AGENDA

ALISO VIEJO CITY COUNCIL
WEDNESDAY, JANUARY 17, 2024
7:00 PM REGULAR MEETING

City Hall
Council Chambers
12 Journey
Aliso Viejo, CA

Mayor Mike Munzing
Mayor Pro Tem Tiffany Ackley
Councilmember Ross Chun
Councilmember Max Duncan
Councilmember Richard W. Hurt

WELCOME to the City of Aliso Viejo City Council meeting. Those persons wishing to address the City Council are requested to complete and submit to the City Clerk a "Request to Address City Council" form available at the entrance to the City Council Chambers. Speakers will be called at the appropriate time as their interested matter is heard. COMMENTS WILL BE LIMITED TO THREE MINUTES PER SPEAKER. Council proceedings are recorded.

It is the City's intention to comply with the Americans with Disabilities Act (ADA). If you need special assistance to participate in the meeting, the City will make reasonable arrangements to ensure accessibility and/or accommodations. [28 CFR 35.102-35.104 ADA Title II] Please contact the City Clerk's Office at (949) 425-2505 at least 48 hours prior to the meeting.

Regular meetings of the City Council are held on the first and third Wednesday of the month at the City Hall Council Chambers, 12 Journey, Aliso Viejo. Copies of the agenda are available in the lobby at City Hall on the Thursday preceding a regularly scheduled City Council meeting. All communications received by the City regarding an agenda item have been included in the agenda materials. Supplemental documents relating to specific agenda items, including communications received after agenda delivery, are presented at the dais and in the Public Copy agenda binder at the time of the meeting. Supplemental documents are also available for review in the City Clerk's office, 12 Journey, Aliso Viejo. For more information, please contact City Hall at (949) 425-2505.

This meeting will be broadcast live on Cox Communications Channel 851, AT&T U-Verse Channel 99 and the City's website. By attending the City Council Meeting, you are giving permission to be televised. The Council Meetings are rebroadcast on Wednesday at 7:00 p.m. on Cox Communications Channel 851, AT&T U-Verse Channel 99, and can be viewed on the internet at www.avcity.org.

DAVID A. DOYLE	SCOTT C. SMITH	MITZI ORTIZ
CITY MANAGER	CITY ATTORNEY	CITY CLERK

PLEASE SILENCE ALL CELL PHONES AND OTHER
ELECTRONIC EQUIPMENT WHILE CITY COUNCIL IS IN SESSION

CALL TO ORDER: CONVENE REGULAR MEETING

ROLL CALL

PLEDGE OF ALLEGIANCE:

1. SPECIAL PRESENTATIONS:

1.1. RECOGNITION OF 2023 MAYOR RICHARD HURT

2. ADDITIONS, DELETIONS, REORDERING TO THE AGENDA:

3. COMMUNITY INPUT:

Members of the public wishing to address the City Council are requested to complete and submit to the City Clerk a "Request to Address City Council" form available at the entrance to the City Council Chambers. In compliance with the Brown Act, no discussion or action may be taken on comments received at this time, except the City Council may briefly respond to statements made or questions posed. Comments are limited to three (3) minutes per speaker.

4. CONSENT CALENDAR:

All matters listed on the Consent Calendar will be acted upon by one vote unless members of the City Council, or staff request a matter to be discussed and/or removed from the Consent Calendar for separate action. Items removed from the Consent Calendar will be discussed and voted upon immediately following City Council action on the remainder of the Consent Calendar.

4.1. WAIVE THE READING OF ALL ORDINANCES AND RESOLUTIONS

Recommended Action: Approve the reading by title only of all ordinances and resolutions wherein the titles appear on the public agenda; said titles shall be determined to have been read by title, and further reading is waived.

4.2. APPROVAL OF MINUTES

Recommended Action: Approve the Minutes as submitted for the December 6, 2023 Special Meeting and the December 6, 2023 Regular Meeting.

Draft Minutes - December 6, 2023 Special Meeting
Draft Minutes - December 6, 2023 Regular Meeting

4.3. ACCOUNTS PAYABLE

Recommended Action: Ratify accounts payable checks and electronic funds transfers issued between November 9, 2023 and January 4, 2024, in the amount of $3,008,470.40.

Staff Report

Attachment 1 - Accounts Payable Report

4.4. TREASURER'S STATEMENT - NOVEMBER 2023

Recommended Action: Receive and file the November 2023 Treasurer's Statement.

Staff Report

Attachment 1 - Nov. 2023 Treasurer's Statement

4.5. FISCAL YEAR 2022-23 ANNUAL COMPREHENSIVE FINANCIAL REPORT

Recommended Action: Receive and file the Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023.

Staff Report

Attachment 1 - FY 2022-23 ACFR

Attachment 2 - Statement on Auditing Standards 114 Letter

Attachment 3 - Management Representation Letter

Attachment 4 - Report on Appropriations Limit

Attachment 5 - Report on Treasurer's Monthly Statement

4.6. RELEASE OF BONDS FOR THE GRADING AND LANDSCAPING IMPROVEMENTS FOR THE GLAUKOS SITEWORK PROJECT

Recommended Action: Adopt a Resolution exonerating Grading Surety Bond Nos. 0240003 and 0240004 and Landscaping Surety Bond Nos. 0244630 and 0244631 for the Glaukos Sitework Project.

Staff Report

Attachment 1 - Resolution

4.7. APPROVAL OF THE SUBMITTAL OF THE ALICIA PARKWAY TRAFFIC SIGNAL SYNCHRONIZATION PROJECT TO THE ORANGE COUNTY TRANSPORTATION AUTHORITY

Recommended Action: Adopt a Resolution approving the submittal of the Alicia Parkway Traffic Signal Synchronization Project to OCTA for funding under the competitive Measure M2 Regional Traffic Signal Synchronization Program (Project P).

Staff Report

Attachment 1 - Resolution

4.8. COMMITMENT TO IMPLEMENT ALL PROJECTS IN THE FEDERAL FISCAL YEAR (FFY) 2024-25 THROUGH 2029-30 FEDERAL TRANSPORTATION IMPROVEMENT PROGRAM (FTIP)

Recommended Action: Adopt a Resolution certifying that the City has the resources to fund the projects in the FFY 2024-25 through 2029-30 Transportation Improvement Program and affirms its commitment to implement all projects in the program.

Staff Report

Attachment 1 - Resolution

4.9. APPROVE AUTHORIZED AGENTS TO SIGN FOR EMERGENCY MANAGEMENT PERFORMANCE GRANTS (EMPG)

Recommended Action: Adopt the California Office of Emergency Services' Governing Body Resolution designating the City Manager, Director of Financial Services, and Chief of Police Services as authorized agents to execute for and on behalf of the City of Aliso Viejo for the purposes of obtaining federal financial assistance provided by the Department of Homeland Security and subgranted through the State of California for the Emergency Management Performance Grant (EMPG) for three grant cycles.

Staff Report
Attachment 1 - Resolution

5. PUBLIC HEARINGS:

5.1. TIME EXTENSION REQUEST FOR A SITE DEVELOPMENT PERMIT AND TEMPORARY USE PERMIT AT 800 FREEDOM LANE

Recommended Action: Approve, via minute order, a time extension request to extend the validity of a Site Development Permit and Temporary Use Permit to construct a 42,657 square foot medical office building and establish a temporary construction yard at 800 Freedom Lane (SDP-2023-0001).

Staff Report
Attachment 1 - Applicant Letter
Attachment 2 - Project Plans

5.2. CONDITIONAL USE PERMIT FOR AT&T MOBILITY TO INSTALL ANTENNAS ON AN EXISTING SCE TRANSMISSION TOWER AND CONSTRUCT AN EQUIPMENT ENCLOSURE AT GROUND LEVEL AT 4 LARKMEAD (CASE NO. USE-2023-00023)

Recommended Action: Adopt the Resolution approving a Conditional Use Permit for AT&T Mobility to install antennas and remote radio units on an existing SCE transmission tower and place associated equipment within 8' tall enclosures at ground level at 4 Larkmead (Case No. USE-2023-00023).

Staff Report
Attachment 1 - Resolution
Attachment 2 - Proposed Plans

5.3. CODE AMENDMENT TO ALLOW POLE SIGNS IN COMMERCIAL SHOPPING CENTERS LOCATED ALONG STATE ROUTE 73; AND MASTER SIGN PROGRAM AND EXCEPTION PERMIT FOR A POLE SIGN WITH A REDUCED NUMBER OF PARKING STALLS AT 26852-27072 LA PAZ ROAD (PA22-005) (APPLICANT: TARGET)

Recommended Action:

1. Find that the request is exempt from the California Environmental Quality Act pursuant to State CEQA Guidelines Sections 15304 (Class 4: Minor Alterations to Land) and 15311 (Class 11: Accessory Structures);
2. Introduce and give first reading to an Ordinance entitled: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, AMENDING SECTION 15.34.120 OF THE ALISO VIEJO MUNICIPAL CODE TO ALLOW POLE

SIGNS IN COMMERCIAL SHOPPING CENTERS LOCATED ALONG STATE ROUTE 73; and

3. Adopt a Resolution approving a Master Sign Program and an Exception Permit for a pole sign with reduced number of parking stalls at 26852-27072 La Paz Road (Applicant: Target).

Staff Report
Attachment 1 - Ordinance
Attachment 2 - Resolution
Attachment 3 - Master Sign Program
Attachment 4 - Presentation

6. DISCUSSION:

6.1. BY-DISTRICT ELECTIONS COMMUNICATION STRATEGY
Recommended Action: Receive and file.
Staff Report

7. CITY MANAGER' S REPORT:

8. ANNOUNCEMENTS / COUNCIL COMMENTS / COMMITTEE UPDATES:

9. ADJOURNMENT:

The next regularly scheduled City Council meeting is February 7, 2023.

CITY OF ALISO VIEJO
CITY COUNCIL MINUTES
SPECIAL MEETING
December 6, 2023, 6:30 P.M.
Council Chambers, City Hall, 12 Journey
Aliso Viejo, California

CALL TO ORDER: Mayor Hurt called the Special Meeting of the City Council of the City of Aliso Viejo to order at 6:30 p.m.

ROLL CALL:

PRESENT:	MAYOR RICHARD W. HURT MAYOR PRO TEM MIKE MUNZING COUNCILMEMBER TIFFANY ACKLEY COUNCILMEMBER ROSS CHUN COUNCILMEMBER MAX DUNCAN
ABSENT:	NONE
STAFF PRESENT:	DAVID A. DOYLE, CITY MANAGER SCOTT C. SMITH, CITY ATTORNEY

PUBLIC COMMENTS:

None.

CLOSED SESSION:

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION
Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4)
Number of Potential Cases: 1

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2)
Number of potential cases: 1

REPORT FROM CLOSED SESSION:

City Attorney Scott Smith stated there was no reportable action taken.

ADJOURNMENT: Mayor Hurt adjourned the meeting at 7:05 p.m. to the December 6, 2023 Regular City Council Meeting.

Respectfully submitted:

_____
MITZI ORTIZ, MMC
CITY CLERK

Approved by:

_____
RICHARD HURT
MAYOR

DRAFT

CITY OF ALISO VIEJO
CITY COUNCIL MINUTES
REGULAR MEETING
December 6, 2023, 7:00 P.M.
Council Chambers, City Hall, 12 Journey
Aliso Viejo, California

CALL TO ORDER: Mayor Hurt called the Regular Meeting of the City Council of the City of Aliso Viejo to order at 7:09 p.m.

ROLL CALL

PRESENT: MAYOR RICHARD W. HURT
MAYOR PRO TEM MIKE MUNZING
COUNCILMEMBER TIFFANY ACKLEY
COUNCILMEMBER ROSS CHUN
COUNCILMEMBER MAX DUNCAN

ABSENT: NONE

STAFF PRESENT: DAVID A. DOYLE, CITY MANAGER
HONGDAO NGUYEN, ASSISTANT CITY ATTORNEY
MITZI ORTIZ, CITY CLERK
ANN EIFERT, FINANCIAL SERVICES DIRECTOR
SHAUN PELLETIER, PUBLIC WORKS DIRECTOR
SO KIM, COMMUNITY DEVELOPMENT DIRECTOR
ISAAC AZIZ, INFORMATION TECHNOLOGY MANAGER
CAPT. ALAN VILLANUEVA, CHIEF OF POLICE SERVICES

PLEDGE OF ALLEGIANCE: Laurel Ackley led the pledge of allegiance.

REPORT FROM CLOSED SESSION:

Assistant City Attorney HongDao Nguyen stated there was no reportable action taken.

1. SPECIAL PRESENTATIONS:

None.

2. ADDITIONS, DELETIONS, REORDERING TO THE AGENDA:

None.

3. COMMUNITY INPUT:

None.

4. CONSENT CALENDAR:

Unless otherwise indicated below, the following pertains to all items on the Consent Calendar.

Motion: Councilmember Chun moved and Mayor Pro Tem Munzing seconded to approve the recommended actions. Motion carried 5-0.

4.1. WAIVE THE READING OF ALL ORDINANCES AND RESOLUTIONS

Recommended Action: Approve the reading by title only of all ordinances and resolutions wherein the titles appear on the public agenda; said titles shall be determined to have been read by title, and further reading is waived.

4.2. APPROVAL OF MINUTES

Recommended Action: Approve the Minutes as submitted for the November 1, 2023 Regular Meeting.

4.3. ACCOUNTS PAYABLE

City Manager David Doyle responded to questions regarding purchases on behalf of the Orange County City Managers Association.

Recommended Action: Ratify accounts payable checks and electronic funds transfers issued between October 13, and November 8, 2023, in the amount of $1,598,534.94.

Motion: Councilmember Ackley moved and Councilmember Chun seconded to approve the recommended actions. Motion carried 5-0.

4.4. TREASURER'S STATEMENT - OCTOBER 2023

Recommended Action: Receive and file the October 2023 Treasurer's Statement.

4.5. ANNUAL MEASURE M2 EXPENDITURE REPORT

Recommended Action: Adopt Resolution No. 2023-33 approving the City's annual Measure M2 expenditure report for fiscal year ending June 30, 2023.

DRAFT

4.6. APPROPRIATION OF GRANT FUNDS FROM CALRECYLE

Recommended Action: Authorize the appropriation of $71,231 in grant funding to the Fiscal Year 2023-24 budget.

4.7. AWARD CONTRACT TO HARDY AND HARPER, INC. FOR THE ENTERPRISE STREET REHABILITATION PROJECT – ALISO VIEJO PARKWAY TO ALISO CREEK ROAD

Recommended Action:

1. Approve Contract Documents, Specifications, and Plans for Enterprise Street Rehabilitation Project – Aliso Viejo Parkway to Aliso Creek Road;
2. Award a contract in the amount of $1,284,000 to Hardy & Harper, Inc. as the lowest responsible bidder for the Enterprise Street Rehabilitation Project – Aliso Viejo Parkway to Aliso Creek Road;
3. Authorize the City Manager to execute a contract with Hardy & Harper, Inc.;
4. Authorize City staff to make total compensation to Hardy & Harper, Inc. up to $1,284,000 plus $128,400 (10% of the contract amount) to allow for contingencies, totaling $1,412,400;
5. Declare this project categorically exempt from the California Environmental Quality Act (CEQA) process Per Title 14 of the California Code of Regulations, Chapter 3, Article 19, Section 15301 (Class 1: Existing Facilities); and
6. Authorize the appropriation of $92,400 in SB 1 Funds to the fiscal year 2023-24 budget.

5. PUBLIC HEARINGS:

None.

6. DISCUSSION:

6.1. CITY COUNCIL REORGANIZATION

Mayor Hurt opened for public comment and following persons spoke:

1. Darik Walton expressed support for Mike Munzing to serve as Mayor.
2. Scott White expressed support for Mike Munzing to serve as Mayor.
3. Jason Spielfogel expressed support for Mike Munzing to serve as Mayor.
4. Greg Prete expressed support for Mike Munzing to serve as Mayor.
5. Janine Heft expressed support for Mike Munzing to serve as Mayor.

City Manager David Doyle and Assistant City Attorney HongDao Nguyen responded to questions regarding the process to select Mayor. Mayor Hurt obtained consensus to direct staff to provide options for City Council consideration for the annual selection of Mayor.

City Clerk Mitzi Ortiz opened the floor to accept nominations for Mayor. Councilmember Duncan nominated Mayor Pro Tem Munzing. There were no further nominations for Mayor and nominations were closed.

Motion: Nomination of Mayor Pro Tem Munzing to serve as Mayor for 2024. Motion carried 5-0.

City Clerk Mitzi Ortiz opened the floor to accept nominations for Mayor Pro Tem. Mayor Pro Tem Munzing nominated Councilmember Ackley. There were no further nominations for Mayor Pro Tem and nominations were closed.

Motion: Nomination of Councilmember Ackley to serve as Mayor Pro Tem for 2024. Motion carried 5-0.

6.2. CITY COUNCIL APPOINTMENTS TO SERVE ON REGIONAL BOARDS, COMMISSIONS AND COMMITTEES

City Clerk Mitzi Ortiz provided the staff report. Mayor Hurt opened for public comment and following person spoke:

1. Justin Dillon expressed support for Councilmember Chun to be reappointed to the OCFA Board of Directors.

City Council discussion ensued.

Recommended Action:
1. Review and update Council appointment list to regional boards, commissions, and committees; and
2. If needed, adopt a Resolution designating and appointing the City's representative to the Orange County Fire Authority Board of Directors.

Motion: Mayor Pro Tem Munzing moved and Councilmember Ackley seconded to approve the appointment list as presented. Motion carried 5-0.

7. CITY MANAGER' S REPORT:

City Manager David Doyle expressed appreciation to staff for the All is Bright Holiday Celebration & Tree Lighting Ceremony and wished everyone happy holidays.

8. ANNOUNCEMENTS / COUNCIL COMMENTS / COMMITTEE UPDATES:

Councilmember Chun:
- Expressed appreciation to the City of Laguna Hills for hosting SCAG virtual meetings
- Temple Beth El expressed appreciation to the City and Police Services

- Expressed appreciation to Aliso Viejo Youth Council for their work
- Expressed appreciation to Shea Equestrian Center for large animal rescue training
- Attended Southern California Edison Government Relations Panel
- Attended Southern California Edison Community Relations Panel
- Thanked staff for All is Bright Holiday Celebration & Tree Lighting Ceremony

Councilmember Duncan:
- Thanked staff for All is Bright Holiday Celebration & Tree Lighting Ceremony
- Expressed appreciation to Mayor Hurt for his work as Mayor
- Thanked Council for their support and mentorship in his first year as a Councilmember

Councilmember Ackley:
- Expressed appreciation to Mayor Hurt for his work as Mayor
- Congratulated Mayor Pro Tem Munzing on his selection as Mayor for 2024
- Announced Wood Canyon Elementary School Winter COMETland fundraiser

Mayor Pro Tem Munzing:
- Expressed appreciation to his supporters
- Expressed appreciation to Mayor Hurt for his work as Mayor
- Thanked staff for All is Bright Holiday Celebration & Tree Lighting Ceremony
- Wished everyone happy holidays

Mayor Hurt:
- Congratulated BN Cleaners on 5-year anniversary
- Expressed appreciation to Council and staff for support in his year as Mayor
- Urged residents to volunteer and support those who struggle during holiday season

9. **ADJOURNMENT:** Mayor Hurt adjourned the meeting at 8:06 p.m. to the regularly scheduled meeting of January 17, 2024.

Respectfully submitted:

_____
MITZI ORTIZ, MMC
CITY CLERK

Approved by:

_____
RICHARD HURT
MAYOR

DRAFT

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services

SUBJECT: ACCOUNTS PAYABLE

Recommended Action:

Ratify accounts payable checks and electronic funds transfers issued between November 9, 2023, and January 4, 2024, in the amount of $3,008,470.40.

Fiscal Impact:

Expenditures in the amount of $3,008,470.40.

Background:

The City issues accounts payable checks on a bi-weekly basis and presents it to City Council for ratification at its next regularly scheduled City Council meeting.

Discussion:

The attached register containing checks and electronic funds transfers between November 9, 2023, and January 4, 2024, in the amount of $3,008,470.40 is being presented for ratification. All payments have been made in compliance with the City's purchasing policy and procedures. Payments have been reviewed and approved by the appropriate departmental staff. The issued accounts payable checks and electronic funds transfers have been reviewed and deemed in accordance with the fiscal year budget by the Director of Financial Services.

Attachment:

1. Accounts Payable Report

Accounts Payable

Vendor Name	Description (Item)	Amount
101 - GENERAL FUND		
CALIFORNIA POOLS, INC	22-11-128_53 SPRUCEWOOD_CALIFORNIA POOLS	3,000.00
ALL OC CONSTRUCTION	BLDR2023-00397_39 SUNSWEPT_ALL OC CONSTRUCTION	500.00
UNITED OF OMAHA LIFE INSURANCE CO.	DEC'23 LIFE INSURANCE	1,485.17
CHOICE BUILDER	DEC'23 DENTAL - RC	145.88
CHOICE BUILDER	DEC'23 DENTAL - RH	96.90
CHOICE BUILDER	DEC'23 DENTAL INSURANCE	2,089.67
CHOICE BUILDER	DEC'23 VISION - RH	15.03
CHOICE BUILDER	DEC'23 VISION - RC	24.19
CHOICE BUILDER	DEC'23 VISION INSURANCE	310.88
CALPERS HEALTH	DEC'23 CALPERS HEALTH PREMIUM	24,211.46
CALPERS HEALTH	DEC'23 HEALTH PREMIUM - RC	1,815.15
CALPERS HEALTH	DEC'23 HEALTH PREMIUM PEMHCA MINIMUM - RC	151.00
SMART MOB 1 LLC	PA21-011_121 GRAY AVE STE200_SMART&WELLNESS MGTLLC	2,308.20
WEBB'S GRAINWORKS	PA 21-014(SDP)_7 JOURNEY STE A_WEBBS GRAINWORKS	2,410.50
WEBB'S GRAINWORKS	PA18-020_7 JOURNEY STE A_WEBBS GRAINWORKS	1,000.00
CONAM BUILDING CO.	BLDC-2022-00013_15 MAREBLU_CONAM BUILDING CO	750.00
SMART MOB 1 LLC	SDP-2023-00003_121 GRAY AVE STE200_SMART MOB 1 LLC	1,637.00
SPECTRUM SPORTS MANAGEMENT AND TIMING SERVICES	SEP-2023-00006_SPECIAL EVENT PERMITS_SPECTRUM SPOR	263.18
SPECTRUM SPORTS MANAGEMENT AND TIMING SERVICES	SEP-2023-00006_SCANNING_SPECTRUM SPORTS	38.52
CALPERS HEALTH	JAN'24 CALPERS HEALTH PREMIUM	26,457.56
CALPERS HEALTH	DEC'23-LT-HEALTH PREMIUM	695.93
CALPERS HEALTH	JAN'24 HEALTH PREMIUM - RC	2,195.87
CALPERS HEALTH	JAN'24 HEALTH PREMIUM PEMHCA MINIMUM - RC	157.00
CHOICE BUILDER	JAN'24 DENTAL INSURANCE	1,884.16
CHOICE BUILDER	JAN'24 DENTAL - RH	96.90
CHOICE BUILDER	DEC'23 DENTAL - JB	37.27
CHOICE BUILDER	DEC'23 DENTAL - AE	(96.90)
CHOICE BUILDER	DEC'23 DENTAL - NS	(145.88)
CHOICE BUILDER	JAN'24 DENTAL - RC	145.88
CHOICE BUILDER	JAN'24 VISION INSURANCE	292.52
CHOICE BUILDER	JAN'24 VISION - RC	24.19
CHOICE BUILDER	DEC'23 VISION - AE	(18.36)
CHOICE BUILDER	JAN'24 VISION - RH	15.03
UNITED OF OMAHA LIFE INSURANCE CO.	JAN'24 LIFE INSURANCE	1,547.50
STC TRAFFIC, INC	NOV'23 ON-CALL TRAFFIC CONSULTANT SERVICES	2,655.00
CHARLES ABBOTT ASSOC INC	OCT'23 ALISO CREEK GRADING - S.WILSON	190.00
CHARLES ABBOTT ASSOC INC	OCT'23 GLAUKOS GRADING - S.WILSON	380.00
CHARLES ABBOTT ASSOC INC	OCT'23 OS PRO - R. BRUNELL	105.00
CHARLES ABBOTT ASSOC INC	OCT'23 MNWD - R. BRUNELL	525.00
CHARLES ABBOTT ASSOC INC	OCT'23 GAS COMPANY - R. BRUNELL	52.50
CHARLES ABBOTT ASSOC INC	OCT'23 FERREIRA - NOHARRA	315.00
CHARLES ABBOTT ASSOC INC	OCT'23 GLAUKOS GRADING - R. BRUNELL	315.00
CHARLES ABBOTT ASSOC INC	OCT'23 FERRIERA - R. BRUNELL	2,178.75
CHARLES ABBOTT ASSOC INC	OCT'23 COX - R. BRUNELL	105.00
CHARLES ABBOTT ASSOC INC	OCT'23 OSPRO- NOHARRA	262.50
CHARLES ABBOTT ASSOC INC	OCT'23 SCE - R. BRUNELL	210.00
CHARLES ABBOTT ASSOC INC	OCT'23 CITY LIGHTS GRADING - R. BRUNELL	577.50
CHARLES ABBOTT ASSOC INC	OCT'23 ALISO CREEK GRADING- NOHARRA	367.50
CHARLES ABBOTT ASSOC INC	OCT'23 COX - R. BRUNELL	157.50
CHARLES ABBOTT ASSOC INC	OCT'23 GLAUKOS GRADING - NOHARRA	105.00
CHARLES ABBOTT ASSOC INC	OCT'23 ALISO CREEK GRADING - R. BRUNELL	131.25
CHARLES ABBOTT ASSOC INC	OCT'23 CROWN CASTLY - NOHARRA	105.00
CHARLES ABBOTT ASSOC INC	NOV'23 GLAUKOS GRADING - S.WILSON	95.00
CHARLES ABBOTT ASSOC INC	NOV'23 ALISO CREEK GRADING - S.WILSON	142.50
KPRS CONSTRUCTION SERVICES INC	BLDC-2023-00004_85 ENTERPRISE_KPRS CONSTRUCTION	2,400.00
SUNRUN INSTALLATION SERVICES	PV-2023-00175_20 VERMILION CLFS_SUNRUN INSTALLATIO	153.50

Vendor Name	Description (Item)	Amount
SUNRUN INSTALLATION SERVICES	PV-2023-00119_19 TIMBERLAND_SUNRUN INSTALLATIO	231.00
SUNRUN INSTALLATION SERVICES	PV-2023-00132_49 CLOUDCREST_SUNRUN INSTALLATION	153.50
IPERMIT	MECR-2023-00216_23412 PACIFIC PARK DR #16C_IPERMIT	92.65
CHARLES ABBOTT ASSOC INC	SEP'23 - COMMONS GRADING - R.BRUNELL	420.00
CHARLES ABBOTT ASSOC INC	SEP'23 - WEBBS GRAINWORKS - R.BRUNELL	78.75
CHARLES ABBOTT ASSOC INC	SEP'23 - GLAUKOS GRADING 2 - R.BRUNELL	498.75
CHARLES ABBOTT ASSOC INC	SEP'23 - COX - R.BRUNELL	105.00
CHARLES ABBOTT ASSOC INC	SEP'23 - SUMMIT IV - R.BRUNELL	105.00
CHARLES ABBOTT ASSOC INC	SEP'23 - CITY LIGHTS GRADING - R.BRUNELL	630.00
CHARLES ABBOTT ASSOC INC	SEP'23 - SCE - R.BRUNELL	52.50
CHARLES ABBOTT ASSOC INC	SEP'23 - COX - R.BRUNELL	78.75
CHARLES ABBOTT ASSOC INC	SEP'23 - MNWD - R.BRUNELL	892.50
ALAN & BONNIE LEGGETT	BLDR-2022-00430_37 CAYMAN_ALAN AND BONNIE	500.00
		90,908.30
CITY COUNCIL		
RICHARD HURT III	RH - 9/19-22/23 LOCC CONFERENCE REIMBURSEMENT	646.96
ROSS CHUN	RC - 9/19-22/23 LOCC CONFERENCE REIMBURSEMENT	321.40
US BANK PURCHASING CARD PROGRAM	DL 10/25 SOCEC'S CHAIRMAN'S LUNCHEON - MM	75.00
US BANK PURCHASING CARD PROGRAM	DL 9/22 HILTON CREDIT FROM LOCC CONF - RC	(22.00)
AT&T	10/17/23-11/16/23 AT&T FIRSTNET CITY COUNCIL PHONE	237.13
	CITY COUNCIL TOTAL:	**1,258.49**
CITY MANAGER		
THOMAS SOLIS	12/6/23 OCCMA HOLIDAY LUNCHEON - ENTERTAINMENT	800.00
CALPERS HEALTH	DEC'23-PG-HEALTH PREMIUM	151.00
JENNIFER HORSBURGH	12/06/23 OCCMA HOLIDAY LUNCHEON FLORAL	1,006.39
M&J PAUL ENTERPRISES INC	12.06 OCCMA HOLIDAY LUNCHEON ENTERTAINMENT*	1,590.00
CALPERS HEALTH	JAN'24-PG-HEALTH PREMIUM	157.00
CALIFORNIA ASSSOCIATION OF PUBLIC INFORMATION OFFIC...	L. TORRES CAPIO PROF PLUS MMBSHIP TO 11/15/24	400.00
MMASC	L. TORRES-MMASC MEMBERSHIP_THROUGH 11/15/24	90.00
US BANK PURCHASING CARD PROGRAM	DL 10/30 PAYPAL - OCCMA HOLIDAY LUNCHEON COASTERS*	286.14
US BANK PURCHASING CARD PROGRAM	DL 10/26 JAY'S CATERING OCCMA - NOVEMBER MTG*	3,176.18
US BANK PURCHASING CARD PROGRAM	DL 10/24 JOANN-OCCMA HOLIDAY LUNCHEON FLORALVASES*	159.00
US BANK PURCHASING CARD PROGRAM	DL 11/17 IACP MEMBERSHIP - DD	190.00
ORANGE COUNTY REGISTER	FY23-24 OC REGISTER SUBS ACCT#150428229-26 WKS	468.60
US BANK PURCHASING CARD PROGRAM	LL 11/15 PRSA MMBSHP - L. TORRES	262.00
AT&T	10/17/23-11/16/23 AT&T FIRSTNET HR PHONE	50.45
AT&T	10/17/23-11/16/23 AT&T FIRSTNET CITY MANAGER PHONE	50.45
	CITY MANAGER TOTAL:	**8,837.21**
ECONOMIC DEVELOPMENT		
EFUEL LLC	JUL-SEP'23 3RD QTR SALES TAX - EFUEL	170,282.00
	ECONOMIC DEVELOPMENT TOTAL:	**170,282.00**
HUMAN RESOURCES		
US BANK PURCHASING CARD PROGRAM	PC 11/20 ALASKA - LCW 2024 CONF AIR FARE-UPGRADE	22.98
US BANK PURCHASING CARD PROGRAM	PC 11/20 ALASKA - LCW 2024 CONF AIR FARE 2/7-9/24	312.80
US BANK PURCHASING CARD PROGRAM	PC 11/13 PAYPAL - LCW 2024 CONF REG 2/7-9/24	1,120.00
US BANK PURCHASING CARD PROGRAM	PC 10/26 AMAZON - OFFICE SUPPLIES	46.32
CHARLES C STILL	NOV'23 - ST - SECURE LIVE SCAN FEES	62.00
	HUMAN RESOURCES TOTAL:	**1,564.10**
CITY CLERK		
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0000575103-10/19&26 ENTERPRISE REHAB RFP	858.24
ECS IMAGING INC	LASERFICHE ANNU. REN_ENERGOV INTEGRATION & SUPPORT	32,400.00
STAPLES ADVANTAGE	NOV'23 CCLK OFFICE SUPPLIES	74.74
KRISTEN DAVIS	10/18-19/23 KD MILEAGE REIMB ECS 21ST ANNUAL CONF	209.00
US BANK PURCHASING CARD PROGRAM	LL 11/02 CITY OF BREA M. ORTIZ OCCMA LUNCHEON	63.00
US BANK PURCHASING CARD PROGRAM	MO-10/24 UBER TRIP-CCARD CHANGED (REFUND)	(23.99)
US BANK PURCHASING CARD PROGRAM	MO-10/24 UBER TRIP-CCARD CHANGED (REFUND)	(26.36)
US BANK PURCHASING CARD PROGRAM	MO 10/31-LCC 2024 CITY MANAGERS CONF 2/7-9/24	600.00
US BANK PURCHASING CARD PROGRAM	MO-11/20 IIMC MMBSHP - K. DAVIS	125.00
	CITY CLERK TOTAL:	**34,279.63**
CITY ATTORNEY		
BEST BEST & KRIEGER	NOV'23 BBK GENERAL LITIGATION	4,582.07
BEST BEST & KRIEGER	NOV'23 BBK GENERAL RETAINER LEGAL SERVICES	24,150.00
BEST BEST & KRIEGER	NOV'23 BBK LITIGATION - CC	167.20

Vendor Name	Description (Item)	Amount
BEST BEST & KRIEGER	NOV'23 BBK LABOR & EMPLOYMENT	1,592.50
BEST BEST & KRIEGER	NOV'23 BBK LABOR & BENEFITS	1,648.90
BEST BEST & KRIEGER	NOV'23 BBK AIR FREEDOM LANE	90.00
BEST BEST & KRIEGER	NOV'23 BBK 89 PLAYA CIRCLE	3,848.40
BEST BEST & KRIEGER	NOV'23 BBK CVRA DEMAND	223.20
BEST BEST & KRIEGER	NOV'23 BBK GENERAL PLAN TOWN CTR SPECIFIC PLAN	3,834.50
BEST BEST & KRIEGER	OCT'23 BBK GENERAL RETAINER LEGAL SERVICES	24,150.00
BEST BEST & KRIEGER	OCT'23 BBK LABOR & EMPLOYMENT	1,917.50
BEST BEST & KRIEGER	OCT'23 BBK LABOR & BENEFITS	1,040.00
BEST BEST & KRIEGER	OCT'23 MAJOR GENERAL PLAN UPDATE	520.20
BEST BEST & KRIEGER	OCT'23 BBK GENERAL LITIGATION	5,949.30
BEST BEST & KRIEGER	OCT'23 BBK 89 PLAYA CIRCLE	7,617.40
BEST BEST & KRIEGER	OCT'23 BBK CVRA DEMAND	446.40
BEST BEST & KRIEGER	OCT'23 BBK GENERAL PLAN TOWN CTR SPECIFIC PLAN	5,202.00
SHENKMAN & HUGHES PC	SETTLEMENT-SOUTHWEST VOTER REGISTRATION ED PROJECT	30,000.00
	CITY ATTORNEY TOTAL:	**116,979.57**
FINANCE		
HINDERLITER DE LLAMAS & ASSOCIATES	OCT-DEC'23 SALES TAX AUDIT SERVICE	365.55
HINDERLITER DE LLAMAS & ASSOCIATES	OCT-DEC'23 SALES TAX CONTRACT SERVICE	1,704.01
CHOICE BUILDER	DEC'23 ADMIN FEE	35.00
CALPERS HEALTH	DEC'23 CALPERS ADMIN FEE	83.26
CALPERS HEALTH	DEC'23 CALPERS ADMIN FEE	6.29
CALPERS HEALTH	JAN'24 CALPERS ADMIN FEE	93.11
CALPERS HEALTH	JAN'24 CALPERS ADMIN FEE	7.53
CHOICE BUILDER	JAN'24 ADMIN FEE	35.00
PARS	OCT'23 PARS REP FEES	300.00
FEDERAL EXPRESS	12/08/23-SHENKMAN & HUGHES IN MALIBU	27.50
US BANK PURCHASING CARD PROGRAM	AE 10/09 CREDIT FROM 06/28 CC FEE-ENERGOV OL TEST	(7.17)
US BANK PURCHASING CARD PROGRAM	AE 11/15 CSMFO ACCOUNTING FOR CAPITAL ASSETS	150.00
US BANK PURCHASING CARD PROGRAM	AE 10/24 GOVT FINANCE-PUBLIC PROCUREMENT CLASS REG	315.00
US BANK PURCHASING CARD PROGRAM	AE 10/26 GOVT TAX SEMINAR 2023	575.00
US BANK PURCHASING CARD PROGRAM	AE 11/07 CMTA INVESTMENT POLICY FNDMNTLS RENEWAL	95.00
US BANK PURCHASING CARD PROGRAM	AE 11/01 CSMFO MGMT RENEWAL	135.00
PARS	SEP'23 PARS REP FEES	300.00
	FINANCE TOTAL:	**4,220.08**
INFORMATION TECHNOLOGY		
AT&T	11/06/23-12/05/23 CH-ALARM/POTS LINE	2,934.69
COX COMMUNICATIONS, INC	DEC'23 ACCT #8802 CH INTERNET-FIBER 600MB	1,500.00
AT&T	DEC'23 CH AT&T FIBER INTERNET SERVICE	1,695.39
STAPLES ADVANTAGE	NOV'23 IT OFFICE SUPPLIES	587.36
SHI INTERNATIONAL CORP	FY23-24 BLUEBEAM REVU LICENSES	5,294.50
AT&T	10/06/23-11/05/23 CH-ALARM/POTS LINE	3,106.00
COX COMMUNICATIONS, INC	NOV'23 ACCT#0202 CH CABLE TV	178.10
COX COMMUNICATIONS, INC	NOV'23 ACCT #8802 CH INTERNET-FIBER 600MB	1,500.00
STAPLES ADVANTAGE	OCT'23 IT OFFICE SUPPLIES - HP PLOTTER AND PAPER	481.29
ISAAC AZIZ	IA 9/23-9/27/23 ANNUAL MISAC CONF-MILEAGE REIMB	138.86
GOTO COMMUNICATIONS	NOV'23 CH GOTO VOIP SERVICE & SUPPORT	1,995.70
LUNAVI, INC	NOV'23 OFFSITE BACKUP STORAGE	1,194.11
COX COMMUNICATIONS, INC	DEC'23 ACCT#0202 CH CABLE TV	(1,321.90)
COX COMMUNICATIONS, INC	OCT'23 ACCT #8802 CH INTERNET-FIBER 600MB	1,500.00
GO LIVE TECHNOLOGY INC	OCT'23 APPLICATION SUPPORT SERVICES	585.00
GOTO COMMUNICATIONS	DEC'23 CH GOTO VOIP SERVICE & SUPPORT	1,995.70
COX COMMUNICATIONS, INC	NOV'23 ACCT #9302 LAB INTERNET	85.39
NATHAN M KEETER	JUL'23 NETWORK SUPPORT & SECURITY	416.67
NATHAN M KEETER	AUG'23 NETWORK SUPPORT & SECURITY	416.67
NATHAN M KEETER	SEP'23 NETWORK SUPPORT & SECURITY	416.67
NATHAN M KEETER	OCT'23 NETWORK SUPPORT & SECURITY	416.67
NATHAN M KEETER	NOV'23 NETWORK SUPPORT & SECURITY	416.67
NATHAN M KEETER	DEC'23 NETWORK SUPPORT & SECURITY	416.67
AT&T	10/17/23-11/16/23 AT&T FIRSTNET FLEET COMPLETE GPS	202.32
AT&T	10/17/23-11/16/23 AT&T FIRSTNET CITY HALL MIFI	163.96
AT&T	10/17/23-11/16/23 AT&T FIRSTNET EOC MIFI	160.96
AT&T	10/17/23-11/16/23 AT&T FIRSTNET EOC PHONES LINES	109.23
AT&T	NOV'23 CH AT&T FIBER INTERNET SERVICE	1,695.39

Vendor Name	Description (Item)	Amount
JOSE RUEL FABELLA DIRA	JUL'23 ENERGOV & GIS	1,400.00
JOSE RUEL FABELLA DIRA	AUG'23 ENERGOV & GIS	1,100.00
JOSE RUEL FABELLA DIRA	SEP'23 ENERGOV & GIS	1,200.00
JOSE RUEL FABELLA DIRA	OCT'23 ENERGOV & GIS	2,000.00
SHI INTERNATIONAL CORP	OCT'23 SURFACE TB4 DOCK QTY 3	711.83
SHI INTERNATIONAL CORP	11/20/23-11/19/24 MANAGE ENGINE PATCH MGR PLUS LIC	1,800.00
SHI INTERNATIONAL CORP	12/13/23-12/12/24 CISCO MERAKI ENT. ANNUAL LICENSE	10,167.60
US BANK PURCHASING CARD PROGRAM	IA 10/28 EOC YOUTUBE SUBSCR	72.99
US BANK PURCHASING CARD PROGRAM	IA 11/12 GODADDY.COM ALISOVIEJOFARM RENEWAL	22.17
US BANK PURCHASING CARD PROGRAM	IA 11/16 WAITWHILE HTTPS BUSINESS	196.00
US BANK PURCHASING CARD PROGRAM	IA 11/11 GODADDY.COM AVCITY DOMAIN RENEWALS	399.11
US BANK PURCHASING CARD PROGRAM	IA 11/8 GODADDY.COM ALISOVIEJOCONFERENCECENTER	22.17
US BANK PURCHASING CARD PROGRAM	IA 11/15 WAITWHILE SUBSCRIPTION	1.18
US BANK PURCHASING CARD PROGRAM	IA 11/1 GODADDY.COM STANDARD SSL RENEWAL	99.99
TANGENT COMPUTERS INC	11/23/23-12/22/23 CH O365 LICENSING AND SUPPORT	2,999.86
LUNAVI, INC	DEC'23 OFFSITE BACKUP STORAGE	1,566.59
US BANK PURCHASING CARD PROGRAM	SL 11/17 BRUEGGERS BAGELS - CYBER EXERCISE	196.05
US BANK PURCHASING CARD PROGRAM	SL 11/08 RALPHS - FOOD COFFEE - CYBER EXERCISE	15.57
	INFORMATION TECHNOLOGY TOTAL:	**52,253.18**
NON-DEPARTMENTAL		
RICOH USA	DEC'23 RICOH C5200S-COPY ROOM LEASE (3260)	728.59
RICOH USA	DEC'23 RICOH C5200S-COPY ROOM LEASE INTEREST(3260)	1.33
GREAT SCOTT TREE SERVICE, INC	NOV'23 VISTA PARK TREE TRIMMING	5,994.00
CIVICPLUS LLC	8/31/23-8/30/24 CIVICPLUS WEBSITE MAINT & HOSTING	5,736.08
RICOH USA	DEC'23 RICOH 2504 BACK OFFICE PRINTS (4542)	56.07
CINTAS CORPORATION NO. 2	NOV'23 CH FIRST AID SUPPLIES	304.72
CINTAS CORPORATION NO. 2	DEC'23 CH FIRST AID SUPPLIES	281.25
ALISO VIEJO COMMUNITY ASSOCIATION	JAN-MAR'24 35 PLAYA CIR MASTER HOA FEES	134.39
ALISO VIEJO COMMUNITY ASSOCIATION	JAN-MAR'24 38 COLONIAL WAY HOA FEES	148.62
CERTIFIED RECORDS MANAGEMENT	NOV'23 - RECORDS OFF SITE STORAGE	451.48
RICOH USA	NOV'23 RICOH C5200S - COPY ROOM LEASE (3260)	728.15
RICOH USA	NOV'23 RICOH C5200S-COPY ROOM LEASE INTEREST(3260)	1.77
BLUETRITON BRANDS INC	OCT'23 CH-COFFEE/WATER FILTRATION & FLTR SV	59.00
RICOH USA	AUG-OCT'23 RICOH 2504EX SUITE 200 PRINTS (2936)	22.85
RICOH USA	OCT'23 RICOH 2504EX FRONT COUNTER PRINTS (4456)	161.77
RICOH USA	AUG-OCT'23 RICOH C5200S COPY ROOM PRINTS (3260)	351.03
RICOH USA	NOV'23 RICOH RSI CLOUD SUBSCRIPTION (SW1860708)	23.15
RICOH USA	NOV'23 RICOH 2504 BACK OFFICE PRINTS (4542)	56.85
STAPLES ADVANTAGE	OCT'23 - COPY&BREAKROOM SUPPLIES NON DEPARTMENTAL	162.63
QUADIENT FINANCE USA, INC	QUADIENT POSTAGE-ADDED 10/27/23	500.00
QUADIENT LEASING USA INC	8/29-11/28/2023 POSTAGE MACHINE LEASE	590.39
CERTIFIED RECORDS MANAGEMENT	DEC'23 - RECORDS OFF SITE STORAGE	435.58
CINDY COLLINS	11/13 CC-CASH GRATUITY WEDGEWOOD STAFF	203.00
BLUETRITON BRANDS INC	NOV'23 CH-COFFEE/WATER FILTRATION & FLTR SVC	79.00
DS SERVICES OF AMERICA, INC	12/7 CH BOTTLED WATER SERVICE	105.89
RICOH USA	DEC'23 RICOH 2504EX FRONT COUNTER PRINTS (4456)	146.36
RICOH USA	2504EX SUITE 200 PRINTS (2936) AND RSI CLOUD SUB	23.15
NIEVES LANDSCAPE INC	SEP'23 VISTA PARK LANDSCAPE MAINTENANCE - PLANTING	3,535.00
NIEVES LANDSCAPE INC	NOV'23 VISTA PARK LANDSCAPE MAINTENANCE	1,028.96
STAPLES ADVANTAGE	NOV'23 ND COPY&BREAKROOM SUPPLIES NON DEPARTMENTAL	55.53
FEDERAL EXPRESS	12/14/23-BUS ENTITIES/SEC OF ST IN SACRAMENTO	83.27
VOYAGER FLEET SYSTEMS INC	NOV'23 VEHICLE FUEL - CITY	866.58
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#2206 VISTA	649.47
US BANK PURCHASING CARD PROGRAM	DL 11/09 OFFICE SIGN-NAME PLATE & BADGE - L TORRES	52.67
US BANK PURCHASING CARD PROGRAM	LL 11/01 BEYOND THAI CC DINNER	142.15
US BANK PURCHASING CARD PROGRAM	PC 11/08 TARGET - CH HOLIDAY STORAGE	18.25
US BANK PURCHASING CARD PROGRAM	PC 11/08 HOBBY LOBBY - CH HOLIDAY TREE & DECO	615.26
US BANK PURCHASING CARD PROGRAM	PC 10/31 RALPHS - POTLUCK/CC MTG SODAS	150.86
VANTIS MAINTENANCE CORPORATION	DEC'23-JUN'24 38 COLONIAL WAY HOA FEES	2,623.53
IPROMOTEU.COM INC	BUS CARDS-L TORRES	47.36
IPROMOTEU.COM INC	BUS CARDS-M DELGADILLO	47.36
IPROMOTEU.COM INC	BUS CARDS-E MCCANN	95.90
NIEVES LANDSCAPE INC	SEP'23 VISTA PARK LANDSCAPE MAINTENANCE - PLANTS	262.32

Vendor Name	Description (Item)	Amount
NIEVES LANDSCAPE INC	SEP'23 VISTA PARK IRRIGATION REPAIRS	1,195.05
	NON-DEPARTMENTAL TOTAL:	**28,956.62**
C. S. ADMINISTRATION		
ADVANTAGE MAILING, LLC	WINTER 2024 BROCHURE 32 PAGES	12,940.83
JONES FOREST PRODUCTS LLC	2023 AV HOLIDAY TREE - REMOVAL SERVICE	1,500.00
CALPERS HEALTH	DEC'23-HW-HEALTH PREMIUM	151.00
CALPERS HEALTH	DEC'23-DP-HEALTH PREMIUM	151.00
CABCO YELLOW INC	OCT'23 SMP FUND R&CS CONTRIB TRANSPORTATION SVC	521.50
M&J PAUL ENTERPRISES INC	FINAL PMT - 2023 TREE LIGHTING	4,662.50
M&J PAUL ENTERPRISES INC	12/16 SANTA AND MRS CLAUS-CRAFTS WITH THE CLAUSES	1,290.00
AMAZON CAPITAL SERVICES INC	OCT'23 WANDS FOR WIZARDING WORKSHOP	15.00
AMAZON CAPITAL SERVICES INC	OCT'23 AVR ZAP IT BUG REMOVER	43.09
AMAZON CAPITAL SERVICES INC	OCT'23 AVR REPLACEMENT BATTERIES CITY CAR KEY FOB	5.54
AMAZON CAPITAL SERVICES INC	OCT'23 AVR DISPOSABLE GLOVES SIZE MEDIUM	18.31
AMAZON CAPITAL SERVICES INC	OCT'23 AVR DISPOSABLE GLOVES SIZE MEDIUM	18.31
EVER AFTER EVENT PRODUCTIONS LLC	11/30/23 FROZEN CHARACTER - TREE LIGHTING	1,088.00
ROMAN CHAVEZ	11/30/23 TREE LTG STANCHIONS-TABLES-LINENS-CHAIRS	1,772.70
PV MAINTENANCE INC	NOV'23 TREE LIGHTING 2023 - PVM SUPPORT	4,459.00
CALPERS HEALTH	JAN'24-HW-HEALTH PREMIUM	157.00
CALPERS HEALTH	JAN'24-DP-HEALTH PREMIUM	157.00
SPECIAL EVENT CONTRACTORS LLC	PERMIT FEE - 2023 AV HOLIDAY TREE PLATFORM	591.57
UNITED SITE SERVICES OF CALIFORNIA, INC	11/30-12/01/23 TREE LIGHTING EVT - RESTROOM RENTAL	603.40
CABCO YELLOW INC	NOV'23 SMP FUND R&CS CONTRIB TRANSPORTATON SVC	248.50
JOSEPH EDWARD KATCHKA	PHOTOGRAPHY - TREE LIGHTING 2023	525.00
US BANK PURCHASING CARD PROGRAM	JNL 10/24 NRPA - PLAYGROUND CERT TEST PREP	590.00
US BANK PURCHASING CARD PROGRAM	JNL 11/15 EVENTBRITE EVENT PROMOTION	24.99
US BANK PURCHASING CARD PROGRAM	JNL 11/02 VIDDAY - VETERANS APPREC VIDEO UPDATE	1.50
US BANK PURCHASING CARD PROGRAM	JNL 11/02 VIDDAY - VETERANS APPRECIATION VIDEO	1.50
AMAZON CAPITAL SERVICES INC	COLLAPSABLE WAGON AV RANCH	129.29
AMAZON CAPITAL SERVICES INC	COLLAPSABLE WAGON AV RANCH	129.29
AMAZON CAPITAL SERVICES INC	4 PACK TRAFFIC WAND FOR TREE LIGHTING 2023	30.71
AMAZON CAPITAL SERVICES INC	FOAM CHRISTMAS STICKERS FOR CWC 2023	16.15
AMAZON CAPITAL SERVICES INC	HOLIDAY SPRINKLES COOKIE DECORATING CWC 2023	14.90
AMAZON CAPITAL SERVICES INC	FOAM GLITTER STICKERS FOR CWC 2023	14.00
AMAZON CAPITAL SERVICES INC	MINI BLACK TOP HATS FOR CWC 2023	12.92
AMAZON CAPITAL SERVICES INC	A BIT OF AN APPLAUSE FOR MRS. CLAUS BOOK CWC 2023	10.66
AMAZON CAPITAL SERVICES INC	COTTON BALLS FOR CWC 2023	9.69
AMAZON CAPITAL SERVICES INC	YARN FOR CWC 2023	7.37
AMAZON CAPITAL SERVICES INC	4 JET-PUFFED MARSHMALLOWS FOR CWC 2023	6.36
AMAZON CAPITAL SERVICES INC	DISPOSABLE CHOPSTICKS CRAFTS WITH CLAUSES 2023	5.27
AMAZON CAPITAL SERVICES INC	ADDITIONAL YARN FOR CWC 2023	3.69
AMAZON CAPITAL SERVICES INC	48 PACK AA BATTERIES FOR TREE LIGHTING 2023	14.12
AMAZON CAPITAL SERVICES INC	WIZARD WANDS RETURN ORDER	(15.00)
AMAZON CAPITAL SERVICES INC	ADDITIONAL SPRINKLES FOR COOKIES FOR CWC 2023	17.95
US BANK PURCHASING CARD PROGRAM	JB 10/24 HOBBY L0BBY CWC BACKDROP SNOWFLAKE	32.48
US BANK PURCHASING CARD PROGRAM	JB 10/25 LOWES SANTA MAILBOX 2023 TREE LIGHTING	139.00
US BANK PURCHASING CARD PROGRAM	JB 10/26 HOBBY L0BBY LIGHT UP NECKLACES 2023 TL	79.65
US BANK PURCHASING CARD PROGRAM	JB 11/21 SMART & FINAL TL SNACKS 2023 TREE LIGHTIN	74.14
US BANK PURCHASING CARD PROGRAM	JB 11/17 HOBBY LOBBY SANTA HATS 2023 TREE LIGHTING	193.30
US BANK PURCHASING CARD PROGRAM	JB 11/06 WALMART STRING LIGHTS 2023 TREE LIGHTING	12.93
US BANK PURCHASING CARD PROGRAM	JB 11/02 COSTCO HEALTH FAIR SNACKS	53.54
US BANK PURCHASING CARD PROGRAM	JB 10/24 HOBBY L0BBY TREE STICK DECORE 2023 TL	195.17
US BANK PURCHASING CARD PROGRAM	JB 11/21 SMART & FINAL CWC PRIZES	46.69
US BANK PURCHASING CARD PROGRAM	JB 11/10 RALPHS WOODLAND ADVENTURE WORKSHOP	5.49
US BANK PURCHASING CARD PROGRAM	JB 11/07 WALMART STRING LIGHTS 2023 TL - RETURN	(12.93)
US BANK PURCHASING CARD PROGRAM	JB 11/02 COSTCO CWC WRAPPING PAPER	15.57
ROMAN CHAVEZ	11/30/23 TREE LIGHTING WHITE FENCING RENTAL	507.00
	C. S. ADMINISTRATION TOTAL:	**33,286.64**
IGLESIA PARK		
EL TORO WATER DISTRICT	NOV'23 MTR#4114 IGLESIA PARK	439.29
EL TORO WATER DISTRICT	NOV'23 MTR#3499 IGLESIA PARK	479.73
SO CAL EDISON	OCT'23 ACCT#7997 IGLESIA PARK	235.04
NIEVES LANDSCAPE INC	NOV'23 IGLESIA LANDSCAPE MAINTENANCE	6,846.00
NIEVES LANDSCAPE INC	OCT'23 IGLESIA VALVE REPAIR	448.35

Vendor Name	Description (Item)	Amount
SO CAL EDISON	NOV'23 ACCT#7997 IGLESIA PARK	324.29
NIEVES LANDSCAPE INC	AUG'23 IGLESIA FALLEN TREE BRANCH REMOVAL	625.00
NIEVES LANDSCAPE INC	NOV'23 IGLESIA FALLEN TREE BRANCH REMOVAL	200.00
EL TORO WATER DISTRICT	OCT'23 MTR#4114 IGLESIA PARK	358.41
EL TORO WATER DISTRICT	OCT'23 MTR#3499 IGLESIA PARK	385.37
	IGLESIA PARK TOTAL:	**10,341.48**
IGLESIA BUILDING		
TEAM ONE MANAGEMENT SERVICES	DEC'23 IGLEISA JANITORIAL SERVICES	950.00
SONITROL ORANGE COUNTY LLC	DEC'23 IGLESIA ACCESS CONTROL	104.18
EL TORO WATER DISTRICT	NOV'23 MTR#5016 IGLESIA PARK BLDG	236.04
HARBOR POINTE AIR CONDITIONING & CONTROL SYSTEMS, ...	9/07/23 IPCC HVAC PREVENTATIVE MAINTENANCE	182.85
SO CAL EDISON	OCT'23 ACCT#7997 IGLESIA BLDG	1,031.30
SO CAL EDISON	NOV'23 ACCT#7997 IGLESIA BLDG	703.02
TEAM ONE MANAGEMENT SERVICES	IGLESIA BUILDING JANITORIAL	950.00
ZAPP PEST MANAGEMENT	NOV'23 PEST CONTROL SERVICES IGLESIA PARK	75.00
EL TORO WATER DISTRICT	OCT'23 MTR#5016 IGLESIA PARK BLDG	240.82
	IGLESIA BUILDING TOTAL:	**4,473.21**
IGLESIA PARK COMMUNITY CENTER		
BOYS & GIRLS CLUB OF CAPISTRANO VALLEY	NOV'23 ELEMENTARY & TEEN KEYSTONE PROGRAM	22,228.01
BOYS & GIRLS CLUB OF CAPISTRANO VALLEY	OCT'23 ELEMENTARY & TEEN KEYSTONE PROGRAM	13,994.92
	IGLESIA PARK COMMUNITY CENTER TOTAL:	**36,222.93**
PLANNING		
REBECCA J CAHA	NOV'23 AFFORD. HOUSING CONSULTANT SERVICES	1,537.50
REBECCA J CAHA	DEC'23 AFFORD. HOUSING CONSULTANT SERVICES	1,612.50
AMBER GREGG NICHOLAS	SEP-NOV'23 HOUSING ELEMENT CONSULTING	9,100.00
CALPERS HEALTH	DEC'23-MF-HEALTH PREMIUM	151.00
CIVIC SOLUTIONS INC	OCT'23 GB AVTC CONSULTING SERVICES	817.00
SO KIM	SK - NOV'23 URBAN LAND INSTITUTE FALL CONF REIMB	150.32
REBECCA J CAHA	OCT'23 AFFORD. HOUSING CONSULTANT SERVICES	2,587.50
TYLER TECHNOLOGIES-INCODE DIVISION	11/01/23-10/31/24 ENERGOV ANNUAL LICENSING FEES	64,652.00
BRIAN JAMES CORNELIUS	10/02-11/30/23 AVTC PLANNING CONSULTATION SERVICES	4,050.00
CALPERS HEALTH	JAN'24-MF-HEALTH PREMIUM	157.00
CIVIC SOLUTIONS INC	NOV'23 GB AVTC CONSULTING SERVICES	774.00
US BANK PURCHASING CARD PROGRAM	IA 10/30 CONSTANTCONTACT.COM SUBSCR	45.00
US BANK PURCHASING CARD PROGRAM	SK 10/24 URBAN LAND INST - LB MEMBERSHIP -ULI CONF	264.00
US BANK PURCHASING CARD PROGRAM	SK 11/01 HOTEL FIGUEROA LA - ULI FALL CONFERENCE	29.55
US BANK PURCHASING CARD PROGRAM	SK 11/02 LADOT PARKING LA - ULI FALL CONFERENCE	8.00
US BANK PURCHASING CARD PROGRAM	SK 11/01 SNACK BUBBLE U - ULI FALL CONFERENCE	6.58
US BANK PURCHASING CARD PROGRAM	SK 10-23 URBAN LAND INST - ULI FALL CONFERENCE	1,186.00
US BANK PURCHASING CARD PROGRAM	SK 10/25 URBAN LAND INST - LB MEETINGS-ULI CONF	237.50
US BANK PURCHASING CARD PROGRAM	SK 11/01 2LEVY LA CONV CTR - ULI FALL CONFERENCE	5.48
	PLANNING TOTAL:	**87,370.93**
BUILDING		
CHARLES ABBOTT ASSOC INC	NOV'23 CAA CONTRACT SERVICES - BUILDING	34,866.95
CHARLES ABBOTT ASSOC INC	OCT'23 CAA CONTRACT SERVICES - BUILDING	38,633.17
	BUILDING TOTAL:	**73,500.12**
CODE ENFORCEMENT		
CHARLES ABBOTT ASSOC INC	NOV'23 CAA CONTRACT SERVICES - CODE ENFORCEMENT	8,330.00
CHARLES ABBOTT ASSOC INC	OCT'23 CAA CONTRACT SERVICES - CODE ENFORCEMENT	9,095.00
	CODE ENFORCEMENT TOTAL:	**17,425.00**
ENGINEERING (GENERAL)		
MURPHY SWITCH OF CA	DEC'23 MURCAL IOT SMARTCOMMAND MONITORING SERVICE	450.00
RICHARD FISHER ASSOCIATES	NOV'23 LANDSCAPE INSPECTION SERVICES	6,072.91
PV MAINTENANCE INC	DEC'23 WAREHOUSE LEASE	1,035.00
QUANG LE	NOV'23 SOUTH OC ENG MEETING REIMB - QL SP	53.20
CHARLES ABBOTT ASSOC INC	OCT'23 NPDES	16,182.50
CHARLES ABBOTT ASSOC INC	OCT'23 SOLID WASTE	4,660.00
CHARLES ABBOTT ASSOC INC	NOV'23 CAA CONTRACT SERVICES - ENVIRONMENTAL NPDES	14,337.50
CHARLES ABBOTT ASSOC INC	NOV'23 CAA CONTRACT SERVICES - ENVIRNMTSOLID WASTE	2,030.00
COUNTY OF ORANGE	FY23-24_SOC CO-OP WATERSHED AGREEMENT	6,821.87
AT&T	10/17/23-11/16/23 AT&T FIRSTNET PUBLICWORKS TABLET	120.72
RICHARD FISHER ASSOCIATES	OCT'23 LANDSCAPE INSPECTION SERVICES	3,907.53
US BANK PURCHASING CARD PROGRAM	SP 10/24 CEAOC NOV MEETING SP QL	100.00

Vendor Name	Description (Item)	Amount
US BANK PURCHASING CARD PROGRAM	SP 10/24 OC PKG CLIMATE POLLUTION REDUC GRANT WKSH	5.00
STATE WATER RESOURCES CONTROL BOARD	FY23-24 ANNUAL NPDES PERMIT FEES	26,498.00
	ENGINEERING (GENERAL) TOTAL:	**82,274.23**
STREET MAINTENANCE		
US BANK PURCHASING CARD PROGRAM	EM 9/27 JIFFY LUBE FORD F150 TRUCK OIL CHANGE	131.04
US BANK PURCHASING CARD PROGRAM	EM 10/05 HOME DEPOT MISC SUPPLIES	90.25
US BANK PURCHASING CARD PROGRAM	EM 9/26 HOME DEPOT MISC TOOLS	49.36
US BANK PURCHASING CARD PROGRAM	EM 10/11 HOME DEPOT ALISO CREEK MEDIAN PHOTO CELL	33.88
PV MAINTENANCE INC	NOV'23 STREET MAINTENANCE	17,856.82
CHARLES ABBOTT ASSOC INC	OCT'23 STREET INVESTIGATION - R.BRUNELL/N.OHARRA	4,016.25
CHARLES ABBOTT ASSOC INC	SEP'23 PUBLIC WORKS STREET MAINTENANCE - R.BRUNELL	5,565.00
	STREET MAINTENANCE TOTAL:	**27,742.60**
LAW ENFORCEMENT-CONTRACT		
COUNTY OF ORANGE	JAN'24 LAW ENFRCMNT |BODY CAMERAS | IN-CAR VIDEO	814,017.58
COUNTY OF ORANGE	DEC'23 LAW ENFRCMNT |BODY CAMERAS | IN-CAR VIDEO	814,017.58
	LAW ENFORCEMENT-CONTRACT TOTAL:	**1,628,035.16**
LAW ENFORCEMENT-OTHER		
ALL CITY MANAGEMENT SERVICES	10/15-10/28/23 456 HRS - CROSSING GUARD SERVICES	14,113.20
STAPLES ADVANTAGE	NOV'23 POLICE SERVICES - KEYBOARD AND MOUSE PAD	79.28
STAPLES ADVANTAGE	NOV'23 POLICE SERVICES - USB MULTI PORT	58.16
STAPLES ADVANTAGE	NOV'23 POLICE SERVICES - HEADSET	86.19
STAPLES ADVANTAGE	NOV'23 POLICE SERVICES - PORTABLE STORAGE	118.51
ALL CITY MANAGEMENT SERVICES	10/29-11/11/23 368 HRS - CROSSING GUARD SERVICES	11,389.60
ALL CITY MANAGEMENT SERVICES	11/12-11/25/23 229.5 HRS - CROSSING GUARD SERVICES	7,103.03
US BANK PURCHASING CARD PROGRAM	AV 11/14 5.11 INC TACTICAL GEAR-PATROL OPERATIONS	1,323.71
US BANK PURCHASING CARD PROGRAM	RD 11/03 THE TOLL ROADS NOVEMBER 2023 STATEMENT	575.00
US BANK PURCHASING CARD PROGRAM	RD 11/03 CHEVRON PATROL VEH WASH-AV HLTH SFTY FAIR	37.99
US BANK PURCHASING CARD PROGRAM	RD 11-21 12/20 WEDGEWOOD AVPS EVENT-1/2 OF TOTAL	674.73
US BANK PURCHASING CARD PROGRAM	RD 11/08 COSTCO WATER-DUI CHECKPOINT-AV 30 PEOPLE	67.65
US BANK PURCHASING CARD PROGRAM	RD 11/08 SGT PEPPERONI-DUI CHECKPOINT-AV 30 PEOPLE	273.38
US BANK PURCHASING CARD PROGRAM	RD 10/27 STAPLES BOXES TO STORE MOTOR DEPUTY EQUIP	49.54
US BANK PURCHASING CARD PROGRAM	RD 10/24 RIPP HOBBLE RESTRAINT FOR SGT PATROL CAR	56.58
US BANK PURCHASING CARD PROGRAM	RD 11/14 5.11 INC-TACTICAL GEAR-PATROL OPERATIONS	1,029.55
AT&T	10/17/23-11/16/23 AT&T FIRSTNET PALS PHONE LINE	45.41
	LAW ENFORCEMENT-OTHER TOTAL:	**37,081.51**
CRIME PREVENTION		
ALISO VIEJO SELF STORAGE	JAN'24 STORAGE UNIT RENT #75	425.00
ALISO VIEJO SELF STORAGE	OCT-DEC'23 STORAGE UNIT RENT #75	1,310.00
	CRIME PREVENTION TOTAL:	**1,735.00**
ANIMAL CONTROL		
CITY OF MISSION VIEJO	OCT-DEC'23 ANIMAL SERVICES	118,373.00
	ANIMAL CONTROL TOTAL:	**118,373.00**
EOC		
US BANK PURCHASING CARD PROGRAM	SL 10/23 WPY - OCEMO MEETING AWARDS AND LUNCHEON	50.00
US BANK PURCHASING CARD PROGRAM	SL 11/03 CANVA PRO - POLICE SERVICES	119.99
	EOC TOTAL:	**169.99**
	GENERAL FUND TOTAL:	**2,667,570.98**

102 - GEN. FD-CITY HALL

NON-DEPARTMENTAL		
TEAM ONE MANAGEMENT SERVICES	DEC'23 CH JANITORIAL SERVICES	2,700.00
SONITROL ORANGE COUNTY LLC	DEC'23 CITY HALL INTRUSION DETECTION	367.04
SONITROL ORANGE COUNTY LLC	DEC'23 CITY HALL ACCESS CONTROL	580.38
ENTRY CONTROL, INC	DEC'23 KEY DUBLICATES MADE	170.78
FOSTERS' GARDENS INC	DEC'23 CH INTERIOR PLANT MAINTENANCE	115.00
DEPARTMENT OF INDUSTRIAL RELATIONS	DEC'23 CH CONVEYANCE	225.00
ALISO VIEJO COMMUNITY ASSOCIATION	JAN-MAR'24 CH MASTER HOA FEES	2,045.92
HARBOR POINTE AIR CONDITIONING & CONTROL SYSTEMS, ...	8/01/23 CH IT SERVER UNIT REPAIR - ADD REFRIGERANT	840.45
HARBOR POINTE AIR CONDITIONING & CONTROL SYSTEMS, ...	SEP'23 CH HVAC PREVENTATIVE MAINTENANCE	1,786.65
HARBOR POINTE AIR CONDITIONING & CONTROL SYSTEMS, ...	11/16 & 11/22/23 CH HVAC SERVER ROOM LEAK CHECK	1,210.90
NIEVES LANDSCAPE INC	NOV'23 CH LANDSCAPE MAINTENANCE	678.00
THURSTON ELEVATOR CONCEPTS INC	DEC'23 CH ELEVATOR MAINTENANCE	134.00

Vendor Name	Description (Item)	Amount
THE GAS COMPANY	10/31/23-12/01/23 MTR#16122180 CH GAS	624.22
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#8510 CH WATER SVC	168.88
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#6010 CH WATER SVC	169.09
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#7051 CH WATER SVC	336.23
SO CAL EDISON	NOV'23 ACCT#7189 CITY HALL	5,418.53
TEAM ONE MANAGEMENT SERVICES	NOV'23 CH JANITORIAL SERVICES	2,700.00
ZAPP PEST MANAGEMENT	NOV'23 PEST CONTROL SERVICES CH	75.00
FOSTERS' GARDENS INC	NOV'23 CH INTERIOR PLANT MAINTENANCE	115.00
BRADY INDUSTRIES OF CALIFORNIA LLC	NOV'23 CH JANITORIAL SUPPLIES	676.74
US BANK PURCHASING CARD PROGRAM	KB 11/20 THE HOME DEPOT-FAN FOR SERVER ROOM	92.38
US BANK PURCHASING CARD PROGRAM	KB 11/20 THE HOME DEPOT-SERVER RM VENT FOR PORT AC	40.89
	NON-DEPARTMENTAL TOTAL:	**21,271.08**
	GEN. FD-CITY HALL TOTAL:	**21,271.08**

103 - GF-AV RECREATION SERVICES

KELLY KRESSIN	CWC REFUND-ADMIN FEE - RECEIPT 63437232	5.00
KELLY KRESSIN	CWC REFUND - RECEIPT 63437232	15.00
		20.00

RECREATION SERVICES

AT&T	11/06/23-12/05/23 AVR-ALARM/POTS LINE	978.23
ROXANNE BELL	FALL2023-FCS172 DANCE-1 PARTICIPANT	94.50
KIMBERLY DOWNEY ESMOND	FALL2023-FCS039/FCS036 DANCE-7 PARTICIPANTS	373.80
TLP EDUCATION LLC	FALL2023-FCS241 SPANISH-3 PARTICIPANTS	243.00
KIANA BERKMAN	FALL2023-FCS294 HOMEWORK CLUB-1 PARTICIPANT	175.00
SARA GUTIERREZ	FALL2023-FCS231 SENIOR BOXING-3 PARTICIPANTS	183.60
EPC PLAYTIME	FALL2023-FCS081 PLAYBALL-7 PARTICIPANTS	504.00
TUMBLE-N-KIDS, INC	FALL2023-FCS123/068/902/053 TUMBLE-N-KIDS-13 PARTI	594.00
CAROLYN WOJCIECHOWSKI	FALL2023-FCS182/186/224/228 DANCE-38 PARTICIPANTS	756.00
KIMBERLY KRANTZ	FALL2023-FCS157 POETRY-4 PARTICIPANTS	108.00
MUSIC MOVES ACADEMY INC	FALL2023-FCS025 MUSIC-7 PARTICIPANTS	84.00
SONITROL ORANGE COUNTY LLC	DEC'23 AVCENTER AND AVQUATICS ACCESS CONTROL	119.24
SONITROL ORANGE COUNTY LLC	DEC'23 AVRANCH ACCESS CONTROL	510.07
DS SERVICES OF AMERICA, INC	AUG'23 AVR BOTTLE WATER SERVICE - LATE CHARGE	10.00
FOSTERS' GARDENS INC	DEC'23 AVR INTERIOR PLANT MAINTENANCE	110.00
CINTAS CORPORATION NO. 2	NOV'23 AVR FIRST AID SUPPLIES	108.33
CINTAS CORPORATION NO. 2	DEC'23 AVR FIRST AID SUPPLIES	107.13
AT&T	DEC'23 AVR AT&T INTERNET SERVICE	1,009.89
NIEVES LANDSCAPE INC	DEC'23 AVR NEW YARROW	1,202.06
THE KNOT WORLDWIDE INC	WEDDING PRO PROGRAM SUBSCRIPTION - THE BARN AVR	7,500.00
AT&T	10/06/23-11/05/23 AVR-ALARM/POTS LINE	1,035.38
RUIHONG LI	FALL2023-FCS219 PILATES-6 PARTICIPANTS	252.00
SARA GUTIERREZ	FALL2023-FCS230 SENIOR BOXING-1 PARTICIPANT	61.20
EPC PLAYTIME	FALL2023-FCS079 PLAYBALL-8 PARTICIPANTS	590.40
TUMBLE-N-KIDS, INC	FALL2023-FCS122/FCS901/FCS058 GYMNASTICS-9 PARTICI	589.20
BREAKTHROUGH SPORTS LLC	FALL2023-FCS264/FCS261 BASKETBALL-14 PARTICIPANTS	638.40
PRESS-TIGE ENTERPRISES INC	OCT '23 DRY CLEANING SERVICES	1,796.25
GARDAWORLD	NOV'23 AVR CASH COURIER SERVICE	462.22
ERNA VAN DYK	FALL2023-FCS106 WATERCOLOR-8 PARTICIPANTS	168.00
L & O ALISO VIEJO, LLC	FALL2023-FCS249 PICKLEBALL-1 PARTICIPANT	49.00
DS SERVICES OF AMERICA, INC	10/25 AVR BOTTLED WATER SERVICE	95.32
TEAM ONE MANAGEMENT SERVICES	OCT'23 AVR JANITORIAL SERVICES	5,000.00
LYONS SECURITY SERVICE IN	OCT'23 AVR RENTAL SECURITY	4,395.00
LYONS SECURITY SERVICE IN	OCT'23 GCF SECURITY SERVICES	1,110.00
ENTRY CONTROL, INC	NOV'23 AVR REKEY AND KEY LOCKSMITH SERVICES	30.12
FITNESS WITH FLAVOR LLC	FALL2023-FCS194/FCS197/FCS118/FCS800 DANCE-15 PART	981.60
LAURELINDA HAUKSSON	FALL2023-FCS091-3 PARTICIPANTS ATTENDED 1 CLASS	39.60
GOTO COMMUNICATIONS	NOV'23 AVR GOTO VOIP SERVICE & SUPPORT	665.23
AARON FLORA	OCT'23 RENEWABLE FARMS - 90% GROSS REVENUE	29,716.20
AARON FLORA	OCT'23 RENEWABLE FARMS - CREDIT CARD FEES	(536.76)
AARON FLORA	OCT'23 RENEWABLE FARMS - UTILITIES	(956.64)
JOY E. TORRES	FALL2023-FCS138/FCS213/FCS214 YOGA-9 PARTICIPANTS	624.00
KIMBERLY DOWNEY ESMOND	FALL2023-FCS27/28/109/110 DANCE-30 PARTICIPANTS	2,397.60
SKYHAWKS SPORTS ACADEMY, INC	FALL2023-FCS400/FCS401 MULTISPORT-19 PARTICIPANTS	1,755.60
ROUND STAR WEST, LLC	FALL2023-FCS070/074/075/076/125 SOCCER-23 PARTIC	2,098.80

Vendor Name	Description (Item)	Amount
GARDAWORLD	DEC'23 AVR CASH COURIER SERVICE	452.13
WADORYU USA INC	FALL2023-FCS134 KARATE-1 PARTICIPANT	49.00
RUIHONG LI	FALL2023-FCS220/FCS217 PILATES/YOG-9 PARTICIPANTS	378.00
READWRITE EDUCATIONAL SOLUTIONS INC	FALL2023-FCS012 PRE-K READINESS-2 PARTICIPANTS	162.00
FITNESS WITH FLAVOR LLC	FALL2023-FCS195/FCS198/FCS119 HIP HOP-23 PART	744.00
TUMBLE-N-KIDS, INC	FALL2023-FCS062/FCS056 TUMBLE-N-KIDS-17 PARTICI	510.00
MUSIC MOVES ACADEMY INC	FALL2023-FCS024 MUSIC-10 PARTICIPANTS	240.00
JOHN DAVID ALLEN JR	FALL2023-FCS142/086 TENNIS-10PARTICIPANTS	323.40
ERNA VAN DYK	FALL2023-FCS162/FCS102 ART-9 PARTICIPANTS	159.00
GARDAWORLD	NOV'23 AVR CASH COURIER SERVICE - EXCESS PREM TIME	84.88
DS SERVICES OF AMERICA, INC	8/30 AVR BOTTLED WATER SERVICE	78.32
LYONS SECURITY SERVICE IN	NOV'23 AVR EVENT SECURITY SERVICES	3,945.00
LYONS SECURITY SERVICE IN	NOV'23 GCF SECURITY SERVICES	885.00
CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC	DEC'23 FARM GLOBE LIGHTS AND MISC CONNECTORS	183.10
PSI3G, INC DBA PARTITION SPECIALTIES, INC	AVR PARTITION TROLLY REPAIR	4,777.00
PSI3G, INC DBA PARTITION SPECIALTIES, INC	FY23-24 AVR PARTITION WALL MAINTENANCE SERVICES	6,260.00
NIEVES LANDSCAPE INC	NOV'23 RANCH LANDSCAPE MAINTENANCE	2,262.67
STAPLES ADVANTAGE	NOV'23 RCS OFFICE SUPPLIES	89.42
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#0819 FARM	128.77
MOULTON NIGUEL WATER DIST	10/23/23-11/27/23 METER#1100 FARM	277.83
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#5356 RANCH	336.23
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#7892/6534 RANCH	674.63
MOULTON NIGUEL WATER DIST	10/23/23-11/27/23 METER#0958 RANCH	222.65
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#0973 RANCH	95.09
GOTO COMMUNICATIONS	DEC'23 AVR GOTO VOIP SERVICE & SUPPORT	665.23
US BANK PURCHASING CARD PROGRAM	JNL 11/07 WHENTOWORK RENEWAL	220.00
SO CAL EDISON	NOV'23 ACCT#4551 FARM	627.90
SO CAL EDISON	NOV'23 ACCT#6247 AVR	3,270.38
AARON FLORA	NOV'23 RENEWABLE FARMS - UTILITIES	(1,034.50)
AARON FLORA	NOV'23 RENEWABLE FARMS - CREDIT CARD FEES	(249.40)
AARON FLORA	NOV'23 RENEWABLE FARMS - 90% GROSS REVENUE	14,148.00
CAROLYN WOJCIECHOWSKI	FALL2023-FCS181/185/223/227 DANCE-41 PARTICIPANTS	666.00
ERNA VAN DYK	FALL2023-FCS161/FCS101 ART - 12 PARTICIPANTS	792.00
READWRITE EDUCATIONAL SOLUTIONS INC	FALL2023-FCS008 READING MATH & MORE-4 PARTICIPANTS	597.60
MUSIC MOVES ACADEMY INC	FALL2023-FCS022 MUSIC - 7 PARTICIPANTS	357.00
URBAN ATTIC LLC	FALL2023-FCS703 KNIT WORKSHOP-5 PARTICIPANTS	174.00
TIMOTHY DANA BOWEN	FALL2023-FCS087 LEGO-8 PARTICIPANTS	408.00
BREAKTHROUGH SPORTS LLC	FALL2023-FCS266 BASKETBALL-9 PARTICIPANTS	486.00
ZAPP PEST MANAGEMENT	NOV'23 PEST CONTROL SERVICES AVR	95.00
AT&T	10/17/23-11/16/23 AT&T FIRSTNET REC PHONE LINES	181.64
AT&T	10/17/23-11/16/23 AT&T FIRSTNET REC TABLET	40.24
AT&T	NOV'23 AVR AT&T INTERNET SERVICE	1,009.89
TEAM ONE MANAGEMENT SERVICES	NOV'23 AVR JANITORIAL SERVICES	5,080.00
FOSTERS' GARDENS INC	NOV'23 AVR INTERIOR PLANT MAINTENANCE	110.00
CAPISTRANO UNIFIED SCHOOL DISTRICT	AUG'23 CUSD TRANSPORTATION - SUMMER CAMP	2,175.00
NIEVES LANDSCAPE INC	NOV'23 - AVR REMOVAL OF CONCRETE STAINS	43.00
BRADY INDUSTRIES OF CALIFORNIA LLC	NOV'23 AVR JANITORIAL SUPPLES	776.04
COUNTY OF ORANGE	ENVIRONMENTAL HEALTH - AVRANCH RESTAURANT	571.62
TANGENT COMPUTERS INC	11/23/23-12/22/23 AVR O365 LICENSING AND SUPPORT	529.39
US BANK PURCHASING CARD PROGRAM	JB 11/09 TARGET C SIZE BATTERIES	13.78
US BANK PURCHASING CARD PROGRAM	KB 11/08 THE HOME DEPOT-PLANT PLACARD PROJECT	169.08
US BANK PURCHASING CARD PROGRAM	KB 10/24 AMAZON-PATHWAY LTS TRANSFORMER-FARM SIDE	278.20
US BANK PURCHASING CARD PROGRAM	KB 10/23 AMAZON-PATHWAY LTS TRANSFORMER-FARM SIDE	75.09
US BANK PURCHASING CARD PROGRAM	KB 11/01 THE HOME DEPOT-SEALS & GASKETS-POND VALVE	54.87
	RECREATION SERVICES TOTAL:	**123,477.74**
	GF-AV RECREATION SERVICES TOTAL:	**123.497.74**

203 - GAS TAX

TRAFFIC ENGINEERING

WOOD RODGERS, INC	NOV'23 STORM DRAIN CONDITION ASSESSMENT	4,845.00
HARTZOG & CRABILL INC	NOV'23 TRAFFIC SIGNAL MONITORING	1,250.00
WOOD RODGERS, INC	OCT'23 STORM DRAIN CONDITION ASSESSMENT	900.00
HARTZOG & CRABILL INC	OCT'23 TRAFFIC SIGNAL MONITORING	1,562.50
	TRAFFIC ENGINEERING TOTAL:	**8,557.50**

Vendor Name	Description (Item)	Amount
STREET MAINTENANCE		
BEAR ELECTRICAL SOLUTIONS INC	NOV'23 TRAFFIC SIGNAL MAINTENANCE ROUTINE	3,162.60
EL TORO WATER DISTRICT	NOV'23 METER#5675 CALLE CORTEZ MEDIAN	112.51
SAN DIEGO GAS & ELECTRIC	OCT'23 ST LIGHTS & TRAFFIC CTRLRS	2,577.62
SO CAL EDISON	OCT'23 ACCT#8254 TC1 ST LIGHTS	4,086.02
PV MAINTENANCE INC	NOV'23 STREET MAINTENANCE	21,825.00
SCA OF CA LLC	NOV'23 STREET SWEEPING SERVICES	8,668.66
NIEVES LANDSCAPE INC	NOV'23 MEDIANS LANDSCAPE MAINTENANCE	1,586.00
MOULTON NIGUEL WATER DIST	10/23/23-11/27/23 METER#8838 MEDIANS	936.62
MOULTON NIGUEL WATER DIST	10/23/23-11/27/23 METER#6544 MEDIANS	599.75
MOULTON NIGUEL WATER DIST	10/23/23-11/27/23 METER#2066 MEDIANS	108.67
SO CAL EDISON	NOV'23 ACCT#85254 TC1 STREET LIGHTS	4,264.29
UNDERGROUND SERVICE ALERT OF SOUTHERN CA	NOV'23 DATABASE MAINT + 37 TICKETS	74.75
BEAR ELECTRICAL SOLUTIONS INC	OCT'23 TRAFFIC SIGNAL MAINTENANCE RESPONSE	6,025.95
BEAR ELECTRICAL SOLUTIONS INC	OCT'23 TRAFFIC SIGNAL MAINTENANCE ROUTINE	3,162.60
SCA OF CA LLC	OCT'23 STREET SWEEPING SERVICES	8,668.66
NIEVES LANDSCAPE INC	SEP'23 - MEDIAN IRRIGATION REPAIR	27.50
EL TORO WATER DISTRICT	OCT'23 MTR#5675 CALLE CORTEZ MEDIAN	163.96
SO CAL EDISON	NOV'23 ACCT#6377 LS2 ST LIGHTS	1,350.57
SO CAL EDISON	NOV'23 ACCT#7241 LS1 ST LIGHTS	17,110.70
	STREET MAINTENANCE TOTAL:	**84,512.43**
	GAS TAX TOTAL:	**93,069.93**

204 - MEASURE M

GEN-MEASURE M		
CABCO YELLOW INC	OCT'23 SMP M2 FUND TRANSPORTATION SVC	2,086.00
CABCO YELLOW INC	NOV'23 SMP M2 FUND TRANSPORTATION SVC	994.00
	GEN-MEASURE M TOTAL:	**3,080.00**
	MEASURE M TOTAL:	**3,080.00**

215 - PUBLIC SAFETY GRANTS

LAW ENFORCEMENT-OTHER		
COUNTY OF ORANGE	JAN'24 ECITATIONS|MTRCYCLE REPLCMNT|MOBILE DATA	5,932.50
COUNTY OF ORANGE	NOV'23 AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM	1,843.00
COUNTY OF ORANGE	DEC'23 AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM	1,843.00
COUNTY OF ORANGE	DEC'23 ECITATIONS|MTRCYCLE REPLCMNT|MOBILE DATA	5,932.50
	LAW ENFORCEMENT-OTHER TOTAL:	**15,551.00**
	PUBLIC SAFETY GRANTS TOTAL:	**15,551.00**

225 - INTEGRATED WASTE MGMT FD

GEN-TECHNOLOGY GRANTS		
CHARLES ABBOTT ASSOC INC	OCT'23 SB1383	1,572.50
CHARLES ABBOTT ASSOC INC	NOV'23 SB1383 SERVICES	3,135.00
	GEN-TECHNOLOGY GRANTS TOTAL:	**4,707.50**
	INTEGRATED WASTE MGMT FD TOTAL:	**4,707.50**

231 - OTHER GRANTS

OTHER GRANTS		
GO LIVE TECHNOLOGY INC	OCT'23 SOLAR APP IMPLEMENTATION	405.00
TYLER TECHNOLOGIES-INCODE DIVISION	12/01/23-10/31/24 TYLER DECISION ENGINE	7,975.00
GO LIVE TECHNOLOGY INC	NOV'23 SOLAR APP IMPLEMENTATION	337.50
	OTHER GRANTS TOTAL:	**8,717.50**
	OTHER GRANTS TOTAL:	**8,717.50**

241 - TECHNOLOGY FUND

GEN-TECHNOLOGY GRANTS		
ERIC WINTER	OCT'23-CC MTG10/4 SPRTSZONE7-11/SITEVSTS&ADMIN	998.38
THOMAS E BYSTRY	JUN-SEP'23 INSTALL SPEAKER AND BY-PASS SWITCH	423.00
THOMAS E BYSTRY	SEP'23 INCIDENT CALL FOR THOR TRANSMITTER	250.00
	GEN-TECHNOLOGY GRANTS TOTAL:	**1,671.38**
	TECHNOLOGY FUND TOTAL:	**1,671.38**

Vendor Name	Description (Item)	Amount
251 - FEDERAL GRANTS		
OTHER GRANTS		
ATLAS PLANNING SOLUTIONS	NOV-DEC'23 HAZARD MITIGATION PLAN CONSULTANT SVCS	5,301.00
ATLAS PLANNING SOLUTIONS	OCT'23 HAZARD MITIGATION PLAN CONSULTANT SERVICES	2,141.00
	OTHER GRANTS TOTAL:	**7,442.00**
GEN-FEDERAL GRANT		
MIKE LINARES INC	JUL'23 CDBG CONSULTANT SERVICES	495.00
MIKE LINARES INC	AUG'23 CDBG CONSULTANT SERVICES	1,265.00
MIKE LINARES INC	SEP'23 CDBG CONSULTANT SERVICES	1,320.00
FAMILY ASSISTANCE MINISTRIES	Q1 FY23-24 CDBG PROF SERVICES-TRANSITIONAL HOUSING	2,016.26
FAIR HOUSING FOUNDATION	FAIR HOUSING FOUNDATION	1,080.96
	GEN-FEDERAL GRANT TOTAL:	**6,177.22**
	FEDERAL GRANTS TOTAL:	**13,619.22**
261 - CITY FAC.-AQUATIC CENTER		
PREMIER AQUATIC SERVICES	DEC'23 AQC RETENTION FEES	(1,208.30)
		-1,208.30
GEN-AQUATIC CENTER		
GREAT SCOTT TREE SERVICE, INC	NOV'23 AQC TREE TRIMMING	3,970.00
TEAM ONE MANAGEMENT SERVICES	DEC'23 AQC JANITORIAL SERVICES	2,100.00
HASA INC	DEC'23 AQC POOL CHEMICALS CHLROINE & ACID	1,138.79
ALISO VIEJO BANQUET CENTER LLC	NOV-DEC'23-AQ CTR-MTR#4987 ELECTRICITY	2,602.87
GARDAWORLD	NOV'23 AQC CASH COURIER SERVICE	502.34
KNORR SYSTEMS INC	OCT'23 AQC MONTHLY MAINTENANCE SERVICES	1,983.25
KNORR SYSTEMS INC	NOV'23 AQC - KIDDIE POOL HEATER CONTROL BOARD	416.59
HARBOR POINTE AIR CONDITIONING & CONTROL SYSTEMS, ...	SEP'23 AQC HVAC PREVENTATIVE MAINTENANCE	248.89
HASA INC	OCT'23 AQC POOL CHEMICALS CHLORINE & ACID	986.24
US BANK PURCHASING CARD PROGRAM	EM 9/22 HOME DEPOT - AQC MISC HARDWARE	10.61
GARDAWORLD	DEC'23 AQC CASH COURIER SERVICE	512.43
KNORR SYSTEMS INC	NOV'23 AQC MONTHLY MAINTENANCE SERVICES	1,983.23
PREMIER AQUATIC SERVICES	DEC'23 AQC MANAGEMENT FEES	12,083.00
NIEVES LANDSCAPE INC	NOV'23 AQC LANDSCAPE MAINTENANCE	912.48
NIEVES LANDSCAPE INC	NOV'23 AQC SPRINKLERS REPAIRED	121.00
HASA INC	NOV'23 AQC POOL CHEMICALS CHLORINE & ACID	1,215.05
THE GAS COMPANY	11/01/23-12/04/23 MTR#15672349 AQC GAS	3,782.33
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#6054 AQC WATER SVC	323.82
MOULTON NIGUEL WATER DIST	10/16/23-11/19/23 METER#2996 AQC WATER SVC	233.49
US BANK PURCHASING CARD PROGRAM	EM 10/26 THE HOME DEPOT - AQC OLIVE TREE X-MAS LTS	53.85
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/29 MELODEE ICE CREAM	993.40
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/29 MELODEE ICE CREAM	1,034.86
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/27 AMAZON LIGHTS - SWIM PROG	56.00
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/02 HOME DEPOT SEALANT HOLES	9.35
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/27 AMAZON TOYS - SWIM PROG	70.05
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/15 HOME DEPOT - HAZMAT EQUIP	157.13
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/29 CHEVRON PROPANE FOR HEATERS	56.01
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC JACKRABBIT JULY AUG SEPT OCT DEC	1,225.00
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/06 AMAZON MEMORYCARD SWIM PROG	28.00
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/27 AMAZON - LAMINATOR SUPPLIES	30.68
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/30 RALPHS TREE LIGHTING SUPPL	27.01
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/06 DOMINOS PIZZA - PROF DEV	52.54
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/10 RALPHS-HOT COCOA & APPLES	91.36
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/01 FACEBOOK AD	1,055.77
PREMIER AQUATIC SERVICES	NOV'23 AQC 11/13 WALMART SUPPLIES EVENT-RETURN	(7.71)
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/11 WALMART FILM-SWIM PROG	62.90
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/10 WALMART SUPPLIES FOR EVENT	34.66
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/11 RALPHS CARAMEL SAUCE-APPLES	17.16
PREMIER AQUATIC SERVICES	NOV'23 AQC 11/11 WALMART FILM-SWIM PROG-RETURN	(53.23)
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/10 DOLLARTREE SUPPLIES EVENT	13.57
PREMIER AQUATIC SERVICES	SEP'23 REIMB AQC - VORGEE SWIM MERCHANDISE	1,979.34
COX COMMUNICATIONS, INC	NOV'23 ACCT#6701 AQC INTERNET	154.54
ZAPP PEST MANAGEMENT	NOV'23 PEST CONTROL SERVICES AQC	75.00
SIERRA ANALYTICAL LABS INC	NOV'23 AQC BACKFLOW RV REPAIR	665.00
TEAM ONE MANAGEMENT SERVICES	NOV'23 AQC JANITORIAL SERVICES	2,100.00

Vendor Name	Description (Item)	Amount
US BANK PURCHASING CARD PROGRAM	KB 10/23 WALMART-UNIFORM PANTS WORN IN PUMP RM-AQC	73.86
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/10 HOME DEPOT TOOLS	53.63
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC JACKRABBIT PARENT PORTAL	245.00
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/02 ALPHA WATER SYST POOL ACID	152.75
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/24 AMAZON CLEANING SUPPLIES	23.04
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/18 AMAZON OFFICE SUPPLIES	7.32
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/24 AMAZON PRINTER TONER	191.18
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/18 AMAZON PRINTER PAPER	50.86
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/24 AMAZON OFFICE SUPPLIES	24.65
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/10 THE HABIT TEAM LUNCH MTG	42.16
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/05 HIGH TIDE COFFEE MTG	16.10
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/09 TRADER JOES PUMPKINS EVENT	62.30
PREMIER AQUATIC SERVICES	AUG'23 REIMB AQC 8/02 PROVEN BUSINESS CARDS	117.19
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC 10/30 TJMAXX -EVENT PUMPKIN DECO	8.60
PREMIER AQUATIC SERVICES	SEP'23 REIMB AQC FACEBOOK ADVERTISING MARKETING	1,499.13
PREMIER AQUATIC SERVICES	OCT'23 REIMB AQC FACEBOOK ADVERTISING MARKETING	913.53
PREMIER AQUATIC SERVICES	AUG'23 REIMB AQC FACEBOOK ADVERTISING MARKETING	345.63
PREMIER AQUATIC SERVICES	NOV'23 REIMB AQC 11/13 TRADER JOES PUMPKINS PROGRA	29.37
	GEN-AQUATIC CENTER TOTAL:	**48,964.95**
	CITY FAC.-AQUATIC CENTER TOTAL:	**47,756.65**

331 - CAPITAL IMPROVEMENTS

CAPITAL IMPROVEMENTS

PV MAINTENANCE INC	NOV'23 AQUATIC CENTER	5,217.42
	CAPITAL IMPROVEMENTS TOTAL:	**5,217.42**
	CAPITAL IMPROVEMENTS TOTAL:	**5,217.42**

332 - STORM WATER

DRAINAGE IMPROVEMENTS

PV MAINTENANCE INC	OCT'23 #091 DAIRY FORK WETLANDS MAINTENANCE	369.00
PV MAINTENANCE INC	NOV'23 #091 DAIRY FORK WETLANDS MAINTENANCE	2,371.00
	DRAINAGE IMPROVEMENTS TOTAL:	**2,740.00**
	STORM WATER TOTAL:	**2,740.00**

GRAND TOTAL: 3,008,470.40

Fund Summary

Fund	Expense Amount	Payment Amount
101 - GENERAL FUND	2,667,570.98	2,667,570.98
102 - GEN. FD-CITY HALL	21,271.08	21,271.08
103 - GF-AV RECREATION SERVICES	123,497.74	123,497.74
203 - GAS TAX	93,069.93	93,069.93
204 - MEASURE M	3,080.00	3,080.00
215 - PUBLIC SAFETY GRANTS	15,551.00	15,551.00
225 - INTEGRATED WASTE MGMT FD	4,707.50	4,707.50
231 - OTHER GRANTS	8,717.50	8,717.50
241 - TECHNOLOGY FUND	1,671.38	1,671.38
251 - FEDERAL GRANTS	13,619.22	13,619.22
261 - CITY FAC.-AQUATIC CENTER	47,756.65	47,756.65
331 - CAPITAL IMPROVEMENTS	5,217.42	5,217.42
332 - STORM WATER	2,740.00	2,740.00
Grand Total:	**3,008,470.40**	**3,008,470.40**

Report Summary

Fund Summary

Fund	Payment Amount
101 - GENERAL FUND	2,667,570.98
102 - GEN. FD-CITY HALL	21,271.08
103 - GF-AV RECREATION SERVICES	123,497.74
203 - GAS TAX	93,069.93
204 - MEASURE M	3,080.00
215 - PUBLIC SAFETY GRANTS	15,551.00
225 - INTEGRATED WASTE MGMT FD	4,707.50
231 - OTHER GRANTS	8,717.50
241 - TECHNOLOGY FUND	1,671.38
251 - FEDERAL GRANTS	13,619.22
261 - CITY FAC.-AQUATIC CENTER	47,756.65
331 - CAPITAL IMPROVEMENTS	5,217.42
332 - STORM WATER	2,740.00
Grand Total:	**3,008,470.40**

Account Summary

Account Number	Account Name	Payment Amount
101-1203-000	ACCOUNTS RECEIVABLE	4,011.02
101-2505-000	DENTAL INSURANCE PA…	4,253.88
101-2506-000	MEDICAL INSURANCE P…	51,672.95
101-2507-000	LIFE INSURANCE PAYABLE	3,032.67
101-2508-000	VISION INSURANCE PAY…	663.48
101-2601-000	REFUNDABLE DEPOSIT	3,000.00
101-2602-000	PLANNING DEPOSIT	10,010.70
101-2603-000	ENGINEERING DEPOSIT	9,181.25
101-2606-000	C & D DEPOSIT	4,150.00
101-32010	BUILDING PERMITS	538.00
101-32040	MECHANICAL PERMITS	92.65
101-36360	SPECIAL EVENTS FEES	263.18
101-36440	SCANNING	38.52
101-4-1101-4511-000	COMMUNICATION	237.13
101-4-1101-4520-000	MTGS/CONF./TRNG & D…	1,021.36
101-4-1501-4206-000	MEDICAL INSURANCE	308.00
101-4-1501-4511-000	COMMUNICATION	100.90
101-4-1501-4520-000	MTGS/CONF./TRNG & D…	7,017.71
101-4-1501-4521-000	MEMBERSHIP & DUES	942.00
101-4-1501-4611-000	PUBLICATIONS/REF MAT…	468.60
101-4-1502-4781-000	C.S-OTHER	170,282.00
101-4-1503-4309-000	OTHER CONTRACTUAL S…	62.00
101-4-1503-4520-000	MTGS/CONF./TRNG & D…	1,455.78
101-4-1503-4601-000	SUPPLIES	46.32
101-4-1601-4303-000	LEGAL NOTICES	858.24
101-4-1601-4305-000	TECHNOLOGY SERVICES	32,400.00
101-4-1601-4520-000	MTGS/CONF./TRNG & D…	821.65
101-4-1601-4521-000	MEMBERSHIP & DUES	125.00
101-4-1601-4601-000	SUPPLIES	74.74
101-4-2101-4304-000	LEGAL SERVICES	54,498.90
101-4-2101-4532-000	SPECIAL PROJECTS	12,225.40
101-4-2101-4731-000	GENERAL PLAN	9,556.70
101-4-2101-4735-000	LITIGATION	40,698.57
101-4-2501-4301-000	PROFESSIONAL SERVICES	2,069.56
101-4-2501-4309-000	OTHER CONTRACTUAL S…	853.02
101-4-2501-4512-000	POSTAGE	27.50
101-4-2501-4520-000	MTGS/CONF./TRNG & D…	1,040.00
101-4-2501-4521-000	MEMBERSHIP & DUES	230.00
101-4-3101-4301-000	PROFESSIONAL SERVICES	8,785.02
101-4-3101-4305-000	TECHNOLOGY SERVICES	17,573.92

Account Summary

Account Number	Account Name	Payment Amount
101-4-3101-4481-000	COMPUTER EXPENSE	24,956.40
101-4-3101-4520-000	MTGS/CONF./TRNG & D...	350.48
101-4-3101-4601-000	SUPPLIES	587.36
101-4-3501-4306-000	WEBSITE SERVICES	5,736.08
101-4-3501-4421-000	EQUIPMENT RENTAL	941.42
101-4-3501-4422-000	EQUIP RENTAL LEASE - P...	1,456.74
101-4-3501-4431-000	BUILDING & GROUND M...	15,571.34
101-4-3501-4471-000	RENT	887.06
101-4-3501-4512-000	POSTAGE	583.27
101-4-3501-4513-000	PRINTING	680.82
101-4-3501-4516-000	FUEL	866.58
101-4-3501-4542-000	INTEREST EXPENSE - LEA...	3.10
101-4-3501-4601-000	SUPPLIES	1,734.20
101-4-3501-4612-000	OPERATING SUPPLIES	496.01
101-4-4101-4206-000	MEDICAL INSURANCE	616.00
101-4-4101-4501-000	ADVERTISING & PROMO...	12,940.83
101-4-4101-4520-000	MTGS/CONF./TRNG & D...	590.00
101-4-4101-4524-000	RECREATION-SENIOR TR...	770.00
101-4-4101-4527-000	REC-CITY SPECIAL EVENTS	18,284.56
101-4-4101-4601-000	SUPPLIES	85.25
101-4-4102-4411-000	UTILITIES	2,222.13
101-4-4102-4431-000	BUILDING & GROUND M...	8,119.35
101-4-4103-4411-000	UTILITIES	2,211.18
101-4-4103-4431-000	BUILDING & GROUND M...	2,262.03
101-4-4104-4529-000	REC-YOUTH PROGRAMS	36,222.93
101-4-4401-4206-000	MEDICAL INSURANCE	308.00
101-4-4401-4305-000	PLANNING TECHNOLOGY..	64,652.00
101-4-4401-4309-000	OTHER CONTRACTUAL S...	16,428.50
101-4-4401-4520-000	MTGS/CONF./TRNG & D...	1,887.43
101-4-4401-4532-000	SPECIAL PROJECTS	4,095.00
101-4-4402-4751-000	C.S-BUILDING	73,500.12
101-4-4403-4761-000	C.S-CODE ENFORCEMENT	17,425.00
101-4-4501-4471-000	RENT	1,035.00
101-4-4501-4520-000	MTGS/CONF/TRNG & D...	158.20
101-4-4501-4562-000	PERMITS	33,319.87
101-4-4501-4612-000	OPERATING SUPPLIES	120.72
101-4-4501-4701-000	NPDES	30,970.00
101-4-4501-4702-000	AB939-SOLID WASTE	6,690.00
101-4-4501-4741-000	C.S-CITY ENGINEERING	9,980.44
101-4-4503-4771-000	C.S-STREET MAINTENAN...	27,742.60
101-4-5101-4308-000	LAW ENFORCEMENT	1,628,035.16
101-4-5102-4511-000	COMMUNICATION	45.41
101-4-5102-4516-000	FUEL	612.99
101-4-5102-4520-000	MTGS/CONF./TRNG & D...	674.73
101-4-5102-4535-000	SPECIAL EVENTS	341.03
101-4-5102-4612-000	OPERATING SUPPLIES	448.26
101-4-5102-4613-000	TACTICAL GEAR	2,353.26
101-4-5102-4721-000	C.S-CROSSING GUARDS	32,605.83
101-4-5103-4471-000	RENT	1,735.00
101-4-5301-4722-000	C.S-ANIMAL CARE SERVI...	118,373.00
101-4-5401-4520-000	MTGS/CONF/TRNG & D...	50.00
101-4-5401-4612-000	OPERATING SUPPLIES	119.99
102-4-3501-4411-000	UTILITIES	6,716.95
102-4-3501-4431-000	BUILDING & GROUND M...	14,329.13
102-4-3501-4561-000	TAXES/FEES/PERMITS	225.00
103-34150	OTHER INCOME	5.00
103-34161	CONTRACT CLASSES	15.00
103-4-4105-4305-000	TECHNOLOGY SERVICES	14,242.55

Account Summary

Account Number	Account Name	Payment Amount
103-4-4105-4309-000	OTHER CONTRACTUAL S…	19,407.30
103-4-4105-4411-000	UTILITIES	4,598.98
103-4-4105-4431-000	BUILDING & GROUND M…	34,254.97
103-4-4105-4451-000	FARM OPERATING EXPE…	44,707.66
103-4-4105-4511-000	COMMUNICATION	221.88
103-4-4105-4561-000	TAXES/FEES/PERMITS	1,570.85
103-4-4105-4570-000	CITY CAMP EXPENSE	2,175.00
103-4-4105-4601-000	SUPPLIES	502.30
103-4-4105-4612-000	OPERATING SUPPLIES	1,796.25
203-4-4502-4301-000	PROFESSIONAL SERVICES	8,557.50
203-4-4503-4411-000	UTILITIES	31,310.71
203-4-4503-4771-000	C.S-STREET MAINTENAN…	35,864.40
203-4-4503-4772-000	C.S-STREET SWEEPING	17,337.32
204-4-6104-4309-000	OTHER CONTRACTUAL S…	3,080.00
215-4-5102-4803-000	PUBLIC SAFETY EQUIPM…	15,551.00
225-4-6141-4309-000	OTHER CONTRACTUAL S…	4,707.50
231-4-6131-4309-000	OTHER CONTRACTUAL S…	8,717.50
241-4-6141-4309-000	OTHER CONTRACTUAL S…	1,671.38
251-4-6131-4309-000	OTHER CONTRACTUAL S…	7,442.00
251-4-6151-4309-000	OTHER CONTRACTUAL S…	6,177.22
261-2103-000	RETENTIONS PAYABLE	-1,208.30
261-4-6161-7301-000	COST OF F&B	2,028.26
261-4-6161-7401-000	EQUIPMENT MAINTENA…	4,785.24
261-4-6161-7402-000	COMPUTER EXPENSE	1,470.00
261-4-6161-7411-000	UTILITIES	7,097.05
261-4-6161-7421-000	BUILDING & GROUND M…	10,256.83
261-4-6161-7425-000	POOL MAINTENANCE	3,492.83
261-4-6161-7431-000	SUPPLIES	429.59
261-4-6161-7435-000	MERCHANDISE	1,979.34
261-4-6161-7440-000	METINGS/CONFERENCES…	137.81
261-4-6161-7441-000	MARKETING	4,190.23
261-4-6161-7445-000	FEES & PERMITS	1,014.77
261-4-6161-7451-000	MANAGEMENT FEES	12,083.00
331-4-8701-5910-000	IMPROVEMENTS	5,217.42
332-4-8601-5911-000	REHABILITATION	2,740.00
	Grand Total:	**3,008,470.40**

Project Account Summary

Project Account Key	Payment Amount
None	2,948,101.47
0915911	2,740.00
10004309	7,442.00
10014309	8,717.50
1185910	5,217.42
8014532	45.00
9014612	293.01
9034612	203.00
9244520	75.00
9264520	321.40
9294520	646.96
9934527	8,593.19
9974570	2,175.00
ENG 2243	2,966.25
ENG 2247	105.00
ENG 2250	1,207.50
ENG 2251	1,566.25
ENG 5003	262.50
ENG 5004	1,417.50

Project Account Summary

Project Account Key	Payment Amount
ENG 5005	262.50
ENG 5008	52.50
ENG 5049	183.75
ENG 5057	2,178.75
ENG 5067	78.75
ENG 5071	367.50
ENG 5072	105.00
PA 18-020	1,000.00
PA 21-011	2,308.20
PA 21-014	2,410.50
SB13834309	3,135.00
SDP-2022-0004	2,655.00
SDP-2023-00003	1,637.00
Grand Total:	**3,008,470.40**

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services/City Treasurer

SUBJECT: TREASURER'S STATEMENT – NOVEMBER 2023

Recommended Action:

Receive and file the November 2023 Treasurer's Statement.

Fiscal Impact:

No Fiscal Impact.

Background:

Per City policy, the Finance Department presents the monthly Treasurer's Statement for the City Council's review. This statement shows the cash balances for the various funds, with a breakdown of bank account balances, investment account balances and the effective yield earned from investments.

Discussion:

The City's portfolio consists of investments in Certificates of Deposits, US Treasuries, US Federal Agencies, Corporate Bonds, and Local Agency Investment Fund (LAIF). All funds invested with LAIF are available for withdrawal within 24 hours.

The Treasurer's Statement provides information regarding the City's investment portfolio and activity during the reporting month. The City's investment portfolio is in compliance with all government codes as well as the City's investment policy. Interest is credited to the City's bank account monthly and allocated among the City's funds. The current portfolio provides sufficient cash flow liquidity to meet the upcoming operating expenses and spending requirements for the next 6 months.

Attachment:

1. November 2023 Treasurer's Statement

CITY OF ALISO VIEJO
TREASURER'S MONTHLY CASH STATEMENT

November 30, 2023

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS IN (OUT)	ENDING BALANCE	
GENERAL FUND	$ 1,197,485.48	$ 2,721,903.52	$ 2,974,262.60	$ -	$ 945,126.40	
TCRF	$ 69,206.03				69,206.03	
GAS TAX FUND	$ 1,015,691.30		49,833.32		965,857.98	
MEASURE M	$ 1,151,300.79	3,530.86	2,086.00		1,152,745.65	
SB1-RMRA	$ 931,194.70	118,156.37			1,049,351.07	
PUBLIC SAFETY GRANTS	$ 283,361.35	23,867.00	14,648.50		292,579.85	(1)
AIR QUALITY IMPRVMNT FD	$ 1,298,425.73				1,298,425.73	
INTEGRATED WASTE MGMT FD	$ 68,158.51				68,158.51	
OTHER GRANTS	$ (179,808.35)		405.00		(180,213.35)	
TECHNOLOGY GRANT	$ 316,278.20	21,050.30	998.38		336,330.12	
DEVELOPMENT IMPACT	$ 1,377,777.33				1,377,777.33	
FEDERAL GRANTS	$ (38,106.05)	25,799.90	4,157.26		(16,463.41)	
CITY FACILITY - AV CTR	$ 179,758.92				179,758.92	
CITY FACILITY - AQUATIC CTR	$ (21,625.62)	37,627.48	68,366.99		(52,365.13)	
STREET IMPROVEMENTS	$ -				-	(2)
CAPITAL IMPROVEMENTS	$ -				-	(2)
STORM WATER	$ -		2,442.00		(2,442.00)	(2)
COP CAPITAL	$ -				-	(2)
COP	$ (1,500.00)				(1,500.00)	
AV RANCH FOUNDATION	$ 100.00				100.00	
CFD 2005-01	$ (4,614.09)	418,357.31	227,339.43		186,403.79	
RENEWABLE FARMS	$ 2,699.52				2,699.52	
COMMUNITY TRUST	$ 5,562.68				5,562.68	
TOTALS	**$ 7,651,346.43**	**$ 3,370,292.74**	**$ 3,344,539.48**	**$ -**	**$ 7,677,099.69**	

SUMMARY OF CASH:

DEMAND DEPOSITS:	GENERAL ACCOUNT	$ 1,217,707.10	
SAVINGS ACCOUNT:	MONEY MARKET	$ 26,110.27	
INVESTMENTS:	LOCAL AGENCY INVESTMENT FD	$ 6,433,282.32	
	TOTAL CASH		**$ 7,677,099.69**

Years to Maturity for November 2023	1.40
Weighted Average Yield for November 2023	3.590%

All investments are placed in accordance with the City of Aliso Viejo's Investment Policy.

The above summary provides sufficient cash flow liquidity to meet the next six month's estimated expenditures.

Other monies held include Cash with Fiscal Agent, Investments, Payroll and AV Center.			**$ 35,447,334.78**
Cash With Fiscal Agent	COPS/CFD 2005-01	3,429,064.32	
Cash With Investment Advisor	City Investments	29,794,144.86	
AV Center		2,013,804.43	
PR Account		207,470.79	
Petty Cash		2,850.38	
	GRAND TOTAL OF CITY FUNDS		**$ 43,124,434.47**

(1) Public Safety Grant includes the MDC and PVS Program Costs budgeted with SLESF funds.

(2) Transfers in and out are done on a quarterly basis.
Street Improvements include the Slurry Seal, Traffic Management and Street Improvement Projects.
Capital Improvements include City Hall, AV Ranch, and other city facilities.
Storm Water includes the Dairy Fork and Wood Canyon Emergent Wetland Project.

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	Book YTM
Certificates of Deposit	5,145,000.00	4,899,387.77	5,139,029.35	14.19	579	1.75
Corporate Bonds	1,500,000.00	1,456,658.29	1,496,985.00	4.13	322	1.98
LAIF	6,433,282.32	6,433,282.32	6,433,282.32	17.76	1	3.84
U.S. Agencies	7,935,000.00	7,565,959.57	7,610,598.96	21.01	700	3.37
U.S. Treasuries	16,150,000.00	15,539,499.13	15,547,531.52	42.92	629	4.36
	37,163,282.32	**35,894,787.07**	**36,227,427.16**	**100.00**	**513**	**3.59**

Investments

Total Earnings	November 30 Month Ending	Fiscal Year To Date
Current Year	55,979.56	387,958.50
Average Daily Balance	35,496,782.52	36,226,886.29
Book Rate of Return	1.92%	2.55%

CUSIP	Issuer Coupon Rate	Maturity Date Call Date	Remaining Par Value	Settle Date Book Yield	Original Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port Gain/Loss	Moody/S&P Fitch	WAM Eff. Dur.
Certificates of Deposit										
27002YEX0	EagleBank	03/20/2024	245,000.00	03/20/2020	244,510.00	98.83	242,128.34	0.67%	NR/NR	0.30
	1.550%			1.60%	244,510.00	6.56%	114.45	-2,381.66	NR	0.30
05465DAK4	Axos Bank	03/26/2024	245,000.00	03/26/2020	245,000.00	98.80	242,055.14	0.68%	NR/NR	0.32
	1.650%			1.65%	245,000.00	6.49%	55.38	-2,944.86	NR	0.32
15118RUV7	Celtic Bank	04/17/2024	245,000.00	04/17/2020	245,000.00	98.49	241,307.92	0.68%	NR/NR	0.38
	1.400%			1.40%	245,000.00	6.41%	131.56	-3,692.08	NR	0.38
32110YPS8	First National Bank of America	04/22/2024	245,000.00	04/23/2020	244,522.25	98.38	241,033.36	0.67%	NR/NR	0.39
	1.250%			1.30%	244,522.25	6.42%	75.51	-3,488.89	NR	0.39
15201QDF1	CenterState Bank	04/30/2024	245,000.00	04/30/2020	244,522.25	98.26	240,730.68	0.67%	NR/NR	0.42
	1.200%			1.25%	244,522.25	6.29%	257.75	-3,791.57	NR	0.41
58404DGU9	Medallion Bank	04/30/2024	245,000.00	04/30/2020	244,522.25	98.26	240,730.68	0.67%	NR/NR	0.42
	1.200%			1.25%	244,522.25	6.29%	257.75	-3,791.57	NR	0.41
538036JN5	Live Oak Banking	08/28/2024	245,000.00	02/28/2020	244,529.60	97.22	238,188.62	0.67%	NR/NR	0.75
	1.650%			1.69%	244,529.60	6.12%	332.26	-6,340.98	NR	0.73
856285RU7	State Bank of India	11/27/2024	245,000.00	12/06/2019	245,000.00	96.56	236,583.23	0.68%	NR/NR	0.99
	2.000%			2.00%	245,000.00	6.04%	53.70	-8,416.77	NR	0.98
61760A4F3	Morgan Stanley Private Bank	12/12/2024	245,000.00	12/13/2019	244,416.90	96.40	236,178.84	0.67%	NR/NR	1.04
	1.950%			2.00%	244,416.90	6.03%	2,251.32	-8,238.06	NR	1.01
61690UUJ7	Morgan Stanley Bank	02/27/2025	245,000.00	02/28/2020	244,416.90	95.58	234,165.73	0.67%	NR/NR	1.25
	1.800%			1.85%	244,416.90	5.99%	1,159.89	-10,251.17	NR	1.22
14042RPG0	Capital One Bank NA	04/08/2025	245,000.00	04/09/2020	244,412.00	94.98	232,709.82	0.67%	NR/NR	1.36
	1.600%			1.65%	244,412.00	5.97%	558.47	-11,702.18	NR	1.33
33847E3J4	Flagstar Bank	05/15/2025	245,000.00	05/15/2020	245,000.00	93.70	229,566.43	0.68%	NR/NR	1.46
	0.900%			0.90%	245,000.00	5.96%	96.66	-15,433.57	NR	1.45
866264DP6	Summit State Bank	05/15/2025	245,000.00	05/18/2020	244,402.20	93.63	229,396.67	0.67%	NR/NR	1.46
	0.850%			0.90%	244,402.20	5.96%	91.29	-15,005.53	NR	1.45
89235MJS1	Toyota Financial Savings Bank	06/30/2025	245,000.00	06/30/2020	245,000.00	93.12	228,141.96	0.68%	NR/NR	1.58
	0.800%			0.73%	245,000.00	5.94%	832.33	-16,858.04	NR	1.57
59013KLQ7	Merrick Bank	12/30/2025	245,000.00	12/30/2020	245,000.00	90.75	222,342.66	0.68%	NR/NR	2.08
	0.550%			0.55%	245,000.00	5.80%	3.69	-22,657.34	NR	2.06
02007GXG3	Ally Bank	08/04/2026	245,000.00	08/04/2022	245,000.00	95.71	234,501.67	0.68%	NR/NR	2.68
	3.450%			3.45%	245,000.00	5.38%	2,755.75	-10,498.33	NR	2.51
90348JR93	UBS Bank USA	08/11/2026	245,000.00	08/11/2021	245,000.00	89.41	219,062.47	0.68%	NR/NR	2.70
	0.950%			0.95%	245,000.00	5.45%	127.53	-25,937.53	NR	2.65
38149MYB3	Goldman Sachs Bank	08/11/2026	245,000.00	08/11/2021	245,000.00	89.61	219,543.43	0.68%	NR/NR	2.70
	1.000%			1.00%	245,000.00	5.45%	751.78	-25,456.57	NR	2.65
254673N44	Discover Bank	07/29/2027	245,000.00	08/03/2022	245,000.00	94.11	230,569.36	0.68%	NR/NR	3.66
	3.500%			3.50%	245,000.00	5.43%	2,936.64	-14,430.64	NR	3.37

CUSIP	Issuer Coupon Rate	Maturity Date Call Date	Remaining Par Value	Settle Date Book Yield	Original Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port Gain/Loss	Moody/S&P Fitch	WAM Eff. Dur.
Certificates of Deposit										
87164XN93	Synchrony Bank	08/05/2027	245,000.00	08/05/2022	245,000.00	94.07	230,465.35	0.68%	NR/NR	3.68
	3.500%			3.50%	245,000.00	5.44%	2,772.19	-14,534.65	NR	3.39
02589ADQ2	American Express National Bank	08/10/2027	245,000.00	08/12/2022	243,775.00	93.87	229,985.41	0.67%	NR/NR	3.70
	3.450%			3.56%	243,775.00	5.44%	2,616.80	-13,789.59	NR	3.41
					5,139,029.35		**4,899,387.77**	**14.18%**		**1.59**
Total Certificates of Deposit			**5,145,000.00**	**1.75%**	**5,139,029.35**	**5.95%**	**18,232.70**	**-239,641.58**		**1.52**
Corporate Bonds										
30231GBC5	Exxon Mobil	08/16/2024	500,000.00	12/12/2019	501,615.00	97.66	488,323.89	1.38%	Aa2/AA-	0.71
	2.019%	07/16/2024		1.95%	501,615.00	6.03%	2,944.38	-13,291.11	NR	0.68
037833DM9	Apple	09/11/2024	500,000.00	12/06/2019	497,165.00	97.34	486,683.07	1.37%	Aaa/AA+	0.78
	1.800%	08/11/2024		1.92%	497,165.00	5.96%	2,000.00	-10,481.94	NR	0.75
64952WDL4	New York Life	01/22/2025	500,000.00	01/22/2020	498,205.00	96.33	481,651.34	1.38%	Aaa/AA+	1.15
	2.000%			2.08%	498,205.00	5.98%	3,583.33	-16,553.67	AAA	1.09
					1,496,985.00		**1,456,658.29**	**4.13%**		**0.88**
Total Corporate Bonds			**1,500,000.00**	**1.98%**	**1,496,985.00**	**5.99%**	**8,527.71**	**-40,326.72**		**0.84**
LAIF										
9830007	LAIF	12/01/2023	6,433,282.32	11/28/2023	6,433,282.32	1.00	6,433,282.32	17.76%	NR/NR	0.00
	3.843%			3.84%	6,433,282.32	3.84%	0.00	0.00	NR	0.00
					6,433,282.32		**6,433,282.32**	**17.76%**		**0.00**
Total LAIF			**6,433,282.32**	**3.84%**	**6,433,282.32**	**3.84%**	**0.00**	**0.00**		**0.00**
U.S. Agencies										
3130A3VC5	FHLB	12/08/2023	500,000.00	02/20/2020	514,900.00	99.93	499,636.15	1.42%	Aaa/AA+	0.02
	2.250%			1.44%	514,900.00	17.76%	5,406.25	-15,263.85	AAA	0.02
313384RQ4	FHLB	01/10/2024	1,700,000.00	03/13/2023	1,627,742.91	99.42	1,690,122.07	4.49%	P-1/A-1+	0.11
	0.000%			5.27%	1,627,742.91	9.14%	0.00	62,379.15	F1+	0.11
3133ELNE0	FFCB	02/14/2024	500,000.00	02/14/2020	499,245.00	99.16	495,781.06	1.38%	Aaa/AA+	0.21
	1.430%			1.47%	499,245.00	7.22%	2,125.14	-3,463.94	AAA	0.20
3133ELG99	FFCB	06/10/2024	500,000.00	06/10/2020	498,220.00	97.48	487,389.22	1.38%	Aaa/AA+	0.53
	0.375%			0.46%	498,220.00	6.30%	890.62	-10,830.78	AAA	0.51

CUSIP	Issuer Coupon Rate	Maturity Date Call Date	Remaining Par Value	Settle Date Book Yield	Original Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port Gain/Loss	Moody/S&P Fitch	WAM Eff. Dur.
U.S. Agencies										
3133ELCP7	FFCB	12/03/2024	235,000.00	12/09/2019	233,926.05	96.17	225,993.09	0.65%	Aaa/AA+	1.01
	1.625%			1.72%	233,926.05	5.77%	1,888.16	-7,932.96	AAA	0.97
3137EAEX3	FHLMC	09/23/2025	500,000.00	10/20/2020	497,505.00	92.48	462,393.86	1.37%	Aaa/AA+	1.82
	0.375%			0.48%	497,505.00	5.36%	354.17	-35,111.14	AAA	1.76
3130AK5J1	FHLB	09/18/2026	1,000,000.00	02/16/2023	872,060.00	89.82	898,213.61	2.41%	Aaa/AA+	2.80
	0.700%	12/07/2023		4.61%	872,060.00	5.37%	1,419.44	26,153.61	AAA	2.70
3130ASD63	FHLB	06/28/2027	1,000,000.00	06/28/2022	1,000,000.00	95.50	955,035.45	2.76%	Aaa/AA+	3.58
	3.250%	06/28/2024		3.25%	1,000,000.00	5.34%	13,812.50	-44,964.55	AAA	3.05
3133EPAU9	FFCB	07/14/2027	1,000,000.00	02/16/2023	990,390.00	98.05	980,469.47	2.73%	Aaa/AA+	3.62
	3.875%			4.12%	990,390.00	5.05%	14,746.53	-9,920.53	AAA	3.27
3136G4X99	FNMA	08/25/2027	1,000,000.00	04/06/2023	876,610.00	87.09	870,925.59	2.42%	Aaa/AA+	3.74
	0.740%	08/25/2024		3.82%	876,610.00	5.38%	1,973.33	-5,684.41	AAA	3.58
					7,610,598.96		**7,565,959.57**	**21.01%**		**1.92**
Total U.S. Agencies			**7,935,000.00**	**3.37%**	**7,610,598.96**	**7.16%**	**42,616.14**	**-44,639.40**		**1.76**
U.S. Treasuries										
912797FU6	U.S. Treasury	12/14/2023	500,000.00	08/14/2023	491,122.98	99.80	498,978.68	1.36%	P-1/A-1+	0.04
	0.000%			5.42%	491,122.98	16.98%	0.00	7,855.71	F1+	0.04
912797FU6	U.S. Treasury	12/14/2023	2,000,000.00	09/27/2023	1,977,054.56	99.80	1,995,914.72	5.46%	P-1/A-1+	0.04
	0.000%			5.45%	1,977,054.56	16.98%	0.00	18,860.16	F1+	0.04
912797LL9	U.S. Treasury	03/21/2024	1,000,000.00	10/06/2023	975,234.83	98.38	983,752.22	2.69%	P-1/A-1+	0.31
	0.000%			5.57%	975,234.83	6.99%	0.00	8,517.39	F1+	0.31
912828YM6	U.S. Treasury	10/31/2024	1,500,000.00	08/09/2023	1,434,316.41	96.70	1,450,546.88	3.96%	Aaa/AA+	0.92
	1.500%			5.23%	1,434,316.41	5.80%	1,916.21	16,230.47	AAA	0.89
91282CHL8	U.S. Treasury	06/30/2025	1,000,000.00	11/10/2023	993,398.44	99.62	996,171.88	2.74%	Aaa/AA+	1.58
	4.625%			5.05%	993,398.44	5.06%	19,354.62	2,773.44	AAA	1.47
91282CEY3	U.S. Treasury	07/15/2025	1,000,000.00	05/30/2023	973,437.50	97.19	971,914.06	2.69%	Aaa/AA+	1.62
	3.000%			4.32%	973,437.50	5.24%	11,331.52	-1,523.44	AAA	1.54
91282CFE6	U.S. Treasury	08/15/2025	1,000,000.00	01/13/2023	980,078.13	97.30	973,007.81	2.71%	Aaa/AA+	1.71
	3.125%			3.94%	980,078.13	5.21%	9,171.20	-7,070.32	AAA	1.62
91282CFP1	U.S. Treasury	10/15/2025	1,000,000.00	05/30/2023	1,000,625.00	99.19	991,914.06	2.76%	Aaa/AA+	1.88
	4.250%			4.22%	1,000,625.00	5.11%	5,457.65	-8,710.94	AAA	1.77
912828M56	U.S. Treasury	11/15/2025	1,000,000.00	05/30/2023	955,117.19	95.50	954,960.94	2.64%	Aaa/AA+	1.96
	2.250%			4.19%	955,117.19	5.17%	989.01	-156.25	AAA	1.88
91282CGL9	U.S. Treasury	02/15/2026	1,000,000.00	05/30/2023	997,578.13	98.79	987,851.56	2.75%	Aaa/AA+	2.21
	4.000%			4.09%	997,578.13	5.03%	11,739.13	-9,726.57	AAA	2.06

CUSIP	Issuer Coupon Rate	Maturity Date Call Date	Remaining Par Value	Settle Date Book Yield	Original Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port Gain/Loss	Moody/S&P Fitch	WAM Eff. Dur.
U.S. Treasuries										
91282CCF6	U.S. Treasury 0.750%	05/31/2026	1,000,000.00	06/13/2022 3.01%	915,976.56 915,976.56	91.23 5.07%	912,304.69 20.49	2.53% -3,671.87	Aaa/AA+ AAA	2.50 2.41
91282CCJ8	U.S. Treasury 0.875%	06/30/2026	1,000,000.00	06/29/2022 3.20%	913,125.00 913,125.00	91.42 4.99%	914,218.75 3,661.68	2.52% 1,093.75	Aaa/AA+ AAA	2.58 2.48
91282CCP4	U.S. Treasury 0.625%	07/31/2026	1,100,000.00	01/13/2023 3.73%	987,292.97 987,292.97	90.49 5.03%	995,371.09 2,297.89	2.73% 8,078.13	Aaa/AA+ AAA	2.67 2.57
912828X88	U.S. Treasury 2.375%	05/15/2027	1,000,000.00	06/29/2022 3.20%	962,851.56 962,851.56	93.70 4.92%	936,953.12 1,043.96	2.66% -25,898.44	Aaa/AA+ AAA	3.46 3.24
9128282R0	U.S. Treasury 2.250%	08/15/2027	1,050,000.00	01/13/2023 3.60%	990,322.27 990,322.27	92.92 4.91%	975,638.67 6,933.42	2.73% -14,683.60	Aaa/AA+ AAA	3.71 3.45
					15,547,531.52		**15,539,499.13**	**42.92%**		**1.72**
Total U.S. Treasuries			**16,150,000.00**	**4.36%**	**15,547,531.52**	**7.15%**	**73,916.78**	**-8,032.38**		**1.63**
					36,227,427.16		**35,894,787.07**	**100.00%**		**1.40**
TOTAL PORTFOLIO			**37,163,282.32**	**3.59%**	**36,227,427.16**	**6.35%**	**143,293.33**	**-332,640.08**		**1.32**
TOTAL MARKET VALUE PLUS ACCRUED INTEREST							**36,038,080.40**			

Transaction Report

City of Aliso Viejo — **November 01, 2023 - November 30, 2023**

Transaction Date	Transaction Type	Security ID	Security Description	Maturity Date	Purchases	Redemptions	Interest	Deposits	Withdrawals
11/01/2023	Interest	538036JN5	LIVOAK 1.65 08/28/24	08/28/2024	-	-	343.34	-	-
11/07/2023	Maturity	912797HJ9	TREASURY BILL	11/07/2023	-	1,000,000.00	-	-	-
11/10/2023	Purchase	91282CHL8	T 4 5/8 06/30/25	06/30/2025	-993,398.44	-	-16,715.35	-	-
11/13/2023	Interest	90348JR93	UBS 0.95 08/11/26	08/11/2026	-	-	197.68	-	-
11/15/2023	Interest	912828X88	T 2 3/8 05/15/27	05/15/2027	-	-	11,875.00	-	-
11/15/2023	Interest	866264DP6	SSBI 0.85 05/15/25	05/15/2025	-	-	1,049.81	-	-
11/15/2023	Interest	912828M56	T 2 1/4 11/15/25	11/15/2025	-	-	11,250.00	-	-
11/15/2023	Interest	33847E3J4	FBC 0.9 05/15/25	05/15/2025	-	-	1,111.56	-	-
11/17/2023	Interest	15118RUV7	CELTIC 1.4 04/17/24	04/17/2024	-	-	291.32	-	-
11/20/2023	Interest	27002YEX0	EGBN 1.55 03/20/24	03/20/2024	-	-	322.53	-	-
11/22/2023	Interest	32110YPS8	FNAMER 1 1/4 04/22/24	04/22/2024	-	-	260.10	-	-
11/27/2023	Interest	05465DAK4	BOFI 1.65 03/26/24	03/26/2024	-	-	343.34	-	-
11/27/2023	Interest	856285RU7	SBIIN 2 11/27/24	11/27/2024	-	-	2,470.14	-	-
11/28/2023	Deposit		LAIF Deposit		-	-	-	700,000.00	-
11/30/2023	Interest	59013KLQ7	MERICK 0.55 12/30/25	12/30/2025	-	-	114.45	-	-
11/30/2023	Interest	91282CCF6	T 0 3/4 05/31/26	05/31/2026	-	-	3,750.00	-	-
Grand Total:					**-993,398.44**	**1,000,000.00**	**16,663.92**	**700,000.00**	**0.00**

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

CITY OF ALISO VIEJO

DIRECTOR OF FINANCIAL SVCS/ CITY TREAS
12 JOURNEY, #100
ALISO VIEJO, CA 92656

Account Number: 98-30-007

November 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
11/28/2023	11/28/2023	RD	1743286	1703685	ANN EIFERT	700,000.00

Account Summary

Total Deposit:	700,000.00	Beginning Balance:	5,733,282.32
Total Withdrawal:	0.00	Ending Balance:	6,433,282.32

PMIA/LAIF Performance Report as of 12/13/23

Quarterly Performance Quarter Ended 09/30/23

LAIF Apportionment Rate[(2)]:	3.59
LAIF Earnings Ratio[(2)]:	0.00009812538629360
LAIF Administrative Cost[(1)*]:	0.29
LAIF Fair Value Factor[(1)]:	0.986307739
PMIA Daily[(1)]:	3.48
PMIA Quarter to Date[(1)]:	3.42
PMIA Average Life[(1)]:	256

PMIA Average Monthly Effective Yields[(1)]

November	**3.843**
October	3.670
September	3.534
August	3.434
July	3.305**
June	3.167

Pooled Money Investment Account Monthly Portfolio Composition [(1)] 10/31/23 $165.7 billion

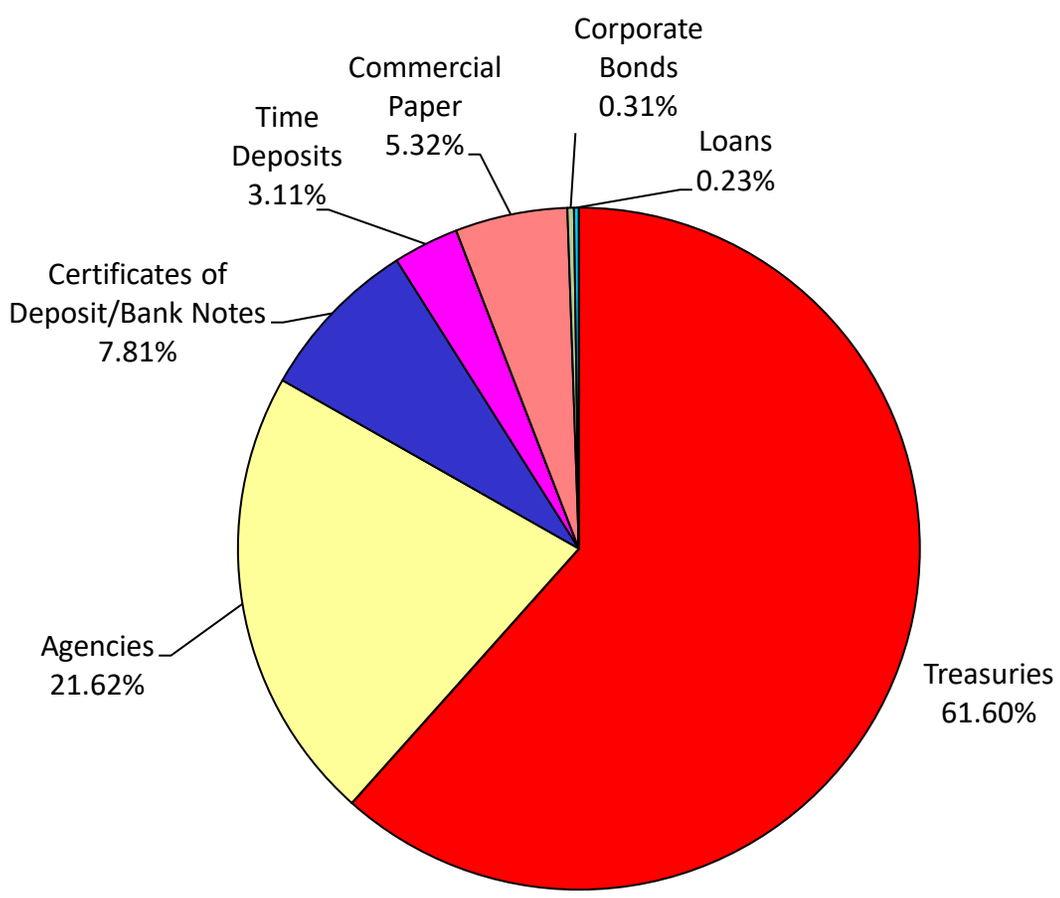


Chart does not include $2,300,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. **View PMIA Daily Rates**

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

**The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.*

*** Revised*

Source:
(1) State of California, Office of the Treasurer
(2) State of Calfiornia, Office of the Controller

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services

SUBJECT: FISCAL YEAR 2022-23 ANNUAL COMPREHENSIVE FINANCIAL REPORT

Recommended Action:

Receive and file the Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023.

Fiscal Impact:

As of June 30, 2023, the City's fund balance for all funds increased by $3.6 million for a total of $39.6 million. Of this amount, $34.4 million is in the General Fund and the remaining is restricted (special revenue funds such as gas taxes, Measure M, grants, etc.) or non-spendable (prepaid costs).

Background:

The Annual Comprehensive Financial Report was prepared in conformity with Generally Accepted Accounting Principles (GAAP) and audited by independent certified public accountants at Davis Farr, LLP. The goal of the audit is to provide reasonable assurance that the City's financial statements are free from material misstatement.

As part of the audit, Davis Farr, LLP issued the following reports:

- Statement on Auditing Standards (SAS) 114 Letter
- Report on Agreed-Upon Procedures Applied to the Appropriations Limit
- Report on Agreed-Upon Procedures for the City's Treasurer's Monthly Report

Discussion:

The annual audit of the financial statements was completed on December 14, 2023. The financial statements were prepared in accordance with all applicable accounting standards. The independent auditor has issued an unmodified opinion of the City's financial statements for the fiscal year (FY) ended June 30, 2023, which provides

reasonable assurance that the financial statements of the City are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

In addition to reviewing and examining the City's financial records, the auditors also reviewed the internal control framework of the City. Internal control is a set of activities, rules, and procedures implemented by the City to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud. There were no findings cited by the auditors during their review of the City's internal control over its financial reporting. Additionally, the auditors issued their reports on the agreed upon procedures for the City's monthly treasurer's report and the City's appropriations limit worksheets and no exceptions were identified.

Government-wide Financials

As presented in the ACFR Statement of Activities, the City's total revenues from all sources were $34.8 million, while the total cost of all programs and services was $32.8 million. Some of the financial highlights at the government-wide level are:

- Assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at June 30, 2023 by $138.3 million. This amount is referred to as the net position of the City.
- The City increased its overall net position by $2.0 million or 1.5% higher compared to FY 2021-22.
- As of June 30, 2023, the City's overall fund balance increased by $3.6 million for a total of $39.6 million for all funds.
- Federal stimulus funds from the American Rescue Plan Act were received in the amount of $2.8 million and used to fund public safety.

General Fund Highlights

The General Fund is the primary operating fund of the City and is 86.9% of the City's overall fund balance. General Fund operations include Administration and Support, Community and Economic Development, Community Services, Public Safety, and Public Works. The General Fund also funds the City's debt service payment on the Certificates of Participation (COP) for the Aliso Viejo Ranch. General Fund capital improvement includes building improvements at City Hall and Aliso Viejo Ranch, as well as the Aquatic Center, Aliso Viejo Center, and Iglesia Park and Community Center.

The City's major revenue sources are property taxes, sales taxes, franchise fees, and transient occupancy taxes. General Fund revenue for FY 2022-23 totaled $23.3 million, compared to $20.9 million in the prior year. Revenue increases were seen across all categories. Property taxes increased by $0.2 million or 2.7% from growth in assessed values. Transient occupancy taxes increased $0.2 million or 11.1% from the prior year as hotel occupancy rates return to pre-pandemic levels. Sales tax revenue saw a slight increase of 2.1% or $0.1 million. Franchise fees increased by 6.4% or $0.1 million from higher utility costs for electricity, gas, and waste collection fees. Construction remains strong with a $0.3 million increase in licenses, permits, and planning charges. Recreation

fees also increased due to gross revenue of $0.3 million from operations at Gold Coast Farms which were previously not accounted for in the General Fund. Lastly, an increase of $0.6 million was received from investment earnings as a result of interest rate increases.

In addition, the General Fund saw an increase in transfers as a result of strong operating results at the Aliso Viejo Center. Net income at the Center totaled $0.9 million from strong demand for facility rentals, which represents almost a double increase from FY 2021-22. Transfers for FY 2022-23 also included the second payment of American Rescue Plan Act (ARPA) funding in the amount of $2.8 million.

General Fund expenditures and transfers out totaled $23.2 million and were $2.4 million higher than FY 2021-22. The increase was primarily due to increased public safety spending as a result of higher costs for law enforcement services with the Orange County Sheriff's Department by $0.7 million, a 7.5% increase from the prior year. For Community Services and Recreation, $0.3 million in expenditures from operations at Gold Coast Farms was included in FY 2022-23, which were previously not accounted for in the General Fund. Recreation also saw increases of approximately $0.1 million from the addition of a full-time staff member. Community and Economic Development expenditures increased by $0.3 million from increases in consulting and contractual costs. In addition, $0.2 million in additional tax subsidy payments were made to Efuel, LLC, which experienced business growth, generating additional sales tax revenue. Transfers out increased by a total of $0.2 million for the Aliso Viejo Aquatic Center and improvements at the Aliso Viejo Ranch.

Overall increases were also seen in administration and support services as a result of filled positions previously vacant in FY 2021-22, and a 4.7% cost of living adjustment to salaries. Additional spending occurred in information technology to mitigate cyber security threats, insurance premiums, utility costs, and professional services due to inflationary pressures.

For FY 2022-23, General Fund revenues and transfers in the amount of $27.1 million exceeded expenditures and transfers out of $23.2 million, resulting in an increase to the General Fund balance by $3.8 million to $34.4 million. This balance is comprised of non-spendable funds of $55,046 and $28.5 million in assigned funds. These assigned funds include $3.5 million for contingencies, $0.6 million for insurance and/or benefit obligations, $13.1 million for asset replacement, and $11.3 million for emergencies. The remaining unassigned portion totals $5.8 million. The total fund balance at the end of FY 2022-23 is equal to 144% of the FY 2023-24 Adopted General Fund Budget appropriations.

Attachments:

1. FY 2022-23 Annual Comprehensive Financial Report
2. Statement on Auditing Standards 114 Letter
3. Management Representation Letter
4. Report on Appropriations Limit
5. Report on Treasurer's Monthly Statement

ALISO VIEJO

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2023
Aliso Viejo, California



ABOUT THE COVER:

The fiscal year 2022-23 ACFR cover displays a view of Aliso Viejo City Hall, located at 12 Journey in the city of Aliso Viejo.

City Hall provides municipal services for the residents of Aliso Viejo. The building has housed the city's government offices and city council chambers since Aliso Viejo was incorporated on July 1, 2001 as Orange County's 34th city.



CITY OF ALISO VIEJO, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2023

Prepared by

FINANCIAL SERVICES

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ALISO VIEJO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended June 30, 2023
Table of Contents

	Page
INTRODUCTORY SECTION:	
Letter of Transmittal	i
List of Principal Officials	viii
Organizational Chart	ix
GFOA Certificate of Achievement for Excellence in Financial Reporting	x
FINANCIAL SECTION:	
Independent Auditor's Report	1
Management's Discussion and Analysis (Required Supplementary Information)	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements:	
Balance Sheet – Governmental Funds	22
Reconciliation of the Balance Sheet to the Statement of Net Position	23
Statement of Revenues, Expenditures and Changes in Fund Balances	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	25
Fiduciary Funds:	
Statement of Fiduciary Net Position	26
Statement of Changes in Fiduciary Net Position	27
Notes to the Basic Financial Statements	28

CITY OF ALISO VIEJO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended June 30, 2023
Table of Contents (Continued)

	Page
Required Supplementary Information:	
Budgetary Comparison Information:	
Budgetary Comparison Schedule – General Fund	62
Budgetary Comparison Schedule – Aliso Viejo Center	63
Miscellaneous Plan:	
Schedule of Proportionate Share of Net Pension Liability and Related Ratios as of the Measurement Date	64
Schedule of Plan Contributions	65
Schedule of Changes in the Total OPEB Liability and Related Ratios	66
Notes to Required Supplementary Information	67
Supplementary Schedules:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	73
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	77
Budgetary Comparison Schedules:	
Nonmajor Special Revenue Funds:	
Traffic Congestion Relief	81
Gas Tax	82
Measure M	83
SB1-RMRA	84
Public Safety Grants	85
Air Quality Improvement	86
Integrated Waste Management	87
Other Grants	88
Technology Grants	89
Development Impact	90
Federal Grants	91
Aquatic Center	92
Nonmajor Capital Projects Funds:	
Capital Improvements	93
Storm Water	94
Street Improvements	95
Nonmajor Debt Service Fund	96

CITY OF ALISO VIEJO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended June 30, 2023
Table of Contents (Continued)

STATISTICAL SECTION:	Table	Page
Net Position by Component	1	99
Changes in Net Position	2	100
Fund Balances of Governmental Funds	3	101
Changes in Fund Balance of Governmental Funds	4	102
General Government – Expenditures by Function	5	103
General Government – Revenues by Source	6	104
General Government – Tax Revenues by Source	7	105
Principal Sales Tax Producers by Category	8	106
Property Tax Levies and Collections	9	107
Assessed Value and Estimated Actual Value of Taxable Property	10	108
Direct and Overlapping Property Tax Schedules	11	109
Principal Property Taxpayers	12	110
Ratios of Outstanding Debt by Type	13	111
Computation of Direct and Overlapping Bonded Debt	14	112
Legal Debt Margin	15	113
Demographic and Economic Statistics	16	114
Principal Employers	17	115
Operating Indicators by Function	18	116
Full-Time and Part-Time City Employees by Function	19	117
Capital Assets Statistics by Function	20	118
Schedule of Insurance	21	119
Miscellaneous Statistical Information	22	120

THIS PAGE INTENTIONALLY LEFT BLANK

ALISO VIEJO
Live Life Inspired

MAYOR
Richard Hurt

MAYOR PRO TEM
Mike Munzing

COUNCIL MEMBER
Tiffany Ackley

COUNCIL MEMBER
Ross Chun

COUNCIL MEMBER
Max Duncan

CITY MANAGER
David A. Doyle

CITY ATTORNEY
Scott C. Smith

CITY CLERK
Mitzi Ortiz, MMC

December 14, 2023

To the Residents of the City of Aliso Viejo:

It is with great pleasure that we present the City of Aliso Viejo's Annual Comprehensive Financial Report (ACFR) for fiscal year 2022-23. This report has been prepared by the Department of Financial Services in conformity with Generally Accepted Accounting Principles (GAAP) and has been audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed Certified Public Accountants.

The report consists of management representations concerning the finances of the City. Consequently, responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the financial statements. Since the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to fairly present the financial position of the City. All disclosures necessary to enable an understanding of the City's financial activities have been included.

Davis Farr, LLP, a firm of licensed Certified Public Accountants, has audited the City of Aliso Viejo's financial statements. The goal of the independent audit is to provide reasonable assurance that the City's financial statements for the fiscal year ended June 30, 2023, 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, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Aliso Viejo's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP.

TEL 949.425.2500 FAX 949.425.3899 12 JOURNEY, SUITE 100 | ALISO VIEJO, CA | 92656-5335 AVCITY.ORG

The independent auditor's report is presented as the first component of the financial section of this report.

This ACFR includes the financial activity for all funds of the City. In addition to the fund-by-fund financial information presented in the City's financial statements, government-wide financial statements are also included. The government-wide financial statements include a Statement of Net Position that provides the total net equity of the City, including infrastructure, and the Statement of Activities that shows the cost of providing government services. These statements have been prepared using the accrual basis of accounting whereas the fund financial statements were prepared using the modified accrual method. A reconciliation report is provided as a key to understanding the changes between the two reporting methods. In addition, the Statement 34 standard includes an emphasis on the City's major funds as shown in the Governmental Fund Statements. These statements, combined with other information, are further analyzed in a narrative section called Management's Discussion and Analysis (MD&A). The MD&A provides "financial highlights" and interprets the financial reports by analyzing trends and explaining changes, fluctuations, and variances in the financial data. In addition, the MD&A is intended to disclose any known significant events or decisions that affect the financial condition of the City. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

PROFILE OF THE CITY

The City of Aliso Viejo was incorporated on July 1, 2001, as a general law city under the laws of the State of California. The City of Aliso Viejo encompasses approximately seven square miles in south Orange County and has a population of 50,766 per data provided by the California Department of Finance (DOF). Approximately 46 miles south of Los Angeles and 70 miles north of San Diego, the City is adjacent to the cities of Laguna Beach, Laguna Woods, Laguna Hills, and Laguna Niguel.

The City operates under the Council-Manager form of government. In June 2023, the City Council voted to adopt district-based elections, comprising of 5 districts elected for staggered four-year terms of office. The Mayor and Mayor Pro-Tem are selected by the Council from among its members to serve one-year terms. The Council acts as the legislative and policy-making body of the City, enacting all laws and directing such actions as required, to provide for the general welfare of the community.

The City Manager is appointed by the City Council and is responsible for overseeing the operations of the City and implementing the policy decisions made by the City Council. The City Attorney and City Treasurer are also appointed by the City Council. All other department heads and employees are appointed by the City Manager.

The City provides municipal services through a combination of in-house staffing and contract services. Police and fire services, street maintenance, building, code enforcement, and legal services are all provided through contracts. The Aliso Viejo Community Association, a master community association, owns and manages 21 parks within the City limits. This Association also maintains most of the landscaped slopes and parkways. The City owns and manages Iglesia Park, Vista Park, and the Aliso Viejo Ranch. The Orange County Library System provides public library services.

Prior to the beginning of each fiscal year, the City Council adopts the annual budget, which serves as the foundation for the City's financial planning and control. All governmental funds are annually appropriated. The budget is arranged by fund, function, and department and presented to the Council by the City Manager. The level of budgetary control is established at the fund level. Transfers of appropriations between fund budgets can be made with the approval of the City Manager and Director of Financial Services. The City Council's approval is required for all budget amendments that result in a change to fund balances. The budget is reviewed midyear in January by the City Manager and the Director of Financial Services to ensure compliance with City Council direction. The midyear budget is then reviewed by the City Council and consideration is given to necessary adjustments for new programs, projects, and other adjustments to ensure that expenditures and revenues are in line with the budgeted projections.

The City maintains an encumbrance accounting system as an additional method of budgetary control. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

ECONOMIC CONDITION AND OUTLOOK

Information presented in the City's financial statements is best understood within the context of our broader economic conditions. The City's local economy has recovered from the financial impacts of the COVID-19 pandemic. Sales and transient occupancy taxes have rebounded. The housing market remains strong in the County despite higher interest rates. As a result of the pandemic, the Federal Government enacted several different stimulus programs to assist State, County, and local governments with the costs of responding to the health crisis as well as the economic fallout from decreasing revenues. The American Rescue Plan Act (ARPA) allocated approximately $5.6 million in funding to the City, with the first half used in fiscal year 2021-22 and second half in 2022-23. Although ARPA funds provided some economic relief, these are one-time funds and additional federal aid is not expected.

The U.S. economy in 2023 outperformed expectations. GDP in the first two quarters of 2023 saw growth of approximately 2% in each quarter. The third quarter saw growth of 5.2% according to the Bureau of Economic Analysis. Forecasts do expect growth to slow due to higher interest rates, inflation, as well as national and consumer debt.

Based on the UCLA Anderson's Forecast in October 2023, economic growth in the national economy will be weak in 2024. Although rates of inflation have cooled due to the aggressive interest rate hikes, the high costs of fuel, food, consumer goods, and services continue to hamper economic growth. UCLA does not anticipate a recession in 2024; however, international conflicts, new economic policy from 2024 election results, continued inflation and its corresponding hikes in interest rates, can push that national economy into a recession.

LOCAL ECONOMY

Although California's unemployment rate was estimated at 4.8% in October 2023, Orange County's rate has been consistently lower and was estimated at 3.7%, according to the latest available data by the California Employment Development Department. Aliso Viejo is comprised of single-family homes, condominiums, and apartments as well as a mixture of retail, office, light industrial, and service entities providing a solid tax base for the City. Most retail and commercial businesses are oriented toward serving residents and visitors. The City is also home to numerous regional and corporate headquarters in a variety of industries, particularly in the biomedical and healthcare industries. This dynamic local business environment and availability of amenities in the community will assist Aliso Viejo in mitigating the impact of a recession and position its local economy for future recovery. The City is nearly built out, with limited future opportunities for new residential or commercial construction. However, efforts to revitalize existing sites, such as in the Aliso Viejo Town Center and Aliso Viejo Commons provide new opportunities and funding sources for the City.

The City's major revenue sources are property taxes, sales taxes, franchise fees, and transient occupancy taxes. General fund revenue for FY 2022-23 totaled $23.3 million, compared to $20.9 million in the prior year. Revenue increases were seen across all categories. Property taxes increased by $0.2 million or 2.7% from growth in assessed values. Transient occupancy taxes increased $0.2 million or 11.1% from the prior year as hotel occupancy rates return to pre-pandemic levels. Sales tax revenue saw a slight increase of 2.1% or $0.1 million attributable to strong sales within the business and industry sector. Franchise fees increased by 6.4% or $0.1 million from higher utility costs in electricity, gas, and waste collection fees. Construction remains strong with a $0.3 million increase in licenses, permits, and planning charges. Recreation fees also increased due to gross revenue of $0.3 million from operations at the Aliso Viejo Farm which were previously not accounted for in the General Fund. Lastly, an increase of $0.6 million was received from investment earnings as a result of interest rate increases.

In addition, the General Fund saw an increase in transfers in as a result of strong operational results at the Aliso Viejo Center. Net income totaled $0.9 million from strong demand for facility rentals, which represents almost a double increase from FY 2021-22.

Although revenues were strong in FY 2022-23, expenditure growth is outpacing revenues in the City. For FY 2023-24 General Fund resources, which include transfers in, total $22.7 million and

appropriations total $23.9 million. Budget reductions were made across all departments in an effort to control costs. A $1.2 million budget deficit is anticipated; therefore, reserves will be utilized to fund the City's Certificate of Participation (COP) payment for the Aliso Viejo Ranch in the amount of $0.6 million and $0.6 million in capital improvement projects (CIP). The City is hopeful that new businesses, such as Tesla which is scheduled to open in 2024, will provide much needed new revenue to the City in order to bridge the budget gap.

LONG TERM FINANCIAL PLANNING

As of June 30, 2023, the City has a General Fund balance of $34.4 million and represents 144% of total FY 2023-24 General Fund appropriations. The balance includes $3.5 million for contingencies, $0.6 million for insurance and benefit obligations, $13.2 million for future replacement of City infrastructure assets, and $11.3 million for emergencies and unanticipated CIP projects. The unassigned fund balance is $5.8 million and provides a safety net that ensures government services are not impacted in the event of an unanticipated budget shortfall or emergency situation.

On August 13, 2019, the City issued $12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch. The principal is due annually in amounts ranging from $230,000 to $635,000 on November 1 of each year commencing in 2020 through the year 2049. Interest is payable semi-annually in amounts ranging from $9,525 to $212,325 and is due on May 1 and November 1 of each year commencing on November 1, 2019. The interest payments have rates ranging from 0.96% to 3.09%. The City publishes a Five-Year Strategic Plan to identify key factors affecting the City's fiscal outlook, examine fiscal trends, and analyze the General Fund's ability to continue current services, maintain existing assets, and fund City Council initiatives over the next five years. The Five-Year Strategic Plan is updated and published periodically.

RELEVANT FINANCIAL POLICIES

The City has made a practice of living within its means since incorporation. In fiscal year 2005-06, the City Council formally adopted a Management and Budget policy to promote sound financial management which, in turn, led to improved bond ratings and lower cost of capital. The City continues to be conservative with expenditures while maintaining adequate reserves in accordance with City policies. General Fund surpluses, as well as outside funding sources when available, have been used to fund projects as directed by the City Council. To uphold the City's reputation of providing excellent amenities for residents and businesses, City staff continues to actively pursue outside grants and funding opportunities whenever possible. The City's Fund Balance Policy was approved in 2012 to establish procedures for reporting unrestricted fund balances in the City's financial statements. The policy authorizes the City Manager and Director of Financial Services to prepare financial reports which accurately categorize fund balance per

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The City's long-term financial plans are also in accordance with these policies.

MAJOR INITIATIVES

The City's Economic Development program continued ongoing initiatives aimed at facilitating the retention and expansion of existing businesses, attracting new businesses to the community, and promoting the City's "business friendly" environment.

In July 2016, the City entered into an economic development subsidy agreement with EFUEL, LLC. EFUEL is an on-site mobile fueling business for diesel fueled vehicles and generators. Under this agreement, EFUEL receives a graduated percentage (starting at 50% and up to 70%) of sales tax revenue received by the City attributable to EFUEL. For the year ended June 30, 2023, the City abated sales taxes totaling $0.7 million, with net revenue to the City of approximately $0.5 million.

In July 2023, the City entered into another economic subsidy agreement with Hunt and Sons, LLC, which has a similar business model to EFUEL, and is estimated to provide the City with net sales tax revenue ranging from $0.5 to $0.9 million annually. Terms are consistent with the EFUEL agreement and tax subsidy payments will begin in FY 2023-24.

In 2022-23, the City also saw numerous new businesses open such as Glaukos Corporation, Tucker Tire, Telsa Motors Collision Center, and numerous restaurants. Efforts have also been underway to revitalize Aliso Viejo Commons. Construction has begun for the opening of the City's first and only car dealership, Tesla. In addition, the Commons will be home to Daiso, 99 Ranch Market, and other commercial and retail ventures.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) offers a Certificate of Achievement for Excellence in Financial Reporting to cities for their Annual Comprehensive Financial Report (ACFR). This Certificate is a prestigious award, recognizing conformance with the highest standards of state and local government financial report preparation. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such an ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. The City submitted its FY 2021-22 ACFR and received the award for excellence in financial reporting from GFOA. The Certificate is valid for a period of one year. The City will also be submitting its FY 2022-23 ACFR to GFOA for review. We would like to recognize the assistance of the Financial Services staff in the preparation of the ACFR and to our independent auditor, Davis Farr, LLP for their expertise and guidance in preparing the financial report. Through the team effort of the City

Council and staff, the City has been able to maintain a sound financial base from which to operate and continue to provide a high level of service to the community.

Respectfully submitted,



David Doyle
City Manager

CITY OF ALISO VIEJO
LIST OF PRINCIPAL OFFICIALS

Council-Manager Form of Government

CITY COUNCIL

RICHARD HURT
Mayor

MIKE MUNZING
Mayor Pro Tem

TIFFANY ACKLEY
Council Member

ROSS CHUN
Council Member

MAX DUNCAN
Council Member

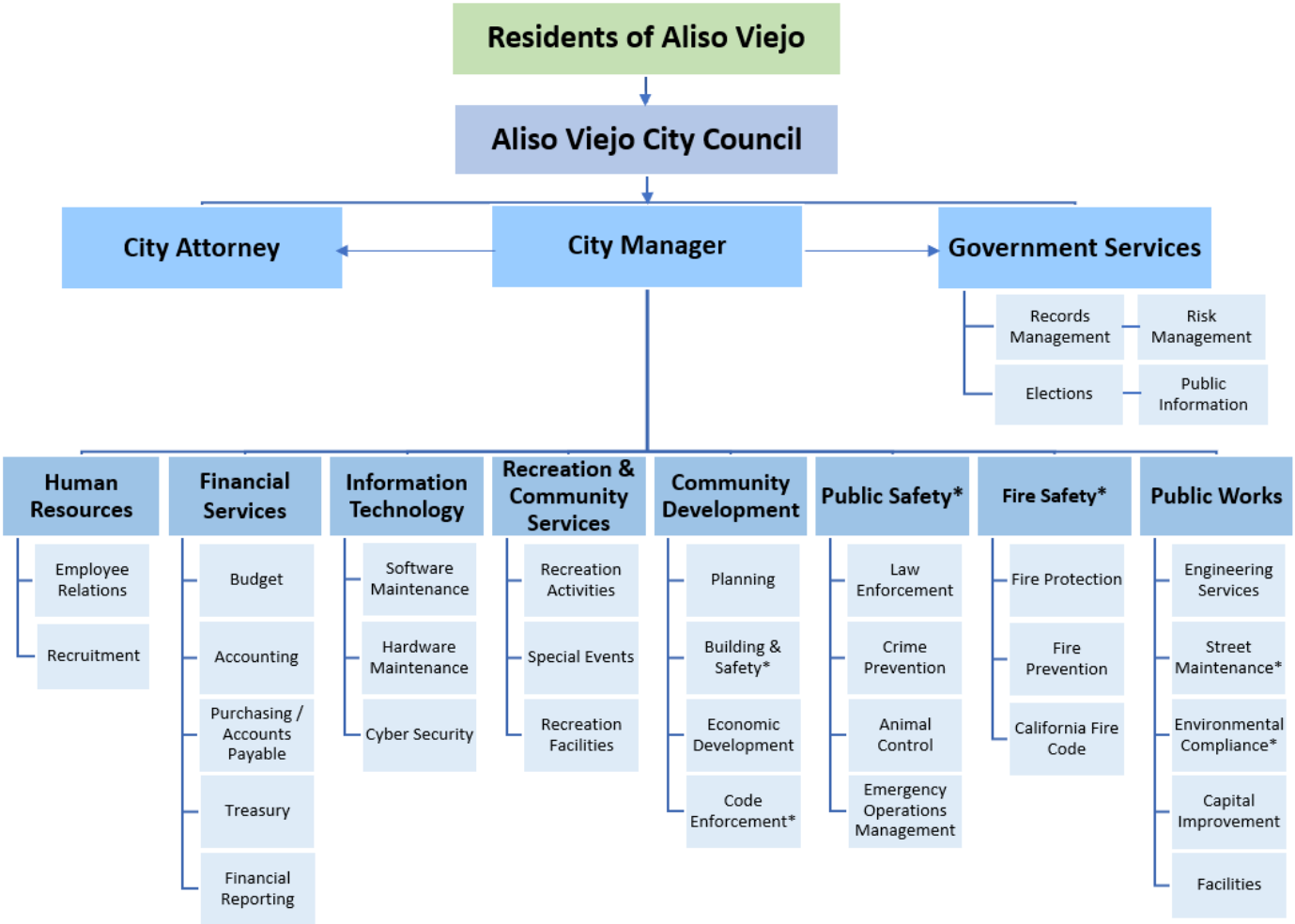
CITY ADMINISTRATION

DAVID DOYLE
City Manager

Scott Smith, City Attorney
Ann Eifert, Director of Financial Services/City Treasurer
Mitzi Ortiz, Director of Government Services/City Clerk
So Kim, Director of Community Development
Shaun Pelletier, City Engineer/Public Works Director
Lizzy Mendoza, Community Services Manager
Isaac Aziz, Information Technology Manager
Captain Alan Villanueva, Chief of Police Services (Orange County Sheriff's Department)
Division Chief Baryic Hunter, Fire Services (Orange County Fire Authority)

Organization Chart

June 30, 2023



*Contract Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Aliso Viejo
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

Independent Auditor's Report

City Council
City of Aliso Viejo
Aliso Viejo, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Aliso Viejo (the City), as of and for the year June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

During the year ended June 30, 2023, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 96: Subscription-Based Information Technology Arrangements. Additionally, the financial statements for the year ended June 30, 2023, reflect certain prior period adjustments as described further in note 18 to the financial statements. Our opinion is not modified with respect to these matters.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, budgetary comparison information, capital assets – modified approach for infrastructure, and pension and other post employment benefit schedules* 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 fund financial statements and schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

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

Report on Summarized Comparative Information

The financial statements of the City for the year ended June 30, 2022 were audited by other auditors whose report dated December 15, 2022 expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Davis Farr LLP

Irvine, California
December 14, 2023

THIS PAGE INTENTIONALLY LEFT BLANK

Our discussion and analysis of the City of Aliso Viejo's financial performance provides an overview of the City's financial activities for the year ended June 30, 2023. Please read it in conjunction with the transmittal letter at the front of this report and the accompanying basic financial statements which follow this section.

FINANCIAL HIGHLIGHTS

- Assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at June 30, 2023 by $138.3 million. This amount is referred to as the net position of the City. Of this amount, $33.3 million is unrestricted.
- The City increased its overall net position by $2.0 million or 1.5% for a total net position of $138.3 million.
- General Fund revenues and transfers in the amount of $27.1 million exceeded expenditures and transfers out of $23.2 million, resulting in an increase to the General Fund balance by $3.8 million to $34.4 million. This balance is comprised of assigned funds of $28.5 million and $5.8 million of unassigned funds. The estimated fund balance at the fiscal year end of June 30, 2023, is equal to 144% of the fiscal year 2023-24 Adopted General Fund budget appropriations, including capital and debt service payments.
- As of June 30, 2023, the City's overall fund balance increased by $3.6 million for a total of $39.6 million for all funds. Of this amount, $5.4 million is restricted or non-spendable and $34.2 million is unrestricted.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and allow a longer-term view of the City's finances. Fund Financial Statements tell how City services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

Reporting the City as a Whole: The Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the City as a whole and in a way that helps clarify the City's overall financial position. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All current year revenues and expenses are taken into account, regardless of when cash is received or paid. These two statements report the City's net position and changes in them. Net position, which is the difference between assets and liabilities, is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position is one indicator of whether its financial health is improving or deteriorating. Consideration should also be given to other non-financial factors, such as changes in the City's property tax base and the condition of the City's roads, to assess the overall health of the City.

All of the City's basic services are considered to be governmental activities. The Statement of Net Position and the Statement of Activities present information about these governmental activities, including general government, community development, community services, public safety, and public works. Property tax, sales tax, transient occupancy tax, and franchise fees finance over 58.4% of these activities.

Reporting the City's Most Significant Funds: Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds - not the City as a whole. In addition to the General Fund, the Aliso Viejo Center is included. Lesser funds are collectively reported as Nonmajor Governmental Funds. Some funds are required to be established by State law. However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

The City currently has just one type of fund - governmental - which uses the modified accrual accounting approach. Governmental funds focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. Most of the City's basic services are reported in governmental funds. Under the modified accrual method of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current fiscal period while expenditures are recognized in the accounting period in which the liability is incurred.

The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or less financial resources that can be spent in the near future to finance the City's programs. The relationship and differences between governmental activities reported in the Statement of Net Position and the Statement of Activities and the governmental funds statements are detailed in the reconciliations immediately following each of the fund financial statements.

The City as Trustee: Reporting the City's Fiduciary Responsibilities

The City is the trustee, or fiduciary, for certain amounts held on behalf of developers, property owners, and others. The City's fiduciary activities are reported in the Statement of Fiduciary Assets and Liabilities. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

THE CITY AS A WHOLE

Our analysis focuses on the net position (Table 1) and change in net position (Table 2) of the City's governmental activities. The City has no business-type activities.

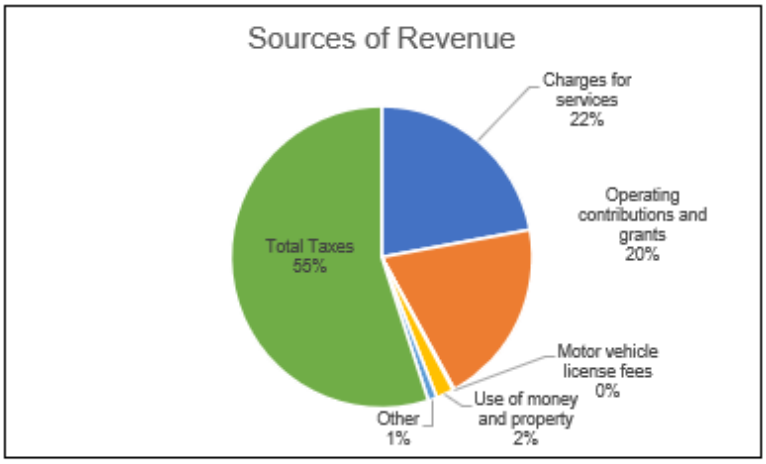
Table 1
Condensed Statement of Net Position

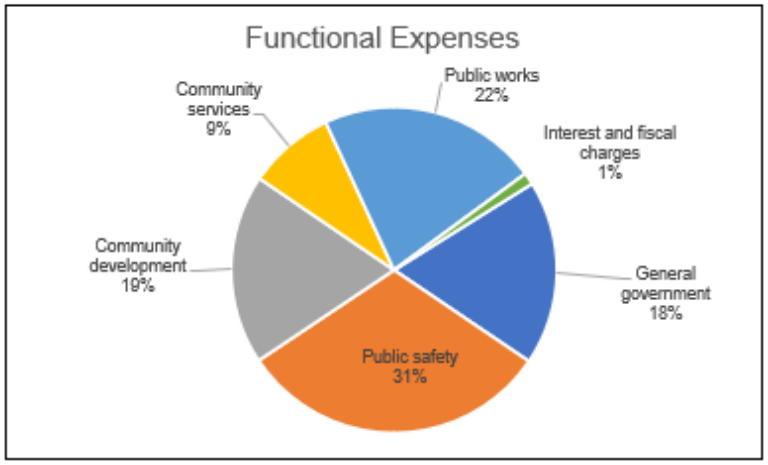
	Governmental Activities	
	2023	2022
Current and other assets	$ 45,082,430	$ 44,459,929
Capital assets, net	112,705,053	113,119,692
Total assets	**157,787,483**	**157,579,621**
Total deferred outflows of resources	**1,354,111**	**618,811**
Current liabilities	5,444,153	8,140,125
Non current liabilities	14,486,798	13,224,141
Total liabilities	**19,930,951**	**21,364,266**
Total deferred inflows of resources	**863,901**	**720,173**
Net Position:		
Invested in capital assets	99,883,422	100,348,736
Restricted	5,186,164	5,840,779
Unrestricted	33,277,156	29,924,478
Total net position	**$ 138,346,742**	**$ 136,113,993**

Assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at June 30, 2023, by $138.3 million. The City increased its overall net position by $2.0 million or 1.5% from the prior year. The largest portion of the City's net position at June 30, 2023, reflects its investment in its buildings and infrastructure. Capital assets, net of related debt for fiscal year 2022-23 total $99.9 million and represents 72% of the City's total net position. $5.2 million is restricted, representing special revenue resources that are subject to their funding stipulations, such as street improvements, specific public safety expenditures, and community development projects. Unrestricted net position totals $33.3 million for the year ending June 30, 2023, and is an increase of $3.3 million, which is attributed to an increase in general fund revenues.

Table 2
Change in Net Position

	Governmental Activities	
	2023	2022
Revenues		
Program Revenues:		
Charges for services	7,694,422	5,742,780
Operating contributions and grants	6,932,234	6,945,042
General Revenues:		
Taxes:		
Sales taxes	6,244,171	6,117,932
Property taxes	9,459,526	9,211,738
Franchise taxes	1,884,639	1,744,239
Transient occupancy taxes	1,570,525	1,413,074
Motor vehicle license fees	53,145	57,547
Use of money and property	656,151	(153,060)
Other	332,325	118,665
Total Revenues	34,827,138	31,197,957
Expenses		
General government	6,019,844	4,943,476
Public safety	10,224,474	9,601,888
Community development	6,190,570	1,244,026
Community services	2,817,896	5,264,667
Public works	7,161,695	5,473,152
Interest and fiscal charges	387,579	390,573
Total expenses	32,802,058	26,917,782
Increase (Decrease in net position	**2,025,080**	**4,280,175**
Net position - beginning of year, as restated (note 18)	136,321,662	131,833,818
Net position - end of year	138,346,742	136,113,993





Total revenues for governmental activities amounted to $34.8 million during FY 2022-23 and reflects an increase of $3.6 million or 11.6% over the prior year. Functional expenditures totaled $32.8 million and increased by $5.9 million or 21.8%. Revenues exceeded program expenses by $2.0 million.

Revenues

The City's major general revenue sources are property taxes, sales taxes, franchise fees, and transient occupancy taxes. Property taxes increased by $0.2 million or 2.7% from higher assessed values. Transient occupancy taxes increased approximately $0.2 million or 10.0% from the prior year as hotel occupancy rates return to pre-pandemic levels. Sales tax revenue saw a slight increase of 2.1% or $0.1 million attributable to strong sales within the business and industry sector. Franchise taxes increased by $0.1 million from higher utility costs in electricity, gas, and waste collection fees. Franchise fees from SCE increased by over 40% as a result of higher gross receipts. This increase largely offset the decrease of 11.5% in cable franchise fees as residents move away from traditional cable television. Investment income also increased significantly by $0.8 million from prior year as a result of higher interest rates.

Program revenues include charges for services, operating grants and contributions, and capital contributions and grants. Overall program revenues increased by $1.9 million largely from increases in charges for services. Compared to FY 2021-22, charges for services increased from strong revenues at the Aliso Viejo Center as the facility rebounds from stay-at-home orders of the pandemic and demand for banquet and wedding facilities return to normal levels. The Aliso Viejo Center's revenue increased by $0.9 million. In addition, charges for services include $0.4 million from revenue at Gold Coast Farms, which was previously not accounted for as program revenues in FY 2021-22. Charges for services for building permits and planning also increased by $0.4 million from strong construction and development activity.

Total operating contributions and grants remained largely unchanged from the prior year. These funds include gas taxes, Measure M, American Rescue Plan Act, and other grants, totaling $6.9 million. The City did not receive any capital contributions and grants during the fiscal year 2022-23.

Expenses

Total expenses for all City services, which includes law enforcement, animal control, building and planning services, public works, engineering, environmental compliance, and administration increased by $5.9 million. General Government expenses are 18.4% of the total expenses and include City Council, City Manager, City Attorney, City Clerk, Human Resources, Financial Services, Information Technology, and other general expenses, such as insurance premiums, maintenance of City Hall, community outreach, and City memberships. General Government expenses increased by $1.1 million. The increase is attributable to higher labor costs, inflationary costs of professional services, maintenance costs for City Hall, 2022 election costs, and $0.1 million for legal services for the implementation of district elections.

Public works increased $1.7 million as a result of additional spending on street improvements compared to FY 2021-22. Major projects include slurry seal and Aliso Creek Rehabilitation between Wolverine and Alicia.

Public safety expenses increased by 6.5% or $0.6 million as a result of higher contractual costs with the Orange County Sheriff's Department.

Community Services and Community Development activities totaled $9.0 million for FY 2022-23 compared to $6.5 million in FY 2021-22. Expenditures and transfers out at the Aliso Viejo Center increased by $0.8 million as facility and banquet rentals increased. In addition, $0.3 million in expenditures from operations at Gold Coast Farms was included in FY 2022-23 and not in the prior year. Planning and building expenditures increased by $0.3 million from increased in consulting and contractual costs. $0.2 million in additional expenditures were made with Community Development Block Grant (CDBG) funding for the acquisition of a low-income housing unit. $0.2 million in additional tax subsidy payments were made to EFUEL, LLC, which experienced business growth and generated additional sales tax revenue.

Government Activities

Tables 3 and 3A present the cost of each of the City's programs: General Government (Administrative Services), Community Development, Community Services, Public Safety, and Public Works as well as each program's net cost (total cost less revenues generated by the activities). The total cost of all governmental activities in FY 2022-23 was $32.8 million. That cost is financed by program revenues of $14.6 million. Net cost of services is $18.2 million and is funded with general fund resources.

Table 3
Net Cost of Governmental Activities
Fiscal Year Ended June 30, 2023

	Total Cost of Services	Program Revenues	Net Revenue/Cost of Services
General government	$ 6,019,844	$ -	$ 6,019,844
Public safety	10,224,474	(3,543,347)	6,681,127
Community development	6,190,570	(5,795,674)	394,896
Community services	2,817,896	(1,670,852)	1,147,044
Public works	7,161,695	(3,616,783)	3,544,912
Interest and fiscal charges	387,579	-	387,579
Total	$ 32,802,058	$ (14,626,656)	$ 18,175,402

Table 3A
Net Cost of Governmental Activities
Fiscal Year Ended June 30, 2022

	Total Cost of Services	Program Revenues	Net Revenue/Cost of Services
General government	$ 4,943,476		$ 4,943,476
Public safety	9,601,888	(329,536)	9,272,352
Community development	1,244,026	(1,045,592)	198,434
Community services	5,264,667	(5,054,146)	210,521
Public works	5,473,152	(6,258,548)	(785,396)
Interest and fiscal charges	390,573	-	390,573
Total	$ 26,917,782	$ (12,687,822)	$ 14,229,960

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

At year-end, the City's Governmental Funds reported a combined fund balance of $39.6 million, an increase of 9.9% or $3.6 million from the prior year. The fund balance includes $63,525 in non-spendable. Restricted funds of $5.3 million include approximately $1.7 million for community development projects, $3.4 million for capital projects, specifically in street improvements, and $0.2 million for public safety. $28.6 million or 72% of the fund balance is assigned for contingencies, insurance obligations, asset replacement, and emergencies. The remaining $5.6 million or 14.2% is unassigned, which is available for spending at the City's discretion.

General Fund

The General Fund is the primary operating fund of the City and is 86.9% of the City's overall fund balance. General Fund operations include Administration and Support, Community and Economic Development, Community Services, Public Safety, and Public Works. The General Fund also funds the City's debt service payment on the Certificates of Participation (COP) for the Aliso Viejo Ranch. General Fund capital improvement includes building improvements at City Hall and Aliso Viejo Ranch, as well as the Aquatic Center, Aliso Viejo Center, Iglesia Park and Community Center.

For FY 2022-23, General Fund revenues and transfers in the amount of $27.1 million exceeded expenditures and transfers out of $23.2 million, resulting in an increase to the General Fund balance by $3.8 million to $34.4 million. Included in the fund balance are non-spendable funds of $55,046, $28.5 million in assigned funds, and $5.8 million in unassigned funds. These assigned funds include $3.5 million for contingencies, $0.6 million for insurance and/or benefit obligations, $13.1 million for asset replacement, and $11.3 million for emergencies. The unassigned portion is the part of fund balance that is available for use without constraints established by legal requirements totals $5.8 million. The total fund balance at the fiscal year end of June 30, 2023, is equal to 144% of the fiscal year 2023-24 Adopted General Fund Budget appropriations.

The City's major revenue sources are property taxes, sales taxes, franchise fees, and transient occupancy taxes. General Fund revenue for FY 2022-23 totaled $23.3 million, compared to $20.9 million in the prior year. Revenue increases were seen across all categories. Property taxes increased by $0.2 million or 2.7% from growth in assessed values. Transient occupancy taxes increased $0.2 million or 11.1% from the prior year as hotel occupancy rates return to pre-pandemic levels. Sales tax revenue saw a slight increase of 2.1% or $0.1 million attributable to strong sales within the business and industry sector. Franchise fees increased by 6.4% or $0.1 million from higher utility costs in electricity, gas, and waste collection fees. Construction remains strong with a $0.3 million increase in licenses, permits, and planning charges. Recreation fees also increased due to gross revenue of $0.3 million from operations at Gold Coast Farms which were previously not accounted for in the General Fund. Lastly, an increase of $0.6 million was received from investment earnings as a result of interest rate increases.

In addition, the General Fund saw an increase in transfers in as a result of strong operating results at the Aliso Viejo Center. Net income at the Center totaled $0.9 million from strong demand for facility rentals, which represents almost a double increase from FY 2021-22. Transfers for FY 2022-23 also included the second payment of American Rescue Plan Act (ARPA) funding in the amount of $2.8 million.

General Fund expenditures and transfers out totaled $23.2 million and were $2.4 million higher than FY 2021-22. The increase was primarily due to increased public safety spending as a result of higher costs for law enforcement services with the Orange County Sheriff's Department by $0.7 million or 7.4% increase from the prior year. For Community Services and Recreation, $0.3 million in expenditures from operations at Gold Coast Farms was included in FY 2022-23 (prior year accounted for expenditures in a trust fund). Recreation also saw increases of approximately $0.1 million from the addition of a full-time staff member. Community and Economic Development expenditures increased by $0.3 million from increases in consulting and contractual costs. In addition, $0.2 million in additional tax subsidy payments were made to EFUEL, LLC, which experienced business growth, generating additional sales tax revenue. Transfers out increased by $0.1 million to the Aliso Viejo Aquatic Center to bridge the operating gap at the center and another $0.1 million increase for capital improvements at the Aliso Viejo Ranch.

Overall increases were also seen in administration and support services as a result of filled positions previously vacant in FY 2021-22, and a 4.7% cost of living adjustment to salaries during the fiscal year. Additional spending occurred in information technology to mitigate cyber security threats, insurance premiums, utility costs, and professional services due to inflationary pressures.

Aliso Viejo Center

The Aliso Viejo Center provides facility rental and banquet services for large social gatherings, such as conferences and weddings. Fiscal year 2022-23 experienced increased levels of demand as social gatherings returned to normal levels from the pandemic. Total revenue at the Center was $3.5 million compared to $2.7 million from the prior year, an increase of 30%. Expenditures totaled $2.6 million compared to $2.2 million last year. This resulted in net income of $0.9 million, which is transferred to the General Fund. The fund balance at June 30, 2023, is approximately $60,000.

General Fund Budgetary Highlights

Revenues: Actual revenues exceeded the final year-end budget projections by $2.9 million. General Fund taxes totaled $19.1 million and represents 70.0% of the fund's resources. Property tax is the largest contributor, followed by sales, franchise fees, and transient occupancy taxes. Although property taxes received was 2.7% more than prior year, actual property taxes received were slightly below budget estimates as a result of lower than expected transfer taxes which is attributed to higher interest rates and lower property sales. Sales tax revenue totaled $6.2 million and outperformed budget estimates by almost $0.7 million due to conservative budget estimates as uncertainty in economic activity remained high following the pandemic. In addition, high inflation and gas prices experienced during the fiscal year also attributed to the better-than-expected sales tax revenue.

Transient occupancy taxes totaled $1.6 million and was $0.1 million higher than the estimated budget as occupancy rates rebounded quicker than expected. Franchise fees received were 15.7% or $0.2 million over budget primarily from higher revenue from electric, gas, and waste providers.

Revenue from licenses and permits increased from development projects which began during the fiscal year. Transfers-in also exceeded budget estimates by $0.6 million as a result of better than expected net income from operations at the Aliso Viejo Center.

Expenditures: Actual expenditures were $1.7 million under budget due to conservative spending across all departments. Administration and support costs were $0.2 million under budget. Law enforcement contract costs were $0.7 million lower than budget due to high vacancy levels within the Orange County Sheriff's Department. Similarly, labor savings mostly accounted for the savings in recreation of $0.4 million. Public Works was also under by $0.2 million from lower than expected costs in environmental compliance and street maintenance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2023, the City had $112.7 million invested in a broad range of capital assets, including police equipment, buildings, land, park facilities, furniture and fixtures, and roads. (See Table 4 below. Additions to capital assets being depreciated were made in the amount of $0.5 million. This amount includes $0.2 million for the purchase of residential property to be used for low-income housing, $48,500 for the purchase of a Public Works truck, City Hall tenant improvements including furniture and fixtures of $0.2 million and Aliso Viejo Ranch improvements for drainage, historical display panels, and new audio/visual equipment. Depreciation expense in the amount of $1.4 million was incurred in fiscal year 2022-23. For additional information on capital assets, refer to Note 5 of Notes to the Financial Statements.

The City of Aliso Viejo elected to use the modified approach in reporting their streets and roads network. Under the modified approach, infrastructure assets that are part of a network or subsystem of a network are not required to be depreciated if certain requirements are met, which are disclosed in the accompanying *Basic Financial Statements* and *Required Supplementary Information*. In March 2002, the City Council approved a condition level of 80 as the minimum acceptable Pavement Condition Index (PCI) . The following schedule discloses a comparison between the City's assessed condition level of the streets and roads network as of June 30, 2022, and the City's adopted target level of condition.

	Actual Assessed Condition Level	Minimum Condition Level
Overall Pavement Network	83	80

Under the modified approach, GASB Statement No. 34 requires that condition assessments be performed every three years. Last completed in June 2022, the City traditionally performs an assessment every two years. It is the City's intention to have another complete assessment performed on or before fiscal year ending June 30, 2024.

During the year ended June 30, 2023, actual streets and roads maintenance project costs were $3.9 million compared to the estimate of $4.8 million. The amount of underspending was due to project cost savings.

Table 4
Capital Assets at Year End
(Net of Depreciation)

Asset Type	2023	2022
Land	$ 14,315,978	$ 14,315,978
Buildings and improvements	36,831,777	37,017,900
Equipment, furniture and fixtures	424,013	522,540
Other infrastructure	6,680,442	7,159,777
Streets and highways	53,871,430	53,871,430
Construction in progress	-	217,205
Right-to-use assets	6,356	14,862
Right-to-use subscription assets	575,057	
Total capital assets	$ 112,705,053	$ 113,119,692

Debt

On August 13, 2019, the City issued $12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch. The principal is due annually in amounts ranging from $230,000 to $635,000 on November 1 of each year commencing in 2020 through the year 2049 with a coupon rate ranging from 2% to 4%.

In March of 2014, staff coordinated the refinancing of the Community Facilities District (CFD) bonds issued in conjunction with the Glenwood development. Based on the final pricing of the CFD bonds, Glenwood property owners are saving an average of $899 per year.

Non-Current Liabilities

Changes in non-current liabilities for the fiscal year ended June 30, 2023, are provided in Table 5. For additional information on non-current liabilities, refer to Note 6 of the Notes to the Financial Statements.

Table 5
Non-Current Liabilities
June 30, 2023

	Balance at July 1, 2022	Additions	Deletions	Balance at June 30, 2023	Amount due within one year	Amount due beyond one year
Bonds Payable	$ 11,785,000	$ -	$ (240,000)	$ 11,545,000	$ 250,000	$ 11,295,000
Unamortized premium	903,526	-	(32,269)	871,257	-	871,257
Lease liability	14,506	-	(8,683)	5,823	5,823	-
Subscription liability	483,354		(83,803)	399,551	101,123	298,428
Compensated absences	244,983	344,859	(369,107)	220,735	105,207	115,528
Total	$ 13,431,369	$ 344,859	$ (733,862)	$ 13,042,366	$ 462,153	$ 12,580,213

ECONOMIC FACTORS AND FISCAL YEAR 2023-24 BUDGET

Although the U.S. economy in 2023 outperformed expectations, forecasts expect growth to slow due to higher interest rates, inflation, as well as rising national and consumer debt. Recession forecasts have been mixed. Uncertainty remains high from unrest around the world and potential new economic policies from results of the 2024 election. Although unemployment remains low, the effects on commercial property values due to high vacancy rates for office space as more employees seek telecommuting options is still unknown. Furthermore, the rising costs of food, fuel, consumer goods, and services may exacerbate an already slowing economy.

As a result, the fiscal year 2023-24 budget incorporates conservative revenue estimates with a spending plan that exercises fiscal restraint across all departments. The adopted FY 2023-24 budget includes appropriations for programs and projects necessary to continue to provide essential services to the community. General Fund revenues are estimated to total $22.7 million. Appropriations reflect a prudent budget with budget reductions across all departments. The expenditure budget totals $23.9 million and includes all operating costs, capital improvement expenditures, and debt service.

A General Fund budget deficit is estimated at $1.2 million for FY 2023-24. The use of General Fund reserves is anticipated and will fund capital improvement projects totaling $0.6 million and $0.6 million in debt service payments on the Certificates of Participation. The estimated FY 2023-24 year-end General Fund balance is projected at $33.3 million.

With City expenses outpacing revenue growth, it is more critical now than ever to focus on economic development and to pursue future revenue growth opportunities in the City. Funding for economic development activities at the Aliso Viejo Town Center remains a priority in the new year in order to expand on the City's diverse business base, which consists of a mix of high tech, medical/pharmaceutical, and retail companies. New businesses, such as Tesla and Hunt & Sons, are expected to open during FY 2023-24 and bring significant sales tax revenue to the City; however, those revenue estimates are not included in the FY 2023-24 adopted budget.

General Fund Revenues

Revenue forecasts for FY 2023-24 were prepared using estimates and projections provided by the State, other agencies, and consultants. Anticipated General Fund revenue estimates of $22.7 million and is $4.3 million less than FY 2022-23 actuals. This is a result of the discontinuation of $2.8 million in federal funding and conservative estimates in other categories. Sales tax and transient occupancy tax is anticipated to remain at FY 2022-23 levels.

The City receives 84% of its revenue from taxes. This includes property, sales, transient occupancy, and franchise taxes. Property taxes remain the City’s highest and most stable source of revenue with an estimated increase of $0.2 million over FY 2022-23 actuals to $9.7 million, primarily due to inflationary adjustments by the County’s assessor’s office. Growth from higher property values is not anticipated due to low inventory and higher interest rates. Sales tax revenue forecasts show no growth from FY 2022-23 and is estimated at $6.0 million. The current sales tax estimates do not include any potential sales tax revenue from new development scheduled to open during the new fiscal year. Projections for

the City's transient occupancy tax are optimistic that the tourism industry has fully rebounded from the effects of stay-at-home orders of the pandemic. With only two hotels in the City, transient occupancy taxes for FY 2023-24 is projected to remain flat at $1.6 million. Franchise fees are collected from companies that provide electric, gas, cable, and solid waste collection within the City. Franchise fees are expected to decrease by $0.1 million from FY 2022-23 actuals due to the continual decline in franchise fees from cable services.

The remaining 16% of General Fund revenues include other sources such as licenses and permits, fines and forfeitures, investment earnings, fees for services, rental income, and recreation. These sources, with the exception of investment earnings, are expected to remain flat compared to current levels. Investment earnings are expected to increase by $0.1 million to $0.4 million as interest rates rise from record low levels.

General Fund Appropriations

General Fund appropriations total $23.9 million for FY 2023-24. Total expenditures include salaries and benefits for 29 full-time positions, 5 elected officials, and part-time positions primarily in recreation. Salaries and benefits expenses include merit-based salary increases and cost-of-living adjustments of 5% effective the beginning of FY 2023-24. No additional staffing was budgeted for the fiscal year.

In addition, appropriations include CalPERS normal pension costs increasing by approximately 1% for both classic and PEPRA employees. Unfunded pension liability costs total $0.1 million, which decreased from the prior year by approximately $11,500. Total CalPERS payments are estimated at $0.5 million. As of the most recent CalPERS actuarial valuation, the City's accrued liability's funded ratio is above the required funding level of 80% established by Council policy in 2017.

The FY 2023-24 budget provides the necessary funding to continue essential services throughout the community. The budget reflects a decrease of $0.7 million or 2.9% compared to FY 2022-23 actuals. In light of the City's reduced revenues, budget reductions were made across all departments for discretionary non-critical expenses.

In addition to the General Fund, the City uses "Special Revenue Funds" to fund various City expenditures. Special Revenue Funds are typically restricted funds, such as Traffic Congestion Relief Funds, Gas Tax, SB 1, Measure M, Air Quality AB 2766 (AQMD), and Federal and Other Grants, and can only be used for specific purposes. Revenue and appropriations for Special Revenue Funds for FY 2023-24 are approximately $9.2 million. At the end of operations for FY 2023-24 the estimated fund balance for all City funds is $38.4 million.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Department of Financial Services, City of Aliso Viejo, 12 Journey, Suite 100, Aliso Viejo, California, 92656, or call (949) 425-2520.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ALISO VIEJO

STATEMENT OF NET POSITION
June 30, 2023
(With Comparative Data for Prior Year)

	Governmental Activities	
	2023	2022
Assets:		
Cash and investments (note 2)	$ 41,713,181	40,675,427
Receivables:		
Accounts	855,106	1,086,934
Accrued interest	179,365	22,879
Lease (note 4)	237,492	214,621
Due from other governments	2,033,761	2,366,019
Inventory	7,279	9,032
Prepaid costs	56,246	85,017
Capital assets not being depreciated (note 6)	68,187,408	68,404,613
Capital assets, net of depreciation (note 6)	44,517,645	44,715,079
Total Assets	157,787,483	157,579,621
Deferred Outflows of Resources:		
Pension related items (note 9)	1,292,198	550,755
OPEB related items (note 10)	61,913	68,056
Total Deferred Outflows of Resources	1,354,111	618,811
Liabilities:		
Current liabilities:		
Accounts payable	2,251,762	2,535,471
Accrued liabilities	271,784	282,995
Deposits payable	2,458,454	2,165,886
Unearned revenue	-	2,839,053
Compensated absences - current portion (note 7)	105,207	68,038
Long-term liabilities - current portion (note 7)	356,946	248,682
Non-current liabilities:		
Compensated absences - non-current portion (note 7)	115,528	176,945
Long-term liabilities - non-current portion (note 7)	12,464,685	12,454,350
Net pension liability (note 9)	1,427,310	47,870
Total OPEB liability (note 10)	479,275	544,976
Total Liabilities	19,930,951	21,364,266
Deferred Inflows of Resources:		
Pension related items (note 9)	94,063	72,529
OPEB related items (note 10)	527,530	426,341
Leases (note 4)	242,308	221,303
Total Deferred Inflows of Resources	863,901	720,173
Net Position:		
Net investment in capital assets (note 15)	99,883,422	100,348,736
Restricted for:		
Community development projects	1,756,357	1,721,020
Public works	3,258,360	3,990,740
Public safety	171,447	129,019
Unrestricted	33,277,156	29,924,478
Total Net Position	$ 138,346,742	136,113,993

See notes to financial statements

CITY OF ALISO VIEJO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

Functions/ Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position: 2023	Net (Expense) Revenue and Changes in Net Position: 2022
Primary Government:						
Governmental activities:						
General government	$ 6,019,844	-	-	-	(6,019,844)	(4,943,476)
Public safety	10,224,474	227,896	3,315,451	-	(6,681,127)	(9,272,352)
Community development	6,190,570	5,795,674	-	-	(394,896)	(198,434)
Community services	2,817,896	1,670,852	-	-	(1,147,044)	(210,521)
Public works	7,161,695	-	3,616,783	-	(3,544,912)	785,396
Interest and fiscal charges	387,579	-	-	-	(387,579)	(390,573)
Total governmental activities	$ 32,802,058	7,694,422	6,932,234	-	(18,175,402)	(14,229,960)
General revenues:						
Taxes:						
Property taxes, levied for general purpose					9,459,526	9,211,738
Transient occupancy taxes					1,570,525	1,413,074
Sales taxes					6,244,171	6,117,932
Franchise taxes					1,884,639	1,744,239
Other intergovernmental					53,145	57,547
Use of money and property					656,151	(153,060)
Other					332,325	118,665
Total general revenues					20,200,482	18,510,135
Change in net position					2,025,080	4,280,175
Net position, beginning of year, as restated (note 18)					136,321,662	131,833,818
Net position, end of year					$ 138,346,742	136,113,993

See notes to financial statements

Major Governmental Funds

GENERAL FUND

The General Fund has been classified as a major fund and is used to account for revenues and expenditures that are not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for a particular purpose. The following fund have been classified as a major fund.

Aliso Viejo Center

This fund is used to account for the operations of the Aliso Viejo Center. The Aliso Viejo Center is a City owned facility that serves as an ideal venue to accommodate an array of functions, such as banquets, wedding celebrations, conferences, and corporate events.

Nonmajor Governmental Funds

Nonmajor Governmental Funds

These funds constitute all other governmental funds that do not meet the major 10% and 5% test of assets, liabilities, revenues, or expenditures for the governmental funds. These funds consist of other Special Revenue Funds and Capital Projects Funds for the City.

CITY OF ALISO VIEJO

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023
(With Comparative Data for Prior Year)

	General Fund	Special Revenue: Aliso Viejo Center	Nonmajor Governmental Funds	Totals 2023	Totals 2022
Assets:					
Cash and investments	$ 33,566,436	2,939,211	5,207,534	41,713,181	40,675,427
Receivables:					
Accounts	800,495	25,448	29,163	855,106	1,086,934
Accrued interest	179,365	-	-	179,365	22,879
Leases	237,492	-	-	237,492	214,621
Due from other governments	1,213,266	-	820,495	2,033,761	2,366,019
Inventory	-	7,279	-	7,279	9,032
Prepaid costs	55,046	1,200	-	56,246	85,017
Due from other funds (note 5)	1,120,333	-	-	1,120,333	322,651
Total Assets	$ 37,172,433	2,973,138	6,057,192	46,202,763	44,782,580
Liabilities, Deferred Inflows of Resources and Fund Balances:					
Liabilities:					
Accounts payable	$ 1,221,003	553,230	477,529	2,251,762	2,535,471
Accrued liabilities	254,130	-	17,654	271,784	282,995
Deposits payable	1,020,597	1,437,857	-	2,458,454	2,165,886
Due to other funds (note 5)	-	921,813	198,520	1,120,333	322,651
Unearned revenue	-	-	-	-	2,839,053
Total Liabilities	2,495,730	2,912,900	693,703	6,102,333	8,146,056
Deferred Inflows of Resources:					
Leases	242,308	-	-	242,308	221,303
Unavailable revenue - grants	8,296	-	255,962	264,258	397,289
Total Deferred Inflows of Resources	250,604	-	255,962	506,566	618,592
Fund Balances:					
Non-Spendable:					
Prepaid costs and inventory	55,046	8,479	-	63,525	81,267
Restricted for:					
Debt service	-	-	178	178	-
Community development projects	-	-	1,756,357	1,756,357	1,721,020
Capital projects	-	-	3,391,391	3,391,391	3,990,740
Public safety	-	-	171,447	171,447	129,019
Assigned to:					
Contingencies	3,498,990	-	-	3,498,990	3,500,571
Self Insurance/benefit obligations	600,000	-	-	600,000	600,000
Asset replacement	13,173,633	-	-	13,173,633	11,882,444
Emergencies and unanticipated traffic projects	11,266,779	-	-	11,266,779	10,000,000
Aliso Viejo Center	-	51,759		51,759	-
Unassigned	5,831,651	-	(211,846)	5,619,805	4,112,871
Total Fund Balances (Deficit)	34,426,099	60,238	5,107,527	39,593,864	36,017,932
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 37,172,433	2,973,138	6,057,192	46,202,763	44,782,580

See notes to financial statements

CITY OF ALISO VIEJO

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

Fund Balances of Governmental Funds	$	39,593,864
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds:		
Capital assets		139,185,064
Accumulated depreciation/amortization		(26,480,011)
Deferred inflows and outflows of resources related to pension and OPEB have not been reported in the governmental funds:		
Deferred outflows - Pension related items		1,292,198
Deferred outflows - OPEB related items		61,913
Deferred inflows - Pension related		(94,063)
Deferred inflows - OPEB related		(527,530)
Compensated absences that have not been included in the governmental fund activity.		(220,735)
Governmental funds report all pension contributions as expenditures, however, in the Statement of Net Position, the excess of the plan's proportionate share of the total pension liability over the proportionate share of the plan's fiduciary net position is reported as a net pension liability.		(1,427,310)
Governmental funds report all OPEB contributions as expenditures, however, in the Statement of Net Position, any excesses of the OPEB plan's total pension liability over the OPEB plan's fiduciary net position is reported as a net OPEB liability.		(479,275)
Revenues reported as unavailable revenue in the governmental funds are recognized in the Statement of Activities. These are classified as intergovernmental revenues in the Government-Wide Financial Statements.		264,258
Long-term liabilities are not due and payable in the current period:		
Bonds payable		(11,545,000)
Unamortized premium		(871,257)
Subscription liability		(399,551)
Lease liability		(5,823)
Net Position of Governmental Activities	$	138,346,742

See notes to financial statements

CITY OF ALISO VIEJO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	General Fund	Special Revenue: Aliso Viejo Center	Nonmajor Governmental Funds	Total 2023	Total 2022
Revenues:					
Taxes	$ 19,063,829	-	-	19,063,829	18,420,699
Licenses and permits	876,079	-	-	876,079	714,168
Intergovernmental	65,302	-	7,126,856	7,192,158	6,674,078
Charges for services	1,831,466	2,953,081	871,793	5,656,340	3,636,265
Use of money and property	547,732	-	141,915	689,647	867,839
Fines and forfeitures	227,896	-	-	227,896	173,133
Contributions	-	-	6,300	6,300	50
Other	651,636	596,284	-	1,247,920	494,407
Total revenues	23,263,940	3,549,365	8,146,864	34,960,169	30,980,639
Expenditures:					
Current:					
General government	4,884,635	-	142,157	5,026,792	4,463,657
Community development	5,233,553	2,567,314	1,375,724	9,176,591	7,654,266
Public works	1,664,541	-	4,601,896	6,266,437	4,988,268
Public safety	10,038,157	-	123,926	10,162,083	9,505,403
Debt service:					
Principal payment	76,406	-	256,080	332,486	243,625
Interest and fiscal charges	2,148	-	417,608	419,756	422,842
Capital outlay	92	-	-	92	23,131
Total expenditures	21,899,532	2,567,314	6,917,391	31,384,237	27,301,192
Excess (deficiency) of revenues over (under) expenditures	1,364,408	982,051	1,229,473	3,575,932	3,679,447
Other Financing Sources (Uses):					
Transfers in (note 5)	3,803,096	-	4,259,514	8,062,610	6,235,970
Transfers out (note 5)	(1,321,573)	(921,813)	(5,819,224)	(8,062,610)	(6,235,970)
Lease acquisition	-	-	-	-	23,131
Total other financing sources (uses)	2,481,523	(921,813)	(1,559,710)	-	23,131
Net change in fund balances	3,845,931	60,238	(330,237)	3,575,932	3,702,578
Fund balances, beginning of year	30,580,168	-	5,437,764	36,017,932	32,315,354
Fund balances, end of year	$ 34,426,099	60,238	5,107,527	39,593,864	36,017,932

See notes to financial statements

CITY OF ALISO VIEJO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

Net Change in Fund Balances - Total Governmental Funds	$	3,575,932
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital outlay and deletions		337,631
Depreciation and amortization		(1,443,293)
Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.		24,248
Pension obligation expenses, net of pension deferred related amounts, reported in the Statement of Activities do not require current financial resources and therefore, are not reported as expenditures in governmental funds.		(659,531)
OPEB obligation expenses, net of OPEB deferred related amounts, reported in the Statement of Activities do not require current financial resources and therefore, are not reported as expenditures in governmental funds.		(41,631)
Revenues reported as unavailable revenue in the governmental funds are recognized in the Statement of Activities. These are classified as program revenues in the Government-Wide Financial Statements.		(133,031)
The issuance of long-term debt provides current financial resources in the governmental funds, but issuance of debt increases the long-term liabilities in the Statement of Net Position, while the repayment of long-term liabilities consumes the current financial resources of governmental funds.		
Bonds principal		240,000
Unamortized premium		32,269
Leases principal		8,683
Subscription principal		83,803
Change in Net Position of Governmental Activities	$	2,025,080

See notes to financial statements

CITY OF ALISO VIEJO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Custodial Fund
Assets:	
Cash and investments with fiscal agents (note 2)	$ 4,860,578
Due from other governments	30,806
Total assets	4,891,384
Liabilities:	
Accounts payable	223,948
Total liabilities	223,948
Net position:	
Restricted for organizations and other governments	4,667,436
Total net position	$ 4,667,436

See notes to financial statements

CITY OF ALISO VIEJO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Custodial Fund
Additions:	
Assessments	$ 2,404,521
Interest income	32,041
Total additions	2,436,562
Deductions:	
Payments to bondholders:	
Principal	780,000
Interest	1,402,073
Total deductions	2,182,073
Net increase (decrease) in fiduciary net position	254,489
Net position, beginning of year	4,412,947
Net position, end of year	$ 4,667,436

See notes to financial statements

Note 1: Summary of Significant Accounting Policies

The accounting policies of the City of Aliso Viejo conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

a. Reporting Entity

The City of Aliso Viejo (the City) was incorporated July 1, 2001, under the general laws of the State of California. The City operates under the Council-Manager form of government.

The City provides the following services as authorized by its general laws: public safety, public works, community development and general administrative services.

Generally accepted accounting principles require that these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. As of the end of the reporting period the City had one component unit as defined by the GASB.

Aliso Viejo Public Facilities Corporation

The Aliso Viejo Public Facilities Corporation (Corporation) was created on July 19, 2006, for the purpose of providing for the financing of the acquisition and improvement of a building to be used as City Hall through the issuance of Certificates of Participation (COP) by the Corporation and the lease-back of the building from the Corporation to the City. Members of the City Council and management of the City act as the Corporation's governing board and exerts significant influence over its operations. Separate financial statements are not prepared for this Corporation, however, the Corporation is active as of August 2019 due to the issuance of the 2019 COPs.

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements: Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include a single column for the governmental activities of the primary government. The City of Aliso Viejo has no business-type activities. Eliminations have been made in the Statement of Activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the City.

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

Program revenues include charges for services, special assessments, and program payments. Program revenues are netted with program expenses in the Statement of Activities, to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

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

Fund financial statements for the primary government's governmental, and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds individually and other funds in the aggregate for governmental funds. Fiduciary statements include financial information for fiduciary funds. Fiduciary funds of the City primarily represent assets held by the City in a custodial capacity for other individuals or organizations. Custodial funds use the economic resources measurement focus and the accrual basis of accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds: In the fund financial statements, governmental funds are presented using the modified-accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle license fee, transient occupancy taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available where cash is received by the government.

Revenue recognition is subject to the measurable and availability criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions are recognized as revenues when all applicable eligibility requirements have been met. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 which requires that local governments defer grant revenue that is not received within 60 days after the fiscal year ends to meet the "available" criteria of revenue recognition.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources," since they do not represent net current assets.

Note 1: Summary of Significant Accounting Policies (Continued)

Recognition of governmental fund type revenue represented by non-current receivables are deferred until they become current receivables. Non-current portions of other long-term receivables are classified as non spendable fund balance.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as another financing source rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

When both, restricted and unrestricted resources, are combined in a fund, expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

c. Fund Classifications

The City reports the following major governmental funds:

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

Aliso Viejo Center Special Revenue Fund: This fund is used to account for the operations of the Aliso Viejo Center. The Aliso Viejo Center is a City owned facility that serves as an ideal venue to accommodate an array of functions, such as banquets, wedding celebrations, conferences and corporate events. Revenues are generated from events held at the facility.

Additionally, the government reports the following fund types:

Special Revenue Funds: These funds are used to account for revenues which are legally restricted to expenditures for special purposes.

Capital Projects Funds: These funds are used to account for the financial resources used for the acquisition of capital assets and are funded by the General Fund, Gas Tax Fund, Measure M Fund, and the Federal Grants Fund.

Debt Service Funds: These funds is used to account for the City's debt payments as well as any additional debt amounts deemed to be advisable and necessary for any public or municipal purposes.

Custodial Funds: These funds are used to account for special assessments received for which the City acts as an agent for all Community Facilities District debt activity.

Note 1: Summary of Significant Accounting Policies (Continued)

d. Cash and Investments

Investments are reported in the accompanying statement of net position at fair value. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings and changes in fair value. The City pools cash and investments of all funds. 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, except for investment income associated with funds not legally required to receive pooled investment income which has been assigned to and recorded as revenue of the General Fund, as provided by California Government Code Section 53647.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used:

Level 1: inputs are unadjusted quoted prices in active markets for identical assets; level 2: quoted prices for similar assets or liabilities in active markets; level 3: inputs to the valuation methodology are unobservable and significant to the fair value measurement.

e. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both, the government-wide and fund financial statements. Prepaid items are reported in the governmental funds under the consumption method and are offset by a reservation of fund balance to indicate that they are not spendable for appropriation and are not expendable financial resources.

f. Leases

The City is a lessor and lessee for leases as detailed in notes 4 and 7. The City recognizes a lease receivable, a deferred inflow of resources, and a lease payable in the financial statements.

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

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

- The City uses the estimated cost of capital rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.

Note 1: Summary of Significant Accounting Policies (Continued)

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

g. Subscription-Based Information (IT) Arrangements

The City is a participant in subscription-based IT arrangements as detailed in note 7. The City recognizes a subscription-based IT payable and right to use IT assets in the financial statements. At the commencement of the arrangement, the City initially measures the payable at the present value of payments expected to be paid during the arrangement term. Subsequently, the payable is reduced by the principal portion of payments made. The right to use assets are initially measured at the initial amount of the subscription-based IT payable. Subsequently, the right to use assets are amortized over the life of the arrangement term.

h. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. Generally, capital asset purchases in excess of $5,000 are capitalized if they have an expected useful life of three years or more.

Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, streets, sidewalks, medians, and storm drains. The City has elected to include infrastructure capital assets in their entirety (e.g., prior to 1980) in compliance with requirements of GASB Statement No. 34.

Capital assets used in operations are depreciated over their estimated useful lives, except for streets, of which the City reports based on using the modified approach. The City uses the straight-line method in the government-wide financial statements for depreciating storm drains, park equipment, buildings, equipment and furniture, and leasehold improvements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective statement of net position. The range of lives used for depreciation purposes for each capital asset class are as follows:

Items	Useful Life
Buildings	100 years
Improvements	3-50 years
Equipment and furniture	5 years
Right-to-use assets	Life of lease
Infrastructure:	
Sidewalks	20-50 years
Curb and gutters	20-50 years
Medians	20-50 years
Traffic signals	15 years
Street signs	15 years
Storm drains	20-50 years
Park equipment	10-50 years

Note 1: Summary of Significant Accounting Policies (Continued)

The City of Aliso Viejo met all the criteria required by GASB Statement No. 34 to report their streets and roads network using the modified approach, which allows those infrastructure assets to be non-depreciable. Hence, all expenditures made for the streets and roads asset network (except for additions and improvements) are expensed in the period incurred. Additions or improvements to the streets and roads network assets that increase the capacity or efficiency of those assets (rather than preserve the useful life) are capitalized. The City elected to set their minimum acceptable level of condition at 80 for all streets and roads network systems based on their pavement management system scale of 1 to 100. The City plans to test/assess the condition level at least every three years. See the accompanying Required Supplementary Information section for additional information.

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has deferred outflows of resources related to pension and OPEB items.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City of Aliso Viejo has three types of items. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from various sources such as, grant revenue, taxes, and other special revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item is deferred pension and OPEB related items. The third item is deferred inflows related to leases.

j. Pensions

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

k. Other Post Employment Benefits (OPEB)

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

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

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

l. Compensated Absences

In accordance with generally accepted accounting principles, an employee benefits payable liability is recorded for unused vacation and similar compensatory leave balances. The employee's entitlements to these balances are attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

m. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas. Accordingly, the City recognizes as revenue only those taxes which are received within 60 days after year end.

The property tax calendar is as follows:

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

n. Use of Estimates

The preparation of basic 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Note 1: Summary of Significant Accounting Policies (Continued)

o. Net Position Flow Assumption

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, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

p. Fund Balance Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both, restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government'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.

q. Fund Equity and Net Position

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

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

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

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

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

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

Note 1: Summary of Significant Accounting Policies (Continued)

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

The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

In the government-wide financial statements and fiduciary fund financial statements, net position is reported in three categories: net investment in capital assets, restricted net position and unrestricted. The restricted portion of net position represents net position restricted by parties outside of the City (such as creditors, grantors, contributors, and laws and regulations of over governments) and includes unspent proceeds of bonds issued to acquire or construct capital assets. The City's other restricted net position is temporarily restricted (ultimately expendable assets). All other net position is considered unrestricted.

r. Implementation of New GASB Pronouncement

Governmental Accounting Standards Board has issued Statement No. 96, *Subscription-based Information Technology Arrangements (SBITAs)*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Early application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented.

s. Prior Year Data

The information included in the accompanying financial statements for the prior year has been presented for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles. Certain minor reclassifications of prior year data have been made in order to enhance their comparability with current year figures.

Note 2: Cash and Investments

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

Statement of Net Position:	
Cash and investments	$ 41,713,181
Statement of Fiduciary Net Position:	
Cash and investments with fiscal agent	4,860,578
Total cash and investments	$ 46,573,759

Cash and investments as of June 30, 2023 consists of the following:

Cash on hand	$ 2,758
Deposits with financial institutions	5,734,983
Investments	40,836,018
Total cash and investments	$ 46,573,759

Investments Authorized by the California Government Code and the City's Investment Policy

The following table identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to $250,000 by the FDIC.

Investment Types Authorized by State Law	Authorized by Investment Policy	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer*
U.S. Treasury Obligations	Yes	5 years	100%	None
U.S. Agency Securities	Yes	5 years	60%	35% per agency
Supernational Securities	Yes	5 years	20%	10% per issuer
Banker's Acceptances	Yes	180 days	20%	5% per issuer
Commercial Paper	Yes	270 days	20%	5%
Certificates of Deposit	Yes	5 years	30%	5%
Negotiable Certificates of Deposit	Yes	5 years	30%	250,000
Repurchase Agreements	Yes	92 days	20%	20%
Medium-Term Notes	Yes	5 years	30%	5%
Money Market Mutual Funds	Yes	None	10%	10% per fund
Local Agency Investment Fund	Yes	None	100%	75,000,000

* Based on state law requirements or investment policy requirements, whichever is more restrictive.

Note 2: Cash and Investments (Continued)

Investments Authorized by Debt Agreements

Investment of debt proceeds held by 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. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Investment Types Authority by State Law	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer*
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Certificates of Deposit		None	None
Money Market Funds	N/A	None	None
Investment Agreements	None	None	None
Defeasance Obligations	None	None	None
Municipal Obligations	None	None	None
Local Agency Investment Fund	None	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

		Remaining Maturity		
Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months
Negotiable Certificates of Deposit	$ 4,823,891	1,424,229	2,713,255	686,407
Federal Agency Securities	9,917,212	5,583,069	2,495,380	1,838,763
U.S. Treasury Securities	12,509,496	2,984,828	7,624,105	1,900,563
Medium-Term Corporate Notes	1,934,249	498,916	1,435,333	-
State Investment Pool (LAIF)	7,066,695	7,066,695	-	-
Held By Fiscal Agent:				
U.S. Treasury Money Market	1,777,269	1,777,269	-	-
U.S. Treasury Securities	1,317,223	450,277	866,946	-
Federal Agency Securities	1,489,983	-	1,489,983	-
Total	$ 40,836,018	19,785,283	16,625,002	4,425,733

Note 2: Cash and Investments (Continued)

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 on the next page 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	Total	Minimum Legal Rating	Ratings as of Year End			
			AAA	AA	A	Not Rated
Negotiable Certificates of Deposit	$ 4,823,891	N/A	-	-	-	4,823,891
Federal Agency Securities	9,917,212	N/A	-	5,791,827	4,125,385	-
U.S. Treasury Securities	12,509,496	N/A	-	-	-	12,509,496
Medium-Term Corporate Notes	1,934,249	A	498,916	1,435,333	-	-
State Investment Pool (LAIF)	7,066,695	N/A	-	-	-	7,066,695
Held By Fiscal Agent:						
U.S. Treasury Money Market	1,777,269	AAA	1,777,269	-	-	-
U.S. Treasury Securities	1,317,223	N/A	-	-	-	1,317,223
Federal Agency Securities	1,489,983	N/A	-	1,489,983	-	-
Total	$ 40,836,018		2,276,185	8,717,143	4,125,385	25,717,305

Concentration of Credit Risk

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

Issuer	Investment Type	Reported amount	Percentage of portfolio
Federal Home Loan Bank	Federal Agency Securities	$ 6,482,917	16%
Federal Farm Credit Banks Funding Corporation	Federal Agency Securities	2,171,602	5%

Custodial Credit Risk

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

Note 2: Cash and Investments (Continued)

law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at an amount based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Currently, LAIF does not have an investment rating.

Fair Value Measurements

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.

The City has the following recurring fair value measurements as of June 30, 2023:

		Fair Value Measurement Using		
	Total	Level 1	Level 2	Level 3
Negotiable Certificates of Deposit	$ 4,823,891	-	4,823,891	-
Federal Agency Securities	9,917,212	-	9,917,212	-
U.S. Treasury Securities	12,509,496	-	12,509,496	-
Medium-Term Corporate Notes	1,934,249	-	1,934,249	-
Held By Fiscal Agent:				
U.S. Treasury Securities	1,317,223	-	1,317,223	-
Federal Agency Securities	1,489,983	-	1,489,983	-
Total investments by fair value level	31,992,054	-	31,992,054	-
Investments not subject to fair value:				
State Investment Pool	7,066,695			
U.S. Treasury Money Market	1,777,269			
Total	$ 40,836,018			

Note 3: Loans Receivable

Aliso Senior Apartments

The City executed a promissory note with a developer to assist in the development of 200 affordable rental units. The entire unpaid principal amount and accrued interest is due 55 years from the date of completion. Prepayment of the note will have no effect on the application of the agreement. As of June 30, 2023, the total outstanding principal balance was $6,670,000. An allowance of $6,670,000 has been recorded to reflect the amount of the note as not expected to be collected.

Note 4: Lease Receivable

City Hall Space - Suite 255

On July 1, 2021, the City entered into a 31-month lease as Lessor for the use of City Hall Space - Suite 255. An initial lease receivable was recorded in the amount of $186,106. As of June 30, 2023, the value of the lease receivable is $43,011. The lessee is required to make monthly fixed payments of $5,920. The lease has an interest rate of 0.7270%. The building's estimated useful life was 30 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2023 was $47,827, and the City recognized lease revenue of $72,041 during the fiscal year.

City Hall Space - Suite 280

On August 1, 2021, the City entered into a 23-month lease as Lessor for the use of City Hall Space - Suite 280. On June 22, 2023, the City extended the lease for an additional 24-months. An initial lease receivable was recorded in the amount of $194,481. As of June 30, 2023, the value of the lease receivable is $194,481. The lessee is required to make monthly fixed payments of $8,296. The lease has an interest rate of 2.47%. The building's estimated useful life was 22 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2023 was $194,481, and the City recognized lease revenue of $93,873 during the fiscal year. At June 30, 2023, the City had total outstanding lease receivables of $194,481 and related deferred inflows of resources of $194,481.

Note 5: Interfund Receivables, Payables and Transfers

Due To/From Other Funds

Interfund receivables and payables as of June 30, 2023, consisted of the following:

	Due To Other Funds		
Due From Other Funds	Aliso Viejo Center	Other Governmental Funds	Total
General Fund	$ 921,813	198,520	1,120,333

Note 5: Interfund Receivables, Payables and Transfers (Continued)

The amount due from the General Fund to other governmental funds was to cover negative cash and are expected to be repaid within one year. The amount due from the General Fund to the Aliso Viejo Center was to cover the operational profits for the fiscal year.

Transfers In and Out

Interfund transfers for the year ended June 30, 2023, consisted of the following:

	Transfers Out			
Transfers In	General Fund	Aliso Viejo Center	Other Governmental Funds	Total
General Fund	$ -	921,813	2,881,283	3,803,096
Other Governmental Funds	1,321,573	-	2,937,941	4,259,514
Total	$ 1,321,573	921,813	5,819,224	8,062,610

Transfers into the General Fund included funds from ARPA, net income from the Aliso Viejo Center, and reimbursement for staff hours from CDBG and Senior Mobility grant programs. Transfers out of the General Fund to Other Governmental Funds include capital improvement funding at City Hall, AV Ranch and the Aquatic Center, storm drain maintenance, debt service for the 2019 COPS, and funds to the Aquatic Center to cover the center's operational gap. Additionally, transfers out includes funding for prior year COVID related expenditures that were not reimbursed by federal grants. Other Governmental Funds transfers in and out include funding for street related projects. Funding sources include gas tax, SB1, TCRF, and Measure M for CIP projects which included the annual slurry seal, and street rehabilitation projects along Aliso Viejo rehabilitation project and Prop 68 funding for audio and video equipment at the Aliso Viejo Ranch.

Note 6: Capital Assets

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

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets, not being depreciated:				
Land	$ 14,315,978	-	-	14,315,978
Infrastructure - streets	53,871,430	-	-	53,871,430
Construction in progress	217,205	268,379	(485,584)	-
Total capital assets, not being depreciated	68,404,613	268,379	(485,584)	68,187,408
Capital assets, being depreciated:				
Buildings	41,164,809	237,918	-	41,402,727
Improvements	997,022	237,700	-	1,234,722
Equipment	1,161,032	48,542	(29,905)	1,179,669
Furniture	299,034	30,676	-	329,710
Infrastructure - other*	26,136,674	-	-	26,136,674
Right-to-use lease assets	23,131	-	-	23,131
Right-to-use subscription assets (a)	691,023	-	-	691,023
Total capital assets, being depreciated	70,472,725	554,836	(29,905)	70,997,656
Accumulated depreciation/amortization:				
Buildings	(4,813,606)	(552,656)	-	(5,366,262)
Improvements	(330,325)	(109,085)	-	(439,410)
Equipment	(802,233)	(124,398)	29,905	(896,726)
Furniture	(135,293)	(53,347)	-	(188,640)
Infrastructure - other	(18,976,897)	(479,335)	-	(19,456,232)
Right-to-use lease assets	(8,269)	(8,506)	-	(16,775)
Right-to-use subscription assets	-	(115,966)	-	(115,966)
Total accumulated depreciation/amortization	(25,066,623)	(1,443,293)	29,905	(26,480,011)
Total capital assets, being depreciated, net	45,406,102	(888,457)	-	44,517,645
Capital assets, net	$113,810,715	(620,078)	(485,584)	112,705,053

(a) Balance at July 1, 2022 has been restated to implement GASB No. 96.

*Other infrastructure consisted of sidewalks, curbs and gutters, medians, traffic signals, street signs, storm drains, and park equipment.

Depreciation expense by function for the fiscal year ending June 30, 2023 is as follows:

General government	$	782,053
Community development		61,087
Public safety		9,014
Public works		591,139
Total	$	1,443,293

Note 7: Non-current Liabilities

Compensated Absences

The City's policies relating to employee leave benefits are described in Note 1. This liability will be paid in future years from future resources primarily from the General Fund.

Changes in compensated absences for the fiscal year ended June 30, 2023, were as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Amount Due Within One Year
Compensated absences	$ 244,983	344,859	(369,107)	220,735	105,207

Changes in non-current liabilities for the fiscal year ended June 30, 2023, were as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Amount Due Within One Year
Bonds payable	$ 11,785,000	-	(240,000)	11,545,000	250,000
Unamortized premium	903,526	-	(32,269)	871,257	-
Lease liability	14,506	-	(8,683)	5,823	5,823
Subscription liability*	483,354	-	(83,803)	399,551	101,123
Total	$ 13,186,386	-	(364,755)	12,821,631	356,946

* Balance at July 1, 2022 has been restated to implement GASB No. 96.

Bonds Payable – Direct Placement

On July 31, 2019, the City issued the 2019 Certificates of Participation (COP) in the amount of $12,250,000 in order to finance a portion of the construction of improvements to the Aliso Viejo Ranch and pay delivery costs incurred in connection with the execution, delivery and sale of the Certificates. The 2019 COP mature annually on November 1 through 2039 and bear interest ranging from 2.0% to 4.0%. In the event of default, the City waives all rights to any rentals received by the trustee through re-letting of the lease agreement. The City agrees to pay any and all costs, loss, or damage, howsoever occurring, as a result of any re-entry or re-letting. The annual debt service requirements for the 2019 COPs outstanding at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 250,000	405,750	655,750
2025	260,000	395,750	655,750
2026	270,000	385,350	655,350
2027	280,000	374,550	654,550
2028	295,000	363,350	658,350
2029 - 2033	1,655,000	1,630,350	3,285,350
2034 - 2038	2,010,000	1,272,550	3,282,550
2039 - 2043	2,435,000	851,800	3,286,800
2044 - 2048	2,835,000	448,350	3,283,350
2049 - 2050	1,255,000	56,700	1,311,700
Total	$ 11,545,000	6,184,500	17,729,500

Note 7: Non-current Liabilities (Continued)

Lease Liability

On July 1, 2021, the City entered into a 32-month lease as Lessee for the use of Ricoh - Copiers. An initial lease liability was recorded in the amount of $23,131. As of June 30, 2023, the value of the lease liability is $5,823. The City is required to make monthly fixed payments of $730. The lease has an interest rate of 0.7270%. The Equipment estimated useful life was 32 months as of the contract commencement. The value of the right to use asset as of June 30, 2023 is $23,131 with accumulated amortization of $16,775.

Estimated future debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 5,823	16	5,839

Subscription-Based Information Technology Arrangements

The City entered into 4 subscription-based IT arrangements for various software applications and is required to make annual principal and interest payments ranging from $5,143 to $64,652 over the arrangement terms. As of June 30, 2023, the value of the lease liability is $399,551. The value of the right to use asset as of June 30, 2023 is $691,023 with accumulated amortization of $115,966.

Estimated future debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 101,123	8,631	109,754
2025	76,698	6,519	83,217
2026	78,374	4,843	83,217
2027	80,086	3,131	83,217
2028	63,270	1,382	64,652
Total	$ 399,551	24,506	424,057

Note 8: Debt Without Government Commitment Community Facilities District No. 2005-01

In November 2007, the City issued $34,070,000 in Special Tax Bonds for Community Facilities District No. 2005-01 (Glenwood at Aliso Viejo). The bonds were issued to finance the acquisition and improvement of various public facilities within Community Facilities District 2005-01 (Glenwood at Aliso Viejo). The City later refinanced the 2007 Special Tax Bonds with the issuance of the 2014 Special Tax Bonds.

On September 1, 2014, the City issued $32,270,000 in Special Tax Bonds for Community Facilities District No. 2005-01 (Glenwood at Aliso Viejo). Interest payments commenced on September 1, 2014, and are paid semiannually thereafter on September 1 and March 1 of each year. Principal payments commence on September 1, 2014, and are paid annually in amounts ranging from $295,000 to $2,850,000 until September 1, 2038. The bonds were issued to refinance the outstanding 2007 Special Tax Bonds and cause the early redemption thereof on March 1, 2014. The principal balance outstanding at June 30, 2023 is $27,460,000.

Note 9: Pension Plan

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City participates in two rate plans (both miscellaneous). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

Benefits Provided

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

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

The Plan's provisions and benefits in effect at June 30, 2023 are summarized as follows:

	Miscellaneous	PEPRA Miscellaneous
Hire Date	And prior to January 1, 2013*	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % eligible compensation	1.426% to 2.418%	1.0% - 2.5%
Required employer contribution rates	10.32%	7.47%

Note 9: Pension Plan (Continued)

A. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS's annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2023 were $370,493. The actual employer payments of $319,112 made to CalPERS by the City during the measurement period ended June 30, 2022, differed from the City's proportionate share of the employer's contributions of $413,293 by $94,694, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

B. Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

Note 9: Pension Plan (Continued)

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by entry age and service
Mortality Rate Table (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2001 to 2019, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS's website at www.calpers.ca.gov.

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected rates of return by asset class are as follows:

Note 9: Pension Plan (Continued)

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

Asset Class[1]	Assumed Asset Allocation	Real Return Years 1 - 10[1,2]
Global Equity - Cap-weighted	30%	4.54%
Global Equity - Non-Cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investmnet Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%

[1] An expected inflation of 2.30% used for this period.

[2] Figures are based on the 2021 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 020%, 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 9: Pension Plan (Continued)

Pension Plan Fiduciary Net Position

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

C. Proportionate Share of Net Pension Liability

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

	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability
Balance at 6/30/2021 (Valuation Date)	$ 8,329,229	8,281,359	47,870
Balance at 6/30/2022 (Measurement Date)	9,395,055	7,967,746	1,427,310
Net changes during 2021 - 2022	$ 1,065,826	(313,613)	1,379,440

The City's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The City's proportionate share of the net pension liability for the miscellaneous Plan as of the June 30, 2021 and 2022 measurement dates was as follows:

Proportionate Share - June 30, 2021	0.00252%
Proportionate Share - June 30, 2022	0.03050%
Change - Increase (Decrease)	0.02798%

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

The following presents the City's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability / (Asset)	$ 2,708,025	1,427,310	373,599

Note 9: Pension Plan (Continued)

Amortization of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

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

The EARSL for PERF C for the measurement period ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

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

For the measurement period ending June 30, 2022 (the measurement date), the City incurred a pension expense of $987,919.

As of June 30, 2023, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

Note 9: Pension Plan (Continued)

As of June 30, 2023, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 146,258	-
Differences between expected and actual experience	28,663	19,197
Differences between projected and actual investments earnings	261,445	-
Differences between employer's contributions and proprotionate share	-	74,866
Change in employer's proportion	485,339	-
Pension contributions made subsequent to measurement date	370,493	-
Total	$ 1,292,198	94,063

Contributions subsequent to the measurement date of $370,493 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/(Inflows) of Resources
2024	$ 290,725
2025	243,833
2026	133,174
2027	159,910
2028	-
Thereafter	-

Note 10: Other Post-Employment Benefits (OPEB)

Plan Description

The City has established a Retiree Healthcare Plan (HC Plan), and participates in a single-employer defined benefit retiree healthcare plan. Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement benefit within 120 days of terminating employment with the City to be eligible to continue medical coverage through the agency and be entitled to the benefits described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open

Note 10: Other Post-Employment Benefits (OPEB) (Continued)

enrollment period or with a qualifying life event. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not a City retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. Once eligible, coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

PEMHCA Benefits provided: As a PEMHCA employer, the City is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The City maintains a resolution with CalPERS defining the level of the City's contribution toward the cost of medical plan premiums for employees and retirees to be the PEMHCA minimum employer contribution (MEC). The MEC is $149 per month in 2022 and $151 per month in 2023. A separate financial report is not prepared for the HC Plan.

Employees Covered

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the HC Plan:

Active employees	29
Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	4
Total	37

Contributions

City contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums and taxes ("explicit subsidies") and/or indirect payments to retirees in the form of higher premiums for active employees ("implicit subsidies"). The City makes contributions to eligible retirees for their medical plan premiums when the retiree enrolls in a City sponsored health plan. The current monthly amount paid by the City is $151 per month per retiree. For the fiscal year ended June 30, 2023, the City's cash contributions were $7,200 in payments for premiums and $1,219 in implicit contributions.

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions:

Actuarial Assumptions:	
Discount Rate	4.09%
Inflation	2.50%
Salary Increases	3.00%
Mortality Rate	CalPERS 2017 Experience Study
Healthcare Trend Rate	Getzen Model 2022_b published by the Society of Actuaries

Note 10: Other Post-Employment Benefits (OPEB) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 4.09% percent. The City is currently financing its OPEB liability on a pay-as-you-go basis. With the City's approval, the discount rate used in the valuation is based on the S&P Municipal Bond 20 Year High Grade Index. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 2.18% on June 30, 2021 and 4.09% on June 30, 2022.

Changes of Assumptions

The discount rate increased from 2.18% to 4.09%.

Changes in the Total OPEB Liability

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

	Total OPEB Liability
Balance at June 30, 2022 (Measurement Date June 30, 2021)	$ 544,976
Changes recognized for the measurement period:	
Service Cost	94,853
Interest	13,866
Changes of assumptions	(166,915)
Benefit payments	(7,505)
Net Changes	(65,701)
Balance at June 30, 2023 (Measurement Date June 30, 2022)	$ 479,275

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

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

	1% Decrease 3.09%	Current Discount Rate 4.09%	1% Increase 5.09%
Total OPEB Liability	$ 557,652	479,275	416,382

Note 10: Other Post-Employment Benefits (OPEB) (Continued)

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

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

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	$ 392,143	479,275	594,623

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

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

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

Assumption changes and experience gains/losses	Expected average remaining service lifetime (EARSL) (12.25 Years)

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

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of $50,050. As of fiscal year ended June 30, 2023, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	$ 8,419	-
Changes of assumptions	48,371	322,548
Differences between expected and actual experience	5,123	204,982
Total	$ 61,913	527,530

The $8,419 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2022 measurement date will be recognized as a reduction of the net OPEB liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Note 10: Other Post-Employment Benefits (OPEB) (Continued)

Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2024	$ (58,669)
2025	(58,669)
2026	(58,669)
2027	(51,041)
2028	(53,299)
Thereafter	(193,689)

Note 11: Risk Management

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

The City of Aliso Viejo is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 124 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The Authority began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Primary Self-Insurance Programs of the Authority

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

Primary Liability Program

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

Note 11: Risk Management (Continued)

The overall coverage limit for each member, including all layers of coverage, is $50 million per occurrence. Subsidence losses have a sub-limit of $50 million per occurrence. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's website: https://cjpia.org/coverage/risk-sharing-pools/.

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $75,000 to $200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2022-23 the Authority's pooled retention is $1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to $1 million. Coverage from $1 million to $5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from $5 million to $10 million are pooled among members.

B. Purchased Insurance

Pollution Legal Liability Insurance

The City of Aliso Viejo participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Aliso Viejo. Coverage is on a claims-made basis. There is a $250,000 deductible. The Authority has an aggregate limit of $20 million.

Property Insurance

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

Crime Insurance

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

Note 11: Risk Management (Continued)

Special Event Tenant User Liability Insurance

The City of Aliso Viejo further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on agency property. The insurance premium is paid by the tenant user and is paid to the City of Aliso Viejo according to a schedule. The City of Aliso Viejo then pays for the insurance. The insurance is facilitated by the Authority.

C. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2022-23.

Note 12: Joint Venture

Orange County Fire Authority

In July 2001, the City entered into a joint powers agreement with the cities of Buena Park, Cypress, Dana Point, Irvine, Laguna Hills, Laguna Niguel, Lake Forest, La Palma, Los Alamitos, Mission Viejo, Placentia, San Clemente, San Juan Capistrano, Seal Beach, Stanton, Tustin, Villa Park, Westminster, and Yorba Linda and the County of Orange to create the Orange County Fire Authority (Fire Authority). Since the creation of the Fire Authority, the Cities of Laguna Woods, Rancho Santa Margarita, Garden Grove and Santa Ana joined the Fire Authority as members eligible for fire protection services. The purpose of the Fire Authority is to provide for mutual fire protection, prevention and suppression services, and related and incidental services including, but not limited to, emergency medical and transport services as well as providing facilities and personnel for such services. The effective date of formation was March 1, 1995. The Fire Authority's governing board consists of one representative from each City and two from the County. The operations of the Fire Authority are funded with fire fees collected by the County through the property tax roll for the unincorporated area and on behalf of all member cities except for the Cities of Stanton, Tustin, San Clemente, Buena Park, Placentia, Seal Beach, Garden Grove and Santa Ana. The County pays all structural fire fees it collects to the Authority. The Cities of Stanton, Tustin, San Clemente, Buena Park, Placentia, Seal Beach, Garden Grove and Santa Ana are considered "cash contract cities" and accordingly, make cash contributions based on the Fire Authority's annual budget. The City of Aliso Viejo does not have an equity interest in the assets of the Orange County Fire Authority. Complete financial statements may be obtained from the Orange County Fire Authority, 1 Fire Authority Rd., Irvine, California, 92602.

Note 13: Contingent Liabilities

Various claims and suits have been filed against the City in the normal course of business. Although the outcome of these matters is not presently determinable in the opinion of legal counsel, the resolutions of these matters will not have a material adverse effect on the financial condition of the City.

Note 14: Tax Abatements

The City entered into sales tax abatement agreements with local businesses under the Economic Development Subsidy under Government Code Section 53083. For the fiscal year ended June 30, 2023, the City abated sales taxes totaling $655,672.

Note 15: Reconciliation of Net Position

The net investment in capital assets as presented in the Statement of Net Position is calculated as follows:

Capital assets, net	$ 112,705,053
Less bonds payable	(11,545,000)
Less premium on bonds payable	(871,257)
Less lease liability	(5,823)
Less subscription liability	(399,551)
Net investment in capital assets	$ 99,883,422

Note 16: Stewardship, Compliance and Accountability

The following governmental funds reported a deficit fund balance at June 30, 2023:

Government Funds:	
Non-major Governmental Funds:	
Other Grants	$ (178,246)
Federal Grants	(33,600)

Note 17: Commitments and Contingencies

Renewable Farms

In June 2020, the City entered into an agreement with Renewable Farms, a non-profit corporation to operate an agricultural operation. The agreement for 10 years with two options to extend for an additional five-year term, for a total of 20 years. The City should collect all revenues with the operations of the Farm and pay 90% of gross revenues collected from the preceding month. The City shall provide up to $35,000 during the term of the agreement and annually pay up to $9,000 toward the Farm's utilities.

Note 18: Prior Period Adjustments

During the fiscal year, the City adopted new accounting guidance by implementing the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements.* The following schedule summarizes the net effects on beginning fund balance and net position as follows:

Description	Governmental Activities
Beginning net position, as previously reported	$ 136,113,993
To adjust revenue due to the implementation of GASB 96	207,669
Beginning net position, as restated	$ 136,321,662

Note 19: Subsequent Event

On December 5, 2023, the City issued $23,430,000 in Special Tax Bonds for Community Facilities District No. 2005-01 (Glenwood at Aliso Viejo). Interest payments will commence on September 1, 2024 and are paid semiannually thereafter on September 1 and March 1 of each year. Principal payments commence on September 1, 2024, and are paid annually in amounts ranging from $880,000 to $2,440,000 until September 2038. The bonds were issued to refinance $26,605,000 in principal on the outstanding 2014 Special Tax Bonds.

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 30,580,168	30,580,168	30,580,168	-	27,131,163
Resources (Inflows):					
Taxes	18,055,175	18,055,175	19,063,829	1,008,654	18,420,699
Licenses and permits	619,600	619,600	876,079	256,479	714,168
Intergovernmental	47,500	47,500	65,302	17,802	64,675
Charges for services	1,108,800	1,108,800	1,831,466	722,666	380,965
Use of money and property	512,316	512,316	547,727	35,411	1,150,007
Fines and forfeitures	220,000	220,000	227,896	7,896	173,133
Other	366,200	366,200	651,639	285,439	20,730
Lease acquisition	-	-	-	-	23,131
Transfers in	3,209,387	3,209,387	3,803,096	593,709	3,348,755
Total resources	24,138,978	24,138,978	27,067,034	2,928,056	24,296,263
Amounts available for appropriations	54,719,146	54,719,146	57,647,202	2,928,056	51,427,426
Charges to Appropriations (Outflows):					
General government:					
City council	204,760	204,760	183,014	21,746	184,469
City manager	773,715	774,515	742,138	32,377	686,092
Human resources	223,786	204,886	184,193	20,693	161,248
City clerk	532,765	540,340	532,489	7,851	424,599
City attorney	465,000	565,000	770,165	(205,165)	622,995
Finance	949,790	942,690	816,049	126,641	667,581
Information technology	1,033,734	1,053,734	917,192	136,542	864,958
General government	819,785	871,510	741,898	129,612	662,893
Community development:					
Community services	3,185,932	3,179,632	2,800,181	379,451	2,324,010
Planning	1,299,280	1,314,280	851,536	462,744	905,654
Building	671,220	661,220	769,901	(108,681)	481,167
Code enforcement	106,000	101,000	91,800	9,200	84,369
Economic development	466,800	466,800	717,707	(250,907)	481,443
Public works	1,950,356	1,910,756	1,664,541	246,215	1,841,106
Public safety	10,741,476	10,733,276	10,038,157	695,119	9,340,524
Debt service:					
Principal payment	-	-	76,404	(76,404)	8,625
Interest and fiscal charges	-	-	2,073	(2,073)	137
Capital outlay	5,001	5,001	92	4,909	23,131
Transfers out	1,290,790	1,413,790	1,321,573	92,217	1,082,257
Total charges to Appropriations	24,720,190	24,943,190	23,221,103	1,722,087	20,847,258
Fund Balances - Ending	$ 29,998,956	29,775,956	34,426,099	4,650,143	30,580,168

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
ALISO VIEJO CENTER
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ -	-	-	-	-
Resources (Inflows):					
Charges for services	1,999,052	1,999,052	2,953,081	954,029	2,213,056
Other	401,858	401,858	596,284	194,426	473,677
Amounts Available for Appropriations	2,400,910	2,400,910	3,549,365	1,148,455	2,686,733
Charges to Appropriations (Outflows):					
Community services	2,030,576	2,030,576	2,567,314	(536,738)	2,207,490
Transfers out	370,334	370,334	921,813	(551,479)	479,243
Total Charges to Appropriations	2,400,910	2,400,910	3,489,127	(1,088,217)	2,686,733
Fund Balances - Ending	$ -	-	60,238	60,238	-

CITY OF ALISO VIEJO

REQUIRED SUPPLEMENTARY INFORMATION
MISCELLANEOUS PLAN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS [(1)]

Measurement Date	Employer's Proportion of the Collective Net Pension Liability[1]	Employer's Proportionate Share of the Collective Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Collective Net Pension Liability as a Percentage of the Employer's Covered Payroll	Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2014	0.009530%	$ 593,141	$ 1,385,329	42.82%	83.03%
6/30/2015	0.008707%	597,632	1,512,663	39.51%	84.98%
6/30/2016	0.008898%	845,320	1,553,759	54.40%	81.19%
6/30/2017	0.010501%	1,041,374	1,863,005	55.90%	80.23%
6/30/2018	0.009633%	928,264	2,081,191	44.60%	84.47%
6/30/2019	0.008506%	871,568	2,339,338	37.26%	86.96%
6/30/2020	0.009520%	1,035,831	2,602,634	39.80%	86.14%
6/30/2021	0.000885%	47,870	2,732,043	1.75%	99.43%
6/30/2022	0.000124%	1,427,310	2,740,729	52.08%	84.81%

* Measurement date 6/30/2014 (fiscal year 2015) was the first year of implementation. Additional years will be presented as information becomes available.

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

CITY OF ALISO VIEJO

REQUIRED SUPPLEMENTARY INFORMATION
MISCELLANEOUS PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS*

Fiscal Year	Contractually Determined Contributions	Contributions in Relation to the Contractually Determined Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014-15	$ 164,464	$ (164,464)	$ -	$ 1,512,663	10.87%
2015-16	146,386	(146,386)	-	1,553,759	9.42%
2016-17	179,320	(179,320)	-	1,863,005	9.63%
2017-18	270,996	(270,996)	-	2,081,191	13.02%
2018-19	239,511	(439,511)	(200,000)	2,339,338	10.24%
2019-20	274,755	(274,755)	-	2,602,634	10.56%
2020-21	319,112	(319,112)	-	2,732,043	11.68%
2021-22	318,599	(318,599)	-	2,740,729	11.62%
2022-23	370,493	(370,493)	-	3,083,629	12.01%

Notes to Schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool.

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

CITY OF ALISO VIEJO

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

Measurement Period	2017	2018	2019	2020	2021	2022
Total OPEB Liability						
Service Cost	$ 100,385	90,249	97,449	57,648	61,087	94,853
Interest on the Total OPEB Liability	17,635	23,007	25,402	11,677	13,141	13,866
Actual and expected experience difference	-	-	(308,246)	-	-	-
Changes in assumptions	(73,112)	26,106	(217,431)	9,295	35,505	(166,915)
Difference between expected and actual experience	-	-	-	-	6,123	-
Benefit payments	(4,554)	(11,378)	(11,963)	(5,572)	(7,597)	(7,505)
Net change in Total OPEB Liability	40,354	127,984	(414,789)	73,048	108,259	(65,701)
Total OPEB Liability - Beginning	610,120	650,474	778,458	363,669	436,717	544,976
Total OPEB Liability - Ending (a)	$ 650,474	778,458	363,669	436,717	544,976	479,275
Plan Fiduciary Net Position						
Contribution - employer	$ 4,554	11,378	11,963	5,572	7,597	7,505
Benefit payments	(4,554)	(11,378)	(11,963)	(5,572)	(7,597)	(7,505)
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	$ -	-	-	-	-	-
Net OPEB Liability - Ending (a) - (b)	$ 650,474	778,458	363,669	436,717	544,976	479,275
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	$ 2,227,782	2,451,516	3,166,359	3,357,784	2,740,729	3,640,478
Net OPEB liability as a percentage of covered-employee payroll	29.20%	31.75%	11.49%	13.01%	19.88%	13.17%

Notes to schedule:
The City does not have assets accumulated in a trust that meets the criteria of GASB 75 to pay related benefits.
Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in the schedule.

Valuation Date	6/30/2021
Actuarial cost method	Entry Age Normal Level % of Pay
Discount rate	4.09%
Inflation	2.50%
Healthcare cost trend rates	5.8% in 2022 (increase effective January 1, 2023) and grade down to 3.9% for years 2027 and later
Salary increases	3.00%
Retirement age	50 to 75
Mortality	CalPERS 2017 Experience Study
Mortality improvement	MW Scale 2022

* Measurement date 6/30/2017 (fiscal year 2018) was the first year of implementation. Additional years will be presented as information becomes available.

Budgetary Comparison Information

Budget Policies

Annual budgets are legal adopted or amended for all governmental funds on a basis consistent with generally accepted accounting principles, except for the following funds for which annual budgets were not adopted or amended:

Special Revenue Fund:
AV Ranch Foundation Fund

The City Manager shall prepare and submit the proposed annual budget to the City Council for its approval for all governmental funds. The agenda for the budget workshops and budget meetings are noticed in accordance with the Brown Act. After reviewing the same and making such revisions as it may deem advisable and public input the budget is then adopted annually by the Council at a regularly held meeting. The budget is adopted prior to the beginning of the fiscal year and serves as the foundation for the City's financial plan.

The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Transfers of appropriations between funds can be made with the City Manager/Financial Services Director approval. City Council's approval is required for all budget amendments that result in a change to the fund balances.

Appropriations lapse at the end of the fiscal year unless they are re-appropriated through the formal budget process. Encumbrances do not constitute expenditures or liabilities of the City.

Budgeted amounts are as originally adopted, or as amended in accordance with prescribed procedures throughout the fiscal year.

Excess of expenditures over appropriations are as follows:

Expenditures that exceeded appropriations for the year ended June 30, 2023 are as follows:

Government Funds:	Final Budget	Expenditures	Excess
Major Government Funds:			
Aliso Viejo Center:			
Community services	$ 2,030,576	2,627,552	(596,976)

CAPITAL ASSETS – MODIFIED APPROACH FOR INFRASTRUCTURE

The City elected to use the modified approach in reporting their street pavement infrastructure network.

Under the modified approach, infrastructure assets that are part of a network or subsystem of a network are not required to be depreciated as long as two requirements are met. First, the government manages the eligible infrastructure assets using an asset management system that has the following characteristics:

- Has an up-to-date inventory of eligible infrastructure assets
- Performs condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale
- Estimates each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the government.

Second, the government documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the government. If eligible infrastructure assets meet all requirements and are not depreciated, all expenditures made for those assets (except for additions and improvements) are expensed in the period incurred. Additions and improvements to eligible infrastructure assets are capitalized. Additions or improvements increase the capacity or efficiency of infrastructure assets rather than preserve the useful life of the assets.

The condition of road pavement is measured using the Abbott Pavement Management System. All city streets have asphalt surfaces. Six distress factors are assessed for all street segments. Pavement condition is rated on a scale of 0 to 100 points. This rating scale is called a deficiency rating. The scale is subdivided into ranges or categories. Pavement condition is commonly defined by the following five categories.

1. Very good (86 to 100 Rating) — A street rated as excellent has the characteristics of a new street. A street in this category has no surface defects that would affect ride quality or cause excess tire noise.

2. Good (75 to 85 Rating) — A street rated as good has some surface defects that can be seen when walking along the street. Some cracking and raveling will probably exist. In fact, there could be large cracks in the street or many hairline cracks. There may be some minor bumps that can be felt when driving the street at posted speeds.

3. Fair (60 to 74 Rating) — A street rated as fair has areas of surface defects that are apparent to drivers and passengers as they use the street. There will probably be significant cracking and raveling of the asphalt surface. If cracking does not exist, the street will probably have many patches and utility cuts or perhaps some rutting and deformation. There will be some ride roughness and some additional tire noise. These streets will not cause increases in vehicle driving costs due to extra wear and tear on vehicles.

CAPITAL ASSETS – MODIFIED APPROACH FOR INFRASTRUCTURE (CONTINUED)

4. Poor (41 to 59 Rating) — A street rated as poor has surface defects generally throughout its length that are readily apparent to anyone using the street. There will be areas showing structural failure with closely spaced cracking and there may be pieces of loose pavement. A street in this category will cause additional vehicle user costs and excessive tire noise.

5. Very poor (40 and below Rating) — A street rated critical will have major areas of structural failure which may alter the speeds at which typical drivers drive on the street. There will be missing pieces of pavement. Repair of a street in this category will require reconstruction.

Annual street maintenance costs for the previous five fiscal years were as follows:

Year Ended June 30,	Actual	Estimated
2019	$ 3,131,301	$ 3,621,540
2020	3,135,658	4,308,590
2021	3,425,241	3,779,360
2022	2,641,341	3,432,500
2023	3,877,286	4,824,716
Total	$ 16,210,827	$ 19,966,706

The City of Aliso Viejo City Council (the Council) accepted the findings of the Pavement Management System performed in fiscal year 2002 (see results below) and adopted a condition rating of 75 as the minimum acceptable Pavement Condition Index (PCI). The PMS was updated using statistical methods in 2004. The approach incorporated a new field survey of approximately 10% of all streets. The survey was then statistically extended to the entire street system. A complete field survey was performed and accepted by the City Council starting fiscal year 2008 and every two years thereafter. See below for the three most recent condition assessments:

Conditions		2018	Mileage	2020	Mileage	2022	Mileage
86-100	Very good	58.1%	41.9	40.8%	30.5	41.6%	31.2
75-85	Good	25.4%	18.3	36.3%	25.5	34.8%	23.7
60-74	Fair	14.6%	10.5	20.1%	14.1	17.6%	11.5
41-59	Poor	1.9%	1.4	2.1%	1.5	6.0%	4.0
0-40	Very poor	0.0%	-	0.7%	0.5	0.0%	-
		100.0%	72.1	100.0%	72.1	100.0%	70.4

The results of the most recent complete condition assessment (performed in fiscal year 2022) reported an average condition rating of 83 which is 1 point higher than the 2020 average of 82. Funding in the amount of $2,310,000 was utilized for the maintenance/rehabilitation to achieve the minimum PCI standard as of June 30, 2022. The estimated funding required to maintain the PCI standard was calculated at $5,000,000. The condition survey will be updated during the fiscal year ended June 30, 2024, for a two-year cycle.

OTHER GOVERNMENTAL FUNDS

OTHER SPECIAL REVENUE FUNDS

Traffic Congestion Relief

The Traffic Congestion Relief Fund is used to account for revenue received from the SB1 Loan Repayment Program from the State of California.

Gas Tax

This fund is used to account for the City's share of the motor vehicle gas tax imposed under the provisions of the Street and Highway Code of the State of California under Sections 2105, 2106, 2107, and 2107.5 which are legally restricted for the acquisition, construction, improvements, and maintenance of public streets.

Measure M

The Measure M Fund is used to account for the City's share of the sales tax increase authorized by Orange County's Measure "M". These monies are legally restricted for the acquisition, construction, and improvement of public streets.

SB1 – RMRA

Senate Bill (SB) 1 created the Road Rehabilitation Maintenance Account to address deferred maintenance on the State Highway System and the local street and road system. These funds are legally restricted for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads.

Public Safety Grants

This fund is used to account for law enforcement grants received such as the California Law Enforcement Equipment Program (CLEEP) and the Supplemental Law Enforcement State Fund (SLESF).

Air Quality Improvement

This fund is used to account for the City's share of vehicle registration fees that the State of California has allocated to address air quality concerns in Southern California. These monies are to be used in air quality maintenance programs locally and/or regionally.

Integrated Waste Management

This fund is used to account for the receipt of the California Beverage and Recycling Grant.

Other Grants Fund

This fund is used to account for state, local, and other grants received such as Prop 10, CalRecycle, and the urban Runoff Grant.

OTHER GOVERNMENTAL FUNDS (Continued)

Technology Grants

This fund is a result of negotiations between the City and a franchisee for a new franchise agreement. These funds will be used for new technology purchases, provide City information on the Cable T.V. Government Access Channel and provide programs and access to computers through technology upgrades to the Family Resource Center.

Development Impact Fund

This fund is used to account for revenue received as a result of negotiated developer agreements for affordable housing, traffic mitigation, community enhancement, and open spaces. This fund had no legally adopted budget for fiscal year ending June 30, 2023.

Federal Grants

The Federal Grants Fund is used to account for Federal Grants received by the City for various projects. Grants included are FTA Grants, T.A.R.P Funds, Federal Community Development Block Grants, and Energy Efficiency and Conservation Block Grants.

Aquatic Center

This fund is used to account for the operations of the Aliso Viejo Aquatic Center. The Aliso Viejo Aquatic Center is a City owned facility that provides residents with a resort-style swimming complex that includes a lap pool, whirlpool, tots wading pool, snack bar, and patio.

AV Ranch Foundation

This fund is used to account for donations received for the AV Ranch and payments approved by its Board of Trustees. This fund had no legally adopted budget for fiscal year ending June 30, 2022.

CAPITAL PROJECTS FUNDS

Capital Improvements

This fund is used to account for the City's street improvement projects.

Storm Water

This fund is used to account for the City's storm water related improvement projects.

Street Improvements

This fund is used to account for the City's street improvement projects.

DEBT SERVICE FUNDS

Debt Service Fund

This fund is used to account for the City's debt payments as well as any additional debt amounts deemed to be advisable and necessary for any public or municipal purposes. This fund had no legally adopted budget for fiscal year ending June 30, 2023.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ALISO VIEJO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023
(With Comparative Data for Prior Year)

	Special Revenue Funds				
	Traffic Congestion Relief	Gas Tax	Measure M	SB1 - RMRA	Public Safety Grants
Assets:					
Cash and investments	$ 60,982	768,359	733,731	448,593	177,490
Receivables:					
Accounts	-	-	-	-	-
Due from other governments	-	115,391	156,309	202,762	-
Prepaid costs	-	-	-	-	-
Total Assets	$ 60,982	883,750	890,040	651,355	177,490
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts payable	$ -	240,478	-	-	6,043
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	240,478	-	-	6,043
Deferred Inflows of Resources:					
Unavailable revenues - grants	-	-	-	-	-
Fund Balances:					
Restricted for:					
Debt service	-	-	-	-	-
Community development projects	-	-	-	-	-
Capital projects	60,982	643,272	890,040	651,355	-
Public safety	-	-	-	-	171,447
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	60,982	643,272	890,040	651,355	171,447
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 60,982	883,750	890,040	651,355	177,490

	Special Revenue Funds				
	Air Quality Improvement	Integrated Waste Management	Other Grants	Technology Grants	Development Impact
Assets:					
Cash and investments	1,128,805	88,400	-	268,468	1,377,778
Receivables:					
Accounts	-	-	-	22,056	-
Due from other governments	16,937	-	222,331	-	-
Prepaid costs	-	-	-	-	-
Total Assets	1,145,742	88,400	222,331	290,524	1,377,778
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts payable	-	-	11,009	445	-
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	167,237	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	-	178,246	445	-
Deferred Inflows of Resources:					
Unavailable revenues - grants	-	-	222,331	-	-
Fund Balances:					
Restricted for:					
Debt service	-	-	-	-	-
Community development projects	-	88,400	-	290,079	1,377,778
Capital projects	1,145,742	-	-	-	-
Public safety	-	-	-	-	-
Unassigned	-	-	(178,246)	-	-
Total Fund Balances (Deficit)	1,145,742	88,400	(178,246)	290,079	1,377,778
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	1,145,742	88,400	222,331	290,524	1,377,778

CITY OF ALISO VIEJO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)
June 30, 2023
(With Comparative Data for Prior Year)

	Special Revenue Funds			Capital Projects Funds	
	Federal Grants	Aquatic Center	AV Ranch Foundation	Capital Improvements	Storm Water
Assets:					
Cash and investments	-	55,282	100	76,226	9,617
Receivables:					
Accounts	-	7,107	-	-	-
Due from other governments	96,688	-	-	-	10,077
Prepaid costs	-	-	-	-	-
Total Assets	96,688	62,389	100	76,226	19,694
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts payable	65,374	44,735	-	76,226	19,694
Accrued liabilities	-	17,654	-	-	-
Due to other funds	31,283	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	96,657	62,389	-	76,226	19,694
Deferred Inflows of Resources:					
Unavailable revenues - grants	33,631	-	-	-	-
Fund Balances:					
Restricted for:					
Debt service	-	-	-	-	-
Community development projects	-	-	100	-	-
Capital projects	-	-	-	-	-
Public safety	-	-	-	-	-
Unassigned	(33,600)	-	-	-	-
Total Fund Balances (Deficit)	(33,600)	-	100	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	96,688	62,389	100	76,226	19,694

	Capital Projects Funds	Debt Service Funds		
	Street Improvements	Debt Service Fund	Totals 2023	2022
Assets:				
Cash and investments	13,525	178	5,207,534	8,840,609
Receivables:				
Accounts	-	-	29,163	35,215
Due from other governments	-	-	820,495	981,485
Prepaid costs	-	-	-	2,550
Total Assets	13,525	178	6,057,192	9,859,859
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	13,525	-	477,529	758,216
Accrued liabilities	-	-	17,654	57,596
Due to other funds	-	-	198,520	322,651
Due to other governments	-	-	-	55,424
Unearned revenue	-	-	-	2,839,053
Total Liabilities	13,525	-	693,703	4,032,940
Deferred Inflows of Resources:				
Unavailable revenues - grants	-	-	255,962	389,155
Fund Balances:				
Restricted for:				
Debt service	-	178	178	-
Community development projects	-	-	1,756,357	1,721,020
Capital projects	-	-	3,391,391	3,990,740
Public safety	-	-	171,447	129,019
Unassigned	-	-	(211,846)	(403,015)
Total Fund Balances (Deficit)	-	178	5,107,527	5,437,764
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	13,525	178	6,057,192	9,859,859

CITY OF ALISO VIEJO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Special Revenue Funds				
	Traffic Congestion Relief	Gas Tax	Measure M	SB1 - RMRA	Public Safety Grants
Revenues:					
Intergovernmental	$ -	1,317,425	953,764	1,157,118	165,271
Charges for services	-	-	-	-	-
Use of money and property	1,440	6,287	36,560	(8,224)	1,083
Contributions	-	-	-	-	-
Total Revenues	1,440	1,323,712	990,324	1,148,894	166,354
Expenditures:					
Current:					
General government	-	-	-	-	-
Community development	-	-	-	-	-
Public works	-	1,218,243	20,524	-	-
Public safety	-	-	-	-	123,926
Debt service:					
Principal payment	-	16,080	-	-	-
Interest expense	-	1,857	-	-	-
Total Expenditures	-	1,236,180	20,524	-	123,926
Excess (deficiency) of revenues over (under) expenditures	1,440	87,532	969,800	1,148,894	42,428
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(16,567)	(177,000)	(1,394,724)	(1,323,099)	-
Total Other Financing Sources (Uses)	(16,567)	(177,000)	(1,394,724)	(1,323,099)	-
Net change in fund balances	(15,127)	(89,468)	(424,924)	(174,205)	42,428
Fund balances (deficit), beginning of year	76,109	732,740	1,314,964	825,560	129,019
Fund balances (deficit), end of year	$ 60,982	643,272	890,040	651,355	171,447

	Special Revenue Funds				
	Air Quality Improvement	Integrated Waste Management	Other Grants	Technology Grants	Development Impact
Revenues:					
Intergovernmental	100,418	12,968	174,575	95,137	-
Charges for services	-	-	-	-	-
Use of money and property	3,957	120	-	(1,597)	-
Contributions	-	-	-	-	6,250
Total Revenues	104,375	13,088	174,575	93,540	6,250
Expenditures:					
Current:					
General government	-	-	11,009	30,216	67,510
Community development	-	-	-	-	-
Public works	-	8,280	-	1	-
Public safety	-	-	-	-	-
Debt service:					
Principal payment	-	-	-	-	-
Interest expense	-	-	-	-	-
Total Expenditures	-	8,280	11,009	30,217	67,510
Excess (deficiency) of revenues over (under) expenditures	104,375	4,808	163,566	63,323	(61,260)
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	28,416
Transfers out	-	-	(27,783)	-	-
Total Other Financing Sources (Uses)	-	-	(27,783)	-	28,416
Net change in fund balances	104,375	4,808	135,783	63,323	(32,844)
Fund balances (deficit), beginning of year	1,041,367	83,592	(314,029)	226,756	1,410,622
Fund balances (deficit), end of year	1,145,742	88,400	(178,246)	290,079	1,377,778

CITY OF ALISO VIEJO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Special Revenue Funds			Capital Projects Funds	
	Federal Grants	Aquatic Center	AV Ranch Foundation	Capital Improvements	Storm Water
Revenues:					
Intergovernmental	3,150,180	-	-	-	-
Charges for services	-	871,793	-	-	-
Use of money and property	101,838	-	-	-	-
Contributions	-	-	50	-	-
Total Revenues	3,252,018	871,793	50	-	-
Expenditures:					
Current:					
General government	33,422	-	-	-	-
Community development	287,371	1,088,353	-	-	-
Public works	-	-	-	439,780	17,130
Public safety	-	-	-	-	-
Debt service:					
Principal payment	-	-	-	-	-
Interest expense	-	-	-	-	-
Total Expenditures	320,793	1,088,353	-	439,780	17,130
Excess (deficiency) of revenues over (under) expenditures	2,931,225	(216,560)	50	(439,780)	(17,130)
Other Financing Sources (Uses):					
Transfers in	943	216,560	-	439,780	17,130
Transfers out	(2,880,051)	-	-	-	-
Total Other Financing Sources (Uses)	(2,879,108)	216,560	-	439,780	17,130
Net change in fund balances	52,117	-	50	-	-
Fund balances (deficit), beginning of year	(85,717)	-	50	-	-
Fund balances (deficit), end of year	(33,600)	-	100	-	-

	Capital Projects Funds	Debt Service Funds		
	Street Improvements	Debt Service Fund	Totals 2023	Totals 2022
Revenues:				
Intergovernmental	-	-	7,126,856	6,609,403
Charges for services	-	-	871,793	1,042,244
Use of money and property	-	451	141,915	(282,168)
Contributions	-	-	6,300	50
Total Revenues	-	451	8,146,864	7,369,529
Expenditures:				
Current:				
General government	-	-	142,157	188,822
Community development	-	-	1,375,724	1,170,133
Public works	2,897,938	-	4,601,896	3,147,162
Public safety	-	-	123,926	164,879
Debt service:				
Principal payment	-	240,000	256,080	235,000
Interest expense	-	415,751	417,608	422,705
Total Expenditures	2,897,938	655,751	6,917,391	5,328,701
Excess (deficiency) of revenues over (under) expenditures	(2,897,938)	(655,300)	1,229,473	2,040,828
Other Financing Sources (Uses):				
Transfers in	2,897,938	658,747	4,259,514	2,887,215
Transfers out	-	-	(5,819,224)	(4,674,470)
Total Other Financing Sources (Uses)	2,897,938	658,747	(1,559,710)	(1,787,255)
Net change in fund balances	-	3,447	(330,237)	253,573
Fund balances (deficit), beginning of year	-	(3,269)	5,437,764	5,184,191
Fund balances, end of year	-	178	5,107,527	5,437,764

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
Traffic Congestion Relief
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 76,109	76,109	76,109	-	90,909
Resources (Inflows):					
Use of money and property	1,125	1,125	1,440	315	(3,031)
Amount Available for Appropriations	77,234	77,234	77,549	315	87,878
Charges to Appropriations (Outflows):					
Transfers out	76,000	76,000	16,567	59,433	11,769
Total Charges to Appropriations	76,000	76,000	16,567	59,433	11,769
Fund Balances - Ending	$ 1,234	1,234	60,982	59,748	76,109

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
GAS TAX
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 732,740	732,740	732,740	-	740,649
Resources (Inflows):					
Intergovernmental	1,456,500	1,456,500	1,317,425	(139,075)	1,186,433
Use of money and property	5,000	5,000	6,287	1,287	(31,431)
Amounts Available for Appropriations	2,194,240	2,194,240	2,056,452	(137,788)	1,895,651
Charges to Appropriations (Outflows):					
Public works	1,205,800	1,260,800	1,218,243	42,557	1,030,996
Debt Service:					
Principal payment	-	-	16,080	(16,080)	-
Interest payment	-	-	1,857	(1,857)	-
Transfers out	177,000	177,000	177,000	-	131,915
Total Charges to Appropriations	1,382,800	1,437,800	1,413,180	24,620	1,162,911
Fund Balances - Ending	$ 811,440	756,440	643,272	(113,168)	732,740

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
MEASURE M
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 1,314,964	1,314,964	1,314,964	-	851,548
Resources (Inflows):					
Intergovernmental	825,506	825,506	953,764	128,258	902,573
Use of money and property	4,000	4,000	36,560	32,560	(40,196)
Amount Available for Appropriations	2,144,470	2,144,470	2,305,288	160,818	1,713,925
Charges to Appropriations (Outflows):					
Public works	29,965	29,965	20,524	9,441	4,140
Transfers out	1,568,000	1,816,216	1,394,724	421,492	394,821
Total Charges to Appropriations	1,597,965	1,846,181	1,415,248	430,933	398,961
Fund Balances - Ending	$ 546,505	298,289	890,040	591,751	1,314,964

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
SB1 - RMRA
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 825,560	825,560	825,560	-	783,340
Resources (Inflows):					
Intergovernmental	1,135,470	1,135,470	1,157,118	21,648	1,014,000
Use of money and property	4,670	4,670	(8,224)	(12,894)	(27,626)
Amount Available for Appropriations	1,965,700	1,965,700	1,974,454	8,754	1,769,714
Charges to Appropriations (Outflows):					
Transfers out	1,703,000	1,703,000	1,323,099	379,901	944,154
Total Charges to Appropriations	1,703,000	1,703,000	1,323,099	379,901	944,154
Fund Balances - Ending	$ 262,700	262,700	651,355	388,655	825,560

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
PUBLIC SAFETY GRANTS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - beginning	$ 129,019	129,019	129,019	-	109,947
Resources (Inflows):					
Intergovernmental	175,000	175,000	165,271	(9,729)	161,285
Use of money and property	1,620	1,620	1,083	(537)	(4,882)
Transfers in	-	-	-	-	27,548
Amount Available for Appropriations	305,639	305,639	295,373	(10,266)	293,898
Charges to Appropriations (Outflows):					
Public safety	192,315	192,315	123,926	68,389	164,879
Total Charges to Appropriations	192,315	192,315	123,926	68,389	164,879
Fund Balances - Ending	$ 113,324	113,324	171,447	58,123	129,019

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
AIR QUALITY IMPROVEMENT
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 1,041,367	1,041,367	1,041,367	-	1,032,073
Resources (Inflows):					
Intergovernmental	65,000	65,000	100,418	35,418	47,694
Use of money and property	5,000	5,000	3,957	(1,043)	(38,400)
Amount Available for Appropriations	1,111,367	1,111,367	1,145,742	34,375	1,041,367
Charges to Appropriations (Outflows):					
Public safety	100,000	100,000	-	100,000	-
Total Charges to Appropriations	100,000	100,000	-	100,000	-
Fund Balances - Ending	$ 1,011,367	1,011,367	1,145,742	134,375	1,041,367

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
INTEGRATED WASTE MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 83,592	83,592	83,592	-	17,752
Resources (Inflows):					
Intergovernmental	12,880	12,880	12,968	88	83,866
Use of money and property	45	45	120	75	(2,842)
Amount Available for Appropriations	96,517	96,517	96,680	163	98,776
Charges to Appropriations (Outflows):					
Public works	16,000	16,000	8,280	7,720	15,184
Total Charges to Appropriations	16,000	16,000	8,280	7,720	15,184
Fund Balances - Ending	$ 80,517	80,517	88,400	7,883	83,592

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
OTHER GRANTS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances (Deficit) - Beginning	$ (314,029)	(314,029)	(314,029)	-	(38,333)
Resources (Inflows):					
Intergovernmental	75,000	75,000	174,575	99,575	72,873
Use of money and property	405	405	-	(405)	-
Amount Available for Appropriations	(238,624)	(238,624)	(139,454)	99,170	34,540
Charges to Appropriations (Outflows):					
General government	-	63,690	11,009	52,681	-
Transfers out	1	1	27,783	(27,782)	348,569
Total Charges to Appropriations	1	63,691	38,792	24,899	348,569
Fund Balances (Deficit) - Ending	$ (238,625)	(302,315)	(178,246)	124,069	(314,029)

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
TECHNOLOGY GRANTS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 226,756	226,756	226,756	-	150,775
Resources (Inflows):					
Intergovernmental	108,000	108,000	95,137	(12,863)	107,498
Use of money and property	1,000	1,000	(1,597)	(2,597)	(6,686)
Amount Available for Appropriations	335,756	335,756	320,296	(15,460)	251,587
Charges to Appropriations (Outflows):					
General government	75,180	75,180	30,216	44,964	24,831
Public Safety	-	-	1	(1)	-
Total Charges to Appropriations	75,180	75,180	30,217	44,963	24,831
Fund Balances - Ending	$ 260,576	260,576	290,079	29,503	226,756

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
DEVELOPMENT IMPACT
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ 1,410,622	1,410,622	1,410,622	-	1,410,622
Resources (Inflows):					
Use of money and property	-	-	6,250	6,250	-
Transfers in	-	-	28,416	28,416	-
Amount Available for Appropriations	1,410,622	1,410,622	1,445,288	34,666	1,410,622
Charges to Appropriations (Outflows):					
General government	-	95,076	67,510	27,566	-
Total Charges to Appropriations	-	95,076	67,510	27,566	-
Fund Balances - Ending	$ 1,410,622	1,315,546	1,377,778	62,232	1,410,622

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
FEDERAL GRANTS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances (Deficit) - Beginning	$ (85,717)	(85,717)	(85,717)	-	15,409
Resources (Inflows):					
Intergovernmental	3,375,346	3,375,346	3,150,180	(225,166)	3,033,181
Use of money and property	-	-	101,838	101,838	(127,074)
Transfer in	-	-	943	943	-
Amount Available for Appropriations	3,289,629	3,289,629	3,167,244	(122,385)	2,921,516
Charges to Appropriations (Outflows):					
General government	-	90,060	33,422	56,638	163,991
Community development	241,324	481,307	287,371	193,936	-
Transfer out	2,839,053	2,839,053	2,880,051	(40,998)	2,843,242
Total Charges to Appropriations	3,080,377	3,410,420	3,200,844	209,576	3,007,233
Fund Balances (Deficit) - Ending	$ 209,252	(120,791)	(33,600)	87,191	(85,717)

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
AQUATIC CENTER
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ -	-	-	-	19,500
Resources (Inflows):					
Charges for services	944,000	944,000	871,793	(72,207)	1,042,244
Transfers in	192,740	192,740	216,560	23,820	108,389
Amounts Available for Appropriations	1,136,740	1,136,740	1,088,353	(48,387)	1,170,133
Charges to Appropriations (Outflows):					
Community services	1,136,740	1,136,740	1,088,353	48,387	1,170,133
Total Charges to Appropriations	1,136,740	1,136,740	1,088,353	48,387	1,170,133
Fund Balances - Ending	$ -	-	-	-	-

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ -	-	-	-	-
Resources (Inflows):					
Transfers in	411,000	534,000	439,780	(94,220)	572,107
Amount Available for Appropriations	411,000	534,000	439,780	(94,220)	572,107
Charges to Appropriations (Outflows):					
Public works	411,000	534,000	439,780	94,220	572,107
Total Charges to Appropriations	411,000	534,000	439,780	94,220	572,107
Fund Balances - Ending	$ -	-	-	-	-

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
STORM WATER
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ -	-	-	-	-
Resources (Inflows):					
Transfers in	30,000	30,000	17,130	(12,870)	24,692
Amount Available for Appropriations	30,000	30,000	17,130	(12,870)	24,692
Charges to Appropriations (Outflows):					
Public works	30,000	30,000	17,130	12,870	24,692
Total Charges to Appropriations	30,000	30,000	17,130	12,870	24,692
Fund Balances - Ending	$ -	-	-	-	-

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
STREET IMPROVEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances - Beginning	$ -	-	-	-	-
Resources (Inflows):					
Transfer in	3,524,000	3,772,216	2,897,938	(874,278)	1,500,043
Amount Available for Appropriations	3,524,000	3,772,216	2,897,938	(874,278)	1,500,043
Charges to Appropriations (Outflows):					
Public works	3,524,000	3,772,216	2,897,938	874,278	1,500,043
Total Charges to Appropriations	3,524,000	3,772,216	2,897,938	874,278	1,500,043
Fund Balances - Ending	$ -	-	-	-	-

CITY OF ALISO VIEJO

BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Data for Prior Year)

	Budget Amounts		Actual	Variance with Final Budget Positive	Prior Year
	Original	Final	Amounts	(Negative)	Actual
Fund Balances (Deficit) - Beginning	$ (3,269)	(3,269)	(3,269)	-	-
Resources (Inflows):					
Use of money and property	-	-	451	451	-
Transfer in	657,050	657,050	658,747	1,697	654,436
Amount Available for Appropriations	653,781	653,781	655,929	2,148	654,436
Charges to Appropriations (Outflows):					
Public works	240,000	240,000	240,000	-	235,000
Capital outlay	417,050	417,050	415,751	1,299	422,705
Total Charges to Appropriations	657,050	657,050	655,751	1,299	657,705
Fund Balances (Deficit) - Ending	$ (3,269)	$ (3,269)	$ 178	$ 3,447	(3,269)

STATISTICAL SECTION

This part of the City of Aliso Viejo's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

Contents

	Table	Page
Financial Trends		
These schedules contain trend information to help the reader understand how the government's financial performances and well-being have changed over time.		
Net Position by Component	1	99
Change in Net Position	2	100
Fund Balances of Governmental Funds	3	101
Changes in Fund Balances of Governmental Funds	4	102
General Government - Expenditures by Function	5	103
Revenue Capacity		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.		
General Government - Revenues by Source	6	104
General Government - Tax Revenues by Source	7	105
Principal Sales Tax Producers by Category	8	106
Property Tax Levies and Collections	9	107
Assessed and Estimated Actual Value of Taxable Property	10	108
Direct and Overlapping Property Tax Schedules	11	109
Principal Property Taxpayers	12	110
Debt Capacity		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.		
Ratios of Net General Obligation Debt to Assessed Value and Net General Obligation Debt Per Capita	13	111
Computation of Direct and Overlapping Bonded Debt	14	112
Legal Debt Margin	15	113
Demographic and Economic Information		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.		
Demographic and Economic Statistics	16	114
Principal Employers	17	115
Operating Information		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.		
Operating Indicators by Function	18	116
Full-Time and Part-Time City Employees by Function	19	117
Capital Assets Statistics by Function	20	118
Schedule of Insurance	21	119
Miscellaneous Statistical Information	22	120

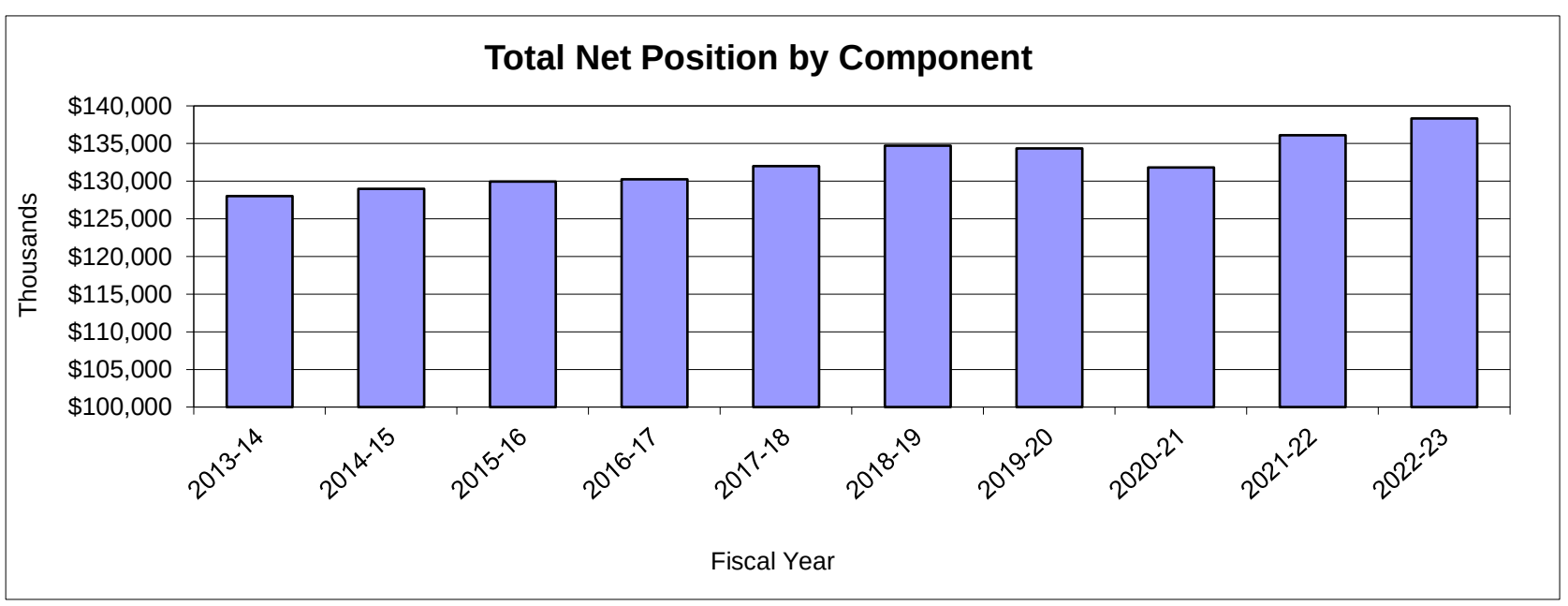
THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ALISO VIEJO

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Years				
	2013-14	**2014-15**	**2015-16**	**2016-17**	**2017-18**
Governmental Activities					
Net Investment in Capital Assets	$ 95,679,944	$ 95,155,183	$ 94,579,142	$ 95,000,131	$ 94,791,785
Restricted					
Community Development	731,008	482,242	279,027	(34,396)	203,708
Community Services				-	-
Public Works	11,451,213	12,018,986	11,840,453	8,299,848	7,637,647
Public Safety	84,886	-	12,953	39,957	83,097
Debt Service	-	-	-	-	-
Unrestricted	20,080,095	21,354,275	23,233,017	26,937,175	29,312,285
Total governmental activities net position	$ 128,027,146	$ 129,010,686	$ 129,944,592	$ 130,242,715	$ 132,028,522

	Fiscal Years				
	2018-19	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Governmental Activities					
Net Investment in Capital Assets	$ 95,555,817	$ 93,873,835	$ 101,009,829	$ 100,348,736	$ 99,883,422
Restricted					
Community Development	334,190	2,891,135	1,579,149	1,721,020	1,756,357
Community Services	-	-	19,500	-	
Public Works	8,536,428	122,819	3,498,519	3,990,740	3,258,360
Public Safety	105,213	4,121,343	125,356	129,019	171,447
Debt Service	-	4,319,695	-	-	
Unrestricted	30,211,693	29,006,434	25,601,465	29,924,478	33,277,156
Total governmental activities net position	$ 134,743,341	$ 134,335,261	$ 131,833,818	$ 136,113,993	$ 138,346,742

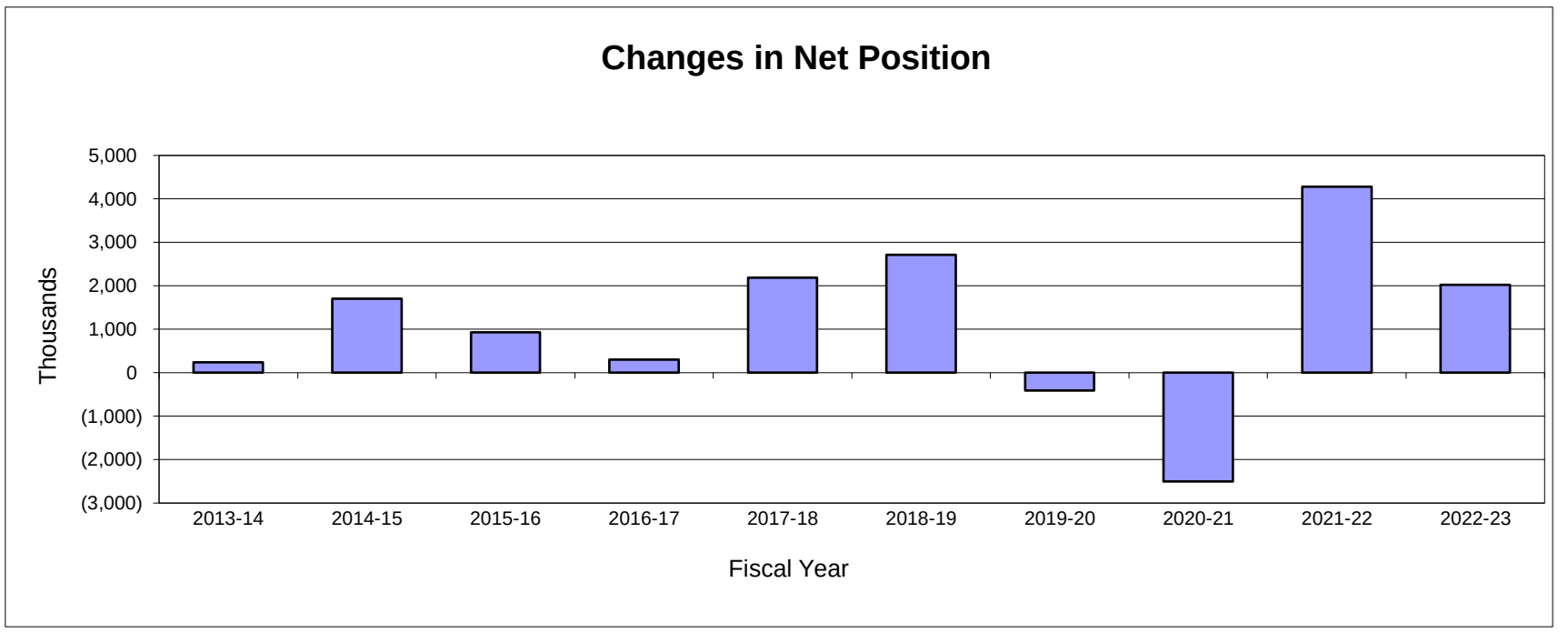


Source: City Finance Department

CITY OF ALISO VIEJO

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Years									
	2013-14	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Revenues										
Program Revenues										
Charges for Services	$ 1,853,679	$ 2,287,957	$ 2,654,055	$ 3,474,104	$ 4,202,366	$ 3,836,994	$ 3,070,201	$ 4,001,459	$ 5,742,780	$ 7,694,422
Operating Contributions & Grants	3,902,695	2,682,605	2,770,178	3,672,804	2,805,856	5,171,638	4,342,486	4,852,523	6,945,042	6,932,234
Capital Contributions & Grants	99,283	99,283	18,875	17,831	-	-	9,600	-	-	-
Taxes										
Sales Tax	4,814,560	4,795,433	4,601,042	6,236,832	6,545,732	6,128,143	4,765,921	3,524,908	6,117,932	6,244,171
Property Tax	6,441,021	6,741,164	7,317,139	7,503,432	7,936,613	8,211,394	8,647,685	8,981,521	9,211,738	9,459,526
Franchise Fees	1,511,450	1,584,358	1,573,339	1,507,041	1,577,213	1,829,070	1,729,418	1,672,280	1,744,239	1,884,639
Transient Occupancy Tax	862,294	916,286	1,108,102	1,606,165	1,696,598	1,640,628	1,220,997	723,599	1,413,074	1,570,525
Motor Vehicle License Fees	20,991	20,470	20,256	22,627	26,483	24,936	40,659	36,704	57,547	53,145
Investment Income	72,969	273,901	328,416	324,781	402,978	790,051	1,053,024	377,709	(153,060)	656,151
Other	61,559	132,872	195,831	186,455	191,376	174,274	292,184	292,095	118,665	332,325
Total Revenues	19,640,501	19,534,329	20,587,233	24,552,072	25,385,215	27,807,128	25,172,175	24,462,798	31,197,957	34,827,138
Expenses										
General Government	3,030,088	3,189,090	3,459,012	4,139,974	4,418,462	4,725,232	4,878,395	5,621,731	4,943,476	6,019,844
Community Services	2,139,277	2,221,206	2,982,463	3,433,106	3,771,964	3,878,633	3,433,830	1,754,782	5,264,667	2,817,896
Community Development	1,615,338	1,635,629	1,450,043	3,824,732	1,735,901	1,601,865	1,830,144	3,695,994	1,244,026	6,190,570
Public Works	5,246,908	3,360,251	4,038,360	4,484,898	4,444,500	5,924,079	5,631,039	6,016,332	5,473,152	7,161,695
Public Safety	7,022,580	7,427,581	7,723,449	8,371,239	8,831,639	8,962,500	9,312,287	9,480,235	9,601,888	10,224,474
Interest and Fiscal Charges	347,902	-	-	-	-	-	494,561	395,167	390,573	387,579
Total Expense	19,402,093	17,833,757	19,653,327	24,253,949	23,202,466	25,092,309	25,580,256	26,964,241	26,917,782	32,802,058
Change in Net Position	$ 238,408	$ 1,700,572	$ 933,906	$ 298,123	$ 2,182,749	$ 2,714,819	$ (408,080)	$(2,501,442)	$ 4,280,175	$ 2,025,080



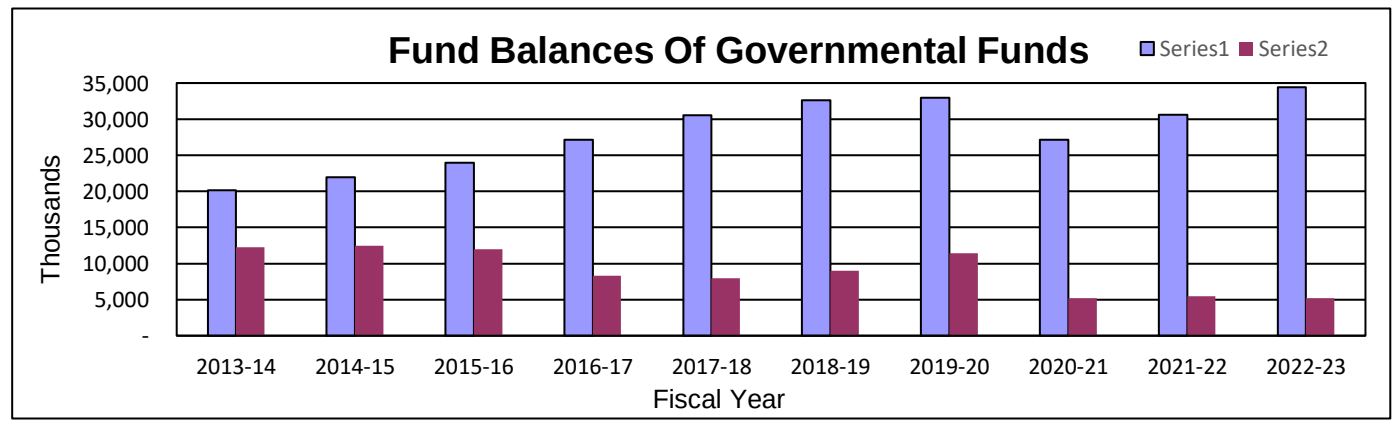
Source: City Finance Department

CITY OF ALISO VIEJO

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Years				
	2013-14	**2014-15**	**2015-16**	**2016-17**	**2017-18**
General Fund Balances					
Nonspendable:					
Prepaid	$ 111,045	$ 146,132	$ 187,681	$ 231,198	$ 206,488
Assigned to:					
Contingencies	4,127,631	4,229,500	4,351,653	4,681,192	4,700,000
Self Insurance/benefit obligations	570,000	738,900	724,000	1,200,000	1,200,000
Asset Replacement	9,065,735	9,440,700	9,850,000	10,044,448	10,000,000
Emergencies & Unanticipated Traffic Projects	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
800 MHZ Upgrade & Replacement	262,000	262,000	-	-	-
Long Term Debt	-	-	-	-	-
Unassigned:	4,521,835	5,616,888	7,374,518	9,509,904	12,935,238
Total General Fund	$ 20,158,246	$ 21,934,120	$ 23,987,852	$ 27,166,742	$ 30,541,726
All other govenmental funds					
Nonspendable:					
Prepaid	$ 30,562	$ 4,272	$ 14,127	$ 25,041	$ -
Assigned to:					
Emergencies & Unanticipated Traffic Projects	-	-	-	-	-
Restricted For:					
Community Development Projects	731,008	482,242	278,992	19,736	203,708
Community Services	-	-	-	-	-
Public Safety	84,886	-	-	39,957	83,097
Capital Projects	11,451,213	12,018,986	11,853,406	8,299,848	7,637,647
Debt Service	-	-	-	-	-
Unassigned:	(30,562)	(19,027)	(198,271)	(79,173)	-
Total All Other Governmental Funds	$ 12,267,107	$ 12,486,473	$ 11,948,254	$ 8,305,409	$ 7,924,452

	Fiscal Years				
	2018-19	**2019-20**	**2020-21**	**2021-22**	**2022-23**
General Fund Balances					
Nonspendable:					
Prepaid	$ 222,029	$ 236,326	$ 76,150	$ 81,267	$ 55,046
Assigned to:					
Contingencies	2,963,795	2,860,265	2,649,388	3,500,571	3,498,990
Self Insurance/benefit obligations	900,000	1,445,475	1,150,474	600,000	600,000
Asset Replacement	9,700,000	9,096,430	8,317,710	11,882,444	13,173,633
Emergencies & Unanticipated Traffic Projects	15,000,000	15,000,000	15,000,000	10,000,000	11,266,779
800 MHZ Upgrade & Replacement		-	-	-	-
Unassigned:	3,811,349	4,332,263	(62,559)	4,515,886	5,831,651
Total General Fund	$ 32,597,173	$ 32,970,759	$ 27,131,163	$ 30,580,168	$ 34,426,099
All other govenmental funds					
Nonspendable:					
Prepaid	$ -	$ -	$ -	$ -	$ 8,479
Assigned to:					
Emergencies & Unanticipated Traffic Projects					
Restricted For:					
Community Development Projects	334,190	2,891,135	1,579,149	1,721,020	1,756,357
Community Services	-	-	19,500	-	
Public Safety	105,213	122,819	125,356	129,019	171,447
Capital Projects	8,536,428	4,121,343	-	3,990,740	3,391,391
Aliso Viejo Center					51,759
Debt Service		4,319,695	3,498,519	-	178
Unassigned:	-	-	(38,333)	(403,015)	(211,846)
Total All Other Governmental Funds	$ 8,975,831	$ 11,454,992	$ 5,184,191	$ 5,437,764	$ 5,167,765

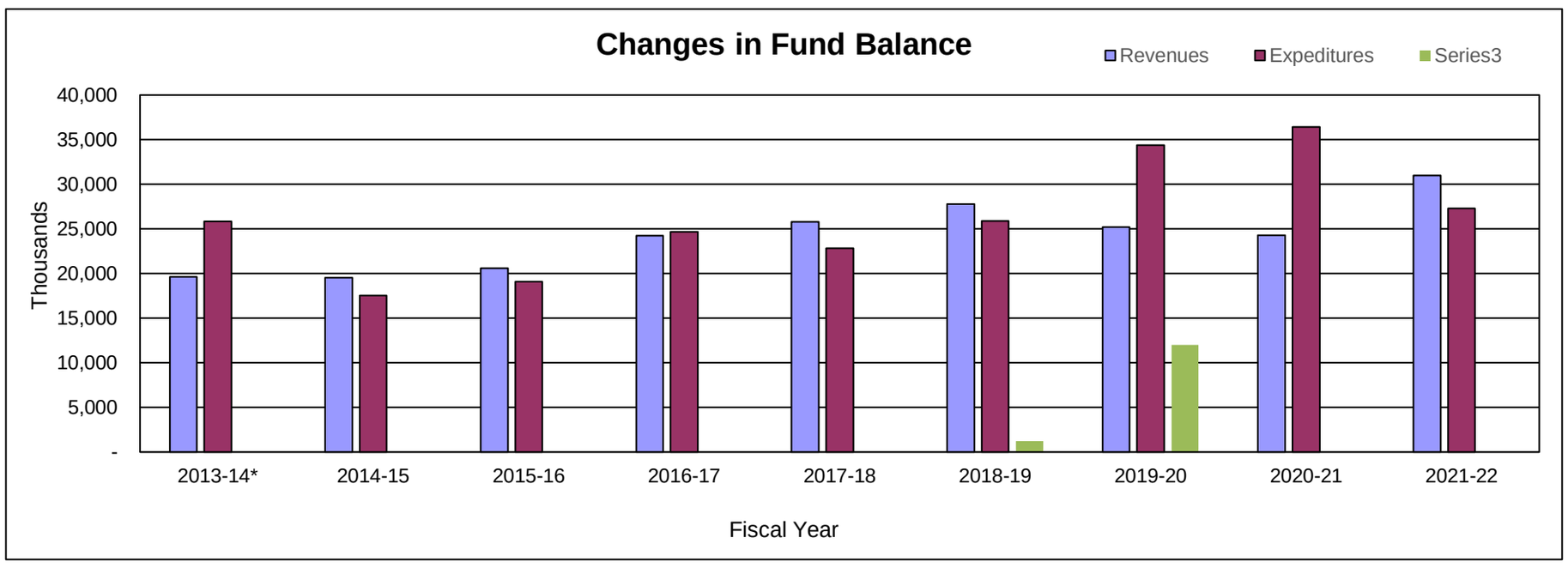


Source: City Finance Department

CITY OF ALISO VIEJO

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Years									
	2013-14*	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Revenues										
Taxes	$ 13,648,081	$ 14,064,937	$ 14,629,530	$ 16,884,140	$ 17,777,707	$ 17,704,139	$ 16,270,976	$ 14,823,926	$ 18,420,699	$ 19,063,829
Licenses and Permits	377,459	676,218	694,054	664,202	957,209	706,764	719,720	976,781	714,168	876,079
Intergovernmental	2,858,226	2,189,004	2,617,535	2,585,675	2,963,077	4,218,802	4,208,995	3,987,463	6,674,078	7,192,158
Charges for Services	1,029,007	1,190,138	1,639,479	2,519,225	2,864,619	2,639,775	2,047,978	2,198,864	3,636,265	5,656,340
Use of Money and Property	332,170	288,325	358,917	359,023	524,729	1,152,130	1,258,109	1,068,212	867,839	689,647
Fines and Forfeitures	271,644	415,671	312,400	282,322	300,988	307,513	275,229	310,419	173,133	227,896
Developer Fees	992,783	521,859	30,500	536,182	-	715,000	9,600	585,000	-	-
Contributions	-	42,894	-	-	-	-	-	100,000	50	6,300
Other	131,131	145,283	325,612	387,838	421,734	333,252	423,194	253,836	494,407	1,247,920
Total Revenues	19,640,501	19,534,329	20,608,027	24,218,607	25,810,063	27,777,375	25,213,801	24,304,501	30,980,639	34,960,169
Expeditures										
General Government	2,744,983	3,101,820	3,079,528	3,797,104	3,907,504	4,368,307	4,370,213	5,110,883	4,463,657	5,026,792
Community Development	3,663,530	3,821,432	4,485,482	7,267,554	5,479,501	5,504,012	5,177,202	5,381,558	7,654,266	9,176,591
Public Works	4,705,326	2,940,272	3,557,336	3,605,820	3,962,004	5,441,582	5,148,542	5,531,650	4,988,268	6,266,437
Public Safety	7,014,723	7,407,531	7,677,426	8,030,234	8,730,712	8,844,067	9,170,586	9,358,289	9,505,403	10,162,083
Capital Outlay	4,457	268,034	292,742	1,981,850	736,315	1,723,775	10,006,820	10,375,082	23,131	92
Debt Service										
Principal	7,335,000	-	-	-	-	-	-	230,000	243,625	332,486
Interest	351,590	-	-	-	-	-	494,561	427,436	422,842	419,756
Other Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	25,819,608	17,539,088	19,092,514	24,682,562	22,816,036	25,881,743	34,367,924	36,414,898	27,301,192	31,384,237
Excess of Revenues over Expeditures	(6,179,107)	1,995,241	1,515,513	(463,955)	2,994,027	1,895,632	(9,154,123)	(12,110,397)	3,679,447	3,575,932
Other Financing Sources (Uses)										
Transfers In	9,422,668	1,209,782	2,040,859	3,517,923	2,548,103	3,708,774	13,309,198	14,573,345	6,235,970	8,062,610
Transfers Out	(9,422,668)	(1,209,782)	(2,040,859)	(3,517,923)	(2,548,103)	(3,708,774)	(13,309,198)	(14,573,345)	(6,235,970)	(8,062,610)
Bonds Issued**	-	-	-			1,211,194	12,006,870	-	23,131	-
Total Other Financing Sources (Uses)	-	-	-	-	-	1,211,194	12,006,870	-	23,131	-
Net Change in Fund Bal.	$ (6,179,107)	$ 1,995,241	$ 1,515,513	$ (463,955)	$ 2,994,027	$ 3,106,826	$ 2,852,747	$ (12,110,397)	$ 3,702,578	$ 3,575,932
Debt Service as a % of Noncapital Expenditures	29.78%	0.00%	0.00%	0.00%	0.00%	0.00%	2.03%	2.52%	2.44%	2.41%



** Fiscal Year 2013-14 debt service includes payoff of the City Hall COP bond.*

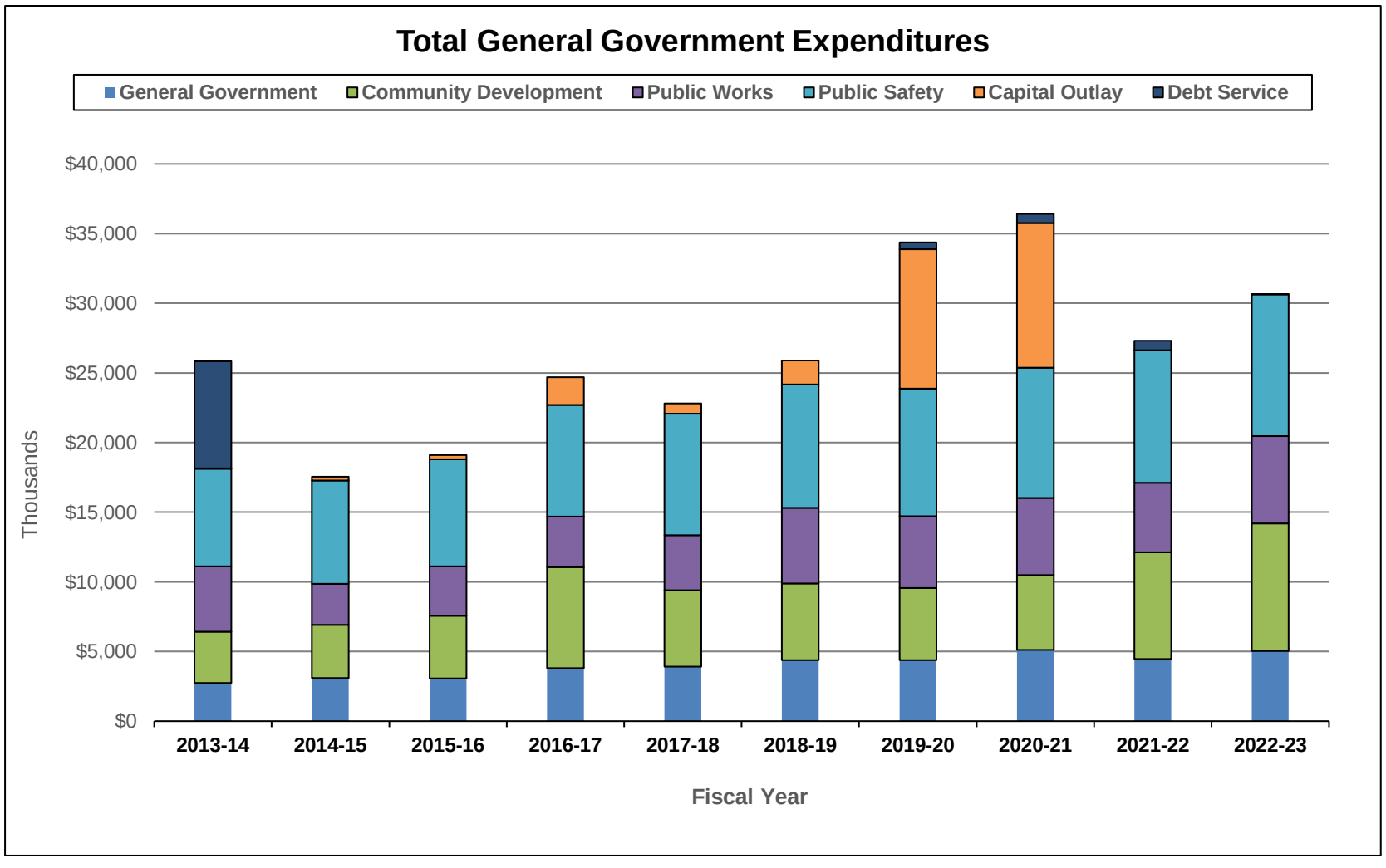
***In anticipation of the issuance of tax-exempt obligations for the Aliso Viejo Ranch project, the City Council passed a reimbursement resolution on February 20, 2019. The resolution would allow the City to reimburse itself for expenditures relating to the Aliso Viejo Ranch Project. On August 13, 2019, the City issued $12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch.*

Source: City Finance Department

CITY OF ALISO VIEJO

GENERAL GOVERNMENT - EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Community Development	Public Works	Public Safety	Capital Outlay	Debt Service	Total
2013-14 *	2,744,983	3,663,530	4,705,326	7,014,723	4,457	7,686,590	25,819,609
2014-15 *	3,101,820	3,821,432	2,940,272	7,407,531	268,034	-	17,539,088
2015-16	3,079,528	4,485,482	3,557,336	7,677,426	292,742	-	19,092,514
2016-17	3,797,104	7,267,554	3,605,820	8,030,234	1,981,850	-	24,682,562
2017-18	3,907,504	5,479,501	3,962,004	8,730,712	736,315	-	22,816,036
2018-19	4,368,307	5,504,012	5,441,582	8,844,067	1,723,775	-	25,881,743
2019-20	4,370,213	5,177,202	5,148,542	9,170,586	10,006,820	494,561	34,367,924
2020-21	5,110,883	5,381,558	5,531,650	9,358,289	10,375,082	657,436	36,414,898
2021-22	4,463,657	7,654,266	4,988,268	9,505,403	23,131	666,467	27,301,192
2022-23	5,026,792	9,176,591	6,266,437	10,162,083	92	752,242	31,384,237



** Fiscal Year 2013-14 debt service includes payoff of the City Hall COP bond.*

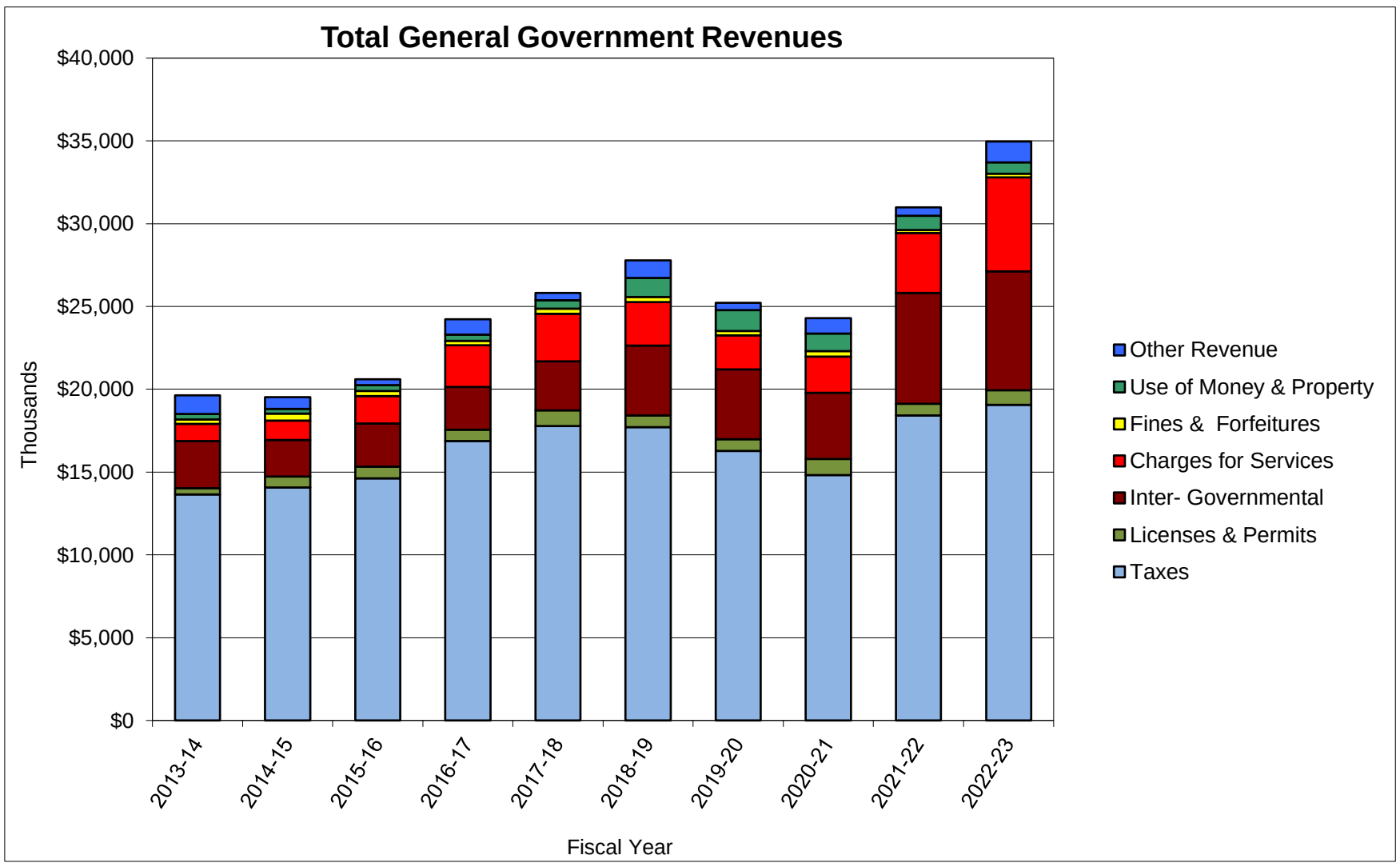
***Includes General and Special Revenue Funds.*

Source: City Finance Department

CITY OF ALISO VIEJO

GENERAL GOVERNMENT - REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Licenses & Permits	Inter-Governmental	Charges for Services	Fines & Forfeitures	Use of Money & Property	Other Revenue	Total
2012-13	$ 13,348,264	$ 482,730	$ 2,090,978	$ 817,633	$ 327,174	$ 342,103	$ 560,940	$ 17,969,822
2013-14	13,648,082	377,459	2,858,224	1,029,005	271,644	332,172	1,123,915	19,640,501
2014-15	14,064,937	676,218	2,189,004	1,190,138	415,671	288,325	710,036	19,534,329
2015-16	14,629,530	694,054	2,617,535	1,639,479	312,400	358,917	356,112	20,608,027
2016-17	16,884,140	664,202	2,585,675	2,519,225	282,322	359,023	924,020	24,218,607
2017-18	17,777,707	957,209	2,963,077	2,864,619	300,988	524,729	421,734	25,810,063
2018-19	17,704,139	706,763	4,218,802	2,639,775	307,513	1,152,130	1,048,252	27,777,374
2019-20	16,270,976	719,720	4,208,995	2,047,978	275,229	1,258,109	432,794	25,213,801
2020-21	14,823,926	976,781	3,987,463	2,198,864	310,419	1,068,212	938,836	24,304,501
2021-22	18,420,699	714,168	6,674,078	3,636,265	173,133	867,839	494,457	30,980,639
2022-23	19,063,829	876,079	7,192,158	5,656,341	227,896	689,641	1,254,220	34,960,169



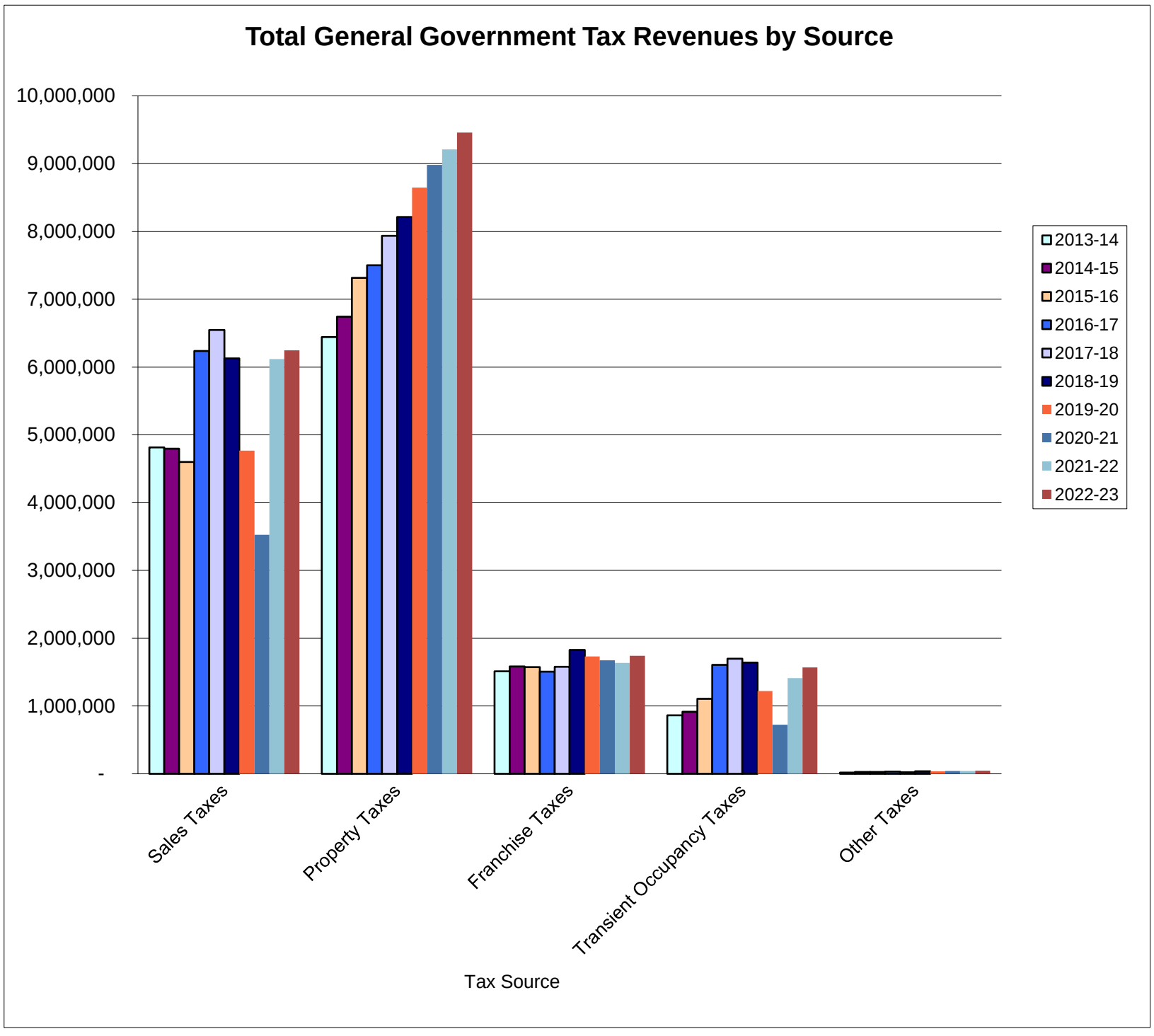
*** Includes General and Special Revenue Funds.*

Source: City Finance Department

CITY OF ALISO VIEJO

GENERAL GOVERNMENT - TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Sales Taxes	Property Taxes	Franchise Taxes	Transient Occupancy Taxes	Other Taxes	Total
2013-14	4,814,560	6,441,021	1,511,450	862,294	18,756	13,648,081
2014-15	4,795,433	6,741,164	1,584,358	916,286	27,696	14,064,937
2015-16	4,601,042	7,317,139	1,573,339	1,108,102	29,908	14,629,530
2016-17	6,236,832	7,503,432	1,507,041	1,606,165	30,670	16,884,140
2017-18	6,545,732	7,936,613	1,577,213	1,696,598	21,551	17,777,707
2018-19	6,128,143	8,211,394	1,829,070	1,640,628	38,167	17,847,402
2019-20	4,765,921	8,647,685	1,729,418	1,220,997	38,127	16,402,148
2020-21	3,524,908	8,981,521	1,672,280	723,599	41,577	14,943,885
2021-22	6,117,932	9,211,738	1,636,741	1,413,074	41,215	18,420,699
2022-23	6,244,171	9,459,526	1,741,999	1,570,524	47,608	19,063,828



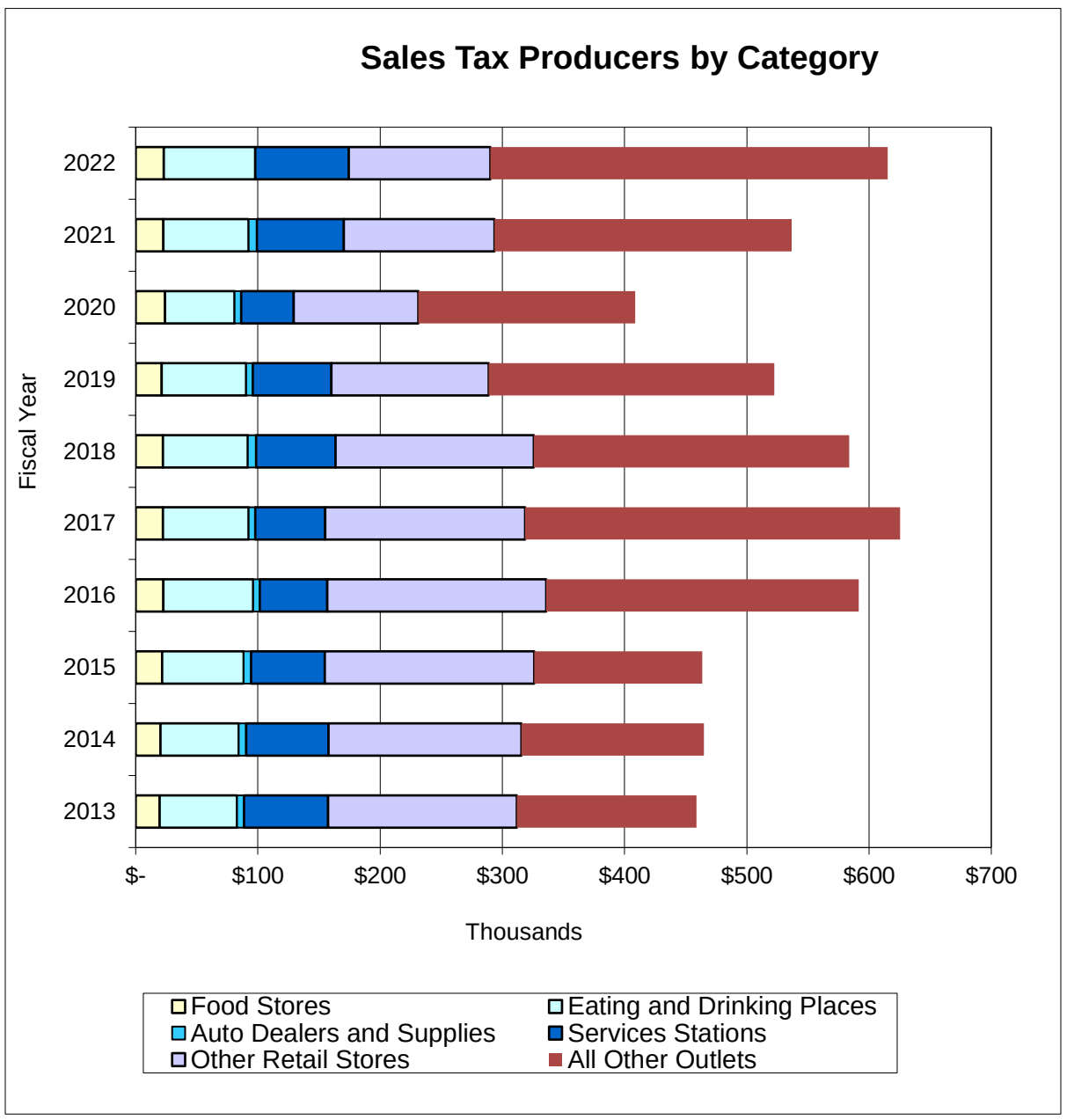
Source: City Finance Department

CITY OF ALISO VIEJO

TAXABLE SALES TAX PRODUCERS BY CATEGORY (IN THOUSANDS)
LAST TEN CALENDAR YEARS
ADJUSTED FOR ECONOMIC DATA

	2013	2014	2015	2016	2017
Food Stores	$ 19,427	$ 20,207	$ 21,587	$ 22,672	$ 22,453
Eating and Drinking Places	63,636	64,117	66,766	73,322	70,005
Auto Dealers and Supplies	6,193	5,581	6,136	6,132	5,545
Services Stations	68,668	67,240	60,348	55,131	57,190
Other Retail Stores	154,642	157,732	171,341	179,247	163,600
All Other Outlets	146,720	149,466	137,276	255,630	306,885
Total	$ 459,286	$ 464,343	$ 463,454	$ 592,134	$ 625,678

	2018	2019	2020	2021	2022
Food Stores	$ 22,417	$ 21,367	$ 23,954	$ 22,567	$ 23,046
Eating and Drinking Places	69,414	69,100	57,032	69,754	74,906
Auto Dealers and Supplies	5,421	6,521	5,329	5,281	6,917
Services Stations	65,193	64,494	42,939	71,162	76,402
Other Retail Stores	162,082	128,486	102,006	123,125	115,752
All Other Outlets	258,170	233,582	177,317	243,052	325,242
Total	$ 582,697	$ 523,550	$ 408,577	$ 534,941	$ 622,265

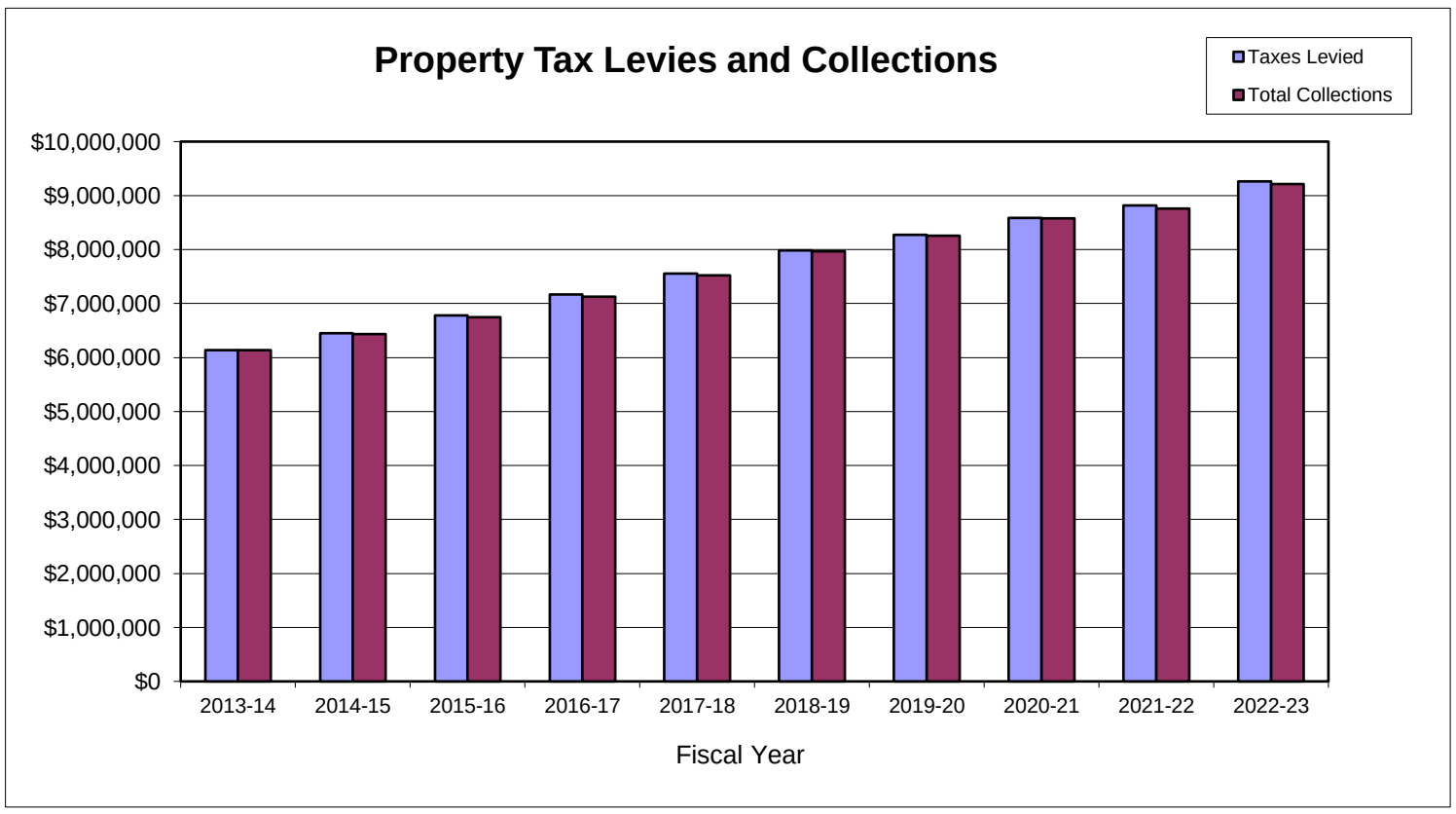


Source: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

CITY OF ALISO VIEJO

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year[1]	Collected within the Fiscal Year of Levy		Collections in Subsequent Years [2]	Total Levy Collections to Date [3]	
		Amount	Percent of Levy		Amount	Percent of Levy
2012-13	$ 5,902,705	$ 5,830,184	98.77%	$ 37,843	$ 5,868,027	99.41%
2013-14	6,139,991	6,109,976	99.51%	26,570	6,136,546	99.94%
2014-15	6,453,445	6,412,710	99.37%	23,671	6,436,381	99.74%
2015-16	6,778,670	6,724,355	99.20%	22,577	6,746,932	99.53%
2016-17	7,167,823	7,103,256	99.10%	21,428	7,124,684	99.40%
2017-18	7,559,194	7,499,294	99.21%	25,595	7,524,890	99.55%
2018-19	7,985,095	7,948,958	99.55%	19,426	7,968,384	99.79%
2019-20	8,269,551	8,233,770	99.57%	20,806	8,254,576	99.82%
2020-21	8,585,800	8,549,014	99.57%	28,004	8,577,018	99.90%
2021-22	8,820,915	8,733,020	99.00%	28,433	8,761,453	99.33%
2022-23	9,265,181	9,187,626	99.16%	25,491	9,213,118	99.44%



[1] *Includes amounts received for Property Tax-In Lieu of VLF*

[2] *The column includes the total amount of delinquent taxes collected in each fiscal year. The Orange County Auditor-Controller tax ledger does not provide detailed information regarding the levy year to which delinquent tax collections pertain.*

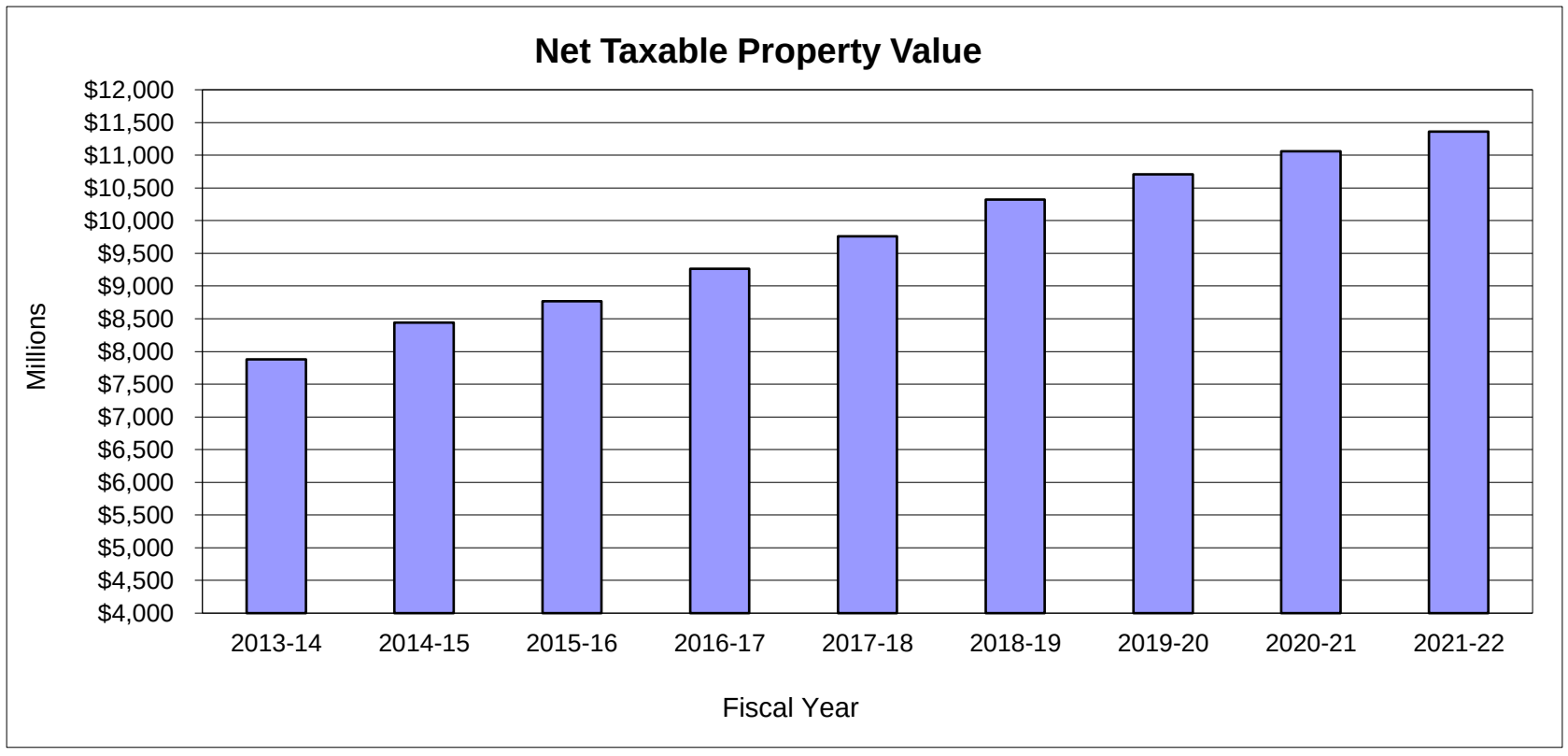
[3] *Total Levy Collections may exceed 100% due to prior years delinquent taxes and delinquent tax penalties collected.*

Source: Orange County Auditor/Controller.

CITY OF ALISO VIEJO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Secured Gross Value	Unsecured Gross Value	Nonunitary Utilities	Exemptions	Total	Percentage Increase	Total Direct Rate Applied
2013-14	7,889,773,458	332,701,593	-	344,663,043	7,877,812,008	3.58%	0.02166
2014-15	8,449,701,616	320,520,081	-	329,481,251	8,440,740,446	7.15%	0.02165
2015-16	8,821,939,196	306,239,139	-	362,214,100	8,765,964,235	3.85%	0.02165
2016-17	9,298,401,724	305,313,282	-	341,610,276	9,262,104,730	5.66%	0.02165
2017-18	9,788,791,533	339,021,986	-	370,210,705	9,757,602,814	5.35%	0.02170
2018-19	10,497,372,155	280,375,081	-	457,069,555	10,320,677,681	5.77%	0.02163
2019-20	10,902,480,454	290,597,292	-	486,424,453	10,706,653,293	3.74%	0.02165
2020-21	11,227,375,357	335,321,001	-	504,713,951	11,057,982,407	3.28%	0.02168
2021-22	11,546,139,848	349,456,510	-	537,926,777	11,357,669,581	2.71%	0.02167
2022-23	12,018,958,043	382,216,615		548,219,355	11,852,955,303	4.36%	0.02168



Source: The HDL Companies

CITY OF ALISO VIEJO

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER $100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

	Fiscal Years									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Basic Levy[1]	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Capistrano Union	0.00972	0.00900	0.00845	0.00843	0.00800	0.00786	0.00745	0.00756	0.00727	0.00691
Laguna Beach Unified	0.01567	0.01461	0.01396	0.01371	0.01287	0.01285	0.01266	0.01012	0.01018	0.00971
Saddleback Valley Unified	0.03207	0.00350	0.03008	0.02688	0.02365	0.02392	0.02295	0.02336	0.02200	0.02227
Moulton Niguel Water District	0.12977	0.08600	0.09041	0.00815	-	-	-	-	-	-
Metropolitan Water District	0.00350	0.02806	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Total Direct & Overlapping Tax Rates[2]	1.19073	1.14117	1.14640	1.06067	1.04802	1.04813	1.04656	1.04454	1.04295	1.04239
City's Share of 1% Levy per Prop 13[3]	0.02134	0.02134	0.02134	0.02134	0.02134	0.02134	0.02134	0.02134	0.02134	0.02134
Total Direct Rate [4]	0.02166	0.02165	0.02165	0.02165	0.02170	0.02163	0.02165	0.02165	0.02167	0.02168

[1]In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

[2]Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.

[3]City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.

[4]Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

Source: The HDL Companies, Orange County Assessor

CITY OF ALISO VIEJO

PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2023 AND 10 YEARS AGO

2022-23

Taxpayer	Primary Use	Assessed Valuation	Percentage of Total Assessed Valuation
St Moritz Property Owner LLC	Residential	$ 218,729,230	1.85%
Barcelona LLC	Residential	192,481,720	1.62%
Enterprise Office Owner	Commercial	168,335,726	1.42%
Vantis Multifamily LLC	Residential	161,000,789	1.36%
Microventon, Inc	Commercial	146,696,017	1.24%
City Lights-Aliso Viejo LLC	Residential	128,451,653	1.08%
Summit IV LLC	Commercial	93,840,000	0.79%
TGA 26600-26700 Aliso Viejo Parkway LLC	Residential	92,500,000	0.78%
Sequoia Equities Alize	Residential	91,634,784	0.77%
PLC 3 LP	Commercial	89,633,632	0.76%
Top Ten Totals		$ 1,383,303,551	11.67%

2013-14

Taxpayer	Primary Use	Assessed Valuation	Percentage of Total Assessed Valuation
Sequoia Equities	Residential	$ 156,781,682	2.00%
City Lights - Aliso Viejo LLC	Residential	110,325,399	1.41%
Moritz Associates LLC	Residential	109,870,830	1.40%
Barcelona LLC	Residential	94,636,482	1.21%
RREEF America Reit II Corporation	Commercial	94,291,452	1.21%
Qlogic Corporation	Commerical	76,511,138	0.98%
OC SD Partners LLC	Residential	75,795,340	0.97%
Aliso - Holly Oaks Partners LP	Residential	62,900,845	0.80%
Summit Office Partners Holding Co LLC	Commercial	58,905,000	0.75%
Aventine Apartments LLC	Residential	58,831,432	0.75%
Top Ten Totals		$ 898,849,600	11.48%

Source: The HDL Companies
Orange County Assessor

CITY OF ALISO VIEJO

RATIOS OF NET DIRECT GENERAL OBLIGATION DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION DEBT PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year	Net Direct General Obligation Debt	Assessed Value	Percentage of General Obligation Debt to Assessed Value	Population	Percentage of Personal Income	Net General Obligation Debt per Capita
2013-14	$ -	$ 7,877,812,008	0.000%	49,951	-	-
2014-15	-	8,440,740,446	0.000%	50,509	-	-
2015-16	-	8,765,964,235	0.000%	50,509	-	-
2016-17	-	9,262,104,730	0.000%	50,312	-	-
2017-18	-	9,757,602,814	0.000%	51,950	-	-
2018-19	-	10,320,677,681	0.000%	51,372	-	-
2019-20	12,250,000	10,706,653,293	0.114%	50,044	0.01	244.78
2020-21	12,020,000	11,057,982,407	0.109%	49,813	0.01	241.30
2021-22	11,785,000	11,357,669,581	0.104%	50,782	0.01	232.07
2022-23	12,821,631	11,852,955,303	0.108%	50,766	0.01	252.56

Ratios to Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	0.24%
Total Direct Debt	**0.11%**
Gross Combined Total Debt	0.54%
Net Combined Total Debt	0.54%

Source: California Municipal Statistics, Inc
HDL Coren & Cone

CITY OF ALISO VIEJO

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2022

2022-23 Assessed Valuation $ 11,852,955,303

OVERLAPPING TAX AND ASSESSMENT DEBT:	Total Debt 6/30/23	% Applicable (1)	City's Share of Debt 6/30/23
Metropolitan Water District	$ 19,215,000	0.326%	$ 62,641
Capistrano USD School Facilities Improvement District No 1	10,033,567	0.756%	75,854
Laguna Beach Unified School District,	12,050,000	1.644%	198,102
Saddleback Valley Unified School District	83,545,000	0.469%	391,826
City of Aliso Viejo Community Facilities Disctrict No. 2005-01	27,460,000	100.000%	27,460,000
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			28,188,423
OVERLAPPING GENERAL FUND DEBT:			
Orange County General Fund Obligations	451,165,000	1.635%	7,376,548
Orange County Board of Education General Fund Obligations	10,860,000	1.635%	177,561
Capistrano Unified School District Certificates of Participation	21,360,000	10.307%	2,201,575
Moulton-Niguel Water District Certificates of Participation	50,905,000	26.531%	13,505,606
TOTAL NET DIRECT OVERLAPPING GENERAL FUND DEBT			23,261,290
TOTAL NET OVERLAPPING DEBT			**51,449,713**
DIRECT GENERAL FUND DEBT:			
City of Aliso Viejo[3]	11,545,000	100.000%	11,545,000
Unamortized premium	871,257	100.000%	871,257
Lease Liability	5,823	100.000%	5,823
Subscription Liability	399,551	100.000%	399,551
TOTAL DIRECT DEBT			**12,821,631**
NET COMBINED TOTAL DEBT			**$ 64,271,344** (2)

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortage revenue and non-bonded capital lease obligations.

(3) On August 13, 2019 the City issued $12,250,000 of tax-exempt Certificates of Participation to provide financing for the construction of the Aliso Viejo Ranch.

Ratios to 2022-23 Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	0.24%
Total Direct Debt ($12,821,631)	**0.11%**
Combined Total Debt	0.54%

Source: HDL, California Municipal Statistics, Inc

CITY OF ALISO VIEJO

LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

	Fiscal Year 2013-14	2014-15	2015-16	2016-17	2017-18
Assessed Valuation	$ 7,877,812,008	$ 8,440,740,446	$ 8,765,964,235	$ 9,262,104,730	$ 9,757,602,814
Conversion Percentage	25%	25%	25%	25%	25%
Adjusted Assessed Valuation	1,969,453,002	2,110,185,112	2,191,491,059	2,315,526,183	2,439,400,704
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	295,417,950	316,527,767	328,723,659	347,328,927	365,910,106
Total Debt Applicable to Limit	-	-	-	-	-
Legal Debt Margin	$ 295,417,950	$ 316,527,767	$ 328,723,659	$ 347,328,927	$ 365,910,106
Total Net Debt Applicable to Limit as Percentage of Debt Limit	-	-	-	-	-

	Fiscal Year 2018-19	2019-20	2020-21	2021-22	2022-23
Assessed Valuation	$ 10,320,677,681	$ 10,706,653,293	$ 11,057,982,407	$ 11,357,669,581	$ 11,852,955,303
Conversion Percentage	25%	25%	25%	25%	25%
Adjusted Assessed Valuation	2,580,169,420	2,676,663,323	2,764,495,602	2,839,417,395	2,963,238,826
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	387,025,413	401,499,498	414,674,340	425,912,609	444,485,824
Total Debt Applicable to Limit	-	12,250,000	12,020,000	11,785,000	11,545,000
Legal Debt Margin	$ 387,025,413	$ 389,249,498	$ 402,654,340	$ 414,127,609	$ 432,940,824
Total Net Debt Applicable to Limit as Percentage of Debt Limit	-	3.1%	2.9%	2.8%	2.6%

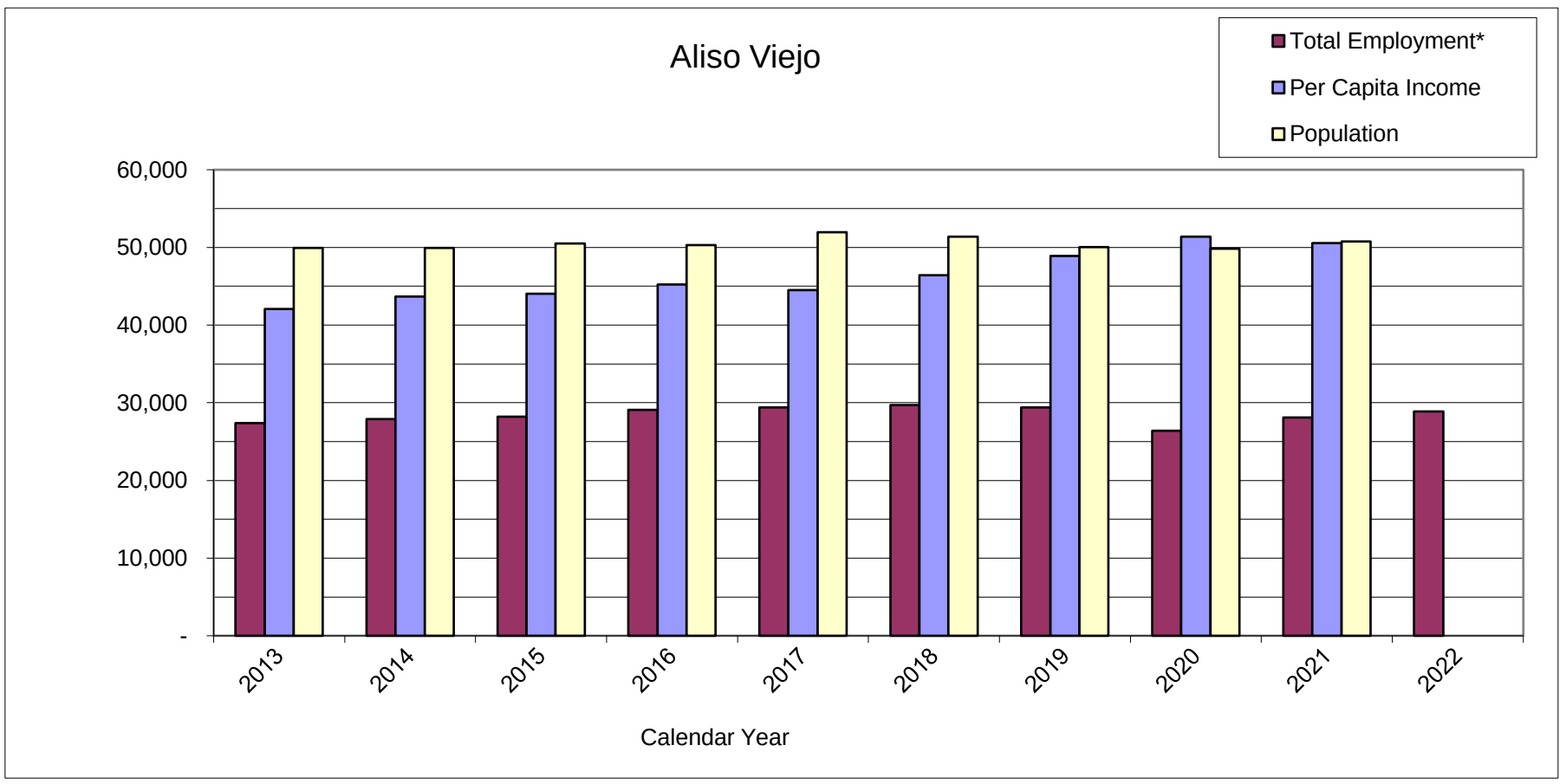
Note: The general laws of the State of California for muncipalities provide for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was established based on 25% of market value. Effective with fiscal year 1981-82, taxable property is assessed at 100% of market value. Although the debt limit provision has not been amended by the State since this change, the percentage has been proportionately modified to 3.75% for the purpose of this calculation for consistency with the original intent of the State's debt limit.

Source: City Finance Department
Orange County Auditor-Controller

CITY OF ALISO VIEJO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Calendar Year	Population	Total Income	Per Capita Income	Total Employment*	Employment Growth Rate*	Unemployment Rate*	Median Age	% of Pop 25+ High School Degree	% of Pop 25+ Bachelor's Degree
2013	49,951	2,100,839,000	42,058	27,400	0.74%	4.5%	35.8	94.7%	55.0%
2014	49,939	2,181,535,000	43,684	27,900	1.82%	3.6%	35.8	95.2%	57.4%
2015	50,509	2,223,991,000	44,032	28,200	1.08%	3.1%	36.1	95.4%	56.9%
2016	50,312	2,274,460,000	45,207	29,100	3.19%	3.3%	36.6	96.4%	56.9%
2017	51,950	2,311,366,000	44,492	29,400	1.03%	2.7%	36.5	96.8%	57.5%
2018	51,372	2,385,153,000	46,429	29,700	1.02%	2.6%	36.6	96.1%	55.6%
2019	50,044	2,447,088,000	48,899	29,400	-1.01%	2.3%	36.8	95.9%	55.5%
2020	49,813	2,559,352,000	51,379	26,400	-10.20%	6.5%	37.8	96.4%	56.2%
2021	50,782	2,566,572,000	50,541	28,100	6.44%	3.5%	37.4	96.2%	56.3%
2022	50,766	2,785,309,000	54,865	28,900	2.85%	2.7%	37.4	96.2%	56.2%



** Calendar year unemployment data uses December year-over-year figures from California Emloyment Development Dept.*
Source: California Department of Finance, California Employment Development Department, The HDL Companies, US Census Bureau

CITY OF ALISO VIEJO

PRINCIPAL EMPLOYERS
JUNE 20, 2022 AND 8 YEARS AGO

2022

Employer	Number of Employees	Percent of Total Employment
MicroVention	1700	6.87%
United Parcel Service	1200	4.85%
Ambry Genetics	705	2.85%
Vylla	607	2.45%
Fluor Corporation	606	2.45%
Orange County Sheriffs Department	450	1.82%
UST	349	1.41%
NeoGenomics Laboratories	300	1.21%
Metagenics	280	1.13%
Alcon Lensx Inc	201	0.81%
Total Top Employers	**6,398**	**25.87%**
Total Employees in City	**24,735**	

2014

Employer	Number of Employees	Percent of Total Employment
Fluor Corporation	1,400	7.57%
Pacific Life Insurance	700	3.79%
UPS	600	3.25%
Dell Software	600	3.25%
Capistrano Unified School District	531	2.87%
Qlogic	500	2.70%
Clarient	450	2.43%
Renaissance-Aliso Viejo	300	1.62%
Microsemi	278	1.50%
Metagenics	250	1.35%
Total Top Employers	**5,609**	**30.34%**
Total Employees in City	**18,488**	

Data not available for 2013.
Source: City Finance Department

CITY OF ALISO VIEJO

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Public Safety:										
Part I Crimes	340	308	395	440	438	488	460	415	424	479
Public Works:										
Streets Resurfaced	63	53	38	29	1	57	1	103	47	30
Community Development										
Building Permits Issued	1,486	2,093	2,455	2,129	2,225	1,711	1,754	1,755	2,105	2,525
Plan Checks Performed	185	219	275	205	184	197	234	309	686	783
Community Services***:										
Recreation										
Contract Classes	-	-	-	-	145	452	999	283	934	976
Contract Class Participants	-	-	-	-	443	1,559	2,239	1,599	4,352	5,137
Events										
City Events	8	8	7	7	16	26	8	9	17	9
City Sponsored Events	6	6	6	7	26	27	5	2	8	16
Senior Programs										
Senior Mobility Program Rides	-	-	1,796	2,141	2,419	2,102	2,340	-	345	1,626
Finance										
Accounts Payable										
AP Line Items Entered	3,344	3,745	4,041	4,368	4,454	4,791	4,964	4,855	5,947	5,581
Invoices Processed	2,309	2,560	2,852	3,012	3,069	3,271	3,216	3,166	3,698	3,787
Payments Processed	1,715	2,148	2,220	2,257	2,284	2,474	2,330	2,338	2,699	2,611
Payroll										
Payroll Checks Issued	524	547	622	627	635	748	834	912	1,069	1,134

***The Community Services department was restructured in FY 2017-18
Source: City Public Works Department, Community Services

CITY OF ALISO VIEJO

FULL-TIME AND PART-TIME CITY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
General Government [1]	9.0	9.0	10.0	10.0	10.0	10.0	11.3	13.5	14.0	13.5
Public Safety [2]	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.2
Public Works	0.0	0.0	1.0	1.0	1.0	2.0	3.0	3.0	3.0	4.0
Community Services [3]	0.0	0.0	0.0	0.0	2.6	5.5	7.3	8.0	9.8	12.0
Community Development	7.0	7.4	7.4	7.4	5.0	5.0	6.0	5.5	5.5	5.3
Total	16.0	16.4	18.4	18.4	18.6	22.5	27.7	30.2	32.3	35.0

[1] *Attorney Services are contracted through Best, Best, & Krieger LLP and are not included.*
[2] Public Safety is provided under contract with the Orange County Sheriff's Department
[3] Community Services Department was restructured in FY 17-18

Source: City Finance Department

CITY OF ALISO VIEJO

CAPITAL ASSETS STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013-14	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
General Government										
City Hall	1	1	1	1	1	1	1	1	1	1
Public Works:										
Streets (Miles)	73	73	73	73	73	73	73	73	73	73
Street Lights **	1,299	1,410	1,410	1,410	1,410	1,411	1,407	1,407	1,407	1,407
Traffic Signals **	42	47	47	47	47	47	48	48	48	48
Parks & Recreation:										
Parks ***	2	2	2	2	2	2	2	2	2	2
Community Facilities	4	4	4	4	4	4	4	4	4	4
Community Development										
Housing	-	-	-	-	-	-	-	-	1	2

*** The City leases 1,230 of the streetlights and shares 3 of the traffic signals with neighboring cities.*
**** Aliso Viejo Community Association independently owns and manages 21 parks in Aliso Viejo.*

Source: City Public Works Department

CITY OF ALISO VIEJO

SCHEDULE OF INSURANCE
JUNE 30, 2023

Type of Coverage	Limits/Deductibles	Insurer	Policy period
General and Automobile Liability:			
General Liability, Automobile Liability, Bodily Injury, Property Damage, Personal Injury.	$50,000,000 combined single limit per occurrence	California Joint Powers Insurance Authority.	07/01/22 - 07/01/23
Pollution & Remediation Legal Liability:			
Scheduled property, streets, storm drains, approved underground tanks & non-owned disposal sites.	$5,000,000 per member $250,000 per occurrence self-insured retention.	Self Insured Program/ California Joint Powers Insurance Authority.	07/01/22 - 07/01/23
Property:			
All-Risk, including buildings, contents, garaged vehicles, contractor's equipment, fine arts, rental income and other miscellaneous extensions of coverage.	Limit $500,000,000 per occurrence $10,000 deductible per occurrence $5,000 deductible for mechanical breakdown	Self Insured Program/ California Joint Powers Insurance Authority	07/01/22 - 07/01/23
Crime:			
Public Employee Blanket Fidelity Bond-			
Faithful Performance Bond Coverage 'O'	$1,000,000 limit per member, deductible of $2,500 per occurrence	Alliant Insurance Services, Inc.	07/01/22 - 07/01/23
Depositor's Forgery Coverage 'B'	$1,000,000 limit per member, deductible of $2,500 per occurrence	Alliant Insurance Services, Inc.	07/01/22 - 07/01/23
Crime- Money & Securities Coverage 'C'	$1,000,000 limit per member, deductible of $2,500 per occurrence	Alliant Insurance Services, Inc.	07/01/22 - 07/01/23
Computer Fraud Coverage 'F'	$1,000,000 limit per member, deductible of $2,500 per occurrence	Alliant Insurance Services, Inc.	07/01/22 - 07/01/23
Worker's Compensation:			
Work related injury/illness claims for temporary and permanent disability, and Employer's Liability	California Statutory Benefits for workers' compensation $10,000,000 per occurrence for Employer's Liability	Self Insured Program/ California Joint Powers Insurance Authority	07/01/22 - 07/01/23
Special Events:			
Tenants/Users for Property damage/bodily injury	$1,000,000 per occurrence, $1,000,000 aggregate per event. $5,000 medical expense limit.	Alliant Insurance Services, Inc.	07/01/22 - 07/01/23

Source: City Finance Department

CITY OF ALISO VIEJO

MISCELLANEOUS STATISTICAL INFORMATION
JUNE 30, 2022

Date of Incorporation	July 01, 2001
Form of Government	Council-Manager
Area	7 Square miles
Miles of Streets	72.1 miles
Miles of Sidewalks	147 miles
Employees	
Full -Time	29
Part-Time (FTEs)	6.0
Elected Officials	5
Public Safety	
Police Department	Contracted with the Orange County Sheriff's Department
Fire Department	Contracted with the Orange County Fire Authority
Recreation & Culture:	
Parks - Community & Neighborhood	23
Park Acreage (developed)	260 Acres
Education:	
Elementary Schools (K-6)	4
Middle Schools (6-8)	2
High Schools (9-12)	1
Charter Schools	1
Private Schools	3
Universities	1

*Source: State of California, Department of Finance

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

The Honorable Mayor and City Council
City of Aliso Viejo, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Aliso Viejo ("City") as of and for the year ended June 30, 2023, and have issued our report thereon dated December 14, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 25, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated in our letter to you dated June 28, 2023.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We identified self-review threats to independence as a result of non-attest services provided. Those non-attest services included recording journal entries detected during the audit process and preparing the financial statements. To mitigate the risk, management has compared the draft financial statements and footnotes to the underlying accounting records to verify accuracy and has reviewed a disclosure checklist to ensure footnotes are complete and accurate.

Significant Risks Identified

We have identified the following significant risks:

- Implementation of GASB Statement No. 96 Subscription Based Information Technology Arrangements (SBITA). We reviewed the City's inventory of subscriptions and selected a sample of subscription agreements to test the calculations of the transactions. We ensured the City's disclosure footnotes were accurate and complete in accordance with the new standard.
- Compliance with Federal Grant Requirements. We reviewed the City's schedule of federal expenses and selected major programs to test for compliance with federal grant requirements.

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, the City changed accounting policies related to SBITA by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, SBITA, in the fiscal year 2023. 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 include:

- Management's estimate of transactions related to net pension and OPEB liabilities based on actuarial information.

We evaluated the key factors and assumptions used to develop the estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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 financial statements were:

- The disclosure of investment fair value in note 2 to the financial statements
- The disclosure of pensions in note 9 to the financial statements
- The disclosure of OPEB in note 10 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no unusual transactions noted as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. 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. Management has determined that the effects of the following uncorrected adjustment is immaterial, both individually and in the aggregate, to the financial statements as a whole: 1) an entry to allocate interest receivable to all funds.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City’s financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management in a letter dated December 14, 2023.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other 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, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Information Included in the Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Davis Farr LLP

Irvine, California
December 14, 2023

ALISO VIEJO
Live Life Inspired

MAYOR
Richard Hurt

MAYOR PRO TEM
Mike Munzing

COUNCIL MEMBER
Tiffany Ackley

COUNCIL MEMBER
Ross Chun

COUNCIL MEMBER
Max Duncan

CITY MANAGER
David A. Doyle

CITY ATTORNEY
Scott C. Smith

CITY CLERK
Mitzi Ortiz, MMC

December 14, 2023

Davis Farr LLP
18201 Von Karmen Ave
Irvine, CA 92612

This representation letter is provided in connection with your audit of the City of Aliso Viejo as of June 30, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City of Aliso Viejo in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 14, 2023

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 25, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole. Uncorrected misstatements included allocating interest receivable between the City's funds instead of recording it in the General Fund only.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to your preparation of the financial statements and proposing certain adjusting journal entries during the audit process, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

Accounting Estimates

- We have taken into account all relevant information of which we are aware for significant accounting estimates.
- We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
- The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the City of Aliso Viejo.
- The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- We have obtained and applied appropriate specialized skills and expertise in making accounting estimates.

- We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and disclosures included in the financial statements.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
c. The methods of measurement or presentation have not changed from those used in the prior period.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
c. The methods of measurement or presentation have not changed from those used in the prior period.
d. We believe the following significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:

Significant Assumption or Interpretation	*Basis for Assumption or Interpretation*
Net Pension Liability	Actuarial Valuation
Net OPEB Liability	Actuarial Valuation

Pension and Postretirement Benefits

An actuary has been used to measure pension liabilities and costs.

We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit;
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    - A written acknowledgement of all the documents that we expect to issue that will be included in the Comprehensive Annual Financial Report and the planned timing and method of issuance of that Comprehensive Annual Financial Report;
    - A final version of the Comprehensive Annual Financial Report (including all the documents that, together, comprise the Comprehensive Annual Financial Report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the Comprehensive Annual Financial Report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.

- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

David Doyle, City Manager

Ann Eifert, Director of Financial Services

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and City Council
City of Aliso Viejo, California

We have performed the procedures enumerated below on the City of Aliso Viejo, California (City) appropriations limit worksheets for compliance with the requirements of Section 1.5 of Article XIIIB of the California Constitution for the year ended June 30, 2023. The City is responsible for compliance with Section 1.5 of Article XIIIB of the California Constitution.

The City has agreed to and acknowledged that these procedures are appropriate to meet the intended purpose of evaluating compliance with the requirements of Section 1.5 of Article XIIIB of the California Constitution and the League of California Cities publication entitled *Article XIIIB Appropriations Limitation Uniform Guidelines* for the year ended June 30, 2023. 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 the associated findings are as follows:

1. We obtained the worksheets referred to above 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.

   Results: No exceptions were noted as a result of our procedures.

2. We recalculated the mathematical computations reflected in the City's worksheets.

   Results: No exceptions were noted as a result of our procedures.

3. We compared the current year information used to determine the current year limit and agreed it to worksheets prepared by the City and to information provided by the State Department of Finance.

   Results: No exceptions were noted as a result of our procedures.

4. We compared the amount of the prior year appropriations limit presented in the worksheets to the amount adopted by the City Council for the prior year.

   Results: No exceptions were noted as a result of our procedures.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with 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 worksheets referred to above. 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. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIIIB Appropriations Limitation Uniform Guidelines*.

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.

This report is intended solely for the information and use of the Management of the City of Aliso Viejo, California and is not intended to be, and should not be, used by anyone other than the specified party.

Davis Farr LLP

Irvine, California
December 14, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and City Council
City of Aliso Viejo, California

We have performed the procedures enumerated below on the City of Aliso Viejo, California (City) Treasurer's Monthly Cash Statement for the month ended June 30, 2023 for compliance with the provisions of the California Government Code and with the City's investment policy dated September 7, 2022. The City's management is responsible for the Treasurer's Monthly Cash Statement for the month ended June 30, 2023.

The City has agreed to and acknowledged that these procedures are appropriate to meet the intended purpose of evaluating compliance with the requirements of the California Government Code and with the City's investment policy dated September 7, 2022. 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 the associated findings are as follows:

1. We obtained a copy of the City's Treasurer's Report for June 30, 2023 and reconciled individual investments/deposits to supporting documentation obtained from City staff. We also traced total funds reported on the Treasurer's Report to the City's General Ledger at June 30, 2023.

   Results: No exceptions were noted as a result of our procedures.

2. We compared the investments listed on the City's Treasurer's Report for the month of June 30, 2023 to the type of investments authorized by the City's Investment Policy and Government Code Section 53601.

   Results: No exceptions were noted as a result of our procedures.

3. We compared the market value of the investments listed on the Treasurer's Report for the month of June 30, 2023 to the City's copies of investment statements.

   Results: No exceptions were noted as a result of our procedures.

4. We read the City Treasurer's Report for the month of June 30, 2023 to ascertain that it contains all the information/data required by Government Code Section 53646 and meets the timing requirements of Government Code Section 53646 as follows:

   a. Was submitted within 30 days following the end of the quarter

b. Included the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments, and monies held by the City

c. Included those funds under management of contracted parties (fiscal agents, trustee, deferred compensation, plan administrators, etc.)

d. Included market value (and source) as of the date of the report for all securities held by the City or under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund

e. Stated compliance of the portfolio to the investment policy of the City

f. Included a statement addressing the ability of the City to meet the pool's expenditure requirements for the next six months

g. Included the most recent statements from the Local Agency Investment Fund in lieu of the information required by (b) and (d) above, for City investments that have been placed in those pools

Results: No exceptions were noted as a result of our procedures, except for step 4a, the Treasurer's report was approved by the Council on August 16, 2023. Per review of the City's website, the City Council meeting for August 2, 2023 was cancelled.

5. We compared the investments listed in the City Treasurer's Report for the month of June 30, 2023 to the prohibited investments listed in the City's Investment Policy and Government Code Section 53601.6.

   Results: No exceptions were noted as a result of our procedures.

6. We calculated the totals (cost basis) for the investments listed in the City Treasurer's Report for the month of June 30, 2023 and compared those totals to the limitations imposed by the City's Investment Policy and Government Code Section 53601 for specified investment types

   Results: No exceptions were noted as a result of our procedures.

7. We agreed individual investment maturity dates listed on the City Treasurer's Report for the month of June 30, 2023 to the City's copies of the investment statements, to determine if they conformed to the maturity requirements of the City's Investment Policy and Government Code Section 53601.

   Results: No exceptions were noted as a result of our procedures.

The Honorable Mayor and City Council
City of Aliso Viejo, California

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with 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 Treasurer's Monthly Cash Statement dated June 30, 2023. 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.

This report is intended solely for the information and use of the Management of the City of Aliso Viejo, California and is not intended to be, and should not be, used by anyone other than the specified party.

Davis Farr LLP

Irvine, California
December 14, 2023

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Shaun Pelletier, City Engineer

SUBJECT: RELEASE OF BONDS FOR THE GRADING AND LANDSCAPING IMPROVEMENTS FOR THE GLAUKOS SITEWORK PROJECT

Recommended Action:

Adopt a Resolution exonerating Grading Surety Bond Nos. 0240003 and 0240004 and Landscaping Surety Bond Nos. 0244630 and 0244631 for the Glaukos Sitework Project.

Fiscal Impact:

No fiscal impact exists.

Background:

The City of Aliso Viejo required bonds from Turelk, Inc. to assure completion of the grading and landscape improvements for the Glaukos Sitework Project. The four surety bonds have a total value of $1,306,457. The City required separate bonds for the improvements performed on the owner's property and the tenant's property for each of the grading and landscaping permits, resulting in four bonds to cover the four public works permits.

Discussion:

The Glaukos Sitework Project has been completed. Staff recommends that the City Council adopt a Resolution accepting the improvements for the Glaukos Sitework Project and exonerating the bonds.

Attachment:

1. Resolution

RESOLUTION NO. 2024-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, EXONERATING THE GRADING AND LANDSCAPING SURETY BONDS ASSOCIATED WITH THE GLAUKOS SITEWORK PROJECT

WHEREAS, the City of Aliso Viejo, in the normal course of its review role has required surety bonds for the grading and landscape work for the Glaukos Sitework Project; and

WHEREAS, the City of Aliso Viejo, has reviewed and inspected all grading and landscape work associated with the improvements for the Glaukos Sitework Project;

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

Section 1: Based upon the inspections conducted by the City Engineer, the City Council of the City of Aliso Viejo accepts the grading and landscape improvements for the Glaukos Sitework Project.

Section 2: Based upon the City Engineer's determination that the grading and landscape work is complete, the City Council of the City of Aliso Viejo exonerates the grading and landscaping surety bonds associated with the Glaukos Sitework Project.

Grading Surety Bond No. 0240003
Grading Surety Bond No. 0240004
Landscaping Surety Bond No. 0244630
Landscaping Surety Bond No. 0244631

Section 3: The City Clerk is hereby authorized and directed to execute a certified copy of this Resolution to be attached to each notice of completion as evidence of the City Council's acceptance and authorization.

Section 4. The Mayor shall sign this Resolution and the City Clerk shall certify the adoption thereof.

PASSED, APPROVED AND ADOPTED this 17th day of January, 2024.

_____
Mike Munzing
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith
City Attorney

ATTEST:

_____
Mitzi Ortiz, MMC
City Clerk

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Shaun Pelletier, City Engineer

SUBJECT: APPROVAL OF THE SUBMITTAL OF THE ALICIA PARKWAY TRAFFIC SIGNAL SYNCHRONIZATION PROJECT TO THE ORANGE COUNTY TRANSPORTATION AUTHORITY

Recommended Action:

Adopt a Resolution approving the submittal of the Alicia Parkway Traffic Signal Synchronization Project to OCTA for funding under the competitive Measure M2 Regional Traffic Signal Synchronization Program (Project P).

Fiscal Impact:

If awarded, the City of Aliso Viejo will be responsible for a local match of 20%, which is estimated at $53,806.47. This would be funded with Measure M funds and would be included in the FY24-25 CIP budget.

Background:

In 1990, Orange County voters approved Measure M, a 20-year half-cent local transportation sales tax. Then in 2006, Orange County voters approved the renewal of the Measure M half-cent transportation sales tax, known as Measure M2, through 2041. OCTA distributes Measure M2 funds on a formula basis or through a competitive process.

Discussion:

The Regional Traffic Signal Synchronization Program (Project P) provides funds to improve traffic flow, reduce congestion, and reduce greenhouse gas emissions along key corridors and across multiple jurisdictions in Orange County. Most recently, the City received Project P funding for traffic signal synchronization along Aliso Creek Road.

As part of its 2024 Call for Projects under Measure M2, OCTA accepted project applications for Project P. The application process requires that the City adopt a resolution supporting the proposed project improvements.

The City of Aliso Viejo is partnering with the City of Laguna Niguel, City of Laguna Hills, City of Mission Viejo, and Caltrans to prepare and submit a project application for signal synchronization along Alicia Parkway from Crown Valley Parkway to Rustic Oak. This regional corridor is nearly 10.5 miles long and includes 40 signalized intersections, 3 of which are in the City of Aliso Viejo. The project includes implementation of radar vehicle detection and installation of traffic signal fiber optic communication system. Alicia Parkway is identified as a project corridor in OCTA's adopted Traffic Signal Synchronization Master Plan and the City's adopted Local Signal Synchronization Plan. Alicia Parkway was last retimed four years ago, in 2018. The signal timing needs to be adapted to changing traffic patterns due to population growth and increased traffic demand.

Attachment:

1. Resolution

RESOLUTION NO. 2024-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, APPROVING THE SUBMITTAL OF ONE IMPROVEMENT PROJECT TO THE ORANGE COUNTY TRANSPORTATION AUTHORITY FOR FUNDING UNDER THE COMPETITIVE MEASURE M2 REGIONAL TRANSPORTATION SIGNAL SYNCHRONIZATION PROGRAM

WHEREAS, the Measure M2 Regional Traffic Signal Synchronization Program targets over 2000 signalized intersections across Orange County to maintain traffic signal synchronization, improve traffic flow, and reduce congestion across jurisdictions; and

WHEREAS, the City of Aliso Viejo has been declared by the Orange County Transportation Authority to meet the eligibility requirements to receive revenues as part of Measure M2; and

WHEREAS, the City of Aliso Viejo must include all projects funded by Net Revenues in the seven-year Capital Improvement Program as part of the Renewed Measure M Ordinance eligibility requirement; and

WHEREAS, the City of Aliso Viejo authorizes a formal amendment to the seven-year Capital Improvement Program to add projects approved for funding upon approval from the Orange County Transportation Authority Board of Directors, if necessary; and

WHEREAS, the City of Aliso Viejo has currently adopted a Local Signal Synchronization Plan consistent with the Regional Traffic Signal Synchronization Master Plan as a key component of local agencies' efforts to synchronizing traffic signals across local agencies' boundaries; and

WHEREAS, the City of Aliso Viejo will provide matching funds for the project as required by the Orange County Comprehensive Transportation Funding Programs Procedures Manual; and

WHEREAS, the City of Aliso Viejo will not use Measure M2 funds to supplant Developer Fees or other commitments; and

WHEREAS, the City of Aliso Viejo desires to implement multi-jurisdictional signal synchronization listed below;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Aliso Viejo hereby requests the Orange County Transportation Authority allocate funds in the amounts specified in the City's application to said City from the Regional Traffic Signal Synchronization Program. Said funds, if approved, shall be matched by funds from said City as required and shall be used as supplemental funding to aid the City in signal synchronization along the following street(s):

1) Alicia Parkway from Rustic Oak to Crown Valley Parkway

PASSED, APPROVED AND ADOPTED this 17th day of January, 2024.

_____
Mike Munzing
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith
City Attorney

ATTEST:

_____
Mitzi Ortiz, MMC
City Clerk

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Shaun Pelletier, City Engineer

SUBJECT: COMMITMENT TO IMPLEMENT ALL PROJECTS IN THE FEDERAL FISCAL YEAR (FFY) 2024-25 THROUGH 2029-30 FEDERAL TRANSPORTATION IMPROVEMENT PROGRAM (FTIP)

Recommended Action:

Adopt a Resolution certifying that the City has the resources to fund the projects in the Federal Fiscal Year (FFY) 2024-25 through 2029-30 Transportation Improvement Program and affirming its commitment to implement all projects in the program.

Fiscal Impact:

No current fiscal impact. Should any grant monies be awarded through OCTA programs that are part of the Federal Transportation Improvement Program (FTIP), the City will budget appropriate matching funds to implement the projects.

Background:

The FTIP is the primary programming and implementation component for projects identified in the Regional Transportation Plan (RTP). The RTP is administered by Southern California Association of Governments (SCAG). The FTIP lists projects and identified funding sources for every transportation project that receives Federal and/or State funds that are Regionally significant projects.

Regionally significant projects are those that could impact the County or region such as freeways/highways, expansion of principal or major arterials, routes that provide access to regional shopping centers or other attractions, goods movement, transit centers, or transit routes.

Discussion:

At this time the City does not have any projects listed in the FTIP. This resolution will ensure the City is eligible for funds should any future project be added to the FTIP. Staff respectfully recommends approval of the recommended action.

Attachment:

1. Resolution

RESOLUTION NO. 2024-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, WHICH CERTIFIES THAT THE CITY OF ALISO VIEJO HAS THE RESOURCES TO FUND THE PROJECTS IN THE FFY 2024/25 – 2029/30 TRANSPORTATION IMPROVEMENT PROGRAM AND AFFIRMS ITS COMMITMENT TO IMPLEMENT ALL PROJECTS IN THE PROGRAM

WHEREAS, the City of Aliso Viejo is located within the metropolitan planning boundaries of the Southern California Association of Governments; and

WHEREAS, the City of Aliso Viejo City Council has authorized projects for submittal to the Federal Transportation Improvement Program (FTIP); and

WHEREAS, the City of Aliso Viejo is the lead agency for projects and will comply with applicable local, state, and federal provisions including but not limited to the Federal Transportation Improvement Program, California Environmental Quality Act, National Environmental Policy Act, Americans with Disabilities Act, and Build America Buy America; and

WHEREAS, the City of Aliso Viejo agrees to construct Transportation Control Measures projects as noted in the amendments in a timely manner or to assist with finding a substitute project.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Aliso Viejo, does hereby affirm the City's commitment to the projects submitted in the 2025 Federal Transportation Improvement Program.

PASSED, APPROVED AND ADOPTED this 17th day of January, 2024.

_____
Mike Munzing
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith
City Attorney

ATTEST:

_____
Mitzi Ortiz, MMC
City Clerk

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Captain Alan Villanueva, Chief of Police Services
Sarah Limones, Emergency Manager

SUBJECT: APPROVE AUTHORIZED AGENTS TO SIGN FOR EMERGENCY MANAGEMENT PERFORMANCE GRANTS (EMPG)

Recommended Action:

Adopt the California Office of Emergency Services' Governing Body Resolution designating the City Manager, Director of Financial Services, and Chief of Police Services as authorized agents to execute for and on behalf of the City of Aliso Viejo for the purposes of obtaining federal financial assistance provided by the Department of Homeland Security and subgranted through the State of California for the Emergency Management Performance Grant (EMPG) for three grant cycles.

Fiscal Impact:

Designating the authorized agent allows the City to maintain eligibility and receive Emergency Management Performance Grant funds for FY23, FY24, and FY25 grant cycles.

Background:

On July 21, 2021, City Council approved California Office of Emergency Services' Governing Body Resolution designating by title the City Manager, Chief of Police Services, and Director of Financial Services as authorized agents to execute all required documentation for the purpose of obtaining the Emergency Management Performance Grant funds for three years of grant cycles: FY20, FY20-Supplemental, FY21, FY21-Supplemental, FY22 and FY22-Supplemental grant cycles.

Discussion:

Approximately three times each year, the City applies to CalOES or FEMA for participation in emergency management related grants. All grant applications submitted to CalOES and FEMA require the City to include a copy of a current Governing Body Resolution designating agents authorized to act on behalf of the City for that grant. The

Emergency Management Performance Grant requires approval and adoption of the California Office of Emergency Services' Governing Body Resolution.

By approving and adopting the attached CalOES Governing Body Resolution form, City Council will provide current authorization for the City Manager, Chief of Police Services, and Director of Financial Services to execute any Emergency Management Performance Grant application for the next three grant cycles.

Environmental:

There is no environmental impact related to this item.

Attachment:

1. Resolution

Governing Body Resolution

BE IT RESOLVED BY THE City Council
(Governing Body)
OF THE City of Aliso Viejo THAT
(Name of Applicant)
City Manager, OR
(Name or Title of Authorized Agent)
Director of Financial Services, OR
(Name or Title of Authorized Agent)
Chief of Police Services,
(Name or Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the named Applicant, a public entity established under the laws of the State of California, any actions necessary for the purpose of obtaining federal financial assistance provided by the federal Department of Homeland Security and subgranted through the State of California for the following Grant Award:

FY23 EMPG, FY24 EMPG, and FY25 EMPG
(List Grant Year and Program)

Passed and approved this 17th day of January, 20 24

Certification

I,_____, duly appointed and
(Name)

_____Of the _____
(Title) (Governing Body)

do hereby certify that the above is a true and correct copy of a resolution passed and approved by the
_____ day of_____,20_____

_____
(Official Position)

_____ _____
(Signature) (Date)

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: So Kim, Director of Community Development

SUBJECT: TIME EXTENSION REQUEST FOR A SITE DEVELOPMENT PERMIT AND TEMPORARY USE PERMIT AT 800 FREEDOM LANE

Recommended Action:

Approve, via minute order, a time extension request to extend the validity of a Site Development Permit and Temporary Use Permit to construct a 42,657 square foot medical office building and establish a temporary construction yard at 800 Freedom Lane (SDP-2023-0001).

Fiscal Impact:

There is no fiscal impact.

Background:

On February 17, 2016, the City Council adopted Resolution No. 2016-07, approving PA15-039 to construct three office buildings totaling 59,000 feet at 800 Freedom Lane. On July 15, 2020, the City Council adopted Resolution No. 2020-30, approving PA19-030, a modification to PA15-039 for the consolidation of the three office buildings into a singular 42,657 square foot medical office building and a temporary use permit for a temporary construction yard.

In 2020, due to the state of emergency caused by COVID-19, all City-issued permits that would have otherwise expired were automatically extended. With the recent end of state and local emergencies, the City-issued permits expired on April 1, 2023. The applicant submitted a time extension request prior to this date for processing.

Discussion:

Pursuant to Aliso Viejo Municipal Code (AVMC) Section 15.74.100, two one-year time extensions may be granted by the decision-making authority, which shall not include extensions granted prior to April 15, 2020. Since 2020, a time extension for the Project was automatically granted as part of the California's COVID-19 state of emergency,

extending the validity date through April 1, 2023. The Project may be extended one last time for a period of one year, provided that the original findings can still be made (i.e. originally approved project). The Applicant is requesting a final time extension based on the following pandemic related issues: shortages of staff and labor based on self-isolation, stay-at-home orders, and business disruptions due to temporary diversion or resources to respond to the COVID-19 crisis and associated financial impacts.

As previously discussed, time extensions may only be granted for the original project. Any modifications to the original project, depending on the scope of work, shall be processed either administratively or with the same filing procedures as the original project. Should the City Council approve the time extension request, the new expiration date will be set to April 1, 2024. If the Applicant continues to take no action on the project, the approval will expire, and the Applicant will need to submit a new application for consideration.

Public Notice:

On January 4, 2024, a public notice of the proposed time extension was published in the Laguna Niguel News and mailed to all property owners within 300 feet of the subject site.

Attachments:

1. Applicant's Time Extension Request Letter

2. Project Plans

KAISER PERMANENTE

January 19, 2023

City of Aliso Viejo
Planning Division
Attn: Rose Rivera
12 Journey, Suite 100
Aliso Viejo, CA 92656

RE: KAISER PERMANENTE MEDICAL OFFICE BUILDING 800 FREEDOM LANE (APN: 632-141-16) EXTENSION OF PA 19-030.

Ms. Rivera:

The City's Supplements Proclamation of a Local Emergency Regarding Novel Coronavirus (COVID-19) which paused entitlement expirations will be lifted on February 28, 2023. Pursuant to Section 15.74.100.D, Kaiser Permanente ("Kaiser") respectfully **requests the maximum extension (one year) to the approved SDP and TUP PA 19-030 which modified Planning Application PA 14-039 for the maximum allowed extension of one year**, at the project located 800 Freedom Lane, Aliso Viejo CA.

Like all health care organizations, Kaiser has experienced tremendous impacts to our operations across all regions due to our ongoing efforts in responding to the COVID-19 crisis and our regional resources were temporarily diverted to meet these urgent needs. However our investment on behalf of the Aliso Viejo community is a top priority and this one year extension will give us sufficient time to progress our design and permitting package.

Thank you in advance for your assistance with our extension, as we continue to provide high-quality, affordable health care services to our members and community, during these extraordinary times.

Sincerely,

Deborah Han
Senior Land Use Manager
National Facilities Services

393 E. Walnut Street, 4th Floor
Pasadena, CA 91188



ALISO CREEK MEDICAL OFFICE BUILDING

ENTITLEMENT SUBMITTAL

800 FREEDOM LANE
ALISO VIEJO, CALIFORNIA,
92656

JULY 10, 2023

TABLE OF CONTENTS

CITY SUBMITTAL

COVER SHEET

0 TABLE OF CONTENTS

2.10 OVERALL SITE CONTROL PLAN

2.11 SITE CONTROL PLAN - AREA A

2.12 SITE CONTROL PLAN - AREA B

3.3 SITE CONTEXT PHOTOS

5.1 LANDSCAPE SITE PLAN

5.2 LANDSCAPE PLANT PALETTE

6.0 ENLARGED SERVICE YARD PLAN

7.0 TRASH ENCLOSURE ENLARGED PLAN AND ELEVATIONS

8.0 PV CANOPY - ELEVATION & SECTIONS

10.1 FLOOR PLAN - LEVEL 01 OVERALL

10.2 FLOOR PLAN - LEVEL 01 AREA A

10.3 FLOOR PLAN - LEVEL 01 AREA B

10.4 FLOOR PLAN - LEVEL 02 AREA A

10.5 ROOF PLAN - OVERALL

10.6 ROOF PLAN - AREA A

10.7 ROOF PLAN - AREA B

11.1 RENDERING - WEST ELEVATION

11.2 RENDERING - EAST ELEVATION

11.3 RENDERING - NORTH ELEVATION

11.4 RENDERING - SOUTH ELEVATION

11.5 RENDERING - VIEW FROM FREEDOM LANE

11.6 RENDERING - MAIN ENTRANCE VIEW

11.7 RENDERING - VIEW FROM LIBERTY BLVD.

12.1 SITE LIGHTING PLAN

13.1 CONSTRUCTION STAGING PLAN

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
TABLE OF CONTENTS

SHEET NO.:
0

© 2019 The Cannon Corporation

City of Aliso Viejo
Community Development Department
Planning Services Division
12 Journey, Suite 100
Aliso Viejo, CA 92656
Phone: (949) 425-2525

Land Use Application Fact Sheet

Form PS-207

If required pursuant to the "Application Submittal Checklist" please complete and copy onto plans.		Existing Development	Proposed Development	AVMC Requirement*
General Plan Designation	map available @ http://www.cityofalisoviejo.com/wp-content/uploads/LU_PolicyMap-2.jpg	MU/R Overlay	MU/R Overlay	MU/R Overlay
Zoning	map available @ http://www.cityofalisoviejo.com/wp-content/uploads/Zoning-Map-10-2-13-.pdf	BP1: RVH/MU/RHFOMU	BP1: RVH/MU/RHFOMU	BP1: RVH/MU/RHFOMU
Structure(s) Height (ft.)		N/A	29'-0"	45'-0"
Residential Building Site Area (sq./ft.)	Min____ Max____			
Residential Building Site Coverage (%)				
Non-Residential Floor Area Ratio (%)		N/A	.25	1
Residential Common Area (%)	in addition to Boundary Landscaping			
Residential Building Setbacks	*Perimeter (ft.)*			
	Front (ft.)			
	Side (ft.)			
	Side (ft.)			
	Rear (ft.)			
Non-Residential Building Setbacks				
	From arterial highways (ft.)	N/A	N/A	30'-0"
	From local nonresidential streets (ft.)	N/A	20'-0"	15'-0"
	From residential streets (ft.)	NA	44'-0"	40'-0"
	From abutting parcels in residential, OS and OR districts (ft.)	N/A	58'-0" between setbacks	40'-0"
	From abutting commercial, office and other nonresidential developments (f.t)	N/A	152.06'	10-0"
	From interior property lines within the same project (f.t)	N/A	N/A	0
Residential Boundary Landscaping (ft.)				
Residential Parking Lot Landscaping (%)				
Non-Residential Interior Landscaping (%)		N/A	6.40% in Parking 54.42% Non-Parking	2.5% in Parking 2.5% Non-parking
Non-Residential Boundary Landscaping (ft.)		Vacant Land	20'-0" along Liberty 15'-0" along Freedom	10'-0" nonarterial 10'-0" residential
Drought Tolerant (%)		N/A	95%	50%
Parking Spaces		N/A	208	214 Exception Permit for 208

*"AVMC Requirement" refers to: Residential Standards AVMC 15.10.030 and Non-Residential Standards AVMC 15.18.030; Residential Parking AVMC 15.38.030 and Non-Residential Parking AVMC 15.38.040

SITE STATUS

ZONING: MEDICAL USES OVERLAY DISTRICT OF MIXED USE/RESIDENTIAL OVERLAY OF BUSINESS PARK–1 AND RESIDENTIAL VERY HIGH DENSITY.

GENERAL PLAN DESIGNATION: MIXED USE/RESIDENTIAL (MUIR) OVERLAY

BUILDING OCCUPANCY TYPE: B (MEDICAL OFFICE BUILDING)

PARKING REQUIRED:

Building Use	Use Area	AVMC Requirement		No. of Spaces
Medical Office	31,537 SF	1/ 200	=	157.69
General Office	9,494 SF	1/ 250	=	37.98
Storage, Electrical, IT	1,626 SF	1/ 1,000	=	1.63
Total Number of Parking Spaces Required				**197.29**
Total Number of Parking Spaces Provided				**208**

PARKING PROVIDED:

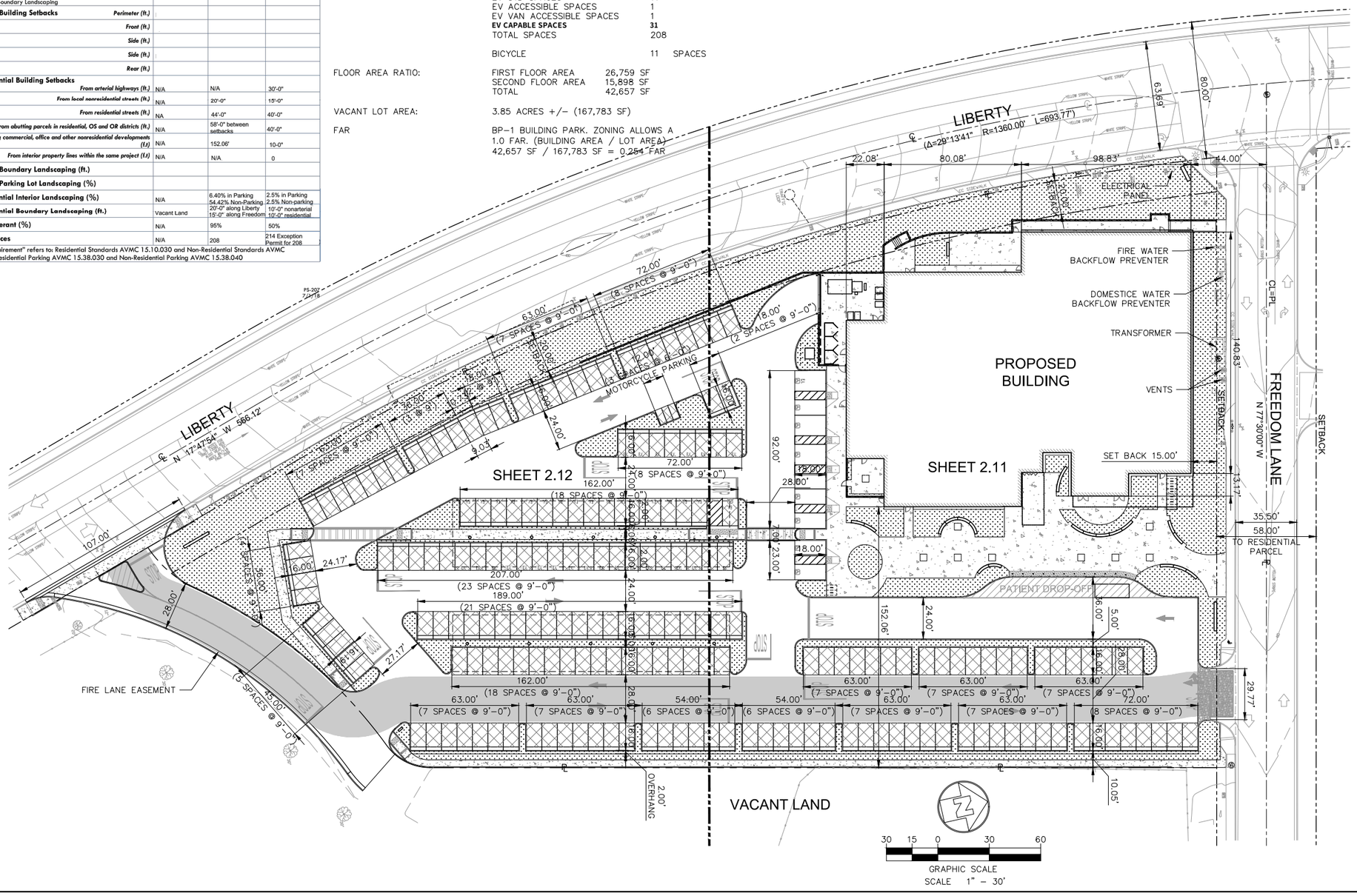
STD SPACES	**156**	
ACCESSIBLE SPACES	6	
VAN ACCESSIBLE SPACES	2	
EV STD SPACES	11	
EV ACCESSIBLE SPACES	1	
EV VAN ACCESSIBLE SPACES	1	
EV CAPABLE SPACES	**31**	
TOTAL SPACES	208	
BICYCLE	11	SPACES

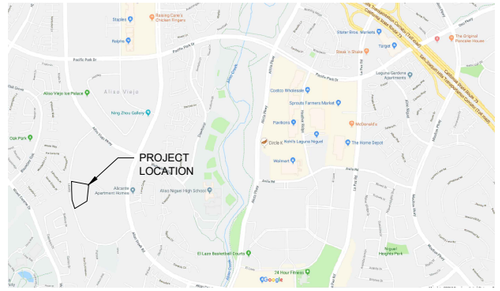
FLOOR AREA RATIO:

FIRST FLOOR AREA	26,759 SF
SECOND FLOOR AREA	15,898 SF
TOTAL	42,657 SF

VACANT LOT AREA: 3.85 ACRES +/– (167,783 SF)

FAR: BP–1 BUILDING PARK. ZONING ALLOWS A 1.0 FAR. (BUILDING AREA / LOT AREA) 42,657 SF / 167,783 SF = 0.254 FAR





VICINITY MAP
NTS

LEGEND:

- CONCRETE PAVEMENT
- 4" AC PAVEMENT
- 3" AC PAVEMENT
- PLANTER AREA
- PLANTER WALL/RETAINING WALL
- FIRELANE
- ASHLAR SLATE – STAMPED CONCRETE PAVEMENT

SHEET NOTE:

1. SEE ENLARGED PLANS FOR CONSTRUCTION NOTES.

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

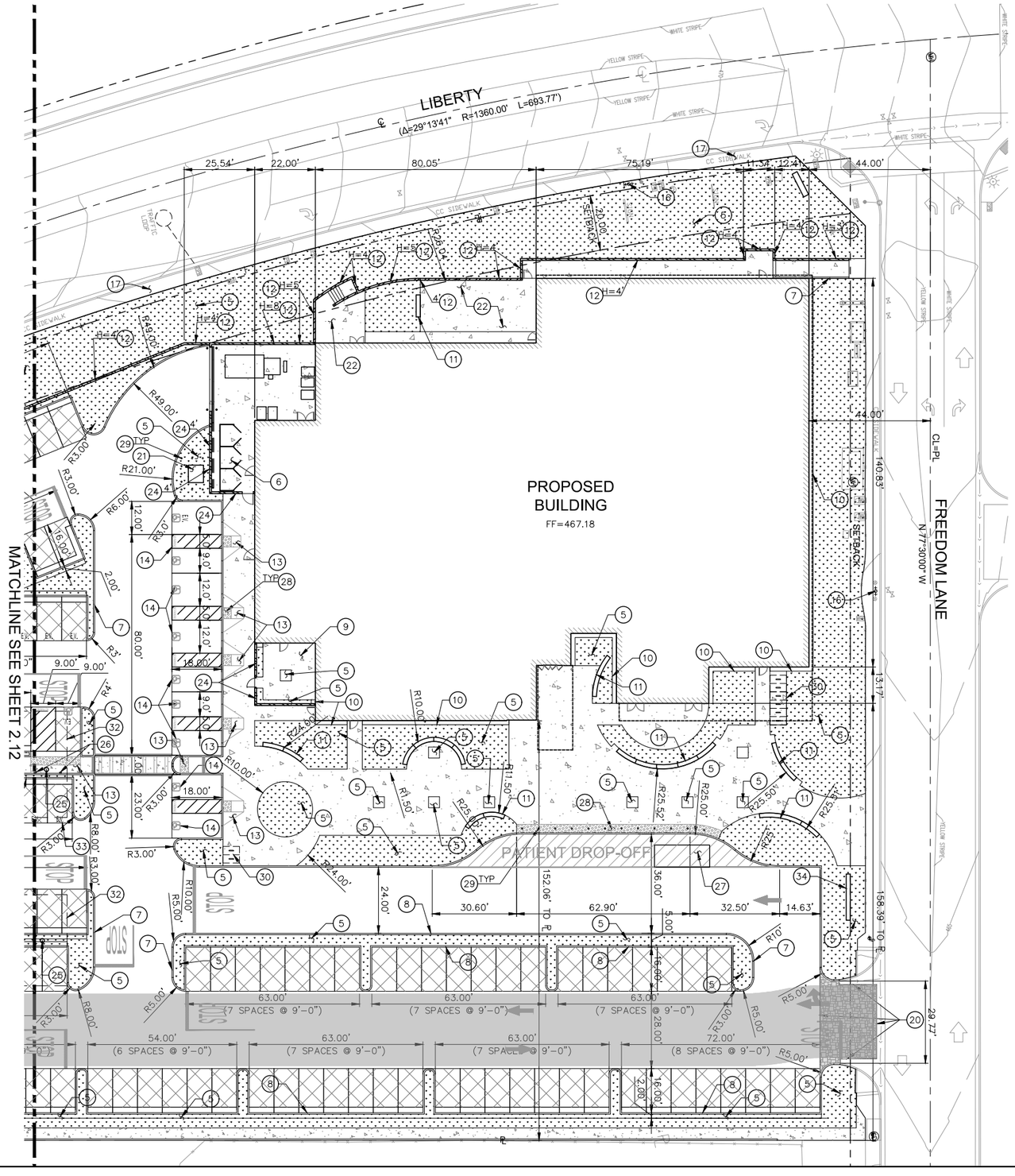
CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

DRAWING TITLE: OVERALL SITE CONTROL PLAN

SHEET NO.: 2.10



LEGEND:

- CONCRETE PAVEMENT
- 4" AC PAVEMENT
- 3" AC PAVEMENT
- PLANTER AREA
- PLANTER WALL/RETAINING WALL
- FIRELANE
- ASHLAR SLATE – STAMPED CONCRETE PAVEMENT

CONSTRUCTION NOTES:

5. PLANTER AREA.
6. TRASH ENCLOSURE.
7. CONCRETE CURB.
8. CONCRETE CURB AND GUTTER.
9. EMPLOYEE PATIO
10. CONCRETE MOW STRIP.
11. CONCRETE SEAT WALL.
12. STRUCTURAL RETAINING WALL. 42" MAX TALL–TYPICAL.
13. ACCESSIBLE RAMP.
14. ACCESSIBLE PARKING.
15. EXISTING STREET CURB LINE.
16. EXISTING FIRE HYDRANT TO REMAIN.
17. EXISTING CITY SIDEWALK.
18. NEW CITY SIDEWALK.
19. CONCRETE CROSS/RIBBON GUTTER.
20. ASHLAR SLATE DECORATIVE STAMPED CONCRETE FOR ENTRY DRIVE.
21. CONCRETE TRANSFORMER PAD.
22. SYNTHETIC TURF MATERIAL OVER CONCRETE PAVEMENT.
23. DECORATIVE FENCE.
24. STRUCTURAL FREE–STANDING WING WALL.
25. PHOTOVOLTAIC CARPORT COLUMN OUTSIDE 9x18 PARKING SPACE.
26. ELECTRIC VEHICLE CHARGING STATIONS.
27. EMERGENCY VEHICLE DESIGNATED AREA.
28. TRUNCATED DOMES.
29. BOLLARDS.
30. BIKE RACK.
31. MOTORCYCLE PARKING.
32. PHOTOVOLTAIC (PV PANEL) CANOPY
33. ELECTRIC VEHICLE DESIGNATED AREA.
34. MONUMENT SIGN FOR ILLUSTRATION PURPOSES ONLY. SIGN PERMIT REQUIRED SUBSEQUENT TO ENTITLEMENT.

SHEET NOTES:

1. REFER TO ARCHITECTURAL DRAWINGS FOR OTHER SITE DIMENSIONS AND IMPROVEMENTS NOT SHOWN ON THIS DRAWING.

SITE CONTROL PLAN

20 10 0 20 40

GRAPHIC SCALE

SCALE 1" – 20'

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

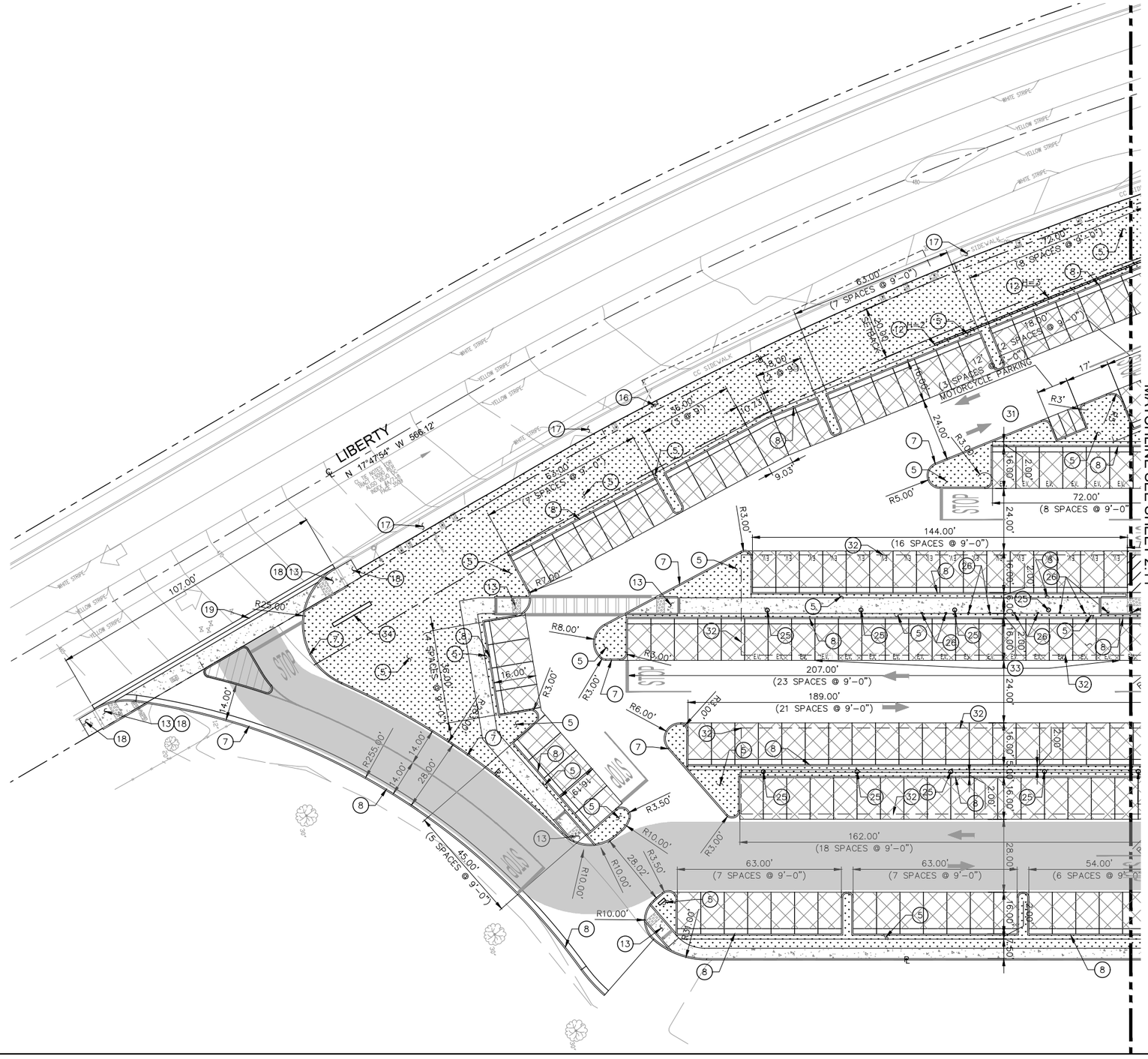
CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

DRAWING TITLE: SITE CONTROL PLAN

SHEET NO.: 2.11



LEGEND:

- CONCRETE PAVEMENT
- 4" AC PAVEMENT
- 3" AC PAVEMENT
- PLANTER AREA
- PLANTER WALL/RETAINING WALL
- FIRELANE
- ASHLAR SLATE – STAMPED CONCRETE PAVEMENT

CONSTRUCTION NOTES:

5. PLANTER AREA.
6. TRASH ENCLOSURE.
7. CONCRETE CURB.
8. CONCRETE CURB AND GUTTER.
9. EMPLOYEE PATIO
10. CONCRETE MOW STRIP.
11. CONCRETE SEAT WALL.
12. STRUCTURAL RETAINING WALL. 42" MAX TALL–TYPICAL.
13. ACCESSIBLE RAMP.
14. ACCESSIBLE PARKING.
15. EXISTING STREET CURB LINE.
16. EXISTING FIRE HYDRANT TO REMAIN.
17. EXISTING CITY SIDEWALK.
18. NEW CITY SIDEWALK.
19. CONCRETE CROSS/RIBBON GUTTER.
20. ASHLAR SLATE DECORATIVE STAMPED CONCRETE FOR ENTRY DRIVE.
21. CONCRETE TRANSFORMER PAD.
22. SYNTHETIC TURF MATERIAL OVER CONCRETE PAVEMENT.
23. DECORATIVE FENCE.
24. STRUCTURAL FREE–STANDING WING WALL.
25. PHOTOVOLTAIC CARPORT COLUMN OUTSIDE 9x18 PARKING SPACE.
26. ELECTRIC VEHICLE CHARGING STATIONS.
27. EMERGENCY VEHICLE DESIGNATED AREA.
28. TRUNCATED DOMES.
29. BOLLARDS.
30. BIKE RACK.
31. MOTORCYCLE PARKING.
32. PHOTOVOLTAIC (PV PANEL) CANOPY
33. ELECTRIC VEHICLE DESIGNATED AREA.
34. MONUMENT SIGN FOR ILLUSTRATION PURPOSES ONLY. SIGN PERMIT REQUIRED SUBSEQUENT TO ENTITLEMENT.

SHEET NOTES:

1. REFER TO ARCHITECTURAL DRAWINGS FOR OTHER SITE DIMENSIONS AND IMPROVEMENTS NOT SHOWN ON THIS DRAWING.

SITE CONTROL PLAN

20 10 0 20 40

GRAPHIC SCALE

SCALE 1" – 20'

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE: SITE CONTROL PLAN

SHEET NO.: 2.12


1


2


3


4


5



6


7


8



9


10


11


12

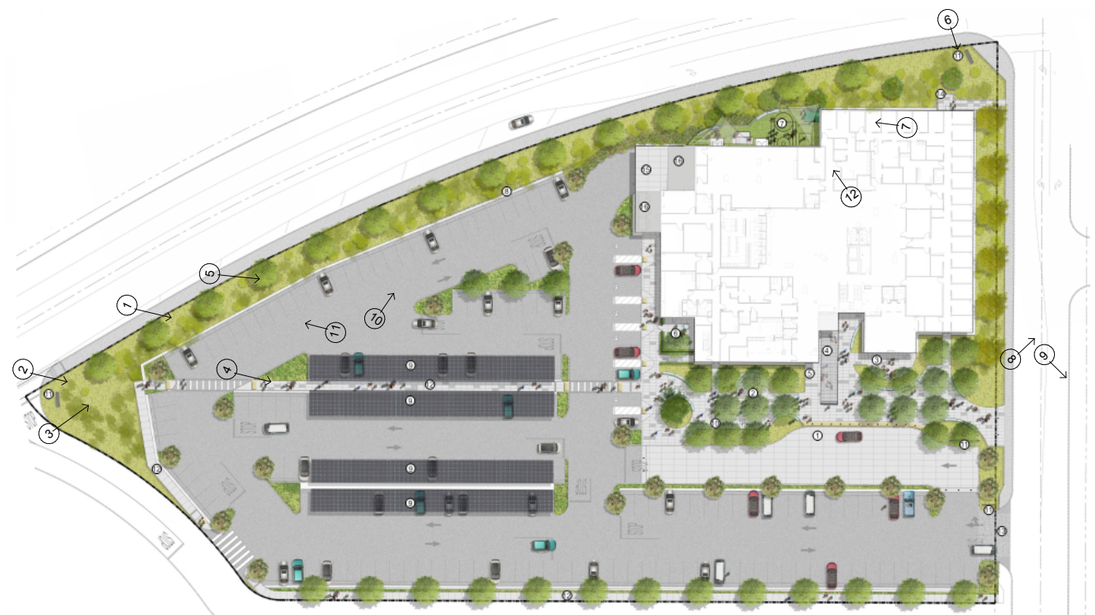


PHOTO LOCATION KEY PLAN

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE
MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

DRAWING TITLE:
SITE CONTEXT PHOTOS

SHEET NO.:
3.3

© 2019 The Cannon Corporation



LANDSCAPE AREA RATIO

(EXCLUDING LANDSCAPE SET BACK OF FRONT STREET & SIDE STREET)

LOT AREA:	167,783 SF
LANDSCAPE AREA:	32,408 SF
LANDSCAPE AREA RATIO:	19.32%
LANDSCAPE RATIO AT PARKING AREA:	6.40% *(5,091SF/79,505SF)*
LANDSCAPE RATIO AT NON-PARKING AREA:	54.42% *(27,317SF/50,193SF)*

MINIMUM BOUNDARY LANDSCAPING DEPTH:

*	LIBERTY	19.3' AVG. 12' MIN.
**	FREEDOM LANE	16' AVG. 12.7' MIN.

LEGEND

1. PATIENT DROP OFF
2. ENTRY PLAZA
3. TERRACE
4. ENTRY CANOPY
5. TERRACE
6. OUTDOOR YARD
7. LOW RETAINING WALL
8. 10'X10' EXIT SPACE
9. PHOTOVOLTAIC PANELS
10. BIKE RACK
11. SIGNAGE, NOT A PART OF
12. DEVELOPMENT MONUMENT SIGN, NOT IN SCOPE.
13. CONCRETE WALKWAY
14. STAMPED CONCRETE, ASHLAR SLATE
15. BUILDING SUPPORT YARD
16. COVERED SUPPORT YARD

TREE REMOVAL LEGEND

(20)	18'	FICUS TREES
(2)	20'	FICUS TREES
(2)	6'	FICUS TREES

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

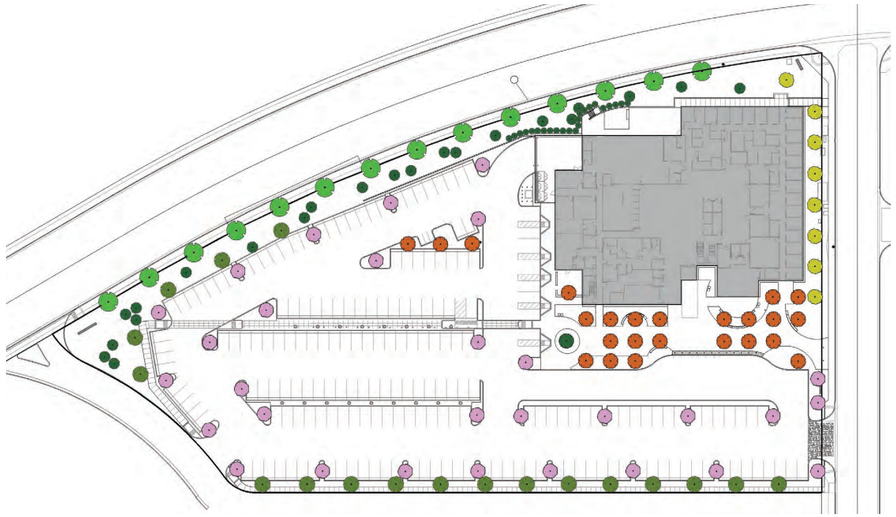
800 FREEDOM LANE
ALISO VIEJO, CA 92656

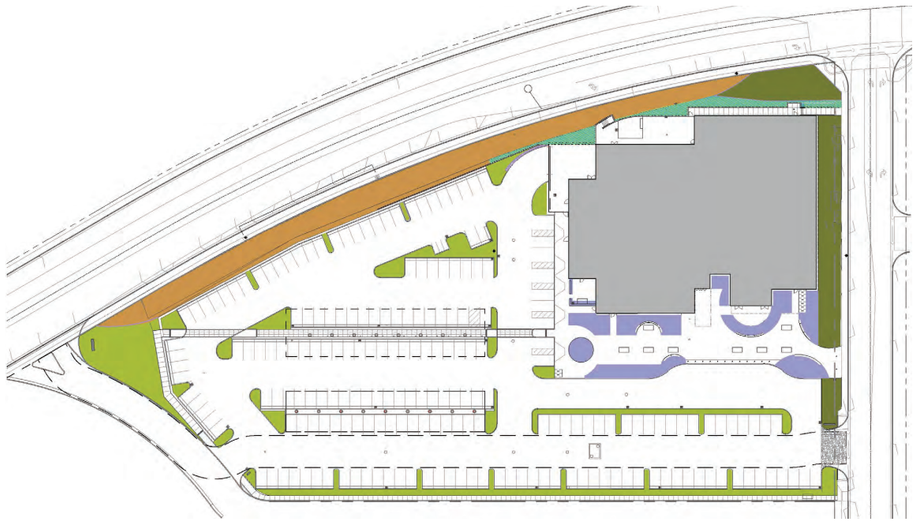
ENTITLEMENT SUBMITTAL

DRAWING TITLE:
LANDSCAPE SITE PLAN

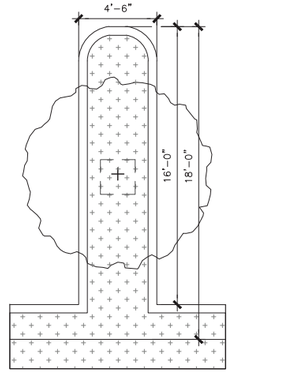
SHEET NO.:
5.1

© 2019 The Cannon





PARKING LOT PLANTER DETAIL



KEY NOTES:
1. 3" MULCH LAYER, SEE SPECIFICATIONS
2. CONCRETE CURB AND ASPHALT PAVING, SEE CIVIL DWGS.
3. TREE ROOT BALL, SEE PLANTING PLANS.
4. PLANT SOIL MIX, SEE SOIL SPECIFICATIONS
5. PREPARED SUB GRADE, PER GEOTECH REPORT

ALISO CREEK TREE PALETTE

Plaza Canopy Tree

Chinese Pistache Red Push
Pistachia chinense 'Red Push' or 'Keith Davies'

Install Size: 48" box
Install height x width: 14' x 8'
Mature height x width: 40' x 30'
Water Use: moderate
Notes: Deciduous, brilliant fall color, tolerates reclaimed water, fruitless


Chinese Pistache

Plaza Specimen Tree

Southern Live Oak
Quercus virginiana

Install Size: 60" box
Install height x width: 18'x 9'
Mature height x width: 40' x 40'
Water Use: moderate
Notes: Evergreen, tolerates reclaimed water


Southern Live Oak

Freedom Lane Street Tree

Desert Museum Palo Verde
Cercidium x 'Desert Museum'

Install Size: 48" box
Install height x width: 14'x6'
Mature height x width: 30' x 25'+
Water Use: low once established
Notes: Deciduous, fast growing, re-bloom
when given supplentmental water, provide year-round interest


Palo Verde - blooming


Desert Museum Palo Verde

Liberty Street Tree

Holly Oak
Quercus ilex

Install Size: 48" box
Install height x width: 16'x8'
Mature height x width: 70'x60'
Water Use: moderate
Notes: Large evergreen tree with black, finely cracked bark, developing a massive, rounded crown. Glossy dark green, ovate leaves, whitish beneath contrast with whitish young foliage and yellow catkins


Holly Oak

Liberty Slope Accent Trees

Western Redbud - multitrunk
Cercis occidentalis

Install Size: 24" box and 15 gallon
Install height x width: 8'x8'
Mature height x width: 20' H x 20' W
Water Use: low
Notes: Deciduous, pink flower, habitat, native


Western Redbud

Parking Lot Accent Tree

Chitalpa
Chitalpa tashkentensis

Install Size: 24" box
Install height x width: 10'x4'
Mature height x width: 20' H x 15'-20' W mature
Water Use: low - medium
Notes: Deciduous, spring flower, fast growing,
tolerates reclaimed water


Chitalpa

Perimeter Canopy Tree

Australian Willow
Geijera parviflora

Install Size: 48"box
Install height x width: 14'x6'
Mature height x width: 35' H x 20' W
Water Use: low
Notes: Evergreen


Australian Willow

Liberty Screening Shrubs

Tasmannia lanceolata and Prunus ilicifolia
Australian Pepperberry and Holly Leaf Cherry

Install Size: 15 gallon
Install height x width: 6'x3'
Mature height x width: 8-12' H x 4-6' W mature
Water Use: low
Notes: Evergreen, native to Australia and California, berries


Australian Pepperberry


HollyLeaf Cherry

ALISO CREEK UNDERSTORY PALETTE

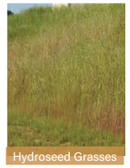
Slope Planting

Swathes of native flowering perennials planted within Hydroseeded slope. Hydroseed mixture to be native, erosion control grasses.


CA Bush Sunflower


California Lilac


Salvia Dara's Choice

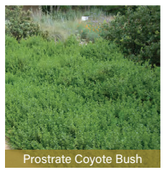

Hydroseed Grasses

Freedom Lane Planting

Mix of native, drought tolerant shrubs and perennials.

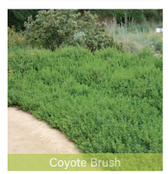

Leucophyllum


California Bush Sunflower


Prostrate Coyote Bush

Parking Lot Island Planting

Low evergreen groundcover, with grasses and perennials in wider areas.


Coyote Brush


Salvia Dara's Choice Sage


Pine Muhly

Entry Plaza Planting

Shrubs and perennials mix of color and bloom seasons.


Blue Grama Grass

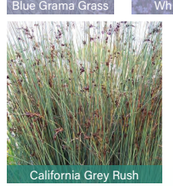

White Gaura


Leucophyllum


CA Bush Sunflower

Swale Planting

Plants tolerant of both wet and dry conditions


California Grey Rush


Pine Muhly


Coffeeberry

DETAILED PLANTING MATRICES

% of total area	Latin Name	Size	O.C. Spacing (Inches)	Water Use
Liberty Slope Planting (Hydroseed with perennial groupings)				
10%	*Ceanothus Concha*	5 gal	60	L
7%	*Encelia californica*	5 gal	36	L
7%	*Mimulus aurantiacus*	5 gal	36	L
7%	*Salvia sonomensis 'Daras Choice'*	5 gal	36	L
100%	*HYDROSEED NATIVE GRASS MIX*	seed	na	L
Freedom Lane Perimeter Planting				
20%	*Leucophyllum fructescens Green Cloud*	5 gal	60	L
15%	*Encelia californica*	5 gal	36	L
20%	*Salvia sonomensis 'Daras Choice'*	5 gal	36	L
20%	*Baccharis pilularis Pigeon Point*	1 gal	24	L
15%	*Muhlenbergia dubia*	1 gal	24	L
10%	*Bouteloua Blonde Ambition*	1 gal	18	L
Parking Lot Islands				
25%	*Muhlenbergia dubia*	1 gal	24	L
5%	*Leucophyllum fructescens Green Cloud*	5 gal	60	L
15%	*Encelia californica*	5 gal	36	L
40%	*Baccharis pilularis Pigeon Point*	1 gal	24	L
15%	*Salvia sonomensis 'Daras Choice'*	1 gal	30	L
Entry Plaza Garden Planters				
15%	*Leucophyllum Frrutesens Green Cloud*	15 gal	60	L
20%	*Baccharis pilularis Pigeon Point*	5 gal	48	L
10%	*Salvia clevelandii Daras Choice*	5 gal	36	L
10%	*Encelia californica*	5 gal	36	L
15%	*Gaura lindheimeri White*	1 gal	24	L
15%	*Muhlenbergia dubia*	1 gal	24	L
15%	*Bouteloa Blonde Ambition*	1 gal	24	L
Swale Planting				
70%	*Juncus patens*	1 gal	18	M
10%	*Mimulus cardinalis*	1 gal	18	M
20%	*Rhamnus californica 'Leatherleaf'*	5 gal	48	L

Notes:
1. Irrigation to comply wiht water efficient landscape regulation per AVMC 7.30.
2. Standard street and plaza trees to be limbed up to 8. Multi-stem trees within plant beds and along Liberty slope to be pruned per tree habit and will not impact visibility.

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

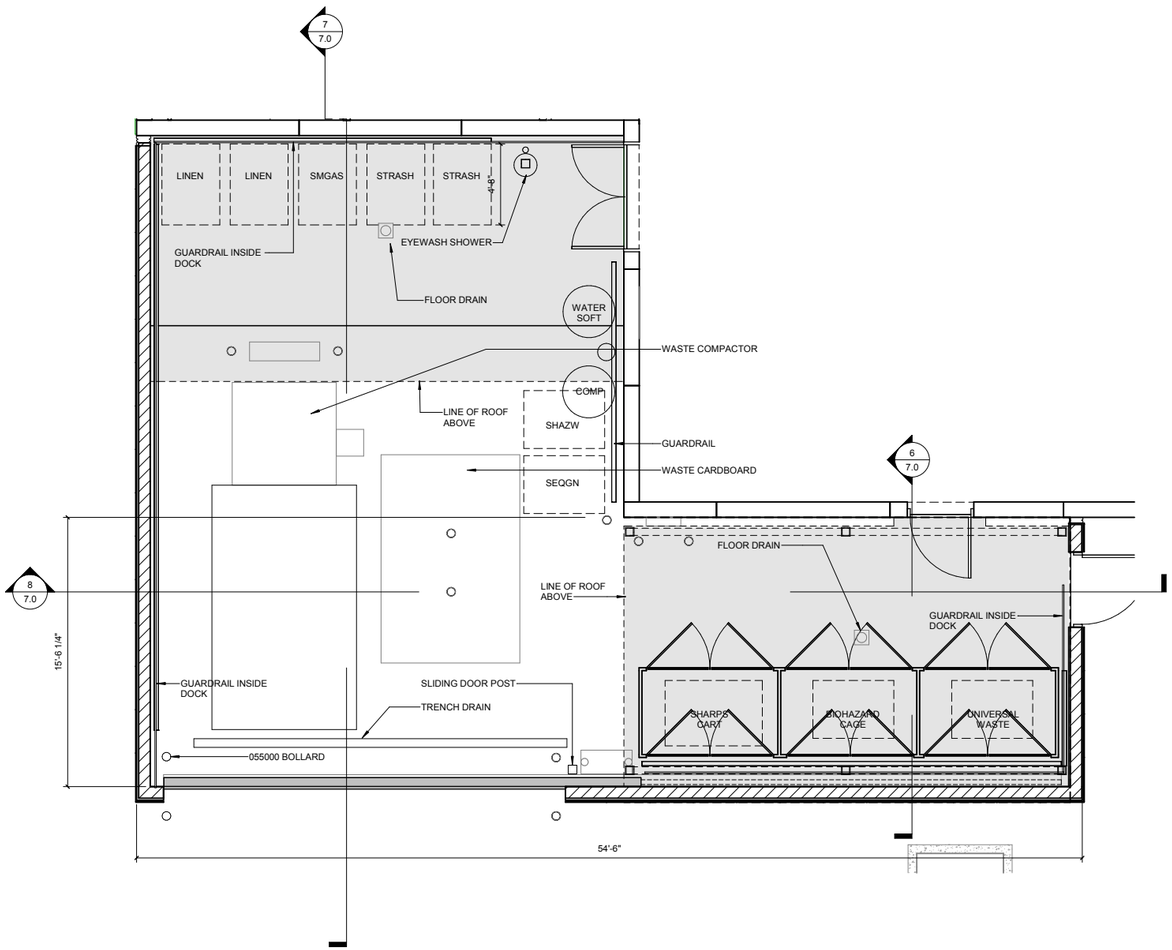
DRAWING TITLE:
LANDSCAPE PLANT PALETTE

SHEET NO.:
5.2

© 2019 The Cannon

LEGEND

METAL CANOPY/ROOF ASSEMBLY WITH TPO ROOFING ABOVE (SEE SHEET 7.0 FOR ADDITIONAL INFO)



N

SCALE: 0 1 4 8 16

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

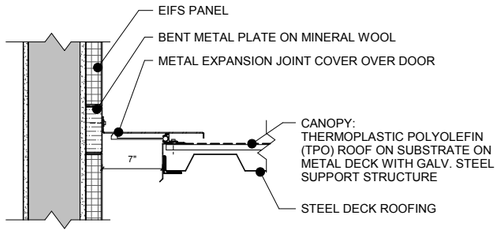
KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

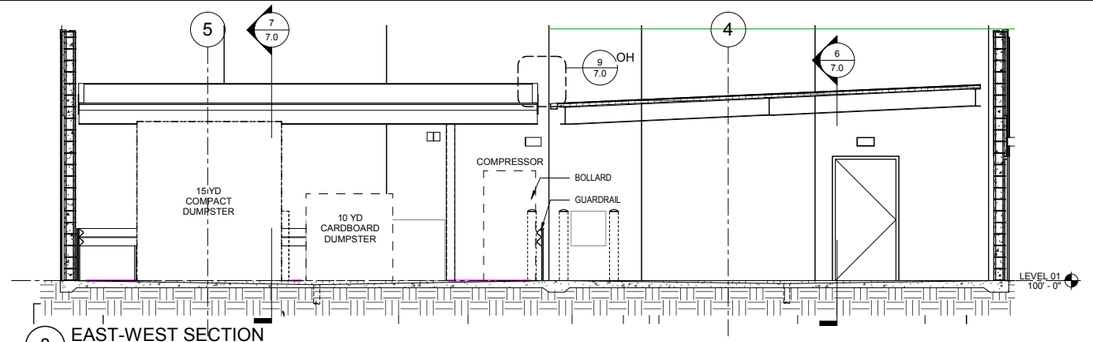
DRAWING TITLE:
ENLARGED SERVICE YARD PLAN

SHEET NO.:
6.0

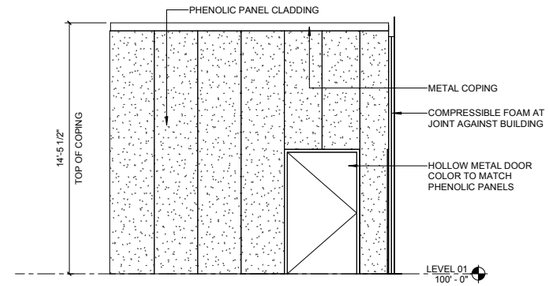
© 2019 The Cannon Corporation



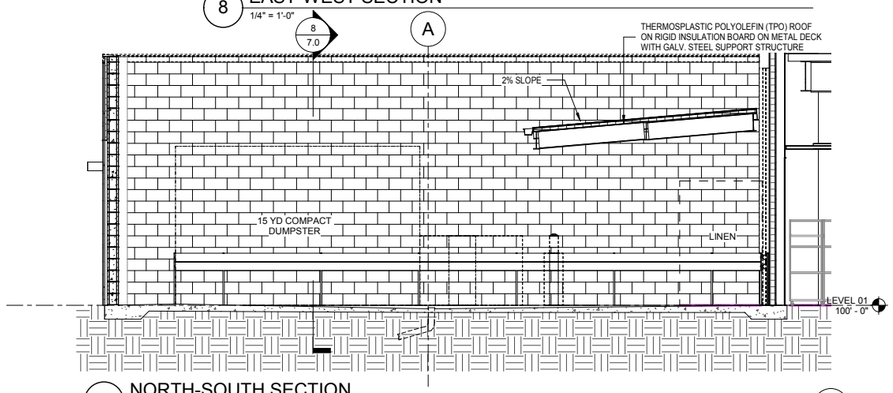
9 TRASH ENCLOSURE ROOF @ EIFS
1 1/2" = 1'-0"



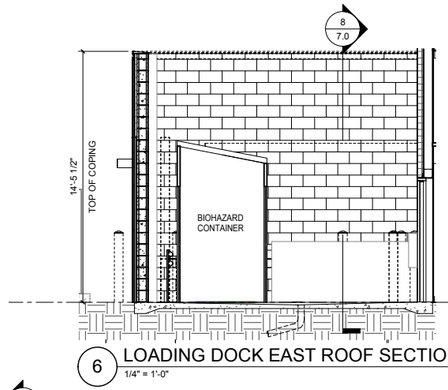
8 EAST-WEST SECTION
1/4" = 1'-0"



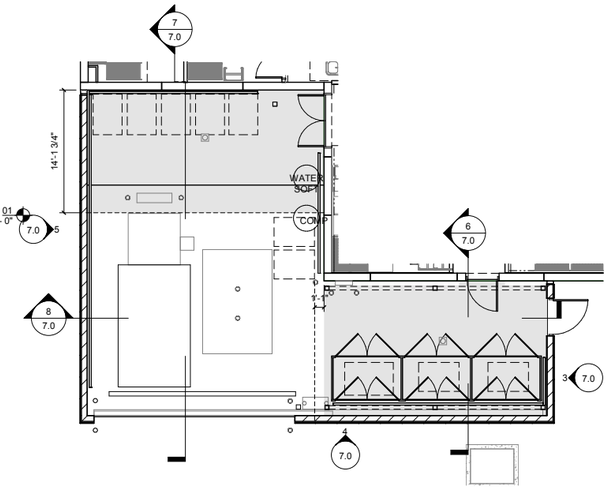
3 EAST ELEVATION
1/4" = 1'-0"



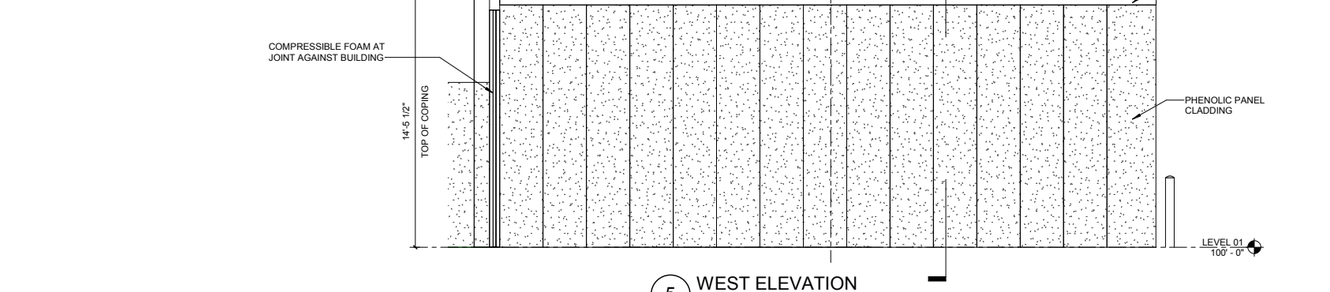
7 NORTH-SOUTH SECTION
1/4" = 1'-0"



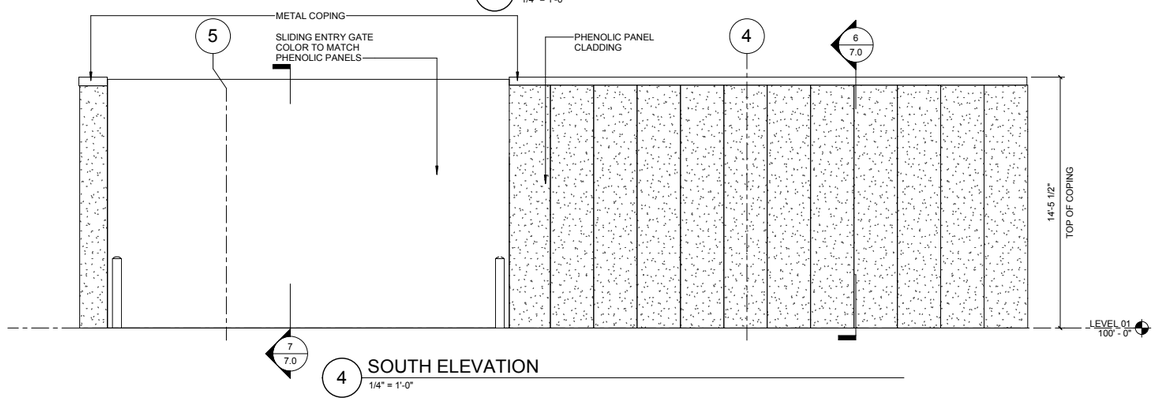
6 LOADING DOCK EAST ROOF SECTION
1/4" = 1'-0"



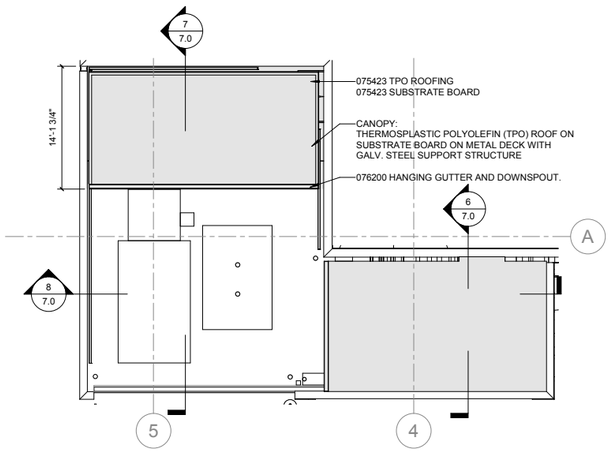
2 LEVEL 01- SERVICE YARD - ENLARGED PLAN
1/8" = 1'-0"



5 WEST ELEVATION
1/4" = 1'-0"



4 SOUTH ELEVATION
1/4" = 1'-0"



1 ROOF PLAN - TRASH ENCLOSURE ENTITLEMENT
1/8" = 1'-0"

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

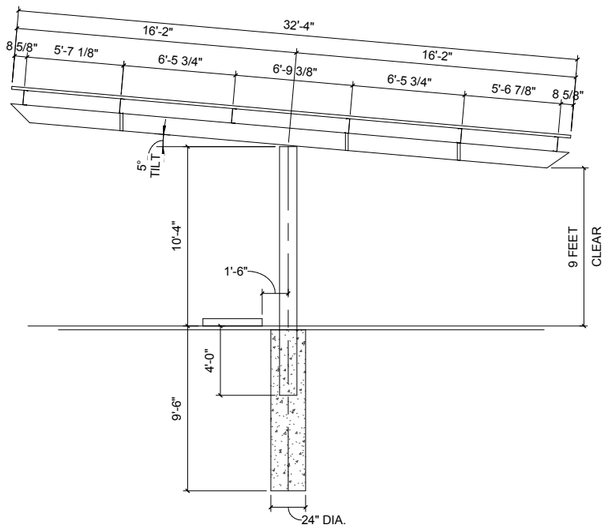
DRAWING TITLE:

TRASH ENCLOSURE ENLARGED PLAN AND ELEVATIONS

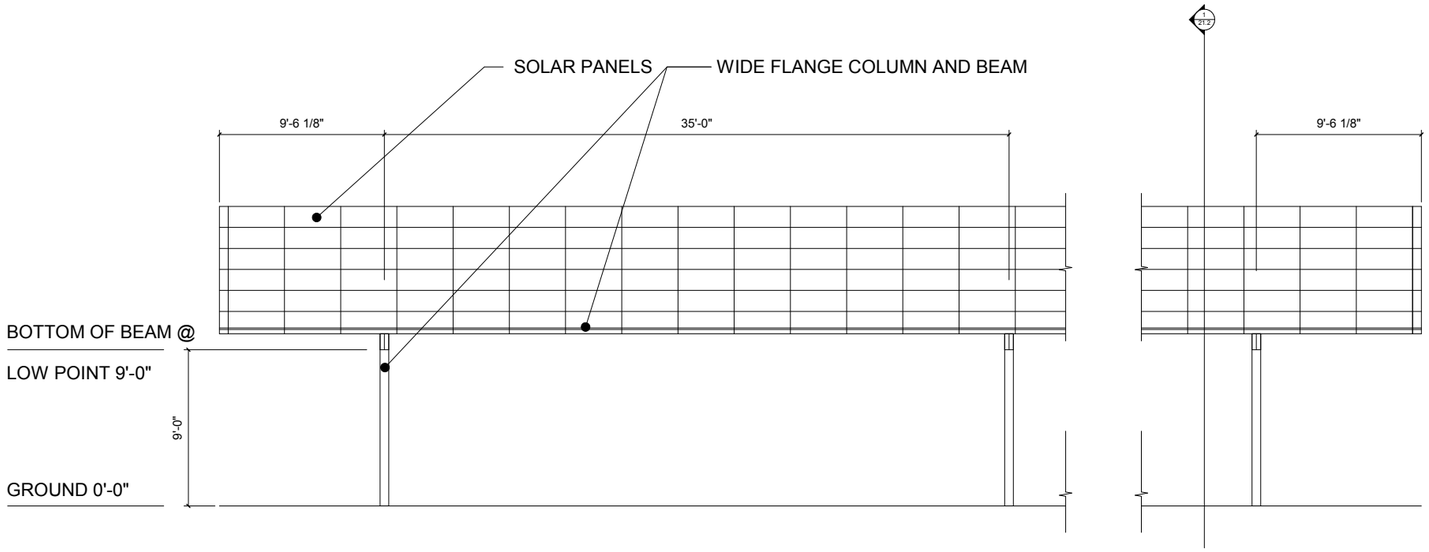
SHEET NO.:

7.0

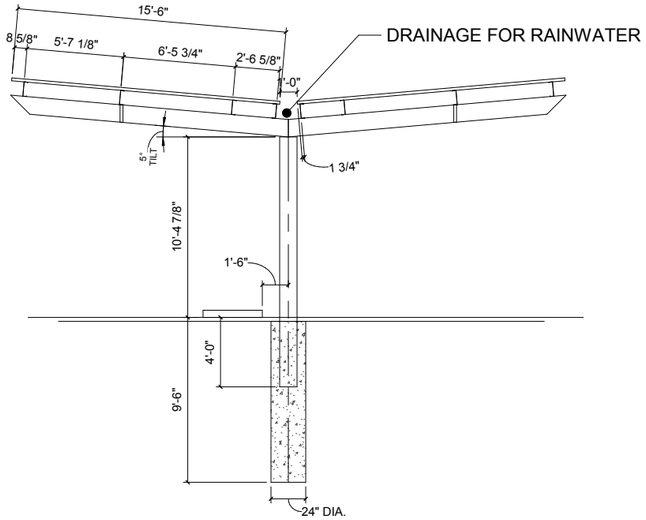
© 2019 The Cannon Corporation



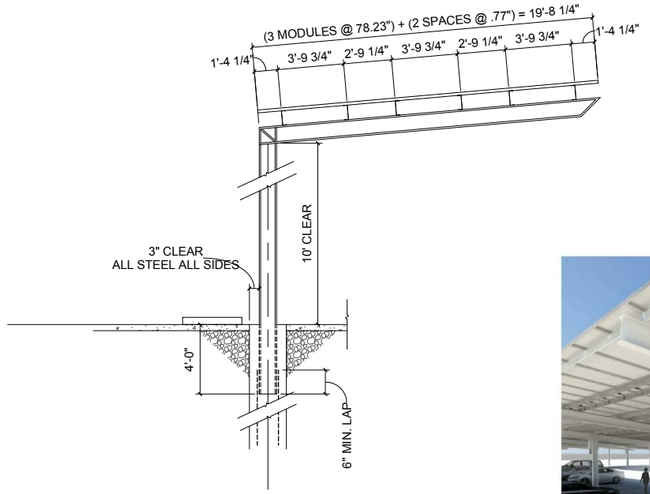
1 DROP-OFF PV CANOPY DETAIL
1/4" = 1'-0"



4 PV ELEVATION
1/4" = 1'-0"



2 PARKING LOT PV CANOPY DETAIL 2
1/4" = 1'-0"



3 PARKING PV CANOPY DETAIL 3
1/4" = 1'-0"







JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

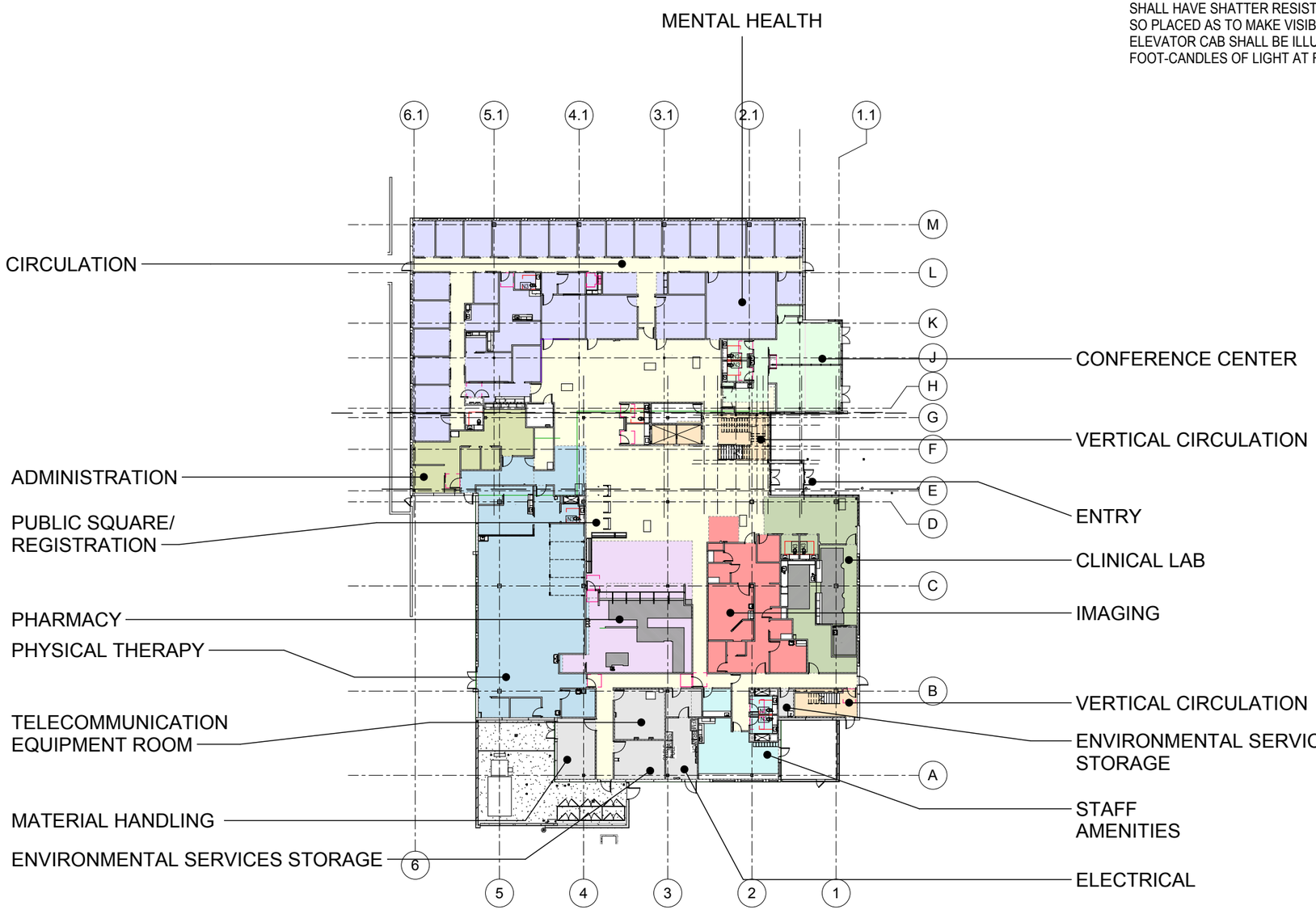
ENTITLEMENT SUBMITTAL

DRAWING TITLE:
PV CANOPY - ELEVATIONS & SECTIONS

SHEET NO.:
8.0

© 2019 The Cannon Corporation

ELEVATOR NOTE:
"ELEVATOR CABS, THE INTERIOR OF WHICH ARE NOT COMPLETELY VISIBLE WHEN THE DOOR IS OPEN FROM A POINT CENTERED ON AND 36 INCHES AWAY FROM THE DOOR, SHALL HAVE SHATTER RESISTANT MIRRORS OR OTHER EQUALLY REFLECTIVE MATERIAL SO PLACED AS TO MAKE VISIBLE THE ENTIRE ELEVATOR CAB FROM THIS POINT. THE ELEVATOR CAB SHALL BE ILLUMTINATED AT ALL TIMES WITH A MINIMUN MAINTAINED TWO FOOT-CANDLES OF LIGHT AT FLOOR LEVEL."



Area Type Key

ADMINISTRATION	- 1,943 SF
CLINICAL LAB	- 598 SF
CONFERENCE CENTER	- 1,376 SF
IMAGING	- 1,507 SF
MECHANICAL ALLOWANCE	- 266 SF
MEDICAL OFFICE BUILDING ENVIRONMENTAL SERVICES	- 408 SF
MEDICAL OFFICE BUILDING FACILITIES	- 402 SF
MEDICAL OFFICE BUILDING MANAGEMENT ASSISTANCE TEAM	- 350 SF
MENTAL HEALTH	- 6,062 SF
PHARMACY	- 1,918 SF
PHYSICAL THERAPY	- 3,616 SF
PUBLIC SQUARE/ CIRCULATION	- 6,369 SF
STAFF AMENTITIES	- 877 SF
TELECOMMUNCATION EQUIPMENT ROOM	- 352 SF
VERTICAL CIRCULATION	- 715 SF

BUILDING AREA: 42,657 SF

N

SCALE: 0 4 20 40 80

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

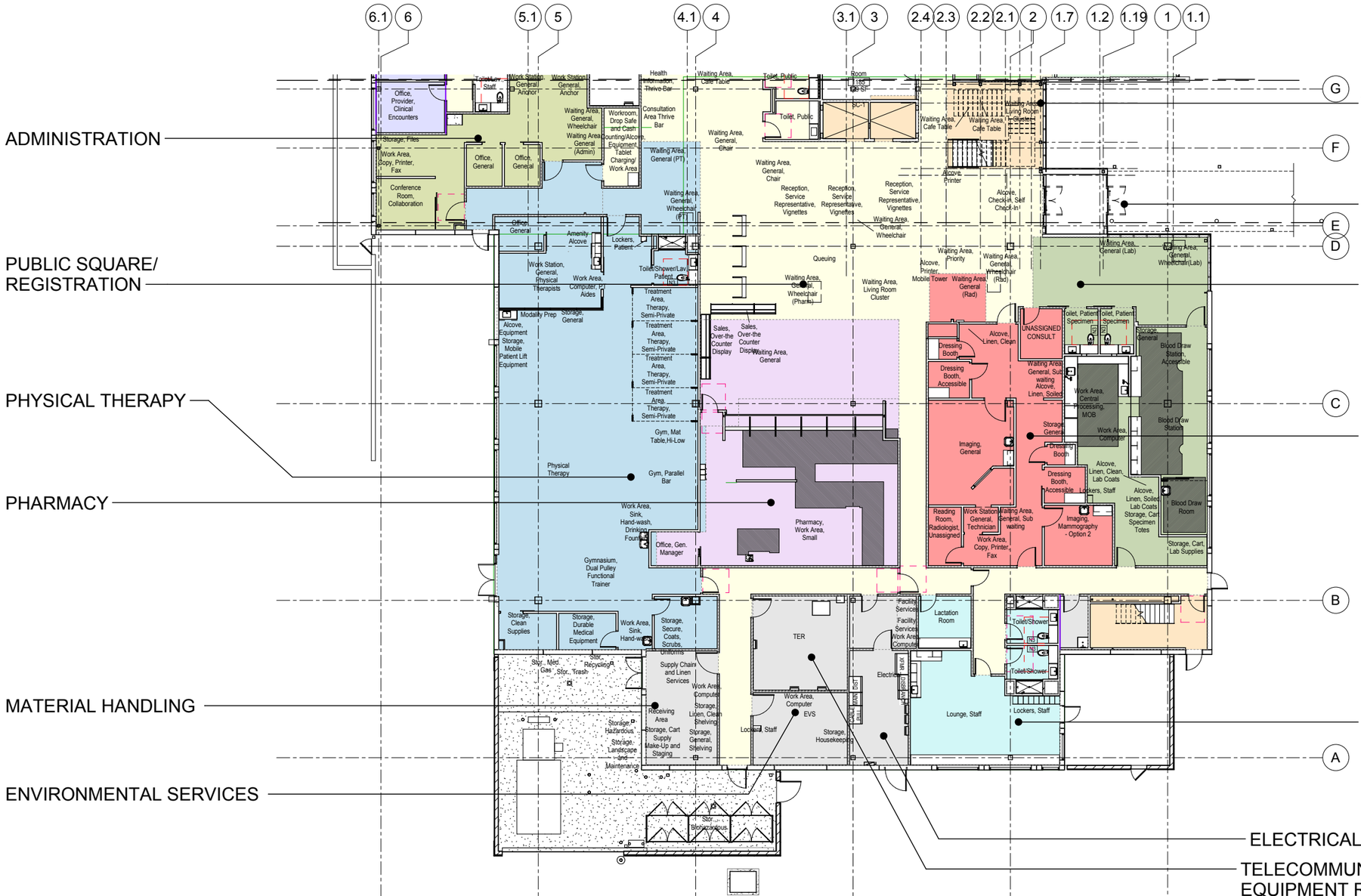
KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

DRAWING TITLE:
FLOOR PLAN LEVEL 01 OVERALL

SHEET NO.:
10.1

© 2019 The Cannon Corporation

ELEVATOR NOTE:
"ELEVATOR CABS, THE INTERIOR OF WHICH ARE NOT COMPLETELY VISIBLE WHEN THE DOOR IS OPEN FROM A POINT CENTERED ON AND 36 INCHES AWAY FROM THE DOOR, SHALL HAVE SHATTER RESISTANT MIRRORS OR OTHER EQUALLY REFLECTIVE MATERIAL SO PLACED AS TO MAKE VISIBLE THE ENTIRE ELEVATOR CAB FROM THIS POINT. THE ELEVATOR CAB SHALL BE ILLUMTINATED AT ALL TIMES WITH A MINIMUN MAINTAINED TWO FOOT-CANDLES OF LIGHT AT FLOOR LEVEL."



Area Type Key

- ADMINISTRATION
- CLINICAL LAB
- CONFERENCE CENTER
- IMAGING
- MECHANICAL ALLOWANCE
- MEDICAL OFFICE BUILDING ENVIRONMENTAL SERVICES
- MEDICAL OFFICE BUILDING FACILITIES
- MEDICAL OFFICE BUILDING MANAGEMENT ASSISTANCE TEAM
- MENTAL HEALTH
- PHARMACY
- PHYSICAL THERAPY
- PUBLIC SQUARE/ CIRCULATION
- STAFF AMENTITIES
- TELECOMMUNCATION EQUIPMENT ROOM
- VERTICAL CIRCULATION

BUILDING AREA: 42,657 SF

N

SCALE: 0 2 10 20 40

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

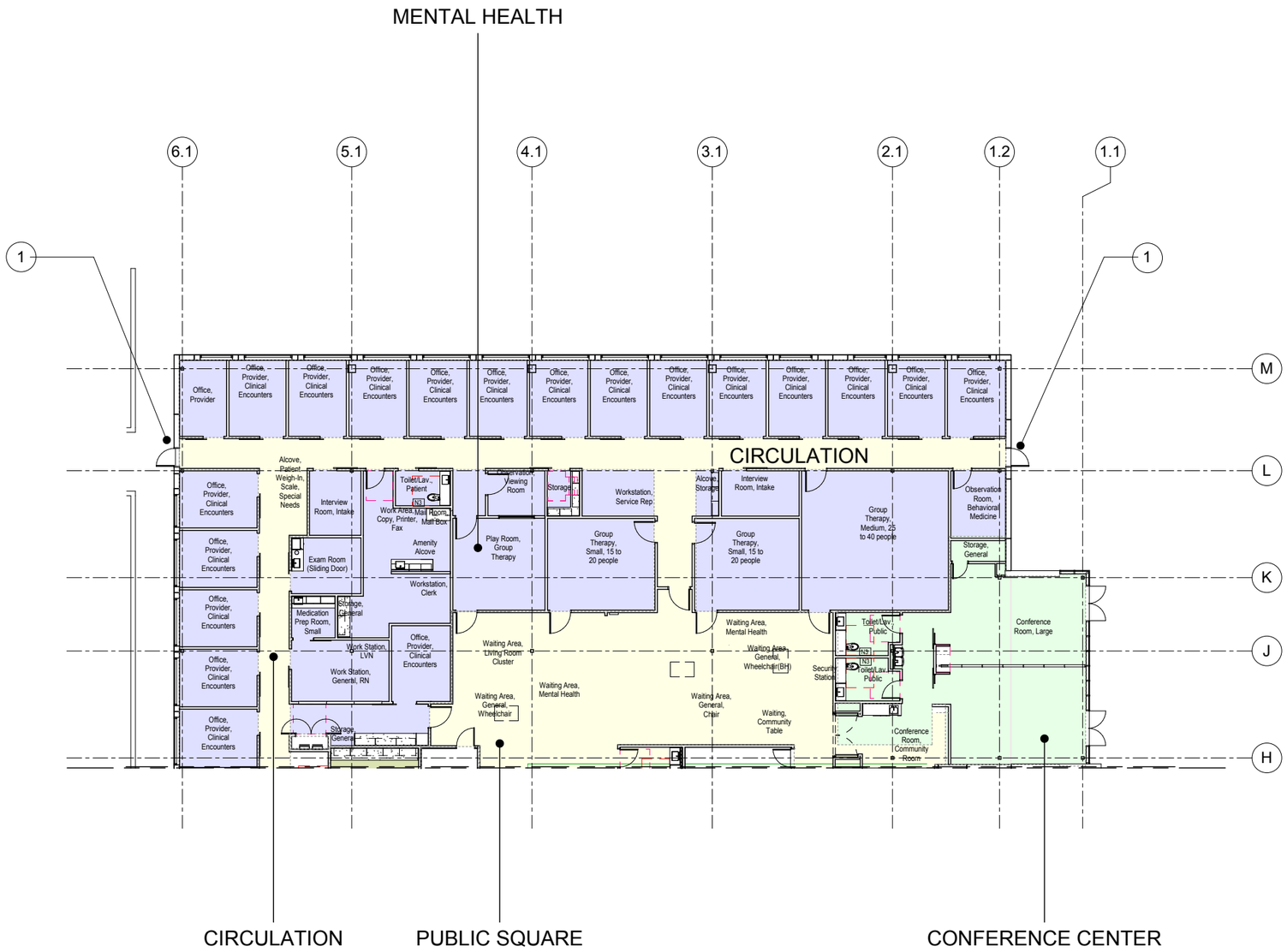
DRAWING TITLE:
FLOOR PLAN LEVEL 01
AREA A

SHEET NO.:
10.2

© 2019 The Cannon Corporation

NOTE 1:

REAR DOOR SHALL HAVE ADDRESS "800 LIBERTY" 6" HIGH LETTERS IN CONTRASTING COLOR.



Area Type Key

- ADMINISTRATION
- CONFERENCE CENTER
- MENTAL HEALTH
- PUBLIC SQUARE/ CIRCULATION

BUILDING AREA: 42,657 SF

N

SCALE: 0 2 10 20 40

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

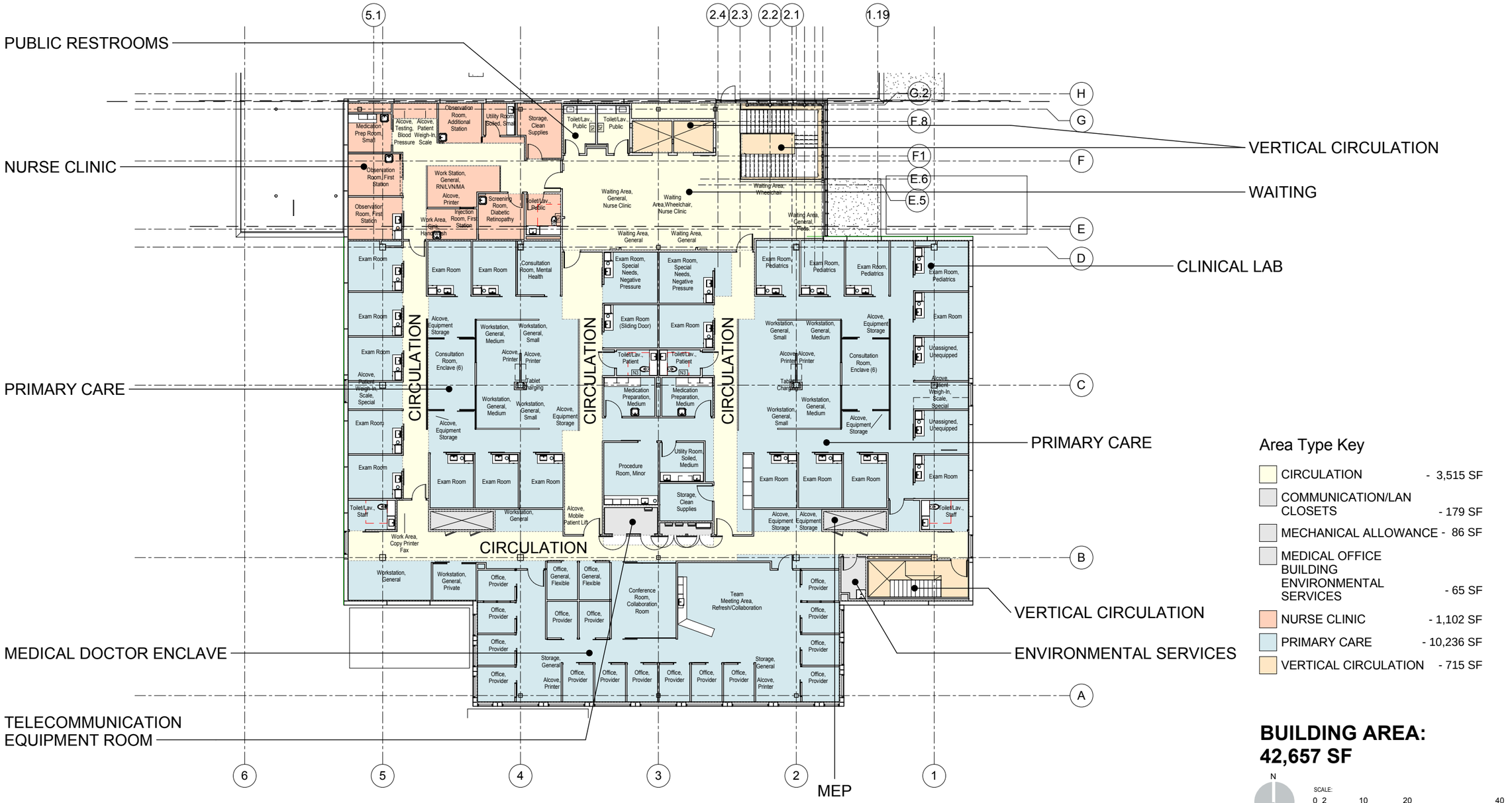
KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

DRAWING TITLE:
FLOOR PLAN LEVEL 01
AREA B

SHEET NO.:
10.3

© 2019 The Cannon Corporation

ELEVATOR NOTE:
"ELEVATOR CABS, THE INTERIOR OF WHICH ARE NOT COMPLETELY VISIBLE WHEN THE DOOR IS OPEN FROM A POINT CENTERED ON AND 36 INCHES AWAY FROM THE DOOR, SHALL HAVE SHATTER RESISTANT MIRRORS OR OTHER EQUALLY REFLECTIVE MATERIAL SO PLACED AS TO MAKE VISIBLE THE ENTIRE ELEVATOR CAB FROM THIS POINT. THE ELEVATOR CAB SHALL BE ILLUMTINATED AT ALL TIMES WITH A MINIMUN MAINTAINED TWO FOOT-CANDLES OF LIGHT AT FLOOR LEVEL."



Area Type Key

CIRCULATION	- 3,515 SF
COMMUNICATION/LAN CLOSETS	- 179 SF
MECHANICAL ALLOWANCE	- 86 SF
MEDICAL OFFICE BUILDING ENVIRONMENTAL SERVICES	- 65 SF
NURSE CLINIC	- 1,102 SF
PRIMARY CARE	- 10,236 SF
VERTICAL CIRCULATION	- 715 SF

BUILDING AREA: 42,657 SF

N

SCALE: 0 2 10 20 40

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

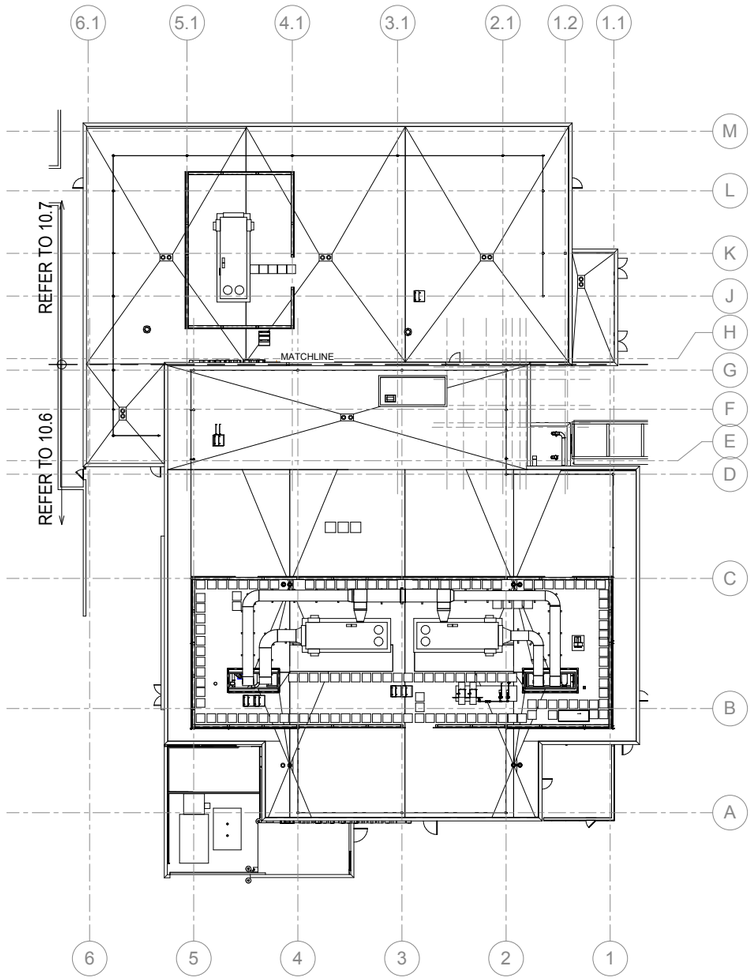
DRAWING TITLE:
FLOOR PLAN LEVEL 02
AREA A

SHEET NO.:
10.4

© 2019 The Cannon Corporation

AVMG 15.62.080

ROOF MOUNTED MECHANICAL EQUIPEMENT SUCH AS AIR CONDITIONING, HEATING, OR VENTILATING UNITS OR DUCTING SHALL BE SCREENED FROM A HORIZONTAL LINE OF SIGHT.



N

SCALE: 0 4 20 40 80

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

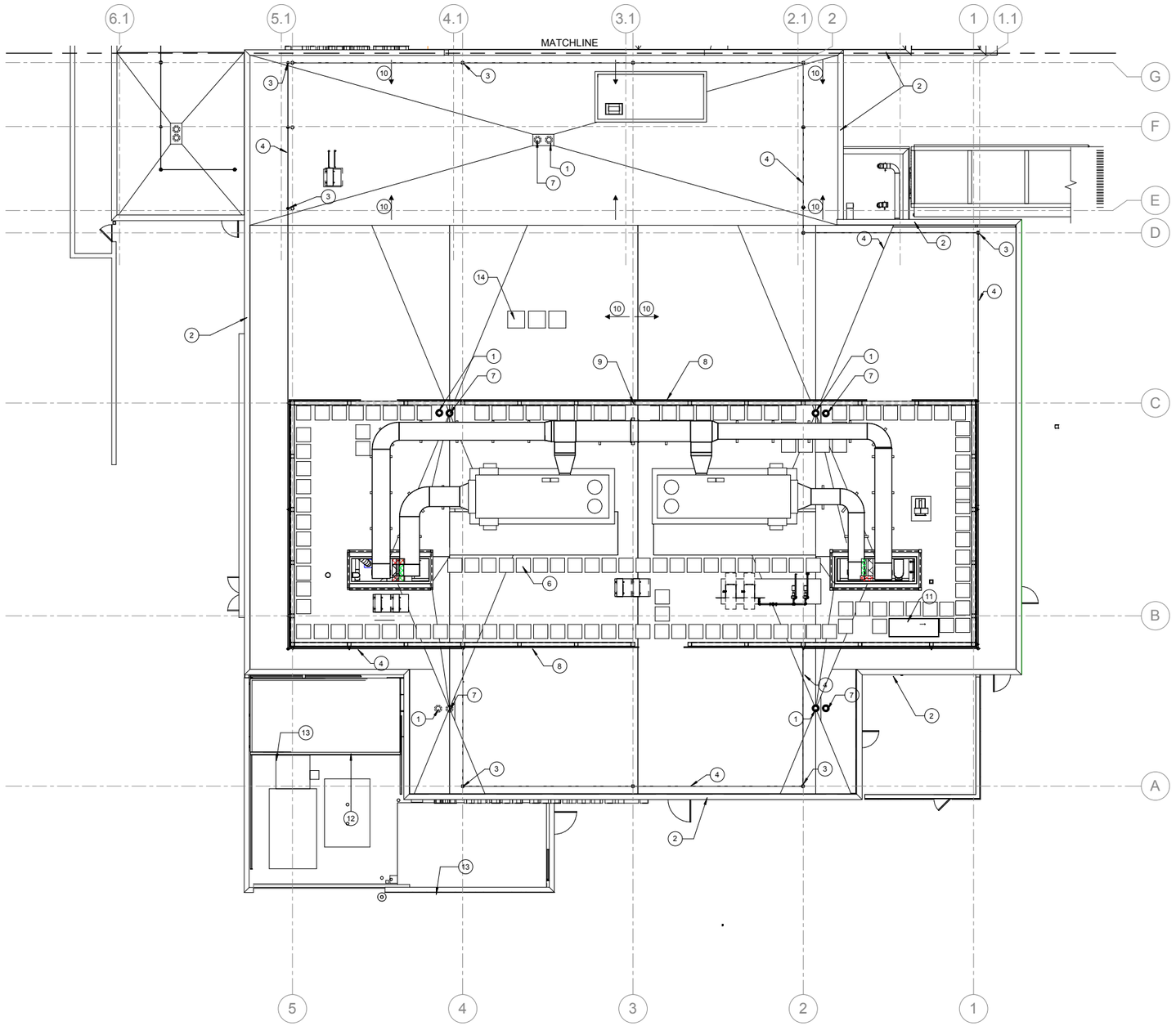
800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
ROOF PLAN OVERALL

SHEET NO.:
10.5

© 2019 The Cannon Corporation



AVMG 15.62.080

ROOF MOUNTED MECHANICAL EQUIPEMENT SUCH AS AIR CONDITIONING, HEATING, OR VENTILATING UNITS OR DUCTING SHALL BE SCREENED FROM A HORIZONTAL LINE OF SIGHT.

KEYNOTES

1. OVERFLOW DRAIN (TYP.)
2. METAL COPING (TYP.)
3. FALL PROTECTION ANCHORS (TYP.)
4. FALL PROTECTION CABLE (TYP.)
5. TAPERED INSULATION (TYP.)
6. ROOF WALKWAY PADS (TYP.)
7. ROOF DRAIN (TYP.)
8. EQUIPMENT SCREEN PER AVMC 15.62.080 (METAL PANEL MP-03)
9. STRUCTURAL TUBE FRAMING RE: STRUCTURAL
10. PRIMARY ROOF SLOPE
11. ROOF HATCH (TYP.)
12. METAL PANEL ROOF
13. METAL GUTTER
14. FIRE DEPARTMENT ROOF ADDRESS (36"x36" NUMBER 800 IN CONTRASTING COLOR ROOFING MATERIAL, LAID OVER CONTINUOUS BASE MEMBRANE)

N

SCALE: 0 2 10 20 40

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

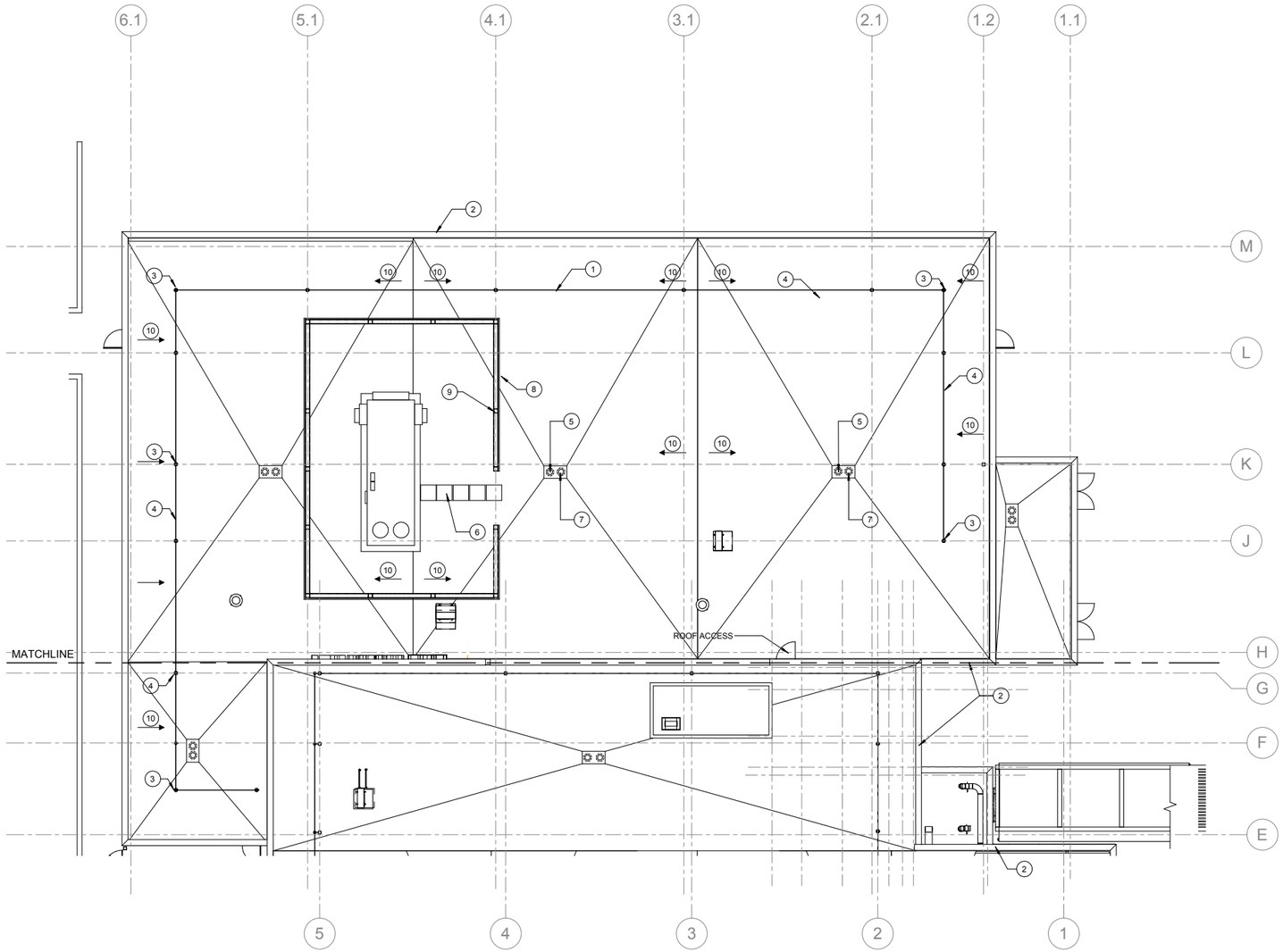
DRAWING TITLE:
ROOF PLAN AREA A

SHEET NO.:
10.6

© 2019 The Cannon Corporation

AVMG 15.62.080

ROOF MOUNTED MECHANICAL EQUIPEMENT SUCH AS AIR CONDITIONING, HEATING, OR VENTILATING UNITS OR DUCTING SHALL BE SCREENED FROM A HORIZONTAL LINE OF SIGHT.



KEYNOTES

1. OVERFLOW DRAIN (TYP.)
2. METAL COPING (TYP.)
3. FALL PROTECTION ANCHORS (TYP.)
4. FALL PROTECTION CABLE (TYP.)
5. TAPERED INSULATION (TYP.)
6. ROOF WALKWAY PADS (TYP.)
7. ROOF DRAIN (TYP.)
8. EQUIPMENT SCREEN PER AVMC 15.62.080 (METAL PANEL MP-03)
9. STRUCTURAL TUBE FRAMING RE: STRUCTURAL
10. PRIMARY ROOF SLOPE

N

SCALE: 0 2 10 20 40

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

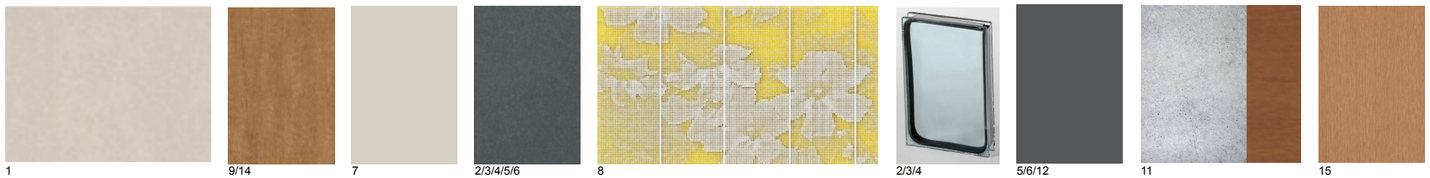
DRAWING TITLE:
ROOF PLAN AREA B

SHEET NO.:
10.7

© 2019 The Cannon Corporation







1. PREFABRICATED EXTERIOR WALL PANELS WITH EXTERIOR FINISH INSULATION SYSTEM (EIFS)
2. ALUMINUM FRAMED WINDOWS WITH 1" INSULATING GLAZING UNITS (GL-1)
3. CURTAIN WALL - 4-SIDED SSG SYSTEM WITH 1" INSULATING GLAZING UNITS (GL-1)
4. SPANDREL GLAZING - 4-SIDED SSG CURTAIN WALL FRAMING, WITH PAINTED METAL SHADOWBOX PANEL BEHIND.
5. WALL CLADDING - METAL COMPOSITE MATERIAL (MCM)
6. WINDOW / CURTAIN WALL TRIM - METAL COMPOSITE MATERIAL (MCM)
7. METAL SCREEN WALL WITH CONCEALED FASTENERS
8. CUSTOM PERFORATED METAL SCREEN INTEGRATED INTO PREFABRICATED EXTERIOR WALL PANELS
9. SERVICE YARD WALL - CMU WALL WITH PHENOLIC PANEL CLADDING - AKRO ALMOND
10. HOLLOW METAL DOOR FLUSH WITH FAÇADE PANELS, COLOR TO MATCH
11. PAINTED CONCRETE BENCHES WITH WOOD SEATS
12. CANOPY - PAINTED STEEL STRUCTURE
13. SERVICE YARD GATE PHENOLIC PANELS - AKRO ALMOND
14. PREFABRICATED EXTERIOR WALL PANELS WITH PHENOLIC PANEL RAINSCREEN SYSTEM - AKRO ALMOND
15. CANOPY - ALUMINUM EXTRUSIONS WITH WOOD GRAIN FINISH



JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

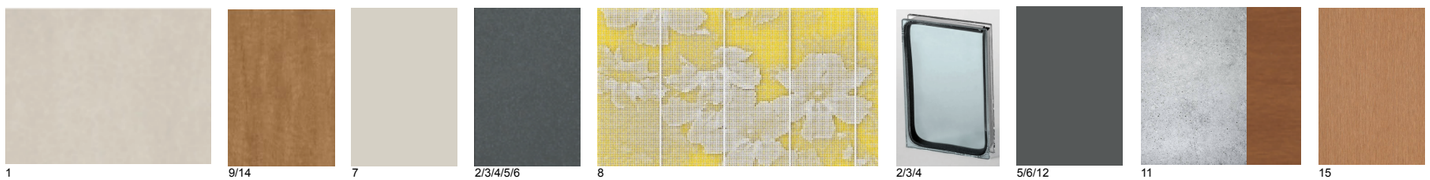
DRAWING TITLE:
WEST ELEVATION

SHEET NO.:
11.1

© 2019 The Cannon Corporation







1. PREFABRICATED EXTERIOR WALL PANELS WITH EXTERIOR FINISH INSULATION SYSTEM (EIFS)
2. ALUMINUM FRAMED WINDOWS WITH 1" INSULATING GLAZING UNITS (GL-1)
3. CURTAIN WALL - 4-SIDED SSG SYSTEM WITH 1" INSULATING GLAZING UNITS (GL-1)
4. SPANDREL GLAZING - 4-SIDED SSG CURTAIN WALL FRAMING, WITH PAINTED METAL SHADOWBOX PANEL BEHIND.
5. WALL CLADDING - METAL COMPOSITE MATERIAL (MCM)
6. WINDOW / CURTAIN WALL TRIM - METAL COMPOSITE MATERIAL (MCM)
7. METAL SCREEN WALL WITH CONCEALED FASTENERS
8. CUSTOM PERFORATED METAL SCREEN INTEGRATED INTO PREFABRICATED EXTERIOR WALL PANELS
9. SERVICE YARD WALL - CMU WALL WITH PHENOLIC PANEL CLADDING - AKRO ALMOND
10. HOLLOW METAL DOOR FLUSH WITH FAÇADE PANELS, COLOR TO MATCH
11. PAINTED CONCRETE BENCHES WITH WOOD SEATS
12. CANOPY - PAINTED STEEL STRUCTURE
13. SERVICE YARD GATE PHENOLIC PANELS - AKRO ALMOND
14. PREFABRICATED EXTERIOR WALL PANELS WITH PHENOLIC PANEL RAINSCREEN SYSTEM - AKRO ALMOND
15. CANOPY - ALUMINUM EXTRUSIONS WITH WOOD GRAIN FINISH



JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE
MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
EAST ELEVATION

SHEET NO.:
11.2

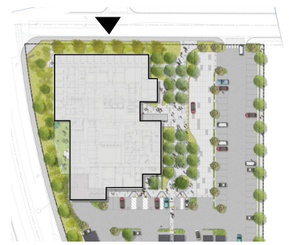
© 2019 The Cannon Corporation







1. PREFABRICATED EXTERIOR WALL PANELS WITH EXTERIOR FINISH INSULATION SYSTEM (EIFS)
2. ALUMINUM FRAMED WINDOWS WITH 1" INSULATING GLAZING UNITS (GL-1)
3. CURTAIN WALL - 4-SIDED SSG SYSTEM WITH 1" INSULATING GLAZING UNITS (GL-1)
4. SPANDREL GLAZING - 4-SIDED SSG CURTAIN WALL FRAMING, WITH PAINTED METAL SHADOWBOX PANEL BEHIND.
5. WALL CLADDING - METAL COMPOSITE MATERIAL (MCM)
6. WINDOW / CURTAIN WALL TRIM - METAL COMPOSITE MATERIAL (MCM)
7. METAL SCREEN WALL WITH CONCEALED FASTENERS
8. CUSTOM PERFORATED METAL SCREEN INTEGRATED INTO PREFABRICATED EXTERIOR WALL PANELS
9. SERVICE YARD WALL - CMU WALL WITH PHENOLIC PANEL CLADDING - AKRO ALMOND
10. HOLLOW METAL DOOR FLUSH WITH FAÇADE PANELS, COLOR TO MATCH
11. PAINTED CONCRETE BENCHES WITH WOOD SEATS
12. CANOPY - PAINTED STEEL STRUCTURE
13. SERVICE YARD GATE PHENOLIC PANELS - AKRO ALMOND
14. PREFABRICATED EXTERIOR WALL PANELS WITH PHENOLIC PANEL RAINSCREEN SYSTEM - AKRO ALMOND
15. CANOPY - ALUMINUM EXTRUSIONS WITH WOOD GRAIN FINISH



JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

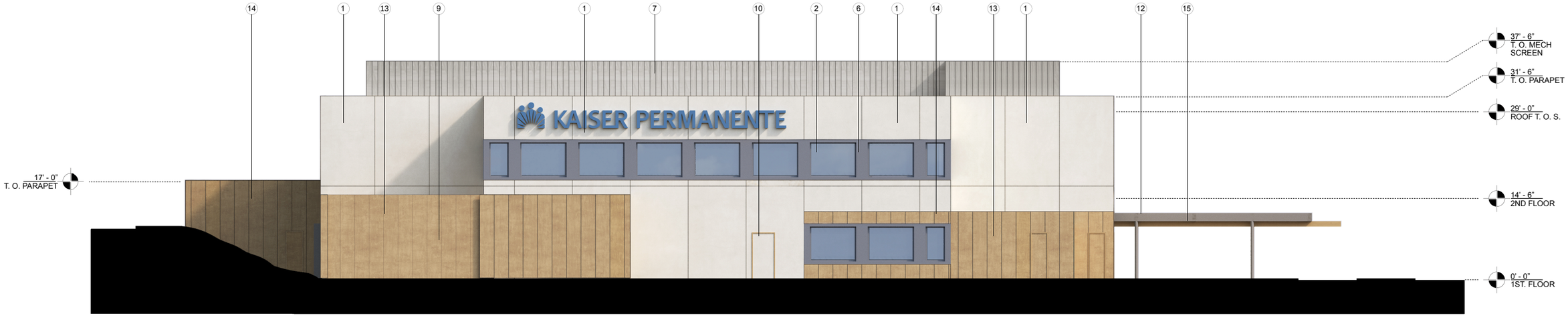
ENTITLEMENT SUBMITTAL

DRAWING TITLE:
NORTH ELEVATION

SHEET NO.:
11.3

© 2019 The Cannon Corporation







1. PREFABRICATED EXTERIOR WALL PANELS WITH EXTERIOR FINISH INSULATION SYSTEM (EIFS)
2. ALUMINUM FRAMED WINDOWS WITH 1" INSULATING GLAZING UNITS (GL-1)
3. CURTAIN WALL - 4-SIDED SSG SYSTEM WITH 1" INSULATING GLAZING UNITS (GL-1)
4. SPANDREL GLAZING - 4-SIDED SSG CURTAIN WALL FRAMING, WITH PAINTED METAL SHADOWBOX PANEL BEHIND.
5. WALL CLADDING - METAL COMPOSITE MATERIAL (MCM)
6. WINDOW / CURTAIN WALL TRIM - METAL COMPOSITE MATERIAL (MCM)
7. METAL SCREEN WALL WITH CONCEALED FASTENERS
8. CUSTOM PERFORATED METAL SCREEN INTEGRATED INTO PREFABRICATED EXTERIOR WALL PANELS
9. SERVICE YARD WALL - CMU WALL WITH PHENOLIC PANEL CLADDING - AKRO ALMOND
10. HOLLOW METAL DOOR FLUSH WITH FAÇADE PANELS, COLOR TO MATCH
11. PAINTED CONCRETE BENCHES WITH WOOD SEATS
12. CANOPY - PAINTED STEEL STRUCTURE
13. SERVICE YARD GATE PHENOLIC PANELS - AKRO ALMOND
14. PREFABRICATED EXTERIOR WALL PANELS WITH PHENOLIC PANEL RAINSCREEN SYSTEM - AKRO ALMOND
15. CANOPY - ALUMINUM EXTRUSIONS WITH WOOD GRAIN FINISH



JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
SOUTH ELEVATION

SHEET NO.:
11.4

© 2019 The Cannon Corporation





JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
VIEW FROM FREEDOM LANE

SHEET NO.:
11.5

© 2019 The Cannon Corporation





JULY 10, 2023

CANNONDESIGN

ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®

KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
MAIN ENTRANCE VIEW

SHEET NO.:
11.6

© 2019 The Cannon Corporation





JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE
SUITE 210
IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100,
ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®
KAISER FOUNDATION
HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET,
4TH FLOOR PASADENA,
CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:
VIEW FROM LIBERTY BLVD.

SHEET NO.:
11.7

© 2019 The Cannon Corporation



1 ELECTRICAL SITE LIGHTING PLAN
NOT TO SCALE

LUMINAIRE SCHEDULE

TAG	DESCRIPTION	INSTALLATION METHOD	DEPTH	LIGHT SOURCE SPEC	LIGHT SOURCE QTY	BALLAST/DRIVER SPEC	BALLAST/DRIVER VOLT	INPUT WATTS	MIN. EFF.	SHIELDING/OPTICS	FEATURES/OPTIONS	REFERENCED PRODUCTS	NOTES
LV1	LED VAPOR TIGHT JELLY JAR	SURFACE WALL	NA	600 LED PACKAGE 3500K CCT 80 CRI	N/A	INTEGRAL DRIVER	120	15W	40LM/W	GLASS GLOBE WITH WIREGUARD	MOUNTING BRACKET AND REMOTE EMERGENCY BACKUP INVERTER	LITHONIA - OLV-TWM-MOD35K BARRON - TLED804 SERIES HUBBELL - VBGL/VWGL	
LV2	4'-0" LED LINEAR VAPORTIGHT	SURFACE UNDERSIDE OF CANOPY	NA	4000LM LED 3500K 80+ CRI	1	INTEGRAL 0-10V DIMMING DRIVER	UNV	31W	129LM/W	INTERNAL HIGH IMPACT RESISTANT LENS	DLC LISTED, FIBERGLASS HOUSING, GASKETED AND SEALED, UL WET LOCATION LISTED, IP65 RATED.	LITHONIA - FEM-L48-4000LM-IMAFL-WD-MVOLT-GZ10-35K-80CRI PHILIPS - D-IV-A-E-43L-835-4-UNV-WHP COLUMBIA - LXEM-4-35-LW-RFA-ED-U	
LX1	LED PARKING LOT POLE - 1 HEAD	POLE - 20'-0" OVERALL HEIGHT	<8"	13365LM LED PKG 3000K 70 CRI	N/A	INTEGRAL 0-10V DIMMING DRIVER	277	140W	95LM/W	TYPE IV, FULL CUT OFF, HOUSE SIDE SHIELD , BUG RATING: B2-U0-G2.	DIECAST ALUMINUM HOUSING, IP65 RATED, CORROSION RESISTANT TGIC THERMOSET POWDER COAT FINISH, FINISH TBD. BI-LEVEL MOTION SENSOR	LITHONIA - DSX2-LED-P1-30K-T4M-MVOLT-SPA-FINISH- PIRH-HS POLE- SSS-20-4G-DM19AS-DDB	2
LX2	LED PARKING LOT POLE - 1 HEAD	POLE - 20'-0" OVERALL HEIGHT	<8"	18143LM LED PKG 3000K 70 CRI	N/A	INTEGRAL 0-10V DIMMING DRIVER	277	140W	129LM/W	TYPE V , FULL CUT OFF, BUG RATING: B5-U0-G3.	DIECAST ALUMINUM HOUSING, IP65 RATED, CORROSION RESISTANT TGIC THERMOSET POWDER COAT FINISH, FINISH TBD, BI-LEVEL MOTION SENSOR	LITHONIA - DSX2-LED-P1-30K-T5W-MVOLT-SPA-FINISH - PIRH POLE- SSS-20-4G-DM19AS-DDB	2
LX3	LED PEDESTRIAN POLE	POLE- 15' OVERALL HEIGHT		5747LM LED PKG 3000K		INTEGRAL 0-10V DIMMING DRIVER	277	75	76LM/W	TYPE V, FULL CUT OFF, BUG RATING: B3-U1-G3	DIECAST ALUMINUM HOUSING, IP65 RATED, CORROSION RESISTANT TGIC THERMOSET POWDER COAT FINISH, FINISH TBD. BI-LEVEL SWITCHED DIMMING TO 50%, NEMA TWIST LOCK RECEPTACLE	LITHONIA - MRP LED 42C 530 30K SR5 MVOLT-PER-BL50-FINISH	
LX4	LED ASYMMETRIC BOLLARD	GROUND		641LM LED PKG 3000k		INTEGRAL 0-10V DIMMING DRIVER	277	16	40	HIGH IMPACT CLEAR ACRYLIC LENS, ASYMMETRIC DISTRIBUTION, BUG RATING: B1-U1-G1	EXTRUDED ALUMINUM SHAFT, THICK SIDE WALLS, DIE CAST ALUMINUM MOUNTING RING, FINISH TBD	LITHONIA - KBR8 LED 12C 350 30K ASY MVOLT-DMG-H36-FINISH	
LX5	LED PARKING LOT POLE - 1 HEAD	POLE - 20'-0" OVERALL HEIGHT	<8"	13736LM LED PKG 3000K 70 CRI	N/A	INTEGRAL 0-10V DIMMING DRIVER	277	140W	98LM/W	FORWARD THROW, FULL CUT OFF, HOUSE SIDE SHIELD , BUG RATING: B2-U0-G3.	DIECAST ALUMINUM HOUSING, IP65 RATED, CORROSION RESISTANT TGIC THERMOSET POWDER COAT FINISH, FINISH TBD, BI-LEVEL MOTION SENSOR	LITHONIA - DSX2-LED-P1-30K-TFTM-MVOLT-HS-SPA-DDBXD -PIRH POLE- SSS-20-4G-DM19AS-DDB	2
LX6	4" LED WET LOCATION SLOT	SURFACE UNDERSIDE OF CANOPY	3-3/4"	500LM/FT LED 3500K 80+CRI	NA	INTEGRAL 0-10V DIMMING DRIVER	277	5.5W/FT	91LM/W	TEMPERED CLEAR GLASS LENS, BUG RATING: B1-U0-G1	EXTRUDED ALUMINUM HOUSING, DIE CAST END CAPS, GASKETED, WET LOCATION, CUSTOM COLOR TO MATCH CANOPY, EM BATTERY BACKUP	AXIS - WBSLED-500-80-30-S-8-C-UNV-DP-1-SC-B1 SELUX - M125 LED SERIES LUMENWERX VIAWET SERIES	1
LX7	LED WALL PACK	SURFACE WALL 8'-0" AFF	<7"	1530LM LED 3000K 80+CRI	NA	INTEGRAL DRIVER	277	12W	127LM/W	FORWARD THROW OPTICS, FULL CUT OFF, BUG RATING B0-U0-G0	DIECAST ALUMINUM HOUSING, IP65 RATED, WET LOCATION, INTEGRAL OCCUPANCY SENSOR, PHOTOCELL, INTEGRAL EM BATTERY BACKUP; FINISH TBD	LITHONIA - WST-LED-P1-30K-VF-MVOLT-PE-E20WH-FINISH	1,6
LX11	4" ROUND DOWNLIGHT	RECESSED	5-3/16"	1000LM LED PKG 3000K 80+ CRI		INTEGRAL 0-10V DIMMING DRIVER	UNV	10.5W		MED BEAM DISTRIBUTION< SEMI_SPECULAR REFLECTOR, SELF FLANGE	STEEL HOUSING, IP55 WET LOCATION FOR COVERED CEILING, CAL TITLE 24 COMPLIANT INTEGRAL EM BATTERY BACKUP	LITHONIA - LDN4-30/10-L04-AR-LSS-MVOLT-EX10-E10WCP	
PV	CANOPY SOLAR LED	SURFACE UNDERSIDE OF CANOPY		3832LM LED 5000k 78 CRI		INTEGRAL DIMMING DRIVER	UNV	30W		SYMETRICAL DISTRUBUTION	IP66 IP RATED HOUSING, MULTILEVEL MOTION SENSOR	RAB- SPECIFICATION BY AMERESCO	

GENERAL NOTES:
A REFERENCED PRODUCTS ARE INCLUDED HEREIN, OF MANUFACTURERS & PRODUCTS, THAT GENERALLY CONFORM TO THE LUMINAIRE DESIGN INTENTS ESTABLISHED HEREIN, & IN THE PROJECT MANUAL. EQUIVALENT PRODUCTS BY OTHER MANUFACTURERS MAY BE CONSIDERED, PRIOR TO BID.
B DETERMINE SPECIFIC LUMINAIRE PART NUMBERS BASED ON THE REFERENCED PRODUCT SERIES, WRITTEN DESCRIPTIONS & PROJECT MANUAL SPECIFICATIONS.
C INCLUSION HEREIN OF MANUFACTURER'S SERIES &/OR MODEL NUMBERS DOES NOT IMPLY UNCONDITIONAL PRODUCT APPROVAL - MANUFACTURER'S STANDARD PRODUCTS MAY REQUIRE CUSTOM MODIFICATIONS TO MEET THE REQUIREMENTS SPECIFIED HEREIN & IN THE PROJECT MANUAL.
D LISTED SIZES, LAMPING, & TYPES OF LUMINAIRES MAY NOT BE STANDARD PRODUCTS PRODUCED FROM ANY GIVEN MANUFACTURER OR SERIES LISTED. MANUFACTURER'S STANDARD PRODUCTS MAY REQUIRE CUSTOM MODIFICATIONS TO MEET THE DESIGN CRITERIA, DESCRIPTIONS, & REQUIREMENTS SPECIFIED HEREIN & IN THE PROJECT MANUAL.
E ALERT ARCHITECT TO DISCREPANCIES PRIOR TO BID.

ABBREVIATIONS:

LM	LUMENS	W	SYSTEM WATTS	UNV	UNIVERSAL 120-277V	K	KELVIN TEMPERATURE	HRS	HOURS
LM/LF	LUMENS PER LINEAR FOOT	LM/W	LUMENS PER WATT			CRI	CORRELATED COLOR TEMP	L70	70% RATED LIFE

NOTES:
1 COORDINATE MOUNTING/FLANGE CONDITION WITH REFLECTED CEILING PLAN/ARCHITECT PRIOR TO ORDERING AND INSTALLATION.
2 PROVIDE BASE/MOUNTING PER MANUFACTURER'S INSTALLATION INSTRUCTIONS, COORDINATE WITH LANDSCAPE ARCHITECT/CIVIL ENGINEER.
3 REFER TO ARCHITECTURAL CEILING PLANS/DETAILS FOR MOUNTING INFORMATION. COVE AND SLOT DETAILS TO BE VERIFIED PRIOR TO CONSTRUCTION.
4 LUMINAIRE TO RUN CONTNUOUSLY. COORDINATE AND PROVIDE NECESSARY CONNECTORS, ENDCAPS, AND APPURTENANCES TO ENABLE CLEAN CONTINUOUS LINES OF LIGHT.
5 MOUNT AT FRONT EDGE OF CABINET PER MFG INSTALLATION INSTRUCTIONS
6 UNLESS OTHERWISE NOTED, CENTERLINE OF LUMINAIRE TO BE AT 8'-8" A.F.F.

BRANCH CIRCUIT NOTES ◇:
1 EXTEND BRANCH CIRCUITS IN THIS AREA TO THE FOLLOWING BRANCH PANELBOARDS, UNLESS OTHERWISE NOTED:
- 277 / 480V PANELBOARDS
- 1LNH1 - NORMAL POWER

STATISTICS					
DESCRIPTION	AVG	MAX	MIN	AVG/MIN	MAX/MIN
DROP OFF	2.7	3.6	2.2	1.2	1.6
ENTRY PLAZA	4.4	16.7	1.2	3.7	13.9
LOADING/BOH	4.0	11.0	1.2	3.3	9.2
PARKING	2.8	5.7	1.0	2.8	5.7
PEDESTRIAN SIDEWALK	1.9	4.3	1.0	1.9	4.3
PT PATIO	2.0	4.3	1.3	1.5	3.3

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING
800 FREEDOM LANE
ALISO VIEJO, CA 92656
ENTITLEMENT SUBMITTAL

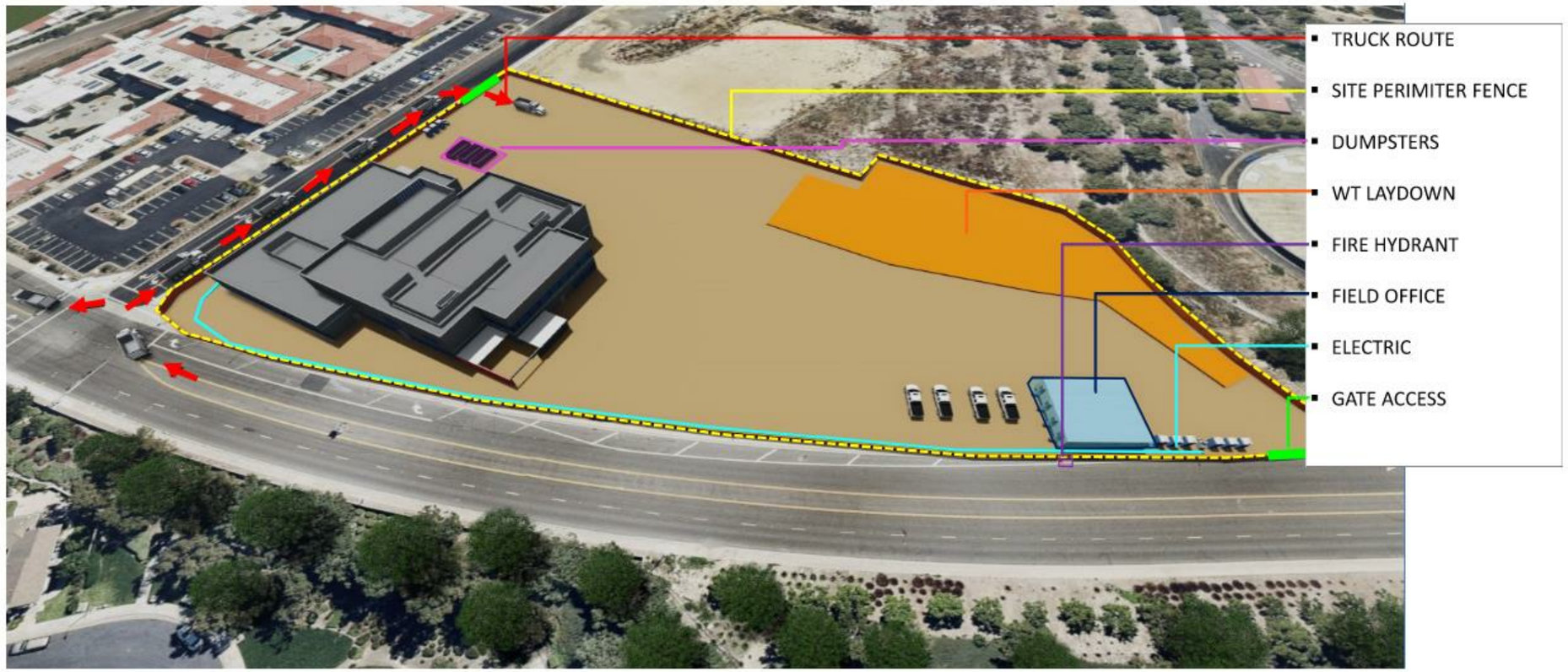
DRAWING TITLE:
ELECTRICAL SITE LIGHTING PLAN, LUMINAIRE SCHEDULE, & CALCULATION STATISTICS

SHEET NO.:
12.1

© 2019 The Cannon Corporation

KAISER PERMANENTE M.O.B. ALISO CREEK, CA

KAISER PERMANENTE







LOGISTICS

WT WHITING-TURNER

THE WHITING-TURNER CONTRACTING COMPANY

JULY 10, 2023

CANNONDESIGN
ADDRESS: 2875 MICHELLE DRIVE SUITE 210 IRVINE CA 92606
PHONE NO.: (949) 250 - 1500

CITY OF ALISO VIEJO
ADDRESS: 12 JOURNEY # 100, ALISO VIEJO, CA 92656
PHONE NO.: (949 425 - 2500

KAISER PERMANENTE®

KAISER FOUNDATION HEALTH PLAN, INC.
ADDRESS: 393 E WALNUT STREET, 4TH FLOOR PASADENA, CA 91188
PHONE NO.: (626) 405 - 6333

KP ALISO CREEK CENTER OF EXCELLENCE MEDICAL OFFICE BUILDING

800 FREEDOM LANE
ALISO VIEJO, CA 92656

ENTITLEMENT SUBMITTAL

DRAWING TITLE:

CONSTRUCTION STAGING PLAN

SHEET NO.:

13.1

© 2019 The Cannon Corporation

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: So Kim, Community Development Director

SUBJECT: CONDITIONAL USE PERMIT FOR AT&T MOBILITY TO INSTALL ANTENNAS ON AN EXISTING SCE TRANSMISSION TOWER AND CONSTRUCT AN EQUIPMENT ENCLOSURE AT GROUND LEVEL AT 4 LARKMEAD (CASE NO. USE-2023-00023).

Recommended Action:

Adopt a Resolution approving a Conditional Use Permit for AT&T Mobility to install antennas and remote radio units on an existing SCE transmission tower and place associated equipment within an 8' tall enclosure at ground level at 4 Larkmead (Case No. USE-2023-00023).

Fiscal Impact:

There is no fiscal impact.

Background:

On November 8, 2023, Will Kazimi on behalf of AT&T Mobility submitted an application to install antennas on an existing SCE transmission tower and associated equipment within an enclosure at ground level. On November 21, 2023, the application was deemed incomplete due to missing information. Subsequently, the applicant submitted the requested information, and the application was deemed complete and scheduled to be heard by the City Council on January 17, 2024.

Discussion:

Pursuant to Municipal Code Section ("AVMC") 15.42.080 (Wireless Communications – Facilities Review Procedures), unscreened and uncamouflaged building-mounted wireless facilities require a Conditional Use Permit ("CUP") if within an open space district. The subject site is designated as open space, and the proposed project involves the installation of antennas on an existing SCE transmission tower with associated equipment within an enclosure at ground level. Therefore, a CUP is required, which shall be reviewed in accordance with the following findings.

1. **Consistency with General Plan. The facility is consistent with the General Plan and any applicable specific plan.**

   Unscreened and uncamouflaged, whether building- or water-tank-mounted or freestanding wireless facilities may be permitted in any open space districts. The proposed project is unscreened, uncamouflaged, and considered building mounted as antennas will be installed on an existing SCE transmission tower. Additionally, the subject site is located within the open space land use designation. Therefore, the proposed project is consistent with the General Plan and this finding can be made.

2. **Consistency with Zoning Code. The facility conforms to and is consistent with the provisions of this Zoning Code, including but not limited to the preferences in AVMC 15.42.040, the design standards in AVMC 15.42.050 and 15.42.060, the collocation requirements in AVMC 15.42.070, and the general requirements in AVMC 15.42.090.**

   The subject site is within the Open Space Preservation zoning designation. The proposed project will be collocated on an existing communications facility in a nonresidential zoning district, which is considered the most preferred location per AVMC 15.42.040. While the proposed antennas will be unscreened and uncamouflaged, they will be located at least 80’ above ground level and will not be readily visible. The proposed antennas will be required to match the color (non-reflective) of the existing SCE transmission tower to further integrate with the tower. Placing any additional screening other than color-matching the antennas will create a more adverse visual impact and therefore, will not be required. The proposed project, including the equipment enclosure, will also be consistent with the design standards of AVMC 15.42.050 in terms of height, visual impacts, and color. AVMC 15.42.060 will not be considered as these guidelines are for wireless facilities in the public right-of-way and not applicable for the proposed project. The proposed project will be consistent with AVMC 15.42.070 in that the antennas will be collocated on an existing facility and a public hearing is required for the request. The general requirements of AVMC 15.42.090 including but not limited to lighting, noise, security, and radio frequency emissions will be added as conditions of approval for the proposed project. Therefore, the proposed project is consistent with the zoning code and this finding can be made.

3. **Compliance with CEQA. Processing and approval of the permit application are in compliance with the requirements of the California Environmental Quality Act.**

   The proposed project is compliant with CEQA as it is categorically exempt pursuant to Article 19, Section 15301 Existing Facilities. Section 15301 consists of minor alteration of existing public facilities involving negligible or no expansion of existing use. Installing few antennas on an existing 172’-4” tall structure is negligible and does not expand the existing use. Therefore, this finding can be made.

4. **Surrounding Uses. Approval of the application will not create conditions injurious to or incompatible with other properties or land uses in the vicinity.**

   The proposed antennas will be installed on an existing tower that is located at least 140' from the closest residential property. The antennas will be installed 80' above ground level at the lowest point. The submitted Radiofrequency Emissions Compliance Report states that even with a worst-case predictive modeling, there will be no exposures at any accessible utility line or ground level areas. However, there may be exposure within 37' of the antenna face level, which is at least 80' above ground. As for noise levels, the submitted Noise Assessment report concludes that the projected noise from the proposed equipment area will not exceed 52 dBA at the nearest residential property line, which will be within the City's 55 dBA noise limit. Therefore, this finding can be made.

5. **Visual Compatibility. The facility is visually compatible with the area surrounding the site and all feasible measures to mitigate visual impacts have been incorporated into the facility design.**

   The proposed antennas will not be readily visible as they will be located on an existing tower, 80' above ground. The antennas will be required to match the color of the existing tower. The equipment enclosure will also be required to be of an earthtone color to blend in with the surrounding landscape. With the existing tower at least 140' away from the closest residential property, the proposed project will be visually compatible with the surrounding area and this finding can be made.

6. **Coverage Gap. The facility is necessary to close a significant gap in the applicant's area coverage and/or voice or data capacity, and the applicant has reasonably considered and rejected all less intrusive alternatives.**

   The submitted LTE coverage map shows weak indoor signals around the subject site. With the proposed project, indoor signal coverage will be provided within 3,000' radius of the subject site. Therefore, the proposed project closes a significant gap in area coverage and the antennas will not be readily visible given their location. Therefore, this finding can be made.

Public Notice:

On January 4, 2024, a public notice announcing the public hearing was published in the Laguna Niguel News and mailed to all owners of real property within 300' of the subject property. No public comments were received in response to the public hearing.

Attachments:

1. Resolution

2. Proposed Plans

RESOLUTION NO. 2024-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, APPROVING A CONDITIONAL USE PERMIT FOR AT&T MOBILITY TO INSTALL ANTENNAS AND REMOTE RADIO UNITS ON AN EXISTING SCE TRANSMISSION TOWER AND PLACE ASSOCIATED EQUIPMENT WITHIN 8' TALL ENCLOSURES AT GROUND LEVEL AT 4 LARKMEAD (CASE NO. USE-2023-00023)

WHEREAS, on November 8, 2023, Will Kazimi on behalf of AT&T Mobility submitted an application to install antennas on an existing SCE transmission tower and associated equipment within enclosures at ground level; and

WHEREAS, on November 21, 2023, the application was deemed incomplete due to missing information. Subsequently, the applicant submitted the requested information, and the application was deemed complete and scheduled to be heard by the City Council on January 17, 2024; and

WHEREAS, on January 4, 2024, a public notice announcing the public hearing was published in the Laguna Niguel News and mailed to all owners of real property within 300' of the subject property. No public comments were received in response to the public hearing; and

WHEREAS, on January 17, 2024, the City Council held a duly noticed public hearing as prescribed by law and considered public testimony and evidence and recommendations presented by staff in the agenda report and oral presentation; and

WHEREAS, on all other legal prerequisites to the adoption of this Resolution have occurred.

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

Section 1: **Determination of Recitals.** The City Council hereby finds and determines that all the recitals set forth above are true and correct. The above recitals are hereby incorporated as substantive findings of this Resolution.

Section 2: **Approval of Project and Findings for Conditional Use Permit.** In accordance with AVMC 15.42.080 Wireless Communications, the City Council hereby makes the following findings of fact and approves a conditional use permit (USE-2023-00023) to allow AT&T Mobility to install 12 antennas and 6 remote radio units on an existing SCE transmission tower and place associated equipment within two 8' tall enclosures at ground level at 4 Larkmead, subject to the conditions set forth in Exhibit "A" and project plans set forth in Exhibit "B", both attached hereto and incorporated herein by reference.

A. Consistency with General Plan. The facility is consistent with the General Plan and any applicable specific plan in that unscreened and uncamouflaged, whether building- or water-tank-mounted or freestanding wireless facilities may be permitted in any open space districts. The proposed project is unscreened, uncamouflaged, and considered building mounted as antennas will be installed on an existing SCE transmission tower. Additionally, the subject site is located within an open space land use designation.

B. Consistency with Zoning Code. The facility conforms to and is consistent with the provisions of this Zoning Code, including but not limited to the preferences in AVMC 15.42.040, the design standards in AVMC 15.42.050 and 15.42.060, the collocation requirements in AVMC 15.42.070, and the general requirements in AVMC 15.42.090. Specifically, the subject site is within an Open Space Preservation zoning designation; the proposed antennas will be collocated on an existing communications facility in a nonresidential zoning district; the proposed antennas will be located at least 80' above ground level and will not be readily visible; the proposed antennas will be required to match the color (non-reflective) of the existing SCE transmission tower; the equipment enclosure will be consistent with the design standards in terms of height, visual impacts, and color; and general regulations such as lighting, noise, security, and radio frequency emissions has been added as conditions of approval for compliance.

C. Compliance with CEQA. Processing and approval of the permit application are in compliance with the requirements of the California Environmental Quality Act in that the proposed project is categorically exempt pursuant to Article 19, Section 15301 Existing Facilities. Section 15301 consists of minor alteration of existing public facilities involving negligible or no expansion of existing use. Installing antennas on an existing 172'-4" tall structure is negligible and does not expand the existing use.

D. Surrounding Uses. Approval of the application will not create conditions injurious to or incompatible with other properties or land uses in the vicinity. Specifically, the proposed antennas will be installed on an existing tower that is located at least 140' from the closest residential property; the proposed antennas will be installed at least 80' above ground level; the Radiofrequency Emissions Compliance Report concludes that there will be no exposures at any accessible utility line or ground level areas; and the Noise Assessment report concludes that the projected noise from the proposed equipment area will not exceed the City's 55 dBA noise limit.

E. Visual Compatibility. The facility is visually compatible with the area surrounding the site and all feasible measures to mitigate visual impacts have been incorporated into the facility design. Specifically, the proposed antennas will not be readily visible as it will be located on an existing tower, at least 80' above ground; the proposed antennas will be required to match the color of the existing tower; the equipment enclosure will be required to be of an earthtone color to blend in with the surrounding landscape; and with the existing tower at least 140' away from

the closest residential property, the proposed project will be visually compatible with the surrounding area.

F. Coverage Gap. The facility is necessary to close a significant gap in the applicant's area coverage and/or voice or data capacity, and the applicant has reasonably considered and rejected all less intrusive alternatives. Specifically, the submitted LTE coverage map shows weak indoor signals around the subject site. With the proposed project, indoor signal coverage will be provided within 3,000' radius of the subject site. The proposed antennas and associated equipment will not be readily visible from surrounding areas given its distance and height from ground level.

Section 3. Filing of Notice of Exemption. The City Council hereby authorizes and directs staff to prepare, execute and file with the Orange County Clerk a Notice of Exemption for the proposed Project.

Section 4: The Mayor shall sign this Resolution and the City Clerk shall certify the adoption thereof.

PASSED, APPROVED AND ADOPTED this 17th day of January, 2024.

_____
Mike Munzing
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith, City Attorney

ATTEST:

_____
Mitzi Ortiz, MMC, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, MITZI ORTIZ, City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that the foregoing is the original of Resolution No. 2024-__ duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 17th day of January 2024, by the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

_____
MITZI ORTIZ, MMC
CITY CLERK

(SEAL)

EXHIBIT "A"
CONDITIONS OF APPROVAL
CONDITIONAL USE PERMIT (USE-2023-00023)
4 LARKMEAD

1. Approved Project. This approval is for the following:

    a. Installation of 12 AT&T panel antennas and 6 remote radio units on the existing SCE transmission tower. These units shall be placed at least 80' above grade. All antennas, remote radio units, and other associated equipment shall be painted or coated to match the nonreflective color of the existing SCE transmission tower.
    b. Placement of equipment within two 8' tall enclosures. The enclosures shall consist of slump blocks, desert tan in color, with a chain link lid. The 8' height shall be measured from the lowest existing grade adjacent to the concrete slab to the highest point of the wall.

2. Signs. Prior to building permit final, a yellow CAUTION 2B sign shall be posted at the base of the transmission tower as shown in Appendix B – Compliance/Signage Plan of RF-EME Compliance Report.

3. Noise. All facilities and accessory equipment shall comply with the applicable provisions of the City's noise regulations as set out in Aliso Viejo Municipal Code (AVMC) Title 8.

4. Compliance with City Codes**.** Each facility shall comply with all applicable provisions of the municipal code, including but not limited to provisions of building codes and any conditions imposed as part of the approval process.

5. Compliance with State and Federal Regulations. Each facility shall comply with all applicable regulations and standards promulgated or imposed by any state or federal agency, including but not limited to the Federal Communications Commission and the Federal Aviation Administration.

6. Radio Frequency Emissions. Each facility shall at all times comply with all applicable health requirements and standards pertaining to radio frequency emissions. No wireless facility shall be sited or operated in such a manner that it poses, either by itself or in combination with other such facilities, a potential threat to public health. To that end, no facility or combination of facilities shall produce at any time power densities in any inhabited area that exceed the FCC's Maximum Permissible Exposure (MPE) limits for electric and magnetic field strength and power density for transmitters or any more restrictive standard subsequently adopted or promulgated by the federal government or by the city, county, or the state of California if authorized to do so by the federal government. Failure to remain in continued compliance with these standards shall be grounds for revocation of the discretionary permit.

7. Maintenance Responsibility. The facility operator shall be responsible for physical maintenance of the facility including but not limited to the following:

    a. All facilities, equipment, and signs shall be maintained in good condition, including ensuring the facilities are reasonably free of: chipped, faded, peeling and cracked paint; rust and corrosion; cracks, dents, and discoloration; graffiti, bills, stickers, advertisements, litter, and debris; broken and misshapen parts; and any damage of any cause.
    b. Any missing, discolored, or damaged camouflage or screening shall be restored to its original condition.
    c. All facility sites shall be kept clean and free of litter.
    d. All accessory equipment cabinets or enclosures shall display a legible sign clearly identifying the addresses, email contact information, and 24-hour local or toll-free contact telephone numbers for both the operator and the agent responsible for the maintenance of the facility. Such information shall be updated in the event of changes.

8. Indemnity and Liability.

    a. Actions Against Project Approval. A facility operator, at its sole cost and expense, shall defend, indemnify, and hold harmless the city or any of its boards, commissions, agents, officers, and employees from any claim, action or proceeding against the city, its boards, commission, agents, officers, or employees to attack, set aside, void, or annul, the approval of the project when such claim or action is brought within the time period provided for in applicable state and/or local statutes. The city shall promptly notify the facility operator of any such claim, action or proceeding.
    b. Interference with Communications. A facility operator shall be strictly liable for interference caused by its facility with public safety and city communications systems. The operator shall be responsible for costs for determining the source of the interference, all costs associated with eliminating the interference (including but not limited to filtering, installing cavities, installing directional antennas, powering down systems, and engineering analysis), and all costs arising from third party claims against the city attributable to the interference.
    c. Incorporation of Provisions. The provisions of this section shall be incorporated into any use permit granted by the city for a wireless communications facility.

9. Transfer or Cessation of Use.

    a. Transfer of Ownership of Wireless Communications Facilities. The facility owner or operator may not transfer or assign the local permit for operation of a wireless communications facility authorized under this chapter without the prior approval of the city. The assignor must demonstrate it is in full compliance with the requirements of this chapter. The proposed assignee

must demonstrate it accepts and will comply with the requirements of this chapter and all other lawful city rules and regulations. The assignor shall provide written notice to the planning director of any proposed assignment or transfer of a wireless communications facility or any of the rights under such authorization, including the identity of the transferee.

b. Removal of Facility. All improvements, including foundations and appurtenant ground wires, shall be removed from the property and the site restored to its original preinstallation condition within 90 days of cessation of operation or abandonment of the facility. In conjunction with approval of a facility, the city may require a performance bond or other surety or another form of security to ensure such removal so long as the amount of the bond security is rationally related to the cost of removal. In establishing the amount of the security, the city shall take into consideration information provided by the permit applicant regarding the cost of removal.

10. Revocation Procedure. Any proceedings for revocation of a permit for a wireless communications facility under this chapter shall conform to the provisions of AVMC 15.74.120.

11. Expiration**.** A discretionary permit shall expire and be of no further force or effect if:

    a. Expiration of Period of Validity. The permit is not established within two years of the permit's effective date, or such other time period designated by the permit approval, by state law, or by this code; or
    b. Abandonment. After establishment, the use or activity for which the permit was approved is discontinued or abandoned for a period of one year.

CODE COMPLIANCE

ALL WORKS AND MATERIALS SHALL BE PERFORMED AND INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THE LATEST EDITIONS OF THE FOLLOWING CODES.

1. 2022 CALIFORNIA BUILDING CODE
2. 2022 CALIFORNIA ELECTRICAL CODE ADOPTED 2017 NEC
3. 2022 CALIFORNIA FIRE CODE
4. 2022 CALIFORNIA MECHANICAL CODE
5. 2022 CALIFORNIA PLUMBING CODE
6. 2022 CALIFORNIA ENERGY CODE
7. COUNTY COASTAL ZONE LAND USE ORDINANCE-TITLE 23
8. COUNTY FIRE CODE ORDINANCE - TITLE 16
9. COUNTY LAND USE ORDINANCE - TITLE 22
10. COUNTY BUILDING AND CONSTRUCTION ORDINANCE - TITLE 19

PROJECT TEAM

CLIENT REPRESENTATIVE
COMPANY: SMARTLINK, LLC
ADDRESS: 1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
CITY,STATE,ZIP: ANNAPOLIS, MD 21401
CONTACT: WILL KAZIMI
PHONE: (925) 699-2227
EMAIL: will.kazimi@smartlinkgroup.com

ZONING
COMPANY: SMARTLINK, LLC
ADDRESS: 1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
CITY,STATE,ZIP: ANNAPOLIS, MD 21401
CONTACT: CHRIS DOHENY
PHONE: (619) 994-8528
EMAIL: chris.doheny@smartlinkgroup.com

SITE ACQUISITION
COMPANY: SMARTLINK, LLC
ADDRESS: 1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
CITY,STATE,ZIP: ANNAPOLIS, MD 21401
CONTACT: JOHN SILVERMAN
PHONE: (818) 832-0631
EMAIL: john.silverman@smartlinkgroup.com

ENGINEER
COMPANY: CASA INDUSTRIES, INC.
ADDRESS: 4430 E. MIRALOMA AVE. SUITE D
CITY,STATE,ZIP: ANAHEIM, CA 92807
CONTACT: JULIUS SANTIAGO
PHONE: (714) 553-8899
EMAIL: jsantiago@casaind.com

CONSTRUCTION MANAGER
COMPANY: AT&T
ADDRESS: 1452 EDINGER AVE.
CITY,STATE,ZIP: TUSTIN, CA. 92780
CONTACT: ANDRE CAMOU
PHONE: (562) 293-6236
EMAIL: ac2960@att.com

ATT PROJECT MANAGER
COMPANY: AT&T
ADDRESS: 1452 EDINGER AVE.
CITY,STATE,ZIP: TUSTIN, CA. 92780
CONTACT: IVAN OCEGUEDA
PHONE: (562) 210-9855
EMAIL: io109k@att.com

APPLICANT
COMPANY: AT&T
ADDRESS: 1452 EDINGER AVE.
CITY,STATE,ZIP: TUSTIN, CA. 92780
CONTACT: IVAN OCEGUEDA
PHONE: (562) 210-9855
EMAIL: io109k@att.com

RF ENGINEER
COMPANY: AT&T
ADDRESS: 739 E SANTA CLARA ST., ROOM 217
CITY,STATE,ZIP: VENTURA, CA. 93001
CONTACT: GABBY DE SILVA
PHONE: (562) 216-0159
EMAIL: gd8790@att.com

SITE INFORMATION

APPLICANT / LESSEE

AT&T
Your world. Delivered
1452 EDINGER AVE. 3RD FLOOR
TUSTIN, CALIFORNIA 92780

PROPERTY OWNER

NAME:	SOUTHERN CALIFORNIA EDISON COMPANY
ADDRESS:	2 INNOVATION WAY, 1ST FLOOR
CITY,STATE,ZIP:	POMONA, CA 91768
CONTACT:	PHIL HICKERSON
PHONE:	(626) 695-6888
EMAIL:	Phillip.hickerson@sce,com
LATITUDE:	33° 35' 23.84" N (33.589954°)
LONGITUDE:	117° 43' 04.79" W (-117.717996°)
LAT./LONG. TYPE:	NAD 83
GROUND ELEVATION:	397.2' AMSL
ABOVE GROUND LEVEL:	172.3' A.G.L.
APN #:	623-212-07
GROUND LEASE AREA:	312 SQ. FT.
ZONING / JURISDICTION:	CITY OF ALISO VIEJO
CURRENT ZONING:	OP - OPEN PRESERVATION
PROPOSED USE:	UNMANNED TELECOMMUNICATIONS FACILITY
HANDICAP REQUIREMENTS:	FACILITY IS UNMANNED AND NOT FOR HUMAN HABITATION. HANDICAPPED ACCESS NOT REQUIRED

AT&T

Your world. Delivered

SITE NUMBER: CLL00942 - NSB
SITE NAME: SAN ONOFRE-SANTIAGO
SCE M21-T1 SAN ONOFRE-SANTIAGO #1 220KV (YEAR BUILT 1968) OH-7019618
FA#: 12731326 USID#: 326432
ADDRESS: 4 LARKMEAD, ALISO VIEJO, CA 92656
ORANGE COUNTY

VICINITY MAP



LOCAL MAP



DRIVING DIRECTIONS

TURN LEFT ONTO EDINGER AVE. TURN LEFT TO MERGE ONTO CA-55 S/STATE RTE 55 S. MERGE ONTO CA-55 S/STATE RTE 55 S. USE THE RIGHT 2 LANES TO TAKE EXIT 5A TOWARD STATE ROUTE 73 S/SAN DIEGO. MERGE ONTO CA-73 S. TAKE EXIT 4 FOR ALISO CREEK RD. TURN LEFT ONTO ALISO CREEK RD. TURN RIGHT ONTO ALISO VIEJO PKWY. TURN LEFT AT THE 1ST CROSS STREET ONTO CEDARBROOK. TURN RIGHT ONTO ROBIN RIDGE. DESTINATION WILL BE ON THE LEFT.

LEGAL DESCRIPTION

SEE SURVEY SHEETS FOR LEGAL DESCRIPTION

DIGALERT
DIAL TOLL FREE
1-800-227-2600
AT LEAST TWO WORKING DAYS BEFORE YOU DIG
UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA

APPROVALS

THE FOLLOWING PARTIES HEREBY APPROVE AND ACCEPT THESE DOCUMENTS & AUTHORIZE THE SUBCONTRACTOR TO PROCEED WITH THE CONSTRUCTION DESCRIBED HEREIN. ALL DOCUMENTS ARE SUBJECT TO REVIEW BY THE LOCAL BUILDING DEPARTMENT & MAY IMPOSE CHANGES OR MODIFICATIONS.

DISCIPLINE:	SIGNATURE:	DATE:
AT&T RF ENGINEER:		
AT&T OPERATIONS:		
SITE ACQUISITION:		
CONSTRUCTION MANAGER:		
PROPERTY OWNER:		
ZONING VENDOR:		
PROJECT MANAGER:		

GENERAL CONTRACTOR NOTES

DO NOT SCALE DRAWINGS
SUBCONTRACTOR SHALL VERIFY ALL PLANS & EXISTING DIMENSIONS & CONDITIONS ON THE JOB SITE & SHALL IMMEDIATELY NOTIFY THE ENGINEER IN WRITING OF ANY DISCREPANCIES BEFORE PROCEEDING WITH THE WORK OR BE RESPONSIBLE FOR SAME.

GENERAL NOTES

THE FACILITY IS UNMANNED AND NOT FOR HUMAN HABITATION. A TECHNICIAN WILL VISIT THE SITE AS REQUIRED FOR ROUTINE MAINTENANCE. THE PROJECT WILL NOT RESULT IN ANY SIGNIFICANT DISTURBANCE OR EFFECT ON DRAINAGE: NO SANITARY SEWER SERVICE, POTABLE WATER, OR TRASH DISPOSAL IS REQUIRED AND NO COMMERCIAL SIGNAGE IS PROPOSED.

PROJECT DESCRIPTION

OUTDOOR EQUIPMENTS

THE SCOPE WILL CONSIST OF THE FOLLOWING:

- INSTALL 1 (P) 7' CMU WALL ON CONCRETE SLAB WITH CHAIN LINK LID (SLUMP BLOCKS).
- INSTALL 2 (P) EMERSON POWER CABINETS.
- INSTALL 2 (P) PURCELL CABINETS.
- INSTALL 1 (P) CIENA PANEL.
- INSTALL 1 (P) AC PANEL.
- INSTALL 1 (P) TELCO PANEL.
- INSTALL 1 (P) AUTOMATIC TRANSFER SWITCH.
- INSTALL 1 (P) SERVICE LIGHT.
- INSTALL 1 (P) GPS ANTENNA.
- INSTALL (P) H-FRAMES.
- INSTALL 12 (P) PANEL ANTENNAS (4 PER SECTOR).
- INSTALL 1 (N) 2'ø MW ANTENNA.
- INSTALL 15 (P) RRUS (5 PER SECTOR).
- INSTALL 1 (P) ICE BRIDGES.
- INSTALL 3 (P) DC-9 [NEMA] SURGE SUPPRESSORS (1 PER SECTOR).

DRAWING INDEX

SHEET NO:	SHEET TITLE
T-1	TITLE SHEET
LS-1	SITE SURVEY
LS-2	SITE SURVEY
LS-3	SURVEY NOTES
A-1	OVERALL SITE PLAN
A-2	ENLARGED SITE PLAN
A-3	LEASE AREA PLAN
A-4	ANTENNA PLAN AND ANTENNA/RRU SCHEDULE
A-5	ELEVATIONS
A-6	ELEVATIONS
A-7	EQUIPMENT SPECIFICATIONS

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

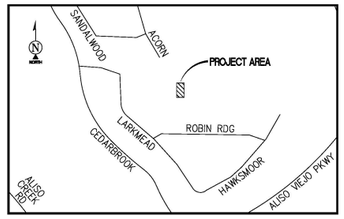
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

SHEET TITLE: TITLE SHEET

SHEET NUMBER: T-1



VICINITY MAP
N.T.S.

SURVEY DATE
04/19/2023

BASIS OF BEARING
BEARINGS SHOWN HEREON ARE BASED UPON THE CALIFORNIA ZONE SIX STATE PLANE COORDINATE SYSTEM BASED ON THE NORTH AMERICAN DATUM OF 1983(2011) (EPOCH 2019.25). DETERMINED BY GLOBAL POSITIONING SYSTEM EQUIPMENT ON THE SMARTNET REFERENCE NETWORK.

BENCHMARK
PROJECT ELEVATIONS ESTABLISHED FROM GPS DERIVED ORTHOMETRIC HEIGHTS BY APPLICATION OF NGS 'GEOID 12B' MODELED SEPARATIONS TO ELLIPSOID HEIGHTS DETERMINED BY OBSERVATIONS OF THE 'SMARTNET' REAL TIME NETWORK. ALL ELEVATIONS SHOWN HEREON ARE REFERENCED TO NAVD88.

GRID-TO-GROUND SCALE FACTOR NOTE
ALL BEARINGS AND DISTANCES ARE BASED ON THE CALIFORNIA STATE ZONE SIX STATE PLANE COORDINATE ZONE GRID. TO DERIVE GROUND DISTANCES DIVIDE BY0.99996409

FLOOD ZONE
THIS PROJECT APPEARS TO BE LOCATED WITHIN FLOOD ZONE "X". ACCORDING TO FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP(S), MAP ID #06059C0429J, DATED 12/03/2009

UTILITY NOTES
SURVEYOR DOES NOT GUARANTEE THAT ALL UTILITIES ARE SHOWN OR THEIR LOCATIONS ARE DEFINITE. IT IS THE RESPONSIBILITY OF THE CONTRACTOR AND DEVELOPER TO CONTACT 811 AND ANY OTHER INVOLVED AGENCIES TO LOCATE ALL UTILITIES PRIOR TO CONSTRUCTION. REMOVAL, RELOCATION AND/ OR REPLACEMENT IS THE RESPONSIBILITY OF THE CONTRACTOR.

SURVEYOR'S NOTES
CONTOURS DERIVED FROM DIRECT FIELD OBSERVATIONS AND FOLLOW THE CURRENT NATIONAL MAP STANDARDS FOR VERTICAL ACCURACY.

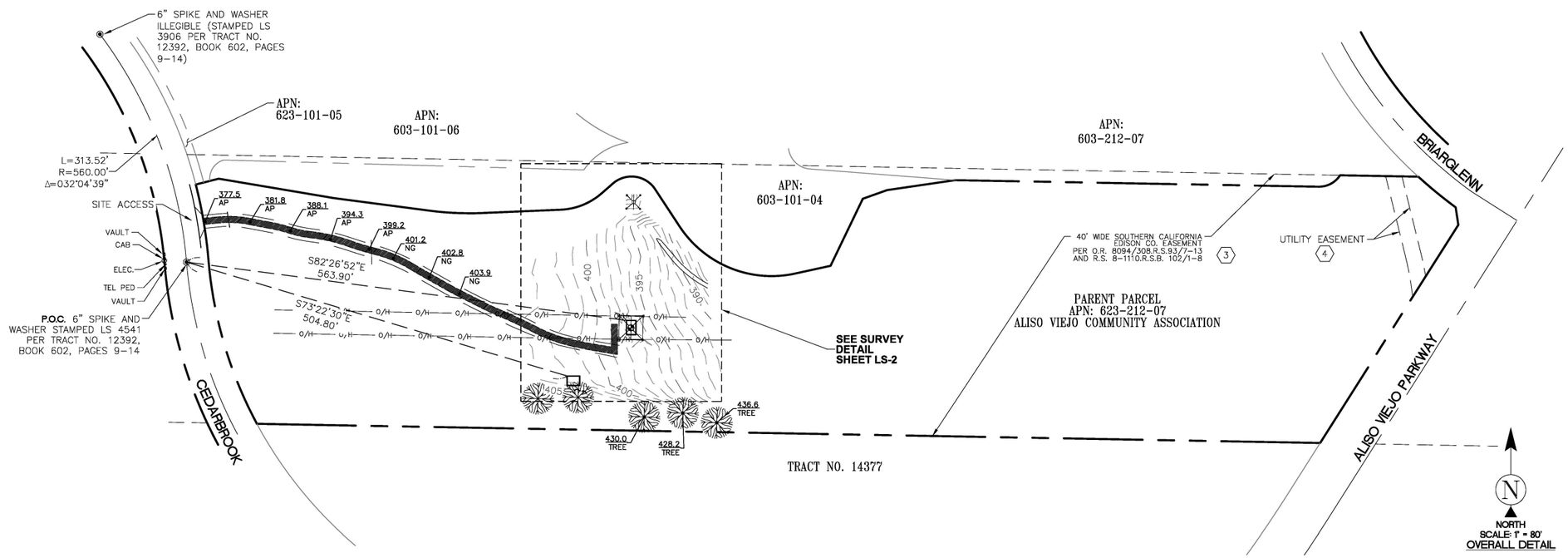
THE BOUNDARY SHOWN HEREON IS PLOTTED FROM RECORD INFORMATION AND DOES NOT CONSTITUTE A BOUNDARY SURVEY OF THE PROPERTY.

ALL DISTANCES SHOWN HEREON ARE GRID DISTANCES.

SURVEYOR HAS NOT PERFORMED A SEARCH OF PUBLIC RECORDS TO DETERMINE ANY DEFECT IN TITLE ISSUED.

LEGEND

AP	ASPHALT	o^XXX	UTILITY METER
EDR	EDGE OF DIRT ROAD		POSITION OF GEODETIC COORDINATES
NG	NATURAL GRADE	XXXX.X NG	SPOT ELEVATION
P.O.C.	POINT OF COMMENCEMENT		TREES
P.O.B.	POINT OF BEGINNING		TREE LINE
			CURBLINES
		O/H O/H O/H	OVERHEAD LINES
			STREET CENTERLINES
			RIGHT OF WAY LINES
			SUBJECT PROPERTY LINE
			ADJACENT PROPERTY LINE
			EASEMENT LINES
			LEASE AREA LIMITS
			MAJOR CONTOUR INTERVAL
			MINOR CONTOUR INTERVAL



at&t
1452 EDINGER AVENUE
3RD FLOOR
TUSTIN, CA 92780

ambit consulting
428 MAIN STREET
SUITE 206
HUNTINGTON BEACH, CA 92648
PH. (480) 659-4072
www.ambitconsulting.us

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION	
0	06/30/23	TITLE & DESIGN	(CK)
A	04/28/23	PRELIMINARY	(RR)

LICENSED LAND SURVEYOR
PATRICK B. DONOHOE
No. 9332
STATE OF CALIFORNIA
11/09/2023

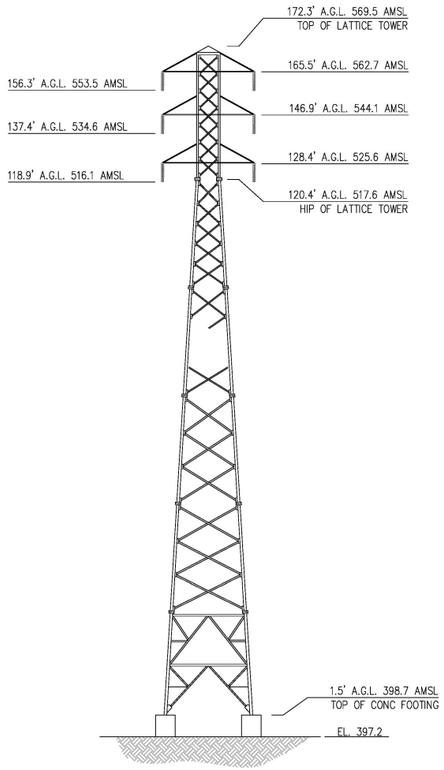
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL SURVEYOR, TO ALTER THIS DOCUMENT.

CLL00942

1 LARKMEAD
ALISO VIEJO, CA, 92656

SHEET TITLE
SITE SURVEY

SHEET NUMBER
LS-1

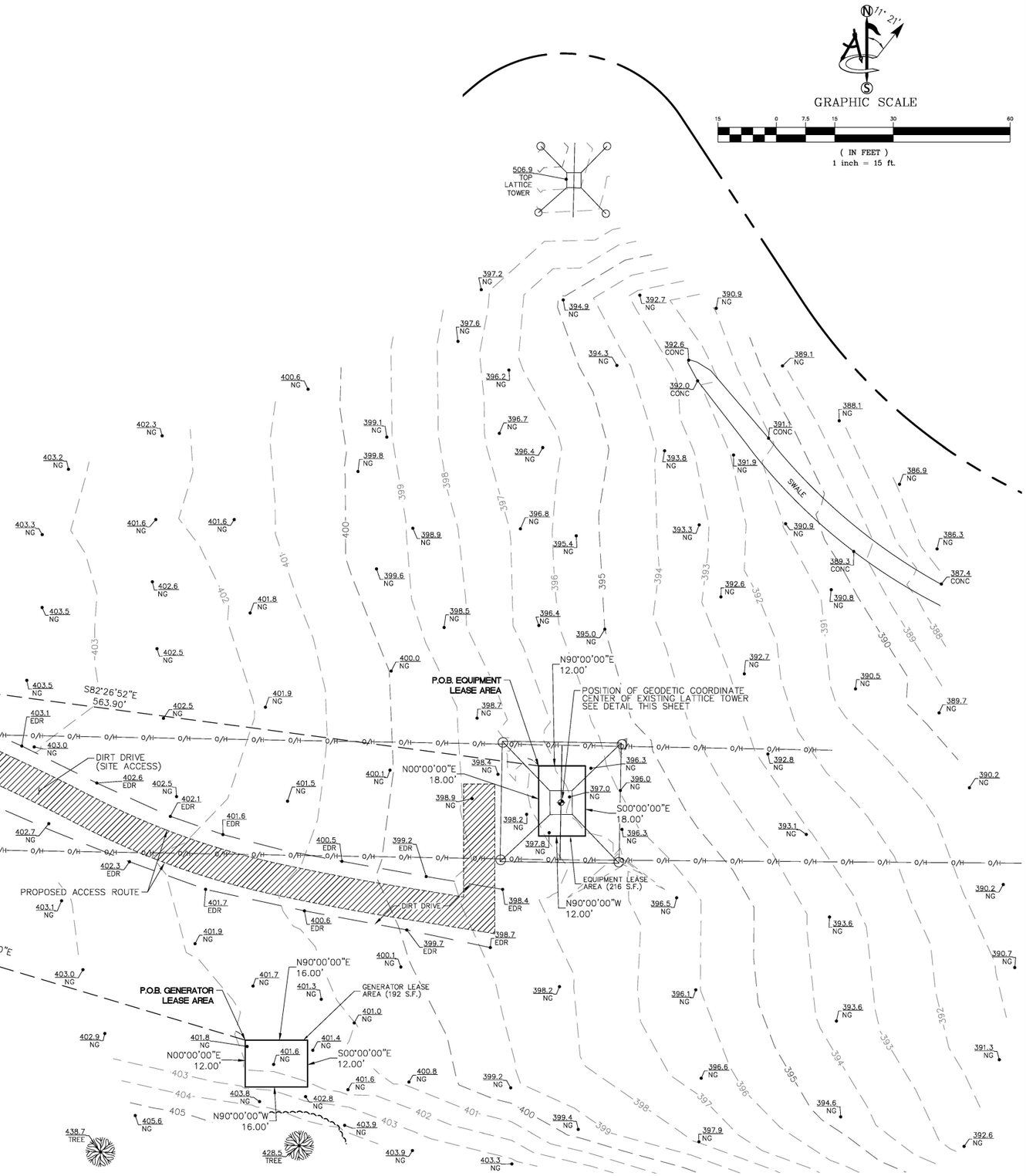


LATTICE TOWER DETAIL
NTS

POSITION OF GEODETIC COORDINATES
LATITUDE 33° 35' 23.84" (33.589954°) NORTH (NAD83)
LONGITUDE 117° 43' 04.79" (117.717996°) WEST (NAD83)
GROUND ELEVATION @ 397.2' (NAVD88)

LEGEND

AP	ASPHALT		UTILITY METER
EDR	EDGE OF DIRT ROAD		POSITION OF GEODETIC COORDINATES
NG	NATURAL GRADE	XXXX.X NG	SPOT ELEVATION
			TREES
			TREE LINE
			CURBLINES
		O/H O/H O/H	OVERHEAD LINES
			STREET CENTERLINES
			RIGHT OF WAY LINES
			SUBJECT PROPERTY LINE
			ADJACENT PROPERTY LINE
			EASEMENT LINES
			LEASE AREA LIMITS
			MAJOR CONTOUR INTERVAL
			MINOR CONTOUR INTERVAL



at&t
1452 EDINGER AVENUE
3RD FLOOR
TUSTIN, CA 92780

ambit consulting
428 MAIN STREET
SUITE 206
HUNTINGTON BEACH, CA 92648
PH. (480) 659-4072
www.ambitconsulting.us

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION	
0	06/30/23	TITLE & DESIGN	(CK)
A	04/28/23	PRELIMINARY	(RR)

LICENSED LAND SURVEYOR
PATRICK B. DONOHOE
No. 9332
STATE OF CALIFORNIA
11/09/2023

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL SURVEYOR, TO ALTER THIS DOCUMENT.

CLL00942

1 LARKMEAD
ALISO VIEJO, CA, 92656

SHEET TITLE
SURVEY DETAIL

SHEET NUMBER
LS-2

SCHEDULE "B" NOTE

REFERENCE IS MADE TO THE TITLE REPORT ORDER #92021158-920-CMM-CM8, ISSUED BY COMMONWEALTH LAND TITLE INSURANCE COMPANY, DATED JUNE 9, 2023. ALL EASEMENTS CONTAINED WITHIN SAID TITLE REPORT AFFECTING THE IMMEDIATE AREA SURROUNDING THE LEASE HAVE BEEN PLOTTED.

ITEMIZED NOTES:

1. WATER RIGHTS, CLAIMS OR TITLE TO WATER, WHETHER OR NOT DISCLOSED BY THE PUBLIC RECORDS. (EXCEPTION IS A STANDARD EXCEPTION AND NOT THE TYPE TO BE SHOWN HEREON)

2. EASEMENT(S) IN FAVOR OF THE PUBLIC OVER ANY EXISTING ROADS LYING WITHIN SAID LAND. (EXCEPTION IS A STANDARD EXCEPTION AND NOT THE TYPE TO BE SHOWN HEREON)

(3) EASEMENT(S) FOR THE PURPOSE(S) SHOWN BELOW AND RIGHTS INCIDENTAL THERETO AS CONDEMNED BY AN INSTRUMENT,
ENTITLED: FINAL ORDER OF CONDEMNATION
COURT: SUPERIOR COURT OF CALIFORNIA
CASE NO.: 138516
IN FAVOR OF: SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION
PURPOSE: ELECTRIC TRANSMISSION LINES CONSISTING OF STEEL TOWERS AND APPURTENANCES AND INCIDENTAL PURPOSES, TOGETHER WITH AN EASEMENT FOR ROAD PURPOSES
RECORDING DATE: NOVEMBER 2, 1966
RECORDING NO: BOOK 8094, PAGE 308 OF OFFICIAL RECORDS
AFFECTS: A PORTION OF SAID LAND (AS SHOWN ON SURVEY – AFFECTS LEASE AND EASEMENTS)

(4) EASEMENT(S) FOR THE PURPOSE(S) SHOWN BELOW AND RIGHTS INCIDENTAL THERETO AS CONDEMNED BY AN INSTRUMENT,
ENTITLED: FINAL ORDER OF CONDEMNATION
COURT: SUPERIOR COURT OF ORANGE
CASE NO.: 32-27-91
IN FAVOR OF: ALISO WATER MANAGEMENT AGENCY
PURPOSE: WATER LINE AND INCIDENTAL PURPOSES
RECORDING DATE: MARCH 18, 1982
RECORDING NO: 82-94713 OF OFFICIAL RECORDS
AFFECTS: A PORTION OF SAID LAND (AS SHOWN ON SURVEY – DOES NOT AFFECT LEASE OR EASEMENTS)

5. MATTERS CONTAINED IN THAT CERTAIN DOCUMENT
ENTITLED: DEVELOPMENT AGREEMENT
EXECUTED BY: THE COUNTY OF ORANGE, CALIFORNIA AND ALISO VIEJO COMPANY AND MISSION VIEJO
BUSINESS PROPERTIES
RECORDING DATE: FEBRUARY 23, 1988
RECORDING NO: 88-78687 OF OFFICIAL RECORDS
REFERENCE IS HEREBY MADE TO SAID DOCUMENT FOR FULL PARTICULARS. (BLANKET IN NATURE)

6. THE OWNERSHIP OF SAID LAND DOES NOT INCLUDE RIGHTS OF ACCESS TO OR FROM THE STREET, HIGHWAY, OR FREEWAY ABUTTING SAID LAND, SUCH RIGHTS HAVING BEEN RELINQUISHED BY SAID MAP/PLAT.
AFFECTS: LAGUNA HILLS DRIVE (NOTHING TO PLOT)

7. AN AIRCRAFT OPERATIONS, SOUND, AIR SPACE AND AVIGATION EASEMENT OVER ALL LOTS SHOWN HEREIN ABOVE A MEAN SEA LEVEL ELEVATION OF 955 FEET FOR THE PURPOSES AND SUBJECT TO THE SAME CONDITIONS AND LIMITATIONS AS SHOWN IN THAT CERTAIN EASEMENT, RECORDED JULY 2, 1979 IN BOOK 13213, PAGE 1111, OFFICIAL RECORDS OF ORANGE COUNTY, CALIFORNIA, AS DEDICATED TO THE COUNTY OF ORANGE, ON THE MAP OF SAID TRACT. (EXACT LOCATION IS INDETERMINATE – NOT PLOTTED)

8. THE RECITAL ON THE MAP OF SAID TRACT THAT WE ALSO MAKE THIS DECLARATION AND NOTICE CONCERNING AIRCRAFT ENVIRONMENTAL IMPACT OVER ALL PARCELS SHOWN HEREIN FOR THE PURPOSE AND SUBJECT TO THE SAME CONDITIONS AND LIMITATIONS AS SHOWN IN THAT CERTAIN DECLARATION AND NOTICE CONCERNING AIRCRAFT ENVIRONMENTAL IMPACTS RECORDED DECEMBER 1, 1983 AS INSTRUMENT NO. 83-549335 OF OFFICIAL RECORDS. (EXACT LOCATION IS INDETERMINATE – NOT PLOTTED)

9. THE IRREVOCABLE OFFER OF DEDICATION IN FEE SIMPLE TO THE COUNTY OF ORANGE OF LOT 3 FOR GREENBELT PURPOSE NOTE: SAID OFFER WAS NOT ACCEPTED AT THIS TIME.
10. THE RECITAL ON THE MAP OF SAID TRACT THAT LOT 3 IS PROPOSED TO BE GRANTED IN FEE TO THE ALISO VIEJO COMMUNITY ASSOCIATION FOR LANDSCAPE AND MAINTENANCE PURPOSES. (NOTHING TO PLOT)

SCHEDULE "B" NOTE

11. COVENANTS, CONDITIONS AND RESTRICTIONS BUT OMITTING ANY COVENANTS OR RESTRICTIONS, IF ANY, INCLUDING BUT NOT LIMITED TO THOSE BASED UPON AGE, RACE, COLOR, RELIGION, SEX, GENDER, GENDER IDENTITY, GENDER EXPRESSION, SEXUAL ORIENTATION, MARITAL STATUS, NATIONAL ORIGIN, ANCESTRY, FAMILIAL STATUS, SOURCE OF INCOME, DISABILITY, VETERAN OR MILITARY STATUS, GENETIC INFORMATION, MEDICAL CONDITION, CITIZENSHIP, PRIMARY LANGUAGE, AND IMMIGRATION STATUS, AS SET FORTH IN APPLICABLE STATE OR FEDERAL LAWS, EXCEPT TO THE EXTENT THAT SAID COVENANT OR RESTRICTION IS PERMITTED BY APPLICABLE LAW, AS SET FORTH IN THE DOCUMENT
RECORDING DATE: APRIL 6, 1982
RECORDING NO: 82-118353, OFFICIAL RECORDS
SAID COVENANTS, CONDITIONS AND RESTRICTIONS PROVIDE THAT A VIOLATION THEREOF SHALL NOT DEFEAT THE LIEN OF ANY MORTGAGE OR DEED OF TRUST MADE IN GOOD FAITH AND FOR VALUE.
THE PROVISIONS OF SAID COVENANTS, CONDITIONS AND RESTRICTIONS WERE EXTENDED TO INCLUDE THE HEREIN DESCRIBED LAND BY AN INSTRUMENT
RECORDING DATE: JULY 26, 1991
RECORDING NO: 91-393780, OFFICIAL RECORDS (NOTHING TO PLOT)

12. DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS BUT OMITTING ANY COVENANTS OR RESTRICTIONS, IF ANY, INCLUDING BUT NOT LIMITED TO THOSE BASED UPON AGE, RACE, COLOR, RELIGION, SEX, GENDER, GENDER IDENTITY, GENDER EXPRESSION, SEXUAL ORIENTATION, MARITAL STATUS, NATIONAL ORIGIN, ANCESTRY, FAMILIAL STATUS, SOURCE OF INCOME, DISABILITY, VETERAN OR MILITARY STATUS, GENETIC INFORMATION, MEDICAL CONDITION, CITIZENSHIP, PRIMARY LANGUAGE, AND IMMIGRATION STATUS, AS SET FORTH IN APPLICABLE STATE OR FEDERAL LAWS, EXCEPT TO THE EXTENT THAT SAID COVENANT OR RESTRICTION IS PERMITTED BY APPLICABLE LAW, AS SET FORTH IN THE BELOW DOCUMENT, WHICH, AMONG OTHER THINGS, MAY CONTAIN OR PROVIDE FOR EASEMENTS; ASSESSMENTS, LIENS AND THE SUBORDINATION THEREOF; SAID COVENANTS, CONDITIONS AND RESTRICTIONS PROVIDE THAT A VIOLATION THEREOF SHALL NOT DEFEAT THE LIEN OF ANY MORTGAGE OR DEED OF TRUST MADE IN GOOD FAITH AND FOR VALUE:
RECORDING DATE: JULY 26, 1991
RECORDING NO: 91-393784, OFFICIAL RECORDS (BLANKET IN NATURE)

13. MATTERS CONTAINED IN THAT CERTAIN DOCUMENT
ENTITLED: AGREEMENT FOR RIGHT OF FIRST REFUSAL
EXECUTED BY: M. J. BROCK & SONS, INC., A DELAWARE CORPORATION AND MISSION VIEJO COMPANY, A CALIFORNIA CORPORATION
RECORDING DATE: JULY 26, 1991
RECORDING NO: 91-393785, OFFICIAL RECORDS
REFERENCE IS HEREBY MADE TO SAID DOCUMENT FOR FULL PARTICULARS. (BLANKET IN NATURE)

LESSOR'S LEGAL DESCRIPTION

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE CITY OF ALISO VIEJO, COUNTY OF ORANGE, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:
PARCEL 1:
LOT 3 OF TRACT NO. 12392, IN THE CITY OF ALISO VIEJO, COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 602, PAGES 9 THROUGH 14, INCLUSIVE OF MAPS, RECORDED IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

PARCEL 2:
NON-EXCLUSIVE EASEMENTS AND RIGHTS AS DESCRIBED IN THE DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS RECORDED APRIL 6, 1982 AS INSTRUMENT NO. 82-118353 OF OFFICIAL RECORDS AND IN THE NOTICE OF ANNEXATION AND SUPPLEMENTAL DECLARATION RECORDED JULY 26, 1991 AS INSTRUMENT NO. 91-393784 OF OFFICIAL RECORDS.

EQUIPMENT LEASE AREA LEGAL DESCRIPTION

A PORTION OF LOT 3 OF TRACT NO. 12392, IN THE CITY OF ALISO VIEJO, COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 602, PAGES 9 THROUGH 14, INCLUSIVE OF MAPS, RECORDED IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT 6" SPIKE AND WASHER STAMPED LS 4541 AT THE SOUTHERLY TERMINUS OF AN ARC HAVING A RADIUS OF 560.00 FEET BEING THE CENTERLINE OF CEDARBROOK AS SHOWN ON SAID TRACT. THE CENTER POINT OF SAID CURVE BEARS SOUTH 85°12'42" WEST; FROM WHICH A 6" SPIKE AND WASHER, ILLEGIBLE (STAMPED LA 3906 PER SAID TRACT) BEARS NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 32°04'39" AN ARC DISTANCE OF 313.52 FEET (CHORD NORTH 20°49'37" WEST, 309.44 FEET)

THENCE FROM SAID POINT OF COMMENCEMENT SOUTH 82°26'52" EAST, 563.90 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 90°00'00" EAST, 12.00 FEET; THENCE SOUTH 00°00'00" EAST, 18.00 FEET; THENCE NORTH 90°00'00" WEST, 12.00 FEET; THENCE NORTH 00°00'00" EAST, 18.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 216 SQUARE FEET (0.005 ACRES) OF LAND, MORE OR LESS.

GENERATOR LEASE AREA LEGAL DESCRIPTION

A PORTION OF LOT 3 OF TRACT NO. 12392, IN THE CITY OF ALISO VIEJO, COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 602, PAGES 9 THROUGH 14, INCLUSIVE OF MAPS, RECORDED IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT 6" SPIKE AND WASHER STAMPED LS 4541 AT THE SOUTHERLY TERMINUS OF AN ARC HAVING A RADIUS OF 560.00 FEET BEING THE CENTERLINE OF CEDARBROOK AS SHOWN ON SAID TRACT. THE CENTER POINT OF SAID CURVE BEARS SOUTH 85°12'42" WEST; FROM WHICH A 6" SPIKE AND WASHER, ILLEGIBLE (STAMPED LA 3906 PER SAID TRACT) BEARS NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 32°04'39" AN ARC DISTANCE OF 313.52 FEET (CHORD NORTH 20°49'37" WEST, 309.44 FEET)

THENCE FROM SAID POINT OF COMMENCEMENT SOUTH 73°22'30" EAST, 504.80 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 90°00'00" EAST, 16.00 FEET; THENCE SOUTH 00°00'00" EAST, 12.00 FEET; THENCE NORTH 90°00'00" WEST, 16.00 FEET; THENCE NORTH 00°00'00" EAST, 12.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 192 SQUARE FEET (0.004 ACRES) OF LAND, MORE OR LESS.

ACCESS NOTE

RESERVING NONEXCLUSIVE RIGHT OF USE ACROSS LESSOR'S PROPERTY FOR NECESSARY APPURTENANCES TO CONSTRUCT, OPERATE, AND MAINTAIN A COMMUNICATION FACILITY FOR ITEMS SUCH AS, BUT NOT LIMITED TO INGRESS, EGRESS, PARKING, VEHICULAR MANEUVERING, EQUIPMENT, AND UTILITIES.

at&t
1452 EDINGER AVENUE
3RD FLOOR
TUSTIN, CA 92780

ambit consulting
428 MAIN STREET
SUITE 206
HUNTINGTON BEACH, CA 92648
PH. (480) 659-4072
www.ambitconsulting.us

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION	
0	06/30/23	TITLE & DESIGN	(CK)
A	04/28/23	PRELIMINARY	(RR)

LICENSED LAND SURVEYOR
PATRICK B. DONOHOE
No. 9332
STATE OF CALIFORNIA
11/09/2023

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL SURVEYOR, TO ALTER THIS DOCUMENT.

CLL00942

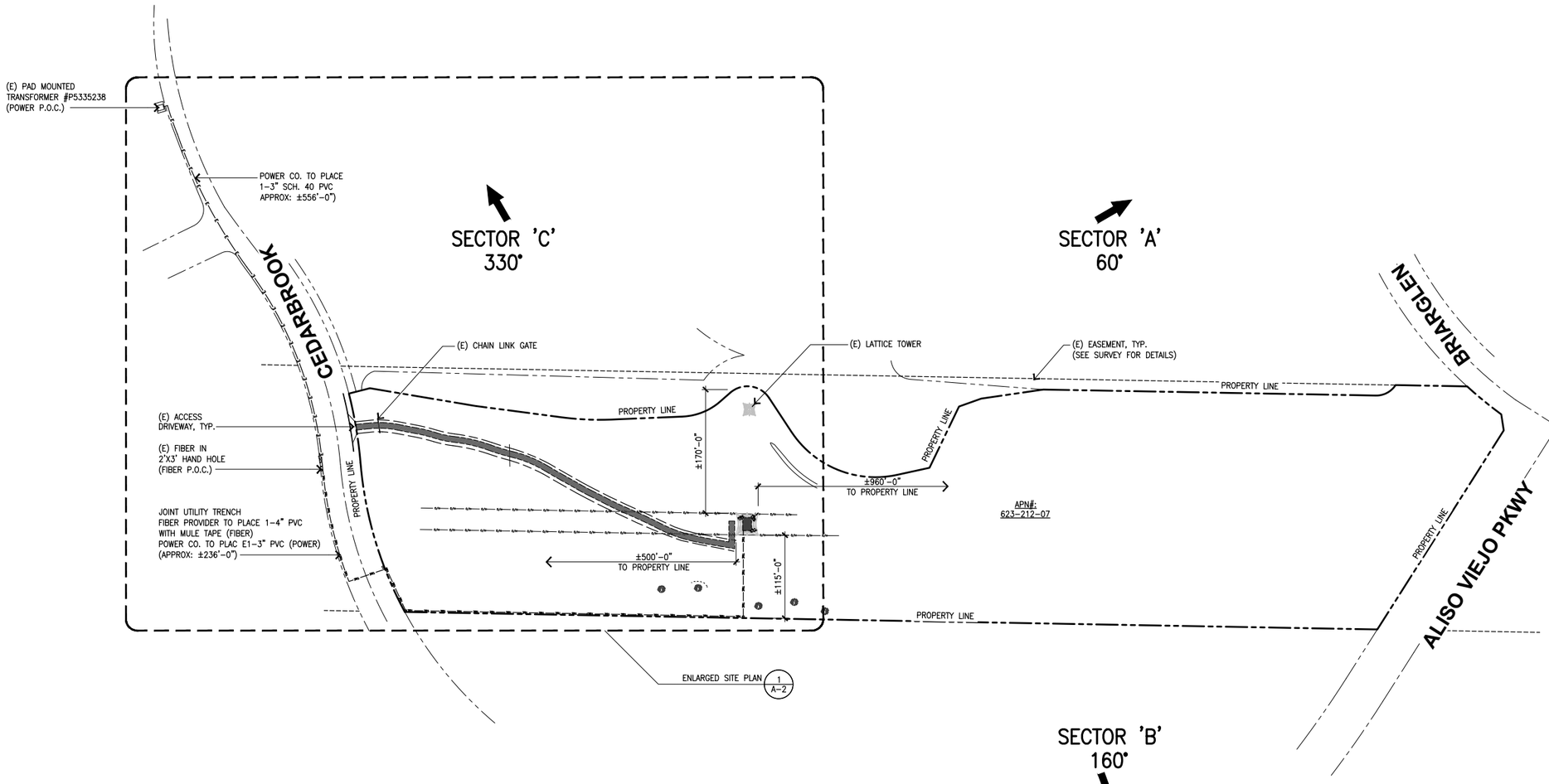
1 LARKMEAD
ALISO VIEJO, CA, 92656

SHEET TITLE
NOTES

SHEET NUMBER
LS-3

NOTE:

1. ALL POWER AND TELCO MUST BE 5' IN DEPTH AND 1' OFF OF THE EDGE OF THE ROAD.
2. ALL THIRD PARTY MMP'S MUST BE LOCATED OFF SCE PROPERTY LINES.
3. ALL HAND HOLES SHALL BE TRAFFIC RATED WITH BOTH PLACEMENT AND QUANTITY TO BE DETERMINED BY SCE CONSTRUCTION MANAGER.
4. ALL DISTURBED SURFACES ARE TO BE COMPACTED TO A MINIMUM RELATIVE 90% COMPACTION



NOTE:

THESE DRAWINGS WERE CREATED BASED ON A SURVEY PROVIDED BY 'AT&T' AND COMPLETED BY AMBIT CONSULTING. PLEASE REFER TO SHEET LS-1 FOR ALL PROPERTY LINES, EASEMENTS AND DIMENSIONS.

NORTH

OVERALL SITE PLAN

SCALE: 1"=80'-0" 40' 80' 160

1

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

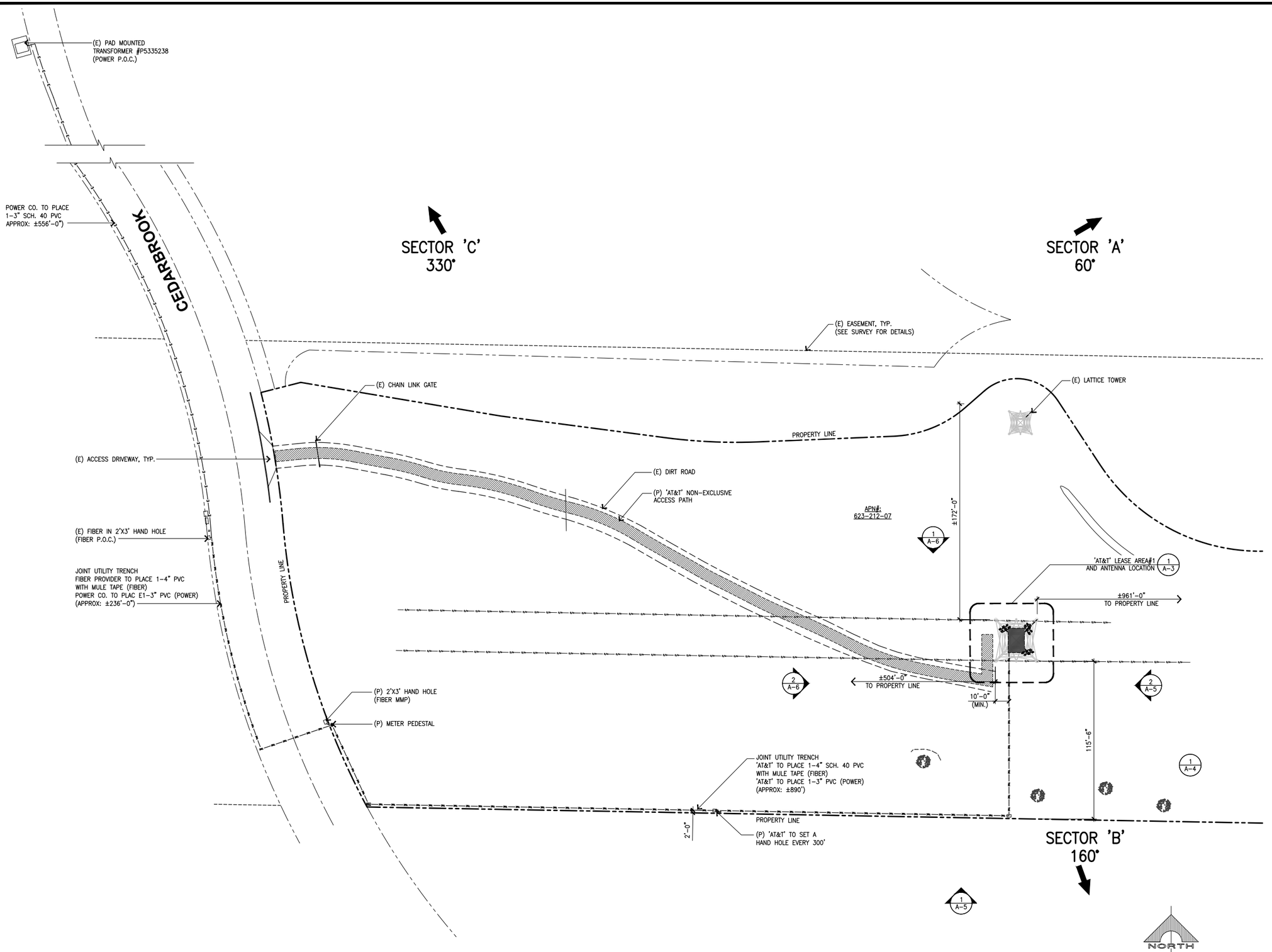
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

SHEET TITLE: OVERALL SITE PLAN

SHEET NUMBER: **A-1**



ENLARGED SITE PLAN

SCALE: 1/16"=1'-0"

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

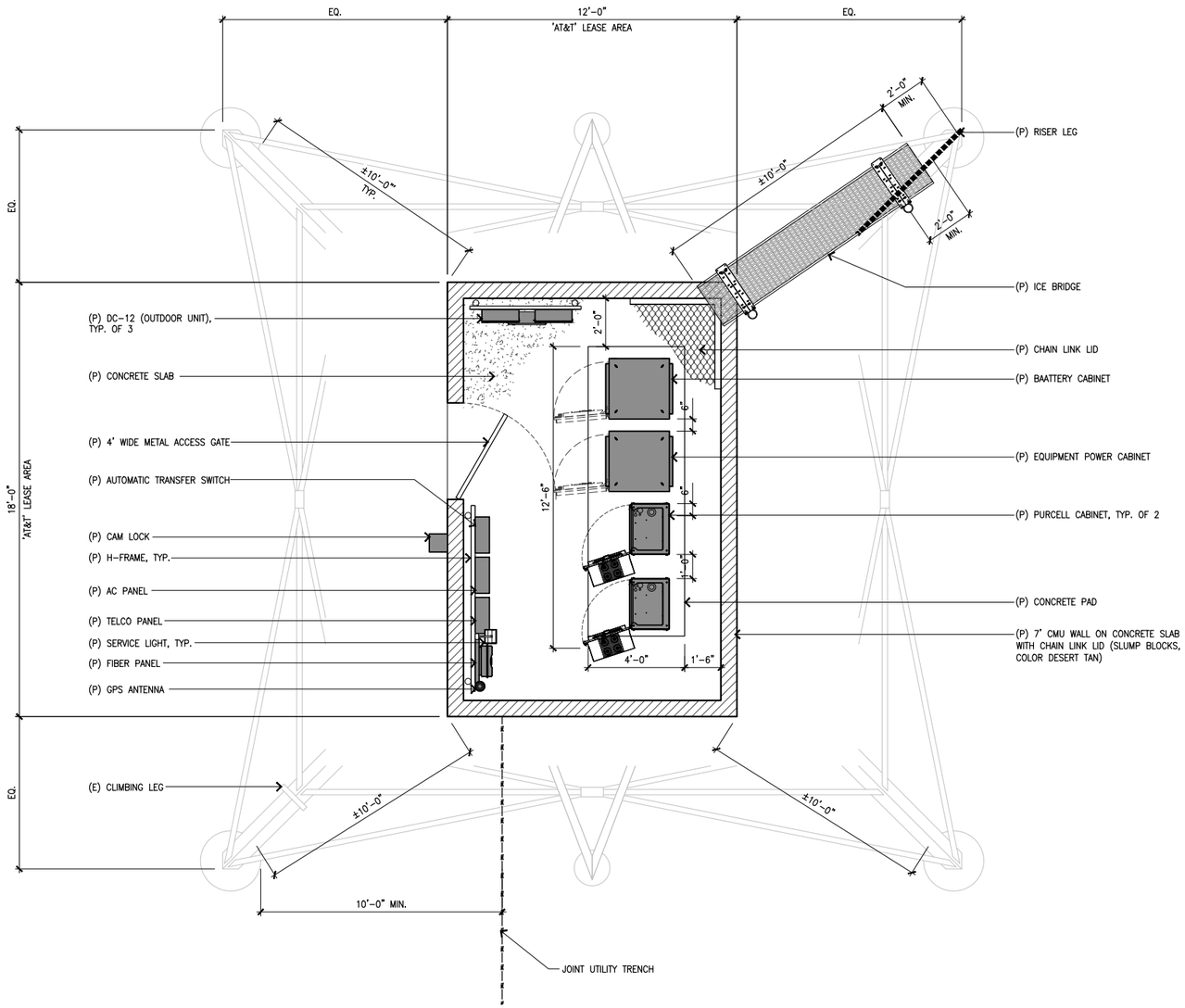
CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

SHEET TITLE:
ENLARGED SITE PLAN

SHEET NUMBER:
A-2

NOTE:
– ALL EQUIPMENT MUST BE 2' AWAY FROM TOWER STEEL.



NORTH

EQUIPMENT AREA PLAN

SCALE: 1/2"=1'–0"

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

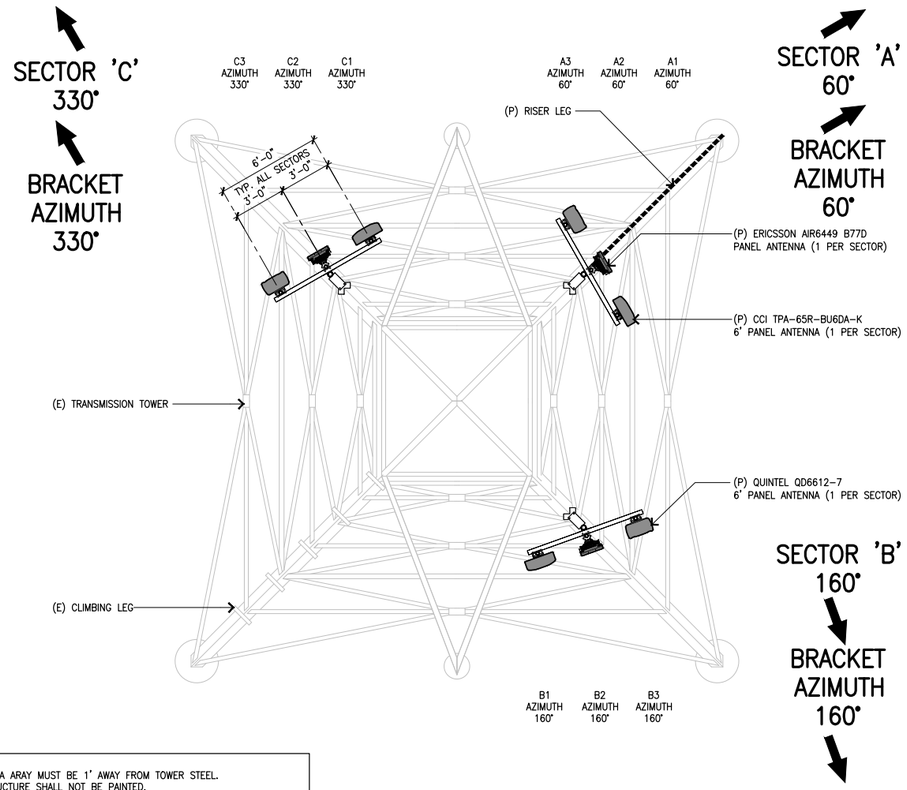
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

CLL00942
SAN ONOFRE–SANTIAGO SCE M21–T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

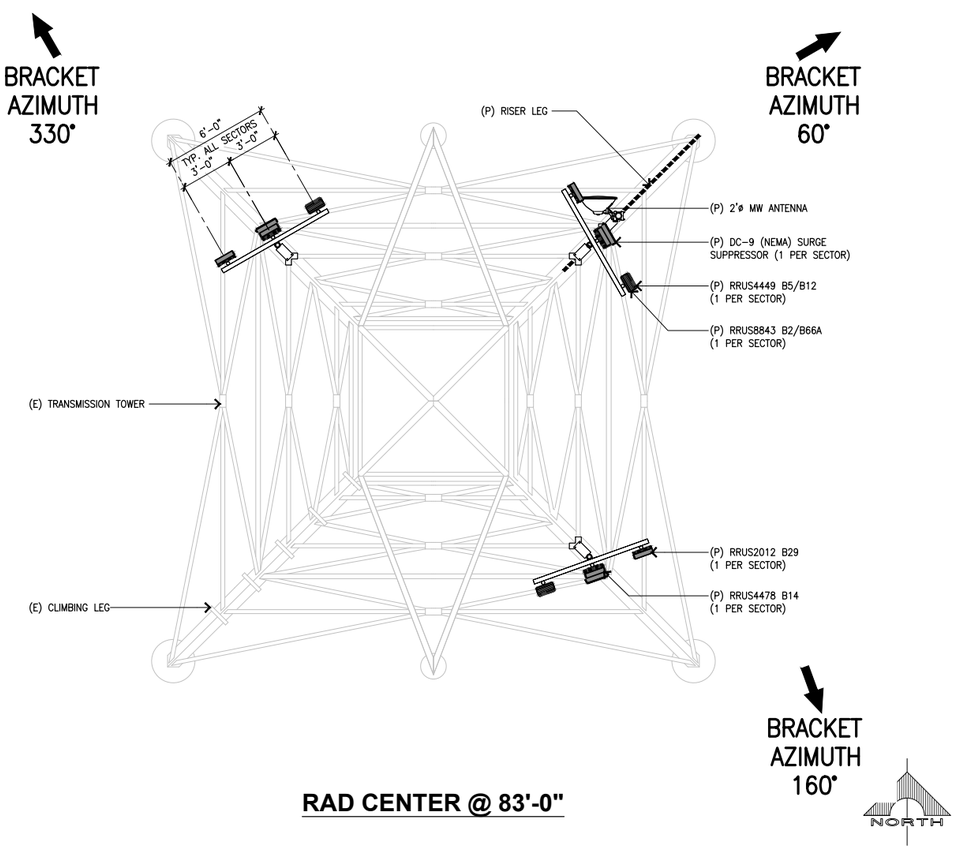
SHEET TITLE:
LEASE AREA PLAN

SHEET NUMBER:
A-3



NOTES:
- ALL ANTENNA ARAY MUST BE 1' AWAY FROM TOWER STEEL.
- TOWER STRUCTURE SHALL NOT BE PAINTED.
- ANTENNA AND TOWER MOUNTED EQUIPMENT, PAINTED IN BATTLE SHIP GREY.
- THE PROPOSED ANTENNAS' RRUS, AND SURGE SUPPRESSOR WILL USE NON-REFLECTIVE COLOR AND TEXTURE TO MATCH THE EXTERIOR FINISH OF THE EXISTING TOWER.

RAD CENTER @ 93'-0"



RAD CENTER @ 83'-0"

ANTENNA PLAN

SCALE: 1/4"=1'-0" 1

PROPOSED ANTENNA AND TRANSMISSION CABLE REQUIREMENTS AT 93'-0" RAD CENTER

SECTOR		EQUIPMENT			ANTENNA AZIMUTH	RAD CENTER	TRANSMISSION LINES (LENGTH FT +/-)			RISER 1	
		TYPE	MODEL	WEIGHT W/ BRACKET			JUMPER LENGTH	JUMPERS	MAIN RISE/CABLES	CONDUIT @ RISER	COAX CABLES
ALPHA SECTOR	A1	ANTENNA	TPA-65R-BU6DA-K	82 lbs	60°	93'-0"	<20'	(8) FIBER JUMPERS	–	–	–
	A2	ANTENNA	ERICSSON AIR6449 B77D	95.5 lbs.	60°	91'-3"	<20'	(2) FIBER JUMPERS	–	–	–
	A3	ANTENNA	QD6612-7	125 lbs.	60°	93'-0"	<20'	(8) FIBER JUMPERS	–	–	–
BETA SECTOR	B1	ANTENNA	TPA-65R-BU6DA-K	82 lbs	160°	93'-0"	<20'	(8) FIBER JUMPERS	–	–	–
	B2	ANTENNA	ERICSSON AIR6449 B77D	95.5 lbs.	160°	91'-3"	<20'	(2) FIBER JUMPERS	–	–	–
	B3	ANTENNA	QD6612-7	125 lbs.	160°	93'-0"	<20'	(8) FIBER JUMPERS	–	–	–
GAMMA SECTOR	C1	ANTENNA	TPA-65R-BU6DA-K	82 lbs	330°	93'-0"	<20'	(8) FIBER JUMPERS	–	–	–
	C2	ANTENNA	ERICSSON AIR6449 B77D	95.5 lbs.	330°	91'-3"	<20'	(2) FIBER JUMPERS	–	–	–
	C3	ANTENNA	QD6612-7	125 lbs.	330°	93'-0"	<20'	(8) FIBER JUMPERS	–	–	–
									TOTAL	0	0

PROPOSED REMOTE RADIO UNIT AND TRANSMISSION CABLE REQUIREMENTS AT 83'-0" RAD CENTER

SECTOR		EQUIPMENT			ANTENNA AZIMUTH	RAD CENTER	TRANSMISSION LINES (LENGTH FT +/-)			RISER 1	
		TYPE	MODEL	WEIGHT W/ BRACKET			JUMPER LENGTH	JUMPERS	MAIN RISE/CABLES	CONDUIT @ RISER	COAX CABLES
ALPHA SECTOR	A1	RRUS	RRUS 4449 B5/B12	78.8 lbs	–	–	<15'	–	–	–	–
		RRUS	RRUS 8843 B2/B66	76.67 lbs	–	–	<15'	–	–	–	–
	A2	RRUS	RRUS 4478 B14	64.2 lbs	–	–	<15'	–	–	–	–
		SURGE SUPPRESSION	DC9-48-60-24-PC16-EV	34.9 lbs	–	–	–	–	(2) FIBER – 93' (9) D/C CABLE – 93'	2 (SHARED)	–
	A3	RRUS	RRUS 2012 B29	47.9 lbs	–	–	<15'	–	–	–	–
BETA SECTOR	B1	RRUS	RRUS 4449 B5/B12	78.8 lbs	–	–	<15'	–	–	–	–
		RRUS	RRUS 8843 B2/B66	76.67 lbs	–	–	<15'	–	–	–	–
	B2	RRUS	RRUS 4478 B14	64.2 lbs	–	–	<15'	–	–	–	–
		SURGE SUPPRESSION	DC9-48-60-24-PC16-EV	34.9 lbs	–	–	–	–	(2) FIBER – 93' (9) D/C CABLE – 93'	2 (SHARED)	–
	B3	RRUS	RRUS 2012 B29	47.9 lbs	–	–	<15'	–	–	–	–
GAMMA SECTOR	C1	RRUS	RRUS 4449 B5/B12	78.8 lbs	–	–	<15'	–	–	–	–
		RRUS	RRUS 8843 B2/B66	76.67 lbs	–	–	<15'	–	–	–	–
	C2	RRUS	RRUS 4478 B14	64.2 lbs	–	–	<15'	–	–	–	–
		SURGE SUPPRESSION	DC9-48-60-24-PC16-EV	34.9 lbs	–	–	–	–	(2) FIBER – 93' (9) D/C CABLE – 93'	2 (SHARED)	–
	C3	RRUS	RRUS 2012 B29	47.9 lbs	–	–	<15'	–	–	–	–
VAN	LEG	MICROWAVE	COMMSCOPE VHLP2-18	27 lbs.	TBD	75'-0"	–	–	–	–	1
									TOTAL	6	–

ANTENNA AND RRU SCHEDULE (PENDING RFDS)

2

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

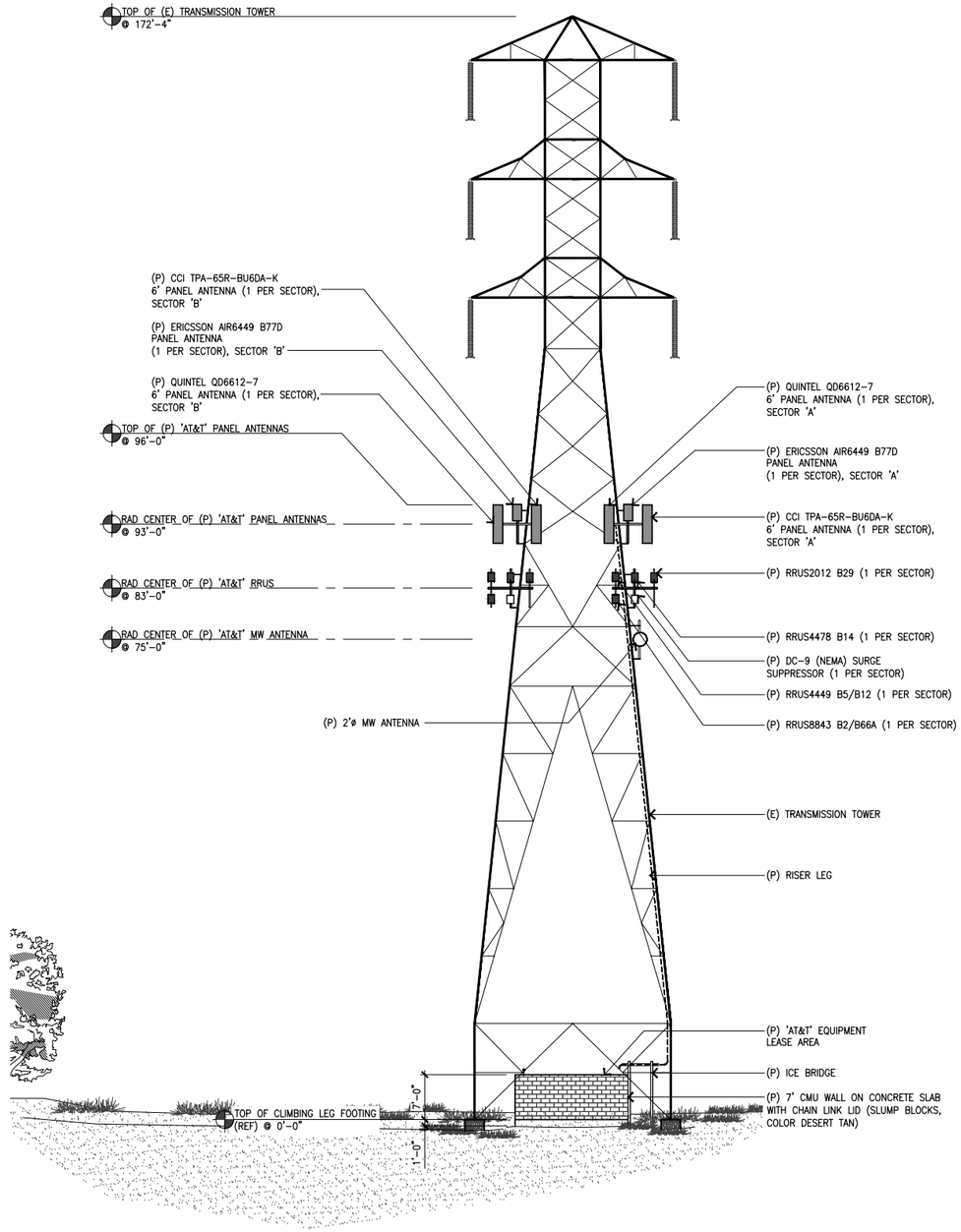
CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

SHEET TITLE:
ANENNA PLAN AND ANTENNA/RRU SCHEDULE

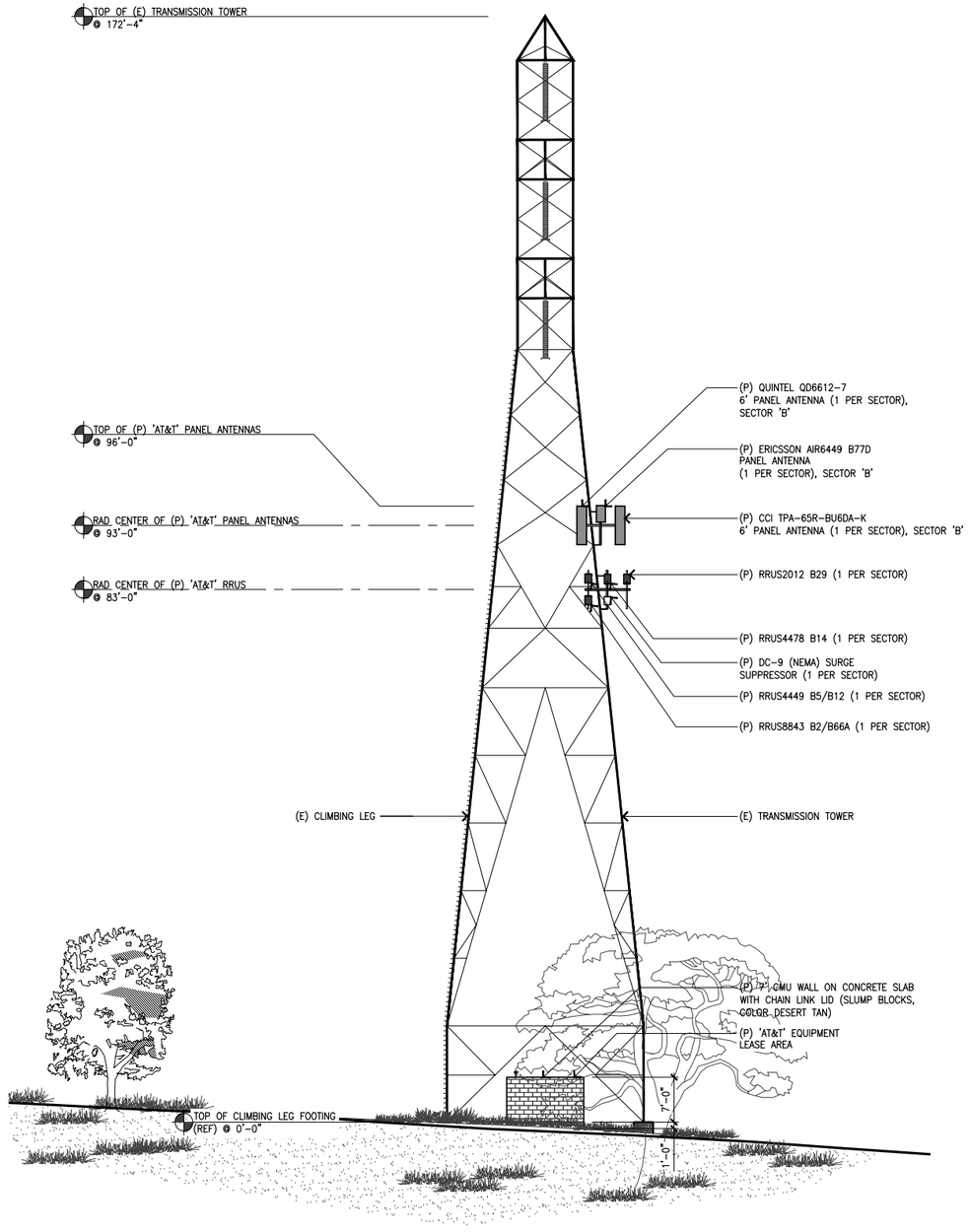
SHEET NUMBER:
A-4

NOTES:
- ALL EQUIPMENT MUST BE 1' AWAY FROM TOWER STEEL.
- TOWER STRUCTURE SHALL NOT BE PAINTED.
- ANTENNA AND TOWER MOUNTED EQUIPMENT, PAINTED IN BATTLE SHIP GREY.
- THE PROPOSED ANTENNAS' RRUS, AND SURGE SUPPRESSOR WILL USE NON-REFLECTIVE COLOR AND TEXTURE TO MATCH THE EXTERIOR FINISH OF THE EXISTING TOWER.
- ALL GROUND STRUCTURES MUST BE 2' AWAY FROM ALL TOWER STEEL.
- HEIGHT OF ANTENNAS ARE MEASURED FROM THE TOP OF TOWER FOOTING ON CLIMBING LEG.
- ICE BRIDGE MUST BE A MINIMUM OF 8' ABOVE GROUND LEVEL AND 2' CLEAR OF ALL TOWER STEEL. ICE BRIDGE POSTS MUST MAINTAIN 2' CLEARANCE FROM ALL TOWER FOOTINGS.



EAST ELEVATION

SCALE: 3/32" = 1'-0"



SOUTH ELEVATION

SCALE: 3/32" = 1'-0"

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

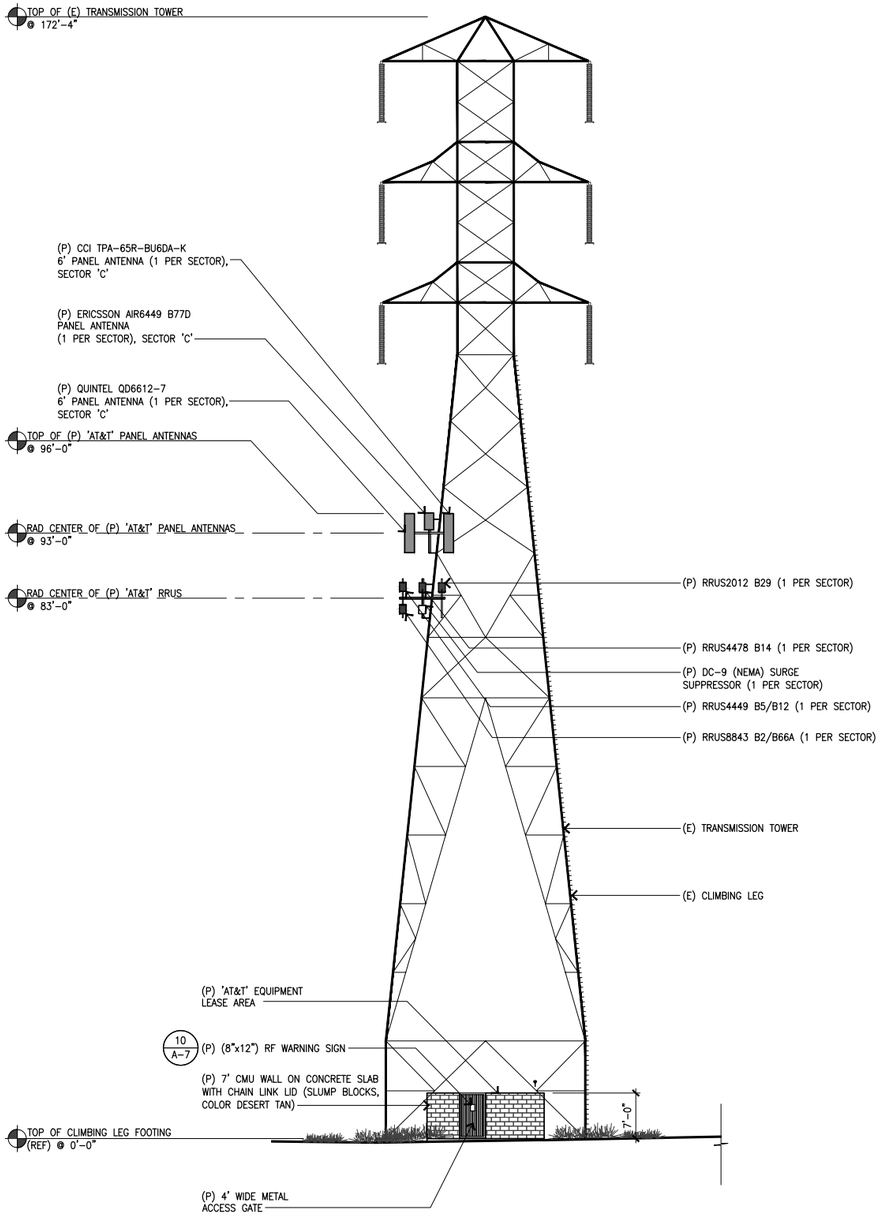
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

SHEET TITLE: ELEVATIONS

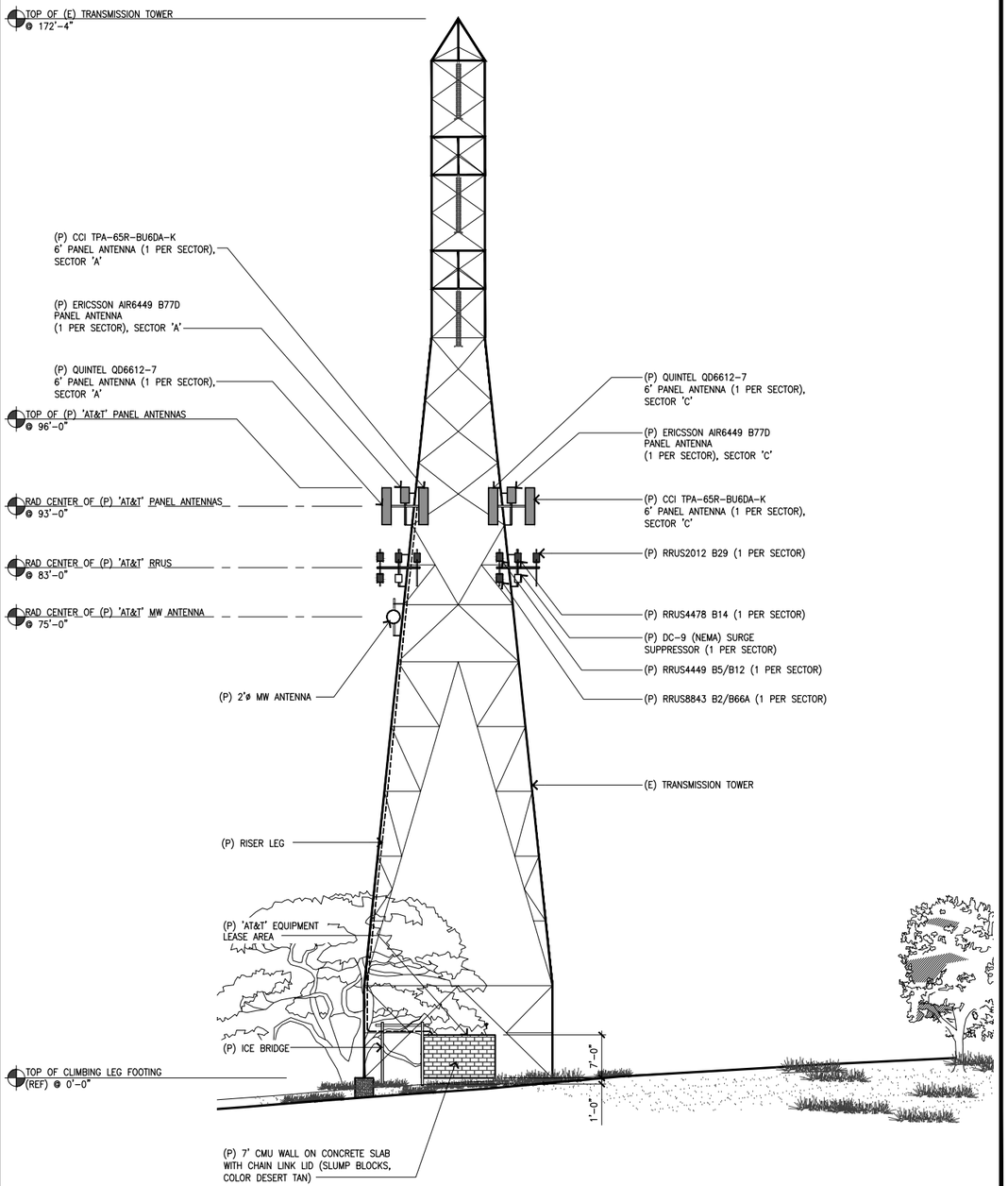
SHEET NUMBER: **A-5**



WEST ELEVATION

SCALE: 3/32" = 1'-0"

NOTES:
- ALL EQUIPMENT MUST BE 1' AWAY FROM TOWER STEEL.
- TOWER STRUCTURE SHALL NOT BE PAINTED.
- ANTENNA AND TOWER MOUNTED EQUIPMENT, PAINTED IN BATTLE SHIP GREY.
- THE PROPOSED ANTENNAS' RRUS, AND SURGE SUPPRESSOR WILL USE NON-REFLECTIVE COLOR AND TEXTURE TO MATCH THE EXTERIOR FINISH OF THE EXISTING TOWER.
- ALL GROUND STRUCTURES MUST BE 2' AWAY FROM ALL TOWER STEEL.
- HEIGHT OF ANTENNAS ARE MEASURED FROM THE TOP OF TOWER FOOTING ON CLIMBING LEG.
- ICE BRIDGE MUST BE A MINIMUM OF 8' ABOVE GROUND LEVEL AND 2' CLEAR OF ALL TOWER STEEL. ICE BRIDGE POSTS MUST MAINTAIN 2' CLEARANCE FROM ALL TOWER FOOTINGS.



NORTH ELEVATION

SCALE: 3/32" = 1'-0"

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

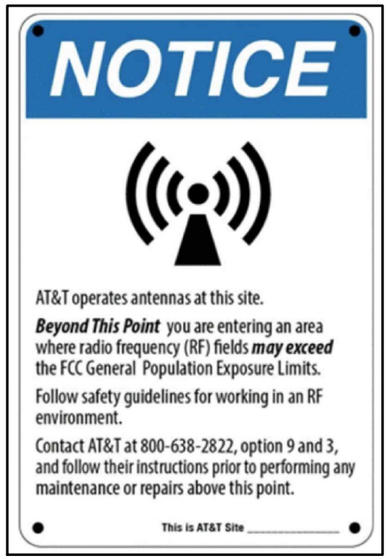
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY:	CHECKED BY:
RJS	JS

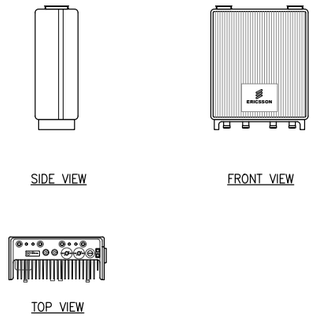
SHEET TITLE:
ELEVATIONS

SHEET NUMBER:
A-6



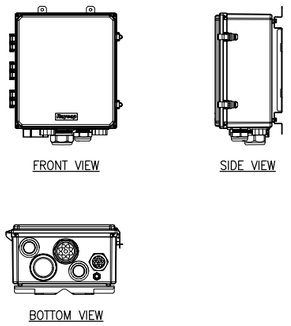
RF WARNING SIGN | 10

MANUFACTURER: ERICSSON
MODEL NO.: RRUS 2012 B29
DIMENSIONS, HxDxW: 16.5"x4.9"x13.4"
WEIGHT: 43.1 lbs
WEIGHT W/ MOUNTING BRACKET: 47.9 lbs



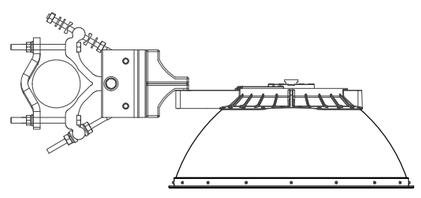
RRUS SPECIFICATIONS | 7

MANUFACTURER: RAYCAP
MODEL NUMBER: DC9-48-60-24-PC16-EV
DIMENSIONS, LxWxH: 16.34""x16.57"x8.19"
WEIGHT: 34.9 lbs



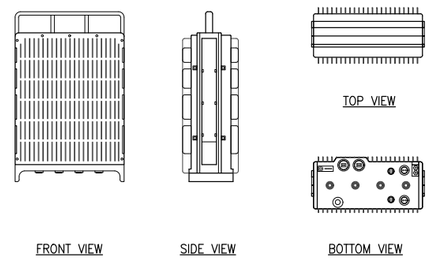
DC-9 (SIB) SPECIFICATIONS | 8

MANUFACTURER: COMMSCOPE
MODEL NO.: VHLP2-18
DIMENSIONS, ø: 2.0'ø
WEIGHT: 27 lbs.



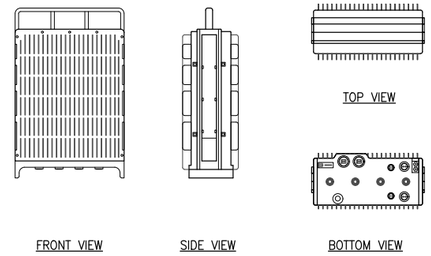
MW SPECIFICATIONS | 9

MANUFACTURER: ERICSSON
MODEL NO.: RRUS 4449 B5/B12
DIMENSIONS, HxDxW: 13.1"x9.3"x14.9"
WEIGHT: 74 lbs
WEIGHT W/ MOUNTING BRACKET: 78.8 lbs



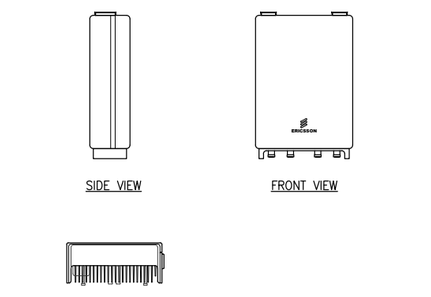
RRUS SPECIFICATIONS | 4

MANUFACTURER: ERICSSON
MODEL NO.: RRUS 8843 B2/B66A
DIMENSIONS, HxDxW: 13.1"x11.0"x14.96"
WEIGHT: 71.87 lbs
WEIGHT W/ MOUNTING BRACKET: 76.67 lbs



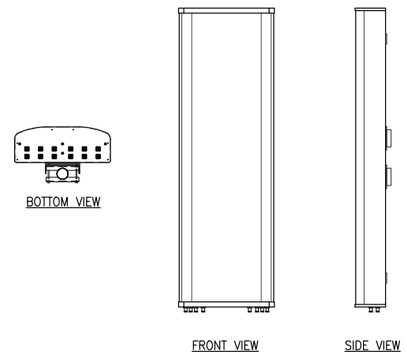
RRUS SPECIFICATIONS | 5

MANUFACTURER: ERICSSON
MODEL NO.: RRUS 4478 B14
DIMENSIONS, HxDxW: 15"x7.3"x13.2"
WEIGHT: 59.4 lbs
WEIGHT W/ MOUNTING BRACKET: 64.2 lbs



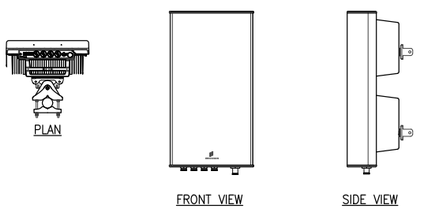
RRUS SPECIFICATIONS | 6

MANUFACTURER: CCI
MODEL NO.: TPA-65R-BU6DA-K
DIMENSIONS, HxWxD: 71.2"X20.7"X7.7"
WEIGHT (W/O MOUNTING HARDWARE): 68.3 lbs.
WEIGHT (W MOUNTING HARDWARE): 81.3 lbs.



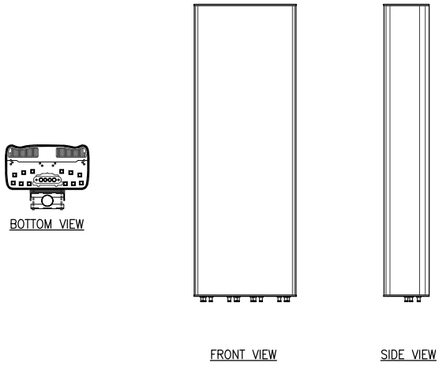
ANTENNA SPECIFICATIONS | 1

MANUFACTURER: ERICSSON
MODEL: AIR6449 N77D
DIMENSIONS, HxWxD: 30.6" X 15.9" X 10.6"
WEIGHT (W/O MOUNTING HARDWARE): 82.5 lbs.
WEIGHT (W MOUNTING HARDWARE): 95.5 lbs.



ANTENNA SPECIFICATIONS | 2

MANUFACTURER: QUINTEL
MODEL NO.: QD6612-7
DIMENSIONS, HxWxD: 72"x18.1"x9.6"
WEIGHT (W/O MOUNTING HARDWARE): 112 lbs
WEIGHT (W MOUNTING HARDWARE): 125 lbs



ANTENNA SPECIFICATIONS | 3

AT&T
1452 EDINGER AVE.
TUSTIN, CALIFORNIA 92780

THE INFORMATION CONTAINED IN THIS SET OF DRAWINGS IS PROPRIETARY & CONFIDENTIAL TO AT&T WIRELESS

ANY USE OR DISCLOSURE OTHER THAN AS IT RELATES TO AT&T WIRELESS IS STRICTLY PROHIBITED

smartlink
1997 ANNAPOLIS EXCHANGE PKWY, SUITE 200
ANNAPOLIS, MD 21401
TEL: (949) 387-1265
FAX: (949) 387-1275

CASA INDUSTRIES
4430 E. MIRALOMA AVE. SUITE D
ANAHEIM, CALIFORNIA 92807

REV	DATE	DESCRIPTION
4	12/19/23	REVISED PER PLANNING
–	11/06/23	REVISED W/ NEW ADDRESS
3	10/17/23	REVISED PER SCE COMMENTS
2	08/15/23	REVISED PER SCE / GENERATOR REMOVED
1	07/18/23	100% ZD W/ LANDSCAPING
0	05/31/23	100% ZONING DRAWINGS
A	05/05/23	90% ZONING DRAWINGS

NOT TO BE USED FOR CONSTRUCTION

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

CLL00942
SAN ONOFRE-SANTIAGO SCE M21-T1
4 LARKMEAD
ALISO VIEJO, CA 92656
LATTICE TOWER (OUTDOOR)

DRAWN BY: RJS
CHECKED BY: JS

SHEET TITLE: EQUIPMENT SPECIFICATIONS

SHEET NUMBER: **A-7**

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2023

TO: Mayor and City Council

FROM: So Kim, Community Development Director
Rose Rivera, Senior Planner

SUBJECT: CODE AMENDMENT TO ALLOW POLE SIGNS IN COMMERCIAL SHOPPING CENTERS LOCATED ALONG STATE ROUTE 73; AND MASTER SIGN PROGRAM AND EXCEPTION PERMIT FOR A POLE SIGN WITH A REDUCED NUMBER OF PARKING STALLS AT 26852-27072 LA PAZ ROAD (PA22-005) (APPLICANT: TARGET)

Recommended Actions:

1. Find that the request is exempt from the California Environmental Quality Act pursuant to State CEQA Guidelines Sections 15304 (Class 4: Minor Alterations to Land) and 15311 (Class 11: Accessory Structures);

2. Introduce and give first reading to an Ordinance (Attachment 1) entitled: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, AMENDING SECTION 15.34.120 OF THE ALISO VIEJO MUNICIPAL CODE TO ALLOW POLE SIGNS IN COMMERCIAL SHOPPING CENTERS LOCATED ALONG STATE ROUTE 73; and

3. Adopt a Resolution (Attachment 2) approving a Master Sign Program and an Exception Permit for a pole sign with reduced number of parking stalls at 26852-27072 La Paz Road (Applicant: Target).

Fiscal Impact:

There is no direct fiscal impact to the City associated with this discretionary action.

Background:

Target is part of a 15.5-acre shopping center known as Aliso Viejo Plaza, located at the northeast corner of La Paz Road and Pacific Park Drive. The zoning and land use designations for this site are Community Commercial (“CC”). Other businesses located in the shopping center include Stater Bros. Market, Wendy’s and Starbucks.



Figure 1. Aliso Viejo Plaza Shopping Center

On August 4, 2010, the City Council approved the original sign program as part of a Site Development Permit, Planned Sign Program, and Parking Exception Permit PA10-034 (SDP/PSP/EXP) for the Target store. On February 27, 2019, the Community Development Director approved a minor modification to the approved sign program to allow for a new beacon sign for the Target drive-up program. On July 21, 2020, the Community Development Director approved a modification to the Master Sign Permit to allow for additional signage for the drive-up program and an Exception Permit to allow for the expansion of the drive-up program.

Discussion:

The Applicant, Ryan Ybarra on behalf of the Target Corporation, requests a Zoning Code Amendment which would allow for pole signs in commercial shopping centers located along State Route 73. Currently, the Aliso Viejo Municipal Code ("AVMC") prohibits all pole signs. The Applicant states that the inclusion of a pole sign for commercial centers located along State Route 73 would provide freeway exposure allowing for optimal wayfinding for the Target store, in addition to the other commercial tenants in the shopping center. In addition to a Zoning Code Amendment, the Applicant requests approval of a new Master Sign Program and an Exception Permit for a reduction in the number of parking spaces.

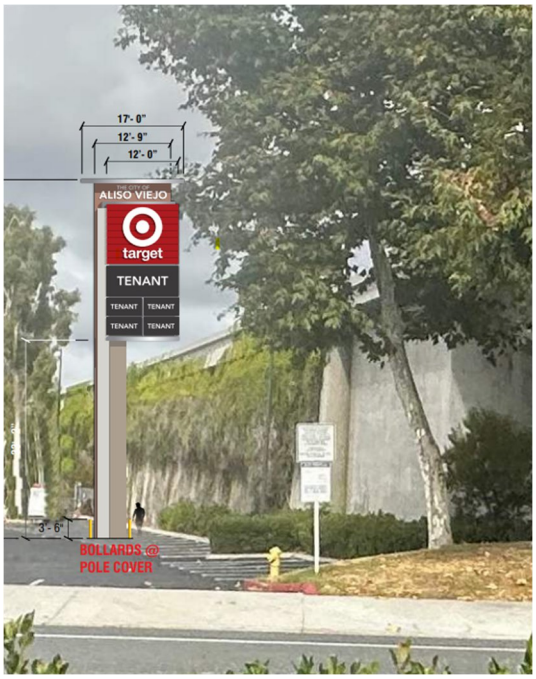


Figure 2. View from Pacific Park Drive

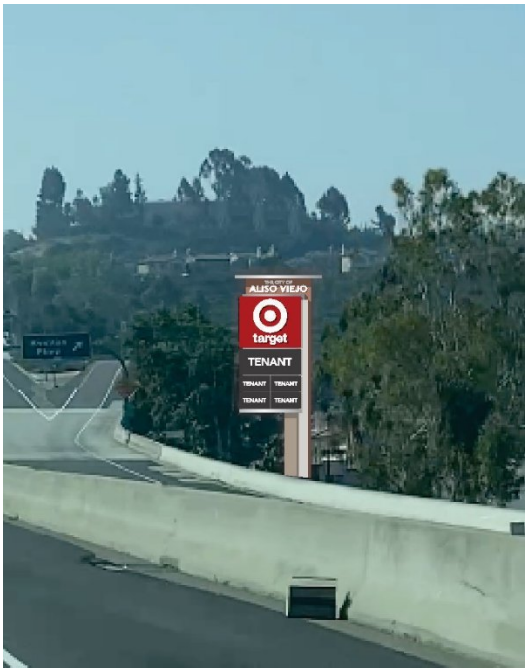


Figure 3. View from State Route 73

Zoning Code Amendment (ZCA)

The Zoning Code includes Table 15.34.120 which identifies permitted signs in a nonresidential district subject to approval of a sign permit. The proposed Zoning Code Amendment would add the following sign type to Table 15.34.120:

Sign Type and Placement	Maximum Number	Maximum Area	Maximum Height	Illumination	Additional Requirements
Freestanding: Pole sign located along State Route 73	One (1) pole sign per commercial center	250 sq. ft.	60 ft.	Internally Illuminated. Sign must comply with all applicable laws and regulations concerning brightness, including any applicable California Vehicle Codes.	• Sign shall require approval of a Conditional Use Permit; • Sign shall be located within a landscape area; • Pole sign shall not impact onsite traffic circulation; • Sign copy shall be limited to one commercial center name and tenant names; • Site must be zoned Community Commercial and have a minimum of 1,000 feet of frontage where sign is to be placed; and • Sign shall be consistent with the design of other signs located on the commercial property.

Further, Section 15.34.170 includes a list of prohibited signs, including pole signs. The proposed amendment would remove pole signs from the prohibited list, as shown in the attached proposed Ordinance (Attachment 1).

Pursuant to AVMC Section 15.78.050.E (Zoning Code Amendment Required Findings), the following findings shall be made prior to approval of any Zoning Code Amendment:

1. **Public Welfare. Approval of the code amendment will not create conditions materially detrimental to public health, safety and general welfare.**

   Approval of the proposed zoning code amendment ("ZCA") to permit pole signs will not create adverse impacts to the public. The ZCA includes requirements that would prevent negative impacts that a pole sign may create. The ZCA will regulate size, placement and illumination so that a pole sign would not be visually intrusive or distracting and would not create adverse impacts to land uses within the vicinity or the traveling public. Additionally, only one pole sign would be allowed per shopping center to minimize the proliferation of signs. Therefore, this finding can be made.

2. **General Plan Consistency. The code amendment is consistent with the goals, objectives, and policies of the general plan.**

   The ZCA will allow pole signs along State Route 73, which will provide more visibility to shopping center tenants, thereby promoting businesses by attracting consumers. Additionally, the pole sign will be limited in size and be required to be consistent with the design of other signs located on the property. Therefore, the ZCA complies with the General Plan policies below and this finding can be made.

   a. Goal LU-3.1: Promote development of revenue-generating land uses to help defray the costs of other uses demanding City services.

   b. Goal LU-2: Promote a visually cohesive urban form and establish connections between the urban core and outlying portions of the community.

<u>Master Sign Program (MSP)</u>

Currently, Aliso Viejo Plaza does not have a master sign program. Target has an approved Sign Program Permit which only provides guidelines for the Target store. The proposed master sign program would apply to all businesses in the Aliso Viejo Plaza and provide a cohesive design for all signs in the shopping center. The proposed MSP includes criteria for all wall signs, monument signs and the proposed pole sign.
Pursuant to AVMC Section 15.34.080.E (Master Sign Program Required Findings), the following findings shall be made prior to approval of any Master Sign Program:

1. **Common Theme. The signage follows a common theme, incorporating similar design elements in terms of materials, letter style, colors, illumination, sign type, and sign shape.**

   The proposed MSP includes similar design elements in terms of materials, letter style, colors, illumination, sign type and sign shape. Previously there has not been a master sign program for Aliso Viejo Plaza. The proposed MSP would help to create a cohesive look throughout the shopping center. The MSP contains requirements including sign placement, size, and illumination to provide an aesthetically pleasing sign environment. Therefore, this finding can be made.

2. **Materials, Colors and Design. The signage utilizes materials, colors, and design which reflect and are consistent with the architecture of the buildings.**

   To reflect the architecture of the building, the proposed MSP incorporates a neutral palette of browns and whites which are consistent with the colors of the buildings. Reds are also incorporated which are consistent with the trademark colors of the two anchor tenants, Target and Stater Bros. Market. Therefore, this finding can be made.

3. **Effective Identification. The signage provides effective identification of the applicable land use(s) to patrons and the general public.**

   The shopping center is served by five vehicular entrances, two from Pacific Park Drive and three from La Paz Road. Tenant identification will be provided by signage on the façade of the storefronts, a pole sign along State Route 73, and three monument signs. One monument sign will be located in the landscape buffer of the shopping center near the corner of La Paz Road and Pacific Park Drive, and the other two signs will be located adjacent to drive entrances of the shopping center, one on La Paz Road and one on Pacific Park Drive. The strategic placement of uniform signs will provide effective identification for patrons and the public, so this finding can be made.

4. **Consistency with General Plan. The land use is consistent with the General Plan and any applicable specific plan.**

   The proposed MSP is consistent with the General Plan as it advances Land Use Policy LU-1.2: “Attract a broad range of additional retail, medical and office uses providing employment at all income levels and making a positive contribution to the City’s Tax Base”. The proposed MSP would achieve this by providing retailers with means to identify their business operations. There is no applicable specific plan. Therefore, this finding can be made.

5. **Consistency with the Zoning Code. The land use and associated development conform to the permitted use provisions and development standards of this Zoning Code and is consistent with this Code and any applicable specific plan.**

The sign program is consistent with the goals established in AVMC Chapter 15.34 as related to signage. The purpose of a master sign program is to encourage creative, coordinated, innovative, and attractive sign design. The proposed MSP provides for attractive sign design by implementing requirements for the entire shopping center, which were not in place previously. The proposed pole sign creates an innovative means to promote commerce and community identity by attracting motorists along State Route 73. The proposed signs will be located where they will not impede traffic visibility as outlined in AVMC Section 15.14.030.F, Required Sight Distances. With approval of the proposed ZCA to allow for pole signs along State Route 73, this finding can be made.

6. **Compliance with CEQA. Processing and approval of the permit application are in compliance with the requirements of the California Environmental Quality Act.**

   The proposed project is categorically exempt from environmental review pursuant to Section 15311 of the CEQA Guidelines. Section 15311 provides exemption (Class 11) for the construction of minor structures accessory to existing commercial, industrial, or institutional facilities, including on-premise signs. Therefore, this project is categorically exempt per Section 15311 of the CEQA Guidelines and this finding can be made.

7. **Surrounding Uses. Approval of the application will not create conditions materially detrimental to the public health, safety, and general welfare or injurious to or incompatible with other properties or land uses in the vicinity.**

   The proposed signs will be constructed of high-quality materials and designed to provide effective, balanced, and aesthetically uniform signage for the shopping center. The proposed signs would not affect circulation or create conditions that would be detrimental to the public. Furthermore, building permits shall be required for signs prior to installation to ensure best construction practices. Therefore, this finding can be made.

<u>Exception Permit (EP)</u>

AVMC Section 15.38.040 (Required Parking for Nonresidential Uses) prescribes that shopping centers provide one parking space per 220 square feet. Exception Permit PA10-034 was originally approved to allow for 888 parking spaces. Per AVMC, the shopping center would be required to provide 1,013 parking spaces, resulting in a 12.3% parking space deficit for the Aliso Viejo Plaza. The proposed pole sign will further reduce the number of parking spaces by one space, which would increase the deficit to 12.4%. AVMC 15.38.120 (Modified Parking Standards) allows for a decrease in parking of up to 15% with approval of an Exception Permit, provided the following findings can be made.

1. **The land use is consistent with the general plan and any applicable specific plan.**

The General Plan land use designation for the property is Community Commercial ("CC"). The CC land use designation provides a variety of uses that serve citywide and regional needs, including retail stores, restaurants, and a variety of services. The proposed request is to reduce the required number of parking spaces to accommodate the installation of a pole sign. No changes are proposed to the existing uses on site. Therefore, this finding can be made.

2. **The land use and associated development conform to the permitted use provisions and development standards of this zoning code and are consistent with this code and any applicable specific plan.**

   Aliso Viejo Plaza is characterized by a variety of uses (including retail, restaurant, and personal services) which is consistent with the land uses specified in AVMC Section 15.18.020. AVMC Section 15.38.120(B)(1) allows for a reduction in the number of parking spaces of 15% or less if an exception permit is approved pursuant to Section 15.74.070. Previously, Exception Permit PA10-034 was approved for a parking deficit of 12.3% for the shopping center. This was based on a parking study submitted at that time which concluded that the existing 888 parking spaces for the shopping center is sufficient as there was a surplus of 125 parking spaces during peak hours. According to this parking study, the shopping center will continue to be adequately parked with the proposed reduction of one parking space (12.4% deficit) to accommodate a new pole sign. Therefore, this finding can be made.

3. **Processing and approval of the permit application are in compliance with the requirements of the California Environmental Quality Act.**

   The proposed reduction in the number of parking spaces is categorically exempt from environmental review pursuant to Section 15304 of the CEQA Guidelines. Section 15304 provides exemptions for a class of projects (Class 4) consisting of minor alterations in the condition of land. Therefore, this project is categorically exempt, and this finding can be made.

4. **Approval of the application will not create conditions materially detrimental to the public health, safety, and general welfare or injurious to or incompatible with other properties or land uses in the vicinity.**

   The proposed reduction in one parking space will not create adverse impacts. As discussed in finding no. 2 above, the shopping center will continue to have sufficient parking for the patrons and no changes are proposed to the site access points or circulation. As for the pole sign, it will require a separate building permit, subject to review and approval by the Building & Safety Division. The pole sign will also be required to maintain conformance with regulations from other applicable agencies including the State of California Department of Transportation (CalTrans). Based on procedural safeguards proposed by the Applicant, regulatory framework established by the City and other agencies, and the conditions of approval, the proposed use

will not have adverse effects on the health, safety, or welfare or other persons in the vicinity of the use. Therefore, this finding can be made.

5. **Given the specific conditions of the site and the adjacent area, alternate parking standards will provide sufficient parking for the use(s) served.**

   As discussed in finding no. 2 above, the shopping center will continue to be adequately parked even with the proposed reduction of one parking space. Based on the previously submitted parking study, there will be a surplus of 124 parking spaces with the proposed parking space reduction. Additionally, the parking spaces that will be removed are behind the Target building, which, based on observation, is rarely used by the public. Therefore, this finding can be made.

6. **The alternate parking standards comply with the purpose and intent of Chapter 15.38 Parking Regulations.**

   The alternative parking standards comply with the purpose and intent of Chapter 15.38. Although the removal of one parking space will result in a deficiency increase from 12.3% to 12.4%, the deficiency remains below the allowable 15% as established in Section 15.38.040. Additionally, as discussed in the previous findings, the shopping center will continue to have a surplus of 124 parking spaces with the proposed parking space reduction. Therefore, this finding can be made.

Public Notice:

On January 4, 2024, a public hearing notice was published in the Laguna Niguel News and mailed to all owners of real properties within 300 feet of the subject real property.

Attachments:

1. Ordinance approving Planning Application the Zoning Code Amendment
2. Resolution approving Planning Application PA22-005
3. Master Sign Program
4. Presentation

ORDINANCE NO. 2024-____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, AMENDING SECTION 15.34.120 OF THE ALISO VIEJO MUNICIPAL CODE TO ALLOW POLE SIGNS IN COMMERCIAL SHOPPING CENTERS LOCATED ALONG STATE ROUTE 73 AND DETERMINING THE ORDINANCE TO BE EXEMPT FROM CEQA

WHEREAS, on February 22, 2022, Ryan Ybarra ("Applicant"), on behalf of the Target Corporation, submitted an application for a Zoning Code Amendment which would allow for pole signs in commercial shopping centers located along State Route 73; and

WHEREAS, the Aliso Viejo Municipal Code ("AVMC") prohibits all pole signs; and

WHEREAS, on January 4, 2024, a public hearing notice was published in the Laguna Niguel News and mailed to all owners of real properties within 300 feet of the subject real property; and

WHEREAS, on January 17, 2024, the City held a duly noticed public hearing and introduced the Ordinance; and

WHEREAS, on February 7, 2024, the City held a duly noticed public hearing, at which time all interested persons had the opportunity to appear and be heard on the matter of adopting the Codes as amended herein; and

WHEREAS, all other legal prerequisites to the adoption of this Ordinance have occurred.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ALISO VIEJO DOES ORDAIN AS FOLLOWS:

Section 1. Incorporation of Recitals. The recitals above are each incorporated by reference and adopted as findings by the City Council.

Section 2. Findings. Pursuant to California Government Code Section 65867.5 and Aliso Viejo Municipal Code Section 15.82.010, and based on the entire record before the City Council and all written and oral evidence presented to the City Council, the City Council hereby makes and adopts the following findings:

A. Public Welfare. Approval of the code amendment will not create conditions materially detrimental to public health, safety and general welfare. Approval of the proposed zoning code amendment ("ZCA") to permit pole signs will not create adverse impacts to the public. The ZCA includes requirements that would prevent negative impacts that a pole sign may create. The ZCA will regulate size, placement, and illumination so that a pole sign would not be visually intrusive or distracting and would not create adverse impacts to land uses within the vicinity or the traveling public. Additionally, only one pole sign would be allowed per shopping center to minimize the proliferation of signs.

B. General Plan Consistency. The code amendment is consistent with the following goals, objectives, and policies of the general plan: Goal LU-3.1: Promote development of revenue-generating land uses to help defray the costs of other uses demanding City services; and Goal LU-2: Promote a visually cohesive urban form and establish connections between the urban core and outlying portions of the community. The ZCA will allow pole signs along State Route 73, which will provide more visibility to shopping center tenants, thereby promoting businesses by attracting consumers. Additionally, the pole sign will be limited in size and be required to be consistent with the design of other signs located on the property.

Section 3. Zoning Code Amendment. Section 15.34.120 of the Aliso Viejo Municipal Code is hereby amended to add the following section in Table 15.34.120:

Sign Type and Placement	Maximum Number	Maximum Area	Maximum Height	Illumination	Additional Requirements
Freestanding: Pole sign located along State Route 73	One (1) pole sign per commercial center	250 sq. ft.	60 ft.	Internally Illuminated. Sign must comply with all applicable laws and regulations concerning brightness, including any applicable California Vehicle Codes.	• Sign shall require approval of a Conditional Use Permit; • Pole sign shall not impact onsite traffic circulation; • Sign copy shall be limited to one commercial center name and tenant names; • Site must be zoned Community Commercial and have a minimum of 1,000 feet of frontage where sign is to be placed; and • Sign shall be consistent with the design of other signs located on the commercial property.

Section 4. Zoning Code Amendment. AVMC Section 15.34.170 of the Aliso Viejo Municipal Code is hereby amended to delete subsection 10 as follows (deleted text shown with ~~strikethrough~~):

Prohibited Signs. Unless expressly permitted elsewhere in this chapter, the following signs are prohibited in the city:

1. Any off-premises sign or sign advertising a business not on the property upon which the sign is placed.
2. Billboards or outdoor advertising signs.
3. Any sign that encroaches upon any public property or within any public right-of-way.
4. Flashing, animated or pulsating signs, laser lighting or searchlights.
5. Signs which conflict with or imitate any traffic control device due to color, wording, design, location or illumination, or which interfere with the safe and efficient flow of vehicular and/or pedestrian traffic.
6. Signs which emit sound, odor, or visible matter.
7. Rotating signs or other signs with mechanical movement.
8. Roof signs.
9. Projecting signs, unless approved as part of a master sign program.
10. ~~Pole signs,~~
11. Signs oriented toward a freeway unless approved pursuant to AVMC 15.34.120.
12. Human signs which: (a) display, offer for sale or vending or otherwise make available any goods and/or products; or (b) are used to attract attention to a commercial premises.
13. Banners, flags and pennants, unless expressly permitted pursuant to this chapter or otherwise approved in a master sign program.
14. Balloons, kites, streamers, spinners, festoons, windsocks, valances, or other such advertising devices or displays.
15. Inflated signs, animals or other figures, or other inflatable displays, whether tethered or not.
16. Signs which constitute a nuisance or hazard due to their light intensity.
17. Abandoned Signs. Such signs shall be abated pursuant to AVMC 15.34.040.
18. Neon signs or other neon lighting displays inside or outside a building visible from streets, parking areas or site boundaries, unless expressly permitted pursuant to this chapter or approved as part of a master sign program.
19. Window signs, except as expressly permitted pursuant to this chapter or as required by law.
20. Off-site garage or yard sale signs, circulars, posters or other such sign or displays unless permitted by a special event permit pursuant to Chapter 11.05 AVMC.
21. Any sign outlined with individual light bulbs or strings of lights.
22. Portable signs and sandwich board signs (including A-frame signs), unless approved as part of a master sign program, but in no event shall be visible from a public right-of-way.

23. Signs which are closer to overhead utility lines or utility structures than the minimum distance prescribed by California law or by the rules duly promulgated by agencies of the state or by the applicable public utility.
24. Signs installed, relocated, or maintained in a manner which prevents free ingress to or egress from any door, except those signs required by the municipal code.
25. Painted wall signs, unless approved by the city council as part of a master sign program or specific plan.
26. Advertising statuary, unless approved by the city council as part of a master sign program or specific plan.
27. Any sign affixed to any vehicle or trailer on a public right-of-way or public property, unless the vehicle or trailer is being used in its normal business capacity and not for the sole purpose of attracting people to a place of business. All such vehicles used as part of a normal business activity shall be stored on private property. This prohibition is not intended to prohibit typical business identification lettered on a motor vehicle or construction trailer.

Section 5**.** Effective Date. This Ordinance takes effect 30 days following its adoption.

Section 6**.** Custodian of Records. The documents related to this Ordinance are on file and available for public review at Aliso Viejo City Hall, 12 Journey, Aliso Viejo, CA 92656. The City Clerk is the custodian of these documents.

Section 7**.** Notice of Exemption. The City Council hereby directs staff to prepare and file a Notice of Exemption with the Orange County Clerk within five (5) working days of the approval of the proposed Project.

Section 8**.** Severability. If any provision of this Ordinance or its application to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity has no effect on the other provisions or applications of the Ordinance that can be given effect without the invalid provision or application, and to this extent, the provisions of this Ordinance are severable. The City Council declares that it would have adopted this Ordinance irrespective of the invalidity of any portion thereof.

Section 9**.** City Clerk's Certification. The City Clerk shall certify to the adoption of this Ordinance and cause the same to be posted at the duty designated posting places within the City and published once within 15 days after passage and adoption as required by law; or, in the alternative, the City Clerk may cause to be published a summary of this Ordinance in the Office of the City Clerk five days prior to the date of adoption of this Ordinance, and, within 15 days after adoption, the City Clerk shall cause to be published the aforementioned summary and shall post a certified copy of this Ordinance, together with the vote for and against the same, in the Office of the City Clerk.

PASSED, APPROVED AND ADOPTED this ___ day of _____, 2024.

_____
Mike Munzing
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith, City Attorney

ATTEST:

_____
Mitzi Ortiz, MMC, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, MITZI ORTIZ, City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that foregoing Ordinance No. 2024_____ was duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the _____ day of _____, 2024, by the following roll call vote, to wit:

AYES:
NOES:
ABSENT:

_____
MITZI ORTIZ, MMC
CITY CLERK

(SEAL)

I hereby certify that the foregoing is the original of Ordinance No. 2024-_____ duly passed and adopted by the Aliso Viejo City Council at its regular meeting held _____, 2024 and that the Summary of the Ordinance was published on _____ and _____ in the Laguna Niguel News.

_____
MITZI ORTIZ, MMC
CITY CLERK

(SEAL)

RESOLUTION NO. 2024- ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, APPROVING A MASTER SIGN PROGRAM AND AN EXCEPTION PERMIT FOR A POLE SIGN WITH REDUCED NUMBER OF PARKING STALLS AT 26852-27072 LA PAZ ROAD AND DETERMINING THE PROJECT TO BE CATEGORICALLY EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (PLANNING APPLICATION PA22-005)

WHEREAS, on August 4, 2010, the City Council approved Site Development Permit, Planned Sign Program, and Parking Exception Permit PA10-034 (SDP/PSP/EXP) for the Target store; and

WHEREAS, on February 27, 2019, the Community Development Director approved a minor modification to the Master Sign Permit to allow for a new beacon sign for the Target drive-up program; and

WHEREAS, on July 21, 2020, the Community Development Director approved a modification to the Master Sign Permit to allow for additional signage for the drive-up program and an Exception Permit to allow for its expansion; and

WHEREAS, on February 22, 2022, Ryan Ybarra ("Applicant"), on behalf of the Target Corporation, submitted a Master Sign Program and an Exception Permit for Aliso Viejo Plaza to install a pole sign with reduced number of parking spaces; and a Zoning Code Amendment for pole signs in commercial shopping centers located along State Route 73; and

WHEREAS, on January 17, 2024, the City Council conducted a duly noticed public hearing and introduced the Ordinance; and,

WHEREAS, on January 17, 2024, the City Council conducted a duly noticed public hearing and considered evidence concerning the Zoning Code Amendment; and

WHEREAS, all other legal prerequisites to the adoption of this Resolution have occurred.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Determination of Recitals**.** The City Council hereby finds and determines that all of the recitals set forth above are true and correct. The above recitals are hereby incorporated as substantive findings of this Resolution.

Section 2. Approval of Project and Findings for the Master Sign Program (MSP). In accordance with AVMC Section 15.34.080.E, the City Council hereby makes the following findings of fact and approves the MSP for Planning Application PA22-005

subject to the conditions set forth in Exhibit “A” and MSP set forth in Exhibit “B”, attached hereto and incorporated herein by reference.

A. Common Theme. The signage follows a common theme, incorporating similar design elements in terms of materials, letter style, colors, illumination, sign type, and sign shape. The proposed MSP includes similar design elements in terms of materials, letter style, colors, illumination, sign type and sign shape. Previously there has not been a master sign program for Aliso Viejo Plaza. The proposed MSP would help to create a cohesive look throughout the shopping center. The MSP contains requirements including sign placement, size and illumination to provide an aesthetically pleasing sign environment.

B. Materials, Colors and Design. The signage utilizes materials, colors, and design which reflect and are consistent with the architecture of the buildings. To reflect the architecture of the building, the proposed MSP incorporates a neutral palette of browns and whites which are consistent with the colors of the buildings. Reds are also incorporated which are consistent with the trademark colors of the two anchor tenants, Target and Stater Bros. Market.

C. Effective Identification. The signage provides effective identification of the applicable land use(s) to patrons and the general public. The shopping center is served by five vehicular entrances, two from Pacific Park Drive and three from La Paz Road. Tenant identification will be provided by signage on the facade of the storefronts, a pole sign along State Route 73, and three monument signs. One monument sign will be located in the landscape buffer of the shopping center near the corner of La Paz Road and Pacific Park Drive, and the other two signs will be located adjacent to drive entrances of the shopping center, one on La Paz Road and one on Pacific Park Drive.

D. Consistency with General Plan. The land use is consistent with the General Plan and any applicable specific plan. The proposed MSP is consistent with the General Plan as it advances Land Use Policy LU-1.2: “Attract a broad range of additional retail, medical and office uses providing employment at all income levels and making a positive contribution to the City’s Tax Base”. The proposed MSP would achieve this by providing retailers with means to identify their business operations. There is no applicable specific plan.

E. Consistency with the Zoning Code. The land use and associated development conform to the permitted use provisions and development standards of this Zoning Code and is consistent with this Code and any applicable specific plan. The sign program is consistent with the goals established in AVMC Chapter 15.34 as related to signage. The purpose of a master sign program is to encourage creative, coordinated, innovative, and attractive sign design. The proposed MSP provides for attractive sign design by implementing requirements for the entire shopping center, which were not in place previously. The proposed pole sign creates an innovative means to promote commerce and community identity by attracting

motorists along State Route 73. The proposed signs will be located where they will not impede traffic visibility as outlined in AVMC Section 15.14.030.F, Required Sight Distances.

F. Compliance with CEQA. Processing and approval of the permit application are in compliance with the requirements of the California Environmental Quality Act. The proposed project is categorically exempt from environmental review pursuant to Section 15311 of the CEQA Guidelines. Section 15311 provides exemption (Class 11) for the construction of minor structures accessory to existing commercial, industrial, or institutional facilities, including on-premise signs.

G. Surrounding Uses. Approval of the application will not create conditions materially detrimental to the public health, safety and general welfare or injurious to or incompatible with other properties or land uses in the vicinity. The proposed signs will be constructed of high-quality materials and designed to provide effective, balanced, and aesthetically uniform signage for the shopping center. The proposed signs would not affect circulation or create conditions that would be detrimental to the public. Furthermore, building permits shall be required for signs prior to installation to ensure best construction practices.

Section 3. Approval of Project and Findings for an Exception Permit (EP) for a Parking Deficiency of Less than 15%. In accordance with Section 15.38.120(B) of the AVMC, the City Council hereby makes the following findings of fact and approves the EP for Planning Application PA22-005, subject to the conditions set forth in Exhibit "A" and MSP set forth in Exhibit "B", attached hereto and incorporated herein by reference.

A. The land use is consistent with the general plan and any applicable specific plan. The General Plan land use designation for the property is Community Commercial ("CC"). The CC land use designation provides a variety of uses that serve citywide and regional needs, including retail stores, restaurants and a variety of services. The proposed request is to reduce the required number of parking spaces to accommodate the installation of a pole sign. No changes are proposed to the existing uses on site.

B. The land use and associated development conform to the permitted use provisions and development standards of this zoning code and are consistent with this code and any applicable specific plan. Aliso Viejo Plaza is characterized by a variety of uses (including retail, restaurant, and personal services) which is consistent with the land uses specified in AVMC Section 15.18.020. AVMC Section 15.38.120(B)(1) allows for a reduction in the number of parking spaces of 15% or less if an exception permit is approved pursuant to Section 15.74.070. Previously, Exception Permit PA10-034 was approved for a parking deficit of 12.3% for the shopping center. This was based on a parking study submitted at that time which concluded that the existing 888 parking spaces for the shopping center is sufficient as there was a surplus of 125 parking spaces during peak hours. According to this parking study, the shopping center will continue to be adequately parked with the

proposed reduction of one parking space (12.4% deficit) to accommodate a new pole sign.

C. Processing and approval of the permit application are in compliance with the requirements of the California Environmental Quality Act. The proposed reduction in the number of parking spaces is categorically exempt from environmental review pursuant to Section 15304 of the CEQA Guidelines. Section 15304 provides exemptions for a class of projects (Class 4) consisting of minor alterations in the condition of land.

D. Approval of the application will not create conditions materially detrimental to the public health, safety and general welfare or injurious to or incompatible with other properties or land uses in the vicinity. The proposed reduction in one parking space will not create adverse impacts. As discussed in finding B above, the shopping center will continue to have sufficient parking for the patrons and no changes are proposed to the site access points or circulation. As for the pole sign, it will require a separate building permit, subject to review and approval by the Building & Safety Division. The pole sign will also be required to maintain conformance with regulations from other applicable agencies including the State of California Department of Transportation (CalTrans). Based on procedural safeguards proposed by the Applicant, regulatory framework established by the City and other agencies, and the conditions of approval, the proposed use will not have adverse effects on the health, safety, or welfare or other persons in the vicinity of the use.

E. Given the specific conditions of the site and the adjacent area, alternate parking standards will provide sufficient parking for the use(s) served. As discussed in finding B above, the shopping center will continue to be adequately parked even with the proposed reduction of one parking space. Based on the previously submitted parking study, there will be a surplus of 124 parking spaces with the proposed parking space reduction. Additionally, the parking spaces that will be removed are behind the Target building, which, based on observation, is rarely used by the public.

F. The alternate parking standards comply with the purpose and intent of Chapter 15.38 Parking Regulations. The alternative parking standards comply with the purpose and intent of Chapter 15.38. Although the removal of one parking space will result in a deficiency increase from 12.3% to 12.4%, the deficiency remains below the allowable 15% as established in Section 15.38.040. Additionally, as discussed in the previous findings, the shopping center will continue to have a surplus of 124 parking spaces with the proposed parking space reduction.

Section 4. Filing of Notice of Exemption**.** The City Council hereby authorizes and directs staff to prepare, execute and file with the Orange County Clerk a Notice of Exemption for the proposed Project within five working days of this approval.

Section 5. Location of Documents. The administrative record for the Project is maintained at City Hall located at 12 Journey, Suite 100, Aliso Viejo, CA 92656. The custodian of records is the City Clerk.

PASSED, APPROVED AND ADOPTED this 17th day of January, 2024.

_____
Mike Munzing
Mayor

APPROVED AS TO FORM:

_____
Scott C. Smith
City Attorney

ATTEST:

_____
Mitzi Ortiz, MMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, MITZI ORTIZ, City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that foregoing Resolution No. 2024-___ was duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 17st day of January 2024, by the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

_____
MITZI ORTIZ
CITY CLERK

(SEAL)

I hereby certify that the foregoing is the original of Resolution No. 2024-__ duly passed and adopted by the Aliso Viejo City Council at its regular meeting held January 17, 2024

_____
MITZI ORTIZ
CITY CLERK

(SEAL)

EXHIBIT "A"
PLANNING APPLICATION PA22-005
26852-27072 LA PAZ ROAD
CONDITIONS OF APPROVAL

1. Project Description. This approval is for a new master sign program and an exception permit for the following:

    a. 60' tall pole sign located on the north side of the Target building and adjacent to State Route 73; and

    b. Reduction of one parking space to accommodate the pole sign, resulting in a total of 887 parking spaces for the shopping center.

2. Development Per Approved Plans. This approval constitutes a precise plan for location and design of uses, structures, features and materials submitted with this application. Development shall occur substantially as shown on the plans approved for this Project and on file in with the Community Development Department, subject to any modifications imposed by the conditions of approval herein, as confirmed by the Community Development Director. Any land use, construction or improvement not specifically approved by this master sign program and exception permit is not permitted and must be addressed in a separate and subsequent application and review. Relocation, alteration or addition to any use, structure, feature or material not specifically approved shall require an amendment to the approved plans unless the Community Development Director determines such modifications are minor and consistent with the spirit and intent of the original approving action, and that the action would have been the same for the modifications as for the approved plans. The Community Development Director may approve such minor modifications in accordance with AVMC Section 15.74.110.

3. Effective Date. The master sign program and exception permit shall become effective upon adoption of the zoning code amendment for PA22-005.

4. Applicant Designation. "Applicant" shall apply to Ryan Ybarra on behalf of Target Corporation, and future successors of the approved establishment.

5. Payment of Fees. The Applicant shall be responsible for payment of all applicable fees along with reimbursement for all City expenses in ensuring compliance with conditions. All fees and expenses shall be paid in full prior to issuance of a certificate of occupancy. Prior to issuance of applicable City approvals or permits, the applicant shall be fully responsible for reimbursing the City of Aliso Viejo for all expenses incurred to process the application and assure compliance with all conditions of approval.

6. Compliance with Conditions. The Applicant shall be fully responsible for knowing and complying with all conditions of approval, including making conditions known to City

staff for future governmental permits or actions on the project site. Failure to abide by and faithfully comply with any and all conditions attached to the granting of these permits may constitute grounds for revocation of the permit(s) in accordance with AVMC Section 15.74.120.

7. Indemnification. The Applicant shall indemnify, protect, defend, and hold the City, and/or any of its officials (appointed or elected), officers, employees, agents, departments, agencies, and instrumentalities thereof, harmless from any and all claims, demands, lawsuits, writs of mandamus, and other actions and proceedings (whether legal, equitable, declaratory, conditional or adjudicatory in nature), and alternative dispute resolution procedures (including, but not limited to arbitrations, mediations, and other such procedures), judgments, orders, and decisions (collectively 'Actions'), brought against the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, that challenge, attack, or seek to modify, set aside, void, or annul, any action of, or any permit or approval issued by the City and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof (including actions approved by the voters of the City) for or concerning the project, whether such Actions are brought under the Ralph M. Brown Act, California Environmental Quality Act, the Planning and Zoning Law, the Subdivision Map Act, Community Redevelopment Law, Code of Civil Procedure Sections 1085 or 1094.5, or any other federal, state, or local constitution, statute, law, ordinance, charter, rule, regulation, or any decision of a court of competent jurisdiction. It is expressly agreed that the City shall have the right to approve, which approval will not be unreasonably withheld, the legal counsel providing the City's defense, and that Applicant shall reimburse City for any costs and expenses directly and necessarily incurred by the City in the course of the defense. City shall promptly notify the Applicant of any Action brought and City shall cooperate with applicant in the defense of the Action.

8. Compliance with Building Codes. Signs shall be submitted for review, approved and permits issued, and shall comply with standards, regulations and requirements of current editions of the California Building Code, California Plumbing Code and California Mechanical Code, California Electrical Code, including any local amendments adopted by the City of Aliso Viejo.

9. State and Federal Permits. All necessary State and Federal permits, including the State of California Department of Transportation and the Toll Roads shall be obtained prior to construction, if applicable.

10. Sign Permits. All signs proposed in the master sign program are under separate permit and shall be designed according to the MSP and require review and approval of Planning and Building Departments before installation.

11. Maintenance. All signs permitted and installed in accordance to this Master Sign Program shall be maintained in good repair, functioning properly, and free from all defects, including, but not limited to, cracking, rusting, and peeling. Signs not so

maintained shall be deemed a public nuisance and may be abated pursuant to the applicable provisions of the AVMC.

12. Adverse Impacts. In the event of adverse impacts on the health, safety or welfare of the neighborhood or public, or receipt of substantiated complaints directly related to the proposed project, the Community Development Director shall investigate and, if significant adverse impacts directly related to the project are found to exist, the Director or Chief of Police shall have the discretion to bring the project back to the City Council for the consideration of additional improvements and protective measures, additional conditions, amended conditions, or permit revocation. Modifications may include but not be limited to the restriction of operations.

13. CEQA Recordation Fee. Within 48 hours of approval of the project, the applicant shall deliver to the Community Development Department, a check payable to the Orange County Clerk-Recorder's Office in the amount of fifty dollars ($50.00) in order for the City to file the appropriate environmental documentation for the project. If within the 48-hour period the applicant has not delivered the check, the statute of limitations for any interested party to challenge the environmental determination under the provisions of the California Environmental Quality Act (CEQA) could be significantly lengthened.

ALISO VIEJO PLAZA

MASTER SIGN PROGRAM

26852 - 27072 La Paz Road
Aliso Viejo, CA.

Created On: 09-17-21
Last Revised: 1.10.24

PREPARED BY

SIGNS & SERVICES CO.
(714)761-8200
info@signsandservicesco.com
www.signsandservicesco.com

TABLE OF CONTENTS:

Site Plan - Ground Signs	**03**
Site Plan - Wall Signs	**04**
Freestanding Ground Signs (Matrix Table)	**05**
Major 1 Tenant Sign Guidelines	**06**
Major 2 Tenant Sign Guidelines	**07**
Pad Tenant Guidelines (Fast Food & Drive-Thru)	**08**
Shop Tenant Guidelines	**09**
Tenant Sign Lighting Guidelines (Various Lighting-Types)	**10**
Tenant Sign Guidelines (Computation of Sign Area)	**11**
Blade Sign & Under-Canopy Sign Guidelines	**12**
Tenant Door & Window Graphics Guidelines	**13**
Prohibited Signs (15.34.170)	**14**
Prohibited Signs (Continued) (15.34.170)	**15**
Approval Process	**16**
Fabrication & Maintenance Requirements	**17**
Freeway-Oriented Multi-Tenant Pole Sign	**18**
Freeway-Oriented Multi-Tenant Pole Sign (On Photo) (Qty: 1)	**19**
Large Multi-Tenant Monument Signs (Quantity: 2)	**20**
Small Multi-Tenant Monument Sign (Quantity: 1)	**21**

PROPERTY OWNERS:

Aliso Viejo Investors, LLC.

Target

Stater Bros.

La Paz Investments, LLC.

Horseshoe Bar Investors 2, LLC

SIGN COMPANY:

Signs & Services Company
10980 Boatman Avenue
Stanton, CA 90680
714.761.8299
Contact: Matt DeRuyter
matt@signsandserviceco.com

GENERAL:

Signs are not only effective as advertising, but add excitement and interest to a storefront when combined with tasteful design in harmony with the shopping center's standards. The sign regulations herein have been established for the purpose of achieving the best effect for store identification and overall design, while allowing each tenant creativity within the limits of their leasehold & sign criteria. Experience has shown that everyone benefits from design controls and standards of quality such as described herein.

This sign criteria is not a guarantee of sign approval and is subject to all sign regulations established by the City of Aliso Viejo Municipal Code. The design elements as referenced in the sign criteria shall be subject to review and approval by the Landlord and the City of Aliso Viejo, CA.

Sign color choices and overall design are left to the tenant to decide upon, however the final design approval will be at the Landlord's discretion. The sign design must meet the standards of the shopping center set forth, herein.

SITE PLAN - GROUND SIGNS

LEGEND:

PROPERTY LINE INDICATOR:

GROUND SIGNS:

- **FP** — Freeway Pole Sign (Qty:1)
- **ML** — Multi-Tenant Monument Sign (Qty:2)
- **MS** — Multi-Tenant Monument Sign (Qty:1)



SITE PLAN - WALL SIGNS

BUILDING SQUARE FOOTAGE ANALYSIS:

MAJOR 1 (TARGET)	123,722 SQ. FT.
MAJOR 2 (GROCERY)	41,316 SQ. FT.
SHOPS 1 (BANK)	2,800 SQ. FT.
SHOPS 2 (MULTI-TENANT MIXED-USE)	9,400 SQ. FT.
SHOPS 3 (MULTI-TENANT MIXED-USE)	5,000 SQ. FT.
SHOPS 4 (MULTI-TENANT RESTAURANTS)	3,000 SQ. FT.
PAD 1 (FAST FOOD DRIVE-THRU)	3,127 SQ. FT.
SHOPS 5 (MULTI-TENANT MIXED-USE)	2,800 SQ. FT.
SHOPS 6 & 7 (MULTI-TENANT MIXED-USE)	+15,600 SQ. FT.
TOTAL SQUARE FOOTAGE: NOTE: GAS STATIONS ARE NOT INCLUDED	206,765 SQ. FT.

LEGEND:

- Major 1 (Signs 1, 2, & 4)
- Major 2 (Signs 5-9)
- Shops 1-7 (Signs 3, 10-29, 34-59)
- Pad 1 (Signs 30-33)



MATRIX FOR FREESTANDING GROUND SIGNS

	SIGN MESSAGE:	#	GROUND SIGN-TYPE:	LOGO DIMENSIONS:	SQ. FOOTAGE:	SIGN CABINET DIMENSIONS:	SQ. FOOTAGE:	COMBINED SQUARE FOOTAGE:	SITE PHOTO:
FREESTANDING SIGNS	**CITY OF ALISO VIEJO MAJOR 1 & MAJOR 2, ETC**	FP	FREEWAY ORIENTED, DOUBLE-SIDED MULTI-TENANT POLE SIGN	MAJOR ANCHOR TENANT: TARGET LOGO = 10'- 0"(x) 12'-0"	120.0 SQ. FT.	TOP CABINET = 10'- 0" (x) 12'- 0" MIDDLE CABINET = 5'- 0" (x) 12'- 0" BOTTOM CABINETS = 3'- 0" (x) 5'- 10"	120.0 SQ. FT. 60.0 SQ. FT. 69.96 SQ. FT. EA.	COMBINED SQ FTG = 242.96 SQ. FT.	
	MAJOR 1 & MAJOR 2 TENANT PANELS	ML1	SIGN #1 MULTI-TENANT MONUMENT-STYLE SIGN	MAJOR ANCHOR TENANT: TARGET LOGO = 2'- 0" (x) 10'- 6"	21.0 SQ. FT.	CABINET AREA = 2'- 0" (x) 10'- 6" CABINET AREA = 2'- 0" (x) 10'- 6" CABINET AREA = 2'- 0" (x) 5'- 1 1/2"(2)	21.0 SQ. FT. 21.0 SQ. FT. 10.25 SQ. FT. EA.	COMBINED SQ FTG = 52.25 SQ. FT.	
	MAJOR 1 & MAJOR 2 TENANT PANELS	ML2	SIGN #2 MULTI-TENANT MONUMENT-STYLE SIGN	MAJOR ANCHOR TENANT: TARGET LOGO = 2'- 0" (x) 10'- 6"	21.0 SQ. FT.	CABINET AREA = 2'- 0" (x) 10'- 6" CABINET AREA = 2'- 0" (x) 10'- 6" CABINET AREA = 2'- 0" (x) 5'- 1 1/2"(2)	21.0 SQ. FT. 21.0 SQ. FT. 10.25 SQ. FT. EA.	COMBINED SQ FTG = 52.25 SQ. FT.	
	MAJOR 1 & MAJOR 2 TENANT PANELS	MS	MULTI-TENANT MONUMENT-STYLE SIGN	MAJOR ANCHOR TENANT: TARGET LOGO = 1'- 3" (x) 5'- 3"	6.56 SQ. FT.	CABINET AREA = 3'- 9" (x) 1'- 8" (1) CABINET AREA = 1'- 3" (x) 5'- 3" (4)	6.25 SQ. FT. 6.56 SQ. FT. EA. (26.25 SQ. FT.)	COMBINED SQ FTG = 32.50 SQ. FT.	

NOTE: Any work encroaching into the public right of way (electrical connections, traffic control for sign installation, etc...) will require a Public Works Encroachment Permit

FREESTANDING GROUND SIGN GUIDELINES & SIGN-TYPES:

SIGN FP (Freeway Pole, Multi-Tenant) – One (1) multi-tenant pole sign, 60-foot tall. Center identity to be illuminated channel letters. Tenant panels to be routed with ¾" push thru acrylic. Internal Internal illumination to be LED modules.

SIGN ML (Monument, Multi-Tenant- Large) – Two (2) multi-tenant monument signs, 8'-6" tall. Tenant panels to be routed with ¾" push thru acrylic. Internal illumination to be LED modules.

SIGN MS (Monument, Multi-Tenant- Small) – One (1) multi-tenant monument sign, 4'-0" tall. Tenant panels to be routed with ¾" push thru acrylic. Internal illumination to be LED modules.

MAJOR 1 TENANT



MAXIMUM 75%
OF ADJACENT SURFACE

36” TALL MAX
LETTER HEIGHT,
MAX QTY: 4

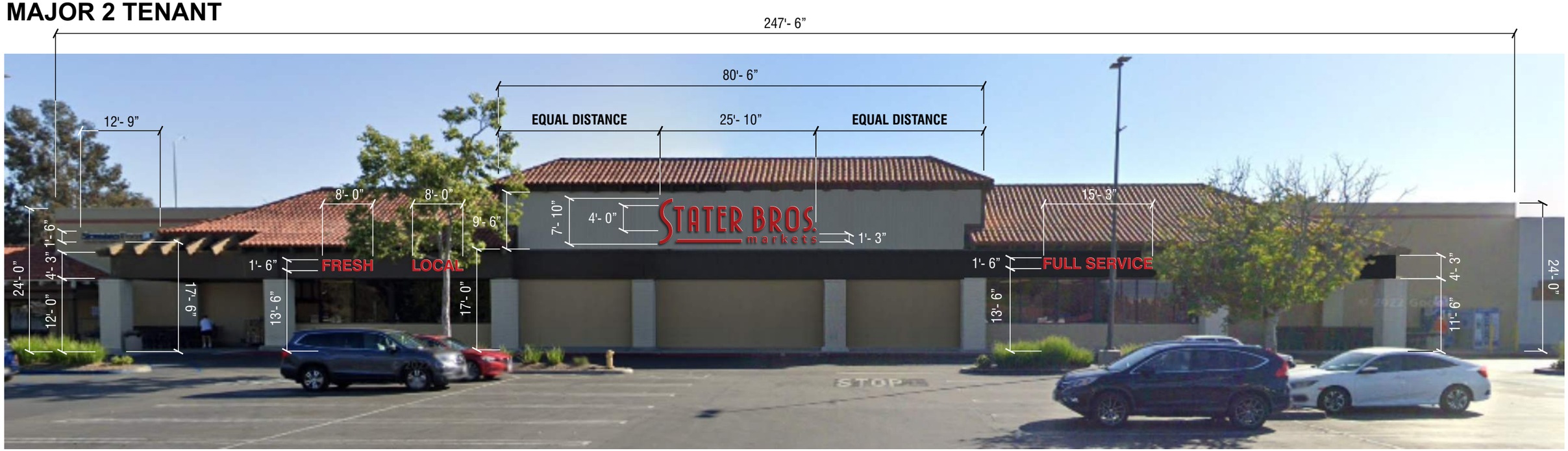
MAJOR TENANT

SECONDARY SIGN

INTERIOR-ILLUMINATED MAJOR TENANT SIGN GUIDELINES:

Sign area, **which includes logos,** allowed for each Tenant shall be calculated as follows: One (1) square foot of sign area per linear foot of store frontage, up to a max. of 250 sq. ft. per building side
Sign copy height and number of lines is not limited prescriptively, but shall be fitted proportionally to the wall surface it is attached.
One or two lines of copy is permitted and may consist of upper and/or lower case letters.
Signage is permitted on all elevations visible to public, provided that the allowable sign area is not exceeded.
Secondary sign copy is permitted but shall not exceed the total square footage of sign area permitted by the Tenant's leased storefront, and will be included as part of the overall allowable sign area.
Secondary Signs are used to advertise various services or key departments/products the customer would be interested in using or purchasing while shopping at a particular store. For instance: A Grocery Store would be allowed departmental signage like Deli, Liquor, Pharmacy, etc... These signs typically utilize similar fonts and colors to those used in the Store’s Name & Logo Artwork.

MAJOR 2 TENANT



MAXIMUM 75%
OF ADJACENT SURFACE

96” TALL MAX
LETTER HEIGHT,
MAX QTY: 1

GROCERY TENANT

SECONDARY SIGN

INTERIOR-ILLUMINATED GROCERY TENANT SIGN GUIDELINES:

Sign area, which includes logos, allowed for each Tenant shall be calculated as follows: One (1) square foot of sign area per linear foot of store frontage, up to a max. of 250 sq. ft. per building side
Sign copy height and number of lines is not limited prescriptively, but shall be fitted proportionally to the wall surface it is attached.
One or two lines of copy is permitted and may consist of upper and/or lower case letters.
Signage is permitted on all elevations visible to public, provided that the allowable sign area is not exceeded.
Secondary sign copy is permitted but shall not exceed the total square footage of sign area permitted by the Tenant's leased storefront, and will be included as part of the overall allowable sign area.
Secondary Signs are used to advertise various services or key departments/products the customer would be interested in using or purchasing while shopping at a particular store. For instance: A Grocery Store would be allowed departmental signage like Deli, Liquor, Pharmacy, etc... These signs typically utilize similar fonts and colors to those used in the Store’s Name & Logo Artwork.

PAD TENANT



MAXIMUM 75%
OF ADJACENT SURFACE

36” TALL MAX
LETTER HEIGHT

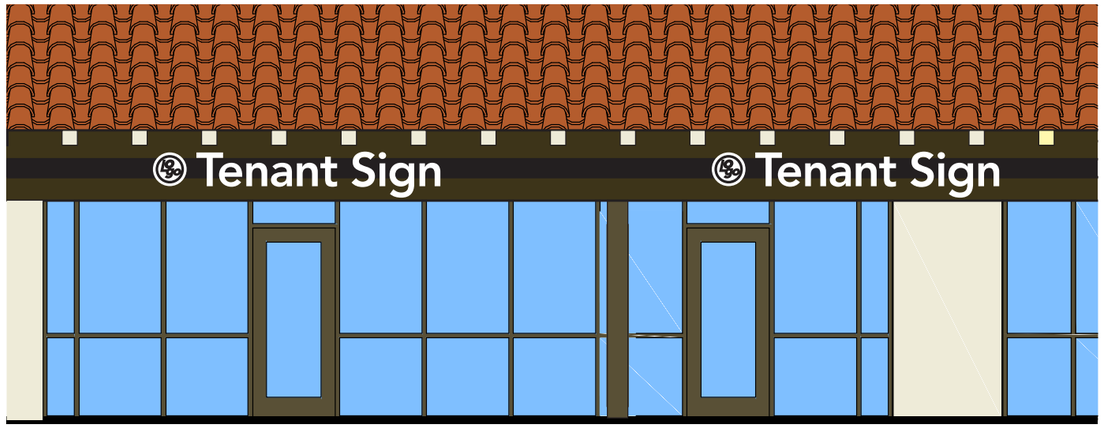
PAD TENANT

INTERIOR-ILLUMINATED PAD TENANT SIGN GUIDELINES:

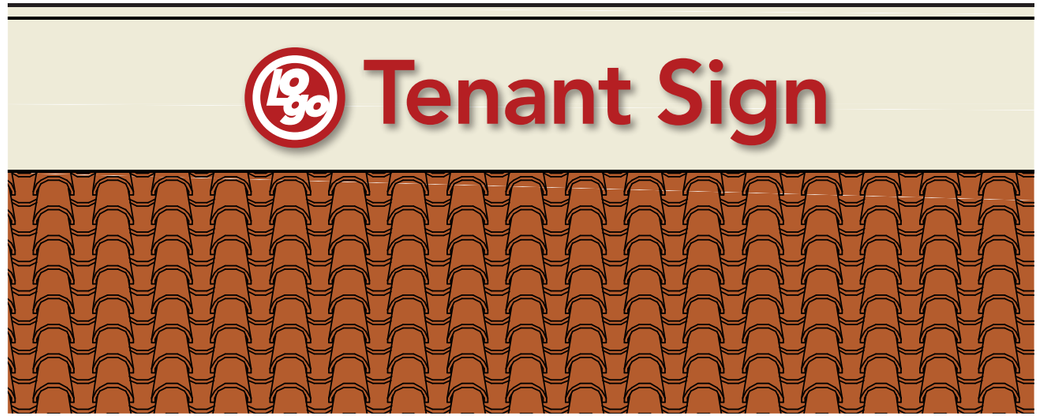
Sign area, which includes logos, allowed for each Tenant shall be calculated as follows: One (1) square foot of sign area per linear foot of store frontage, up to a max. of 100 sq. ft. per building side
Letter Height: Maximum of 36” overall using one or two lines of copy.
Logo Height: Logo height max not to exceed 26”.
Sign Width: Not to exceed 75% of the occupant’s store frontage.
One or two lines of copy is permitted and may consist of upper and/or lower case letters.
One (1) Sign allowed per storefront elevation. A total of four (4) Signs max., provided that the maximum allowable sign area is not exceeded and landlord & city approval is met.
Secondary signs are not permitted for Pad & Restaurant Buildings.

SHOP TENANT

Shop Tenants are shown on Buildings Colored with Green on the Site Plan

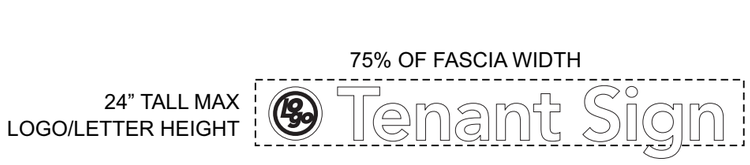


SHOP TENANT - TYPE 1 (ON WOOD BEAMS BELOW ROOFLINE)



SHOP TENANT - TYPE 2 (ON WALL FASCIA)

INTERIOR-ILLUMINATED SHOP TENANT SIGN GUIDELINES:





SHOP TENANT - TYPE 1 GENERAL SPECIFICATIONS:

- Signs including logos shall not exceed (1:0) one square foot of sign area per linear foot of leased frontage, not to exceed 100 square feet.
- All upper case Logos/Letters to be a maximum height of 24".
- Sign Width: Not to exceed 75% of the fascia width.
- Maximum one line of copy unless part of a registered trademark and approved by Landlord
- One (1) Sign allowed per storefront elevation. Tenants with multiple building elevations facing the parking lot and the street, tenants may include one (1) wall sign per additional building elevation.
- Secondary signs are not permitted
- Letters must be mounted on raceway mounted in between wood beams and painted to match.

SHOP TENANT - TYPE 2 GENERAL SPECIFICATIONS:

- Signs including logos shall not exceed (1:0) one square foot of sign area per linear foot of leased frontage, not to exceed 100 square feet.
- Logos/Letters to be a maximum of 36" tall
- Sign Width: Not to exceed 75% of the fascia width.
- One or Two lines of copy allowed.
- One (1) Sign allowed per storefront elevation. Tenants with multiple building elevations facing the parking lot and the street, tenants may include one (1) wall sign per additional building elevation.
- Secondary signs are not permitted

TENANT SIGN GUIDELINES:

INTERIOR-ILLUMINATED WALL SIGN TYPES ALLOWED:

Creative and imaginative signs are strongly encouraged and will be the standard for Landlords review/approval of all sign design submittals. There are many acceptable sign treatments, however, a mixed media three-dimensional approach combining several different fabrication and lighting techniques is preferred.

Tenants are strongly encouraged to consider the specific architectural style of their façade, the overall concept of the project, the scale of the proposed sign and the critical viewing angles and sight lines when designing appropriate graphics and signs for the storefront. Note that specific locations and surrounding architectural treatments can limit the maximum sign height and length, which may differ from the general guidelines proposed above. The Landlord reserves the right to approve or reject any proposed sign on the basis of its size and placement.

Acceptable sign styles include:

·Creative use of standard illuminated channel letters
·Front and halo illuminated channel letters
·Mixed media/dimensional signs using images, icons, logos, etc.
·Halo illuminated letters, 3” deep minimum

Color Guidelines:

Sign color choices are left to the tenant to decide upon, however the final design approval will be at the Landlord’s discretion.
The sign design must meet he standards of the shopping center set forth, herein.



Front-lit Channel Letter Example



“Halo” Back-Lit Channel Letter Example



Front/”Halo-lit” Back-Lit Channel Letter Example

TENANT SIGN GUIDELINES:

15.34.100 Computation of sign area

A. Rules: Sign area shall be determined as follows:

1. Distinct border or boundary. For signs with a distinct border or boundary, the sign area shall be calculated as the entire surface within the border, boundary, sign board or sign face.

2. No distinct border or boundary. For signs with no distinct border or boundary, the sign area shall be calculated by a simple rectilinear figure which contains all of the lettering or illustration on such sign.

3. Double-sided sign. The sign are of signs which have tow identical faces, arranged back to back in parallel planes, shall be calculated from one side only.

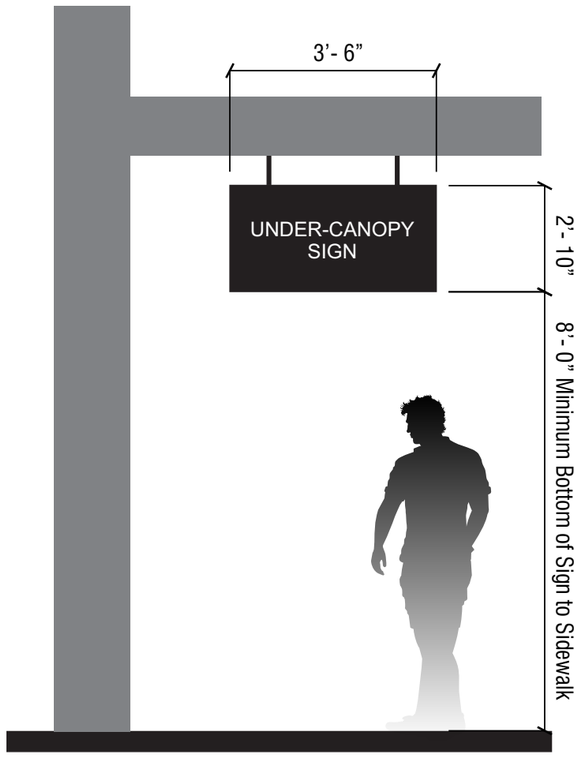
4. Multiple-sided sign. The area of signs which have more than one side, but are not consistent with the standards for double-sided signs have a sign area equal to the sum of all sides.
[Ord. 2019-209 § 3 (Exhs. A, B); Ord. 2010-126 § 1 (Exhs. A); Ord. 2010-123 § 3 (Exhs. A) Formerly 15.34.120].

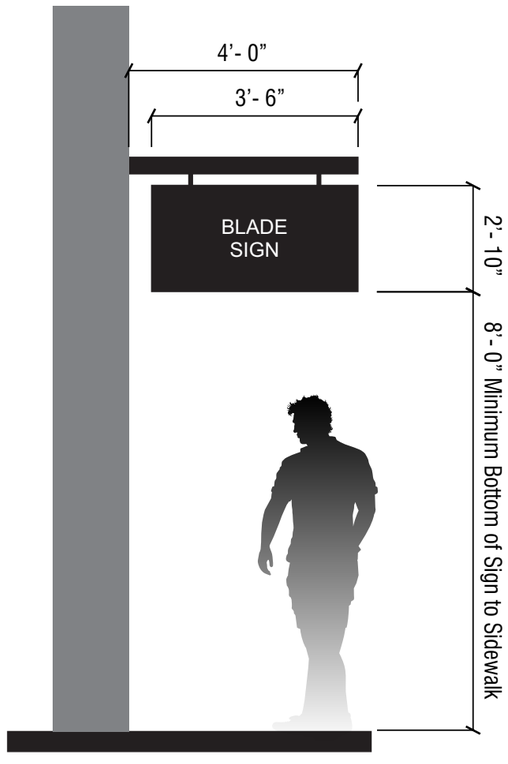
BLADE / UNDER-CANOPY SIGNS:

Each tenant is permitted one (1) blade or under-canopy sign per tenant space. Blade signs must adhere to the following:

- Blade / Under-Canopy signs may be illuminated or non-illuminated. Illuminated signs may have an internal or external light source.
- Blade signs and under-canopy signs must be three-dimensional and uniquely enhanced sign designs are encouraged. Be creative, be distinctive, be bold.
- Blade / Under-Canopy signs shall project no more than 4'-0” from the building face and shall be no more than three feet (3'-0”) in height, with a maximum of ten (10) sq. ft. of area for each face. Clearance from the underside of the blade sign to the finished common area paving shall be a minimum of 8'-0”.
- Proposals for blade / under canopy sign designs will be reviewed at the time of the Tenant's overall sign design submission. It is the responsibility of the Tenant to ensure that the fabrication & installation contractor includes adequate support for the blade sign & all required electrical services & connections.
- The blade sign may not be the Tenant's primary store identification sign and will not be included in the calculation for the overall sign area permitted.

Note: Tenant reserves the right to choose blade sign style but not location. Each location to be determined by Landlord.



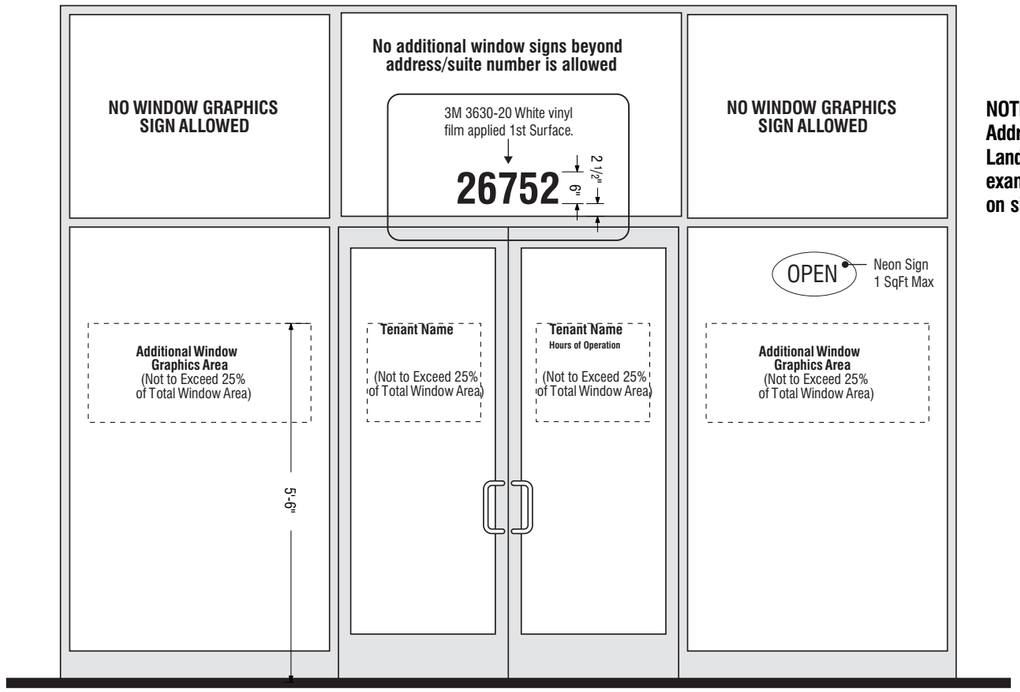








TENANT DOOR & WINDOW GRAPHICS



Window Graphics

Scale 1/2"=1'-0"

NOTE:
Address Numerals will require Landlord approval. Use this example to guide your design on sizes, color and material.

TENANT DOOR & WINDOW GRAPHICS

1. Window signs are limited to tenant name, logo, hours of operation or graphics related to business identity.
2. Window signage must not exceed 25% of the glazed area of the individual window panes.
3. All tenants are required to have address numerals applied in transom area, over entrance doors as shown. Address numerals shall be 6 inch copy, centered over entrance door(s). Font of address numerals shall be Helvetica Neue 65 Medium.
4. All tenants are required to have hours of operation as part of their window graphics package and should be located either on entrance door or adjacent sidelight window. Hours should be displayed at an appropriate height and visibility.
5. Graphics/copy on doors, address numerals and hours of operation shall be White vinyl film.
6. No limitation on design or color for secondary graphics located on sidelight window(s) provided that window graphics relate to tenant business or services.
7. Paper, hand painted holiday signs or temporary signs are strictly prohibited.
8. No graphics of any kind are allowed on the upper windows and door transom (except address numerals).
9. Graphics that are perceived as abusive, inflamatory or obscene by community standards are strictly prohibited and are subject to immediate removal at tenant's expense.
10. No block-out film to obscure or hide occupying tenant space will be allowed.
11. All window graphics are subject to review and approval at Landlord's discretion. Violation of guidelines will require removal of window graphics at tenant's own expense.
12. Electric (neon) or L.E.D. "OPEN" signs are allowed but limited area of 1 Sqft. Sign area total.
13. Upon termination of lease, all window signs must be removed at tenant's expense. Glazing must be return to original condition. If glazing can not to returned to original condition, tenant is required to provide replacement at tenant's own expense.

PROHIBITED SIGNS:

15.34.170 Prohibited signs

A, Prohibited signs. Unless expressly permitted elsewhere in this chapter, the following signs are prohibited in the city of Aliso Viejo, CA:

1. Any off-premises sign or sign advertising a business not on the property upon which the sign is placed.

2. Billboards or outdoor advertising signs.

3. Any sign that encroaches upon public property or within any right of way.

4. Flashing, animated or pulsating signs, laser lighting or searchlights.

5. Signs which conflict with or imitate any traffic control device due to color, wording, design, location or illumination, or which interfere with the same and efficient flow of vehicular and/or pedestrian traffic.

6. Signs which emit sound, odor or visible matter.

7. Rotating Signs or other signs with mechanical movement.

8. Roof Signs.

9. Projecting Signs or other, unless approved as part of a master sign program.

10. Human signs which: (a) display, offer for sale or vending or otherwise make available any goods or services and/or products; or (b) are used to attract attention to a commercial premises.

11. Flags and pennants, unless expressly permitted pursuant to this chapter or otherwise approved in a master sign program.

12. Balloons, kites, streamers, spinners, festoons, wind socks, valances, or other such advertising devices or displays.

13. Inflated signs, animals or other such figures, or other inflatable displays, whether tethered or not.

14. Signs containing unprotected speech, messages or images that are outside the protection of the First Amendment to the U.S. Constitution and/or corollary provisions of the California Constitution is prohibited. Examples include: Material that meets the legal definition of obscenity, fighting words, misleading or deceptive commercial messages, or messages which promote illegal products or services, etc.

PROHIBITED SIGNS (Continued):

15.34.170 Prohibited signs

A. Prohibited signs. Unless expressly permitted elsewhere in this chapter, the following signs are prohibited in the city of Aliso Viejo, CA:

17. Signs which constitute a nuisance or hazard due to their light intensity.

18. Abandoned signs. such signs shall be abated pursuant to AVMC 15.34.040.

19. Neon signs or other neon lighting displays inside or outside of a building visible from streets, parking areas or site boundaries, unless expressly permitted pursuant to this chapter or approved as part of a master sign program.

20. Window Signs, except as expressly permitted pursuant to this chapter or as required by law.

21. Off-site garage or yard sale signs, circulars, posters or other such sign or displays unless permitted by a special event permit pursuant to chapter 11.05 AVMC.

22. Any sign outlined with individual light bulbs or strings of lights.

23. Portable signs and sandwich board signs (including A-frame signs), unless approved as part of a master sign program, but in no event shall be visible from a public right-of-way.

24. Signs which are closer to overhead utility lines or utility structures than the minimum distance prescribed by California law or by the rules duly promulgated by agencies of the state or by the applicable public utility.

25. Signs installed, relocated or maintained in a manner which prevents free ingress to or egress from any door, except those signs required by the municipal code.

26. Painted wall signs, unless approved by the city council as part of a master sign program or specific plan.

27. Advertising statuary, unless approved by the city council as part of a master sign program or specific plan.

28. Any sign affixed to any vehicle or trailer on a public right-of-way or public property, unless the vehicle or trailer is being used in its normal business capacity and not for the sole purpose of attracting people to a place of business. All such vehicles used as part of normal business activity shall be stored on private property. This prohibition is not intended to prohibit typical business identification lettered on a motor vehicle or construction trailer.

B. Enforcement. Any person who erects or causes to be erected, any prohibited sign without express approval by the city is subject to the enforcement provisions of the municipal code.

[Ord. 2019-209 § 3 (Exhs. A, B); Ord. 2010-126 § 1 (Exhs. A); Ord. 2010-123 §3 (Exhs. A) Formerly 15.34.120].

APPROVAL PROCESS:

1. Submittal to Landlord

Prior to sign fabrication and applying for City approval of permits, each Tenant shall submit to the Landlord for approval full-size PDF format package containing the following:

·Site plan of entire retail center. The site plan must clearly identify the proposed tenant space within the overall center.
·Scaled elevation of Tenant's storefront depicting the proposed sign design and all the dimensions as they relate to the Tenant's storefront.
·The Sign Elevation must specify exact dimensions, copy layout, materials, colors, method of attachment, illumination, electrical specifications and all other details of construction as well as all sign area square footage.

Approval of disapproval of sign submittals shall remain the sole right of the Landlord of his chosen representative. If submittals are disapproved, then Tenants must submit revised plans until Landlord's approval is obtained.

2. City Submittal

A full set of plans must be approved and stamped by the Landlord prior to permit application. Tenant or their Sign Contractor must submit to the City of Aliso Viejo and will be responsible for all applicable applications and permit fees. Each Tenant shall be responsible for the fulfillment of all requirements of the City of Aliso Viejo.

3. Approval and Installation

Tenant and its sign contractor shall not be permitted to commence installation of the exterior sign(s) unless all of the following conditions have been met:
·A stamped set of final drawings reflecting the Landlord's and the City's approval shall be obtained from each party.
·The Landlord must receive the sign installer's and/or sign company's Certificate if Insurance as set forth herein.
·The Landlord must receive and approve the sign installer's and/or sign company's schedule for installation of signage.

FABRICATION/INSTALLATION REQUIREMENTS:

The fabrication and installation of all signs shall be subject to the following restrictions:

- All signs shall be fabricated and installed with UL approved components in compliance with all applicable building and electrical codes and permits.
- Sign manufacture shall supply a UL label, as required by local authorities, in an inconspicuous location. In no case shall any manufacture's label be visible from the street from normal viewing angles.
- Sign permit stickers shall be affixed to the bottom edge of signs, and only that portion of the permit sticker that is legally required to be visible shall be exposed.
- Signs shall be made of durable rust inhibited materials that are appropriate and complementary to the building.
- All formed metal (i.e. letterforms) shall be fabricated using full weld construction.
- All signs shall be fabricated and installed with no visible screws, seams, rivets, or fastening devices. Finished surfaces shall be free from "oil canning”or warping.
- Separate all ferrous and non-ferrous metals. Stainless steel fasteners shall be used to secure ferrous to non-ferrous metals.
- Threaded rods or anchor bolts shall be used to mount sign letters that are spaced off from the wall or background. Mounts consist of all thread post and spacer sleeves for consistency. Spacers painted to match building color. All bolts and mounting devices shall consist of porcelain finished iron, stainless steel, aluminum or carbon bearing steel with painted finish. No black iron will be permitted. Angle clips attached to letter sides will not be permitted.
- Paint colors and finishes must be reviewed and approved by the Owner. Color coatings shall match exactly the specified colors on the approved plans.
- Surfaces with color hues prone to fading (e.g., pastels, fluorescent, intense reds, yellows and purples) shall be coated with ultraviolet inhibiting clear coat in a matte, gloss or semi-gloss finish.
- All sign finishes shall be free of dust, orange peel, drips, and runs. Finishes should have uniform coverage and be of the highest quality (e.g., Matthews Paint Company (800) 323-6593).
- Surface brightness of all illuminated materials shall be consistent in all letters and components of the sign. Light leaks will not be permitted.

MAINTENANCE OF THE SIGN:

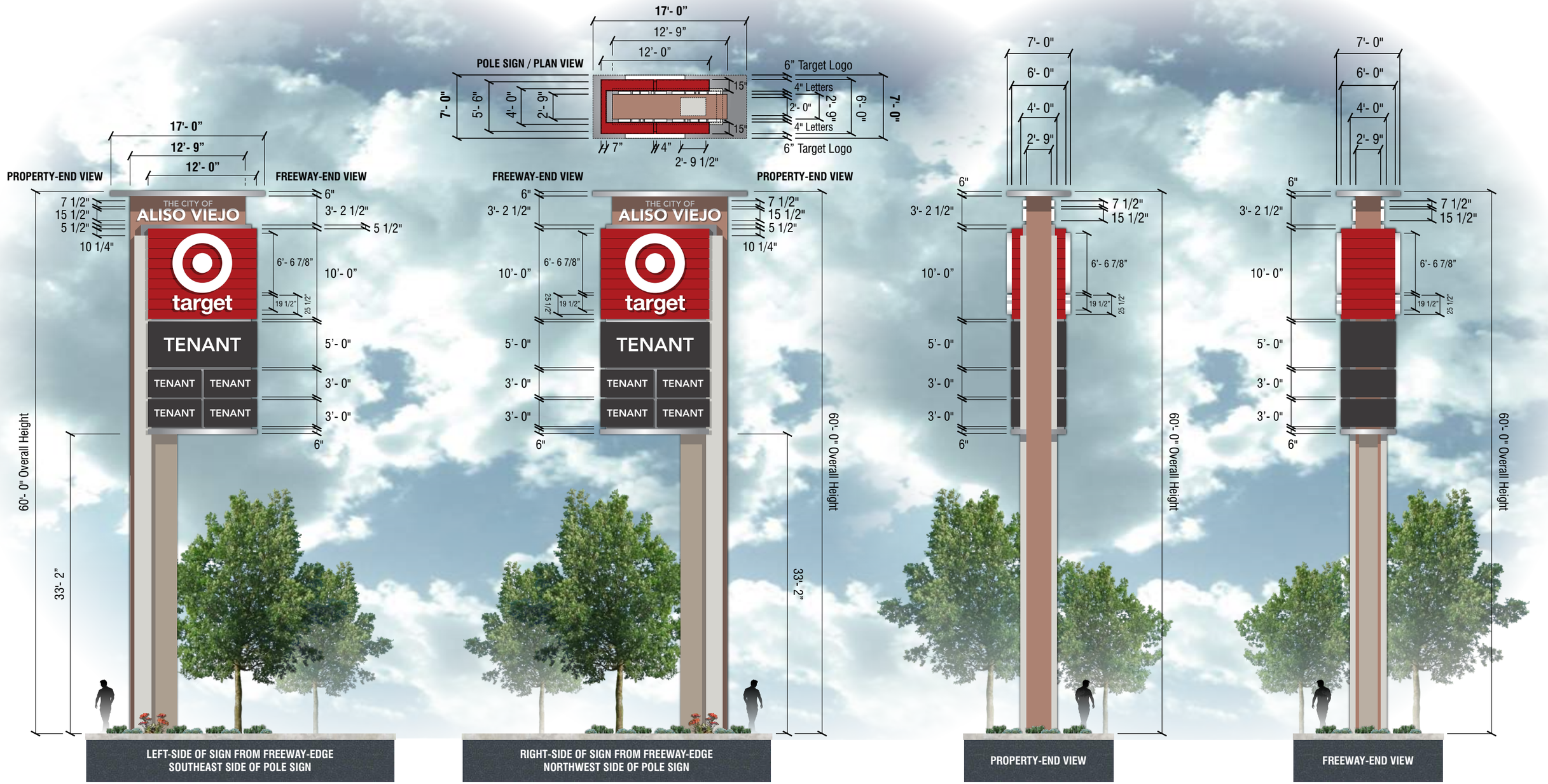
The Tenant shall employ professional sign fabricators and installers approved by the Landlord who are well qualified in the techniques and procedures required to implement the sign design concept. The Tenant will abide by all provisions, guidelines and criteria contained within this “Aliso Viejo Plaza” Sign Program. Only those sign types provided for and specifically approved by the Landlord in Tenant's sign submission documents will be allowed. The Landlord may, at his discretion and at the Tenant's expense and after proper notice to Tenant, replace or remove any sign that is installed without Landlord's written consent, or that is not executed in conformance with the approved submission. Tenant shall furnish the Landlord with a copy of all sign fabrication and installation permits prior to installation. It will be the responsibility of the Tenant to remove its storefront sign and/or blade sign and to satisfactorily repair and patch holes of their storefront sign area should they vacate the premises.

FP

FREEWAY-ORIENTED MULTI-TENANT POLE SIGN

60’- 0” TALL FREESTANDING INTERIOR-ILLUMINATED SIGN. QUANTITY: ONE (1) DOUBLE-SIDED POLE SIGN w/ SPACE FOR MAJOR ANCHOR TENANTS, PAD & SHOP TENANTS. ALL SELECTIONS SHALL BE AT THE LANDLORD’S DISCRETION & APPROVAL.

THE DESIGN OF THE FREEWAY-ORIENTED POLE SIGN TO BE CONSISTENT WITH THE BUILDINGS’ ARCHITECTURAL DESIGN & COLORS.



SCALE: 3/32” = 1’- 0”

FP

FREEWAY-ORIENTED MULTI-TENANT POLE SIGN

60’- 0” TALL FREESTANDING INTERIOR-ILLUMINATED SIGN
QUANTITY: ONE (1) DOUBLE-SIDED POLE SIGN w/ SPACE FOR MAJOR ANCHOR TENANTS, PAD & SHOP TENANTS. ALL SELECTIONS SHALL BE AT THE LANDLORD’S DISCRETION & APPROVAL.

THE DESIGN OF THE FREEWAY-ORIENTED POLE SIGN TO BE CONSISTENT WITH THE BUILDINGS’ ARCHITECTURAL DESIGN & COLORS.

SIGN RENDERED AS VIEWED FROM PACIFIC PARK DRIVE.

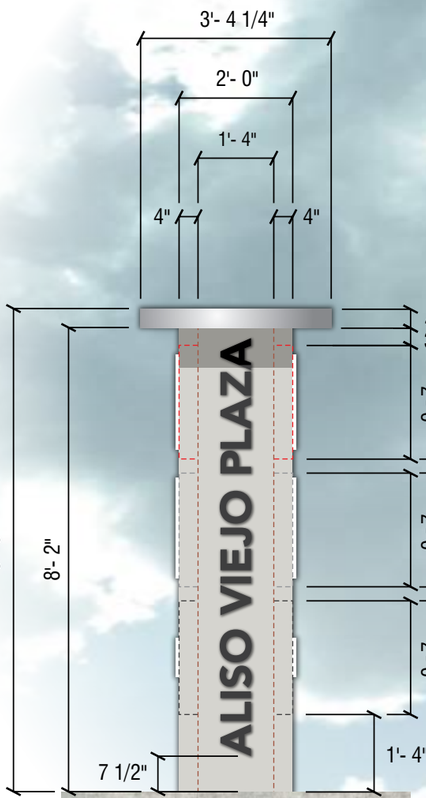


ML1 ML2

MULTI-TENANT LARGE MONUMENT SIGN

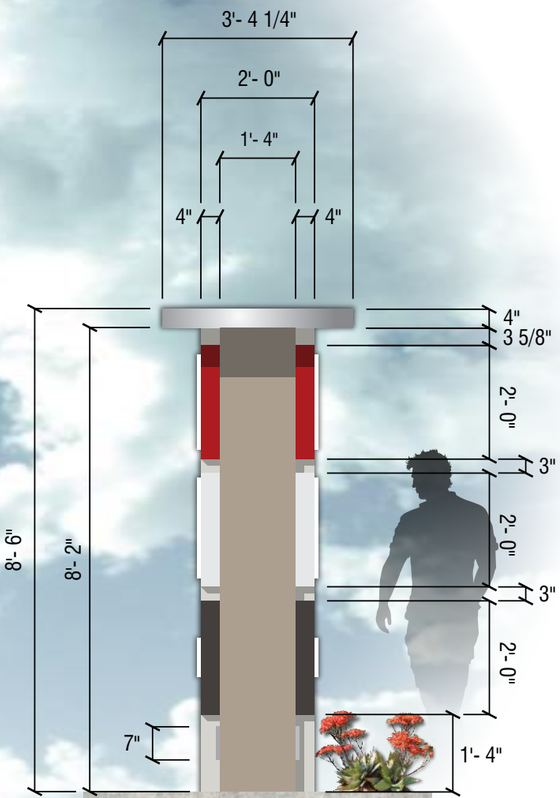
8'- 6" TALL FREESTANDING INTERIOR-ILLUMINATED SIGN QUANTITY: TWO (2) DOUBLE-SIDED MONUMENT SIGNS w/ SPACE FOR MAJOR ANCHOR TENANTS, PAD & SHOP TENANTS. ALL SELECTIONS SHALL BE AT THE LANDLORD'S DISCRETION & APPROVAL.

THE DESIGN OF THE FREEWAY-ORIENTED PYLON SIGN TO BE CONSISTENT WITH THE BUILDINGS' ARCHITECTURAL DESIGN & COLORS.



PROPERTY-END VIEW





STREET-END VIEW

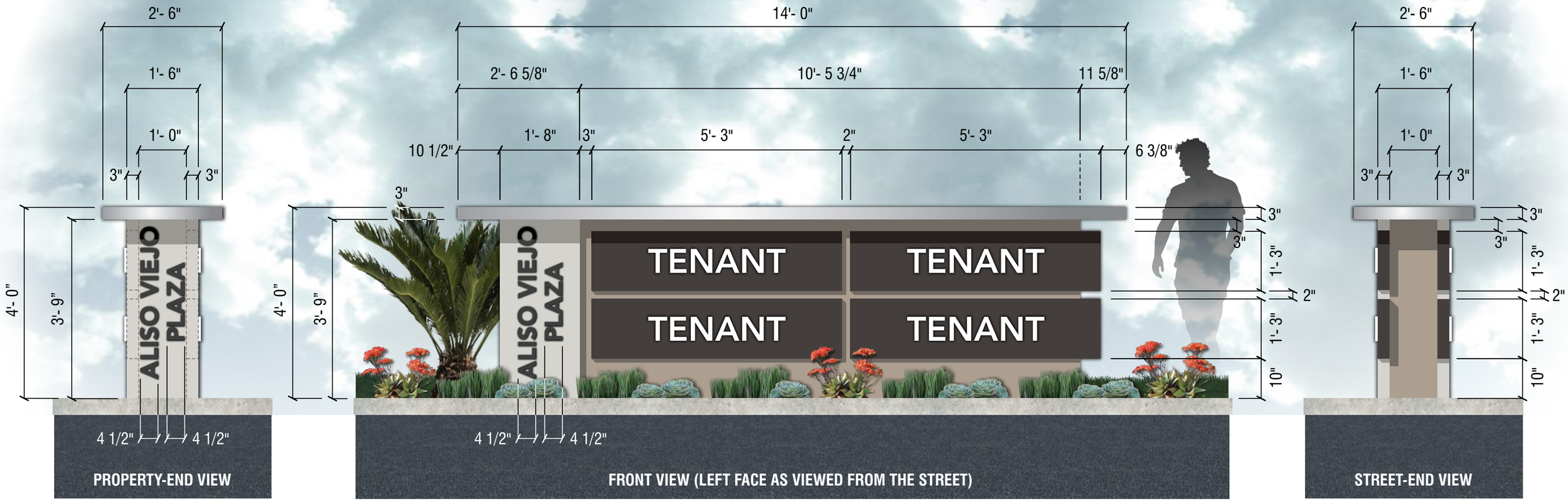
SCALE: 3/8" = 1'- 0"

MS

MULTI-TENANT SMALL MONUMENT SIGN

4’- 0” TALL FREESTANDING INTERIOR-ILLUMINATED SIGN QUANTITY: ONE (1) DOUBLE-SIDED MONUMENT SIGN w/ SPACE FOR MAJOR ANCHOR TENANTS, PAD & SHOP TENANTS. ALL SELECTIONS SHALL BE AT THE LANDLORD’S DISCRETION & APPROVAL

THE DESIGN OF THE FREEWAY-ORIENTED PYLON SIGN TO BE CONSISTENT WITH THE BUILDINGS’ ARCHITECTURAL DESIGN & COLORS.



SCALE: 1/2” = 1’- 0”

ALISO VIEJO

PA22-005 – Zoning Code Amendment, Master Sign Program and Exception Permit

Target – Aliso Viejo Plaza

26852-27072 La Paz Road

City Council

January 17, 2024

Site Summary

Property Information	
Existing Site Size	15.5 acres
Existing Conditions	Shopping Center - Aliso Viejo Plaza
Zoning Designation	Community Commercial (CC)
General Plan Designation	Community Commercial (CC)



Zoning Code Amendment (ZCA)

- Chapter 15.34 (Signs) of the AVMC currently prohibits pole signs
- The ZCA would allow for pole signs in the Community Commercial zoning district and must meet certain criteria

Sign Type and Placement	Maximum Number	Maximum Area	Maximum Height	Illumination	Additional Requirements
Freestanding: Pole sign located along State Route 73	One (1) pole sign per commercial center	250 sq. ft.	60 ft.	Internally Illuminated. Sign must comply with all applicable laws and regulations concerning brightness, including any applicable California Vehicle Codes.	• Sign shall require approval of a Conditional Use Permit; • Sign shall be located within a landscape area; • Location of pole sign shall not impact onsite traffic circulation; • Sign copy shall be limited to one commercial center name and tenant names; • Site must be zoned Community Commercial and have at least 1,000 feet of frontage where sign is to be placed; and • Sign shall be consistent with the design of other signs located on the commercial property.

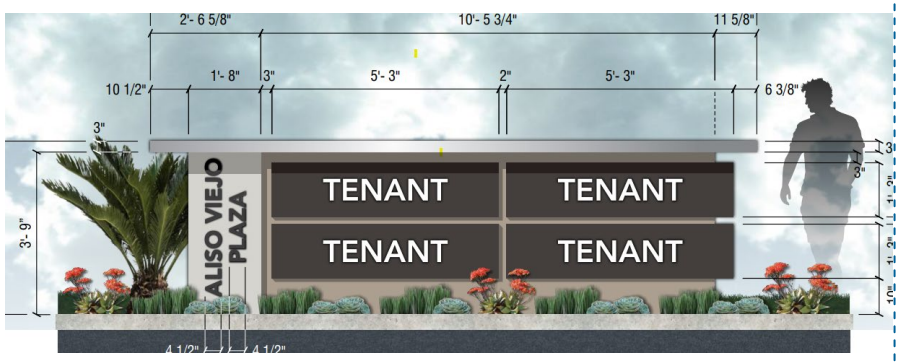
Proposed Pole Sign

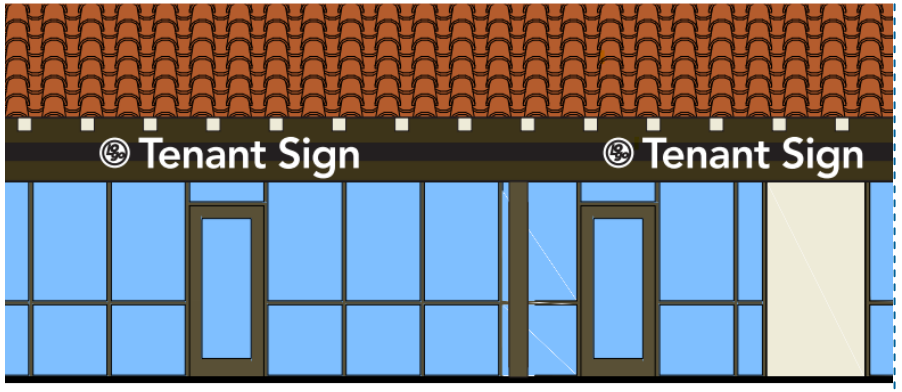


Master Sign Program (MSP)

- August 10, 2010: City Council approved a sign program for Target
- Currently no MSP for Aliso Viejo Plaza
- Proposed MSP elements include sign placement, size and illumination requirements







Exception Permit (EP)

- Proposing to remove one parking space to accommodate pole sign
- Parking spaces required: 1,013
- Parking spaces currently onsite: 888 (12.3% deficit)
- Parking Study for Exception Permit PA10-034
  - 125 parking space surplus at peak hours

Staff Recommendation to City Council:

1. Find that the request is exempt from the California Environmental Quality Act pursuant to State CEQA Guidelines Sections 15304 (Class 4: Minor Alterations to Land) and 15311 (Class 11: Accessory Structures);

2. Introduce and give first reading to an Ordinance entitled: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, AMENDING SECTION 15.34.120 OF THE ALISO VIEJO MUNICIPAL CODE TO ALLOW POLE SIGNS IN COMMERCIAL SHOPPING CENTERS LOCATED ALONG STATE ROUTE 73; and

3. Adopt a Resolution approving a Master Sign Program and an Exception Permit for a pole sign with reduced number of parking stalls at 26852-27072 La Paz Road.

City of Aliso Viejo
AGENDA ITEM

DATE: January 17, 2024

TO: Mayor and City Council

FROM: Mitzi Ortiz, Director of Government Services

SUBJECT: BY-DISTRICT ELECTIONS COMMUNICATION STRATEGY

Recommended Action:

Receive and file.

Background:

Historically, the City of Aliso Viejo has elected its five-member City Council through an "at-large" election system in which each Councilmember may reside anywhere in the City, and each member is elected by voters Citywide to provide Citywide representation. This is in contrast to a "by-district" election system where the City is divided into geographical districts, each Council candidate must reside in the district they will represent, and only voters within a given district vote for that district's Councilmember.

On January 31, 2023, the City received a letter from Kevin Shenkman of Shenkman & Hughes on behalf of the Southwest Voter Registration Education Project and its Aliso Viejo members. The letter claims the City's at-large voting system dilutes the ability of Latino voters to elect candidates of their choice or to otherwise influence the outcome of City elections. As a result, Mr. Shenkman claims, the City's at-large elections violate the California Voting Rights Act ("CVRA"). This letter must be sent as a prerequisite to any lawsuit claiming CVRA violations.

In response to Mr. Shenkman's claim, on March 15, 2023, the City Council adopted a Resolution of Intention to transition to by-district elections. Subsequently, the City Council held a total of four public hearings. The public hearings on April 5 and April 19, 2023, were held before the drawing of district maps and the public hearings on May 3 and May 17, 2023, were held following the drawing of district maps.

On May 17, 2023, following the public hearing, the City Council selected a district map and approved the introduction and first reading of an ordinance. On June 7, 2023, Ordinance No. 2023-236 was adopted establishing by-district elections, defining district boundaries, and scheduling elections within the districts.

Discussion:

Throughout the districting process, City staff provided public outreach to residents through various avenues. Following the City Council's decision to transition to by-district elections, a page was added to the City website at https://avcity.org/districting, which included information on the districting process, how residents could submit comments and proposed maps, the projected timeline for the process, and frequently asked questions. An announcement was added as a NewsFlash on the home page of the City's website directing visitors to the districting webpage for more information. Prior to each public hearing, a notice was published in the local newspaper and posted on the City website's Legal Notices page. The City's eNews and social media channels were also utilized to announce the public hearings, map submittal deadlines, updates to the districting webpage, and the selection of a district map.

The City's first by-district election will be held on November 5, 2024. The election will be for City Council seats in District 1, District 3, and District 5. The nomination period during which eligible individuals can officially receive, circulate, and file nomination papers for candidacy will open on July 15 and close on August 9, 2024. District 2 and District 4 seats will be up for election in 2026.

Staff has been developing a communication strategy and schedule to continue outreach efforts on the matter. To date, staff has completed the following:

- Updated the City's districting webpage: https://avcity.org/districting.
- Updated the City's elections webpage: https://avcity.org/elections.
- Created and posted an interactive GIS map on the City's elections webpage. The map displays district boundaries and can also be used to search for a district by address.

Additional outreach efforts will resume in March 2024, following the Presidential Primary Election. Staff is currently exploring the following options for additional outreach:

- Post announcement as NewsFlash on City website homepage.
- Create a 2024 election video explaining by-district elections.
- Include an announcement in the upcoming summer recreation brochure that is mailed to all households in April/May.
- Develop and post district-specific information on the City's website.
- Create informational flyers for dissemination at City facilities and events.
- Develop FAQ series to post on social media channels.

Staff will continue to share information using eNews, social media channels, and the City's website. In addition, content will be posted on the City's digital signage and television channel.