>                   | 1,440                  | 1    | 6.10%   | 1,500                  | 2    | 7.32%                                  |
| Albertson's, Inc.                                      | 1,334                  | 2    | 5.65%   | 680                    | 4    | 3.32%                                  |
| Beckman Coulter, Inc. <sup>2</sup>                     | 837                    | 3    | 3.55%   | 1,200                  | 3    | 5.85%                                  |
| Brea Olinda Unified School District <sup>2</sup>       | 621                    | 4    | 2.63%   | 630                    | 6    | 3.07%                                  |
| Kirkhill - TA Company <sup>2</sup>                     | 535                    | 5    | 2.27%   | 700                    | 5    | 3.41%                                  |
| Nationwide (formerly Veterinary Pet Ins.) <sup>2</sup> | 460                    | 6    | 1.95%   | 400                    | 8    | 1.95%                                  |
| Service Champions Plumbing, HVAC                       | 407                    | 7    | 1.72%   | -                      |      | -                                      |
| Bristol Industries                                     | 405                    | 8    | 1.72%   | 400                    | 9    | 1.95%                                  |
| Peterson Brothers Construction                         | 338                    | 9    | 1.43%   | 300                    | 10   | 1.46%                                  |
| Nordstrom Department Store                             | 250                    | 10   | 1.06%   | 475                    | 7    | 2.32%                                  |
| Bank of America <sup>3</sup>                           | -                      |      | -   | 1,500                  | 1    | 7.32%                                  |
| Total  | <u>6,627</u>           |      | <u>28.08%</u>                                       | <u>7,785</u>           |      | <u>37.97%</u>                          |

<sup>1</sup> Based upon the Employment Development Department's Labor Force estimate of 23,600 in 2022 out of a total population of 46,872.

<sup>2</sup> Used prior year employee count

<sup>3</sup> Bank of America call center is no longer in the City of Brea

Source: City of Brea Business License Division and calls to businesses.

## CITY OF BREA

### FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

| Function                        | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|
| General Government              | 59   | 58   | 59   | 60   | 59   | 54   | 50   | 48   | 46   | 45   |
| Public Safety                   | 212  | 167  | 158  | 158  | 159  | 157  | 156  | 155  | 156  | 157  |
| Community Development           | 20   | 21   | 21   | 21   | 23   | 22   | 19   | 19   | 21   | 22   |
| Community Services              | 52   | 52   | 52   | 55   | 56   | 54   | 55   | 67   | 67   | 53   |
| Public Works                    | 42   | 41   | 42   | 45   | 47   | 49   | 47   | 47   | 47   | 48   |
| Water Utility                   | 15   | 17   | 17   | 17   | 15   | 16   | 18   | 17   | 17   | 17   |
| Sewer Utility                   | 6    | 6    | 6    | 6    | 6    | 6    | 5    | 5    | 5    | 5    |
| Sanitation                      | 2    | 2    | 2    | 2    | 4    | 3    | 2    | 1    | 1    | 1    |
| External Information Technology | 9    | 10   | 10   | 10   | 12   | 11   | 8    | 7    | 6    | 4    |
| Total                           | 417  | 373  | 367  | 374  | 381  | 372  | 360  | 366  | 366  | 352  |

Source: City of Brea Adopted Budget and Supplements to the Adopted Budget.

**CITY OF BREA**

**OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

|  | 2013   | 2014   | 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Function:  |        |        |        |        |        |        |        |        |        |        |
| Police   |        |        |        |        |        |        |        |        |        |        |
| Calls dispatched                                     | 22,810 | 22,412 | 23,026 | 24,359 | 26,027 | 25,185 | 28,510 | 27,973 | 27,845 | 27,996 |
| Crime reports  | 4,450  | 4,207  | 4,490  | 4,798  | 4,881  | 4,888  | 4,798  | 4,011  | 3,961  | 4,191  |
| Moving citations                                     | 5,573  | 3,272  | 3,426  | 2,483  | 2,409  | 2,799  | 2,801  | 1,559  | 3,158  | 1,183  |
| Parking citations                                    | 10,651 | 11,178 | 10,057 | 10,528 | 10,467 | 10,591 | 9,331  | 3,267  | 1,632  | 2,714  |
| Water  |        |        |        |        |        |        |        |        |        |        |
| Number of customer accounts                          | 12,258 | 12,637 | 12,951 | 13,153 | 13,224 | 13,338 | 13,428 | 13,449 | 13,474 | 13,467 |
| Average daily consumption (millions of gallons)      | 9.77   | 10.30  | 9.54   | 7.86   | 7.71   | 8.78   | 8.20   | 7.97   | 8.97   | 9.22   |
| Water samples taken                                  | 840    | 624    | 686    | 732    | 780    | 824    | 783    | 821    | 821    | 821    |
| Community Development                                |        |        |        |        |        |        |        |        |        |        |
| Permits issued                                       | 1,404  | 1,418  | 1,561  | 2,072  | 2,170  | 2,045  | 2,002  | 1,756  | 1,276  | 1,528  |
| Inspections conducted                                | 5,604  | 7,955  | 7,997  | 6,903  | 6,833  | 7,611  | 8,697  | 9,753  | 5,383  | 7,127  |
| Public Works   |        |        |        |        |        |        |        |        |        |        |
| Square feet of graffiti removal                      | 10,944 | 7,713  | 4,545  | 3,609  | 6,950  | 7,074  | 5,310  | 8,100  | 6,542  | 12,135 |
| Streetsweeping miles                                 | 19,365 | 19,494 | 20,128 | 20,333 | 21,060 | 21,476 | 17,300 | 11,373 | 10,613 | 9,759  |
| Trees pruned per year                                | 3,136  | 2,069  | 3,408  | 3,275  | 2,830  | 2,158  | 2,745  | 1,838  | 1,879  | 1693   |
| Traffic signal intersections maintained <sup>1</sup> | 52     | 52     | 52     | 53     | 56     | 56     | 53     | 53     | 54     | 54     |
| Infrastructure improv. projects administered         | 6      | 9      | 10     | 8      | 8      | 6      | 8      | 9      | 8      |        |
| Culture and Recreation                               |        |        |        |        |        |        |        |        |        |        |
| Gallery promotions and mailings                      | 18,500 | 18,500 | 18,500 | 14,800 | 14,800 | 14,800 | 14,800 | 7,400  | -      | 5,995  |
| Gallery attendance                                   | 9,596  | 10,674 | 10,042 | 12,807 | 10,175 | 7,700  | 7,000  | 6,740  | 1,790  | 2,854  |
| Theatre annual program brochures mailed              | 32,359 | 44,517 | 26,258 | 34,670 | 31,853 | 10,200 | 21,906 | 16,086 | -      | 28,177 |
| Theatre attendance                                   | 12,516 | 12,889 | 12,926 | 50,476 | 47,832 | 41,499 | 34,803 | 23,861 | 2,306  | 6,176  |
| General government                                   |        |        |        |        |        |        |        |        |        |        |
| Accounts payable warrants issued                     | 7,872  | 7,829  | 8,599  | 7,569  | 7,154  | 6,980  | 7,026  | 7,215  | 6,632  | 6,092  |

<sup>1</sup> Doesn't include five flashing beacons the City maintains

Source: City of Brea

## CITY OF BREA

### CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

|                            | 2013  | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  |
|----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Function:                  |       |       |       |       |       |       |       |       |       |       |
| Highways and streets       |       |       |       |       |       |       |       |       |       |       |
| Miles of streets           | 119   | 120   | 120   | 121   | 121   | 121   | 126   | 126   | 126   | 126   |
| Street lights              | 3,388 | 3,401 | 3,401 | 3,452 | 3,452 | 3,452 | 3,452 | 3,452 | 3,452 | 3,452 |
| Water                      |       |       |       |       |       |       |       |       |       |       |
| Number of water wells      | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Number of reservoirs       | 6     | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     |
| Miles of lines & mains     | 167   | 167   | 197   | 197   | 212   | 212   | 212   | 225   | 225   | 225   |
| Sewer                      |       |       |       |       |       |       |       |       |       |       |
| Miles of sanitary sewers   | 110   | 111   | 111   | 112   | 112   | 112   | 114   | 114   | 114   | 114   |
| Miles of storm drains      | 25    | 26    | 26    | 27    | 27    | 27    | 27    | 27    | 27    | 27    |
| Culture and Recreation     |       |       |       |       |       |       |       |       |       |       |
| Number of parks            | 12    | 13    | 13    | 13    | 13    | 14    | 14    | 14    | 14    | 14    |
| Number of other facilities | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     |

Source: City of Brea



December 29, 2022

To the Members of the City Council  
City of Brea, California

We have audited the financial statements of the governmental, business-type activities, each major fund, and the aggregate remaining fund information of the City of Brea, California (City) as of and for the year ended June 30, 2022 and have issued our report thereon dated December 29, 2022. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards**

As communicated in our letter dated April 27, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding a *material weakness* identified during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 29, 2022.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.



## **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 is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, management adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, effective July 1, 2021. Accordingly, the effect of the accounting change as of the beginning of the year is reported in Note 18 of the financial statements. 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:

- The net pension liability and related deferred inflows of resources and deferred outflows of resources and disclosures are based on actuarial valuations.
- The total other post-employment benefits (OPEB) and related deferred inflows of resources and deferred outflows of resources are based on actuarial valuations.
- Self-insurance reserves.
- The estimation of lease receivables and deferred inflows using the discount rate developed by management.

We evaluated key factors and assumptions used to develop the estimates in determining that they are 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's financial statements relate to:

- Note 4 to the financial statements describes the City's related party activities with the California Domestic Water Company (CDWC), which includes the City holding water rights and equity in CDWC as well as purchasing water from CDWC.
- Note 10 to the financial statements discloses key elements of the City's pension plans, administered by the California Public Employees' Retirement System (CalPERS). As disclosed in the footnote, a 1% increase or decrease in the discount rate can have a material effect on the City's net pension liability.
- Note 11 to the financial statements discloses key elements to the City's OPEB plan. As disclosed in the footnote, a 1% increase or decrease in either the discount rate or the healthcare cost trend rate can have a material effect on the City's total OPEB liability.
- Note 17 to the financial statements describes the effect of the adoption of GASB Statement No. 87, *Leases*, as well as the correction of an error impacting beginning balances of net position/fund balance.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The attached schedule of corrected misstatements summarizes misstatements identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

The attached schedule of uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. As described in Note 17 to the financial statements, due to the adoption of GASB Statement 87, *Leases*, the City restated opening balances as of July 1, 2021. Additionally, the report included an emphasis of matter relating to the correction of an error. We have included an emphasis of matter in our report regarding this restatement.

### **Representations Requested from Management**

We have requested certain written representations from management that are included in the management representation letter dated December 29, 2022.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

## **Group Audits**

The financial statements include the financial statements of the Brea Public Financing Authority, Brea Community Benefit Financing Authority, and the Midbury Assessment Authority, which are blended component units of the City, which for the purposes of our audit we do not consider to be significant components within the financial statements. Consistent with the audit of the financial statements as a whole, our audit included obtaining an understanding of the component units and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and completion of further audit procedures.

## **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. We read the other 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 Members of the City Council, and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California

City of Brea, California  
Uncorrected and Corrected Misstatements  
June 30, 2022

| Number   | Fund                 | Object Description   | Debit                          | Credit     |
|--|----------------------|--|--------------------------------|------------|
| 1  | Risk Management      | Claims and judgments<br>Claims and judgments payable                                     | \$ 947,569                     | \$ 947,569 |
| <i>To correct the claims and judgments payable.</i>  |                      |  |                                |            |
| 2  | General Fund         | Deferred inflows - leases<br>Lease revenue<br>Lease interest revenue<br>Lease receivable | 5,433,200<br>10,574<br>142,555 | 5,586,329  |
| <i>To adjust for the correct calculation of lease amounts.</i>   |                      |  |                                |            |
| 3  | General Fund         | Intergovernmental revenues<br>Deferred inflows - unavailable revenue                     | 49,661                         | 49,661     |
| <i>To adjust revenues for amounts not received within the City's period of availability.</i>                     |                      |  |                                |            |
| 4  | General Fund         | Accounts receivable<br>Charges for services  | 79,064                         | 79,064     |
| <i>To true-up the City's accounts receivable to the supporting subledger.</i>                                    |                      |  |                                |            |
| 5  | Development Fund     | Fund balance<br>Unearned revenues  | 335,314                        | 335,314    |
| <i>To correct for revenues erroneously recognized in the prior year.</i>   |                      |  |                                |            |
| 6  | OCCMA                | Net position<br>Contributions  | 54,096                         | 54,096     |
| <i>To correct the recognition of contributions to the fund during the fiscal year.</i>                           |                      |  |                                |            |
| 7  | Capital Improvements | Unavailable revenues<br>Fund balance   | 142,120                        | 142,120    |
| <i>To correct for unavailable revenues for transactions which should have been recognized in the prior year.</i> |                      |  |                                |            |

City of Brea, California  
Uncorrected Misstatements  
June 30, 2022

---

| Number | Fund         | Object Description         | Debit      | Credit     |
|--------|--------------|----------------------------|------------|------------|
| 1      | General Fund | Intergovernmental revenues | \$ 157,050 |            |
|        |              | Unavailable revenue        |            | \$ 157,050 |

*To adjust for revenues collected beyond the City's period of availability.*



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

To the Members of the City Council  
City of Brea, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brea, California (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 29, 2022. Our report contained an emphasis of matter stating that the City adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, effective July 1, 2021. Our report contained an additional emphasis of matter paragraph stating that the City restated beginning net position/fund balance for the correction of an error.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2022-001 that we consider to be a material weakness.

## **Report on Compliance and Other Matters**

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

## **City's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

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

A handwritten signature in black ink that reads "Esde Bailly LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California  
December 29, 2022

**2022-001      Financial Reporting**

***Type of Finding: Material Weakness***

***Criteria:***

Management is responsible for the preparation and fair presentation of the financial statements. Management is responsible for ensuring that all financial records and related information is reliable and properly recorded.

***Condition:***

Management identified and corrected the following misstatements:

- Management identified and corrected the Successor of the former Redevelopment Agency Private Purpose Trust Fund for an overstatement of interest expense in the prior year.

During our audit, we identified audit adjustments related to the following:

- A misstatement to beginning balances related to the recognition of certain revenues of the development special revenue fund.
- A misstatement to beginning balances related to certain transactions in the capital improvements fund that occurred during the fiscal year ended June 30, 2021, that were not recognized until the current year.
- Correction of claims and judgments in the internal service fund.
- Correction of the initial measurement of the lease receivable in the general fund.
- Correction to derecognize revenues that had not been received within the period of availability in the general fund.
- Correction to accrue certain receivables in the general fund.

***Cause:***

The City's review of the financial statements and transactions did not identify the misstatements.

***Effect:***

Adjustments were necessary to fairly present the financial statements.

***Recommendation:***

We recommend that the City review and strengthen its procedures over the review of transactions and the financial statements.



***Views of Responsible Officials and Planned Corrective Action***

We concur.

Similarly, to many other municipal agencies, the Accounting, Auditing and Purchasing Division of the City experienced 3.5 full-time employees vacancies, which resulted in an increased distribution of duties among the two remaining employees' during the preparation of the FY 2021-22 audit. One of those positions included a key accounting staff member, who assisted in the year end process, including the reconciliation of the accounts in question. It has been challenging with staff shortages, required implementation of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, and to continue to meet the audit and financial deadlines before year end. Currently, the Department reassigned purchasing duties and are actively recruiting to fill the division's vacant positions. Division management will strengthen its review processes for transactions and financial statements.



Independent Accountant's Report on  
Applying Agreed-Upon Procedures Related to  
The Article XIII-B Appropriations Limit Calculation  
For the Fiscal Year Ended June 30, 2022

City of Brea, California



**Independent Accountant's Report on Applying Agreed-Upon Procedures  
Related to the Article XIII-B Appropriations Limit Calculation**

To the Members of the City Council  
City of Brea, California

We have performed the procedures enumerated below, on the Appropriations Limit Calculation of the City of Brea, California (City) prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2022. The City's management is responsible for the Appropriations Limit Calculation.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Appropriations Limit Calculation and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the City's appropriations limit and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council. We recalculated the appropriations limit calculation provided by the City.

Finding: No exceptions were found as a result of this procedure.

2. We added last year's limit to the annual adjustment amount and compared the resulting amount to the 2021-2022 appropriations limit.

Finding: No exceptions were found as a result of this procedure.

3. We compared the current year information in the worksheets described in Procedure 1 above to information provided by the California State Department of Finance.

Finding: No exceptions were found as a result of this procedure.

4. We agreed the prior year appropriations limit to the prior year appropriations limit adopted by the City Council.

Finding: No exceptions were found as a result of this procedure.

We were engaged by the City to perform this agreed-upon engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's appropriations limit calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California  
December 29, 2022

City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members

**FROM:** Bill Gallardo, City Manager

**DATE:** 01/17/2023

**SUBJECT:** Adopt Resolutions Authorizing the Director of Public Works to Prepare and File Reports Relating to Annual Maintenance Assessment in Landscape and Lighting Maintenance Districts 1 through 7.

---

**RECOMMENDATION**

Adopt Resolution Nos. 2023-002 through 2023-008.

**BACKGROUND/DISCUSSION**

The Landscape and Lighting Act of 1972 requires that a report be created each year detailing the proposed improvements, maintenance costs and assessments for each Maintenance District.

The Act further requires that the administrative body adopt resolutions ordering creation of the reports.

The Annual Maintenance Assessment Report for each Maintenance District is scheduled to be presented to City Council for consideration at the March 7, 2023, meeting, at which time a Public Hearing date will be recommended prior to approval of the assessment for each District.

Attached for your consideration are copies of the resolutions authorizing the Director of Public Works to prepare the reports.

**FISCAL IMPACT/SUMMARY**

There will be no impact to the General Fund as this activity is funded by Maintenance District assessments.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager

Prepared by: Bill Bowlus, Public Works Superintendent

Concurrence: Michael Ho, P.E., Director of Public Works/City Engineer

---

**Attachments**

Resolution - LLMD 1

Resolution - LLMD 2

Resolution - LLMD 3

Resolution - LLMD 4

Resolution - LLMD 5

Resolution - LLMD 6

Resolution - LLMD 7

---

## **RESOLUTION NO. 2023-002**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Landscaping and Lighting Assessment District No. 1.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Landscaping and Lighting Assessment District No. 1.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.
2. The Director of Public Works is ordered and directed to prepare an

**RESO NO. 2023-002**  
January 17, 2023

annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Landscaping and Lighting Assessment District No. 1 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Mary Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-002**  
January 17, 2023



## **RESOLUTION NO. 2023-003**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LIGHTING ASSESSMENT DISTRICT NO. 2 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Lighting Assessment District No. 2.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Lighting Assessment District No. 2.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.

**RESO NO. 2023-003**  
January 17, 2023

2. The Director of Public Works is ordered and directed to prepare an annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Lighting Assessment District No. 2 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-003**  
January 17, 2023



## **RESOLUTION NO. 2023-004**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 3 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Landscaping and Lighting Assessment District No. 3.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Landscaping and Lighting Assessment District No. 3.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.

**RESO NO. 2023-004**  
January 17, 2023

2. The Director of Public Works is ordered and directed to prepare an annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Landscaping and Lighting Assessment District No. 3 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_

**RESO NO. 2023-004**  
January 17, 2023

Lillian Harris-Neal, City Clerk

**RESO NO. 2023-004**  
January 17, 2023

## **RESOLUTION NO. 2023-005**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LIGHTING ASSESSMENT DISTRICT NO. 4 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Lighting Assessment District No. 4.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Lighting Assessment District No. 4.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.

**RESO NO. 2023-005**  
January 17, 2023

2. The Director of Public Works is ordered and directed to prepare an annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Lighting Assessment District No. 4 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-005**  
January 17, 2023



## **RESOLUTION NO. 2023-006**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 5 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Landscaping and Lighting Assessment District No. 5.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Landscaping and Lighting Assessment District No. 5.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.

**RESO NO. 2023-006**  
January 17, 2023

2. The Director of Public Works is ordered and directed to prepare an annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Landscaping and Lighting Assessment District No. 5 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-006**  
January 17, 2023

## **RESOLUTION NO. 2023-007**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 6 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Landscaping and Lighting Assessment District No. 6.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Landscaping and Lighting Assessment District No. 6.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.

**RESO NO. 2023-007**  
January 17, 2023

2. The Director of Public Works is ordered and directed to prepare an annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Landscaping and Lighting Assessment District No. 6 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
**RESO NO. 2023-007**  
January 17, 2023

Lillian Harris-Neal, City Clerk

**RESO NO. 2023-007**  
January 17, 2023

## **RESOLUTION NO. 2023-008**

### **A RESOLUTION OF THE COUNCIL OF THE CITY OF BREA ORDERING THE DIRECTOR OF PUBLIC WORKS TO PREPARE TO FILE A REPORT RELATED TO MAINTENANCE OF PUBLIC IMPROVEMENTS IN CITY OF BREA LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 7 AND ANY ASSESSMENTS THEREON FOR FISCAL YEAR 2023-2024**

#### **A. RECITALS:**

(i) This Council heretofore adopted a resolution forming City of Brea Landscaping and Lighting Assessment District No. 7.

(ii) California Streets and Highway Code Section 22622 provides that this Council shall adopt a resolution generally describing any proposed new improvements or substantial changes in existing improvements in such a district and ordering the Director of Public Works to prepare and file a report related to annual maintenance and assessments in such a district.

(iii) No new improvements or substantial changes in existing improvements are proposed for said Landscaping and Lighting Assessment District No. 7.

(iv) All legal prerequisites to the adoption of this Resolution have occurred.

#### **B. RESOLUTION:**

**NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED** by the City Council of the City of Brea as follows:

1. In all respects as set forth in the Recitals, Part A, of this resolution.

**RESO NO. 2023-008**  
January 17, 2023

2. The Director of Public Works is ordered and directed to prepare an annual report as specified in California Streets and Highways Code Section 22622 with respect to City of Brea Landscaping and Lighting Assessment District No. 7 for fiscal year 2023-2024.

3. The City Clerk shall certify to the adoption of this Resolution.

**APPROVED AND ADOPTED** this 17th day of January 2023.

\_\_\_\_\_  
Marty Simonoff, Mayor

ATTEST: \_\_\_\_\_  
Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the Council of the City of Brea, held on the 17th day of January 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

Dated: \_\_\_\_\_

\_\_\_\_\_  
Lillian Harris-Neal, City Clerk

**RESO NO. 2023-008**  
January 17, 2023

City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members  
**FROM:** Bill Gallardo, City Manager  
**DATE:** 01/17/2023  
**SUBJECT:** 2022-2023 City Council Priorities and Projects Updates

---

**RECOMMENDATION**

Receive and file the report on the 2022-2023 City Council Priorities and Projects Updates.

**BACKGROUND/DISCUSSION**

On May 20, 2022, the City Council and Executive Staff identified and discussed various priorities and project goals for the current fiscal year. The attached document contains the Fiscal Year 2022-2023 City Council Priorities and Projects in no particular order, as well as corresponding status updates on the progress made and the upcoming next steps toward accomplishing these goals.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager  
Prepared by: Melissa Davis, Management Analyst II

---

**Attachments**

2022-2023 City Council Priorities and Projects Updates

---



## **2022-2023 City Council Priorities and Projects Updates**

### **1. Support Advocacy for Pension and Workers Compensation Modernization**

This is an ongoing effort, as staff continues to look for ways to support advocacy for Pension Reform and reducing Workers' Compensation costs, where possible. Our Legislative Advocate, Townsend Public Affairs, also continues to seek avenues for reform in support of this Council priority. Our advocate is aware of potential Workers' Compensation legislation and will work to ensure that those initiatives support Council priorities.

#### **a. Continue to Manage and Pay Down Unfunded Pension Liability and Manage the Other Post-Employment Benefits (OPEB)**

The City continues to monitor and allocate funds related to unfunded pension liability and managing other post-employment benefits (OPEB). As of June 30, there is \$8,623,858 in the City's Section 115 PARS Trust Account. The City also has \$419,739 in the OPEB account, with \$269,234 having recently been allocated by the City Council at the City's last budget adoption.

### **2. Continue Engagement and Planning Needs for Parks, Recreation, and Human Services and Cultural Arts**

#### **a. Implementation of Identified Needs**

The Parks, Recreation and Human Services Needs Assessment with LPA, Inc. was completed, and this document will continue to drive efforts for community engagement as new recreational sites get developed or as existing sites become modernized. City staff negotiated for additional ball fields and trail space, as mentioned in the Needs Assessment, for the Brea 265 project. The Needs Assessment was also used to consider various amenities for the Arovista Modernization project.

City Council approved funding for a Cultural Arts Master Plan as part of the FY 2022/23 Budget Cycle, and staff has already begun the process of identifying the scope for the

project. Next steps will be to issue a Request for Proposals (RFP) for consulting services, with the goal of wrapping up the project by the end of the Fiscal Year.

**b. Prepare to Support the Changing Needs and Interest of a Significant Increase in our Senior Population**

The City of Brea, along with other Orange County community leaders, have continued as participants in the Orange County Strategic Plan for Aging (OCSPA) Initiative in developing a long-term strategic plan to prepare Orange County for the growing number of older adults and the future issues they will face. Due to changes in OCSPA leadership, progress has slowed, but staff has already resumed meetings with the group to continue addressing this important issue.

Brea's senior active adult population participates in various workout programs at the Brea Community Center. Senior insurance-based classes are also offered at this location, which allow them to attend cost-free, while the City receives compensation from the insurance company.

Programs and services at the Senior Center have all resumed since the COVID-19 pandemic, though they are continuing with higher participation than pre-pandemic levels. The pandemic granted the Brea Senior Center higher exposure, due to it being one of the few nutrition hubs open, and many of those participants continue to seek the City's facility for needed nutrition and other basic services. Staff continues to look into capacity concerns as it relates to Resident vs. Non-Resident use and will continue evaluating over the next few months, given the recent surge in participation levels.

In 2022, Community Services staff led a discussion with organization leaders on how the future of senior services and changing demographics will impact all departments across the organization. These conversations will continue so the organization will be

prepared to approach this shift from all points of view, instead of it being isolated to only those who participate in our senior programs.

**c. Continue Development of the Tracks at Brea Trail**

**i. Facilitate the Tracks' Western Extension Towards La Habra**

Brea staff continues to work with the Orange County Transportation Authority (OCTA), Union Pacific Railroad (UP), and the City of La Habra on the development of the Tracks at Brea Trail project. Brea has submitted various grant applications to OCTA, the County, the State and Federal Programs for right-of-way purchase, design, and construction funds. Under the Bicycle Corridor Improvement Program, OCTA has awarded the City of Brea \$6,047,538 for right-of-way acquisition, design, and construction, with a City match of \$2,967,750. Under the Active Transportation Program funding, the City was awarded \$1,787,000 for right-of-way acquisitions. In addition, the City was awarded from the Rivers Mountains Conservancy in the amount of \$225,000 for community engagement, concept development, and permitting for the project. Lastly, the City was awarded \$2,000,000 as part of the federal earmark process for land acquisition. This totals to \$13,027,288, which includes the \$2,967,750 City required match. All California Environmental Quality Act (CEQA) work has been completed.

Staff has been provided with regular updates from OCTA regarding their meetings with UP. UP is moving along with the sale of only a 15-foot easement for both the City of La Habra and Brea to the east of Berry Street with a UP appraised value of over \$6M. UP submitted the draft sale agreement and has been reviewed and commented with the City Attorney's Office. The City of Brea and the City of La Habra are currently conducting a joint appraisal that should have results in early 2023.

The project's next steps are for staff to present to City Council the appraisal findings and begin the negotiations of the draft sale agreement to discuss shared maintenance roles with UP.

**ii. Explore Options for Further Trail Enhancements:**

**1. Lighting**

**2. Walkway Connections/Access**

**3. Security Cameras**

**4. Signage**

As part of the Active Transportation Program (ATP) grant that was completed, a number of potential connections to The Tracks at Brea Trail were identified. The full ATP report was presented to City Council in January 2020. The Brea Mall - Tracks connection at Randolph Avenue or Poplar Avenue has been identified as a potential Condition of Approval or Development Agreement item for the Brea Mall development project. The project was recently approved by the Planning Commission on December 13, 2022. The project will be presented to the City Council for review, incorporating both the project and the Development Agreement thereafter.

Berry Street Sidewalk (CIP 7324) Project was included in the FY 22-23 CIP Budget Book. The construction contract was awarded to Towo Enterprise, Inc. at the September 20<sup>th</sup> City Council Meeting. Staff is finalizing the contract and anticipates construction to start in January.

**d. Support the Efforts to Reduce Homelessness in Orange County**

The Brea Police Department continues to engage with the homeless population in many ways. The Department has a dedicated full-time Homeless Liaison Officer (HLO), who is currently the primary contact for the homeless regarding the many facets of

services and diversion. During FY 2020–2021, the Police Department created a new unit, the Community Outreach Bureau. This unit consolidates existing resources, including the Downtown Liaison Officer (DLO), the Homeless Liaison Officer (HLO), and the School Resource Officer (SRO), into one unit under the direct supervision of a Sergeant. Consolidating these three positions into one unit affords the Police Department greater flexibility and responsiveness to meet our community's needs. While each officer will maintain their primary responsibilities, they are cross-trained in each other's assignments. These officers work closely together as a team, assisting one another as needed instead of operating independently of one another.

From April to September 2022, the HLO has made 706 field contacts with homeless individuals. Bus passes were provided to 43 homeless, five homeless were assisted in obtaining their DMV identification (which is necessary for certain resource opportunities), and 25 homeless were assisted with medical issues. In addition to the below statistics, the HLO works closely with Orange County Public Health to provide homeless persons with referrals and mobile/tele healthcare on a weekly basis.

- a. **Mental Health:** The HLO and regional partners provide referrals to mental health services to the homeless who seek mental health assistance. During April to September 2022, three health referrals to the OC Health Care Agency were conducted.
- b. **Shelter:** There are currently four shelters that the HLO now uses to house the homeless, including Bridges at Kraemer Place in the City of Anaheim, PATH in the City of Placentia, Independence Park in the City of Fullerton, and the Homeless Navigation Center in Buena Park. From April to September 2022, the City successfully placed 31 homeless persons into shelters.
- c. **Addiction/Substance Abuse:** One homeless individual accepted placement within

an addiction program from April to September 2022.

- d. Permanent & Supportive Housing:** Bridges in Anaheim is set up to provide supportive care to the homeless and uses different resources to move their homeless residents into permanent housing. Staff works with Orange County Health Care Agency to get homeless individuals and families into permanent/supportive housing.

The Police Department is in the process of transitioning the primary response to all non-emergency, non-criminal, homeless-related calls for service to the Community Services Department via collaborative, regional, homeless outreach efforts funded by the North Orange County Public Safety Collaborative. As a part of these collaborative efforts, Regional Outreach Workers will be employed by the cities of Brea, La Habra and Cypress-La Palma (shared). Brea City staff have successfully hired Regional Outreach Worker position. The Regional Outreach Worker will work from both the Brea Resource Center and The Hope Center. The Hope Center held a soft opening in October 2022 and has initiated a trial operation period with the cities of Fullerton and Buena Park. All other partnering agencies are anticipated to join the effort in January 2023, at which point The Hope Center will become the base of operations for homeless services – calls for service will be routed to Regional Outreach Workers, who will be dispatched out from the Hope Center accordingly.

### **3. Renegotiate Refuse Franchise Agreement with Republic Industries**

Brea entered into joint negotiations with other cities and Republic on items primarily pertaining to Senate Bill (SB) 1383. This is expected to result in a contract amendment that may include some non-SB 1383 items. Regular updates on schedule and negotiation deal points are being provided to the City Council on a continuous basis. The first meeting was held with Republic to review their initial proposal in October 2021.

At a Special Meeting on August 5, 2019, City Council selected the Generator Only option for the implementation for Organic Commercial Recycling (AB 1826). City Council approved organic recycling rates and an agreement with Republic Services for these additional services on November 19, 2019. Rates went into effect on November 20, 2019.

On January 21, 2020, City Council approved a residential fee for the additional cost to process green waste in conformance with AB 1594. On June 16, 2020, City Council approved an agreement with HF&H Consultants to prepare a contract profile of our current refuse contract related to recycling and prepare a gap analysis to identify deficient areas that would need to be addressed and negotiated with Republic Services in a later task. The contract profile and gap analysis were completed in late 2020. The task approval for HF&H assistance with negotiations with Republic regarding SB 1383 was approved by City Council on March 2, 2021.

HF&H kicked off refuse contract negotiations in August 2021, both on an individual City-basis, as well as client group City-basis. City staff provided the Council with SB 1383 updates at the Study Session on June 15, 2021 and the December 7, 2021 Study Session. In February 2022, staff brought proposed ordinance changes to incorporate SB 1383 regulations into the municipal code (meeting CalRecycle's "enforceable mechanism" requirement), which Council approved. In addition, staff brought to Council a Notice of Intent to Comply (SB 619), which would provide the City with relief from the SB 1383's civil penalties for not being in full program compliance by the statutory deadline of January 1, 2022, as well as provide additional implementation time as per the provisions of SB 619. Council approved the accompanying resolution which staff submitted to CalRecycle. Furthermore, staff concurrently applied for, and subsequently received, SB 1383 grant monies through CalRecycle to seek one-time funding to assist the City to meet a portion of the implementation requirements. Staff previewed Republic's proposed residential and commercial organic rates with Council Members via one-on-one meetings in Summer 2022, followed by a public Study Session meeting on November 15, 2022,

where the same information was presented. At that meeting, Republic requested to confirm that their original rates are still valid, and the City is currently reviewing Republic's response.

**4. Complete Discussion with County Regarding State Permit for Olinda-Alpha Landfill**

The City has been meeting with representatives from Orange County Waste & Recycling and the County Board of Supervisors to discuss an extension of the Olinda Alpha Landfill's operations. These discussions have resulted in the mutual decision to revise the current agreement between the parties. Each party has identified interests to include in the new agreement, a draft of which is currently being reviewed and negotiated. Discussions with the County will continue with the hopes of reaching consensus on an agreement.

**5. Explore and Consider Reclaimed Water – Public, Private, Collection, and Recharge**

City Council approved a Professional Services Agreement with Fuscoe Engineering, Inc. to prepare a comprehensive study to evaluate the possibility of capturing storm water, storing it, and reusing it for another purpose such as irrigation. A final report to City Council is expected in Winter 2023 for the Harvest and Reuse Opportunities. The preliminary report has identified four potential locations in which Harvest & Reuse is feasible. City staff is preparing to facilitate a meeting with the Brea Olinda Unified School District (BOUSD) about the Brea Junior High Park location since it is fully within the school's property and is ranked the highest priority.

The reclaimed water study prepared by Carrollo Engineers has been completed. The results indicated that the water is not usable for irrigation purposes, and it is cost prohibitive to explore this option further.



**6. Assess Traffic Impacts of New Development and Efficiencies for the Existing Circulation System**

Traffic impacts of new development are normally assessed during the preparation of the CEQA documents. As part of this analysis, traffic mitigation measures are identified, and the developers are conditioned to pay their fair share or construct improvements to minimize their impacts, such as the installation of adaptive signal operations along State College Boulevard and Birch Street as part of the Brea Place project.

This item will review the current Traffic Impact Fees and Nexus Study to determine if an update is necessary to maximize traffic improvements to address current and future traffic circulation issues. Based on the COVID-19 environment, traffic patterns were previously reduced nationwide based on alternative work schedules, telecommuting, and non-essential businesses operating at maximum capacity. City staff has coordinated with the City Traffic Engineer to confirm that traffic patterns have returned to a more normalized, pre-pandemic level. As such, staff is revisiting the initial assessment and re-evaluating the update to the Traffic Impact Fee and Nexus Study. This update is anticipated to start in Fiscal Year 2022-23.

**7. Evaluate Long-Term Options for Emergency Medical Transport**

The City of Brea Fire Department/Emergency Ambulance Services (EAS) partnership is working to expectations. The EAS ambulances are stationed at Fire Stations 2 and 3 and have integrated well with crews working at the Fire Stations. When not running calls, EAS staff are helping crews with station and apparatus cleaning and involving themselves in training relative to their EMT positions.

City staff will bring forward a discussion regarding emergency medical transport models at a future City Council Meeting during this current Fiscal Year.

**8. Implement Methods to Improve Employee Relations, Retention, Attraction and Investment**

City staff continues to review, evaluate and implement various methods to improve employee relations, retention, attraction, and investment, as outlined below:

- **Brea Forward**

In July 2022, Department Directors invited City staff to participate in an effort to address organizational needs and to prepare for a new, 21st Century workplace. To date, those interested in participating have met four times and begun forming sub-groups to get this effort moving in the right direction. The group named this initiative “Brea Forward” and has been recently focusing efforts towards:

- Employee Feedback. The Outreach Team has completed two surveys and other methods to get feedback from all full and part-time staff to understand how employees are feeling and what realistic changes can be made throughout the organization. Areas of focus include:
  - Pay and Other Benefits
  - Career Growth and Development
  - Leadership and Manager Effectiveness
  - Flexibility and Work Schedules

- **Negotiate successor labor agreements with all bargaining units**

In FY 2021-22, the City reached both short-term and long-term agreements with all seven represented bargaining units. Recently, City Council reached a 4.5-year agreement with the Brea Police Association. In early 2023 the Council will be engaging in labor negotiations with three non-safety labor groups that have contracts expiring on June 30, 2023.

- **Conduct a Class and Compensation Study in early 2023**

The City Council has requested a classification and compensation study to assist them in developing compensation and benefits strategies in an effort to remain

competitive in the local government market place. Classification and compensation studies review internal pay, equity between positions, and external competitiveness in the labor market. Essentially, these studies are conducted to re-examine the responsibilities, salary, and work performed by various positions within the City. The main purpose to develop or update job descriptions, classify the positions according to a uniform factor that is standardized, and survey the market of comparable communities to inform salary decisions by policy makers.

- Coordinate the Annual Employee Recognition Program

Brea's annual Employee Appreciation Awards Luncheon to honor and celebrate employees receiving Service Awards was held in September 2022.

- Coordinate the Annual Employee Health Fair

The 2022 Annual Employee Health Fair was not held this year due to ongoing COVID-19 restrictions limiting key vendors from doing in-person meetings. Open enrollment was all handled online for the third year in a row, in conjunction with an "in-person" Health Fair workshop. The City partnered with our benefit broker, Keenan & Associates, to coordinate an open enrollment workshop, where employees were able to learn more about our benefit program through the Building Blocks Business platform. The benefit workshop for open enrollment process was well-attended and well-received by employees. Staff's goal is to continue our very popular Health Fair in 2023.

- Facilitate and/or develop training sessions/workshops for employees covering various employment/labor topics

Thus far, the City has met its goal to provide ten training/workshop topics to staff in FY 2022-2023. Staff has worked with the City's training partners to offer sessions/workshops online via webinars to all employees and in-person too. Staff continues to work with our partners to offer in-person and online training to our

employees and is working to reinstate the City's employee conference this upcoming year.

- Modernize the recruitment process by enhancing recruitment and on-boarding tools

The City Council approved the purchase of NeoGov Human Resources Information System, a premier government-focused software last year. Staff recently completed the implementation process of the recruitment module of the NeoGov software, with a targeted completion date of March 2023, for the full onboarding module. NeoGov will greatly enhance and streamline the City's recruitment efforts by providing a more user-friendly and mobile-friendly platform.

- Police Officer Foreign Language Incentive Program

Preliminary 2020 U.S. Census data indicates that 29% of Breans are Asian American. Through community outreach, the Police Department has experienced increased contacts with Korean and Mandarin-speaking residents, and there is a need to staff additional Korean and Mandarin-speaking police officers to mirror the community and enhance trust and credibility of the Department. As such, in November of 2021 the Police Department proposed and received City Council approval for a \$10,000 foreign language incentive bonus program, payable in three payments: \$2,500 at completion of probation, \$2,500 after 3 years of services, and \$5,000 at completion of five years of service. This bonus will serve a dual purpose, by also attracting applicants to Brea, in what is an extremely competitive recruiting environment. The goal is to hire a total of four officers under this incentive program over a two-year period.

- Police Department Professional Development Program

The Police Department recognizes a need for an ongoing, crafted professional development program to prepare for future assignments and ensure successful succession planning. In August 2022 the Department contracted with Chief

Leadership for customized and interactive leadership development training workshops, that will be aimed at several work groups and will take place in the 22-23 Fiscal Year. The first of seven workshops, which included the Police Management Team, took place in November 2022.

- **Police Department Holistic Wellness Program**

The Police Department recognizes the need for an ongoing holistic wellness program to promote activities that support the physical and mental health of current and future employees. In April 2022 the Police Department applied for federal funding in the amount of \$175,000 under the Department of Justice Law Enforcement Mental Health and Wellness Act (LEMHWA) Program. Grant announcements were made in October 2022 and, unfortunately, funding was not awarded. The Department remains steadfast in its endeavor to develop a holistic wellness program and establish a new Health & Wellness Unit in November 2022. This unit is comprised of front-line sworn and non-sworn staff that will continue to explore resources and services that can be implemented to create a culture of wellness. Some current areas of discussion include:

- Availability of healthy meals, snacks, and beverages onsite
- Refurbishment of the employee gym
- Onsite group fitness classes
- Health/wellness coach
- Support dog for employee stress reduction and victim advocacy

In addition, the Department is in the process of executing a one-year pilot contract with The Counseling Team International (TCTI), which offers 24/7 availability for critical incident debriefings. TCTI provides culturally-aware counseling, training, critical incident intervention, and support to emergency service personnel and their families. Furthermore, TCTI provides additional care and services following a critical incident debrief.

City of Brea

---

**COUNCIL COMMUNICATION**

**TO:** Honorable Mayor and City Council Members

**FROM:** Bill Gallardo, City Manager

**DATE:** 01/17/2023

**SUBJECT:** December 9, 16, & 23, 2022 and January 6, 2023 City Disbursement Registers

---

**RECOMMENDATION**

Receive and File.

**RESPECTFULLY SUBMITTED:**

William Gallardo, City Manager

Prepared by: Anthony Godoy, Management Analyst II

Concurrence: Kristin Griffith, Director of Administrative Services

---

**Attachments**

12-09-2022 City Disbursement Register

12-16-2022 City Disbursement Register

12-23-2022 City Disbursement Register

01-06-2023 City Disbursement Register

---

# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                                    | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|--|-------------------------------------|------------|----------|-------------|----------------------------|---------------------|
| 191708                                     | ALL CITIES ENGINEERING, INC. AND    | 12/06/2022 | 30729    | 510707453   | WATERMAIN REPL PP#8-1      | \$294,096.50        |
|  |                                     | 12/06/2022 | 30729    | 510707457   | WATERMAIN REPL PP#8-1      | \$352,269.43        |
| <b>ALL CITIES ENGINEERING, INC. AND</b>    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$646,365.93</b> |
| 191710                                     | ALL CITIES ENGINEERING, INC. AND    | 12/06/2022 | 30729    | 510707453   | WATERMAIN REPL PP#8-2      | \$20,884.18         |
|  |                                     | 12/06/2022 | 30729    | 510707457   | WATERMAIN REPL PP#8-2      | \$25,015.11         |
| <b>ALL CITIES ENGINEERING, INC. AND</b>    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$45,899.29</b>  |
| 191711                                     | BARR & CLARK                        | 12/09/2022 | 26778    | 290323215   | CDBG 555 BALSA AVE         | \$450.00            |
| <b>BARR &amp; CLARK</b>                    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$450.00</b>     |
| 191712                                     | BUSINESS CARD                       | 12/09/2022 | 18749    | 110141481   | BSCARD 112322 DEFAULT      | \$295.38            |
|  |                                     | 12/09/2022 | 18749    | 110212111   | BSCARD 112322 DEFAULT      | \$976.57            |
|  |                                     | 12/09/2022 | 18749    | 110404211   | BSCARD 112322 DEFAULT      | \$397.56            |
|  |                                     | 12/09/2022 | 18749    | 420515131   | BSCARD 112322 DEFAULT      | \$669.49            |
| <b>BUSINESS CARD</b>                       |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$2,339.00</b>   |
| 191713                                     | CALIF BUILDING STANDARDS COMMISSION | 12/09/2022 | 20578    | 110000000   | 5% AGNCY GBF 22/23 Q1      | (\$92.90)           |
|  |                                     | 12/09/2022 | 20578    | 110         | GRNBLDG FEES 22/23 Q1      | \$929.00            |
| <b>CALIF BUILDING STANDARDS COMMISSION</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$836.10</b>     |
| 191715                                     | CITY OF BREA - WATER DEPT           | 12/09/2022 | 2039     | 346515112   | WATER 10/6-11/7            | \$4,042.30          |
|  |                                     | 12/09/2022 | 2039     | 361515148   | WATER 10/6-11/7            | \$106.53            |
|  |                                     | 12/09/2022 | 2039     | 430515123   | WATER 10/6-11/7            | \$121.61            |
|  |                                     | 12/09/2022 | 2039     | 110404422   | WATER 10/6-11/7            | \$1,403.82          |
|  |                                     | 12/09/2022 | 2039     | 343515112   | WATER 10/6-11/7            | \$2,162.92          |
|  |                                     | 12/09/2022 | 2039     | 360515145   | WATER 10/6-11/7            | \$5,496.21          |
|  |                                     | 12/09/2022 | 2039     | 361515143   | WATER 10/6-11/7            | \$382.20            |
|  |                                     | 12/09/2022 | 2039     | 110515143   | WATER 10/6-11/7            | \$15,019.50         |
|  |                                     | 12/09/2022 | 2039     | 341515112   | WATER 10/6-11/7            | \$1,259.37          |
|  |                                     | 12/09/2022 | 2039     | 345515112   | WATER 10/6-11/7            | \$1,785.33          |
|  |                                     | 12/09/2022 | 2039     | 360515147   | WATER 10/6-11/7            | \$298.93            |
|  |                                     | 12/09/2022 | 2039     | 465515149   | WATER 10/6-11/7            | \$25,557.40         |
|  |                                     | 12/09/2022 | 2039     | 110404521   | WATER 10/6-11/7            | \$1,035.99          |
|  |                                     | 12/09/2022 | 2039     | 110515141   | WATER 10/6-11/7            | \$27,830.26         |
|  |                                     | 12/09/2022 | 2039     | 110515148   | WATER 10/6-11/7            | \$3,405.64          |
|  |                                     | 12/09/2022 | 2039     | 347515112   | WATER 10/6-11/7            | \$400.26            |
|  |                                     | 12/09/2022 | 2039     | 420515131   | WATER 10/6-11/7            | \$173.61            |
|  |                                     | 12/09/2022 | 2039     | 490515151   | WATER 10/6-11/7            | \$5,006.47          |
| <b>CITY OF BREA - WATER DEPT</b>           |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$95,488.35</b>  |
| 191716                                     | COMMERCIAL AQUATIC SERVICES, INC.   | 12/09/2022 | 25513    | 110404422   | BULK CHEMICALS-PLUNGE      | \$312.41            |
| <b>COMMERCIAL AQUATIC SERVICES, INC.</b>   |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$312.41</b>     |

# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                                  | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|--|-----------------------------------|------------|----------|-------------|----------------------------|---------------------|
| 191717                                   | DAVID VOLZ DESIGN                 | 12/09/2022 | 31785    | 510707978   | AROVSTA PRK MOD OCT22      | \$129,523.00        |
| <b>DAVID VOLZ DESIGN</b>                 |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$129,523.00</b> |
| 191718                                   | DEPARTMENT OF CONSERVATION        | 12/09/2022 | 2278     | 110         | 22/23 Q1 STRONGMOTION      | \$3,408.50          |
|  |                                   | 12/09/2022 | 2278     | 110000000   | 5% 22/23 Q1 SM FEES        | (\$170.43)          |
| <b>DEPARTMENT OF CONSERVATION</b>        |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$3,238.07</b>   |
| 191719                                   | DEPARTMENT OF TRANSPORTATION      | 12/09/2022 | 13722    | 510707251   | 57/LMBRT 12-768 AUG22      | \$59,424.67         |
| <b>DEPARTMENT OF TRANSPORTATION</b>      |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$59,424.67</b>  |
| 191720                                   | SOUTHERN CALIFORNIA EDISON        | 12/09/2022 | 3343     | 110515121   | ELECTRICITY NOV 2022       | \$6,675.11          |
|  |                                   | 12/09/2022 | 3343     | 420515131   | ELECTRICITY NOV 2022       | \$535.73            |
| <b>SOUTHERN CALIFORNIA EDISON</b>        |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$7,210.84</b>   |
| 191721                                   | ENTERPRISE SECURITY, INC.         | 12/09/2022 | 18042    | 510707971   | YARD GATE RFID READER      | \$9,880.29          |
| <b>ENTERPRISE SECURITY, INC.</b>         |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$9,880.29</b>   |
| 191722                                   | FRANCHISE TAX BOARD/ST OF CALIF   | 12/09/2022 | 12043    | 110         | 571810253 120222 PR        | \$30.00             |
| <b>FRANCHISE TAX BOARD/ST OF CALIF</b>   |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$30.00</b>      |
| 191723                                   | FRONTIER COMMUNICATIONS           | 12/09/2022 | 26183    | 475141471   | 5621820146 1116-1215       | \$59.48             |
| <b>FRONTIER COMMUNICATIONS</b>           |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$59.48</b>      |
| 191724                                   | FRONTIER COMMUNICATIONS           | 12/09/2022 | 26183    | 420515131   | 5622821220 1028-1117       | \$205.87            |
| <b>FRONTIER COMMUNICATIONS</b>           |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$205.87</b>     |
| 191725                                   | HARRINGTON GEOTECHNICAL ENG.INC.  | 12/09/2022 | 15251    | 510707914   | GEOTECH INSP AUG22         | \$330.00            |
| <b>HARRINGTON GEOTECHNICAL ENG.INC.</b>  |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$330.00</b>     |
| 191726                                   | HYDROPRO SOLUTIONS                | 12/09/2022 | 31845    | 420515131   | WATER METERS+ENCODERS      | \$2,956.87          |
| <b>HYDROPRO SOLUTIONS</b>                |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$2,956.87</b>   |
| 191727                                   | MARIPOSA LANDSCAPES, INC.         | 12/09/2022 | 27959    | 361515148   | CITY FAC/TRAILS NOV22      | \$115.49            |
|  |                                   | 12/09/2022 | 27959    | 110515143   | CITY FAC/TRAILS NOV22      | \$5,954.32          |
|  |                                   | 12/09/2022 | 27959    | 110515148   | CITY FAC/TRAILS NOV22      | \$2,120.27          |
| <b>MARIPOSA LANDSCAPES, INC.</b>         |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$8,190.08</b>   |
| 191728                                   | MICHAEL BAKER INTERNATIONAL, INC. | 12/09/2022 | 31634    | 110000000   | PROF SVCS OCT 2022         | (\$592.50)          |
|  |                                   | 12/09/2022 | 31634    | 110323231   | PROF SVCS OCT 2022         | \$1,797.25          |
|  |                                   | 12/09/2022 | 31634    | 84032323E   | PROF SVCS OCT 2022         | \$17,307.25         |
| <b>MICHAEL BAKER INTERNATIONAL, INC.</b> |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$18,512.00</b>  |
| 191729                                   | MOTOROLA SOLUTIONS, INC.          | 12/09/2022 | 22012    | 172212133   | BATTERIES                  | \$1,131.06          |
|  |                                   | 12/09/2022 | 22012    | 172212133   | MICROPHONE                 | \$619.02            |
|  |                                   | 12/09/2022 | 22012    | 172212133   | WIRELESS RSM               | \$1,396.28          |
|  |                                   | 12/09/2022 | 22012    | 172212133   | REM SPKR MICROPHONE        | \$614.34            |
| <b>MOTOROLA SOLUTIONS, INC.</b>          |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$3,760.70</b>   |
| 191730                                   | MUSIC THEATRE INTERNATIONAL       | 12/09/2022 | 1321     | 110404542   | SEUSSICAL 2024             | \$5,973.83          |
| <b>MUSIC THEATRE INTERNATIONAL</b>       |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$5,973.83</b>   |



# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                          | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description           | Amount      |
|----------------------------------|----------------------------------|------------|----------|-------------|-----------------------|-------------|
| 191731                           | MUSIC THEATRE INTERNATIONAL      | 12/09/2022 | 1321     | 110404542   | 0037818 "ONCE"        | \$6,044.25  |
| MUSIC THEATRE INTERNATIONAL      |                                  |            |          |             | Total Check Amount:   | \$6,044.25  |
| 191732                           | OCCOG                            | 12/09/2022 | 12810    | 475141471   | CYCLE2 DIG AERIALDATA | \$3,000.00  |
| OCCOG                            |                                  |            |          |             | Total Check Amount:   | \$3,000.00  |
| 191733                           | QUICK CRETE PRODUCTS CORP.       | 12/09/2022 | 14221    | 110515141   | CONCRETE TRASH CANS   | \$4,283.07  |
| QUICK CRETE PRODUCTS CORP.       |                                  |            |          |             | Total Check Amount:   | \$4,283.07  |
| 191734                           | JIM SADRO                        | 12/09/2022 | 32065    | 960000000   | OCCMA ORNAMENTS       | \$583.00    |
| JIM SADRO                        |                                  |            |          |             | Total Check Amount:   | \$583.00    |
| 191735                           | SOUTHERN CALIFORNIA GAS COMPANY  | 12/09/2022 | 14556    | 490515151   | GAS NOVEMBER 2022-2   | \$258.48    |
| SOUTHERN CALIFORNIA GAS COMPANY  |                                  |            |          |             | Total Check Amount:   | \$258.48    |
| 191736                           | SUMMIT HOUSE                     | 12/09/2022 | 32067    | 960000000   | OCCMA LUNCHEON 120722 | \$25,896.35 |
| SUMMIT HOUSE                     |                                  |            |          |             | Total Check Amount:   | \$25,896.35 |
| 191737                           | SUNQUEST GENERAL ENGINEERING INC | 12/09/2022 | 30945    | 510707969   | BREA CREEK BRDGE RAMP | \$700.00    |
| SUNQUEST GENERAL ENGINEERING INC |                                  |            |          |             | Total Check Amount:   | \$700.00    |
| 191738                           | UNIFIRST CORPORATION             | 12/09/2022 | 27988    | 110212131   | PD LAUNDRY SVCS 11/7  | \$24.88     |
|                                  |                                  | 12/09/2022 | 27988    | 110212131   | PD LAUNDRY SVCS 11/14 | \$24.88     |
|                                  |                                  | 12/09/2022 | 27988    | 110212131   | PD LAUNDRY SVCS 11/21 | \$24.88     |
|                                  |                                  | 12/09/2022 | 27988    | 110212131   | PD LAUNDRY SVCS 11/28 | \$24.88     |
| UNIFIRST CORPORATION             |                                  |            |          |             | Total Check Amount:   | \$99.52     |
| 191739                           | UNIFIRST CORPORATION             | 12/09/2022 | 27988    | 110515125   | UNIFORM SVCS NOV 2022 | \$24.60     |
|                                  |                                  | 12/09/2022 | 27988    | 430515123   | UNIFORM SVCS NOV 2022 | \$41.16     |
|                                  |                                  | 12/09/2022 | 27988    | 110515143   | UNIFORM SVCS NOV 2022 | \$18.61     |
|                                  |                                  | 12/09/2022 | 27988    | 360515145   | UNIFORM SVCS NOV 2022 | \$23.12     |
|                                  |                                  | 12/09/2022 | 27988    | 361515148   | UNIFORM SVCS NOV 2022 | \$3.84      |
|                                  |                                  | 12/09/2022 | 27988    | 440515126   | UNIFORM SVCS NOV 2022 | \$10.68     |
|                                  |                                  | 12/09/2022 | 27988    | 110515121   | UNIFORM SVCS NOV 2022 | \$113.03    |
|                                  |                                  | 12/09/2022 | 27988    | 110515148   | UNIFORM SVCS NOV 2022 | \$3.84      |
|                                  |                                  | 12/09/2022 | 27988    | 480515161   | UNIFORM SVCS NOV 2022 | \$125.32    |
|                                  |                                  | 12/09/2022 | 27988    | 110515141   | UNIFORM SVCS NOV 2022 | \$81.62     |
|                                  |                                  | 12/09/2022 | 27988    | 110515144   | UNIFORM SVCS NOV 2022 | \$49.88     |
|                                  |                                  | 12/09/2022 | 27988    | 420515131   | UNIFORM SVCS NOV 2022 | \$134.84    |
|                                  |                                  | 12/09/2022 | 27988    | 490515151   | UNIFORM SVCS NOV 2022 | \$205.19    |
| UNIFIRST CORPORATION             |                                  |            |          |             | Total Check Amount:   | \$835.73    |
| 191740                           | CF UNITED LLC                    | 12/09/2022 | 30700    | 480515161   | PD CARWASHES OCT (44) | \$246.40    |
| CF UNITED LLC                    |                                  |            |          |             | Total Check Amount:   | \$246.40    |
| 191741                           | JOSHUA R. WOOD                   | 12/09/2022 | 32066    | 960000000   | OCCMA LUNCHEON 120722 | \$800.00    |
| JOSHUA R. WOOD                   |                                  |            |          |             | Total Check Amount:   | \$800.00    |

# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                                     | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description           | Amount                                 |
|---|------------------------------------|------------|----------|-------------|-----------------------|--|
| 191742                                      | CAPTURE ENTERTAINMENT              | 12/09/2022 | 32068    | 960000000   | OCCMA PHOTOBOOTH 12/7 | \$397.95                               |
| <b>CAPTURE ENTERTAINMENT</b>                |                                    |            |          |             |                       | <b>Total Check Amount: \$397.95</b>    |
| 191743                                      | MATEO VALERIANO                    | 12/09/2022 | 32069    | 960000000   | OCCMA PHOTOS 12/7/22  | \$500.00                               |
| <b>MATEO VALERIANO</b>                      |                                    |            |          |             |                       | <b>Total Check Amount: \$500.00</b>    |
| <b>Check Subtotal</b>                       |                                    |            |          |             |                       | <b>\$1,084,631.53</b>                  |
| V50052                                      | ADCO ROOFING. INC.                 | 12/09/2022 | 18878    | 490515151   | ROOF REPAIR-BREA MSM  | \$4,500.00                             |
|   |                                    | 12/09/2022 | 18878    | 490515151   | ROOF REPAIR-SCOUT CTR | \$5,500.00                             |
| <b>ADCO ROOFING. INC.</b>                   |                                    |            |          |             |                       | <b>Total Check Amount: \$10,000.00</b> |
| V50053                                      | ADMINISTRATIVE & PROF              | 12/09/2022 | 3344     | 110         | 4010 APEA MEMB 120222 | \$456.00                               |
| <b>ADMINISTRATIVE &amp; PROF</b>            |                                    |            |          |             |                       | <b>Total Check Amount: \$456.00</b>    |
| V50054                                      | THE ADVANTAGE GROUP                | 12/09/2022 | 24539    | 110         | 808B FSADEPCAR 120222 | \$1,535.87                             |
|   |                                    | 12/09/2022 | 24539    | 110         | 808C FSA URMED 120222 | \$5,892.85                             |
| <b>THE ADVANTAGE GROUP</b>                  |                                    |            |          |             |                       | <b>Total Check Amount: \$7,428.72</b>  |
| V50055                                      | YERIKA AMBRIZ                      | 12/09/2022 | 19432    | 110111151   | TRAINING MILEAGE      | \$122.38                               |
| <b>YERIKA AMBRIZ</b>                        |                                    |            |          |             |                       | <b>Total Check Amount: \$122.38</b>    |
| V50056                                      | AVCOGAS PROPANE SALES & SERVICES   | 12/09/2022 | 22047    | 480515161   | PROPANE 364.8 GALS    | \$1,015.22                             |
| <b>AVCOGAS PROPANE SALES &amp; SERVICES</b> |                                    |            |          |             |                       | <b>Total Check Amount: \$1,015.22</b>  |
| V50057                                      | CAMERON STEFAN BASHTA              | 12/09/2022 | 28493    | 110212111   | TRAINING MILEAGE      | \$90.94                                |
| <b>CAMERON STEFAN BASHTA</b>                |                                    |            |          |             |                       | <b>Total Check Amount: \$90.94</b>     |
| V50058                                      | BASTANCHURY PLUMBING INC.          | 12/09/2022 | 18765    | 490515151   | REPL RR VALVE @ FS2   | \$1,250.00                             |
| <b>BASTANCHURY PLUMBING INC.</b>            |                                    |            |          |             |                       | <b>Total Check Amount: \$1,250.00</b>  |
| V50059                                      | BPSEA MEMORIAL FOUNDATION          | 12/09/2022 | 14990    | 110         | 4050 MEMORIAL 120222  | \$145.50                               |
| <b>BPSEA MEMORIAL FOUNDATION</b>            |                                    |            |          |             |                       | <b>Total Check Amount: \$145.50</b>    |
| V50060                                      | BREA CITY EMPLOYEES ASSOCIATION    | 12/09/2022 | 3236     | 110         | 4005 BCEA MEMB 120222 | \$672.00                               |
| <b>BREA CITY EMPLOYEES ASSOCIATION</b>      |                                    |            |          |             |                       | <b>Total Check Amount: \$672.00</b>    |
| V50061                                      | BREA FIREFIGHTERS ASSOCIATION      | 12/09/2022 | 3237     | 110         | 4016 ASSOCMEMB 120222 | \$2,714.00                             |
| <b>BREA FIREFIGHTERS ASSOCIATION</b>        |                                    |            |          |             |                       | <b>Total Check Amount: \$2,714.00</b>  |
| V50062                                      | BREA POLICE ASSOCIATION            | 12/09/2022 | 3769     | 110         | 4030 BPA REG 120222   | \$3,250.00                             |
| <b>BREA POLICE ASSOCIATION</b>              |                                    |            |          |             |                       | <b>Total Check Amount: \$3,250.00</b>  |
| V50063                                      | BREA POLICE ATHLETIC LEAGUE        | 12/09/2022 | 1068     | 110         | 5010 B.P.A.L. 120222  | \$125.00                               |
| <b>BREA POLICE ATHLETIC LEAGUE</b>          |                                    |            |          |             |                       | <b>Total Check Amount: \$125.00</b>    |
| V50064                                      | BREA POLICE MANAGEMENT ASSOCIATION | 12/09/2022 | 21189    | 110         | 4019 LDF MEMB 120222  | \$9.50                                 |
|   |                                    | 12/09/2022 | 21189    | 110         | 4020 PMA MEMB 120222  | \$162.50                               |
| <b>BREA POLICE MANAGEMENT ASSOCIATION</b>   |                                    |            |          |             |                       | <b>Total Check Amount: \$172.00</b>    |
| V50065                                      | BREA/ORANGE COUNTY PLUMBING        | 12/09/2022 | 3781     | 110515125   | COUNTERTOP REPL       | \$2,521.12                             |
| <b>BREA/ORANGE COUNTY PLUMBING</b>          |                                    |            |          |             |                       | <b>Total Check Amount: \$2,521.12</b>  |
| V50066                                      | CALIFORNIA DOMESTIC WATER CO       | 12/09/2022 | 3388     | 420515131   | WTR CONSUMPTION NOV22 | \$243,250.76                           |

# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                                 | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|---|----------------------------------|------------|----------|-------------|----------------------------|---------------------|
| <b>CALIFORNIA DOMESTIC WATER CO</b>     |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$243,250.76</b> |
| V50067                                  | CANON FINANCIAL SERVICES, INC.   | 12/09/2022 | 20648    | 110141441   | FS1-4 CPR LSE NOV22        | \$101.28            |
|   |                                  | 12/09/2022 | 20648    | 110141441   | FS1-4 PRNT CHGS OCT22      | \$47.28             |
| <b>CANON FINANCIAL SERVICES, INC.</b>   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$148.56</b>     |
| V50068                                  | CARRIER CORPORATION              | 12/09/2022 | 20023    | 490515151   | CHILLER SERVICE            | \$2,793.38          |
| <b>CARRIER CORPORATION</b>              |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$2,793.38</b>   |
| V50069                                  | CENTRALSQUARE TECHNOLOGIES, LLC  | 12/09/2022 | 29643    | 420141421   | UTIL BILLING TRAINING      | \$80.00             |
| <b>CENTRALSQUARE TECHNOLOGIES, LLC</b>  |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$80.00</b>      |
| V50070                                  | BRANDON CHUNG                    | 12/09/2022 | 18773    | 460141474   | MILEAGE OCT 2022           | \$185.63            |
|   |                                  | 12/09/2022 | 18773    | 460141474   | MILEAGE NOV 2022           | \$185.63            |
|   |                                  | 12/09/2022 | 18773    | 460141474   | MILEAGE SEPT 2022          | \$165.00            |
| <b>BRANDON CHUNG</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$536.26</b>     |
| V50071                                  | ENTENMANN ROVIN COMPANY          | 12/09/2022 | 3457     | 110222221   | BADGES                     | \$1,310.30          |
| <b>ENTENMANN ROVIN COMPANY</b>          |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,310.30</b>   |
| V50072                                  | EQUIPMENT DIRECT INC             | 12/09/2022 | 4522     | 110515141   | SAFETY EQUIPMENT           | \$564.24            |
|   |                                  | 12/09/2022 | 4522     | 110515144   | SAFETY EQUIPMENT           | \$75.43             |
|   |                                  | 12/09/2022 | 4522     | 360515145   | SAFETY EQUIPMENT           | \$32.75             |
| <b>EQUIPMENT DIRECT INC</b>             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$672.42</b>     |
| V50073                                  | FIDELITY SECURITY LIFE INSURANCE | 12/09/2022 | 23035    | 110         | 9827288 VISION DEC22       | \$3,001.28          |
| <b>FIDELITY SECURITY LIFE INSURANCE</b> |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$3,001.28</b>   |
| V50074                                  | GALE SUPPLY COMPANY              | 12/09/2022 | 21090    | 110515141   | TRASHCAN LINERS            | \$927.72            |
| <b>GALE SUPPLY COMPANY</b>              |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$927.72</b>     |
| V50075                                  | HOLLY ELECTRIC INC.              | 12/09/2022 | 27530    | 346515112   | LIGHT REPAIR MD6 #50       | \$287.50            |
|   |                                  | 12/09/2022 | 27530    | 346515112   | LIGHT REPAIR MD6           | \$333.72            |
|   |                                  | 12/09/2022 | 27530    | 342515112   | LIGHT REPAIR MD2           | \$287.50            |
|   |                                  | 12/09/2022 | 27530    | 344515112   | LIGHT REPAIR MD4 #113      | \$275.79            |
| <b>HOLLY ELECTRIC INC.</b>              |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,184.51</b>   |
| V50076                                  | KELLY SPICERS STORES             | 12/09/2022 | 31267    | 110141441   | PAPER                      | \$210.10            |
| <b>KELLY SPICERS STORES</b>             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$210.10</b>     |
| V50077                                  | LEHR                             | 12/09/2022 | 26035    | 480515161   | SPOTLIGHT INST #1414       | \$1,931.25          |
| <b>LEHR</b>                             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,931.25</b>   |
| V50078                                  | LINCOLN AQUATICS                 | 12/09/2022 | 17902    | 490515151   | PADDLE WHEEL PIN           | \$584.64            |
|   |                                  | 12/09/2022 | 17902    | 110404422   | PLUNGE CHEMICALS           | \$1,210.31          |
|   |                                  | 12/09/2022 | 17902    | 490515151   | 3/8 TUBING                 | \$233.86            |
| <b>LINCOLN AQUATICS</b>                 |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$2,028.81</b>   |
| V50079                                  | MINER, LTD                       | 12/09/2022 | 27173    | 490515151   | BCC SLIDING DOOR SVC       | \$736.53            |
| <b>MINER, LTD</b>                       |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$736.53</b>     |
| V50080                                  | MINNESOTA LIFE INSURANCE         | 12/09/2022 | 30640    | 110         | 34730 LIFE INS DEC22       | \$5,843.27          |

# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                                 | Vendor Name                     | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|---|---------------------------------|------------|----------|-------------|----------------------------|---------------------|
| COMPANY                                 |                                 |            |          |             |                            |                     |
| <b>MINNESOTA LIFE INSURANCE COMPANY</b> |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$5,843.27</b>   |
| V50081                                  | NIEVES LANDSCAPE, INC.          | 12/09/2022 | 31375    | 346515112   | MD#6 LANDSCAPE NOV22       | \$6,019.42          |
|   |                                 | 12/09/2022 | 31375    | 110515141   | PARKS MOWING NOV 2022      | \$10,167.00         |
|   |                                 | 12/09/2022 | 31375    | 341515112   | MD#1 LANDSCAPE NOV22       | \$1,415.00          |
|   |                                 | 12/09/2022 | 31375    | 347515112   | MD#7 LANDSCAPE NOV22       | \$1,191.33          |
|   |                                 | 12/09/2022 | 31375    | 110515143   | MED/GREENBELTS NOV22       | \$12,508.75         |
|   |                                 | 12/09/2022 | 31375    | 343515112   | MD#3 LANDSCAPE NOV22       | \$2,398.50          |
| <b>NIEVES LANDSCAPE, INC.</b>           |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$33,700.00</b>  |
| V50082                                  | ORANGE COUNTY SANITATION DIST.  | 12/09/2022 | 14689    | 110000000   | 5% COLL RES SF OCT22       | (\$205.53)          |
|   |                                 | 12/09/2022 | 14689    | 110000000   | 5% COLL RES SF SEPT22      | (\$165.10)          |
|   |                                 | 12/09/2022 | 14689    | 110         | RES SEWER FEES OCT22       | \$4,110.65          |
|   |                                 | 12/09/2022 | 14689    | 110         | RES SEWER FEES SEPT22      | \$3,302.00          |
| <b>ORANGE COUNTY SANITATION DIST.</b>   |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$7,042.02</b>   |
| V50083                                  | PLACEWORKS, INC.                | 12/09/2022 | 26720    | 84032323E   | BREA 265 EIR FEB 2022      | \$26,589.92         |
| <b>PLACEWORKS, INC.</b>                 |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$26,589.92</b>  |
| V50084                                  | PLUMBING WHOLESALE OUTLET, INC. | 12/09/2022 | 18392    | 110515141   | TAMARCK PLUMBNG ALLEY      | \$197.15            |
|   |                                 | 12/09/2022 | 18392    | 490515151   | WATER FILTER @ FS3         | \$193.45            |
|   |                                 | 12/09/2022 | 18392    | 490515151   | CCC CAST IRON              | \$597.08            |
| <b>PLUMBING WHOLESALE OUTLET, INC.</b>  |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$987.68</b>     |
| V50085                                  | ROLLINS, INC DBA ORKIN, LLC.    | 12/09/2022 | 30616    | 110515141   | PEST CONTROL NOV 2022      | \$240.00            |
|   |                                 | 12/09/2022 | 30616    | 110515125   | PEST CONTROL NOV 2022      | \$345.00            |
|   |                                 | 12/09/2022 | 30616    | 420515131   | PEST CONTROL NOV 2022      | \$175.00            |
|   |                                 | 12/09/2022 | 30616    | 490515151   | PEST CONTROL NOV 2022      | \$1,235.00          |
| <b>ROLLINS, INC DBA ORKIN, LLC.</b>     |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$1,995.00</b>   |
| V50086                                  | SITEONE LANDSCAPE SUPPLY, LLC   | 12/09/2022 | 25942    | 110515144   | FIELD DRYING AGENT         | \$600.24            |
| <b>SITEONE LANDSCAPE SUPPLY, LLC</b>    |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$600.24</b>     |
| V50087                                  | DONNA SMITH                     | 12/09/2022 | 26136    | 110404145   | DANCE CLASSES              | \$1,066.00          |
| <b>DONNA SMITH</b>                      |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$1,066.00</b>   |
| V50088                                  | TROPICAL PLAZA NURSERY, INC     | 12/09/2022 | 2062     | 420515131   | CITY RESERVOIRS OCT22      | \$1,662.15          |
|   |                                 | 12/09/2022 | 2062     | 110515143   | GATEWAY CTR OCT22          | \$1,438.50          |
|   |                                 | 12/09/2022 | 2062     | 110515143   | ST COLLEGE TREE WELLS      | \$3,688.00          |
|   |                                 | 12/09/2022 | 2062     | 345515112   | RENEWAL OF LANDSCAPE CONT  | \$2,726.85          |
|   |                                 | 12/09/2022 | 2062     | 345515112   | IRRIGATION REPAIR MD5      | \$71.01             |
| <b>TROPICAL PLAZA NURSERY, INC</b>      |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$9,586.51</b>   |
| V50089                                  | VIDO SAMARZICH, INC             | 12/09/2022 | 22565    | 510707454   | PROG PYMT#4 AUG/SEP22      | \$210,630.20        |
| <b>VIDO SAMARZICH, INC</b>              |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$210,630.20</b> |

# City Disbursement Register

Between Dec 5, 2022 12:00 AM and Dec 9, 2022 11:59 PM

| Check #                             | Vendor Name                  | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|-------------------------------------|------------------------------|------------|----------|-------------|----------------------------|---------------------|
| V50090                              | WAXIE SANITARY SUPPLY        | 12/09/2022 | 3332     | 110515141   | JANITORIAL SUPPLIES        | \$1,200.55          |
| <b>WAXIE SANITARY SUPPLY</b>        |                              |            |          |             | <b>Total Check Amount:</b> | <b>\$1,200.55</b>   |
| V50091                              | WESTERN GOLF PROPERTIES, LLC | 12/09/2022 | 29071    | 465515149   | BIRCH HILLS CGS NOV22      | \$17,171.91         |
|                                     |                              | 12/09/2022 | 29071    | 465000000   | BIRCH HLLS TIPS NOV22      | \$4,549.85          |
|                                     |                              | 12/09/2022 | 29071    | 465000000   | BREA CREEK S/TX NOV22      | \$714.06            |
|                                     |                              | 12/09/2022 | 29071    | 465515149   | BREA CREEK MGMT NOV22      | \$60,542.30         |
|                                     |                              | 12/09/2022 | 29071    | 465515149   | BIRCH HLLS MGMT NOV22      | \$146,981.25        |
|                                     |                              | 12/09/2022 | 29071    | 465000000   | BIRCH HLLS S/TX NOV22      | \$3,077.09          |
|                                     |                              | 12/09/2022 | 29071    | 465515149   | BREA CREEK CGS NOV22       | \$4,645.58          |
| <b>WESTERN GOLF PROPERTIES, LLC</b> |                              |            |          |             | <b>Total Check Amount:</b> | <b>\$237,682.04</b> |
| <b>Voucher Subtotal</b>             |                              |            |          |             |                            | <b>\$825,698.19</b> |

**TOTAL \$1,910,329.72**

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                    | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|--|-------------------------------------|------------|----------|-------------|----------------------------|--------------------|
| 191744                                     | ADVANCED FIRE CONTROL               | 12/16/2022 | 26026    | 110222221   | LIVE FIRE TRAINING         | \$10,163.65        |
| <b>ADVANCED FIRE CONTROL</b>               |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$10,163.65</b> |
| 191745                                     | THE ALLEY CATS MUSIC, INC           | 12/16/2022 | 12680    | 110         | ALLEY CATS NOV 2022        | \$9,534.00         |
| <b>THE ALLEY CATS MUSIC, INC</b>           |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$9,534.00</b>  |
| 191746                                     | AMBASSADOR CHURCH                   | 12/16/2022 | 27765    | 110         | CREDIT BALANCE REFUND      | \$225.00           |
| <b>AMBASSADOR CHURCH</b>                   |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$225.00</b>    |
| 191747                                     | AT&T CALNET                         | 12/16/2022 | 20391    | 420515131   | CALNET NOV 2022            | \$285.48           |
|  |                                     | 12/16/2022 | 20391    | 475141471   | CALNET NOV 2022            | \$11,254.86        |
|  |                                     | 12/16/2022 | 20391    | 360515145   | CALNET NOV 2022            | \$50.85            |
| <b>AT&amp;T CALNET</b>                     |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$11,591.19</b> |
| 191748                                     | BANDERA ESTATES PARTNERSHIP         | 12/16/2022 | 29390    | 270323218   | SENIOR SUBSIDY JAN23       | \$254.00           |
| <b>BANDERA ESTATES PARTNERSHIP</b>         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$254.00</b>    |
| 191749                                     | BEECHWOOD SCHOOL FOUNDATION         | 12/16/2022 | 26567    | 110         | CREDIT BALANCE REFUND      | \$1,125.00         |
| <b>BEECHWOOD SCHOOL FOUNDATION</b>         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,125.00</b>  |
| 191750                                     | BEYOND MUSIC STUDIO                 | 12/16/2022 | 32073    | 110         | RENTAL DEPOSIT REFUND      | \$500.00           |
| <b>BEYOND MUSIC STUDIO</b>                 |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$500.00</b>    |
| 191751                                     | BREA EXPRESS CAR WASH               | 12/16/2022 | 32008    | 480515161   | CARWASHES AUG-NOV22        | \$1,200.00         |
| <b>BREA EXPRESS CAR WASH</b>               |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,200.00</b>  |
| 191752                                     | CARE PLUMBING                       | 12/16/2022 | 32070    | 840000000   | DEVELOPER FEE REFUND       | \$272.00           |
| <b>CARE PLUMBING</b>                       |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$272.00</b>    |
| 191753                                     | CINTAS                              | 12/16/2022 | 24347    | 110404542   | FIRSTAID RESTOCK THTR      | \$96.90            |
| <b>CINTAS</b>                              |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$96.90</b>     |
| 191754                                     | COUNTY OF ORANGE                    | 12/16/2022 | 4799     | 110212131   | ANIMAL CARE JUL-SEP22      | \$59,816.17        |
| <b>COUNTY OF ORANGE</b>                    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$59,816.17</b> |
| 191755                                     | COUNTY OF ORANGE                    | 12/16/2022 | 4799     | 110212122   | PRKNG CITATIONS NOV22      | \$3,115.50         |
| <b>COUNTY OF ORANGE</b>                    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$3,115.50</b>  |
| 191756                                     | COUNTY OF ORANGE                    | 12/16/2022 | 4799     | 110212122   | OCATS FEES NOV 2022        | \$1,104.51         |
| <b>COUNTY OF ORANGE</b>                    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,104.51</b>  |
| 191757                                     | CRASH CHAMPIONS-BREA                | 12/16/2022 | 31635    | 480515161   | PAINT BED COVER #1428      | \$1,281.70         |
| <b>CRASH CHAMPIONS-BREA</b>                |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,281.70</b>  |
| 191758                                     | CREATE A PARTY RENTALS              | 12/16/2022 | 7113     | 110404421   | VETS DAY RENTALS           | \$1,660.28         |
|  |                                     | 12/16/2022 | 7113     | 110404421   | TREE LIGHTING RENTALS      | \$505.00           |
| <b>CREATE A PARTY RENTALS</b>              |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$2,165.28</b>  |
| 191759                                     | CSUF-CAL STATE UNIVERSITY FULLERTON | 12/16/2022 | 22792    | 110141481   | LIVESCAN SEPT 2022         | \$154.00           |
| <b>CSUF-CAL STATE UNIVERSITY FULLERTON</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$154.00</b>    |
| 191760                                     | CSUF-CAL STATE UNIVERSITY FULLERTON | 12/16/2022 | 22792    | 110141481   | LIVE SCAN OCT 2022         | \$66.00            |
| <b>CSUF-CAL STATE UNIVERSITY FULLERTON</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$66.00</b>     |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                           | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description           | Amount      |
|-----------------------------------|-----------------------------------|------------|----------|-------------|-----------------------|-------------|
| 191761                            | DENALYN DAVID                     | 12/16/2022 | 31642    | 110404215   | YOGA                  | \$84.00     |
| DENALYN DAVID                     |                                   |            |          |             | Total Check Amount:   | \$84.00     |
| 191762                            | DEPARTMENT OF TRANSPORTATION      | 12/16/2022 | 13722    | 510707251   | 57/LMBRT 12-771 SEP22 | \$12,927.19 |
| DEPARTMENT OF TRANSPORTATION      |                                   |            |          |             | Total Check Amount:   | \$12,927.19 |
| 191763                            | DEPARTMENT OF TRANSPORTATION      | 12/16/2022 | 13722    | 510707251   | 57/LMBRT 12-771 AUG22 | \$1,288.20  |
| DEPARTMENT OF TRANSPORTATION      |                                   |            |          |             | Total Check Amount:   | \$1,288.20  |
| 191764                            | DEPARTMENT OF TRANSPORTATION      | 12/16/2022 | 13722    | 510707251   | 57/LMBRT 12-771 AUG22 | \$6,647.40  |
| DEPARTMENT OF TRANSPORTATION      |                                   |            |          |             | Total Check Amount:   | \$6,647.40  |
| 191765                            | DEPARTMENT OF TRANSPORTATION      | 12/16/2022 | 13722    | 510707251   | 57/LMBRT 12-768 SEP22 | \$10,704.00 |
| DEPARTMENT OF TRANSPORTATION      |                                   |            |          |             | Total Check Amount:   | \$10,704.00 |
| 191766                            | DEPARTMENT OF TRANSPORTATION      | 12/16/2022 | 13722    | 110515121   | SGNL/LGHTNG JUL-SEP22 | \$10,724.57 |
| DEPARTMENT OF TRANSPORTATION      |                                   |            |          |             | Total Check Amount:   | \$10,724.57 |
| 191767                            | DISPENSING TECHNOLOGY CORPORATION | 12/16/2022 | 28449    | 110515121   | POT HOLE BAG MIX      | \$3,439.46  |
| DISPENSING TECHNOLOGY CORPORATION |                                   |            |          |             | Total Check Amount:   | \$3,439.46  |
| 191768                            | DIVE/CORR, INC.                   | 12/16/2022 | 5764     | 420515131   | RESERVOIR REPAIRS     | \$1,500.00  |
| DIVE/CORR, INC.                   |                                   |            |          |             | Total Check Amount:   | \$1,500.00  |
| 191769                            | SOUTHERN CALIFORNIA EDISON        | 12/16/2022 | 3343     | 110515121   | ELECTRICITY DEC 22-1  | \$23,682.97 |
|                                   |                                   | 12/16/2022 | 3343     | 110515141   | ELECTRICITY DEC 22-1  | \$124.02    |
|                                   |                                   | 12/16/2022 | 3343     | 110515143   | ELECTRICITY DEC 22-1  | \$83.42     |
|                                   |                                   | 12/16/2022 | 3343     | 420515131   | ELECTRICITY DEC 22-1  | \$39,533.70 |
|                                   |                                   | 12/16/2022 | 3343     | 346515112   | ELECTRICTY DEC 22-1   | \$135.01    |
|                                   |                                   | 12/16/2022 | 3343     | 430515123   | ELECTRICITY DEC 22-1  | \$22.58     |
|                                   |                                   | 12/16/2022 | 3343     | 110515125   | ELECTRICITY DEC 22-1  | \$5,678.92  |
|                                   |                                   | 12/16/2022 | 3343     | 343515112   | ELECTRICITY DEC 22-1  | \$247.87    |
|                                   |                                   | 12/16/2022 | 3343     | 490515151   | ELECTRICITY DEC 22-1  | \$29,489.52 |
|                                   |                                   | 12/16/2022 | 3343     | 341515112   | ELECTRICITY DEC 22-1  | \$126.01    |
|                                   |                                   | 12/16/2022 | 3343     | 345515112   | ELECTRICITY DEC 22-1  | \$60.00     |
| SOUTHERN CALIFORNIA EDISON        |                                   |            |          |             | Total Check Amount:   | \$99,184.02 |
| 191770                            | FRONTIER COMMUNICATIONS           | 12/16/2022 | 26183    | 420515131   | 5622821220 1128-1227  | \$205.87    |
| FRONTIER COMMUNICATIONS           |                                   |            |          |             | Total Check Amount:   | \$205.87    |
| 191771                            | FRONTIER COMMUNICATIONS           | 12/16/2022 | 26183    | 420515131   | 5621821023 1107-1206  | \$77.35     |
| FRONTIER COMMUNICATIONS           |                                   |            |          |             | Total Check Amount:   | \$77.35     |
| 191772                            | GALVEZ QUALITY AUTO GLASS         | 12/16/2022 | 27010    | 480515161   | WINDSHIELD REPAIR     | \$285.00    |
| GALVEZ QUALITY AUTO GLASS         |                                   |            |          |             | Total Check Amount:   | \$285.00    |
| 191773                            | GMS ELEVATOR SERVICES, INC.       | 12/16/2022 | 29109    | 110515125   | MO. SVC:11 ELEV DEC22 | \$1,110.00  |
|                                   |                                   | 12/16/2022 | 29109    | 490515151   | MO. SVC:11 ELEV DEC22 | \$1,345.00  |
| GMS ELEVATOR SERVICES, INC.       |                                   |            |          |             | Total Check Amount:   | \$2,455.00  |
| 191774                            | GUITAR CENTER                     | 12/16/2022 | 32072    | 110         | RENTAL DEPOSIT REFUND | \$500.00    |



# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                      | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description           | Amount                                 |
|--|-----------------------------------|------------|----------|-------------|-----------------------|--|
| <b>GUITAR CENTER</b>                         |                                   |            |          |             |                       | <b>Total Check Amount: \$500.00</b>    |
| 191775                                       | HERITAGE PLAZA                    | 12/16/2022 | 29392    | 270323218   | SENIOR SUBSIDY JAN23  | \$254.00                               |
| <b>HERITAGE PLAZA</b>                        |                                   |            |          |             |                       | <b>Total Check Amount: \$254.00</b>    |
| 191776                                       | HOLLYDALE MOBILE ESTATES          | 12/16/2022 | 29393    | 270323218   | SENIOR SUBSIDY JAN23  | \$254.00                               |
| <b>HOLLYDALE MOBILE ESTATES</b>              |                                   |            |          |             |                       | <b>Total Check Amount: \$254.00</b>    |
| 191777                                       | HUNTINGTON T BLOCK INS AGENCY     | 12/16/2022 | 5642     | 110404541   | FINE ART INS FY 23/24 | \$750.00                               |
| <b>HUNTINGTON T BLOCK INS AGENCY</b>         |                                   |            |          |             |                       | <b>Total Check Amount: \$750.00</b>    |
| 191778                                       | HYDROPRO SOLUTIONS                | 12/16/2022 | 31845    | 420515131   | WATER METERS+ENCODERS | \$26,611.86                            |
| <b>HYDROPRO SOLUTIONS</b>                    |                                   |            |          |             |                       | <b>Total Check Amount: \$26,611.86</b> |
| 191779                                       | INLAND WATER WORKS SUPPLY CO      | 12/16/2022 | 23904    | 420515131   | ERTS FOR WATER METERS | \$29,480.40                            |
| <b>INLAND WATER WORKS SUPPLY CO</b>          |                                   |            |          |             |                       | <b>Total Check Amount: \$29,480.40</b> |
| 191780                                       | INTELLI-TECH                      | 12/16/2022 | 8774     | 475141471   | TRANSCIEVER           | \$153.01                               |
| <b>INTELLI-TECH</b>                          |                                   |            |          |             |                       | <b>Total Check Amount: \$153.01</b>    |
| 191781                                       | LAKE PARK BREA LP                 | 12/16/2022 | 5289     | 270323218   | SENIOR SUBSIDY JAN23  | \$508.00                               |
| <b>LAKE PARK BREA LP</b>                     |                                   |            |          |             |                       | <b>Total Check Amount: \$508.00</b>    |
| 191782                                       | LU'S LIGHTHOUSE, INC.             | 12/16/2022 | 28330    | 480515161   | HEAD LAMPS            | \$495.48                               |
| <b>LU'S LIGHTHOUSE, INC.</b>                 |                                   |            |          |             |                       | <b>Total Check Amount: \$495.48</b>    |
| 191783                                       | MARV GOLDEN PILOT SUPPLIES        | 12/16/2022 | 31984    | 110222223   | COMM HEADSETS         | \$1,601.30                             |
| <b>MARV GOLDEN PILOT SUPPLIES</b>            |                                   |            |          |             |                       | <b>Total Check Amount: \$1,601.30</b>  |
| 191784                                       | MICHAEL SULLIVAN & ASSOCIATES LLP | 12/16/2022 | 31864    | 470141483   | LEGAL SVCS THRU 10/31 | \$4,071.00                             |
| <b>MICHAEL SULLIVAN &amp; ASSOCIATES LLP</b> |                                   |            |          |             |                       | <b>Total Check Amount: \$4,071.00</b>  |
| 191785                                       | NATIONWIDE                        | 12/16/2022 | 20975    | 110         | 4436 PET INS NOV 2022 | \$1,234.68                             |
| <b>NATIONWIDE</b>                            |                                   |            |          |             |                       | <b>Total Check Amount: \$1,234.68</b>  |
| 191786                                       | NAVISITE, LLC                     | 12/16/2022 | 32027    | 475141471   | M365 EMAIL MIGRATION  | \$4,120.00                             |
| <b>NAVISITE, LLC</b>                         |                                   |            |          |             |                       | <b>Total Check Amount: \$4,120.00</b>  |
| 191787                                       | NEON ONE - ARTS PEOPLE            | 12/16/2022 | 31922    | 110404542   | TICKET FEES NOV 2022N | \$563.50                               |
| <b>NEON ONE - ARTS PEOPLE</b>                |                                   |            |          |             |                       | <b>Total Check Amount: \$563.50</b>    |
| 191788                                       | NEW LINE SKATEPARKS FL, INC       | 12/16/2022 | 31664    | 510707914   | SKATEPARK CONST SUPP  | \$9,900.00                             |
| <b>NEW LINE SKATEPARKS FL, INC</b>           |                                   |            |          |             |                       | <b>Total Check Amount: \$9,900.00</b>  |
| 191789                                       | NILFISK-ADVANCE INC.              | 12/16/2022 | 18808    | 480515161   | F/SCRBBR DISC BRUSH   | \$330.51                               |
|  |                                   | 12/16/2022 | 18808    | 480515161   | RIDE-ON FLOORSCRUBBER | \$16,187.27                            |
|  |                                   | 12/16/2022 | 18808    | 480515161   | F/SCRBBR ARM REST KIT | \$141.58                               |
|  |                                   | 12/16/2022 | 18808    | 480515161   | F/SCRBBR SEATBELT KIT | \$436.27                               |
| <b>NILFISK-ADVANCE INC.</b>                  |                                   |            |          |             |                       | <b>Total Check Amount: \$17,095.63</b> |
| 191790                                       | OCLEEEA                           | 12/16/2022 | 16995    | 110212141   | 2023 WINTER ACAD FEES | \$900.00                               |
| <b>OCLEEEA</b>                               |                                   |            |          |             |                       | <b>Total Check Amount: \$900.00</b>    |
| 191791                                       | ODP BUSINESS SOLUTIONS, LLC       | 12/16/2022 | 31709    | 110212122   | OFFICE SUPPLIES       | \$241.16                               |
| <b>ODP BUSINESS SOLUTIONS, LLC</b>           |                                   |            |          |             |                       | <b>Total Check Amount: \$241.16</b>    |



# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                          | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description           | Amount       |
|----------------------------------|----------------------------------|------------|----------|-------------|-----------------------|--------------|
| 191792                           | OMEGA INDUSTRIAL SUPPLY          | 12/16/2022 | 22075    | 410515124   | FILTER SOCKS          | \$4,227.86   |
| OMEGA INDUSTRIAL SUPPLY          |                                  |            |          |             | Total Check Amount:   | \$4,227.86   |
| 191793                           | ORANGE VILLA SENIOR APARTMENTS   | 12/16/2022 | 29394    | 270323218   | SENIOR SUBSIDY JAN23  | \$254.00     |
| ORANGE VILLA SENIOR APARTMENTS   |                                  |            |          |             | Total Check Amount:   | \$254.00     |
| 191794                           | PACIFIC LIGHTING & STANDARDS CO. | 12/16/2022 | 20717    | 110515121   | LED LIGHTS            | \$4,478.09   |
| PACIFIC LIGHTING & STANDARDS CO. |                                  |            |          |             | Total Check Amount:   | \$4,478.09   |
| 191795                           | KYOUNG PARK                      | 12/16/2022 | 24872    | 110         | RENTAL DEPOSIT REFUND | \$500.00     |
| KYOUNG PARK                      |                                  |            |          |             | Total Check Amount:   | \$500.00     |
| 191796                           | PERFORMANCE TRUCK REPAIR, INC.   | 12/16/2022 | 29371    | 480515161   | INTRCOOLER RPR #27008 | \$4,981.38   |
| PERFORMANCE TRUCK REPAIR, INC.   |                                  |            |          |             | Total Check Amount:   | \$4,981.38   |
| 191797                           | PTM DOCUMENT SYSTEMS             | 12/16/2022 | 17036    | 470141483   | 1095-C FORMS + ENV    | \$220.17     |
| PTM DOCUMENT SYSTEMS             |                                  |            |          |             | Total Check Amount:   | \$220.17     |
| 191798                           | PUENTE HILLS FORD                | 12/16/2022 | 25742    | 480515161   | POWER STEERING PUMP   | \$297.64     |
|                                  |                                  | 12/16/2022 | 25742    | 480515161   | SEAT TRIM             | \$84.64      |
| PUENTE HILLS FORD                |                                  |            |          |             | Total Check Amount:   | \$382.28     |
| 191799                           | SANCON TECHNOLOGIES, INC.        | 12/16/2022 | 29960    | 510707617   | SEWER RELINING/REPAIR | \$146,134.23 |
|                                  |                                  | 12/16/2022 | 29960    | 510707617   | MANHOLE SWRLINING RPR | \$68,449.50  |
| SANCON TECHNOLOGIES, INC.        |                                  |            |          |             | Total Check Amount:   | \$214,583.73 |
| 191800                           | SELMAN CHEVROLET COMPANY         | 12/16/2022 | 23747    | 480515161   | 2020 USED CHEVYBLAZER | \$31,630.22  |
| SELMAN CHEVROLET COMPANY         |                                  |            |          |             | Total Check Amount:   | \$31,630.22  |
| 191801                           | SOCIAL SOLUTIONS GLOBAL, INC.    | 12/16/2022 | 26322    | 110404523   | APRICOT S/W + MNT     | \$1,916.85   |
| SOCIAL SOLUTIONS GLOBAL, INC.    |                                  |            |          |             | Total Check Amount:   | \$1,916.85   |
| 191802                           | SOLAR ENERGY BUILDERS INC.       | 12/16/2022 | 32078    | 840000000   | DEVELOPER FEE REFUND  | \$767.00     |
| SOLAR ENERGY BUILDERS INC.       |                                  |            |          |             | Total Check Amount:   | \$767.00     |
| 191803                           | SPARKLETTS                       | 12/16/2022 | 3001     | 110111161   | CCC FOUNTN WTR NOV22  | \$13.77      |
|                                  |                                  | 12/16/2022 | 3001     | 110111161   | COUNCIL MTG WTR NOV22 | \$10.52      |
| SPARKLETTS                       |                                  |            |          |             | Total Check Amount:   | \$24.29      |
| 191804                           | STAGES THEATRE INC               | 12/16/2022 | 31558    | 110         | IAWL WNTR23 PAYOUT #1 | \$2,703.60   |
| STAGES THEATRE INC               |                                  |            |          |             | Total Check Amount:   | \$2,703.60   |
| 191805                           | SWRCB                            | 12/16/2022 | 14532    | 410515132   | 22/23 SWRCB PERMITFEE | \$17,666.00  |
| SWRCB                            |                                  |            |          |             | Total Check Amount:   | \$17,666.00  |
| 191806                           | TRANSUNION RISK AND ALTERNATIVE  | 12/16/2022 | 31923    | 110212121   | DATA SEARCH NOV 2022  | \$170.00     |
| TRANSUNION RISK AND ALTERNATIVE  |                                  |            |          |             | Total Check Amount:   | \$170.00     |
| 191807                           | TURNOUT MAINTENANCE COMPANY, LLC | 12/16/2022 | 19898    | 110222221   | GEAR BAGS             | \$746.50     |
| TURNOUT MAINTENANCE COMPANY, LLC |                                  |            |          |             | Total Check Amount:   | \$746.50     |
| 191808                           | URBAN GRAFFITI ENTERPRISES INC.  | 12/16/2022 | 4352     | 110515121   | GRAFFITIREMOVAL SEP22 | \$2,450.00   |
| URBAN GRAFFITI ENTERPRISES INC.  |                                  |            |          |             | Total Check Amount:   | \$2,450.00   |
| 191809                           | VERIZON CONNECT NWF, INC.        | 12/16/2022 | 25293    | 480515161   | PW GPS SVC NOV 2022VE | \$828.88     |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                          | Vendor Name             | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|----------------------------------|-------------------------|------------|----------|-------------|----------------------------|--------------------|
| <b>VERIZON CONNECT NWF, INC.</b> |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$828.88</b>    |
| 191810                           | VERIZON WIRELESS        | 12/16/2022 | 21122    | 420515131   | 9921536740 10/27-11/26     | \$38.03            |
| <b>VERIZON WIRELESS</b>          |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$38.03</b>     |
| 191812                           | VERIZON WIRELESS        | 12/16/2022 | 21122    | 110141411   | 9921169170 10/23-11/2      | \$40.01            |
|                                  |                         | 12/16/2022 | 21122    | 410515124   | 9921169170 10/23-11/2      | \$120.03           |
|                                  |                         | 12/16/2022 | 21122    | 110111151   | 9921169170 10/23-11/2      | \$127.27           |
|                                  |                         | 12/16/2022 | 21122    | 110111161   | 9921169170 10/23-11/2      | \$45.76            |
|                                  |                         | 12/16/2022 | 21122    | 110141424   | 9921169170 10/23-11/2      | \$31.90            |
|                                  |                         | 12/16/2022 | 21122    | 110141431   | 9921169170 10/23-11/2      | \$40.76            |
|                                  |                         | 12/16/2022 | 21122    | 110323241   | 9921169170 10/23-11/2      | \$45.76            |
|                                  |                         | 12/16/2022 | 21122    | 110404311   | 9921169170 10/23-11/2      | \$544.37           |
|                                  |                         | 12/16/2022 | 21122    | 110111111   | 9921169170 10/23-11/2      | \$31.90            |
|                                  |                         | 12/16/2022 | 21122    | 110111143   | 9921169170 10/23-11/2      | \$140.33           |
|                                  |                         | 12/16/2022 | 21122    | 110212121   | 9921169170 10/23-11/2      | \$4,967.09         |
|                                  |                         | 12/16/2022 | 21122    | 110323231   | 9921169170 10/23-11/2      | \$72.24            |
|                                  |                         | 12/16/2022 | 21122    | 110323242   | 9921169170 10/23-11/2      | \$31.90            |
|                                  |                         | 12/16/2022 | 21122    | 110404525   | 9921169170 10/23-11/2      | \$81.52            |
|                                  |                         | 12/16/2022 | 21122    | 110515125   | 9921169170 10/23-11/2      | \$13.75            |
|                                  |                         | 12/16/2022 | 21122    | 420515131   | 9921169170 10/23-11/2      | \$727.78           |
|                                  |                         | 12/16/2022 | 21122    | 174222222   | 9921169170 10/23-11/2      | \$570.15           |
|                                  |                         | 12/16/2022 | 21122    | 430515123   | 9921169170 10/23-11/2      | \$544.78           |
|                                  |                         | 12/16/2022 | 21122    | 460141474   | 9921169170 10/23-11/2      | \$127.28           |
|                                  |                         | 12/16/2022 | 21122    | 475141471   | 9921169170 10/23-11/2      | \$481.11           |
|                                  |                         | 12/16/2022 | 21122    | 110141481   | 9921169170 10/23-11/2      | \$77.24            |
|                                  |                         | 12/16/2022 | 21122    | 110222223   | 9921169170 10/23-11/2      | \$1,808.20         |
|                                  |                         | 12/16/2022 | 21122    | 110515171   | 9921169170 10/23-11/2      | \$62.25            |
|                                  |                         | 12/16/2022 | 21122    | 420141421   | 9921169170 10/23-11/2      | \$120.03           |
| <b>VERIZON WIRELESS</b>          |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$10,853.41</b> |
| 191813                           | VERIZON WIRELESS        | 12/16/2022 | 21122    | 110212121   | 9919669245 11/4-12/3       | \$50.87            |
| <b>VERIZON WIRELESS</b>          |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$50.87</b>     |
| 191814                           | WEATHERBY PARENT, LLC   | 12/16/2022 | 32075    | 110212121   | 22/23 CELLHAWK SUBSCR      | \$4,995.00         |
| <b>WEATHERBY PARENT, LLC</b>     |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$4,995.00</b>  |
| 191815                           | WESTERN AUDIO VISUAL    | 12/16/2022 | 24433    | 110404211   | BCC A/V SVC WARRANTY       | \$2,399.00         |
| <b>WESTERN AUDIO VISUAL</b>      |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$2,399.00</b>  |
| 191816                           | WESTRUX INTERNATIONAL   | 12/16/2022 | 25302    | 480515161   | FILTERS                    | \$619.13           |
| <b>WESTRUX INTERNATIONAL</b>     |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$619.13</b>    |
| 191817                           | DR. ROBERT L. WILKINSON | 12/16/2022 | 19024    | 110141481   | DOT PHYSICALS NOV22        | \$375.00           |
| <b>DR. ROBERT L. WILKINSON</b>   |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$375.00</b>    |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                    | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|--|-------------------------------------|------------|----------|-------------|----------------------------|---------------------|
| 191818                                     | XEROX CORPORATION                   | 12/16/2022 | 3349     | 110141441   | EQ PROT V180FFPS OCT       | \$18.03             |
|  |                                     | 12/16/2022 | 3349     | 110141441   | HISPEED PRNTR/CPR OCT      | \$717.42            |
|  |                                     | 12/16/2022 | 3349     | 110141441   | PROD CLRCPR/PRNTR OCT      | \$546.37            |
|  |                                     | 12/16/2022 | 3349     | 110141441   | EQ PROT:FFSRVR OCT22       | \$24.89             |
|  |                                     | 12/16/2022 | 3349     | 110141441   | HI PERF COLOR CPR OCT      | \$202.24            |
|  |                                     | 12/16/2022 | 3349     | 110141441   | TRM/FOLDR SW MNT OCT       | \$116.00            |
|  |                                     | 12/16/2022 | 3349     | 110141441   | BLACK CPR/PRNTR OCT        | \$468.65            |
|  |                                     | 12/16/2022 | 3349     | 110141441   | EQ PROT:V180P OCT22        | \$21.40             |
|  |                                     | 12/16/2022 | 3349     | 110141441   | PRINT CHARGES:OCT22        | \$1,270.32          |
|  |                                     | 12/16/2022 | 3349     | 110141441   | UDIRECT MNT OCT 2022       | \$137.52            |
| <b>XEROX CORPORATION</b>                   |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$3,522.84</b>   |
| <b>Check Subtotal</b>                      |                                     |            |          |             |                            | <b>\$662,305.11</b> |
| V50092                                     | ANNA CHAVEZ AGUSTIN                 | 12/16/2022 | 31862    | 110404215   | ZUMBA                      | \$200.00            |
| <b>ANNA CHAVEZ AGUSTIN</b>                 |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$200.00</b>     |
| V50093                                     | JUDY ALLEN                          | 12/16/2022 | 20447    | 110404215   | PILATES/B.PUMP/SSNKRS      | \$336.00            |
| <b>JUDY ALLEN</b>                          |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$336.00</b>     |
| V50094                                     | ALTA LANGUAGE SERVICES, INC         | 12/16/2022 | 25953    | 110141481   | BILINGUAL TEST             | \$55.00             |
| <b>ALTA LANGUAGE SERVICES, INC</b>         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$55.00</b>      |
| V50095                                     | AMERICAN LEGAL PUBLISHING CORP      | 12/16/2022 | 3794     | 110111161   | 2022 S-26 SUPPL PAGES      | \$1,201.49          |
| <b>AMERICAN LEGAL PUBLISHING CORP</b>      |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,201.49</b>   |
| V50096                                     | BEST LAWN MOWER SERVICE             | 12/16/2022 | 16230    | 480515161   | SMALL EQUIPMENT PARTS      | \$401.54            |
| <b>BEST LAWN MOWER SERVICE</b>             |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$401.54</b>     |
| V50097                                     | ALFRED-ANDREW BOWEN                 | 12/16/2022 | 31372    | 110404215   | KINSTRETCH                 | \$196.00            |
| <b>ALFRED-ANDREW BOWEN</b>                 |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$196.00</b>     |
| V50098                                     | KATHY A BREAUX                      | 12/16/2022 | 5320     | 110404145   | ACRYLIC PAINTING           | \$102.00            |
| <b>KATHY A BREAUX</b>                      |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$102.00</b>     |
| V50099                                     | C. WELLS PIPELINE MATERIALS INC     | 12/16/2022 | 13055    | 420515131   | METER GASKETS              | \$1,767.10          |
|  |                                     | 12/16/2022 | 13055    | 420515131   | PLUMBING SUPPLIES          | \$5,483.40          |
| <b>C. WELLS PIPELINE MATERIALS INC</b>     |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$7,250.50</b>   |
| V50100                                     | CALIFORNIA FORENSIC PHLEBOTOMY INC. | 12/16/2022 | 4488     | 110212131   | PHLEBOTOMY NOV 2022        | \$222.00            |
| <b>CALIFORNIA FORENSIC PHLEBOTOMY INC.</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$222.00</b>     |
| V50101                                     | CHANDLER ASSET MANAGEMENT, INC.     | 12/16/2022 | 4375     | 875141424   | INV MGMT SVCS NOV22        | \$43.50             |
|  |                                     | 12/16/2022 | 4375     | 930141424   | INV MGMT SVCS NOV22        | \$6,299.17          |
| <b>CHANDLER ASSET MANAGEMENT, INC.</b>     |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$6,342.67</b>   |
| V50102                                     | COLONIAL LIFE PROCESSING CENTER     | 12/16/2022 | 26071    | 110         | CRIT ILLNSS INS NOV22      | \$995.18            |
|  |                                     | 12/16/2022 | 26071    | 110         | HOSPITAL INS NOV22         | \$761.06            |
|  |                                     | 12/16/2022 | 26071    | 110         | ACCIDENT INS NOV22         | \$3,316.54          |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                | Vendor Name                     | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|--|---------------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50102                                 | COLONIAL LIFE PROCESSING CENTER | 12/16/2022 | 26071    | 110         | CANCER INS NOV22           | \$2,857.64         |
|  |                                 | 12/16/2022 | 26071    | 110         | S/T DISAB INS NOV22        | \$4,483.58         |
| <b>COLONIAL LIFE PROCESSING CENTER</b> |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$12,414.00</b> |
| V50103                                 | COMLOCK SECURITY-GROUP          | 12/16/2022 | 13625    | 480515161   | KEYS                       | \$7.95             |
| <b>COMLOCK SECURITY-GROUP</b>          |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$7.95</b>      |
| V50104                                 | THE CONNECTION CORPORATION      | 12/16/2022 | 31669    | 110404523   | COUNSELING SVCS NOV22      | \$4,590.00         |
| <b>THE CONNECTION CORPORATION</b>      |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$4,590.00</b>  |
| V50105                                 | CORE & MAIN LP                  | 12/16/2022 | 27049    | 420515131   | WATER METERS+ENCODERS      | \$14,493.19        |
| <b>CORE &amp; MAIN LP</b>              |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$14,493.19</b> |
| V50106                                 | CPS HR CONSULTING               | 12/16/2022 | 2971     | 110141481   | RECRUITMNT SVCS OCT22      | \$968.75           |
| <b>CPS HR CONSULTING</b>               |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$968.75</b>    |
| V50107                                 | DANIELS TIRE SERVICE            | 12/16/2022 | 3133     | 480515161   | TIRES                      | \$1,625.09         |
| <b>DANIELS TIRE SERVICE</b>            |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$1,625.09</b>  |
| V50108                                 | DF POLYGRAPH                    | 12/16/2022 | 22010    | 110141481   | POLYGRAPH EXAMS NOV22      | \$1,050.00         |
| <b>DF POLYGRAPH</b>                    |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$1,050.00</b>  |
| V50109                                 | MYRA DUVALL                     | 12/16/2022 | 18083    | 110404215   | YOGA                       | \$560.00           |
| <b>MYRA DUVALL</b>                     |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$560.00</b>    |
| V50110                                 | ENTENMANN ROVIN COMPANY         | 12/16/2022 | 3457     | 110212111   | BADGE                      | \$218.88           |
| <b>ENTENMANN ROVIN COMPANY</b>         |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$218.88</b>    |
| V50111                                 | EQUIPMENT DIRECT INC            | 12/16/2022 | 4522     | 110515141   | SAFETY EQUIPMENT           | \$172.05           |
|  |                                 | 12/16/2022 | 4522     | 430515123   | SAFETY GEAR                | \$79.09            |
| <b>EQUIPMENT DIRECT INC</b>            |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$251.14</b>    |
| V50112                                 | EWING IRRIGATION PRODUCTS, INC. | 12/16/2022 | 5807     | 420515131   | PLUMBING SUPPLIES          | \$150.46           |
| <b>EWING IRRIGATION PRODUCTS, INC.</b> |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$150.46</b>    |
| V50113                                 | FLEET SERVICES                  | 12/16/2022 | 5658     | 480515161   | HOSES                      | \$69.20            |
| <b>FLEET SERVICES</b>                  |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$69.20</b>     |
| V50114                                 | FUN WITH HORSES                 | 12/16/2022 | 15171    | 110404145   | HORSE FUN FOR KIDS         | \$475.00           |
| <b>FUN WITH HORSES</b>                 |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$475.00</b>    |
| V50115                                 | MELISSA GIFFORD                 | 12/16/2022 | 10645    | 110404215   | B.PUMP/CIRCUIT/TRX         | \$239.55           |
| <b>MELISSA GIFFORD</b>                 |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$239.55</b>    |
| V50116                                 | RAY GONZALEZ                    | 12/16/2022 | 31019    | 110404424   | UMPIRE FEES 11/28/22       | \$102.00           |
|  |                                 | 12/16/2022 | 31019    | 110404424   | UMPIRE FEES 12/5/22        | \$102.00           |
| <b>RAY GONZALEZ</b>                    |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$204.00</b>    |
| V50117                                 | MARY M. GRAHAM                  | 12/16/2022 | 31478    | 110404215   | YOGA                       | \$252.00           |
| <b>MARY M. GRAHAM</b>                  |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$252.00</b>    |
| V50118                                 | GRAINGER                        | 12/16/2022 | 13634    | 480515161   | SAFETY COVERS              | \$145.95           |
| <b>GRAINGER</b>                        |                                 |            |          |             | <b>Total Check Amount:</b> | <b>\$145.95</b>    |
| V50119                                 | KRISTIN MICHELLE GRIFFITH       | 12/16/2022 | 32046    | 110141411   | FOOD - 11/16 DEPT MTG      | \$20.39            |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                 | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|---|----------------------------------|------------|----------|-------------|----------------------------|---------------------|
| <b>KRISTIN MICHELLE GRIFFITH</b>        |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$20.39</b>      |
| V50120                                  | HAAKER EQUIPMENT CO.             | 12/16/2022 | 4297     | 480515161   | NEW 2023 VACTOR 2110       | \$502,548.22        |
|   |                                  | 12/16/2022 | 4297     | 480515161   | HOSE                       | \$468.56            |
| <b>HAAKER EQUIPMENT CO.</b>             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$503,016.78</b> |
| V50121                                  | GABRIEL HANNAH                   | 12/16/2022 | 17533    | 110404424   | UMPIRE FEES 11/28/22       | \$102.00            |
|   |                                  | 12/16/2022 | 17533    | 110404424   | UMPIRE FEES 12/5/22        | \$102.00            |
| <b>GABRIEL HANNAH</b>                   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$204.00</b>     |
| V50122                                  | HCI SYSTEMS INC                  | 12/16/2022 | 25112    | 490515151   | FIRE ALARM INSP-YARD       | \$800.00            |
|   |                                  | 12/16/2022 | 25112    | 490515151   | FIRE ALARM INSP FS3        | \$575.00            |
|   |                                  | 12/16/2022 | 25112    | 490515151   | FIRE ALARM INSP-FS3        | \$575.00            |
|   |                                  | 12/16/2022 | 25112    | 490515151   | FIRE ALARM INSP-FS4        | \$850.00            |
|   |                                  | 12/16/2022 | 25112    | 490515151   | FIRE ALARM INSP-SRCTR      | \$925.00            |
|   |                                  | 12/16/2022 | 25112    | 490515151   | FIRE ALARM INSP-FS2        | \$600.00            |
| <b>HCI SYSTEMS INC</b>                  |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$4,325.00</b>   |
| V50123                                  | MONA HERNANDEZ                   | 12/16/2022 | 23114    | 110404215   | MASSAGE THERAPY            | \$317.30            |
| <b>MONA HERNANDEZ</b>                   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$317.30</b>     |
| V50124                                  | JOANNA HODSON                    | 12/16/2022 | 17998    | 110212111   | LAW ENF COMP DRAWING       | \$176.00            |
| <b>JOANNA HODSON</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$176.00</b>     |
| V50125                                  | INK LINK INC                     | 12/16/2022 | 22423    | 110404213   | WEDDING SHOW SIGNS         | \$3,518.94          |
|   |                                  | 12/16/2022 | 22423    | 110404421   | PATCHES-TREE LIGHTING      | \$299.55            |
|   |                                  | 12/16/2022 | 22423    | 110404542   | BYT STEP+REPEATBANNER      | \$256.45            |
| <b>INK LINK INC</b>                     |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$4,074.94</b>   |
| V50126                                  | INLAND ROUND BALL OFFICIALS INC. | 12/16/2022 | 31906    | 110404424   | REFEREE FEE 11/28-29       | \$300.00            |
|   |                                  | 12/16/2022 | 31906    | 110404424   | REFEREE FEE 12/1-12/6      | \$1,140.00          |
| <b>INLAND ROUND BALL OFFICIALS INC.</b> |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,440.00</b>   |
| V50127                                  | IPARQ                            | 12/16/2022 | 21583    | 110323241   | PERMIT SYST FEE-INETS      | \$625.00            |
| <b>IPARQ</b>                            |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$625.00</b>     |
| V50128                                  | SARA JACKSON                     | 12/16/2022 | 31840    | 110404215   | BODYPUMP                   | \$196.00            |
| <b>SARA JACKSON</b>                     |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$196.00</b>     |
| V50129                                  | JANE JAMES                       | 12/16/2022 | 31161    | 110404215   | YOGA                       | \$56.00             |
| <b>JANE JAMES</b>                       |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$56.00</b>      |
| V50130                                  | JAX AUTO                         | 12/16/2022 | 20187    | 480515161   | SMOG TEST #1321            | \$49.75             |
|   |                                  | 12/16/2022 | 20187    | 480515161   | SMOG TEST #28029           | \$49.75             |
| <b>JAX AUTO</b>                         |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$99.50</b>      |
| V50131                                  | PAMELA JOHNSTON                  | 12/16/2022 | 28025    | 110404215   | ZUMBA                      | \$420.00            |
| <b>PAMELA JOHNSTON</b>                  |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$420.00</b>     |
| V50132                                  | KRISTI L KANEL                   | 12/16/2022 | 22868    | 110404215   | CYCLE/LOW IMP/SSNKRS       | \$392.00            |
| <b>KRISTI L KANEL</b>                   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$392.00</b>     |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                         | Vendor Name              | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|---------------------------------|--------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50133                          | KRISTOFER KATAOKA        | 12/16/2022 | 18385    | 110404542   | MILEAGE DEC 2022           | \$24.38            |
|                                 |                          | 12/16/2022 | 18385    | 110404542   | MILEAGE NOV 2022           | \$24.38            |
| <b>KRISTOFER KATAOKA</b>        |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$48.76</b>     |
| V50134                          | KWIK KLEEN               | 12/16/2022 | 23771    | 480515161   | PARTS WASHER SERVICE       | \$165.00           |
| <b>KWIK KLEEN</b>               |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$165.00</b>    |
| V50135                          | FRANCESCO LA TORRE       | 12/16/2022 | 24398    | 110404521   | MILEAGE NOV 2022           | \$103.13           |
| <b>FRANCESCO LA TORRE</b>       |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$103.13</b>    |
| V50136                          | LEHR                     | 12/16/2022 | 26035    | 480515161   | POLICE CHG OVER #2108      | \$4,950.00         |
|                                 |                          | 12/16/2022 | 26035    | 480515161   | POLICE UNIT#963 PARTS      | \$3,611.07         |
| <b>LEHR</b>                     |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$8,561.07</b>  |
| V50137                          | BERRY LIANG              | 12/16/2022 | 25640    | 110404215   | FMBC/CYCLE/SS/BM/TRX       | \$511.80           |
|                                 |                          | 12/16/2022 | 25640    | 110404215   | PERSONAL TRAINER           | \$440.16           |
| <b>BERRY LIANG</b>              |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$951.96</b>    |
| V50138                          | LINEGEAR                 | 12/16/2022 | 23894    | 110222221   | BOOTS                      | \$316.79           |
| <b>LINEGEAR</b>                 |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$316.79</b>    |
| V50139                          | LION GROUP, INC.         | 12/16/2022 | 31292    | 110222221   | TURNOUT RENTALS            | \$4,880.08         |
| <b>LION GROUP, INC.</b>         |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$4,880.08</b>  |
| V50140                          | TANYA LOSCUTOFF          | 12/16/2022 | 22092    | 110404215   | PERSONAL TRAINER           | \$664.35           |
|                                 |                          | 12/16/2022 | 22092    | 110404215   | SUPER SCULPT               | \$112.00           |
| <b>TANYA LOSCUTOFF</b>          |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$776.35</b>    |
| V50141                          | LORI MAIER               | 12/16/2022 | 31187    | 110404215   | ZUMBA                      | \$564.00           |
| <b>LORI MAIER</b>               |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$564.00</b>    |
| V50142                          | ANDREA MCGRANAHAN        | 12/16/2022 | 26046    | 110404215   | FMBC/BARRE/CYC/LI/TRX      | \$1,096.00         |
|                                 |                          | 12/16/2022 | 26046    | 110404215   | PERSONAL TRAINER           | \$178.50           |
| <b>ANDREA MCGRANAHAN</b>        |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$1,274.50</b>  |
| V50143                          | CAITLIN MOHNEY           | 12/16/2022 | 29108    | 110404521   | YOGA - SR CTR NOV22        | \$120.00           |
|                                 |                          | 12/16/2022 | 29108    | 110404521   | YOGA - SR CTR OCT22        | \$120.00           |
| <b>CAITLIN MOHNEY</b>           |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$240.00</b>    |
| V50144                          | JENNIFER MONZON-SCROFINI | 12/16/2022 | 20158    | 110404215   | FMBC/CYC/HIIT/YOGA/FS      | \$396.00           |
| <b>JENNIFER MONZON-SCROFINI</b> |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$396.00</b>    |
| V50145                          | NATASHA MOORE            | 12/16/2022 | 10711    | 110404215   | BODYPUMP                   | \$280.00           |
| <b>NATASHA MOORE</b>            |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$280.00</b>    |
| V50146                          | MUNICIPAL DENTAL POOL    | 12/16/2022 | 30638    | 110         | DELTA DENTAL DEC22         | \$16,964.20        |
| <b>MUNICIPAL DENTAL POOL</b>    |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$16,964.20</b> |
| V50147                          | MUNICIPAL WATER DISTRICT | 12/16/2022 | 3784     | 420515131   | INSPECTIONS OCT 2022       | \$1,007.24         |
| <b>MUNICIPAL WATER DISTRICT</b> |                          |            |          |             | <b>Total Check Amount:</b> | <b>\$1,007.24</b>  |
| V50148                          | MYERS AND SONS           | 12/16/2022 | 21624    | 110515125   | CREDIT ON #121952          | (\$2,356.65)       |
|                                 |                          | 12/16/2022 | 21624    | 110515121   | 'NO PARKING' SIGNS         | \$130.16           |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #  | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|--|-------------------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50148   | MYERS AND SONS                      | 12/16/2022 | 21624    | 110515121   | SPECIAL EVENT SIGN         | \$267.74           |
|  |                                     | 12/16/2022 | 21624    | 110515121   | CNTRY HILLS BUS SIGNS      | \$78.10            |
|  |                                     | 12/16/2022 | 21624    | 110515121   | SANTA'S ROUTE SIGNS        | \$675.59           |
|  |                                     | 12/16/2022 | 21624    | 110515121   | STREET TRAFFIC CONES       | \$2,214.70         |
| <b>MYERS AND SONS</b>                          |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,009.64</b>  |
| V50149   | NIEVES LANDSCAPE, INC.              | 12/16/2022 | 31375    | 110515141   | PARKS MOWING OCT 2022      | \$10,167.00        |
|  |                                     | 12/16/2022 | 31375    | 110515143   | MED/GREENBELTS OCT22       | \$12,508.75        |
|  |                                     | 12/16/2022 | 31375    | 343515112   | MD#3 LANDSCAPE OCT22       | \$2,398.50         |
|  |                                     | 12/16/2022 | 31375    | 341515112   | MD#1 LANDSCAPE OCT22       | \$1,415.00         |
|  |                                     | 12/16/2022 | 31375    | 347515112   | MD#7 LANDSCAPE OCT22       | \$1,191.33         |
|  |                                     | 12/16/2022 | 31375    | 346515112   | MD#6 LANDSCAPE OCT22       | \$6,019.42         |
| <b>NIEVES LANDSCAPE, INC.</b>                  |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$33,700.00</b> |
| V50150   | ORANGE COUNTY KARATE CENTER LLC     | 12/16/2022 | 31160    | 110404145   | INTRO KARATE               | \$140.00           |
| <b>ORANGE COUNTY KARATE CENTER LLC</b>         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$140.00</b>    |
| V50151   | PARSONS TRANSPORTATION GROUP        | 12/16/2022 | 25626    | 510707251   | CONST SUPP 6/25-7/29       | \$6,823.86         |
|  |                                     | 12/16/2022 | 25626    | 510707251   | CONST SUPP 7/30-8/26       | \$461.50           |
| <b>PARSONS TRANSPORTATION GROUP</b>            |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$7,285.36</b>  |
| V50152   | IRACEMA PERDOMO                     | 12/16/2022 | 14135    | 110404215   | CYCLE                      | \$252.00           |
| <b>IRACEMA PERDOMO</b>                         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$252.00</b>    |
| V50153   | PETROLEUM MARKETING EQUIPMENT       | 12/16/2022 | 9282     | 480515161   | FUEL SWIVELS               | \$148.51           |
| <b>PETROLEUM MARKETING EQUIPMENT</b>           |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$148.51</b>    |
| V50154   | PLUMBERS DEPOT INC.                 | 12/16/2022 | 14542    | 430515123   | CCTV/SEWER CAMERA          | \$36,621.99        |
|  |                                     | 12/16/2022 | 14542    | 430515123   | CCTV TRUCK REPAIR          | \$1,274.95         |
| <b>PLUMBERS DEPOT INC.</b>                     |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$37,896.94</b> |
| V50155   | KAYLA RABJOHNS                      | 12/16/2022 | 28472    | 110404215   | CIRCUIT TRNG               | \$26.00            |
| <b>KAYLA RABJOHNS</b>                          |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$26.00</b>     |
| V50156   | RCS INVESTIGATIONS & CONSULTING LLC | 12/16/2022 | 22534    | 110212111   | BCKGRND INVESTIGATION      | \$1,750.00         |
| <b>RCS INVESTIGATIONS &amp; CONSULTING LLC</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,750.00</b>  |
| V50157   | ROLLINS, INC DBA ORKIN, LLC.        | 12/16/2022 | 30616    | 110515125   | PEST CONTROL OCT 2022      | \$345.00           |
|  |                                     | 12/16/2022 | 30616    | 110515141   | PEST CONTROL OCT 2022      | \$240.00           |
|  |                                     | 12/16/2022 | 30616    | 420515131   | PEST CONTROL OCT 2022      | \$175.00           |
|  |                                     | 12/16/2022 | 30616    | 490515151   | PEST CONTROL OCT 2022      | \$1,235.00         |
| <b>ROLLINS, INC DBA ORKIN, LLC.</b>            |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,995.00</b>  |
| V50158   | SC FUELS                            | 12/16/2022 | 16654    | 480515161   | CLR DIESEL 1084.6GALS      | \$4,563.36         |
|  |                                     | 12/16/2022 | 16654    | 480515161   | REG UNL ETH 3493 GALS      | \$11,958.71        |
| <b>SC FUELS</b>                                |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$16,522.07</b> |
| V50159   | JACI SCHORK                         | 12/16/2022 | 31823    | 110404215   | PERSONAL TRAINER           | \$198.00           |



# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                  | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description           | Amount                                |
|--|-----------------------------------|------------|----------|-------------|-----------------------|---------------------------------------|
| <b>JACI SCHORK</b>                       |                                   |            |          |             |                       | <b>Total Check Amount: \$198.00</b>   |
| V50160                                   | LAURENE SCHULZE                   | 12/16/2022 | 18034    | 110404215   | YOGA                  | \$52.00                               |
| <b>LAURENE SCHULZE</b>                   |                                   |            |          |             |                       | <b>Total Check Amount: \$52.00</b>    |
| V50161                                   | SHAMBHALA MARTIAL ARTS INC        | 12/16/2022 | 28430    | 110404145   | KIDS TAEKWONDO        | \$150.00                              |
| <b>SHAMBHALA MARTIAL ARTS INC</b>        |                                   |            |          |             |                       | <b>Total Check Amount: \$150.00</b>   |
| V50162                                   | SHRED-IT USA                      | 12/16/2022 | 7438     | 470141483   | DOC SHRED OCT/NOV22   | \$10.66                               |
|  |                                   | 12/16/2022 | 7438     | 110212122   | DOC SHRED OCT/NOV22   | \$186.68                              |
|  |                                   | 12/16/2022 | 7438     | 110111161   | DOC SHRED OCT/NOV22   | \$10.66                               |
| <b>SHRED-IT USA</b>                      |                                   |            |          |             |                       | <b>Total Check Amount: \$208.00</b>   |
| V50163                                   | SITEONE LANDSCAPE SUPPLY, LLC     | 12/16/2022 | 25942    | 110515141   | PLUMBING SUPPLIES     | \$64.15                               |
| <b>SITEONE LANDSCAPE SUPPLY, LLC</b>     |                                   |            |          |             |                       | <b>Total Check Amount: \$64.15</b>    |
| V50164                                   | SOOTHING ESCAPE MASSAGE LLC       | 12/16/2022 | 31650    | 110404215   | MASSAGE THERAPY       | \$80.00                               |
| <b>SOOTHING ESCAPE MASSAGE LLC</b>       |                                   |            |          |             |                       | <b>Total Check Amount: \$80.00</b>    |
| V50165                                   | SOUTH COAST EMERGENCY VEHICLE SVC | 12/16/2022 | 31883    | 480515161   | A/C REPAIR #1915      | \$2,030.30                            |
|  |                                   | 12/16/2022 | 31883    | 480515161   | AMBER LENS            | \$151.02                              |
| <b>SOUTH COAST EMERGENCY VEHICLE SVC</b> |                                   |            |          |             |                       | <b>Total Check Amount: \$2,181.32</b> |
| V50166                                   | SPECTRUM GAS PRODUCTS, INC.       | 12/16/2022 | 16060    | 174222222   | OXYGEN REFILL         | \$79.70                               |
| <b>SPECTRUM GAS PRODUCTS, INC.</b>       |                                   |            |          |             |                       | <b>Total Check Amount: \$79.70</b>    |
| V50167                                   | TECHNICOLOR PRINTING              | 12/16/2022 | 24354    | 110404424   | YTH BASKETBALL SHIRTS | \$2,036.48                            |
| <b>TECHNICOLOR PRINTING</b>              |                                   |            |          |             |                       | <b>Total Check Amount: \$2,036.48</b> |
| V50168                                   | THOMSON REUTERS - WEST            | 12/16/2022 | 22020    | 110111112   | 431851LEGAL/RWG 11/4  | \$204.73                              |
| <b>THOMSON REUTERS - WEST</b>            |                                   |            |          |             |                       | <b>Total Check Amount: \$204.73</b>   |
| V50169                                   | TOWNSEND PUBLIC AFFAIRS, INC.     | 12/16/2022 | 18881    | 110111145   | ADVOC CONSULT DEC22   | \$1,375.00                            |
|  |                                   | 12/16/2022 | 18881    | 410111145   | ADVOC CONSULT DEC22   | \$1,375.00                            |
|  |                                   | 12/16/2022 | 18881    | 420111145   | ADVOC CONSULT DEC22   | \$1,375.00                            |
|  |                                   | 12/16/2022 | 18881    | 430111145   | ADVOC CONSULT DEC22   | \$1,375.00                            |
| <b>TOWNSEND PUBLIC AFFAIRS, INC.</b>     |                                   |            |          |             |                       | <b>Total Check Amount: \$5,500.00</b> |
| V50170                                   | LETICIA TRUJILLO                  | 12/16/2022 | 22054    | 110404521   | ZUMBA GOLD            | \$140.00                              |
| <b>LETICIA TRUJILLO</b>                  |                                   |            |          |             |                       | <b>Total Check Amount: \$140.00</b>   |
| V50171                                   | TURBO DATA SYSTEMS, INC.          | 12/16/2022 | 1472     | 110212122   | CITE HH TPM LSE NOV22 | \$312.48                              |
| <b>TURBO DATA SYSTEMS, INC.</b>          |                                   |            |          |             |                       | <b>Total Check Amount: \$312.48</b>   |
| V50172                                   | EDEN TURNER                       | 12/16/2022 | 21951    | 110404215   | BODYPUMP              | \$252.00                              |
| <b>EDEN TURNER</b>                       |                                   |            |          |             |                       | <b>Total Check Amount: \$252.00</b>   |
| V50173                                   | UL LLC                            | 12/16/2022 | 13323    | 480515161   | UL TEST #27008        | \$1,295.00                            |
| <b>UL LLC</b>                            |                                   |            |          |             |                       | <b>Total Check Amount: \$1,295.00</b> |
| V50174                                   | UNITED ROTARY BRUSH CORPORATION   | 12/16/2022 | 16649    | 480515161   | SWEEPER BROOMS        | \$420.57                              |
| <b>UNITED ROTARY BRUSH CORPORATION</b>   |                                   |            |          |             |                       | <b>Total Check Amount: \$420.57</b>   |
| V50175                                   | US BANK XX0338 CITY MGR           | 12/16/2022 | 24704    | 110111143   | CALCARDS 112222       | \$2,352.60                            |



# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                        | Vendor Name             | Check Date | Vendor # | Budget Unit | Description                | Amount            |
|--------------------------------|-------------------------|------------|----------|-------------|----------------------------|-------------------|
| V50175                         | US BANK XX0338 CITY MGR | 12/16/2022 | 24704    | 480515161   | CALCARDS 112222            | \$79.91           |
|                                |                         | 12/16/2022 | 24704    | 110         | CALCARDS 112222            | \$52.00           |
|                                |                         | 12/16/2022 | 24704    | 110111111   | CALCARDS 112222            | \$2,644.23        |
| <b>US BANK XX0338 CITY MGR</b> |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$5,128.74</b> |
| V50176                         | US BANK XX0312 HR       | 12/16/2022 | 24776    | 110141481   | CALCARDS HR                | \$3,315.55        |
|                                |                         | 12/16/2022 | 24776    | 110141411   | CALCARDS HR                | \$224.11          |
| <b>US BANK XX0312 HR</b>       |                         |            |          |             | <b>Total Check Amount:</b> | <b>\$3,539.66</b> |
| V50178                         | US BANK XX0593 COMM SVC | 12/16/2022 | 24777    | 110111143   | CAL-CARD-JC-112222         | \$28.35           |
|                                |                         | 12/16/2022 | 24777    | 110404421   | CAL-CARD-HE-112222         | \$573.33          |
|                                |                         | 12/16/2022 | 24777    | 110404421   | CAL-CARD-KS-112222         | \$2,386.73        |
|                                |                         | 12/16/2022 | 24777    | 110404421   | CAL-CARD-MK-112222         | \$67.04           |
|                                |                         | 12/16/2022 | 24777    | 110404424   | CAL-CARD-TV-112222         | \$11.84           |
|                                |                         | 12/16/2022 | 24777    | 110404521   | CAL-CARD-AM-112222         | \$103.37          |
|                                |                         | 12/16/2022 | 24777    | 110404521   | CAL-CARD-TT-112222         | \$355.07          |
|                                |                         | 12/16/2022 | 24777    | 110404541   | CAL-CARD-KC-112222         | \$304.44          |
|                                |                         | 12/16/2022 | 24777    | 110404542   | CAL-CARD-EF-112222         | \$64.29           |
|                                |                         | 12/16/2022 | 24777    | 110515111   | CALCARDS-JC-112222         | \$56.70           |
|                                |                         | 12/16/2022 | 24777    | 110111143   | CAL-CARD-CE-112222         | \$1,240.09        |
|                                |                         | 12/16/2022 | 24777    | 110404311   | CAL-CARD-HE-112222         | \$1,297.38        |
|                                |                         | 12/16/2022 | 24777    | 110404311   | CAL-CARD-JE-112222         | \$43.28           |
|                                |                         | 12/16/2022 | 24777    | 110404521   | CAL-CARD-RM-112222         | \$116.82          |
|                                |                         | 12/16/2022 | 24777    | 110404541   | CAL-CARD-HB-112222         | \$304.79          |
|                                |                         | 12/16/2022 | 24777    | 110404542   | CAL-CARD-HH-112222         | \$1,368.05        |
|                                |                         | 12/16/2022 | 24777    | 110404542   | CAL-CARD-KH-112222         | \$310.81          |
|                                |                         | 12/16/2022 | 24777    | 110404542   | CAL-CARD-KK-112222         | \$1,776.86        |
|                                |                         | 12/16/2022 | 24777    | 510707955   | CALCARDS-AR-112222         | \$520.65          |
|                                |                         | 12/16/2022 | 24777    | 110111151   | CAL-CARD-JC-112222         | \$28.35           |
|                                |                         | 12/16/2022 | 24777    | 110404211   | CAL-CARD-HE-112222         | \$344.80          |
|                                |                         | 12/16/2022 | 24777    | 110404215   | CAL-CARD-AC-112222         | \$912.58          |
|                                |                         | 12/16/2022 | 24777    | 110404311   | CAL-CARD-JC-112222         | \$524.42          |
|                                |                         | 12/16/2022 | 24777    | 110404421   | CAL-CARD-VC-112222         | \$22.16           |
|                                |                         | 12/16/2022 | 24777    | 110404429   | CAL-CARD-MK-112222         | \$210.08          |
|                                |                         | 12/16/2022 | 24777    | 181404250   | CAL-CARD-DA-112222         | \$185.29          |
|                                |                         | 12/16/2022 | 24777    | 490515151   | CALCARDS-TT-112222         | \$1,174.85        |
|                                |                         | 12/16/2022 | 24777    | 110         | CALCARDS 112222            | (\$5.11)          |
|                                |                         | 12/16/2022 | 24777    | 110         | CALCARDS-KK-112222         | \$35.40           |
|                                |                         | 12/16/2022 | 24777    | 110111143   | CAL-CARD-AR-112222         | \$337.00          |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                               | Vendor Name                | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|---------------------------------------|----------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50178                                | US BANK XX0593 COMM SVC    | 12/16/2022 | 24777    | 110141481   | CALCARD-DA-112222          | \$50.72            |
|                                       |                            | 12/16/2022 | 24777    | 110404211   | CAL-CARD-NA-112222         | \$92.62            |
|                                       |                            | 12/16/2022 | 24777    | 110404215   | CAL-CARD-DA-112222         | \$584.09           |
|                                       |                            | 12/16/2022 | 24777    | 110404217   | CAL-CARD-VU-112222         | \$367.01           |
|                                       |                            | 12/16/2022 | 24777    | 110404224   | CAL-CARD-SS-112222         | \$92.64            |
|                                       |                            | 12/16/2022 | 24777    | 110404311   | CAL-CARD-AR-112222         | \$890.00           |
|                                       |                            | 12/16/2022 | 24777    | 110404311   | CAL-CARD-CE-112222         | \$115.29           |
|                                       |                            | 12/16/2022 | 24777    | 110404425   | CAL-CARD-MK-112222         | \$202.75           |
|                                       |                            | 12/16/2022 | 24777    | 110404425   | CAL-CARD-SS-112222         | \$1,172.68         |
|                                       |                            | 12/16/2022 | 24777    | 110404521   | CAL-CARD-FL-112222         | \$1,958.45         |
|                                       |                            | 12/16/2022 | 24777    | 110404521   | CAL-CARD-NG-112222         | \$171.69           |
|                                       |                            | 12/16/2022 | 24777    | 110404523   | CAL-CARD-DA-112222         | \$30.47            |
| <b>US BANK XX0593 COMM SVC</b>        |                            |            |          |             | <b>Total Check Amount:</b> | <b>\$20,428.12</b> |
| V50179                                | US BANK XX0502 COMM & MKTG | 12/16/2022 | 24778    | 110111143   | CALCARDS 112222            | \$60.00            |
|                                       |                            | 12/16/2022 | 24778    | 110111151   | CALCARDS 112222            | \$754.06           |
|                                       |                            | 12/16/2022 | 24778    | 110111152   | CALCARDS 112222            | \$1,026.34         |
|                                       |                            | 12/16/2022 | 24778    | 110111153   | CALCARDS 112222            | \$299.00           |
| <b>US BANK XX0502 COMM &amp; MKTG</b> |                            |            |          |             | <b>Total Check Amount:</b> | <b>\$2,139.40</b>  |
| V50180                                | US BANK XX0353 COMM DEV    | 12/16/2022 | 24779    | 110111143   | CALCARD CD/PL/BS 1122      | \$4.40             |
|                                       |                            | 12/16/2022 | 24779    | 110323241   | CALCARD CD/PL/BS 11/22     | \$210.00           |
|                                       |                            | 12/16/2022 | 24779    | 110323212   | CALCARD CD/PL/BS 11/22     | \$162.19           |
|                                       |                            | 12/16/2022 | 24779    | 110323231   | CALCARD CD/PL/BS 11/22     | \$122.43           |
| <b>US BANK XX0353 COMM DEV</b>        |                            |            |          |             | <b>Total Check Amount:</b> | <b>\$499.02</b>    |
| V50181                                | US BANK XX0270 ADMIN SVCS  | 12/16/2022 | 24781    | 110111161   | CALCARD CCLK 112222        | \$1,509.42         |
|                                       |                            | 12/16/2022 | 24781    | 110141441   | CALCARD ASFIN 112222       | \$215.98           |
|                                       |                            | 12/16/2022 | 24781    | 420141421   | CALCARD ASFIN 112222       | \$24.33            |
|                                       |                            | 12/16/2022 | 24781    | 110141481   | CALCARD ASFIN 112222       | \$64.70            |
|                                       |                            | 12/16/2022 | 24781    | 110         | CALCARD ASFIN 112222       | \$26.85            |
|                                       |                            | 12/16/2022 | 24781    | 490515151   | CALCARD ASFIN 112222       | \$5,682.21         |
|                                       |                            | 12/16/2022 | 24781    | 110141411   | CALCARD ASFIN 112222       | \$565.74           |
|                                       |                            | 12/16/2022 | 24781    | 110141431   | CALCARD ASFIN 112222       | \$690.00           |
|                                       |                            | 12/16/2022 | 24781    | 110212131   | CALCARD ASFIN 112222       | \$211.47           |
| <b>US BANK XX0270 ADMIN SVCS</b>      |                            |            |          |             | <b>Total Check Amount:</b> | <b>\$8,990.70</b>  |
| V50182                                | US BANK XX0650 FIRE        | 12/16/2022 | 24782    | 110141481   | CALCARDS 112222 BUDDY      | \$27.98            |
|                                       |                            | 12/16/2022 | 24782    | 110222211   | CALCARDS 112222            | \$631.55           |
|                                       |                            | 12/16/2022 | 24782    | 110222213   | CALCARDS 112222            | \$996.77           |
|                                       |                            | 12/16/2022 | 24782    | 110222221   | CALCARDS 112222            | \$3,653.76         |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                    | Vendor Name           | Check Date | Vendor # | Budget Unit | Description                | Amount            |
|----------------------------|-----------------------|------------|----------|-------------|----------------------------|-------------------|
| V50182                     | US BANK XX0650 FIRE   | 12/16/2022 | 24782    | 110222223   | CALCARDS 112222            | \$92.54           |
|                            |                       | 12/16/2022 | 24782    | 110         | CALCARDS 112222 BUDDY      | \$100.00          |
|                            |                       | 12/16/2022 | 24782    | 110222231   | CALCARDS 112222            | \$315.15          |
|                            |                       | 12/16/2022 | 24782    | 174222222   | CALCARDS 112222            | \$129.54          |
|                            |                       | 12/16/2022 | 24782    | 110         | CALCARDS 112222            | (\$17.15)         |
|                            |                       | 12/16/2022 | 24782    | 110222223   | CALCARDS 112222CALCAR      | \$411.15          |
|                            |                       | 12/16/2022 | 24782    | 480515161   | CALCARDS 112222 BUDDY      | \$45.21           |
| <b>US BANK XX0650 FIRE</b> |                       |            |          |             | <b>Total Check Amount:</b> | <b>\$6,386.50</b> |
| V50183                     | US BANK XX0346 IT     | 12/16/2022 | 24783    | 110515125   | CALCARDS IT 112222         | \$96.37           |
|                            |                       | 12/16/2022 | 24783    | 110212131   | CALCARDS IT 112222         | \$299.00          |
|                            |                       | 12/16/2022 | 24783    | 110404542   | CALCARDS IT 112222         | \$118.97          |
|                            |                       | 12/16/2022 | 24783    | 280323215   | CALCARDS IT 112222         | \$25.00           |
|                            |                       | 12/16/2022 | 24783    | 460141474   | CALCARDS IT 112222         | \$2,273.30        |
|                            |                       | 12/16/2022 | 24783    | 475141471   | CALCARDS IT 112222         | \$3,890.28        |
|                            |                       | 12/16/2022 | 24783    | 110212121   | CALCARDS IT 112222         | \$183.67          |
|                            |                       | 12/16/2022 | 24783    | 865111143   | CALCARDS IT 112222         | \$86.97           |
| <b>US BANK XX0346 IT</b>   |                       |            |          |             | <b>Total Check Amount:</b> | <b>\$6,973.56</b> |
| V50185                     | US BANK XX0221 PW     | 12/16/2022 | 24784    | 110515143   | CALCARD PW 112222          | \$521.74          |
|                            |                       | 12/16/2022 | 24784    | 110515125   | CALCARD PW 112222          | \$357.76          |
|                            |                       | 12/16/2022 | 24784    | 410515124   | CALCARD PW 112222          | \$55.86           |
|                            |                       | 12/16/2022 | 24784    | 110212121   | CALCARD PW 112222          | \$28.26           |
|                            |                       | 12/16/2022 | 24784    | 110515121   | CALCARD PW 112222          | \$691.00          |
|                            |                       | 12/16/2022 | 24784    | 110515148   | CALCARD PW 112222          | \$103.78          |
|                            |                       | 12/16/2022 | 24784    | 480515161   | CALCARD PW 112222          | \$3,061.74        |
|                            |                       | 12/16/2022 | 24784    | 110404421   | CALCARD PW 112222          | \$118.44          |
|                            |                       | 12/16/2022 | 24784    | 110515111   | CALCARD PW 112222          | \$49.78           |
|                            |                       | 12/16/2022 | 24784    | 110515141   | CALCARD PW 112222          | \$326.81          |
|                            |                       | 12/16/2022 | 24784    | 110515144   | CALCARD PW 112222          | \$198.32          |
|                            |                       | 12/16/2022 | 24784    | 420515131   | CALCARD PW 112222          | \$1,384.74        |
|                            |                       | 12/16/2022 | 24784    | 490515151   | CALCARD PW 112222          | \$1,238.31        |
| <b>US BANK XX0221 PW</b>   |                       |            |          |             | <b>Total Check Amount:</b> | <b>\$8,136.54</b> |
| V50187                     | US BANK XX0544 POLICE | 12/16/2022 | 24785    | 110212122   | CAL CARDS 11/22/22         | \$143.70          |
|                            |                       | 12/16/2022 | 24785    | 110212131   | CAL CARDS 11/22/22         | \$2,992.46        |
|                            |                       | 12/16/2022 | 24785    | 110404311   | CAL CARDS 11/22/22         | \$600.00          |
|                            |                       | 12/16/2022 | 24785    | 231212141   | CAL CARDS 11/22/22         | \$320.25          |
|                            |                       | 12/16/2022 | 24785    | 110212121   | CAL CARDS 11/22/22         | \$519.20          |
|                            |                       | 12/16/2022 | 24785    | 110212134   | CAL CARDS 11/22/22         | \$1,281.67        |

# City Disbursement Register

Between Dec 12, 2022 12:00 AM and Dec 16, 2022 11:59 PM

| Check #                                   | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description                | Amount                |
|---|------------------------------------|------------|----------|-------------|----------------------------|-----------------------|
| V50187                                    | US BANK XX0544 POLICE              | 12/16/2022 | 24785    | 110212112   | CAL CARDS 11/22/22         | \$91.25               |
|   |                                    | 12/16/2022 | 24785    | 110212133   | CAL CARDS 11/22/22         | \$221.73              |
|   |                                    | 12/16/2022 | 24785    | 480515161   | CAL CARDS 11/22/22         | \$965.19              |
|   |                                    | 12/16/2022 | 24785    | 110         | CAL CARDS 11/22/22         | (\$154.73)            |
|   |                                    | 12/16/2022 | 24785    | 110212111   | CAL CARDS 11/22/22         | \$3,445.41            |
|   |                                    | 12/16/2022 | 24785    | 110212132   | CAL CARDS 11/22/22         | \$79.43               |
|   |                                    | 12/16/2022 | 24785    | 110212141   | CAL CARDS 11/22/22         | \$969.50              |
| <b>US BANK XX0544 POLICE</b>              |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$11,475.06</b>    |
| V50188                                    | US BANK XX3401 PW- ADMIN           | 12/16/2022 | 24786    | 110515171   | CALCARD PWA 112222         | \$806.28              |
|   |                                    | 12/16/2022 | 24786    | 410515132   | CALCARD PWA 112222         | \$661.68              |
|   |                                    | 12/16/2022 | 24786    | 110         | CALCARD PWA 112222         | \$93.75               |
|   |                                    | 12/16/2022 | 24786    | 420515131   | CALCARD PWA 112222         | \$75.40               |
|   |                                    | 12/16/2022 | 24786    | 110515111   | CALCARD PWA 112222         | \$604.46              |
| <b>US BANK XX3401 PW- ADMIN</b>           |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,241.57</b>     |
| V50189                                    | VINTAGE CREEK SENIOR APARTMENTS LP | 12/16/2022 | 29395    | 270323218   | SENIOR SUBSIDY JAN23       | \$762.00              |
| <b>VINTAGE CREEK SENIOR APARTMENTS LP</b> |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$762.00</b>       |
| V50190                                    | WILLDAN FINANCIAL SERVICES         | 12/16/2022 | 23058    | 110141431   | CDIAC 21 REF LSE REV       | \$600.00              |
| <b>WILLDAN FINANCIAL SERVICES</b>         |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$600.00</b>       |
| V50191                                    | WILLIAMS PIPELINE CONTRACTORS INC  | 12/16/2022 | 31528    | 510707322   | C.H.ST/WTR IMP PP#11       | \$734,089.01          |
| <b>WILLIAMS PIPELINE CONTRACTORS INC</b>  |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$734,089.01</b>   |
| V50192                                    | SARA L. WOODWARD                   | 12/16/2022 | 26083    | 110212122   | MILEAGE NOV 2022           | \$97.38               |
| <b>SARA L. WOODWARD</b>                   |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$97.38</b>        |
| V50193                                    | REBECCA YOUNT                      | 12/16/2022 | 31473    | 110404215   | SILVER SNEAKERS            | \$140.00              |
| <b>REBECCA YOUNT</b>                      |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$140.00</b>       |
| V50194                                    | ZUMAR INDUSTRIES, INC.             | 12/16/2022 | 3802     | 110515121   | STREET NAME SIGN           | \$468.95              |
| <b>ZUMAR INDUSTRIES, INC.</b>             |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$468.95</b>       |
| <b>Voucher Subtotal</b>                   |                                    |            |          |             |                            | <b>\$1,531,910.51</b> |
| <b>TOTAL</b>                              |                                    |            |          |             |                            | <b>\$2,194,215.62</b> |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #  | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description           | Amount                                 |
|--|-------------------------------------|------------|----------|-------------|-----------------------|--|
| 191819   | ISAIAH ARCILLA                      | 12/23/2022 | 32086    | 420000000   | CLOSED WATER ACCOUNT  | \$87.43                                |
| <b>ISAIAH ARCILLA</b>                          |                                     |            |          |             |                       | <b>Total Check Amount: \$87.43</b>     |
| 191820   | AT&T CALNET                         | 12/23/2022 | 20391    | 361515143   | CALNET DEC 2022       | \$116.06                               |
|  |                                     | 12/23/2022 | 20391    | 475141471   | CALNET DEC 2022       | \$137.53                               |
| <b>AT&amp;T CALNET</b>                         |                                     |            |          |             |                       | <b>Total Check Amount: \$253.59</b>    |
| 191821   | AT&T LONG DISTANCE                  | 12/23/2022 | 1737     | 475141471   | 807752441 12/3-1/2    | \$40.59                                |
| <b>AT&amp;T LONG DISTANCE</b>                  |                                     |            |          |             |                       | <b>Total Check Amount: \$40.59</b>     |
| 191822   | BESTWAY LAUNDRY SOLUTIONS           | 12/23/2022 | 18114    | 110222223   | DRYER REPAIR          | \$242.04                               |
| <b>BESTWAY LAUNDRY SOLUTIONS</b>               |                                     |            |          |             |                       | <b>Total Check Amount: \$242.04</b>    |
| 191823   | BNR EXOTIC PETS CORPORATION         | 12/23/2022 | 32093    | 420000000   | CLOSED WATER ACCOUNT  | \$30.76                                |
| <b>BNR EXOTIC PETS CORPORATION</b>             |                                     |            |          |             |                       | <b>Total Check Amount: \$30.76</b>     |
| 191824   | BREA HISTORICAL SOCIETY             | 12/23/2022 | 7531     | 840000000   | DEVELOPER FEE REFUND  | \$432.40                               |
| <b>BREA HISTORICAL SOCIETY</b>                 |                                     |            |          |             |                       | <b>Total Check Amount: \$432.40</b>    |
| 191825   | BUDGET RENT A CAR OF NORWALK        | 12/23/2022 | 25483    | 480515161   | 2021 CHEVY SILVERADO  | \$33,589.14                            |
| <b>BUDGET RENT A CAR OF NORWALK</b>            |                                     |            |          |             |                       | <b>Total Check Amount: \$33,589.14</b> |
| 191826   | CA BUILDING EVALUATION & CONST INC. | 12/23/2022 | 31875    | 510707977   | SR CTR GENERATOR PP#3 | \$41,657.50                            |
| <b>CA BUILDING EVALUATION &amp; CONST INC.</b> |                                     |            |          |             |                       | <b>Total Check Amount: \$41,657.50</b> |
| 191827   | NORMA CATONE                        | 12/23/2022 | 32088    | 420000000   | CLOSED WATER ACCOUNT  | \$114.99                               |
| <b>NORMA CATONE</b>                            |                                     |            |          |             |                       | <b>Total Check Amount: \$114.99</b>    |
| 191828   | CHARTER COMMUNICATIONS              | 12/23/2022 | 31694    | 110222211   | CABLE CHGS DEC 2022   | \$71.06                                |
|  |                                     | 12/23/2022 | 31694    | 110111151   | CABLE CHGS DEC 2022   | \$69.03                                |
|  |                                     | 12/23/2022 | 31694    | 110111161   | CABLE CHGS DEC 2022   | \$17.76                                |
|  |                                     | 12/23/2022 | 31694    | 110141481   | CABLE CHGS DEC 2022   | \$17.76                                |
|  |                                     | 12/23/2022 | 31694    | 110404311   | CABLE CHGS DEC 2022   | \$17.76                                |
|  |                                     | 12/23/2022 | 31694    | 110404521   | CABLE CHGS DEC 2022   | \$38.66                                |
|  |                                     | 12/23/2022 | 31694    | 110212111   | CABLE CHGS DEC 2022   | \$384.66                               |
|  |                                     | 12/23/2022 | 31694    | 420515131   | CABLE CHGS DEC 2022   | \$271.94                               |
|  |                                     | 12/23/2022 | 31694    | 110111143   | CABLE CHGS DEC 2022   | \$34.51                                |
|  |                                     | 12/23/2022 | 31694    | 110323212   | CABLE CHGS DEC 2022   | \$86.79                                |
|  |                                     | 12/23/2022 | 31694    | 110404211   | CABLE CHGS DEC 2022   | \$230.04                               |
|  |                                     | 12/23/2022 | 31694    | 490515151   | CABLE CHGS DEC 2022   | \$17.76                                |
| <b>CHARTER COMMUNICATIONS</b>                  |                                     |            |          |             |                       | <b>Total Check Amount: \$1,257.73</b>  |
| 191829   | JIAQI CHEN                          | 12/23/2022 | 32089    | 420000000   | CLOSED WATER ACCOUNT  | \$132.14                               |
| <b>JIAQI CHEN</b>                              |                                     |            |          |             |                       | <b>Total Check Amount: \$132.14</b>    |
| 191830   | JU-PING CHEN                        | 12/23/2022 | 32092    | 420000000   | CLOSED WATER ACCOUNT  | \$41.66                                |
| <b>JU-PING CHEN</b>                            |                                     |            |          |             |                       | <b>Total Check Amount: \$41.66</b>     |
| 191831   | YILI CHEN                           | 12/23/2022 | 32091    | 420000000   | CLOSED WATER ACCOUNT  | \$29.12                                |
| <b>YILI CHEN</b>                               |                                     |            |          |             |                       | <b>Total Check Amount: \$29.12</b>     |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                  | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description           | Amount                                 |
|--|-----------------------------------|------------|----------|-------------|-----------------------|--|
| 191832                                   | CINTAS                            | 12/23/2022 | 24347    | 110404211   | FIRST AID RESTOCK BCC | \$142.81                               |
| <b>CINTAS</b>                            |                                   |            |          |             |                       | <b>Total Check Amount: \$142.81</b>    |
| 191833                                   | CITY OF BREA - WATER DEPT         | 12/23/2022 | 2039     | 490515151   | FIRE METERS 10/6-11/7 | \$176.31                               |
| <b>CITY OF BREA - WATER DEPT</b>         |                                   |            |          |             |                       | <b>Total Check Amount: \$176.31</b>    |
| 191834                                   | CITY OF LA HABRA                  | 12/23/2022 | 31851    | 960000000   | OCCMA 12/7 SANTACLAUS | \$135.00                               |
| <b>CITY OF LA HABRA</b>                  |                                   |            |          |             |                       | <b>Total Check Amount: \$135.00</b>    |
| 191835                                   | CIVILTEC ENGINEERING INC.         | 12/23/2022 | 2581     | 510707460   | WTRMN SUPP NH E JUL22 | \$1,530.00                             |
|  |                                   | 12/23/2022 | 2581     | 510707475   | CCYN BP#2 NOV 2022    | \$20,441.25                            |
|  |                                   | 12/23/2022 | 2581     | 510707460   | WTRMN SUPP NH W JUL22 | \$2,120.00                             |
|  |                                   | 12/23/2022 | 2581     | 510707470   | CCYN BP#3 DEC 2022    | \$5,587.50                             |
|  |                                   | 12/23/2022 | 2581     | 510707460   | WTRMN SUPP NH E SEP22 | \$1,810.00                             |
| <b>CIVILTEC ENGINEERING INC.</b>         |                                   |            |          |             |                       | <b>Total Check Amount: \$31,488.75</b> |
| 191836                                   | THE COUNSELING TEAM INTERNATIONAL | 12/23/2022 | 13933    | 110222221   | EMPL SUPP SVCS NOV22  | \$110.00                               |
| <b>THE COUNSELING TEAM INTERNATIONAL</b> |                                   |            |          |             |                       | <b>Total Check Amount: \$110.00</b>    |
| 191837                                   | COUNTY OF ORANGE                  | 12/23/2022 | 4799     | 110212122   | AFIS FEES DEC 2022    | \$1,726.00                             |
| <b>COUNTY OF ORANGE</b>                  |                                   |            |          |             |                       | <b>Total Check Amount: \$1,726.00</b>  |
| 191838                                   | DEPARTMENT OF JUSTICE             | 12/23/2022 | 13406    | 110141481   | FINGERPRNT APPS OCT22 | \$386.00                               |
|  |                                   | 12/23/2022 | 13406    | 110141431   | FINGERPRNT APPS NOV22 | \$705.00                               |
| <b>DEPARTMENT OF JUSTICE</b>             |                                   |            |          |             |                       | <b>Total Check Amount: \$1,091.00</b>  |
| 191839                                   | SOUTHERN CALIFORNIA EDISON        | 12/23/2022 | 3343     | 110515121   | ELECTRICITY DEC 22    | \$3,422.23                             |
|  |                                   | 12/23/2022 | 3343     | 420515131   | ELECTRICITY DEC 22    | \$2,920.86                             |
|  |                                   | 12/23/2022 | 3343     | 490515151   | ELECTRICITY DEC 22    | \$7,780.66                             |
|  |                                   | 12/23/2022 | 3343     | 110515148   | ELECTRICITY DEC 22    | \$120.82                               |
| <b>SOUTHERN CALIFORNIA EDISON</b>        |                                   |            |          |             |                       | <b>Total Check Amount: \$14,244.57</b> |
| 191840                                   | FRANCHISE TAX BOARD/ST OF CALIF   | 12/23/2022 | 12043    | 110         | 571810253 121622 PR   | \$30.00                                |
| <b>FRANCHISE TAX BOARD/ST OF CALIF</b>   |                                   |            |          |             |                       | <b>Total Check Amount: \$30.00</b>     |
| 191841                                   | FRONTIER COMMUNICATIONS           | 12/23/2022 | 26183    | 420515131   | SHOULD BE OCT 2022    | (\$63.28)                              |
|  |                                   | 12/23/2022 | 26183    | 420515131   | 5621821023 10/7-11/6  | \$63.28                                |
|  |                                   | 12/23/2022 | 26183    | 420515131   | SHOULD BE NOV 2022    | (\$77.35)                              |
|  |                                   | 12/23/2022 | 26183    | 475141471   | 5621820146 9/16-10/16 | \$45.41                                |
|  |                                   | 12/23/2022 | 26183    | 475141471   | TFR CHGS TO 0213875   | (\$45.41)                              |
|  |                                   | 12/23/2022 | 26183    | 420515131   | 5621821023 11/7-12/6  | \$77.35                                |
|  |                                   | 12/23/2022 | 26183    | 420515131   | 5621821023 12/7-1/6   | \$77.35                                |
| <b>FRONTIER COMMUNICATIONS</b>           |                                   |            |          |             |                       | <b>Total Check Amount: \$77.35</b>     |
| 191842                                   | TAWNY GARIBAY                     | 12/23/2022 | 32083    | 420000000   | CLOSED WATEER ACCOUNT | \$74.83                                |
| <b>TAWNY GARIBAY</b>                     |                                   |            |          |             |                       | <b>Total Check Amount: \$74.83</b>     |
| 191843                                   | THE GAS COMPANY                   | 12/23/2022 | 3749     | 420515131   | GAS UTILITY NOV-DEC   | \$16.27                                |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                       | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description                | Amount            |
|---|------------------------------------|------------|----------|-------------|----------------------------|-------------------|
| 191843  | THE GAS COMPANY                    | 12/23/2022 | 3749     | 490515151   | GAS UTILITY NOV-DEC        | \$8,471.25        |
| <b>THE GAS COMPANY</b>                        |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$8,487.52</b> |
| 191844  | GMC ELECTRICAL, INC.               | 12/23/2022 | 14517    | 420515131   | PLUMBING SUPPLIES          | \$4,994.21        |
|   |                                    | 12/23/2022 | 14517    | 420515131   | TANK MNT-TONNER RES        | \$3,485.82        |
| <b>GMC ELECTRICAL, INC.</b>                   |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$8,480.03</b> |
| 191845  | HEWLETT PACKARD ENTERPRISE COMPANY | 12/23/2022 | 25947    | 475141471   | 22/23 3PAR SUPPORT         | \$5,632.92        |
| <b>HEWLETT PACKARD ENTERPRISE COMPANY</b>     |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$5,632.92</b> |
| 191846  | JANET INOCENTE                     | 12/23/2022 | 28670    | 110         | RENTAL DEPOSIT RETURN      | \$500.00          |
| <b>JANET INOCENTE</b>                         |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$500.00</b>   |
| 191847  | INTELLI-TECH                       | 12/23/2022 | 8774     | 475141471   | HPE SWITCH                 | \$499.96          |
| <b>INTELLI-TECH</b>                           |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$499.96</b>   |
| 191848  | IPERMIT E RATERS                   | 12/23/2022 | 29288    | 840000000   | DEVELOPER FEE REFUND       | \$800.00          |
| <b>IPERMIT E RATERS</b>                       |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$800.00</b>   |
| 191849  | ANTHONY KLINNER                    | 12/23/2022 | 32004    | 110404211   | STOP PAYMENT FEE           | (\$12.00)         |
|   |                                    | 12/23/2022 | 32004    | 110404542   | SONDHEIM CURTIS 22/23      | \$400.00          |
| <b>ANTHONY KLINNER</b>                        |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$388.00</b>   |
| 191850  | KORALEEN ENTERPRISES               | 12/23/2022 | 21694    | 420515131   | WTR SAMPLING STATIONS      | \$1,747.87        |
| <b>KORALEEN ENTERPRISES</b>                   |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$1,747.87</b> |
| 191851  | JAEJUN LEE                         | 12/23/2022 | 32094    | 420000000   | CLOSED WATER ACCOUNT       | \$67.57           |
| <b>JAEJUN LEE</b>                             |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$67.57</b>    |
| 191852  | JIG LEE                            | 12/23/2022 | 32084    | 420000000   | CLOSED WATER ACCOUNT       | \$70.17           |
| <b>JIG LEE</b>                                |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$70.17</b>    |
| 191853  | M. SAYLER ART                      | 12/23/2022 | 32082    | 110         | PUJ22 ARTWORK SALES        | \$945.00          |
| <b>M. SAYLER ART</b>                          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$945.00</b>   |
| 191854  | ALLYSON MCMILLAN                   | 12/23/2022 | 32085    | 420000000   | CLOSED WATER ACCOUNT       | \$61.26           |
| <b>ALLYSON MCMILLAN</b>                       |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$61.26</b>    |
| 191855  | GEORGE MORAZA                      | 12/23/2022 | 32095    | 420000000   | CLOSED WATER ACCOUNT       | \$27.50           |
| <b>GEORGE MORAZA</b>                          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$27.50</b>    |
| 191856  | MOTOROLA SOLUTIONS, INC.           | 12/23/2022 | 22012    | 475141471   | IBR MNT DEC22-DEC23        | \$2,919.90        |
| <b>MOTOROLA SOLUTIONS, INC.</b>               |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,919.90</b> |
| 191857  | MOTOROLA SOLUTIONS, INC.           | 12/23/2022 | 22012    | 475141471   | IBR MNT DEC21-DEC22        | \$2,728.88        |
| <b>MOTOROLA SOLUTIONS, INC.</b>               |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,728.88</b> |
| 191858  | NEWGEN STRATEGIES & SOLUTIONS, LLC | 12/23/2022 | 31442    | 420141421   | WTR RATE/IMP FEE STUDY     | \$72.30           |
|   |                                    | 12/23/2022 | 31442    | 430141421   | WTR RATE/IMP FEE STUDY     | \$72.30           |
|   |                                    | 12/23/2022 | 31442    | 420141421   | 10% CONT-WW IMP STUDY      | \$1,133.31        |
|   |                                    | 12/23/2022 | 31442    | 430141421   | 10% CONT-WW IMP STUDY      | \$1,324.93        |
| <b>NEWGEN STRATEGIES &amp; SOLUTIONS, LLC</b> |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,602.84</b> |
| 191859  | ODP BUSINESS SOLUTIONS, LLC        | 12/23/2022 | 31709    | 110141441   | OFFICE SUPPLIES            | \$177.26          |



# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                 | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description                | Amount            |
|---|----------------------------------|------------|----------|-------------|----------------------------|-------------------|
| 191859                                  | ODP BUSINESS SOLUTIONS, LLC      | 12/23/2022 | 31709    | 110212122   | OFFICESUPPLIES-RECORD      | \$301.86          |
|   |                                  | 12/23/2022 | 31709    | 110404521   | OFFICE SUPPLIES            | \$95.49           |
|   |                                  | 12/23/2022 | 31709    | 110141441   | TONER                      | \$103.55          |
| <b>ODP BUSINESS SOLUTIONS, LLC</b>      |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$678.16</b>   |
| 191860                                  | PETTY CASH CUSTODIAN             | 12/23/2022 | 23851    | 110         | PCF REPL 12-12-2022        | \$142.66          |
| <b>PETTY CASH CUSTODIAN</b>             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$142.66</b>   |
| 191861                                  | POINT A TECHNOLOGIES INC.        | 12/23/2022 | 32051    | 420000000   | CLOSED WATER ACCOUNT       | \$47.51           |
| <b>POINT A TECHNOLOGIES INC.</b>        |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$47.51</b>    |
| 191862                                  | PTM DOCUMENT SYSTEMS             | 12/23/2022 | 17036    | 110141431   | W2/1099 FORMS              | \$365.64          |
| <b>PTM DOCUMENT SYSTEMS</b>             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$365.64</b>   |
| 191863                                  | PUENTE HILLS FORD                | 12/23/2022 | 25742    | 480515161   | ELECTRICAL RPR #1629       | \$571.86          |
| <b>PUENTE HILLS FORD</b>                |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$571.86</b>   |
| 191864                                  | RIO HONDO COLLEGE                | 12/23/2022 | 6124     | 110212111   | FTO 76706 11/14-18/22      | \$89.00           |
| <b>RIO HONDO COLLEGE</b>                |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$89.00</b>    |
| 191865                                  | SPARKLETTS                       | 12/23/2022 | 3001     | 110141441   | WTRDISP+BOTTLES NOV22      | \$615.03          |
| <b>SPARKLETTS</b>                       |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$615.03</b>   |
| 191866                                  | STAGES THEATRE INC               | 12/23/2022 | 31558    | 110         | IAWL WNTR23 PAYOUT #2      | \$4,924.80        |
| <b>STAGES THEATRE INC</b>               |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$4,924.80</b> |
| 191867                                  | SWRCB                            | 12/23/2022 | 14532    | 430515123   | 8SSO10545 PERMIT FEE       | \$3,453.00        |
| <b>SWRCB</b>                            |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$3,453.00</b> |
| 191868                                  | AUDRA TEFFT                      | 12/23/2022 | 32090    | 420000000   | CLOSED WATER ACCOUNT       | \$100.48          |
| <b>AUDRA TEFFT</b>                      |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$100.48</b>   |
| 191869                                  | DARRYL TOM                       | 12/23/2022 | 32087    | 420000000   | CLOSED WATER ACCOUNT       | \$10.59           |
| <b>DARRYL TOM</b>                       |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$10.59</b>    |
| 191870                                  | PAUL J. TOMES                    | 12/23/2022 | 32096    | 420000000   | CLOSED WATER ACCOUNT       | \$111.23          |
| <b>PAUL J. TOMES</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$111.23</b>   |
| 191871                                  | TRIEPEI SMITH                    | 12/23/2022 | 26728    | 960000000   | OCCMA LUNCHEON MATLS       | \$151.39          |
| <b>TRIEPEI SMITH</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$151.39</b>   |
| 191872                                  | TS GOVERNMENT SOLUTIONS, LLC     | 12/23/2022 | 28596    | 110404215   | FITNESS EQPT PARTS         | \$80.30           |
| <b>TS GOVERNMENT SOLUTIONS, LLC</b>     |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$80.30</b>    |
| 191873                                  | TURNOUT MAINTENANCE COMPANY, LLC | 12/23/2022 | 19898    | 110222221   | TURNOUT EMBROIDERY         | \$32.33           |
| <b>TURNOUT MAINTENANCE COMPANY, LLC</b> |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$32.33</b>    |
| 191874                                  | UNITED PARCEL SERVICE            | 12/23/2022 | 3174     | 110141441   | SHIPPING CHGS NOV/DEC      | \$419.45          |
| <b>UNITED PARCEL SERVICE</b>            |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$419.45</b>   |
| 191875                                  | VERIZON WIRELESS                 | 12/23/2022 | 21122    | 110212121   | 9922049554 12/4-1/3        | \$49.19           |
| <b>VERIZON WIRELESS</b>                 |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$49.19</b>    |
| 191876                                  | DEVON WALZ                       | 12/23/2022 | 32017    | 110         | PUJ22 ARTWORK SALES        | \$311.50          |
|   |                                  | 12/23/2022 | 32017    | 110404541   | PUJ22 CONSGNMNT SALES      | \$28.00           |



# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                   | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description               | Amount                                 |
|---|------------------------------------|------------|----------|-------------|---------------------------|--|
| <b>DEVON WALZ</b>                         |                                    |            |          |             |                           | <b>Total Check Amount: \$339.50</b>    |
| 191877                                    | INGRID V. WELLS                    | 12/23/2022 | 27794    | 110404541   | PUJ22 CONSGNMNT SALES     | \$140.00                               |
| <b>INGRID V. WELLS</b>                    |                                    |            |          |             |                           | <b>Total Check Amount: \$140.00</b>    |
| 191878                                    | WESTRUX INTERNATIONAL              | 12/23/2022 | 25302    | 480515161   | ENGINE REPAIR #1201       | \$2,157.65                             |
| <b>WESTRUX INTERNATIONAL</b>              |                                    |            |          |             |                           | <b>Total Check Amount: \$2,157.65</b>  |
| 191879                                    | XEROX CORPORATION                  | 12/23/2022 | 3349     | 110141441   | BLACK CPR/PRNTR NOV22     | \$468.65                               |
|   |                                    | 12/23/2022 | 3349     | 110141441   | EQ PROT:V180FFPS NOV      | \$18.03                                |
|   |                                    | 12/23/2022 | 3349     | 110141441   | PRINT CHARGES:NOV22       | \$1,077.24                             |
|   |                                    | 12/23/2022 | 3349     | 110141441   | UDIRECT MNT NOV 2022      | \$137.52                               |
|   |                                    | 12/23/2022 | 3349     | 110141441   | EQ PROT:FFSRVR NOV22      | \$24.89                                |
|   |                                    | 12/23/2022 | 3349     | 110141441   | EQ PROT:V180P NOV22       | \$21.39                                |
|   |                                    | 12/23/2022 | 3349     | 110141441   | TRMR/FOLDR SW MNT NOV     | \$116.00                               |
|   |                                    | 12/23/2022 | 3349     | 110141441   | D110CPC (SOT-D110 COPIER/ | \$717.42                               |
|   |                                    | 12/23/2022 | 3349     | 110141441   | HI PERF COLOR CPR NOV     | \$202.24                               |
|   |                                    | 12/23/2022 | 3349     | 110141441   | PROD CLRCPR/PRNTR NOV     | \$546.38                               |
| <b>XEROX CORPORATION</b>                  |                                    |            |          |             |                           | <b>Total Check Amount: \$3,329.76</b>  |
| <b>Check Subtotal</b>                     |                                    |            |          |             |                           | <b>\$180,974.66</b>                    |
| V50195                                    | ABBA TERMITE & PEST CONTROL        | 12/23/2022 | 15614    | 110515141   | BEE REMOVAL-WILDROSE      | \$245.00                               |
|   |                                    | 12/23/2022 | 15614    | 110515141   | BEE REMOVAL - BCC         | \$245.00                               |
| <b>ABBA TERMITE &amp; PEST CONTROL</b>    |                                    |            |          |             |                           | <b>Total Check Amount: \$490.00</b>    |
| V50196                                    | ACCELA INC.                        | 12/23/2022 | 27472    | 110323241   | 22/23 ACCELA USERS-10     | \$26,339.70                            |
|   |                                    | 12/23/2022 | 27472    | 110323241   | 22/23 ACCELA USERS-22     | \$57,947.40                            |
| <b>ACCELA INC.</b>                        |                                    |            |          |             |                           | <b>Total Check Amount: \$84,287.10</b> |
| V50197                                    | ADMINISTRATIVE & PROF              | 12/23/2022 | 3344     | 110         | 4010 APEA MEMB 121622     | \$468.00                               |
| <b>ADMINISTRATIVE &amp; PROF</b>          |                                    |            |          |             |                           | <b>Total Check Amount: \$468.00</b>    |
| V50198                                    | THE ADVANTAGE GROUP                | 12/23/2022 | 24539    | 110         | 808B FSADEPCAR 121622     | \$1,534.99                             |
|   |                                    | 12/23/2022 | 24539    | 110         | 808C FSA URMED 121622     | \$5,885.23                             |
| <b>THE ADVANTAGE GROUP</b>                |                                    |            |          |             |                           | <b>Total Check Amount: \$7,420.22</b>  |
| V50199                                    | ALTERNATIVE HOSE, INC.             | 12/23/2022 | 18488    | 480515161   | SWIVEL                    | \$16.17                                |
| <b>ALTERNATIVE HOSE, INC.</b>             |                                    |            |          |             |                           | <b>Total Check Amount: \$16.17</b>     |
| V50200                                    | APPLE INC. (APPLE STORE BREA MALL) | 12/23/2022 | 24313    | 475141471   | 58 - 10.9-INCH IPADS      | \$34,541.76                            |
| <b>APPLE INC. (APPLE STORE BREA MALL)</b> |                                    |            |          |             |                           | <b>Total Check Amount: \$34,541.76</b> |
| V50201                                    | ALFRED-ANDREW BOWEN                | 12/23/2022 | 31372    | 110404523   | SOUNDBATH                 | \$72.00                                |
| <b>ALFRED-ANDREW BOWEN</b>                |                                    |            |          |             |                           | <b>Total Check Amount: \$72.00</b>     |
| V50202                                    | BPSEA MEMORIAL FOUNDATION          | 12/23/2022 | 14990    | 110         | 4050 MEMORIAL 121622      | \$145.50                               |
| <b>BPSEA MEMORIAL FOUNDATION</b>          |                                    |            |          |             |                           | <b>Total Check Amount: \$145.50</b>    |
| V50203                                    | BREA CITY EMPLOYEES ASSOCIATION    | 12/23/2022 | 3236     | 110         | 4005 BCEA MEMB 121622     | \$696.00                               |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                   | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description                | Amount              |
|---|------------------------------------|------------|----------|-------------|----------------------------|---------------------|
| <b>BREA CITY EMPLOYEES ASSOCIATION</b>    |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$696.00</b>     |
| V50204                                    | BREA DISPOSAL, INC                 | 12/23/2022 | 3330     | 440515122   | REFUSE COLLECTN NOV22      | \$294,071.17        |
|   |                                    | 12/23/2022 | 3330     | 440515122   | NOV 2022 RES TONNAGE       | \$69,129.61         |
| <b>BREA DISPOSAL, INC</b>                 |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$363,200.78</b> |
| V50205                                    | BREA FIREFIGHTERS ASSOCIATION      | 12/23/2022 | 3237     | 110         | 4016 ASSOCMEMB 121622      | \$2,634.00          |
| <b>BREA FIREFIGHTERS ASSOCIATION</b>      |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,634.00</b>   |
| V50206                                    | BREA KOREA SISTER CITY ASSOC       | 12/23/2022 | 23758    | 110404311   | FY22/23 BKSCA FUNDING      | \$2,000.00          |
| <b>BREA KOREA SISTER CITY ASSOC</b>       |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,000.00</b>   |
| V50207                                    | BREA POLICE ASSOCIATION            | 12/23/2022 | 3769     | 110         | 4030 BPA REG 121622        | \$3,250.00          |
| <b>BREA POLICE ASSOCIATION</b>            |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$3,250.00</b>   |
| V50208                                    | BREA POLICE ATHLETIC LEAGUE        | 12/23/2022 | 1068     | 110         | 5010 B.P.A.L. 121622       | \$125.00            |
| <b>BREA POLICE ATHLETIC LEAGUE</b>        |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$125.00</b>     |
| V50209                                    | BREA POLICE MANAGEMENT ASSOCIATION | 12/23/2022 | 21189    | 110         | 4020 PMA MEMB 121622       | \$162.50            |
|   |                                    | 12/23/2022 | 21189    | 110         | 4019 LDF MEMB 121622       | \$9.50              |
| <b>BREA POLICE MANAGEMENT ASSOCIATION</b> |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$172.00</b>     |
| V50210                                    | ANDREW P CATOR                     | 12/23/2022 | 6646     | 460141474   | MILEAGE NOV 2022           | \$212.50            |
| <b>ANDREW P CATOR</b>                     |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$212.50</b>     |
| V50211                                    | CIVICPLUS                          | 12/23/2022 | 23925    | 110212111   | 22/23 BREA PD WEB FEE      | \$731.58            |
|   |                                    | 12/23/2022 | 23925    | 110404215   | 22/23 FTNSCTR WEB FEE      | \$776.15            |
|   |                                    | 12/23/2022 | 23925    | 110111151   | 22/23 PLATFORM FEE         | \$1,733.11          |
|   |                                    | 12/23/2022 | 23925    | 110404542   | 22/23 THEATRE WEB FEE      | \$776.15            |
|   |                                    | 12/23/2022 | 23925    | 475141471   | 22/23 SSL CERTIFICATE      | \$168.83            |
|   |                                    | 12/23/2022 | 23925    | 110111151   | 22/23 CITY WEBSITEFEE      | \$6,234.91          |
|   |                                    | 12/23/2022 | 23925    | 110404541   | 22/23 GALLERY WEB FEE      | \$776.15            |
| <b>CIVICPLUS</b>                          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$11,196.88</b>  |
| V50212                                    | THE CONNECTION CORPORATION         | 12/23/2022 | 31669    | 110404523   | COUNSELING SVCS OCT22      | \$3,780.00          |
| <b>THE CONNECTION CORPORATION</b>         |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$3,780.00</b>   |
| V50213                                    | CORELOGIC                          | 12/23/2022 | 25542    | 280323215   | REAL EST LISTNG NOV22      | \$185.00            |
| <b>CORELOGIC</b>                          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$185.00</b>     |
| V50214                                    | DANIELS TIRE SERVICE               | 12/23/2022 | 3133     | 480515161   | TIRES                      | \$4,266.33          |
| <b>DANIELS TIRE SERVICE</b>               |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$4,266.33</b>   |
| V50215                                    | JIMMY DAO                          | 12/23/2022 | 19002    | 475141471   | PDF EXP PREM SUBSCR        | \$49.99             |
| <b>JIMMY DAO</b>                          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$49.99</b>      |
| V50216                                    | DEEPNET SECURITY LTD               | 12/23/2022 | 30002    | 110         | PROX+DSFIRE S/TAX          | (\$129.74)          |
|   |                                    | 12/23/2022 | 30002    | 110141481   | PROX+DSFIRE COMBOCRDS      | \$1,803.74          |
| <b>DEEPNET SECURITY LTD</b>               |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$1,674.00</b>   |
| V50217                                    | ECONOLITE SYSTEMS, INC.            | 12/23/2022 | 27147    | 110515121   | E/O SIGNAL MNT NOV22       | \$2,063.02          |
|   |                                    | 12/23/2022 | 27147    | 110515121   | MO. SIGNAL MNT NOV22       | \$3,015.34          |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                 | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|---|----------------------------------|------------|----------|-------------|----------------------------|--------------------|
| <b>ECONOLITE SYSTEMS, INC.</b>          |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$5,078.36</b>  |
| V50218                                  | ELLIOT AUTO SUPPLY CO., INC.     | 12/23/2022 | 3504     | 480515161   | WIPERS                     | \$320.56           |
| <b>ELLIOT AUTO SUPPLY CO., INC.</b>     |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$320.56</b>    |
| V50219                                  | GAIL EVERTSEN                    | 12/23/2022 | 10141    | 110212111   | OCTMA MTG EXPENSES         | \$39.94            |
| <b>GAIL EVERTSEN</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$39.94</b>     |
| V50220                                  | FLEET SERVICES                   | 12/23/2022 | 5658     | 480515161   | BRAKE CANS                 | \$288.90           |
| <b>FLEET SERVICES</b>                   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$288.90</b>    |
| V50221                                  | FLEMING ENVIRONMENTAL, INC.      | 12/23/2022 | 18487    | 480515161   | TANK TESTING - CCC         | \$975.00           |
|   |                                  | 12/23/2022 | 18487    | 480515161   | TANK TESTING - FS#3        | \$975.00           |
| <b>FLEMING ENVIRONMENTAL, INC.</b>      |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,950.00</b>  |
| V50222                                  | FUSCOE ENGINEERING, INC.         | 12/23/2022 | 18052    | 410515132   | NPDES S/W SVCS NOV22       | \$4,291.25         |
|   |                                  | 12/23/2022 | 18052    | 410515132   | HARVEST+REUSE NOV22        | \$2,222.50         |
| <b>FUSCOE ENGINEERING, INC.</b>         |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$6,513.75</b>  |
| V50223                                  | JESSE GARDUNA                    | 12/23/2022 | 16006    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>JESSE GARDUNA</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$16.00</b>     |
| V50224                                  | GRAINGER                         | 12/23/2022 | 13634    | 480515161   | LANCE/SPRAY GUN            | \$67.50            |
| <b>GRAINGER</b>                         |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$67.50</b>     |
| V50225                                  | HOUSING PROGRAMS                 | 12/23/2022 | 26542    | 290323215   | HSG REHAB NOV 2022         | \$1,000.00         |
| <b>HOUSING PROGRAMS</b>                 |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,000.00</b>  |
| V50226                                  | INLAND ROUND BALL OFFICIALS INC. | 12/23/2022 | 31906    | 110404424   | REFEREE FEE 12/8-13        | \$1,140.00         |
| <b>INLAND ROUND BALL OFFICIALS INC.</b> |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,140.00</b>  |
| V50227                                  | JACKSON'S AUTO SUPPLY            | 12/23/2022 | 1143     | 480515161   | AUTO SUPPLIES NOV22        | \$6,429.53         |
|   |                                  | 12/23/2022 | 1143     | 490515151   | HVAC BELTS                 | \$25.30            |
| <b>JACKSON'S AUTO SUPPLY</b>            |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$6,454.83</b>  |
| V50228                                  | JAX AUTO                         | 12/23/2022 | 20187    | 480515161   | SMOG TEST #1303            | \$49.75            |
|   |                                  | 12/23/2022 | 20187    | 480515161   | SMOG TEST #1331            | \$49.75            |
|   |                                  | 12/23/2022 | 20187    | 480515161   | SMOG TEST #1429            | \$49.75            |
|   |                                  | 12/23/2022 | 20187    | 480515161   | SMOG TEST #2039            | \$49.75            |
| <b>JAX AUTO</b>                         |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$199.00</b>    |
| V50229                                  | KELLY SPICERS STORES             | 12/23/2022 | 31267    | 110141441   | PAPER                      | \$5,746.07         |
| <b>KELLY SPICERS STORES</b>             |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$5,746.07</b>  |
| V50230                                  | JASON ANTHONY KILLEBREW          | 12/23/2022 | 31716    | 110111143   | SCAG SUMMIT EXPENSES       | \$277.85           |
| <b>JASON ANTHONY KILLEBREW</b>          |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$277.85</b>    |
| V50231                                  | KME FIRE APPARATUS               | 12/23/2022 | 13369    | 480515161   | BRAKE CANS                 | \$1,638.05         |
| <b>KME FIRE APPARATUS</b>               |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,638.05</b>  |
| V50232                                  | KREUZER CONSULTING GROUP         | 12/23/2022 | 22072    | 510707475   | CCYN BP#2 SEP-NOV22        | \$45,468.50        |
| <b>KREUZER CONSULTING GROUP</b>         |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$45,468.50</b> |
| V50233                                  | KRONOS INCORPORATED              | 12/23/2022 | 22688    | 110222223   | IVR TELESTAFF OCT22        | \$9.44             |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #  | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description             | Amount                                 |
|--|-------------------------------------|------------|----------|-------------|-------------------------|--|
| <b>KRONOS INCORPORATED</b>                     |                                     |            |          |             |                         | <b>Total Check Amount: \$9.44</b>      |
| V50234   | LEHR                                | 12/23/2022 | 26035    | 480515161   | CHANGE OVER #2224       | \$3,404.94                             |
| <b>LEHR</b>                                    |                                     |            |          |             |                         | <b>Total Check Amount: \$3,404.94</b>  |
| V50235   | LIBERTY FLAGS INC.                  | 12/23/2022 | 5457     | 490515151   | FLAGS FOR CITY BLDGS    | \$1,935.36                             |
|  |                                     | 12/23/2022 | 5457     | 490         | FLAGS S/TAX 7.75%       | (\$139.20)                             |
| <b>LIBERTY FLAGS INC.</b>                      |                                     |            |          |             |                         | <b>Total Check Amount: \$1,796.16</b>  |
| V50236   | LONG BEACH BMW                      | 12/23/2022 | 18120    | 480515161   | ACCIDENT REPAIR #1923   | \$13,283.16                            |
|  |                                     | 12/23/2022 | 18120    | 480515161   | WHEEL COVER             | \$193.31                               |
|  |                                     | 12/23/2022 | 18120    | 480515161   | RDC SENSOR              | \$210.32                               |
| <b>LONG BEACH BMW</b>                          |                                     |            |          |             |                         | <b>Total Check Amount: \$13,686.79</b> |
| V50237   | LOS ANGELES TRUCK CENTERS, LLC      | 12/23/2022 | 7300     | 480515161   | MIRROR SEAL             | \$50.58                                |
| <b>LOS ANGELES TRUCK CENTERS, LLC</b>          |                                     |            |          |             |                         | <b>Total Check Amount: \$50.58</b>     |
| V50238   | MYERS CONSTRUCTION, INC.            | 12/23/2022 | 27074    | 290323215   | CDBG 337 BLOSSOM PL     | \$29,855.00                            |
| <b>MYERS CONSTRUCTION, INC.</b>                |                                     |            |          |             |                         | <b>Total Check Amount: \$29,855.00</b> |
| V50239   | PARKHOUSE TIRE, INC.                | 12/23/2022 | 22120    | 480515161   | TIRES                   | \$1,884.38                             |
| <b>PARKHOUSE TIRE, INC.</b>                    |                                     |            |          |             |                         | <b>Total Check Amount: \$1,884.38</b>  |
| V50240   | QUARTECH CORRECTIONS LLC            | 12/23/2022 | 29933    | 950000000   | ILJAOC SWSUPP NOV22     | \$2,025.00                             |
|  |                                     | 12/23/2022 | 29933    | 951000000   | ILJAOC PCDEC NOV 2022   | \$4,800.00                             |
| <b>QUARTECH CORRECTIONS LLC</b>                |                                     |            |          |             |                         | <b>Total Check Amount: \$6,825.00</b>  |
| V50241   | RCS INVESTIGATIONS & CONSULTING LLC | 12/23/2022 | 22534    | 110212111   | BCKGRND INVESTIGATION   | \$1,750.00                             |
| <b>RCS INVESTIGATIONS &amp; CONSULTING LLC</b> |                                     |            |          |             |                         | <b>Total Check Amount: \$1,750.00</b>  |
| V50242   | RPW SERVICES, INC.                  | 12/23/2022 | 3791     | 360515147   | FLEA/TICK DOGPARK OCT   | \$180.00                               |
|  |                                     | 12/23/2022 | 3791     | 360515147   | FLEA/TICK DOGPARK SEP   | \$180.00                               |
| <b>RPW SERVICES, INC.</b>                      |                                     |            |          |             |                         | <b>Total Check Amount: \$360.00</b>    |
| V50243   | MARY M. SAMBRANO                    | 12/23/2022 | 28001    | 110404521   | ZUMBA GOLD NOV 2022     | \$35.00                                |
| <b>MARY M. SAMBRANO</b>                        |                                     |            |          |             |                         | <b>Total Check Amount: \$35.00</b>     |
| V50244   | SOUND ADVICE LLC                    | 12/23/2022 | 12876    | 110404542   | MIC RENTAL - GGLAM      | \$2,880.00                             |
| <b>SOUND ADVICE LLC</b>                        |                                     |            |          |             |                         | <b>Total Check Amount: \$2,880.00</b>  |
| V50245   | SOUTH COAST EMERGENCY VEHICLE SVC   | 12/23/2022 | 31883    | 480515161   | FIRE PUMP REPAIR #27008 | \$3,217.27                             |
| <b>SOUTH COAST EMERGENCY VEHICLE SVC</b>       |                                     |            |          |             |                         | <b>Total Check Amount: \$3,217.27</b>  |
| V50246   | STAR AUTO SERVICE                   | 12/23/2022 | 20886    | 480515161   | WHEEL ALIGNMENT         | \$50.00                                |
| <b>STAR AUTO SERVICE</b>                       |                                     |            |          |             |                         | <b>Total Check Amount: \$50.00</b>     |
| V50247   | STEAMX LLC                          | 12/23/2022 | 24072    | 480515161   | PRESSURE WASHER RPR     | \$3,856.96                             |
| <b>STEAMX LLC</b>                              |                                     |            |          |             |                         | <b>Total Check Amount: \$3,856.96</b>  |
| V50248   | STEVE A. FILARSKY, ATTORNEY-AT-LAW  | 12/23/2022 | 31186    | 470141483   | LEGAL SVCS NOV 2022     | \$3,150.00                             |
| <b>STEVE A. FILARSKY, ATTORNEY-AT-LAW</b>      |                                     |            |          |             |                         | <b>Total Check Amount: \$3,150.00</b>  |
| V50249   | STOTZ EQUIPMENT                     | 12/23/2022 | 24388    | 480515161   | CUSHION COVER           | \$128.33                               |

# City Disbursement Register

Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM

| Check #                                | Vendor Name                     | Check Date | Vendor # | Budget Unit | Description               | Amount                                  |
|--|---------------------------------|------------|----------|-------------|---------------------------|---|
| <b>STOTZ EQUIPMENT</b>                 |                                 |            |          |             |                           | <b>Total Check Amount: \$128.33</b>     |
| V50250                                 | STOVER SEED COMPANY             | 12/23/2022 | 15803    | 110515144   | RYEGRASS SEEDS-SP PRK     | \$8,328.82                              |
|  |                                 | 12/23/2022 | 15803    | 360515145   | RYEGRASS SEEDS-WC PRK     | \$1,665.00                              |
| <b>STOVER SEED COMPANY</b>             |                                 |            |          |             |                           | <b>Total Check Amount: \$9,993.82</b>   |
| V50251                                 | TROPICAL PLAZA NURSERY, INC     | 12/23/2022 | 2062     | 420515131   | CITY RESERVOIRS NOV22     | \$1,662.15                              |
|  |                                 | 12/23/2022 | 2062     | 110515143   | GATEWAY CTR NOV 2022      | \$1,438.50                              |
|  |                                 | 12/23/2022 | 2062     | 345515112   | MD#5 LANDSCAPE NOV22      | \$2,726.85                              |
| <b>TROPICAL PLAZA NURSERY, INC</b>     |                                 |            |          |             |                           | <b>Total Check Amount: \$5,827.50</b>   |
| V50252                                 | TYLER TECHNOLOGIES, INC.        | 12/23/2022 | 25937    | 951         | ILJAOC 22/23 SW SUBSC     | \$15,966.40                             |
|  |                                 | 12/23/2022 | 25937    | 951         | ILJAOC HOSTING FEE        | \$245.67                                |
| <b>TYLER TECHNOLOGIES, INC.</b>        |                                 |            |          |             |                           | <b>Total Check Amount: \$16,212.07</b>  |
| V50253                                 | UNITED ROTARY BRUSH CORPORATION | 12/23/2022 | 16649    | 480515161   | SWEEPER BROOMS            | \$625.30                                |
| <b>UNITED ROTARY BRUSH CORPORATION</b> |                                 |            |          |             |                           | <b>Total Check Amount: \$625.30</b>     |
| V50254                                 | VIDO SAMARZICH, INC             | 12/23/2022 | 22565    | 510707454   | PROG PYMT #5 OCT 2022     | \$296,894.00                            |
| <b>VIDO SAMARZICH, INC</b>             |                                 |            |          |             |                           | <b>Total Check Amount: \$296,894.00</b> |
| V50255                                 | VIRTUAL PROJECT MANAGER         | 12/23/2022 | 23508    | 510707328   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707914   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707322   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707453   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707457   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707454   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707626   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707251   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707324   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
|  |                                 | 12/23/2022 | 23508    | 510707466   | CIP SW BCKUP/ST DEC22     | \$50.00                                 |
| <b>VIRTUAL PROJECT MANAGER</b>         |                                 |            |          |             |                           | <b>Total Check Amount: \$500.00</b>     |
| V50256                                 | WALTERS WHOLESALE ELECTRIC      | 12/23/2022 | 1667     | 110515144   | SPORTS PARK LAMPS         | \$217.96                                |
| <b>WALTERS WHOLESALE ELECTRIC</b>      |                                 |            |          |             |                           | <b>Total Check Amount: \$217.96</b>     |
| <b>Voucher Subtotal</b>                |                                 |            |          |             |                           | <b>\$1,000,293.04</b>                   |
| W23006                                 | THE BANK OF NEW YORK MELLON     | 12/19/2022 | 16062    | 420         | 2019 WTR REV REFUNDG PMT  | \$441,776.99                            |
| <b>THE BANK OF NEW YORK MELLON</b>     |                                 |            |          |             |                           | <b>Total Check Amount: \$441,776.99</b> |
| W23007                                 | THE BANK OF NEW YORK MELLON     | 12/19/2022 | 16062    | 420         | 2020 WTR REV REFUNDG PYMT | \$219,613.34                            |
| <b>THE BANK OF NEW YORK MELLON</b>     |                                 |            |          |             |                           | <b>Total Check Amount: \$219,613.34</b> |
| W23008                                 | THE BANK OF NEW YORK MELLON     | 12/19/2022 | 16062    | 420         | 2014 WTR REV BOND PYMT    | \$21,500.56                             |
| <b>THE BANK OF NEW YORK MELLON</b>     |                                 |            |          |             |                           | <b>Total Check Amount: \$21,500.56</b>  |

## City Disbursement Register

*Between Dec 19, 2022 12:00 AM and Dec 23, 2022 11:59 PM*

| Check #       | Vendor Name | Check Date | Vendor # | Budget Unit | Description | Amount         |
|---------------|-------------|------------|----------|-------------|-------------|----------------|
| Wire Subtotal |             |            |          |             |             | \$682,890.89   |
| TOTAL         |             |            |          |             |             | \$1,864,158.59 |

# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #                                   | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|---|------------------------------------|------------|----------|-------------|----------------------------|--------------------|
| 191880                                    | AT&T CALNET                        | 01/06/2023 | 20391    | 420515131   | CALNET DEC 2022            | \$286.51           |
|   |                                    | 01/06/2023 | 20391    | 475141471   | CALNET DEC 2022            | \$7,331.09         |
|   |                                    | 01/06/2023 | 20391    | 360515145   | CALNET DEC 2022            | \$51.63            |
| <b>AT&amp;T CALNET</b>                    |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$7,669.23</b>  |
| 191881                                    | BNR EXOTIC PETS CORPORATION        | 01/06/2023 | 32093    | 420000000   | CLOSED WATER ACCOUNT       | \$44.24            |
| <b>BNR EXOTIC PETS CORPORATION</b>        |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$44.24</b>     |
| 191882                                    | BRIXMOR BREA GATEWAY LLC           | 01/06/2023 | 31820    | 420000000   | CLOSED WATER ACCOUNT       | \$20.44            |
| <b>BRIXMOR BREA GATEWAY LLC</b>           |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$20.44</b>     |
| 191883                                    | CITY OF LA HABRA                   | 01/06/2023 | 31851    | 960000000   | OCCMA 12/7/22 MEETING      | \$2,354.49         |
| <b>CITY OF LA HABRA</b>                   |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$2,354.49</b>  |
| 191884                                    | CIVILTEC ENGINEERING INC.          | 01/06/2023 | 2581     | 510707609   | PROF SVCS THRU 12/2        | \$1,603.55         |
|   |                                    | 01/06/2023 | 2581     | 110515171   | WTRMN NH W SEP22           | \$1,810.00         |
|   |                                    | 01/06/2023 | 2581     | 510707631   | PROF SVCS THRU 12/2        | \$742.50           |
| <b>CIVILTEC ENGINEERING INC.</b>          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$4,156.05</b>  |
| 191885                                    | DEPARTMENT OF INDUSTRIAL RELATIONS | 01/06/2023 | 21957    | 470141483   | 7131-22/23 ASSESSMENT      | \$67,442.38        |
| <b>DEPARTMENT OF INDUSTRIAL RELATIONS</b> |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$67,442.38</b> |
| 191886                                    | DAN DE CRISTOFARO                  | 01/06/2023 | 8022     | 110404217   | TEEN DANCE 12-2-2022       | \$450.00           |
|   |                                    | 01/06/2023 | 8022     | 110404217   | TEEN DANCE 10-28-2022      | \$450.00           |
| <b>DAN DE CRISTOFARO</b>                  |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$900.00</b>    |
| 191887                                    | SOUTHERN CALIFORNIA EDISON         | 01/06/2023 | 3343     | 110515121   | ELECTRICITY                | \$11,858.68        |
|   |                                    | 01/06/2023 | 3343     | 110515141   | ELECTRICITY                | \$4,151.63         |
|   |                                    | 01/06/2023 | 3343     | 110515144   | ELECTRICITY                | \$937.95           |
|   |                                    | 01/06/2023 | 3343     | 361515148   | ELECTRICITY                | \$1,291.89         |
|   |                                    | 01/06/2023 | 3343     | 110515143   | ELECTRICITY                | \$718.08           |
| <b>SOUTHERN CALIFORNIA EDISON</b>         |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$18,958.23</b> |
| 191888                                    | FRANCHISE TAX BOARD/ST OF CALIF    | 01/06/2023 | 12043    | 110         | 571810253 123022 PR        | \$30.00            |
| <b>FRANCHISE TAX BOARD/ST OF CALIF</b>    |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$30.00</b>     |
| 191889                                    | HF&H CONSULTANTS, LLC              | 01/06/2023 | 27542    | 440515122   | SB1383 SVCS NOV 2022       | \$4,245.25         |
| <b>HF&amp;H CONSULTANTS, LLC</b>          |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$4,245.25</b>  |
| 191890                                    | ALEX HOROWITZ                      | 01/06/2023 | 21388    | 420000000   | CLOSED WATER ACCOUNT       | \$137.92           |
| <b>ALEX HOROWITZ</b>                      |                                    |            |          |             | <b>Total Check Amount:</b> | <b>\$137.92</b>    |
| 191891                                    | KOA CORPORATION                    | 01/06/2023 | 19402    | 510707454   | INSP SVCS AUG 2022         | \$9,996.90         |
|   |                                    | 01/06/2023 | 19402    | 510707457   | PROF SVCS 10/31-11/27      | \$555.90           |
|   |                                    | 01/06/2023 | 19402    | 510707453   | PROF SVCS 1/31-7/31        | \$527.80           |
|   |                                    | 01/06/2023 | 19402    | 510707453   | PROF SVCS 8/1-8/28         | \$154.70           |
|   |                                    | 01/06/2023 | 19402    | 510707457   | PROF SVCS 1/31-7/31        | \$632.20           |
|   |                                    | 01/06/2023 | 19402    | 510707457   | PROF SVCS 8/1-8/28         | \$185.30           |

# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #  | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|--|-------------------------------------|------------|----------|-------------|----------------------------|--------------------|
| 191891   | KOA CORPORATION                     | 01/06/2023 | 19402    | 510707626   | INSP SVCS SEPT 2022        | \$1,589.82         |
|  |                                     | 01/06/2023 | 19402    | 510707626   | PROF SVCS 6/27-7/31        | \$5,106.27         |
|  |                                     | 01/06/2023 | 19402    | 510707453   | PROF SVCS 8/28-10/30       | \$502.78           |
|  |                                     | 01/06/2023 | 19402    | 510707454   | INSP SVCS SEPT 2022        | \$3,656.73         |
|  |                                     | 01/06/2023 | 19402    | 510707457   | PROF SVCS 8/28-10/30       | \$602.22           |
|  |                                     | 01/06/2023 | 19402    | 510707466   | INSP SVCS AUG 2022         | \$7,431.81         |
|  |                                     | 01/06/2023 | 19402    | 510707466   | INSP SVCS SEPT 2022        | \$2,718.45         |
|  |                                     | 01/06/2023 | 19402    | 510707453   | PROF SVCS 10/31-11/27      | \$464.10           |
|  |                                     | 01/06/2023 | 19402    | 510707454   | PROF SVCS 6/27-7/31        | \$11,744.92        |
|  |                                     | 01/06/2023 | 19402    | 510707466   | PROF SVCS 6/27-7/31        | \$8,731.31         |
|  |                                     | 01/06/2023 | 19402    | 510707626   | INSP SVCS AUG 2022         | \$4,346.29         |
| <b>KOA CORPORATION</b>                         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$58,947.50</b> |
| 191892   | KOA CORPORATION CBM CONSULTING      | 01/06/2023 | 22839    | 510707457   | PROF SVCS 1/31-7/31        | \$2,841.95         |
|  |                                     | 01/06/2023 | 22839    | 510707453   | PROF SVCS 1/31-7/31        | \$2,373.05         |
| <b>KOA CORPORATION CBM CONSULTING</b>          |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$5,215.00</b>  |
| 191893   | LINSCOTT, LAW & GREENSPAN ENGINEERS | 01/06/2023 | 29408    | 110515171   | TFC ENGG SVCS OCT22        | \$16,328.00        |
| <b>LINSCOTT, LAW &amp; GREENSPAN ENGINEERS</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$16,328.00</b> |
| 191894   | ARNULFO MEDRANO                     | 01/06/2023 | 32016    | 110000000   | CITATION REFUND            | \$49.00            |
| <b>ARNULFO MEDRANO</b>                         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$49.00</b>     |
| 191895   | MICHAEL BAKER INTERNATIONAL, INC.   | 01/06/2023 | 31634    | 110323231   | O/C PLANNING NOV22         | \$1,231.75         |
| <b>MICHAEL BAKER INTERNATIONAL, INC.</b>       |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$1,231.75</b>  |
| 191896   | MICHAEL SULLIVAN & ASSOCIATES LLP   | 01/06/2023 | 31864    | 470141483   | LEGAL SVCS THRU 11/30      | \$793.50           |
| <b>MICHAEL SULLIVAN &amp; ASSOCIATES LLP</b>   |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$793.50</b>    |
| 191897   | ODP BUSINESS SOLUTIONS, LLC         | 01/06/2023 | 31709    | 110404311   | TONERS (4)                 | \$729.72           |
| <b>ODP BUSINESS SOLUTIONS, LLC</b>             |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$729.72</b>    |
| 191898   | PETTY CASH CUSTODIAN                | 01/06/2023 | 15768    | 110         | PCF REPL 12-22-2022        | \$107.52           |
| <b>PETTY CASH CUSTODIAN</b>                    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$107.52</b>    |
| 191899   | PUENTE HILLS FORD                   | 01/06/2023 | 25742    | 480515161   | HOSE                       | \$77.49            |
|  |                                     | 01/06/2023 | 25742    | 480515161   | HUB ASSEMBLY               | \$453.33           |
| <b>PUENTE HILLS FORD</b>                       |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$530.82</b>    |
| 191900   | NANCY RANTOWICH                     | 01/06/2023 | 32100    | 420000000   | CLOSED WATER ACCOUNT       | \$9.37             |
| <b>NANCY RANTOWICH</b>                         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$9.37</b>      |
| 191901   | RENNE SLOAN HOTLZMAN SAKAI, LLP     | 01/06/2023 | 27580    | 110141481   | 2021 COMPSURVEY OCT22      | \$481.00           |
| <b>RENNE SLOAN HOTLZMAN SAKAI, LLP</b>         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$481.00</b>    |
| 191902   | MELANIE SCHLOTTERBECK               | 01/06/2023 | 27608    | 110323231   | PLANNING COMM 10/25        | \$50.00            |
|  |                                     | 01/06/2023 | 27608    | 110323231   | PLANNING COMM 12/13        | \$50.00            |
| <b>MELANIE SCHLOTTERBECK</b>                   |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$100.00</b>    |



# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #                          | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description           | Amount       |
|----------------------------------|-----------------------------------|------------|----------|-------------|-----------------------|--------------|
| 191903                           | YARENIS PEREIRA SLATER            | 01/06/2023 | 31421    | 110212111   | TRAINING MILEAGE      | \$181.13     |
| YARENIS PEREIRA SLATER           |                                   |            |          |             | Total Check Amount:   | \$181.13     |
| 191904                           | STAR AUTO SERVICE                 | 01/06/2023 | 20886    | 480515161   | WHEEL ALIGNMENT       | \$50.00      |
| STAR AUTO SERVICE                |                                   |            |          |             | Total Check Amount:   | \$50.00      |
| 191905                           | THARALDSON HOSPITALITY DEV        | 01/06/2023 | 32101    | 420000000   | CLOSED WATER ACCOUNT  | \$2,201.13   |
| THARALDSON HOSPITALITY DEV       |                                   |            |          |             | Total Check Amount:   | \$2,201.13   |
| 191906                           | U.S. POSTAL SERVICE               | 01/06/2023 | 3284     | 110111151   | BREA LINE SPRING 2023 | \$3,444.47   |
| U.S. POSTAL SERVICE              |                                   |            |          |             | Total Check Amount:   | \$3,444.47   |
| 191907                           | CF UNITED LLC                     | 01/06/2023 | 30700    | 480515161   | CARWASH NOV 2022      | \$212.80     |
| CF UNITED LLC                    |                                   |            |          |             | Total Check Amount:   | \$212.80     |
| 191908                           | DANIEL VELASQUEZ                  | 01/06/2023 | 32099    | 420000000   | CLOSED WATER ACCOUNT  | \$84.37      |
| DANIEL VELASQUEZ                 |                                   |            |          |             | Total Check Amount:   | \$84.37      |
| Check Subtotal                   |                                   |            |          |             |                       | \$196,655.31 |
| V50257                           | THE ADVANTAGE GROUP               | 01/06/2023 | 24539    | 110141481   | FLEX/ADM PROC NOV22   | \$432.50     |
| THE ADVANTAGE GROUP              |                                   |            |          |             | Total Check Amount:   | \$432.50     |
| V50258                           | ANAHI LIZBETH ALFEREZ             | 01/06/2023 | 31484    | 110212111   | TRAINING MILEAGE      | \$16.75      |
| ANAHI LIZBETH ALFEREZ            |                                   |            |          |             | Total Check Amount:   | \$16.75      |
| V50259                           | A-LINE INC                        | 01/06/2023 | 24598    | 110515121   | LIGHT POLE REMOVAL    | \$1,330.00   |
| A-LINE INC                       |                                   |            |          |             | Total Check Amount:   | \$1,330.00   |
| V50260                           | AVCOGAS PROPANE SALES & SERVICES  | 01/06/2023 | 22047    | 480515161   | PROPANE 450.2 GALS    | \$1,305.32   |
| AVCOGAS PROPANE SALES & SERVICES |                                   |            |          |             | Total Check Amount:   | \$1,305.32   |
| V50261                           | AVENU HOLDINGS, LLC.              | 01/06/2023 | 29396    | 110141424   | SUTA SVCS Q2 2022     | \$15,174.45  |
| AVENU HOLDINGS, LLC.             |                                   |            |          |             | Total Check Amount:   | \$15,174.45  |
| V50262                           | THE BANK OF NEW YORK MELLON       | 01/06/2023 | 16062    | 875141431   | CFD 2008-2 22/23 FEE  | \$2,380.00   |
| THE BANK OF NEW YORK MELLON      |                                   |            |          |             | Total Check Amount:   | \$2,380.00   |
| V50263                           | BPSEA MEMORIAL FOUNDATION         | 01/06/2023 | 14990    | 110         | 4050 MEMORIAL 123022  | \$140.50     |
| BPSEA MEMORIAL FOUNDATION        |                                   |            |          |             | Total Check Amount:   | \$140.50     |
| V50264                           | BREA CITY EMPLOYEES ASSOCIATION   | 01/06/2023 | 3236     | 110         | 4005 BCEA MEMB 123022 | \$696.00     |
| BREA CITY EMPLOYEES ASSOCIATION  |                                   |            |          |             | Total Check Amount:   | \$696.00     |
| V50265                           | BREA TOWING                       | 01/06/2023 | 16399    | 110212121   | TOWING (TFC) NOV22    | \$816.00     |
|                                  |                                   | 01/06/2023 | 16399    | 110212132   | TOWING (INV) NOV22    | \$612.00     |
| BREA TOWING                      |                                   |            |          |             | Total Check Amount:   | \$1,428.00   |
| V50266                           | BUTLER CHEMICALS, INC.            | 01/06/2023 | 6515     | 490515151   | SR CTR D/W SVC NOV22  | \$188.56     |
| BUTLER CHEMICALS, INC.           |                                   |            |          |             | Total Check Amount:   | \$188.56     |
| V50267                           | BYRNE SOFTWARE TECHNOLOGIES, INC. | 01/06/2023 | 27471    | 110323241   | ACCELA IMPL 611-6/17  | \$700.00     |
|                                  |                                   | 01/06/2023 | 27471    | 110323241   | ACCELA IMPL 5/28-6/3  | \$560.00     |
|                                  |                                   | 01/06/2023 | 27471    | 110323241   | ACCELA IMPL 6/4-6/10  | \$1,400.00   |

# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #                                    | Vendor Name                       | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|--|-----------------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50267                                     | BYRNE SOFTWARE TECHNOLOGIES, INC. | 01/06/2023 | 27471    | 110323241   | ACCELA IMPL 5/14-5/20      | \$280.00           |
|  |                                   | 01/06/2023 | 27471    | 110323241   | ACCELA IMPL 5/21-5/27      | \$1,120.00         |
|  |                                   | 01/06/2023 | 27471    | 110323241   | ACCELA IMPL 6/18-6/24      | \$140.00           |
| <b>BYRNE SOFTWARE TECHNOLOGIES, INC.</b>   |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$4,200.00</b>  |
| V50268                                     | C. WELLS PIPELINE MATERIALS INC   | 01/06/2023 | 13055    | 420515131   | PLUMBING SUPPLIES          | \$5,424.14         |
| <b>C. WELLS PIPELINE MATERIALS INC</b>     |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$5,424.14</b>  |
| V50269                                     | CANON SOLUTIONS AMERICA, INC      | 01/06/2023 | 15260    | 110141441   | DEC 2022 COPIER LEASE      | \$1,072.12         |
|  |                                   | 01/06/2023 | 15260    | 110141441   | NOV 2022 PRINT CHGS        | \$434.94           |
| <b>CANON SOLUTIONS AMERICA, INC</b>        |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$1,507.06</b>  |
| V50270                                     | CARNEY MEHR, A LEGAL CORPORATION  | 01/06/2023 | 28329    | 950000000   | ILJAO LGL SVCS NOV22       | \$1,182.50         |
| <b>CARNEY MEHR, A LEGAL CORPORATION</b>    |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$1,182.50</b>  |
| V50271                                     | CDW GOVERNMENT INC.               | 01/06/2023 | 18205    | 231212141   | NETMOTION LICENSE(60)      | \$5,256.00         |
|  |                                   | 01/06/2023 | 18205    | 475141471   | NETMOTION UPGR 129LIC      | \$13,253.48        |
| <b>CDW GOVERNMENT INC.</b>                 |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$18,509.48</b> |
| V50272                                     | JASON M CELMER                    | 01/06/2023 | 11286    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>JASON M CELMER</b>                      |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$16.00</b>     |
| V50273                                     | RYAN COOPER                       | 01/06/2023 | 25532    | 110212111   | FTO TRAINING               | \$40.00            |
| <b>RYAN COOPER</b>                         |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$40.00</b>     |
| V50274                                     | CPS HR CONSULTING                 | 01/06/2023 | 2971     | 110141481   | RECR SVCS 10/23-11/26      | \$505.00           |
| <b>CPS HR CONSULTING</b>                   |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$505.00</b>    |
| V50275                                     | BRANDON DANIEL CROSS              | 01/06/2023 | 27883    | 110212111   | TRAINING MILEAGE           | \$15.81            |
| <b>BRANDON DANIEL CROSS</b>                |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$15.81</b>     |
| V50276                                     | DANIELS TIRE SERVICE              | 01/06/2023 | 3133     | 480515161   | TIRES                      | \$3,317.81         |
| <b>DANIELS TIRE SERVICE</b>                |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$3,317.81</b>  |
| V50277                                     | NATHAN A. DARNELL                 | 01/06/2023 | 14017    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>NATHAN A. DARNELL</b>                   |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$16.00</b>     |
| V50278                                     | DENNIS GRUBB & ASSOCIATES, LLC.   | 01/06/2023 | 25568    | 110000000   | PLAN CHECK SVCS NOV22      | (\$1,058.00)       |
|  |                                   | 01/06/2023 | 25568    | 84022223P   | PLAN CHECK SVCS NOV22      | \$6,118.00         |
| <b>DENNIS GRUBB &amp; ASSOCIATES, LLC.</b> |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$5,060.00</b>  |
| V50279                                     | E.J. WARD INC                     | 01/06/2023 | 11309    | 480515161   | TERMINAL REPAIR            | \$3,728.57         |
| <b>E.J. WARD INC</b>                       |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$3,728.57</b>  |
| V50280                                     | EVERNORTH BEHAVIORAL HEALTH INC.  | 01/06/2023 | 26628    | 110141481   | EAP SVCS JAN 2023          | \$1,075.50         |
| <b>EVERNORTH BEHAVIORAL HEALTH INC.</b>    |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$1,075.50</b>  |
| V50281                                     | JESSE GARDUNA                     | 01/06/2023 | 16006    | 110212111   | ICI CORE COURSE            | \$80.00            |
|  |                                   | 01/06/2023 | 16006    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>JESSE GARDUNA</b>                       |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$96.00</b>     |
| V50282                                     | RAY GONZALEZ                      | 01/06/2023 | 31019    | 110404424   | UMPIRE FEE 12/19/22        | \$102.00           |
| <b>RAY GONZALEZ</b>                        |                                   |            |          |             | <b>Total Check Amount:</b> | <b>\$102.00</b>    |

# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #                                 | Vendor Name                      | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|---|----------------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50283                                  | GABRIEL HANNAH                   | 01/06/2023 | 17533    | 110404424   | UMPIRE FEE 12/19/22        | \$102.00           |
| <b>GABRIEL HANNAH</b>                   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$102.00</b>    |
| V50284                                  | ADAM C HAWLEY                    | 01/06/2023 | 5028     | 110212111   | EXEC DEV COURSE WK1        | \$218.00           |
| <b>ADAM C HAWLEY</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$218.00</b>    |
| V50285                                  | JOANNA HODSON                    | 01/06/2023 | 17998    | 110212111   | TRAINING EXPENSES          | \$840.70           |
| <b>JOANNA HODSON</b>                    |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$840.70</b>    |
| V50286                                  | JOSHUA WILLIAM HORN              | 01/06/2023 | 27741    | 110212111   | ICI CORE COURSE            | \$80.00            |
| <b>JOSHUA WILLIAM HORN</b>              |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$80.00</b>     |
| V50287                                  | INFOSEND, INC.                   | 01/06/2023 | 19016    | 110111151   | NOV22 HOLIDAY SCHED        | \$50.11            |
|   |                                  | 01/06/2023 | 19016    | 420141421   | NOV22 WATER-POSTAGE        | \$4,601.53         |
|   |                                  | 01/06/2023 | 19016    | 110212111   | NOV22 HOLIDAY CR PREV      | \$50.12            |
|   |                                  | 01/06/2023 | 19016    | 110404421   | OCT22-VETS/NC/TREE LT      | \$150.33           |
|   |                                  | 01/06/2023 | 19016    | 110404523   | NOV22 HOLIDAY SPIRIT       | \$100.23           |
|   |                                  | 01/06/2023 | 19016    | 110404542   | OCT22 HOLIDAY SCHED        | \$50.11            |
|   |                                  | 01/06/2023 | 19016    | 420141421   | OCT22 WATER-PRNT/MAIL      | \$1,507.99         |
|   |                                  | 01/06/2023 | 19016    | 420141421   | #9 RETURN ENVELOPES        | \$87.58            |
|   |                                  | 01/06/2023 | 19016    | 420141421   | NOV22 WATER-PRNT/MAIL      | \$1,507.07         |
|   |                                  | 01/06/2023 | 19016    | 420141421   | OCT22 WATER-POSTAGE        | \$4,624.19         |
|   |                                  | 01/06/2023 | 19016    | 420515131   | OCT22<br>WTRSMRT/DROUGHT   | \$100.22           |
| <b>INFOSEND, INC.</b>                   |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$12,829.48</b> |
| V50288                                  | INLAND ROUND BALL OFFICIALS INC. | 01/06/2023 | 31906    | 110404424   | REFEREE FEE 12/15-20       | \$1,020.00         |
| <b>INLAND ROUND BALL OFFICIALS INC.</b> |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$1,020.00</b>  |
| V50289                                  | K PRO STONE CARE                 | 01/06/2023 | 20535    | 110515141   | JANSVCS:PARKSRR DEC22      | \$16,500.00        |
|   |                                  | 01/06/2023 | 20535    | 110515141   | JANSVCS:PARKSRR NOV22      | \$16,500.00        |
|   |                                  | 01/06/2023 | 20535    | 110515141   | JANSVCS:PARKSRR OCT22      | \$16,500.00        |
| <b>K PRO STONE CARE</b>                 |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$49,500.00</b> |
| V50290                                  | DAVID TAEKEK KANG                | 01/06/2023 | 29475    | 110212111   | ICI CORE COURSE            | \$80.00            |
| <b>DAVID TAEKEK KANG</b>                |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$80.00</b>     |
| V50291                                  | KIMBALL MIDWEST                  | 01/06/2023 | 23053    | 480515161   | CLAMPS/PAINT               | \$267.01           |
| <b>KIMBALL MIDWEST</b>                  |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$267.01</b>    |
| V50292                                  | RYAN JOSEPH KLUG                 | 01/06/2023 | 29363    | 110212111   | ICI CORE COURSE            | \$80.00            |
| <b>RYAN JOSEPH KLUG</b>                 |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$80.00</b>     |
| V50293                                  | LEIGHTON CONSULTING, INC         | 01/06/2023 | 22203    | 510707454   | GEOTECHSVCS APR-SEP22      | \$1,206.07         |
|   |                                  | 01/06/2023 | 22203    | 510707466   | GEOTECHSVCS APR-SEP22      | \$896.72           |
|   |                                  | 01/06/2023 | 22203    | 510707626   | GEOTECHSVCS APR-SEP22      | \$524.51           |
| <b>LEIGHTON CONSULTING, INC</b>         |                                  |            |          |             | <b>Total Check Amount:</b> | <b>\$2,627.30</b>  |
| V50294                                  | LIEBERT CASSIDY WHITMORE         | 01/06/2023 | 2489     | 110141481   | PROF SVCS 00024 NOV22      | \$7,692.50         |

# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #  | Vendor Name                         | Check Date | Vendor # | Budget Unit | Description                | Amount             |
|--|-------------------------------------|------------|----------|-------------|----------------------------|--------------------|
| V50294   | LIEBERT CASSIDY WHITMORE            | 01/06/2023 | 2489     | 470141483   | PROF SVCS 00021 NOV22      | \$2,813.50         |
|  |                                     | 01/06/2023 | 2489     | 110141481   | PROF SVCS 00001 NOV22      | \$267.00           |
|  |                                     | 01/06/2023 | 2489     | 110141481   | PROF SVCS 00022 NOV22      | \$935.00           |
|  |                                     | 01/06/2023 | 2489     | 110141481   | PROF SVCS 00024 SEP22      | \$4,547.50         |
| <b>LIEBERT CASSIDY WHITMORE</b>                |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$16,255.50</b> |
| V50295   | LIFE-ASSIST, INC.                   | 01/06/2023 | 10530    | 174222222   | PM SUPPLIES FS1            | \$2,182.87         |
| <b>LIFE-ASSIST, INC.</b>                       |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$2,182.87</b>  |
| V50296   | MARY E LOGUE                        | 01/06/2023 | 16039    | 110212111   | TRAINING MILEAGE           | \$22.94            |
| <b>MARY E LOGUE</b>                            |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$22.94</b>     |
| V50297   | LONG BEACH BMW                      | 01/06/2023 | 18120    | 480515161   | TAIL LIGHT                 | \$134.66           |
| <b>LONG BEACH BMW</b>                          |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$134.66</b>    |
| V50298   | STEVEN MACIAS                       | 01/06/2023 | 30457    | 110212111   | ICI GANGFDN SPEC CRSE      | \$40.00            |
| <b>STEVEN MACIAS</b>                           |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$40.00</b>     |
| V50299   | WILLIAM MONTALVO                    | 01/06/2023 | 12387    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>WILLIAM MONTALVO</b>                        |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$16.00</b>     |
| V50300   | JONATHAN MOROUSE                    | 01/06/2023 | 25963    | 110212111   | ICI CORE COURSE            | \$80.00            |
| <b>JONATHAN MOROUSE</b>                        |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$80.00</b>     |
| V50301   | MUNICIPAL WATER DISTRICT            | 01/06/2023 | 3784     | 420515131   | WATER DELIVERY NOV22       | \$13,699.11        |
| <b>MUNICIPAL WATER DISTRICT</b>                |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$13,699.11</b> |
| V50302   | ZULEYMA SARMIENTO MURPHY            | 01/06/2023 | 31281    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>ZULEYMA SARMIENTO MURPHY</b>                |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$16.00</b>     |
| V50303   | ANTHONY NGUYEN                      | 01/06/2023 | 25978    | 110212111   | TRAINING MILEAGE           | \$27.00            |
| <b>ANTHONY NGUYEN</b>                          |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$27.00</b>     |
| V50304   | PLACEWORKS, INC.                    | 01/06/2023 | 26720    | 840141412   | BREAMALL CEQA NOV22        | \$61.01            |
|  |                                     | 01/06/2023 | 26720    | 84032323E   | BREAMALL CEQA NOV22        | \$3,050.00         |
| <b>PLACEWORKS, INC.</b>                        |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$3,111.01</b>  |
| V50305   | RCS INVESTIGATIONS & CONSULTING LLC | 01/06/2023 | 22534    | 110212111   | BCKGRND INVESTIGATION      | \$3,500.00         |
| <b>RCS INVESTIGATIONS &amp; CONSULTING LLC</b> |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$3,500.00</b>  |
| V50306   | ALFRED ANTHONY RODRIGUEZ            | 01/06/2023 | 27489    | 110212111   | TRAINING EXPENSES          | \$16.00            |
| <b>ALFRED ANTHONY RODRIGUEZ</b>                |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$16.00</b>     |
| V50307   | MACY CYMANTHA SANCHEZ               | 01/06/2023 | 27495    | 110212111   | TRAINING MILEAGE           | \$15.81            |
| <b>MACY CYMANTHA SANCHEZ</b>                   |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$15.81</b>     |
| V50308   | SIGNARAMA OF ANAHEIM                | 01/06/2023 | 12440    | 110404311   | DIGITAL BANNERS            | \$800.74           |
| <b>SIGNARAMA OF ANAHEIM</b>                    |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$800.74</b>    |
| V50309   | THOMSON REUTERS - WEST              | 01/06/2023 | 22020    | 110111112   | 431851 LEGAL/RWG 12/4      | \$204.73           |
| <b>THOMSON REUTERS - WEST</b>                  |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$204.73</b>    |
| V50310   | TRANS UNION LLC                     | 01/06/2023 | 8371     | 110141481   | HR SVCS 10/26-11/25        | \$14.22            |
| <b>TRANS UNION LLC</b>                         |                                     |            |          |             | <b>Total Check Amount:</b> | <b>\$14.22</b>     |

# City Disbursement Register

Between Jan 2, 2023 12:00 AM and Jan 6, 2023 11:59 PM

| Check #                            | Vendor Name                        | Check Date | Vendor # | Budget Unit | Description           | Amount       |
|------------------------------------|------------------------------------|------------|----------|-------------|-----------------------|--------------|
| V50311                             | RYAN L. TRENT                      | 01/06/2023 | 14155    | 110212111   | TRAINING EXPENSES     | \$16.00      |
| RYAN L. TRENT                      |                                    |            |          |             | Total Check Amount:   | \$16.00      |
| V50312                             | TURBO DATA SYSTEMS, INC.           | 01/06/2023 | 1472     | 110212122   | CITATION PROC NOV22   | \$533.62     |
| TURBO DATA SYSTEMS, INC.           |                                    |            |          |             | Total Check Amount:   | \$533.62     |
| V50313                             | UL LLC                             | 01/06/2023 | 13323    | 480515161   | UL TEST #1830         | \$1,295.00   |
| UL LLC                             |                                    |            |          |             | Total Check Amount:   | \$1,295.00   |
| V50314                             | UNDERGROUND SERVICE ALERT/SC       | 01/06/2023 | 4537     | 420515131   | DSB FEE 12/1/2022     | \$118.27     |
|                                    |                                    | 01/06/2023 | 4537     | 420515131   | DSB WTRDIST 12/1/2022 | \$64.99      |
|                                    |                                    | 01/06/2023 | 4537     | 420515131   | UGTICKETS SEWER NOV22 | \$384.50     |
|                                    |                                    | 01/06/2023 | 4537     | 420515131   | UGTICKETS WATER NOV22 | \$197.25     |
| UNDERGROUND SERVICE ALERT/SC       |                                    |            |          |             | Total Check Amount:   | \$765.01     |
| V50315                             | WILLDAN ENGINEERING                | 01/06/2023 | 12445    | 510707322   | INSP SVCS THRU 11/25  | \$645.75     |
| WILLDAN ENGINEERING                |                                    |            |          |             | Total Check Amount:   | \$645.75     |
| V50316                             | CHRISTOPHER MICHAEL FRANCIS WINGER | 01/06/2023 | 26711    | 110212111   | TRAINING EXPENSES     | \$16.00      |
| CHRISTOPHER MICHAEL FRANCIS WINGER |                                    |            |          |             | Total Check Amount:   | \$16.00      |
| Voucher Subtotal                   |                                    |            |          |             |                       | \$178,940.41 |

**TOTAL \$375,595.72**