

AGENDA

ALISO VIEJO CITY COUNCIL
WEDNESDAY, MAY 3, 2023
6:30 PM CLOSED SESSION
7:00 PM REGULAR MEETING

City Hall
Council Chambers
12 Journey
Aliso Viejo, CA



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

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 your 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
CITY MANAGER

SCOTT C. SMITH
CITY ATTORNEY

MITZI ORTIZ
CITY CLERK

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

CALL TO ORDER: CONVENE SPECIAL MEETING

PUBLIC COMMENTS:

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 LABOR NEGOTIATORS
Pursuant to Government Code Section 54957.6
Agency Designated Representatives: City Manager and City Attorney
Unrepresented Employees: All Employees

CALL TO ORDER: CONVENE REGULAR MEETING

ROLL CALL

PLEDGE OF ALLEGIANCE:

REPORT FROM CLOSED SESSION:

1. SPECIAL PRESENTATIONS:

- 1.1. PROCLAMATION - DROWNING PREVENTION AWARENESS MONTH
[Proclamation](#)

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 April 19, 2023 Special Meeting and the April 19, 2023 Regular Meeting.

[Draft Minutes - April 19, 2023 Special Meeting](#)

[Draft Minutes - April 19, 2023 Regular Meeting](#)

4.3. ACCOUNTS PAYABLE

Recommended Action:

1. Ratify an electronic funds transfer in the amount of \$2,672.11 on April 10, 2023; and
2. Ratify accounts payable checks and electronic funds transfers issued between April 14 and April 27, 2023, in the amount of \$203,267.97.

[Staff Report](#)

[Attachment 1 - Accounts Payable Report](#)

4.4. TREASURER'S STATEMENT – MARCH 2023

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

[Staff Report](#)

[Attachment 1 - Mar'23 Treasurer's Report](#)

4.5. AGREEMENT WITH DAVIS FARR, LLP, FOR PROFESSIONAL AUDITING SERVICES

Recommended Action:

1. Approve a three-year agreement with Davis Farr, LLP, for professional auditing services; and
2. Authorize the City Manager to execute a three-year professional services agreement with Davis Farr, LLP, in the amount not-to-exceed \$129,000.

[Staff Report](#)

[Attachment 1 - Agreement](#)

4.6. FOURTH AMENDMENT TO AGREEMENT WITH BEST BEST & KRIEGER FOR CITY ATTORNEY SERVICES

Recommended Action:

1. Approve the Fourth Amendment to Agreement with Best Best & Krieger for City Attorney services; and
2. Authorize the City Manager to execute the Fourth Amendment to Agreement with Best Best & Krieger.

[Staff Report](#)
[Attachment 1 - Agreement Amendment](#)
[Attachment 2 - Agreement Amendment \(Redlined\)](#)

5. PUBLIC HEARINGS:

5.1. **THIRD PUBLIC HEARING TO CONSIDER COMPOSITION OF DISTRICTS FOR BY-DISTRICT ELECTIONS**

Recommended Action: Conduct third public hearing, receive and consider input from the public, provide further direction to staff.

[Staff Report](#)
[Attachment 1 - Presentation](#)
[Attachment 2 - Draft Maps](#)

6. DISCUSSION:

None.

7. CITY MANAGER' S REPORT:

8. ANNOUNCEMENTS / COUNCIL COMMENTS / COMMITTEE UPDATES:

9. ADJOURNMENT:

The next regularly scheduled City Council meeting is May 17, 2023.



Proclamation

Drowning Prevention Awareness

WHEREAS, drowning is the leading cause of death and disability in California for children under five years of age; and

WHEREAS, for every child who dies from drowning, another seven receive emergency care for non-fatal submersion injuries; and

WHEREAS, fatal and non-fatal drowning is a silent event, occurring in as little as two inches of water, including inflatable swimming pools, spas, bathtubs, the ocean, and any other body of water; and

WHEREAS, the themes of this year's water safety campaign "Always Watch the Water" and "Never Swim Alone" gives in-depth information on what Orange County residents can do to prevent drowning; and

WHEREAS, the initiatives set forth in the "ABCs of Water Safety" program will increase public awareness on proper procedures to prevent this needless tragedy; and

WHEREAS, the City of Aliso Viejo, in partnership with the Orange County Fire Authority, will be taking this opportunity to increase public awareness about drowning prevention through a robust community outreach campaign;

NOW, THEREFORE, BE IT RESOLVED, that the Aliso Viejo City Council does hereby proclaim its participation in the "Always Watch the Water" and "Never Swim Alone" 2023 campaigns that kick-off in May and continue through August by encouraging all families, parents, residents, schools, recreational facilities, businesses, and homeowner associations to become partners in preparedness by increasing their knowledge of proper safety measures in drowning prevention.

Dated this 3rd day of May, 2023

Richard Hurt, Mayor



CITY OF ALISO VIEJO
CITY COUNCIL MINUTES
SPECIAL MEETING
April 19, 2023, 5:30 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 5:30 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
MITZI ORTIZ, CITY CLERK
ANN EIFERT, FINANCIAL SERVICES DIRECTOR
SHAUN PELLETIER, PUBLIC WORKS DIRECTOR
SO KIM, COMMUNITY DEVELOPMENT DIRECTOR
LIZZY MENDOZA, RECREATION & COMMUNITY SERVICES
MANAGER
ISAAC AZIZ, INFORMATION TECHNOLOGY MANAGER
CAPT. ALAN VILLANUEVA, CHIEF OF POLICE SERVICES

PUBLIC COMMENTS:

None.

STUDY SESSION:

FISCAL YEAR 2023-24 BUDGET OUTLOOK

Financial Services Director Ann Eifert provided an overview. City Manager David Doyle provided additional information. Staff responded to questions regarding Aliso Viejo Aquatic Center, IT server equipment replacement, City Hall maintenance, animal control services, public safety contract costs, general contract staffing, general fund

capital improvement projects, debt service, The Commons at Aliso Viejo, transient occupancy tax revenue, Aliso Viejo Town Center, and community grants. Councilmembers commented on the matter. No further action was taken.

MAYOR HURT RECESSED THE MEETING TO CLOSED SESSION AT 6:44 P.M.

CLOSED SESSION:

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Pursuant to Government Code Section 54957

Title: City Attorney

CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code Section 54957.6

Agency Designated Representatives: City Manager and City Attorney

Unrepresented Employees: All Employees

MAYOR HURT RECONVENED THE MEETING AT 7:03 P.M.

REPORT FROM CLOSED SESSION:

City Attorney Scott Smith stated staff was provided direction.

ADJOURNMENT: Mayor Hurt adjourned the meeting at 7:03 p.m. to the April 19, 2023 Regular Council Meeting.

Respectfully submitted:

Approved by:

MITZI ORTIZ, MMC
CITY CLERK

RICHARD HURT
MAYOR

CITY OF ALISO VIEJO
CITY COUNCIL MINUTES
REGULAR MEETING
APRIL 19, 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 7:08 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
MITZI ORTIZ, CITY CLERK
ANN EIFERT, FINANCIAL SERVICES DIRECTOR
SHAUN PELLETIER, PUBLIC WORKS DIRECTOR
SO KIM, COMMUNITY DEVELOPMENT DIRECTOR
ROSE RIVERA, SENIOR PLANNER
LIZZY MENDOZA, RECREATION & COMMUNITY SERVICES MANAGER
ISAAC AZIZ, INFORMATION TECHNOLOGY MANAGER
CAPT. ALAN VILLANUEVA, CHIEF OF POLICE SERVICES

PLEDGE OF ALLEGIANCE: Mia Costa led the pledge of allegiance.

REPORT FROM CLOSED SESSION:

City Attorney Scott Smith stated staff was provided direction.

1. SPECIAL PRESENTATIONS:

- 1.1. RECOGNITION OF AYSO GIRLS U11 2012 EXTRA – WESTERN STATES CHAMPIONS

Mayor Hurt presented the certificate of recognition to Coach Robert Dlugos and the team. Coach Dlugos expressed his appreciation.

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: Mayor Pro Tem Munzing moved and Councilmember Ackley 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 April 5, 2023 Regular Meeting.

4.3. **ACCOUNTS PAYABLE**

Recommended Action: Ratify accounts payable checks and electronic funds transfers issued between March 17 and April 13, 2023, in the amount of \$1,623,450.14.

4.4. **AGREEMENT WITH SONITROL, INC. FOR SECURITY AND ACCESS CONTROL SYSTEMS AT CITY FACILITIES**

Recommended Action:

1. Approve an agreement with Sonitrol, Inc. for security and access control systems services at City facilities; and
2. Authorize the City Manager to execute a professional services agreement with Sonitrol, Inc. in the amount of \$90,000.

4.5. APPROPRIATE FUNDS FOR CALAPP PROGRAM GRANT

Recommended Action: Appropriate \$60,000 in grant funding from the California Energy Commission CalApp Program Grant.

5. PUBLIC HEARINGS:

5.1. SECOND PUBLIC HEARING TO CONSIDER COMPOSITION OF DISTRICTS FOR BY-DISTRICT ELECTIONS

City Manager David Doyle introduced City Attorney Scott Smith, who provided an overview. Staff responded to questions regarding proposed map submittal deadline. Mayor Hurt opened the public hearing. There were no comments. Mayor Hurt closed the public hearing.

Recommended Action: Conduct second public hearing, receive and consider input from the public, provide further direction to staff.

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

5.2. ADOPTION OF THE 2023-2027 CONSOLIDATED PLAN AND 2023-2024 ANNUAL ACTION PLAN FOR EXPENDITURES OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS

City Manager David Doyle introduced Senior Planner Rose Rivera, who provided an overview. Mayor Hurt opened the public hearing. There were no comments. Mayor Hurt closed the public hearing.

Recommended Action:

1. Conduct a public hearing;
2. Declare that the City Council find the 2023-2027 Consolidated Plan and the 2023-2024 Annual Action Plan is not subject to the California Environmental Quality Act ("CEQA") because the activity is not a project as defined in Section 15378 (b)(5) of the State CEQA Guidelines;
3. Approve and adopt the 2023-2027 Consolidated Plan, which includes the approval and adoption of the 2023-2024 Annual Action Plan for the use of Community Development Grant Block (CDBG) funds; and
4. Authorize the City Manager to submit the Consolidated Plan and Action Plan to the United States Department of Housing and Urban Development (HUD) and authorize the City Manager to execute and submit all related documents to implement the Plans.

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

6. **DISCUSSION:**

None.

7. **CITY MANAGER' S REPORT:**

City Manager David Doyle announced JamFest and Summer Camp Expo to be held April 29, 2023, from 11:00 a.m. to 2:00 p.m. at Aliso Viejo Ranch; encouraged residents to apply for Recreation & Community Services job opportunities; and announced results from recent Red Cross Blood Drive and upcoming Blood Drive to be held September 13, 2023 at Aliso Viejo Ranch.

8. **ANNOUNCEMENTS / COUNCIL COMMENTS / COMMITTEE UPDATES:**

Councilmember Duncan:

- Encourage residents to attend Taste of Aliso Niguel event

Councilmember Ackley: None

Councilmember Chun:

- Attended OCFA Board of Directors Special Meeting
- Attended Assemblymember Diane Dixon Town Hall Meeting
- Attended Aliso Viejo Chamber of Commerce Field Trip Friday at Soka University

Mayor Pro Tem Munzing:

- Attended Aliso Viejo Chamber of Commerce Field Trip Friday at Soka University
- Attended Assemblymember Diane Dixon Town Hall Meeting
- Attended Aliso Viejo Chamber of Commerce Networking Breakfast
- Attended Fighting Back – Fentanyl: A Community Discussion event
- Attended Boys & Girls Clubs of Capistrano Valley Bocce Ball Tournament
- Encourage residents to attend Taste of Aliso Niguel event

Mayor Hurt:

- Attended South Orange County Economic Coalition Meet the Mayor event
- Attended Costa Mesa Bridge Shelter Tour

9. **ADJOURNMENT:** Mayor Hurt adjourned the meeting at 7:47 p.m. to the regularly scheduled meeting of May 3, 2023.

Respectfully submitted:

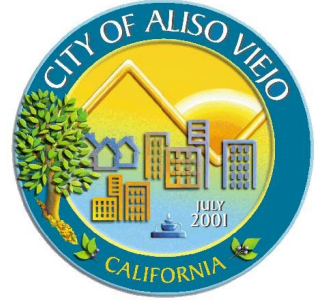
Approved by:

MITZI ORTIZ, MMC
CITY CLERK

RICHARD HURT
MAYOR

City of Aliso Viejo

AGENDA ITEM



DATE: May 3, 2023
TO: Mayor and City Council
FROM: Ann Eifert, Director of Financial Services
SUBJECT: ACCOUNTS PAYABLE

Recommended Actions:

1. Ratify an electronic funds transfer in the amount of \$2,672.11 on April 10, 2023; and
2. Ratify accounts payable checks and electronic funds transfers issued between April 14 and April 27, 2023, in the amount of \$203,267.97.

Fiscal Impact:

Total expenditures in the amount of \$205,940.08.

Background:

The City issues accounts payable checks on 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 made between April 14 and April 27, 2023, in the amount of \$203,267.97 is being presented for ratification. In addition, an electronic funds transfer in the amount of \$2,672.11 made on April 10, 2023, which was outside the City's typical accounts payable schedule, is also being presented for ratification. The payment was made to ensure timely payment to the vendor and was not presented during the last accounts payable report. 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		
UNITED OF OMAHA LIFE INSURANCE CO.	MAY'23 LIFE INSURANCE	1,432.46
CALPERS HEALTH	MAY'23 CALPERS HEALTH PREMIUM	25,971.26
CALPERS HEALTH	MAY'23-COUNCIL-CALPERS HEALTH PREMIUM	3,478.57
RJM DESIGN GROUP INC	MAR'23 ENG2252/COMMONS 3RD PLAN CHECK	1,192.00
RJM DESIGN GROUP INC	MAR'23 ENG2250/CITY LIGHTS 1ST PLAN CHECK	1,464.25
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011591837-3/16 SWING AWAY ACADEMY PHN	458.80
STC TRAFFIC, INC	MAR'23 ON-CALL TRAFFIC CONSULTANT SERVICES	1,650.00
BEST BEST & KRIEGER	MAR'23 BBK-SDP2022-00004/COMMONS	270.00
SHI INTERNATIONAL CORP	JUL'23-APR'24 VEEAM BACKUP 0365 SUB	3,583.00
ICMA	FY23-24-DD-ICMA MEMBERSHIP DUES	1,200.00
ANGEL'S POOLS INC	P#22-10-119_51 ELDERWOOD_ANGEL'S POOLS INC	3,000.00
ANGEL'S POOLS INC	POOL22-00023_51 ELDERWOOD_ANGEL'S POOLS INC.	500.00
AMERICAN SUPREME ROOFING	BLDR-23-00106_12 WINDFLOWER_AMERICAN SUPREME ROOF.	500.00
		44,700.34
CITY COUNCIL		
RICHARD HURT III	RH-1/17-1/20 LOCC NEW MAYOR & COUNCIL CONF-AIRFARE	404.96
AT&T	FEB'23 CC PHONES	232.98
	CITY COUNCIL TOTAL:	637.94
CITY MANAGER		
CALPERS HEALTH	MAY'23-PG-HEALTH PREMIUM	151.00
AT&T	FEB'23 CITY MANAGER PHONE	54.41
AT&T	FEB'23 HUMAN RESOURCES PHONE	49.62
US BANK PURCHASING CARD PROGRAM	DD 3-16 CM FASTRACK/TOLL ROADS MONTHLY CHARGES	335.00
US BANK PURCHASING CARD PROGRAM	DD 2-26 AMAZON OFFICE SUPPLIES	35.52
US BANK PURCHASING CARD PROGRAM	DL 3-20 DD ICSC LAS VEGAS CONF REGISTRATION	975.00
US BANK PURCHASING CARD PROGRAM	DL 3-14 OCCMA JUNE RETREAT WEDGEWOOD DEPOSIT	2,249.81
US BANK PURCHASING CARD PROGRAM	DL 2-22 OCCMA LUNCHEON CATERING FOR JUN'23	3,094.95
US BANK PURCHASING CARD PROGRAM	DL 3-06 OCCMA MICROSOFT CLOUD STORAGE	150.00
US BANK PURCHASING CARD PROGRAM	DL 2-27 OCCMA LUNCHEON CATERING FOR JUN'23	224.08
US BANK PURCHASING CARD PROGRAM	LL 1-31 C.CHENG 3CMA ANNUAL MEMBERSHIP	400.00
	CITY MANAGER TOTAL:	7,719.39
HUMAN RESOURCES		
CHARLES C STILL	FEB'23-JR SECURE LIVE SCAN FEES	62.00
US BANK PURCHASING CARD PROGRAM	DL 3-02 HR SUPPLIES	80.86
	HUMAN RESOURCES TOTAL:	142.86
CITY CLERK		
CITY CLERK'S ASSOCIATION OF CALIFORNIA	M.ORTIZ-CCAC 2023 ANNUAL CONF & ALL CONF EVENT	575.00
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011589991/REF0011591271/REF0011593849	1,045.32
US BANK PURCHASING CARD PROGRAM	LL 1-26 LL+M.ROCHA BB&K TRNG/WKSHP	75.00
	CITY CLERK TOTAL:	1,695.32
CITY ATTORNEY		
BEST BEST & KRIEGER	MAR'23 BBK GENERAL LITIGATION	5,955.72
BEST BEST & KRIEGER	MAR'23 BBK LEGAL SERVICES-CC	116.30
BEST BEST & KRIEGER	MAR'23 BBK LEGAL SERVICES	23,288.00
BEST BEST & KRIEGER	MAR'23 BBK AGENDA REPORTS	976.50
BEST BEST & KRIEGER	MAR'23 BBK LABOR & EMPLOYMENT	688.60
BEST BEST & KRIEGER	MAR'23 BBK LABOR/BENEFITS	939.00
BEST BEST & KRIEGER	MAR'23 BBK MAJOR GENERAL PLAN UPDATE	1,255.50
BEST BEST & KRIEGER	MAR'23 BBK LEGAL SERVICES-4 LIBERTY PROPOSED PROJ.	315.00
BEST BEST & KRIEGER	MAR'23 BBK NPDES	572.70
BEST BEST & KRIEGER	MAR'23 BBK GENERAL LITIGATION	4,221.50
BEST BEST & KRIEGER	MAR'23 BBK CVRA DEMAND	823.40
BEST BEST & KRIEGER	MAR'23 BBK - #801 TOWN CTR SPECIFIC PLAN	1,585.20
	CITY ATTORNEY TOTAL:	40,737.42

Vendor Name	Description (Item)	Amount
FINANCE		
FHN FINANCIAL MAIN STREET ADVISORS LLC	JAN-MAR'23 INVESTMENT ADVISORY SERVICES	3,750.00
CALPERS HEALTH	MAY'23 CALPERS ADMIN FEE	91.67
CALPERS HEALTH	MAY'23 CALPERS ADMIN FEE	11.48
PARS	FEB'23 PARS REP FEES	300.00
	FINANCE TOTAL:	4,153.15
INFORMATION TECHNOLOGY		
AT&T	FEB'23 EOC MIFI	160.96
AT&T	FEB'23 EOC PHONES	109.34
AT&T	FEB'23 CITY HALL MIFI	163.96
AT&T	FEB'23 FLEET COMPLETE GPS	128.10
AT&T	MAR'23 ACCT#5094 CH-AT&T FIBER INTERNET	1,105.52
JOSE RUEL FABELLA DIRA	MAR'23 ENERGGOV & GIS	1,000.00
AT&T	FEB'23 ACCT#5094 CH-AT&T FIBER INTERNET	1,105.52
COX COMMUNICATIONS, INC	APR'23 INTERNET #0202 TV/CABLE - CITYHALL	178.10
COX COMMUNICATIONS, INC	APR'23 ACCT #8802 CITY HALL INTERNET-FIBER 600MB	1,500.00
SHI INTERNATIONAL CORP	FY21-22 VEEAM BACKUP O365 SUBSCRIPTION	6,491.50
SHI INTERNATIONAL CORP	MAY-JUN'23 VEEAM BACKUP O365 SUB	717.00
	INFORMATION TECHNOLOGY TOTAL:	12,660.00
NON-DEPARTMENTAL		
IPROMOTEU.COM INC	BUS CARDS-J JONES	47.36
PEAK LIGHTING & ELECTRIC INC	MAR'23 VISTA PARK LIGHTING MAINTENANCE	99.00
NIEVES LANDSCAPE INC	APR'23 VISTA LANDSCAPE MAINTENANCE	1,028.96
RK BRANDS, LLC	MAR'23-7.71 HRS-PIO/ENEWS/AD-CMP&FR_MYR OUTREACH	693.90
US BANK PURCHASING CARD PROGRAM	LL 2-02 CC DINNER LUNA GRILL	167.56
US BANK PURCHASING CARD PROGRAM	LL 1-27 SUPPLIES FOR EXEC TEAM + CC	268.71
	NON-DEPARTMENTAL TOTAL:	2,305.49
C. S. ADMINISTRATION		
ANDREW JOHN KEATHLEY	4/29 JAMFEST EVENT-BAND PERFORMANCE	1,750.00
M&J PAUL ENTERPRISES INC	REMAIN. BALANCE - JAMFEST 2023 - JOLLY JUMP RENTAL	2,342.50
CALPERS HEALTH	MAY'23-DP-HEALTH PREMIUM	151.00
CALPERS HEALTH	MAY'23-HW-HEALTH PREMIUM	151.00
AVANTI DANCE COMPANY	TREE LIGHTING EVENT REIMBURSEMENT - ADDTL INSURED	438.00
CABCO YELLOW INC	MAR'23 INVOICE- SMP	633.50
R.W.B. PARTY PROPS, INC	04/28/23-04/29/23 JAMFEST 2023 PIRATE PROPS	2,181.94
OAK GROVE PTA (PTA CALIF CONGRESS OF PARENTS & TEACH...	FY22-23 OAK GROVE ALL-STAR BASH SPONSORSHIP	300.00
PARENTS FOR ALISO NIGUEL	FY22-23-CAG-PARENTS FOR ALISO NIGUEL	1,000.00
	C. S. ADMINISTRATION TOTAL:	8,947.94
IGLESIA PARK		
NIEVES LANDSCAPE INC	APR'23 IGLESIA LANDSCAPE MAINTENANCE	6,846.00
SO CAL EDISON	MAR'23 ACCT#7997 IGLESIA PARK	208.71
	IGLESIA PARK TOTAL:	7,054.71
IGLESIA BUILDING		
TEAM ONE MANAGEMENT SERVICES	FEB'23 IGLESIA JANITORIAL SERVICES	950.00
ZAPP PEST MANAGEMENT	APR'23 PEST CONTROL SERVICES IGLESIA	75.00
PEAK LIGHTING & ELECTRIC INC	MAR'23 IGLESIA CTR LIGHTING MAINTENANCE	233.45
SO CAL EDISON	MAR'23 ACCT#7997 IGLESIA BLDG	717.53
	IGLESIA BUILDING TOTAL:	1,975.98
IGLESIA PARK COMMUNITY CENTER		
BOYS & GIRLS CLUB OF CAPISTRANO VALLEY	MAR'23 ELEMENTARY & TEEN KEYSTONE PROGRAM	15,923.97
	IGLESIA PARK COMMUNITY CENTER TOTAL:	15,923.97
PLANNING		
CALPERS HEALTH	MAY'23-MF-HEALTH PREMIUM	151.00
CIVIC SOLUTIONS INC	MAR'23 JK-PLANNING CONSULTANT SERVICES	7,770.00
	PLANNING TOTAL:	7,921.00
ENGINEERING (GENERAL)		
AT&T	FEB'23 PUBLIC WORK TABLETS	120.72
RICHARD FISHER ASSOCIATES	FEB-MAR'23 ON-CALL LNDSCPE ARCHT. & INSP. SERVICES	6,800.36
	ENGINEERING (GENERAL) TOTAL:	6,921.08
LAW ENFORCEMENT-OTHER		
AT&T	FEB'23 PALS PHONE	44.58
	LAW ENFORCEMENT-OTHER TOTAL:	44.58

Vendor Name	Description (Item)	Amount
CRIME PREVENTION		
ALISO VIEJO SELF STORAGE	APR-JUN'23 RENTAL STORAGE UNIT#75	1,310.00
	CRIME PREVENTION TOTAL:	1,310.00
	GENERAL FUND TOTAL:	164,851.17
102 - GEN. FD-CITY HALL		
SEMACONNECT INC	JUL'23-APR'24 EV CHARGER ANNUAL SERVICE CH	200.00
		200.00
NON-DEPARTMENTAL		
ZAPP PEST MANAGEMENT	APR'23 PEST CONTROL SERVICES CITY HALL	75.00
GORM, INC	FEB'23 CITY HALL URINAL SPLASH SCREENS	69.65
GORM, INC	APR'23 CITY HALL JANITORIAL SUPPLIES	979.01
CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC	APR'23 CH 2ND FLOOR HPS LIGHTING PARTS	135.33
CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC	APR'23 CH 2ND FLOOR 20 AMP BREAKER	8.63
PEAK LIGHTING & ELECTRIC INC	MAR'23 CH LIGHTING MAINTENANCE	223.95
FOSTERS' GARDENS INC	APR'23 CITY HALL PLANT MAINTENANCE	115.00
NIEVES LANDSCAPE INC	APR'23 CITY HALL LANDSCAPE MAINTENANCE	678.00
MOULTON NIGUEL WATER DIST	JAN'23 MTR#6010 CITY HALL	85.59
MOULTON NIGUEL WATER DIST	JAN'23 MTR#7051 CITY HALL	336.23
SEMACONNECT INC	MAY-JUN'23 EV CHARGER ANNUAL SERVICE CH	40.00
	NON-DEPARTMENTAL TOTAL:	2,746.39
	GEN. FD-CITY HALL TOTAL:	2,946.39
103 - GF-AV RECREATION SERVICES		
SEMACONNECT INC	JUL'23-APR'24 EV CHARGER ANNUAL SERVICE RANCH	1,000.00
JULIE BRIGHT	ADMIN FEE	5.00
JULIE BRIGHT	4/11/23-5/16/23 SILLY SCIENCE CLASS VSP140	150.00
		1,155.00
RECREATION SERVICES		
MILLENNIUM OPERATIONS LLC	6/29/23 CITY DAY CAMP EXCURSION-KNOTT'S BERRY FARM	1,702.00
ZAPP PEST MANAGEMENT	APR'23 PEST CONTROL SERVICES RANCH	95.00
JENNIFER ANDRUS-NELSON	WINTER2023-AWS066-5 PARTICIPANTS	450.00
AT&T	FEB'23 REC IPAD	40.24
AT&T	FEB'23 REC PHONES	178.32
GORM, INC	FEB'23 AV RANCH JANITORIAL SUPPLIES	620.14
PEAK LIGHTING & ELECTRIC INC	MAR'23 RANCH LIGHTING MAINTENANCE	199.00
L & O ALISO VIEJO, LLC	SPRING2023-VSP170-VSP171-16 PARTICIPANTS	728.00
LAURELINDA HAUSSON	SPRING2023-VSP003-VSP002-LATEPICKUP-17PARTICIPANTS	2,174.00
FOSTERS' GARDENS INC	APR'23 RANCH PLANT MAINTENANCE	110.00
CINTAS CORPORATION NO. 2	APR'23 AVR FIRST AID SERVICES	128.98
NIEVES LANDSCAPE INC	APR'23 RANCH LANDSCAPE MAINTENANCE	2,262.67
MOULTON NIGUEL WATER DIST	JAN'23 MTR#0973 RANCH	88.13
MOULTON NIGUEL WATER DIST	JAN'23 MTR#5356 RANCH	336.23
PRESS-TIGE ENTERPRISES INC	02-040852/02-041582/03-040383/03-040797/03-041084	1,817.64
SEMACONNECT INC	MAY-JUN'23 EV CHARGER ANNUAL SERVICE RANCH	200.00
	RECREATION SERVICES TOTAL:	11,130.35
	GF-AV RECREATION SERVICES TOTAL:	12,285.35
203 - GAS TAX		
TRAFFIC ENGINEERING		
WOOD RODGERS, INC	MAR'23 STORM DRAIN CONDITION ASSESSMENT	490.00
HARTZOG & CRABILL INC	MAR'23 TRAFFIC SIGNAL MONITORING	1,312.50
	TRAFFIC ENGINEERING TOTAL:	1,802.50
STREET MAINTENANCE		
NIEVES LANDSCAPE INC	APR'23 MEDIANS LANDSCAPE MAINTENANCE	1,586.00
	STREET MAINTENANCE TOTAL:	1,586.00
	GAS TAX TOTAL:	3,388.50

Vendor Name	Description (Item)	Amount
204 - MEASURE M		
GEN-MEASURE M		
CABCO YELLOW INC	MAR'23 INVOICE- M2 FUND	2,534.00
	GEN-MEASURE M TOTAL:	2,534.00
	MEASURE M TOTAL:	2,534.00
231 - OTHER GRANTS		
OTHER GRANTS		
ATLAS PLANNING SOLUTIONS	MAR'23 LHMP DEVELOPMENT PLANNING SERVICES	3,490.00
JOSE RUEL FABELLA DIRA	MAR'23 RESEARCH GIS HAZARD FILES FOR LHMP DEVELOP.	200.00
	OTHER GRANTS TOTAL:	3,690.00
	OTHER GRANTS TOTAL:	3,690.00
245 - DEVELOPMENT IMPACT		
GEN-DEVELOPMENT IMPACT		
UNITED BUILDING AND DEVELOPMENT SERVICES LLC	APR'23 38 COLONIAL WAY SHOWER DOOR REPAIR	1,000.00
	GEN-DEVELOPMENT IMPACT TOTAL:	1,000.00
	DEVELOPMENT IMPACT TOTAL:	1,000.00
251 - FEDERAL GRANTS		
GEN-FEDERAL GRANT		
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011583848-3/30 CDBG-CV AMDMT PHN	582.80
CALIFORNIA NEWSPAPERS PARTNERSHIP	REF0011591123-3/16 CDBG AAP & CONSOL. PLAN PHN	601.40
FAIR HOUSING FOUNDATION	JAN-MAR'23 CDBG PROFESSIONAL SERVICES	848.10
YMCA OF ORANGE COUNTY	FY22-23 Q3 CDBG-CV PROFESSIONAL SERVICES	6,205.38
	GEN-FEDERAL GRANT TOTAL:	8,237.68
	FEDERAL GRANTS TOTAL:	8,237.68
261 - CITY FAC.-AQUATIC CENTER		
GEN-AQUATIC CENTER		
ZAPP PEST MANAGEMENT	APR'23 PEST CONTROL SERVICES AQC	75.00
KNORR SYSTEMS INC	MAR'23 AQC MONTHLY MAINTENANCE SERVICES	1,792.64
GORM, INC	FEB'23 AQC ANTIBACTERIAL SOAP	51.72
PEAK LIGHTING & ELECTRIC INC	MAR'23 AQC LIGHTING MAINTENANCE	267.55
NIEVES LANDSCAPE INC	APR'23 AQC LANDSCAPE MAINTENANCE	912.48
MOULTON NIGUEL WATER DIST	JAN'23 MTR#2996 AQC	233.49
MOULTON NIGUEL WATER DIST	JAN'23 MTR#6054 AQC	240.00
	GEN-AQUATIC CENTER TOTAL:	3,572.88
	CITY FAC.-AQUATIC CENTER TOTAL:	3,572.88
311 - STREET IMPROVEMENTS		
TRAFFICE SAFETY		
HARTZOG & CRABILL INC	MAR'23 #130 ALISO CREEK TRAFFIC SIGNAL SYNC	187.50
	TRAFFICE SAFETY TOTAL:	187.50
STREETS & HIGHWAYS		
ENGINEERING RESOURCES OF SOUTHERN CALIFORNIA	MAR'23 ENTERPRISE REHAB - ACR TO AVP DESIGN	574.50
	STREETS & HIGHWAYS TOTAL:	574.50
	STREET IMPROVEMENTS TOTAL:	762.00
	GRAND TOTAL:	203,267.97

Fund Summary

Fund	Expense Amount	Payment Amount
101 - GENERAL FUND	164,851.17	164,851.17
102 - GEN. FD-CITY HALL	2,946.39	2,946.39
103 - GF-AV RECREATION SERVICES	12,285.35	12,285.35
203 - GAS TAX	3,388.50	3,388.50
204 - MEASURE M	2,534.00	2,534.00
231 - OTHER GRANTS	3,690.00	3,690.00

Fund Summary

Fund	Expense Amount	Payment Amount
245 - DEVELOPMENT IMPACT	1,000.00	1,000.00
251 - FEDERAL GRANTS	8,237.68	8,237.68
261 - CITY FAC.-AQUATIC CENTER	3,572.88	3,572.88
311 - STREET IMPROVEMENTS	762.00	762.00
Grand Total:	<u>203,267.97</u>	<u>203,267.97</u>

Report Summary

Fund Summary

Fund	Payment Amount
101 - GENERAL FUND	164,851.17
102 - GEN. FD-CITY HALL	2,946.39
103 - GF-AV RECREATION SERVICES	12,285.35
203 - GAS TAX	3,388.50
204 - MEASURE M	2,534.00
231 - OTHER GRANTS	3,690.00
245 - DEVELOPMENT IMPACT	1,000.00
251 - FEDERAL GRANTS	8,237.68
261 - CITY FAC.-AQUATIC CENTER	3,572.88
311 - STREET IMPROVEMENTS	762.00
Grand Total:	203,267.97

Account Summary

Account Number	Account Name	Payment Amount
101-1301-000	PREPAID EXPENSES	4,783.00
101-2506-000	MEDICAL INSURANCE PA...	29,449.83
101-2507-000	LIFE INSURANCE PAYABLE	1,432.46
101-2601-000	REFUNDABLE DEPOSIT	3,000.00
101-2602-000	PLANNING DEPOSIT	2,378.80
101-2603-000	ENGINEERING DEPOSIT	2,656.25
101-2606-000	C & D DEPOSIT	1,000.00
101-4-1101-4511-000	COMMUNICATION	232.98
101-4-1101-4520-000	MTGS/CONF./TRNG & DE...	404.96
101-4-1501-4206-000	MEDICAL INSURANCE	151.00
101-4-1501-4225-000	VEHICLE/CELL	335.00
101-4-1501-4511-000	COMMUNICATION	104.03
101-4-1501-4520-000	MTGS/CONF./TRNG & DE...	6,693.84
101-4-1501-4521-000	MEMBERSHIP & DUES	400.00
101-4-1501-4601-000	SUPPLIES	35.52
101-4-1503-4309-000	OTHER CONTRACTUAL SE...	62.00
101-4-1503-4601-000	SUPPLIES	80.86
101-4-1601-4303-000	LEGAL NOTICES	1,045.32
101-4-1601-4520-000	MTGS/CONF./TRNG & DE...	650.00
101-4-2101-4304-000	LEGAL SERVICES	25,346.90
101-4-2101-4532-000	SPECIAL PROJECTS	4,640.60
101-4-2101-4701-000	NPDES	572.70
101-4-2101-4735-000	LITIGATION	10,177.22
101-4-2501-4301-000	PROFESSIONAL SERVICES	3,750.00
101-4-2501-4309-000	OTHER CONTRACTUAL SE...	403.15
101-4-3101-4301-000	PROFESSIONAL SERVICES	1,000.00
101-4-3101-4305-000	TECHNOLOGY SERVICES	4,451.50
101-4-3101-4481-000	COMPUTER EXPENSE	7,208.50
101-4-3501-4301-000	PROFESSIONAL SERVICES	693.90
101-4-3501-4431-000	BUILDING & GROUND MA...	1,127.96
101-4-3501-4513-000	PRINTING	47.36
101-4-3501-4612-000	OPERATING SUPPLIES	436.27
101-4-4101-4206-000	MEDICAL INSURANCE	302.00
101-4-4101-4501-000	ADVERTISING & PROMOT...	300.00
101-4-4101-4524-000	RECREATION-SENIOR TRA...	633.50
101-4-4101-4527-000	REC-CITY SPECIAL EVENTS	6,712.44
101-4-4101-4533-000	COMMUNITY ASSISTANCE...	1,000.00
101-4-4102-4411-000	UTILITIES	208.71
101-4-4102-4431-000	BUILDING & GROUND MA...	6,846.00
101-4-4103-4411-000	UTILITIES	717.53
101-4-4103-4431-000	BUILDING & GROUND MA...	1,258.45
101-4-4104-4529-000	REC-YOUTH PROGRAMS	15,923.97
101-4-4401-4206-000	MEDICAL INSURANCE	151.00

Account Summary

Account Number	Account Name	Payment Amount
101-4-4401-4309-000	OTHER CONTRACTUAL SE...	7,770.00
101-4-4501-4612-000	OPERATING SUPPLIES	120.72
101-4-4501-4741-000	C.S-CITY ENGINEERING	6,800.36
101-4-5102-4511-000	COMMUNICATION	44.58
101-4-5103-4471-000	RENT	1,310.00
102-1301-000	PREPAID EXPENSES	200.00
102-4-3501-4411-000	UTILITIES	421.82
102-4-3501-4431-000	BUILDING & GROUND MA...	2,324.57
103-1301-000	PREPAID EXPENSES	1,000.00
103-34150	OTHER INCOME	5.00
103-34161	CONTRACT CLASSES	150.00
103-4-4105-4309-000	OTHER CONTRACTUAL SE...	3,352.00
103-4-4105-4411-000	UTILITIES	424.36
103-4-4105-4431-000	BUILDING & GROUND MA...	3,486.81
103-4-4105-4511-000	COMMUNICATION	218.56
103-4-4105-4570-000	CITY CAMP EXPENSE	1,702.00
103-4-4105-4601-000	SUPPLIES	128.98
103-4-4105-4612-000	OPERATING SUPPLIES	1,817.64
203-4-4502-4301-000	PROFESSIONAL SERVICES	1,802.50
203-4-4503-4771-000	C.S-STREET MAINTENANCE	1,586.00
204-4-6104-4309-000	OTHER CONTRACTUAL SE...	2,534.00
231-4-6131-4309-000	OTHER CONTRACTUAL SE...	3,690.00
245-4-6145-4301-000	PROFESSIONAL SERVICES	1,000.00
251-4-6151-4309-000	OTHER CONTRACTUAL SE...	8,237.68
261-4-6161-7401-000	EQUIPMENT MAINTENAN...	1,792.64
261-4-6161-7411-000	UTILITIES	473.49
261-4-6161-7421-000	BUILDING & GROUND MA...	1,306.75
311-4-8201-5701-000	CONSTRUCTION	187.50
311-4-8301-5501-000	DESIGN	574.50
Grand Total:		203,267.97

Project Account Summary

Project Account Key	Payment Amount
None	178,887.62
0014701	572.70
10004309	3,690.00
1285501	574.50
1305701	187.50
8012101	2,840.70
9014612	167.56
9294520	404.96
9974570	1,702.00
CDBGCV4309	6,205.38
ENG 2250	1,464.25
ENG 2252	1,192.00
SDP-2022-0004	1,920.00
SURETY BONDS	3,000.00
USE-2022-00011	458.80
Grand Total:	203,267.97



Accounts Payable

Vendor Name	Description (Item)	Amount
101 - GENERAL FUND		
CHOICE BUILDER	APR'23 DENTAL - SM	(145.88)
CHOICE BUILDER	MAY'23 DENTAL INSURANCE	2,424.58
CHOICE BUILDER	APR'23 VISION - SM	(24.19)
CHOICE BUILDER	MAY'23 VISION INSURANCE	382.60
		<u>2,637.11</u>
FINANCE		
CHOICE BUILDER	MAY'23 ADMIN FEE	35.00
	FINANCE TOTAL:	<u>35.00</u>
	GENERAL FUND TOTAL:	<u>2,672.11</u>
	GRAND TOTAL:	<u>2,672.11</u>

Fund Summary		
Fund	Expense Amount	Payment Amount
101 - GENERAL FUND	<u>2,672.11</u>	<u>2,672.11</u>
Grand Total:	<u>2,672.11</u>	<u>2,672.11</u>

Report Summary**Fund Summary**

Fund	Payment Amount
101 - GENERAL FUND	2,672.11
Grand Total:	2,672.11

Account Summary

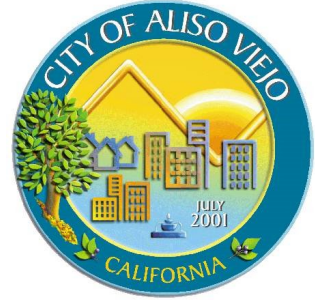
Account Number	Account Name	Payment Amount
101-2505-000	DENTAL INSURANCE PAY...	2,278.70
101-2508-000	VISION INSURANCE PAYA...	358.41
101-4-2501-4309-000	OTHER CONTRACTUAL SE...	35.00
Grand Total:		2,672.11

Project Account Summary

Project Account Key	Payment Amount
None	2,672.11
Grand Total:	2,672.11

City of Aliso Viejo

AGENDA ITEM



DATE: May 3, 2023

TO: Mayor and City Council

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

SUBJECT: TREASURER'S STATEMENT – MARCH 2023

Recommended Action:

Receive and file the March 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. March 2023 Treasurer's Statement

CITY OF ALISO VIEJO

TREASURER'S MONTHLY CASH STATEMENT

March 31, 2023

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS IN (OUT)	ENDING BALANCE
GENERAL FUND	\$ 2,942,166.39	\$ 3,215,146.03	\$ 3,601,875.02	\$ (181,965.20)	\$ 2,373,472.20
TCRF	\$ 68,617.48	1,701.91		(1,457.78)	68,861.61
GAS TAX FUND	\$ 769,302.87	127,111.10	102,823.93		793,590.04
MEASURE M	\$ 803,521.74	181,534.40	1,918.00	(189,052.61)	794,085.53
SB1-RMRA	\$ 109,811.35	93,448.18		(26,374.72)	176,884.81
PUBLIC SAFETY GRANTS	\$ 205,881.74	14,888.52	7,947.26		212,823.00 ⁽¹⁾
AIR QUALITY IMPRVMT FD	\$ 1,133,158.03	43,986.75			1,177,144.78
INTEGRATED WASTE MGMT FD	\$ 80,327.22	2,015.89			82,343.11
OTHER GRANTS	\$ (154,028.55)				(154,028.55)
TECHNOLOGY GRANT	\$ 271,973.73	6,496.52	2,758.72		275,711.53
DEVELOPMENT IMPACT	\$ 1,345,641.75	6,250.00	1,567.87		1,350,323.88
FEDERAL GRANTS	\$ (4,305.28)	-	26,160.39	(2,086.25)	(32,551.92)
CITY FACILITY - AV CTR	\$ 179,758.92				179,758.92
CITY FACILITY - AQUATIC CTR	\$ (142,645.54)	64,975.64	60,215.60		(137,885.50)
STREET IMPROVEMENTS	\$ (67,722.63)		29,736.54	216,613.86	119,154.69 ⁽²⁾
CAPITAL IMPROVEMENTS	\$ (107,630.82)		76,691.88	184,322.70	- ⁽²⁾
STORM WATER	\$ 505.34				505.34 ⁽²⁾
COP CAPITAL	\$ -				- ⁽²⁾
COP	\$ (6,264.94)				(6,264.94)
AV RANCH FOUNDATION	\$ 100.00				100.00
CFD 2005-01	\$ (1,307.09)	189,916.35	191,952.26		(3,343.00)
RENEWABLE FARMS	\$ 41,796.27	21,286.25	21,507.50		41,575.02
COMMUNITY TRUST	\$ 7,540.68				7,540.68
TOTALS	\$ 7,476,198.66	\$ 3,968,757.54	\$ 4,125,154.97	\$ -	\$ 7,319,801.23

SUMMARY OF CASH:

DEMAND DEPOSITS:	GENERAL ACCOUNT	\$ 1,907,414.32
SAVINGS ACCOUNT:	MONEY MARKET	\$ 25,846.74
INVESTMENTS:	LOCAL AGENCY INVESTMENT FD	\$ 5,386,540.17

TOTAL CASH

\$ 7,319,801.23

Years to Maturity for March 2023	1.52
Weighted Average Yield for March 2023	3.200%

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.		\$ 34,950,859.62
Cash With Fiscal Agent	COPS/CFD 2005-01	3,978,236.46
Cash With Investment Advisor	City Investments	28,488,474.32
AV Center		2,287,094.09
PR Account		194,294.37
Petty Cash		2,760.38
GRAND TOTAL OF CITY FUNDS		\$ 42,270,660.85

(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.

Portfolio Summary

City of Aliso Viejo

March 31, 2023

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	Book YTM
Certificates of Deposit	5,145,000.00	4,824,568.18	5,139,029.35	15.17	823	1.75
Corporate Bonds	2,000,000.00	1,934,430.50	2,000,620.00	5.91	456	1.93
LAIF	5,386,540.17	5,386,540.17	5,386,540.17	15.90	1	2.83
U.S. Agencies	12,935,000.00	12,580,671.76	12,656,078.96	37.36	478	3.77
U.S. Treasuries	9,150,000.00	8,671,919.00	8,692,746.00	25.66	877	3.74
	34,616,540.17	33,398,129.60	33,875,014.49	100.00	555	3.20

Investments		
Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	63,913.49	426,294.52
Average Daily Balance	33,752,654.02	32,723,583.02
Book Rate of Return	2.23%	1.74%

Holdings Report

City of Aliso Viejo

March 31, 2023

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 1.550%	03/20/2024	245,000.00	03/20/2020	244,510.00	96.61	236,704.30	0.72%	NR/NR	0.97
				1.60%	244,510.00	5.43%	124.85	-7,805.70	NR	0.96
05465DAK4	Axos Bank 1.650%	03/26/2024	245,000.00	03/26/2020	245,000.00	96.66	236,813.08	0.72%	NR/NR	0.99
				1.65%	245,000.00	5.42%	66.45	-8,186.92	NR	0.97
15118RUV7	Celtic Bank 1.400%	04/17/2024	245,000.00	04/17/2020	245,000.00	96.22	235,745.62	0.72%	NR/NR	1.05
				1.40%	245,000.00	5.40%	140.96	-9,254.39	NR	1.03
32110YPS8	First National Bank of America 1.250%	04/22/2024	245,000.00	04/23/2020	244,522.25	96.02	235,252.19	0.72%	NR/NR	1.06
				1.30%	244,522.25	5.41%	83.90	-9,270.07	NR	1.04
15201QDF1	CenterState Bank 1.200%	04/30/2024	245,000.00	04/30/2020	244,522.25	95.93	235,033.16	0.72%	NR/NR	1.08
				1.25%	244,522.25	5.40%	1,232.38	-9,489.10	NR	1.07
58404DGU9	Medallion Bank 1.200%	04/30/2024	245,000.00	04/30/2020	244,522.25	95.93	235,033.16	0.72%	NR/NR	1.08
				1.25%	244,522.25	5.40%	1,232.38	-9,489.10	NR	1.07
538036JN5	Live Oak Banking 1.650%	08/28/2024	245,000.00	02/28/2020	244,529.60	95.38	233,672.92	0.72%	NR/NR	1.41
				1.69%	244,529.60	5.28%	343.34	-10,856.69	NR	1.39
856285RU7	State Bank of India 2.000%	11/27/2024	245,000.00	12/06/2019	245,000.00	95.26	233,394.84	0.72%	NR/NR	1.66
				2.00%	245,000.00	5.21%	1,678.08	-11,605.16	NR	1.61
61760A4F3	Morgan Stanley Private Bank 1.950%	12/12/2024	245,000.00	12/13/2019	244,416.90	95.07	232,923.71	0.72%	NR/NR	1.70
				2.00%	244,416.90	5.22%	1,439.79	-11,493.20	NR	1.65
61690UUJ7	Morgan Stanley Bank 1.800%	02/27/2025	245,000.00	02/28/2020	244,416.90	94.28	230,980.61	0.72%	NR/NR	1.92
				1.85%	244,416.90	5.19%	398.71	-13,436.29	NR	1.86
14042RPG0	Capital One Bank NA 1.600%	04/08/2025	245,000.00	04/09/2020	244,412.00	93.61	229,353.08	0.72%	NR/NR	2.02
				1.65%	244,412.00	5.16%	1,847.23	-15,058.93	NR	1.96
33847E3J4	Flagstar Bank 0.900%	05/15/2025	245,000.00	05/15/2020	245,000.00	91.90	225,151.33	0.72%	NR/NR	2.13
				0.90%	245,000.00	5.16%	827.63	-19,848.68	NR	2.09
866264DP6	Summit State Bank 0.850%	05/15/2025	245,000.00	05/18/2020	244,402.20	91.80	224,907.06	0.72%	NR/NR	2.13
				0.90%	244,402.20	5.16%	781.65	-19,495.14	NR	2.09
89235MJS1	Toyota Financial Savings Bank 0.800%	06/30/2025	245,000.00	06/30/2020	245,000.00	91.21	223,476.02	0.72%	NR/NR	2.25
				0.73%	245,000.00	5.12%	499.40	-21,523.99	NR	2.22
59013KLQ7	Merrick Bank 0.550%	12/30/2025	245,000.00	12/30/2020	245,000.00	88.60	217,076.62	0.72%	NR/NR	2.75
				0.55%	245,000.00	5.00%	7.38	-27,923.39	NR	2.72
02007GXG3	Ally Bank 3.450%	08/04/2026	245,000.00	08/04/2022	245,000.00	95.39	233,705.99	0.72%	NR/NR	3.35
				3.45%	245,000.00	4.79%	1,296.82	-11,294.01	NR	3.11
90348JR93	UBS Bank USA 0.950%	08/11/2026	245,000.00	08/11/2021	245,000.00	87.60	214,628.58	0.72%	NR/NR	3.37
				0.95%	245,000.00	4.87%	133.91	-30,371.43	NR	3.30
38149MYB3	Goldman Sachs Bank 1.000%	08/11/2026	245,000.00	08/11/2021	245,000.00	87.85	215,239.85	0.72%	NR/NR	3.37
				1.00%	245,000.00	4.86%	328.90	-29,760.15	NR	3.29
254673N44	Discover Bank 3.500%	07/29/2027	245,000.00	08/03/2022	245,000.00	94.71	232,027.50	0.72%	NR/NR	4.33
				3.50%	245,000.00	4.72%	1,456.58	-12,972.51	NR	3.96

Holdings Report

City of Aliso Viejo

March 31, 2023

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 3.500%	08/05/2027	245,000.00	08/05/2022	245,000.00	94.69	231,979.72	0.72%	NR/NR	4.35
				3.50%	245,000.00	4.72%	1,292.12	-13,020.28	NR	3.98
02589ADQ2	American Express National Bank 3.450%	08/10/2027	245,000.00	08/12/2022	243,775.00	94.48	231,468.90	0.72%	NR/NR	4.36
				3.56%	243,775.00	4.72%	1,157.88	-12,306.11	NR	4.00
					5,139,029.35		4,824,568.18	15.17%		2.25
Total Certificates of Deposit			5,145,000.00	1.75%	5,139,029.35	5.13%	16,370.34	-314,461.24		2.16
Corporate Bonds										
594918BQ6	Microsoft 2.000%	08/08/2023	500,000.00	12/06/2019	503,635.00	99.08	495,421.00	1.49%	Aaa/AAA	0.36
				1.79%	503,635.00	5.64%	1,472.22	-8,214.00	NR	0.34
30231GBC5	Exxon Mobil 2.019%	08/16/2024	500,000.00	12/12/2019	501,615.00	96.45	482,226.00	1.48%	Aa2/AA-	1.38
				1.95%	501,615.00	5.36%	1,261.88	-19,389.00	NR	1.32
037833DM9	Apple 1.800%	09/11/2024	500,000.00	12/06/2019	497,165.00	96.25	481,253.00	1.47%	Aaa/AA+	1.45
				1.92%	497,165.00	5.23%	500.00	-15,912.00	NR	1.39
64952WDL4	New York Life 2.000%	01/22/2025	500,000.00	01/22/2020	498,205.00	95.11	475,530.50	1.47%	Aaa/AA+	1.82
				2.08%	498,205.00	5.53%	1,916.67	-22,674.50	AAA	1.73
					2,000,620.00		1,934,430.50	5.91%		1.25
Total Corporate Bonds			2,000,000.00	1.93%	2,000,620.00	5.44%	5,150.77	-66,189.50		1.19
LAIF										
9830007	LAIF 2.831%	04/01/2023	5,386,540.17	02/21/2023	5,386,540.17	1.00	5,386,540.17	15.90%	NR/NR	0.00
				2.83%	5,386,540.17	2.83%	0.00	0.00	NR	0.00
					5,386,540.17		5,386,540.17	15.90%		0.00
Total LAIF			5,386,540.17	2.83%	5,386,540.17	2.83%	0.00	0.00		0.00
U.S. Agencies										
313384DW6	FHLB 0.000%	04/03/2023	1,000,000.00	10/11/2022	980,860.00	99.96	999,623.00	2.90%	P-1/A-1+	0.01
				4.04%	980,860.00	53.82%	0.00	18,763.00	F1+	0.01
313384FS3	FHLB 0.000%	05/17/2023	2,000,000.00	02/23/2023	1,978,143.34	99.39	1,987,848.00	5.84%	P-1/A-1+	0.13
				4.79%	1,978,143.34	8.11%	0.00	9,704.66	F1+	0.13
313384FT1	FHLB 0.000%	05/18/2023	2,000,000.00	12/22/2022	1,963,086.66	99.38	1,987,590.00	5.80%	P-1/A-1+	0.13
				4.61%	1,963,086.66	8.04%	0.00	24,503.34	F1+	0.13

Holdings Report

City of Aliso Viejo

March 31, 2023

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										
3130ASCC1	FHLB	06/23/2023	1,000,000.00	06/23/2022	1,000,000.00	99.57	995,748.00	2.95%	Aaa/AA+	0.23
	3.000%	12/23/2022		3.00%	1,000,000.00	5.66%	8,166.67	-4,252.00	AAA	0.22
3130A3VC5	FHLB	12/08/2023	500,000.00	02/20/2020	514,900.00	98.31	491,532.00	1.52%	Aaa/AA+	0.69
	2.250%	1.44%		514,900.00	5.62%	3,531.25	-23,368.00	AAA	0.66	
313384RQ4	FHLB	01/10/2024	1,700,000.00	03/13/2023	1,627,742.91	96.36	1,638,113.20	4.81%	P-1/A-1+	0.78
	0.000%	5.27%		1,627,742.91	5.69%	0.00	10,370.29	F1+	0.78	
3133ELNE0	FFCB	02/14/2024	500,000.00	02/14/2020	499,245.00	97.15	485,767.50	1.47%	Aaa/AA+	0.88
	1.430%	1.47%		499,245.00	5.64%	933.47	-13,477.50	AAA	0.84	
3133ELG99	FFCB	06/10/2024	500,000.00	06/10/2020	498,220.00	95.25	476,254.50	1.47%	Aaa/AA+	1.20
	0.375%	0.46%		498,220.00	5.36%	578.12	-21,965.50	AAA	1.16	
3133ELCP7	FFCB	12/03/2024	235,000.00	12/09/2019	233,926.05	95.60	224,663.06	0.69%	Aaa/AA+	1.68
	1.625%	1.72%		233,926.05	5.09%	1,251.70	-9,263.00	AAA	1.61	
3137EAEX3	FHLMC	09/23/2025	500,000.00	10/20/2020	497,505.00	91.19	455,936.50	1.47%	Aaa/AA+	2.48
	0.375%	0.48%		497,505.00	4.81%	41.67	-41,568.50	AAA	2.41	
3130AK5J1	FHLB	09/18/2026	1,000,000.00	02/16/2023	872,060.00	88.38	883,817.00	2.57%	Aaa/AA+	3.47
	0.700%	04/07/2023		4.61%	872,060.00	4.93%	252.78	11,757.00	AAA	3.33
3130ASD63	FHLB	06/28/2027	1,000,000.00	06/28/2022	1,000,000.00	95.45	954,507.00	2.95%	Aaa/AA+	4.25
	3.250%	06/28/2024		3.25%	1,000,000.00	4.71%	8,395.83	-45,493.00	AAA	3.13
3133EPAU9	FFCB	07/14/2027	1,000,000.00	02/16/2023	990,390.00	99.93	999,272.00	2.92%	Aaa/AA+	4.29
	3.875%	4.12%		990,390.00	4.31%	5,059.03	8,882.00	AAA	3.86	
					12,656,078.96		12,580,671.76	37.36%		1.31
Total U.S. Agencies			12,935,000.00	3.77%	12,656,078.96	9.86%	28,210.52	-75,407.21		1.17
U.S. Treasuries										
912796ZZ5	U.S. Treasury	07/20/2023	1,500,000.00	01/20/2023	1,464,950.87	98.59	1,478,863.50	4.32%	P-1/A-1+	0.30
	0.000%	4.82%		1,464,950.87	6.26%	0.00	13,912.64	F1+	0.30	
912796Y37	U.S. Treasury	08/03/2023	1,000,000.00	02/16/2023	977,972.87	98.39	983,854.00	2.89%	P-1/A-1+	0.34
	0.000%	4.89%		977,972.87	6.18%	0.00	5,881.13	F1+	0.34	
912828T91	U.S. Treasury	10/31/2023	500,000.00	12/09/2019	500,175.78	98.23	491,133.00	1.48%	Aaa/AA+	0.59
	1.625%	1.62%		500,175.78	5.68%	3,411.60	-9,042.78	AAA	0.56	
91282CFE6	U.S. Treasury	08/15/2025	1,000,000.00	01/13/2023	980,078.13	97.95	979,531.00	2.89%	Aaa/AA+	2.38
	3.125%	3.94%		980,078.13	4.68%	3,884.67	-547.13	AAA	2.24	
91282CCF6	U.S. Treasury	05/31/2026	1,000,000.00	06/13/2022	915,976.56	90.72	907,188.00	2.70%	Aaa/AA+	3.17
	0.750%	3.01%		915,976.56	4.56%	2,513.74	-8,788.56	AAA	3.05	
91282CCJ8	U.S. Treasury	06/30/2026	1,000,000.00	06/29/2022	913,125.00	90.91	909,102.00	2.70%	Aaa/AA+	3.25
	0.875%	3.20%		913,125.00	4.52%	2,199.59	-4,023.00	AAA	3.12	

Holdings Report

City of Aliso Viejo

March 31, 2023

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										
91282CCP4	U.S. Treasury 0.625%	07/31/2026	1,100,000.00	01/13/2023 3.73%	987,292.97 987,292.97	89.91 4.52%	989,055.10 1,139.50	2.91% 1,762.13	Aaa/AA+ AAA	3.34 3.22
912828X88	U.S. Treasury 2.375%	05/15/2027	1,000,000.00	06/29/2022 3.20%	962,851.56 962,851.56	94.66 4.35%	946,562.00 8,988.26	2.84% -16,289.56	Aaa/AA+ AAA	4.13 3.81
9128282R0	U.S. Treasury 2.250%	08/15/2027	1,050,000.00	01/13/2023 3.60%	990,322.27 990,322.27	93.96 4.30%	986,630.40 2,936.81	2.92% -3,691.87	Aaa/AA+ AAA	4.38 4.07
					8,692,746.00		8,671,919.00	25.66%		2.40
Total U.S. Treasuries			9,150,000.00	3.74%	8,692,746.00	5.05%	25,074.17	-20,827.00		2.27
					33,875,014.49		33,398,129.60	100.00%		1.52
TOTAL PORTFOLIO			34,616,540.17	3.20%	33,875,014.49	6.53%	74,805.80	-476,884.95		1.42
TOTAL MARKET VALUE PLUS ACCRUED INTEREST							33,472,935.40			

Transaction Report

City of Aliso Viejo

March 01, 2023 - March 31, 2023

Transaction Date	Transaction Type	Security ID	Security Description	Maturity Date	Purchases	Redemptions	Interest	Deposits	Withdrawals
03/01/2023	Interest	538036JN5	LIVOAK 1.65 08/28/24	08/28/2024	-	-	310.11	-	-
03/09/2023	Maturity	912796YK9	TREASURY BILL	03/09/2023	-	2,000,000.00	-	-	-
03/13/2023	Purchase	313384RQ4	FHLB DISCOUNT NT	01/10/2024	-1,627,742.92	-	-	-	-
03/13/2023	Interest	90348JR93	UBS 0.95 08/11/26	08/11/2026	-	-	178.55	-	-
03/13/2023	Interest	037833DM9	AAPL 1.8 09/11/24	09/11/2024	-	-	4,500.00	-	-
03/17/2023	Interest	15118RUV7	CELTIC 1.4 04/17/24	04/17/2024	-	-	263.12	-	-
03/20/2023	Interest	3130AKSJ1	FHLB 0.7 09/18/26	09/18/2026	-	-	3,500.00	-	-
03/20/2023	Interest	27002YEX0	EGBN 1.55 03/20/24	03/20/2024	-	-	291.32	-	-
03/22/2023	Interest	32110YPS8	FNAMER 1 1/4 04/22/24	04/22/2024	-	-	234.93	-	-
03/23/2023	Interest	3137EAEX3	FHLMC 0 3/8 09/23/25	09/23/2025	-	-	937.50	-	-
03/27/2023	Interest	05465DAK4	BOFI 1.65 03/26/24	03/26/2024	-	-	310.11	-	-
03/30/2023	Interest	59013KLQ7	MERICK 0.55 12/30/25	12/30/2025	-	-	110.75	-	-
Grand Total:					-1,627,742.92	2,000,000.00	10,636.39	0.00	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

March 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	5,386,540.17
Total Withdrawal:	0.00	Ending Balance:	5,386,540.17



PMIA/LAIF Performance Report as of 04/05/23



PMIA Average Monthly Effective Yields⁽¹⁾

March	2.831
February	2.624
January	2.425

Quarterly Performance Quarter Ended 12/31/22

LAIF Apportionment Rate ⁽²⁾ :	2.07
LAIF Earnings Ratio ⁽²⁾ :	0.00005680946709337
LAIF Fair Value Factor ⁽¹⁾ :	0.981389258
PMIA Daily ⁽¹⁾ :	2.29
PMIA Quarter to Date ⁽¹⁾ :	1.98
PMIA Average Life ⁽¹⁾ :	287

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 02/28/23 \$200.5 billion

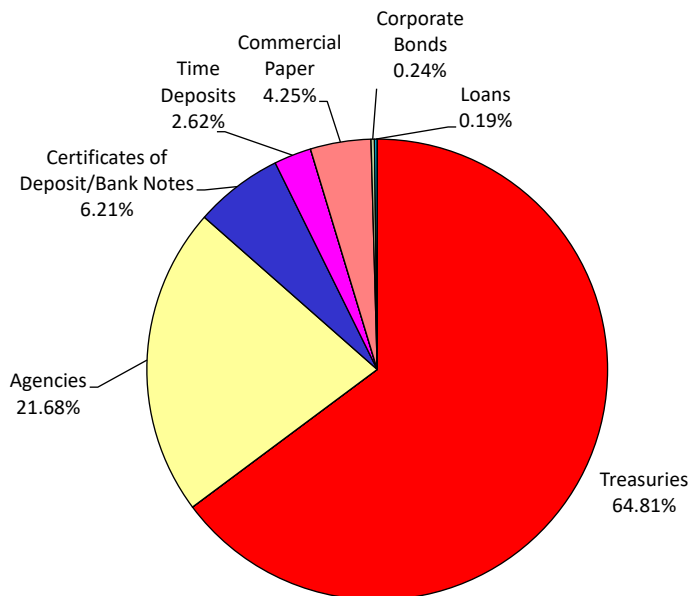


Chart does not include \$3,158,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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).

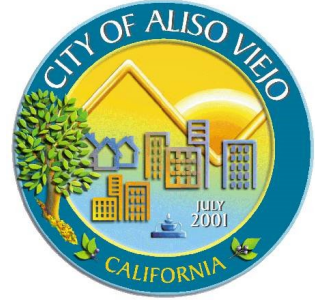
Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

City of Aliso Viejo

AGENDA ITEM



DATE: May 3, 2023

TO: Mayor and City Council

FROM: Ann Eifert, Director of Financial Services

SUBJECT: AGREEMENT WITH DAVIS FARR, LLP, FOR PROFESSIONAL
AUDITING SERVICES

Recommended Actions:

1. Approve a three-year agreement with Davis Farr, LLP, for professional auditing services; and
2. Authorize the City Manager to execute a three-year professional services agreement with Davis Farr, LLP, in the amount not-to-exceed \$129,000.

Fiscal Impact:

The total cost of the agreement is not-to-exceed \$129,000 for three years and is included in the City's annual adopted budget. The total agreement amount includes costs for the City's annual audit, Agreed Upon Procedures (AUP) on the City Treasurer's Report, AUP on the GANN Limit Report, Single Audit for the receipt of federal funds (if applicable), State Controller Report, City Street Report, and other auditing and accounting services as required.

Background:

The City has contracted with Rogers, Anderson, Malody & Scott, LLP, for professional auditing services since 2016. In accordance with the City's Purchasing Policy, Staff initiated a Request for Proposals (RFP) for professional auditing services in February of 2023. The specifications required that the audits be performed in accordance with generally accepted accounting principles and the standards for financial audits set forth in Governmental Auditing Standards issued by the Comptroller General of the United States, the provisions of the Federal Single Audit Act as amended in 1996, and, provisions of the U.S. Office of Management and Budget Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations.

Discussion:

In response to the City's RFP, the City received two proposals from Davis Farr, LLP, and the City's current audit firm Rogers, Anderson, Malody & Scott, LLP. The firms were then rated by an evaluation team consisting of three City staff members. The proposals were individually reviewed and evaluated based on the following:

- Professional qualifications of the firm
- Professional qualifications and experience of members of the engagement team
- Capability of handling all aspects of the engagement and providing ongoing support and technical assistance throughout the year
- Audit Approach
- Experience with comparable government engagements
- Reasonableness and competitiveness of the fee schedule

After a thorough review and evaluation of the proposals, Davis Farr, LLP, was selected as the best firm suited to meet the City's current and future needs. Davis Farr, LLP, has over 30 years of experience working with public sector agencies, including the audits of other local cities such as Mission Viejo, Rancho Santa Margarita, Fountain Valley, Garden Grove, and Huntington Beach. The rotation of audit firms will also ensure a "fresh look" of the City's internal controls as well as the examination of the City's financial statements.

Attachment:

1. Agreement with Davis Farr, LLP

**CITY OF ALISO VIEJO
PROFESSIONAL SERVICES AGREEMENT
FOR
AUDITING SERVICES**

1. PARTIES AND DATE.

This Agreement is made and entered into this ____ day of _____, 2023, by and between the City of Aliso Viejo, a municipal corporation organized under the laws of the State of California with its principal place of business at 12 Journey, Suite 100, Aliso Viejo, California 92656 (“City”) and **Davis Farr LLP**, a limited liability partnership, with its principal place of business at 18201 Von Karman Avenue, Suite 1100, Irvine, CA 92612 (“Consultant”). City and Consultant are sometimes individually referred to herein as “Party” and collectively as “Parties.”

2. RECITALS.

2.1 Consultant.

Consultant desires to perform and assume responsibility for providing professional services relating to independent auditing services as required by the City on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing professional AUDITING SERVICES to public client and are duly authorized to practice and are licensed by the California State Board of Accountancy.

2.2 Project.

City desires to engage Consultant to render such services for the City’s auditing services (“Project”) as set forth in this Agreement.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the City all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional auditing services for the Project (“Services”). The Services are more particularly described in Exhibit “A” and Consultant’s Proposal, attached hereto and incorporated herein by reference as Exhibit “B”. All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 Term. The term of this Agreement shall be from May 3, 2023 to June 30, 2026, unless earlier terminated as provided herein. The City Manager shall have the unilateral option, at its sole discretion, to renew this Agreement annually for no more than two additional one-year terms. Consultant shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines.

3.2 Responsibilities of Consultant.

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. City retains Consultant on an independent contractor basis and not as an employee. Consultant shall complete, execute, and submit to City a Request for Taxpayer Identification Number and Certification (IRS Form W-9) prior to commencement of any Services under this Agreement. Neither City, nor any of its officials, officers, directors, employees or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant retains the right to perform similar or different services for others during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of City and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services.

3.2.2.1 Consultant shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the Schedule of Services set forth in Exhibit "C" attached hereto and incorporated herein by reference. Consultant represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions. In order to facilitate Consultant's conformance with the Schedule, City shall respond to Consultant's submittals in a timely manner. Upon request of City, Consultant shall provide a more detailed schedule of anticipated performance to meet the Schedule of Services.

3.2.2.2 Neither City nor Consultant shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing Party. For purposes of this Agreement, such circumstances include a Force Majeure Event. A Force Majeure Event shall mean an event that materially affects a Party's performance and is one or more of the following: (1) Acts of God or other natural disasters; (2) terrorism or other acts of a public enemy; (3) orders of governmental authorities (including, without limitation, unreasonable and unforeseeable delay in the issuance of permits or approvals by governmental authorities that are required for the Services); (4) strikes and other organized labor action occurring at the site and the effects thereof on the Services, only to the extent such strikes and other organized labor action are beyond the control of Consultant and its subcontractors, and to the extent the effects thereof cannot be avoided by use of replacement workers; and (5) pandemics, epidemics or quarantine restrictions. For purposes of this section, "orders of governmental authorities," includes ordinances, emergency proclamations and orders, rules to protect the public health, welfare and safety, and other actions of a public agency applicable to the Services and Agreement.

3.2.2.3 Should a Force Majeure Event occur, the non-performing Party shall, within a reasonable time of being prevented from performing, give written notice to the other Party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Agreement. Force Majeure Events and/or delays, regardless of the Party responsible for the delay, shall not entitle Consultant to any additional compensation. Notwithstanding the foregoing in this section, the City may still terminate this Agreement in accordance with the termination provisions of this Agreement.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the approval of City.

3.2.4 Substitution of Key Personnel. Consultant has represented to City that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence upon written approval of City. In the event that City and Consultant cannot agree as to the substitution of key personnel, City shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the City, or who are determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the City. The key personnel for performance of this Agreement are as follows:

Jennifer Farr, Partner
Tiffany Lam, Senior Manager
Claudia Espinoza, Audit Senior

3.2.5 City's Representative. The City hereby designates the City Manager, or his or her designee, to act as its representative for the performance of this Agreement ("City's Representative"). City's Representative shall have the power to act on behalf of the City for all purposes under this Contract. The City Manager hereby designates Ann Eifert, Director of Financial Services, or his or her designee, as the City's contact for the implementation of the Services hereunder. Consultant shall not accept direction or orders from any person other than the City's Representative or his or her designee.

3.2.6 Consultant's Representative. Consultant hereby designates Jennifer Farr, Partner, or his or her designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using their best skill and attention, and shall be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Consultant agrees to work closely with City staff in the performance of Services and shall be available to City's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subconsultants shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subconsultants have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the City, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the City, shall be promptly removed from the Project by the Consultant and shall not be reemployed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA requirements, and shall give all notices required by law. Consultant shall be liable for all violations of such laws and regulations in connection with Services. If the Consultant performs any work knowing it to be contrary to such laws, rules and regulations, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold City, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance.

3.2.10.1 Time for Compliance. Consultant shall not commence Work under this Agreement until it has provided evidence satisfactory to the City that it has secured all insurance required under this section. In addition, Consultant shall not allow any subconsultant to commence work on any subcontract until it has provided evidence satisfactory to the City that the subconsultant has secured all insurance required under this section.

3.2.10.2 Types of Insurance Required. As a condition precedent to the effectiveness of this Agreement for work to be performed hereunder and without limiting the indemnity provisions of the Agreement, the Consultant in partial performance of its obligations under such Agreement, shall procure and maintain in full force and effect during the term of the Agreement, the following policies of insurance. If the existing policies do not meet the Insurance Requirements set forth herein, Consultant agrees to amend, supplement or endorse the policies to do so.

- (a) Commercial General Liability: Commercial General Liability Insurance which affords coverage at least as broad as Insurance Services Office “occurrence” form CG 0001, with minimum limits of at least \$1,000,000 per occurrence, and if written with an aggregate, the aggregate shall be double the per occurrence limit. Defense costs shall be paid in addition to the limits.

The policy shall contain no endorsements or provisions limiting coverage for (1) contractual liability; (2) cross liability exclusion for claims or suits by one insured against another; or (3) contain any other exclusion contrary to the Agreement.

- (b) Automobile Liability Insurance: Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering “Any Auto” (Symbol 1) with minimum limits of \$1,000,000 each accident.
- (c) Professional Liability: Professional Liability insurance with minimum limits of \$1,000,000. Covered professional services shall specifically include all work to be performed under the Agreement and delete any exclusions that may potentially affect the work to be performed (for example, any exclusions relating to lead, asbestos, pollution, testing, underground storage tanks, laboratory analysis, soil work, etc.).

If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement.

- (d) Workers’ Compensation: Workers’ Compensation Insurance, as required by the State of California and Employer’s Liability Insurance with a limit of not less than \$1,000,000 per accident for bodily injury and disease.

3.2.10.3 Endorsements. Required insurance policies shall not be in compliance if they include any limiting provision or endorsement that has not been submitted to the City for approval.

- (a) The policy or policies of insurance required by Section 3.2.10.2 (a) Commercial General Liability shall be endorsed to provide the following:
 - (1) Additional Insured: The City of Aliso Viejo, its officials, officers, employees, agents, and volunteers shall be additional insureds with regard to liability and defense of

suits or claims arising out of the performance of the Agreement.

Additional Insured Endorsements shall not (1) be restricted to “ongoing operations”; (2) exclude “contractual liability”; (3) restrict coverage to “sole” liability of Consultant; or (4) contain any other exclusions contrary to the Agreement.

- (2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.
- (b) The policy or policies of insurance required by Section 3.2.10.2 (b) Automobile Liability and (c) Professional Liability shall be endorsed to provide the following:
 - (1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.
- (c) The policy or policies of insurance required by Section 3.2.10.2 (d) Workers’ Compensation shall be endorsed to provide the following:
 - (1) Waiver of Subrogation: A waiver of subrogation stating that the insurer waives all rights of subrogation against the indemnified parties.
 - (2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

3.2.10.4 Primary and Non-Contributing Insurance. All insurance coverages shall be primary and any other insurance, deductible, or self-insurance maintained by the indemnified parties shall not contribute with this primary insurance. Policies shall contain or be endorsed to contain such provisions.

3.2.10.5 Waiver of Subrogation. Required insurance coverages shall not prohibit Consultant from waiving the right of subrogation prior to a loss. Consultant shall waive all subrogation rights against the indemnified parties. Policies shall contain or be endorsed to contain such provisions.

3.2.10.6 Deductible. Any deductible or self-insured retention must be approved in writing by the City and shall protect the indemnified parties in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

3.2.10.7 Evidence of Insurance. The Consultant, concurrently with the execution of the Agreement, and as a condition precedent to the effectiveness thereof, shall deliver either certified copies of the required policies, or original certificates and endorsements on forms approved by the City. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. At least fifteen (15) days prior to the expiration of any such policy, evidence of insurance showing that such insurance coverage has been renewed or extended shall be filed with the City. If such coverage is cancelled or reduced, Consultant shall, within ten (10) days after receipt of written notice of such cancellation or reduction of coverage, file with the City evidence of insurance showing that the required insurance has been reinstated or has been provided through another insurance company or companies.

3.2.10.8 Failure to Maintain Coverage. Consultant agrees to suspend and cease all operations hereunder during such period of time as the required insurance coverage is not in effect and evidence of insurance has not been furnished to the City. The City shall have the right to withhold any payment due Consultant until Consultant has fully complied with the insurance provisions of this Agreement.

In the event that the Consultant's operations are suspended for failure to maintain required insurance coverage, the Consultant shall not be entitled to an extension of time for completion of the Services because of production lost during suspension.

3.2.10.9 Acceptability of Insurers. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and authorized to do business in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

3.2.10.10 Insurance for Subconsultants. All Subconsultants shall be included as additional insureds under the Consultant's policies, or the Consultant shall be responsible for causing Subconsultants to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the City as an Additional Insured to the Subconsultant's policies.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed. Safety precautions where applicable shall include, but shall not be limited to: (A) adequate life protection and life saving equipment and procedures; (B) instructions in accident prevention for all employees and subconsultants, such as safe walkways, scaffolds, fall protection ladders, bridges, gang planks, confined space procedures, trenching and shoring, equipment and other safety devices, equipment and wearing

apparel as are necessary or lawfully required to prevent accidents or injuries; and (C) adequate facilities for the proper inspection and maintenance of all safety measures.

3.3 Fees and Payments.

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement at the rates set forth in Exhibit “D” attached hereto and incorporated herein by reference. The total compensation shall not exceed **One Hundred Twenty-Nine Thousand, (\$129,000)** (“Total Compensation”) without written approval of City’s City Manager. Extra Work may be authorized, as described below, and if authorized, will be compensated at the rates and manner set forth in this Agreement.

3.3.2 Payment of Compensation. Consultant shall submit to City a monthly itemized statement which indicates work completed and hours of Services rendered by Consultant. The statement shall describe the amount of Services and supplies provided since the initial commencement date, or since the start of the subsequent billing periods, as appropriate, through the date of the statement. City shall, within 45 days of receiving such statement, review the statement and pay all non-disputed and approved charges thereon.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized in writing by City.

3.3.4 Extra Work. At any time during the term of this Agreement, City may request that Consultant perform Extra Work. As used herein, “Extra Work” means any work which is determined by City to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the City.

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Consultant shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Consultant shall allow a representative of City during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Consultant shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of three (3) years from the date of final payment under this Agreement.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. City may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to City, and

Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause. The rights and remedies of the City provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law, equity or under this Agreement.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, City may require Consultant to provide all finished or unfinished Documents and Data and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such document and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, City may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Consultant:

**Davis Farr
Attn: Jennifer Farr, Partner
18201 Von Karman Ave, Suite 1100
Irvine, CA 92612**

City:

City of Aliso Viejo
12 Journey, Suite 100
Aliso Viejo, CA 92656
Attn: Ann Eifert, Director of Financial Services

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for City to copy, use, modify, reuse, or sublicense any and all copyrights, designs, and other intellectual property embodied in plans, specifications, studies, drawings, estimates, and other documents or works of authorship fixed in any tangible medium of expression, including but not limited to, physical drawings or data magnetically or otherwise recorded on computer diskettes, which are prepared or caused to be prepared by Consultant under this Agreement ("Documents & Data"). Consultant shall require all subconsultants to agree in writing that City is granted a non-exclusive and perpetual license for

any Documents & Data the subconsultant prepares under this Agreement. Consultant represents and warrants that Consultant has the legal right to license any and all Documents & Data. Consultant makes no such representation and warranty in regard to Documents & Data which were prepared by design professionals other than Consultant or provided to Consultant by the City. City shall not be limited in any way in its use of the Documents and Data at any time, provided that any such use not within the purposes intended by this Agreement shall be at City's sole risk.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of City, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use City's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of City.

3.5.3.3 Confidential Information. The City shall refrain from releasing Consultant's proprietary information ("Proprietary Information") unless the City's legal counsel determines that the release of the Proprietary Information is required by the California Public Records Act or other applicable state or federal law, or order of a court of competent jurisdiction, in which case the City shall notify Consultant of its intention to release Proprietary Information. Consultant shall have five (5) working days after receipt of the Release Notice to give City written notice of Consultant's objection to the City's release of Proprietary Information. Consultant shall indemnify, defend and hold harmless the City, and its officers, directors, employees, and agents from and against all liability, loss, cost or expense (including attorney's fees) arising out of a legal action brought to compel the release of Proprietary Information. City shall not release the Proprietary Information after receipt of the Objection Notice unless either: (1) Consultant fails to fully indemnify, defend (with City's choice of legal counsel), and hold City harmless from any legal action brought to compel such release; and/or (2) a final and non-appealable order by a court of competent jurisdiction requires that City release such information.

3.5.4 Fraud Policy. Consultant shall provide a copy of the City's Fraud Prevention Policy to each of its employees assigned to perform Services under this Agreement. Consultant shall submit to the City a statement signed by an authorized representative for Consultant certifying receipt of the City's Fraud Prevention Policy. A finding by the City that any of Consultant's employees have committed fraud against the City or have violated the City's Fraud Prevention Policy shall be grounds for appropriate discipline, up to and including such employee's removal from performance of this Agreement at City's request and/or termination of this Agreement. Consultant shall reimburse the City for any costs and expenses associated with fraud against the City.

3.5.5 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.6 Attorney's Fees. If either party commences an action against the other party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.5.7 Indemnification.

3.5.7.1 To the fullest extent permitted by law, Consultant shall defend (with counsel of City's choosing), indemnify and hold the City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's Services, the Project or this Agreement, including without limitation the payment of all damages, expert witness fees and attorneys fees and other related costs and expenses except such loss or damage caused by the sole negligence or willful misconduct of the City. Consultant's obligation to indemnify shall survive expiration or termination of this Agreement and shall not be restricted to insurance proceeds, if any, received by the Consultant or the City, its officials, officers, employees, agents or volunteers.

3.5.7.2 If Consultant's obligation to defend, indemnify, and/or hold harmless arises out of Consultant's performance as a "design professional" (as that term is defined under Civil Code section 2782.8), then, and only to the extent required by Civil Code section 2782.8, which is fully incorporated herein, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

3.5.8 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both parties.

3.5.9 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Orange County.

3.5.10 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.6 City's Right to Employ Other Consultants. City reserves right to employ other consultants in connection with this Project.

3.7 Successors and Assigns. This Agreement shall be binding on the successors and assigns of the parties.

3.8 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the City. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.9 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subconsultants of Consultant, except as otherwise specified in this Agreement. All references to City include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.10 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.11 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.12 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.13 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.14 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.15 Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and it shall not discriminate against any subconsultant, employee or

applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Consultant shall also comply with all relevant provisions of City's Minority Business Enterprise program, Affirmative Action Plan or other related programs or guidelines currently in effect or hereinafter enacted.

3.16 Labor Certification. By its signature hereunder, Consultant certifies that it is aware of the provisions of Section 3700 of the California Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

3.17 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.18 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.19 Declaration of Political Contributions. Consultant shall, throughout the term of this Agreement, submit to City an annual statement in writing declaring any political contributions of money, in-kind services, or loan made to any member of the City Council within the previous twelve-month period by the Consultant and all of Consultant's employees, including any employee(s) that Consultant intends to assign to perform the Services described in this Agreement.

3.20 Subcontracting.

3.20.1 Prior Approval Required. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of City. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

[Signatures on following page.]

**SIGNATURE PAGE TO PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE CITY OF ALISO VIEJO AND [INSERT NAME]**

IN WITNESS WHEREOF, the parties have executed this Professional Services Agreement
on this ____ day of _____, 2023.

CITY OF ALISO VIEJO

DAVIS FARR, LLP

Approved:

**[If Corporation, TWO SIGNATURES,
President OR Vice President AND Secretary
OR Treasurer REQUIRED]**

By: _____
David Doyle
City Manager

By: _____

Its: _____

ATTEST:

Printed Name: _____

By: _____
Mitzi Ortiz, MMC
City Clerk

By: _____

Its: _____

APPROVED AS TO FORM:

Printed Name: _____

Best Best & Krieger LLP
City Attorney

**APPROVED AS TO COMPLIANCE
WITH BUDGET**

By: _____
Ann Eifert
Director of Financial Services

EXHIBIT “A”

SCOPE OF SERVICES

A. Scope of the Work to be Performed

The City of Aliso Viejo desires an Annual Comprehensive Financial Report (ACFR) for the City of Aliso Viejo to be prepared by the independent auditor for the fiscal years ended June 30, 2023 through June 30, 2025, with the option of providing services for an additional two fiscal years. The City submits its ACFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program. The City has received this award since incorporation.

The selected independent auditor will be required to perform the following tasks:

1. The audit firm will perform an audit of all funds of the City of Aliso Viejo. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States, and in compliance with the latest GASB pronouncements. The firm will render its auditors' report on the basic financial statements, which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis and required supplementary information to the General Fund and each major fund of the City.

2. The City's Annual Comprehensive Financial Report (ACFR) will be prepared by the audit firm. Ten (10) hardcopies and (1) digital copy in searchable Adobe Acrobat format must be provided for each audit year. The audit firm will prepare all financial statements and schedules as required for the preparation of the ACFR and schedules for the MD&A.

The City of Aliso Viejo has obtained the "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association (GFOA). It is the City's intention to continue to receive this award annually and will expect the annual financial report to meet the requirements of that program.

3. The audit firm will perform a single audit on the expenditures of federal grants in accordance with OMB Uniform Guidance and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City's financial statements in accordance with Government Auditing Standards and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in accordance with OMB Uniform Guidance. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit findings where required.

4. The audit firm shall perform agreed-upon auditing procedures pertaining to the City's GANN Limit (Appropriations Limit) and render a letter annually to the City regarding compliance.

5. The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other

significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Manager and the Director of Financial Services/City Treasurer.

6. The audit firm shall prepare the Annual State Controller's Report and the Annual Street Report for the City of Aliso Viejo.

7. The audit firm shall review the City's investment policy and portfolio.

8. The auditors will be consulted on an occasional basis throughout the year as an informational resource. Auditors may be asked to provide guidance on the implementation of Governmental Accounting Standards Board (GASB) requirements and specifics of federal and state regulations as they may affect local government accounting. In addition, they may be asked to assist with the implementation of new pronouncements.

9. The firm's partner/manager may be required to present the ACFR to the City Council and may be required to occasionally attend a City Council meeting to explain or clarify financial statement information or accounting requirements

Additional Auditing Services

The audit firm may be required to perform the following services:

10. Conduct a transient occupancy tax audit of hotels operating in Aliso Viejo. Currently, there are two hotels located in the City.

11. Conduct an audit and financial review of the City's cable franchise and other video service providers for compliance with franchise provisions.

12. Conduct a financial and compliance audit for the City's Conference Center and Aquatic Center.

13. Other audits/financial reviews may also be identified during the term of the contract.

14. Timely prepare and file tax returns as requested by the City for the Aliso Viejo Public Facilities Corporation

B. Auditing Standards to be Followed

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;

2. The standards applicable to financial audits contained in the most current version of the Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States;

3. The provisions of the Single Audit Act as amended in 1996; and
4. The provisions of OMB Uniform Guidance, Audits of State and Local Governments and Non-Profit Organizations.
5. Any other applicable standards for conducting examinations of those items outlined in the Scope of Services and/or reports to be issued in conjunction therewith outlined in the section reports to be issued.

C. *Working Paper Retention*

All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years, unless the firm is notified in writing by the City of Aliso Viejo of the need to extend the retention period. The auditor will be required to make working papers available to the City of Aliso Viejo or any government agencies included in the audit of federal grants. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

D. *Irregularities and Illegal Acts*

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: City Manager; Director of Financial Services/City Treasurer; and the City Attorney.

EXHIBIT “B”
CONSULTANTS PROPOSAL

PROPOSAL FOR

FINANCIAL AUDITING SERVICES FOR THE CITY OF ALISO VIEJO

Prepared By:

Davis Farr LLP
18201 Von Karman Ave | Suite 1100
Irvine, CA 92612

Contact Person:

Jennifer Farr, CPA, MBA | Partner
Office: 949.474.2020 | Direct: 949.783.1740
Email: jfarr@davisfarr.com



CITY OF ALISO VIEJO

Ann Eifert, Director of Financial Services
12 Journey, Suite 100
Aliso Viejo, CA 92656

CITY OF ALISO VIEJO

SUMMARY SHEET

Firm Name: Davis Farr LLP

Firm Parent or Ownership: Partnership

Firm Address: 18201 Von Karman Ave, Suite 1100, Irvine, CA 92612

Firm Telephone Number: 949-474-2020

Firm Fax Number: 949-263-5520

Number of years in existence: 8

Management Contact (person responsible for direct contact with the City of Aliso Viejo and auditing services required for this Request for Proposals):

Name: Jennifer Farr Title: Partner

Telephone Number: 949-474-2020 Fax: 949-263-5520

Email: JFarr@davisfarr.com

Project Manager (Person responsible for managing the audit at the client site and preparation of the audit work papers):

Name: Tiffany Lam Title: Manager

Telephone Number: 949-474-2020 Fax: 949-263-5520

Email: TLamm@davisfarr.com

Types of services provided by the firm: Audit services for government agencies

	<u>Jennifer Farr</u>	<u>Partner</u>
Signature	Print Name	Title

This executed form must be submitted with the Proposal.

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RFP Forms

Declaration of Political Contributions
Fraud Policy
Acknowledgment of Insurance Requirements

APPENDIX

Resumes
Peer Review Documentation

March 14, 2023

Ann Eifert, Director of Financial Services
City of Aliso Viejo
12 Journey, Suite 100
Aliso Viejo, CA 92656

Re: RFP for Professional Auditing Services

Dear Ms. Eifert,

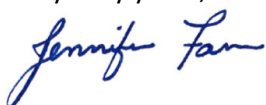
We are pleased to provide our proposal to perform professional auditing services to the City of Aliso Viejo ("City") for the fiscal years ending June 30, 2023 through 2025 with the option to renew the contract for two subsequent fiscal years.

Our service philosophy is one of open and constant communication, a proactive approach and responsive, value-added services. We will listen to your ideas and concerns and will bring creative solutions to you in both financial and other operational areas. We are aware that while the City has solicited numerous proposals, Davis Farr LLP would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- We take a proactive leadership role in local government accounting and auditing issues. Jennifer Farr is the recent past Chair of the Government Accounting and Audit Committee of the Cal CPA Society and our Partners are active members of the CSMFO Professional Standards Committee, the GFOA Special Review Committee, and other organizations. Our Partners are frequent speakers on technical topics at conferences and training events throughout California, including the recent CSMFO Annual Conference where we presented on the topic of Compensated Absences.
- We currently provide audit services to over 20 cities in Southern California. Our deep understanding of the issues facing California governments enables us to provide high quality audit services to the City of Aliso Viejo.
- We extensively utilize data mining software to evaluate anomalies in your accounting data. This helps focus our auditors' attention on potential errors in the accounting records and transactions that could be more susceptible to fraud.

We appreciate the opportunity to share our credentials and look forward to developing our professional relationship. Our proposal remains a firm and irrevocable offer for 180 days. I look forward to you contacting me so that I may answer further any questions which you may have. You may contact me at (949) 783-1740.

Very truly yours,



Jennifer Farr, CPA, MBA
Partner

Section A – About Davis Farr LLP

Background Information – Davis Farr LLP is a full-service regional accounting firm that specializes in providing attest and advisory services to federal, state, and local governments out of our California and Washington offices. This engagement would be serviced by our Irvine office. Our personnel have served governmental entities for over 30 years. A breakdown of our government audit personnel by classification is provided below.

License to Practice in California – Davis Farr LLP and all key personnel are licensed with the California State Board of Accountancy to practice as independent certified public accountants.

Independence – Davis Farr LLP is independent with respect to the City of Aliso Viejo and its component units as defined by U.S. General Accounting Office's *Government Auditing Standards* and Generally Accepted Auditing Standards. Neither Davis Farr LLP nor the key personnel have any potential or real conflicts of interest. Davis Farr has not provided any services for the City of Aliso Viejo within the last five years.

Insurance – Davis Farr LLP has sufficient insurance coverage to meet or exceed the City's requirements and will provide insurance certificates to the City prior to entering into a contract. The firm maintains a prudent amount of errors and omissions insurance that covers negligent acts as is applicable to the work requested in the RFP.

Quality Control– Davis Farr LLP and its Partners are members of the American Institute of Certified Public Accountants (AICPA) and is a member of the AICPA's Government Audit Quality Center. Our firm is a voluntary participant in the AICPA Peer Review Program. Included in the appendix is our most recent Peer Review report where our firm received a *Pass*. A *Pass* demonstrates the highest level of quality control in a Peer Review. The Peer Review included a review of government engagements. Davis Farr LLP has not had any federal or state desk reviews or field reviews during the past three years. There have been no disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

Training – Every professional of the firm participates in continuing professional education courses. Each person is required to take at least 80 hours of training over a two-year period including 24 hours a year specific to government accounting and audit topics. Courses cover a wide spectrum of professional and technical subjects, and include Fraud, Professional Ethics and Governmental Accounting and Auditing topics to help the practitioner maintain his/her professional expertise.

	Classification	Number of Employees	
	<i>Partners</i>	7	
	<i>Managers</i>	8	
	<i>Supervisors</i>	8	
	<i>Seniors</i>	10	
	<i>Staff</i>	17	
	<i>Administrative</i>	5	
	<i>Total personnel</i>	55	

Professional Affiliations

Government Audit Quality Center – Davis Farr LLP is a member of the Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

National Registry of CPE Sponsors – Davis Farr LLP is registered to provide continuing professional education through the National Association of State Board of Accountancy (NASBA). NASBA recognizes CPE program sponsors who provide continuing professional education programs in accordance with nationally recognized standards. We provide CPE to our clients at our annual GASB Update.

Cal CPA – Many of the CPAs employed by Davis Farr LLP are members of Cal CPA and regularly participate in chapter meetings, education, and events. Cal CPA recognized one of Davis Farr LLP's partners with their **Women to Watch** award in the Experienced Leader category. Davis Farr presented at the 2020 **Women's Leadership Forum** on generational issues in the workplace. Davis Farr LLP partners are also members of the **Governmental Accounting and Auditing Committee** of the CalCPA and Jennifer Farr is the current Chair of the Committee.

American Institute of CPAs – Davis Farr LLP and the firm's Partners are members of the American Institute of CPAs (AICPA). The AICPA develops standards for audits, provides educational guidance materials to its members, and monitors and enforces compliance with the profession's technical and ethical standards.

CSMFO – The Partners of Davis Farr LLP are members of the California Society of Municipal Finance Officers (CSMFO), the statewide organization serving all California municipal finance professionals. Firm personnel regularly attend CSMFO Chapter Meetings and Conferences. The Partners of Davis Farr LLP are frequent presenters on accounting and auditing technical topics at Chapter Meetings and Conferences. Davis Farr presented at the annual CSMFO conference in February 2021 on the topic of capital assets.

GFOA – The Government Finance Officers Association (GFOA) enhances and promotes the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The Partners of Davis Farr LLP are members of the Certificate of Achievement Program's Special Review Committee. The Committee reviews Comprehensive Annual Financial Reports submitted to GFOA for the CAFR Award Program.



Section B – Firm Qualifications and Experience

Davis Farr LLP is a leader in the local government sector throughout the Southern California Area. Currently, we service approximately 60 local, state, and federal government entities. Davis Farr LLP services routinely provided to our clients include, but are not limited to:



Our government expertise includes Cities, Special Districts, and other Governmental entities. Among the government agencies that the professionals of Davis Farr LLP have served recently are the following:

- City of Avalon
- City of Carlsbad
- City of Commerce
- City of Coronado
- City of Costa Mesa
- City of Cypress
- City of Encinitas
- City of Fontana
- City of Fountain Valley
- City of Garden Grove
- City of Huntington Beach
- City of Indio
- City of Irvine
- City of Laguna Niguel
- City of Los Angeles
- City of Mission Viejo
- City of Newport Beach
- City of Poway
- City of Rancho Santa Margarita
- City of Santee
- City of South Gate
- City of Vista
- County Los Angeles
- County of Placer
- County of San Diego
- East Orange County Water District
- Hass Avocado Board
- Irvine Ranch Water District
- Leucadia Wastewater District
- Metropolitan Water District of So CA
- Municipal Water District of So CA
- Orange County LAFCO
- Oxnard Housing Authority
- Placer County Water Agency
- Salton Sea Authority
- San Diego County Water Authority
- San Diego Association of Governments
- San Diego LAFCO
- Sweetwater Authority
- Tahoe Regional Planning Agency
- Tahoe Transportation District
- Vallecitos Water District

Section C – References

For your convenience, we have listed below references for audit work currently being performed by Davis Farr LLP personnel for several Cities throughout Southern California. For each of the references, we currently serve as independent auditors and have served these clients for a number of years.

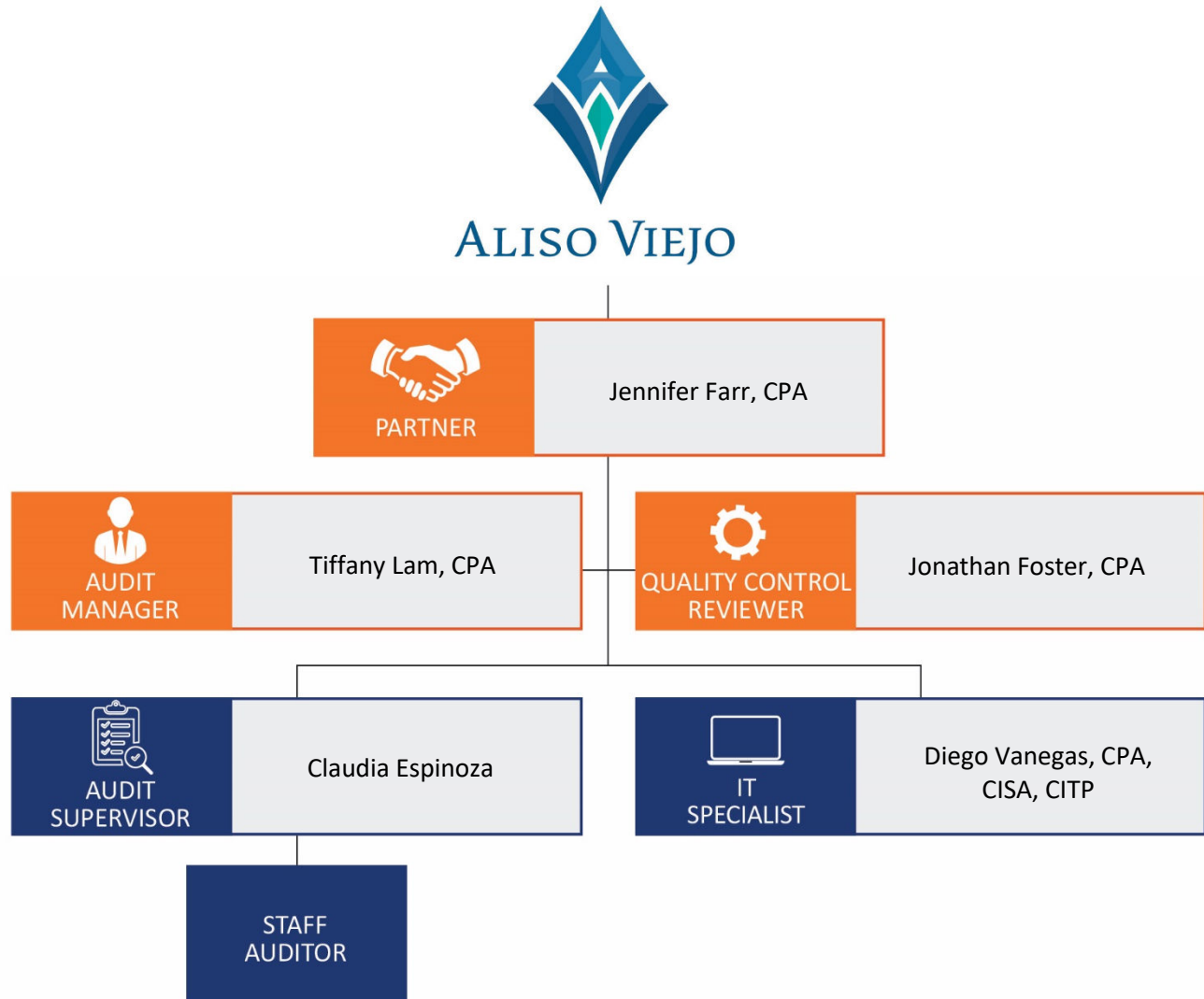
Davis Farr did not have any contracts that were terminated in the last three years.

1	City of Mission Viejo 200 Civic Center Mission Viejo, CA Cheryl Dyas, Director of Admin Services 949.470.3082 cdyas@cityofmissionviejo.org	<i>Financial Statement Audit of City, Single Audit, Agreed- Upon Procedures engagements</i>	... 350 Hours
CLIENT 2	City of Rancho Santa Margarita 22112 El Paseo Rancho Santa Margarita Stefanie Turner, Finance Director 949.635.1808 sturner@cityofrsm.org	<i>Financial Statement Audit of City, Single Audit, Agreed-Upon Procedures engagement</i>	... 300 Hours
CLIENT 3	City of Fountain Valley 10200 Slater Ave Fountain Valley, CA Teresa Gonzalez, Accounting Manager 714.593.4503 teresa.gonzalez@fountainvalley.org	<i>Financial Statement Audit of City, Measure HH Audit, Single Audit, Agreed- Upon Procedures engagement</i>	... 450 Hours
CLIENT 4	City of Garden Grove 11222 Acacia Pkwy Garden Grove, CA Patricia Song, Finance Director 714.741.5062 psong@ggcity.org	<i>Financial Statement Audit of City, Housing Authority, Single Audit, REAC, State Controller's Reports, Agreed-Upon Procedures engagements</i>	... 800 Hours
CLIENT 5	City of Huntington Beach 2000 Main Street Huntington Beach, CA Sunny Rief, Assistant CFO 714.536.5907 sunny.rief@surfcity-hb.org	<i>Financial Statement Audit of City, JPA Audit, Single Audit, Agreed- Upon Procedures engagements for Transient Occupancy Tax and Concessionaire compliance</i>	... 600 Hours

Section D – Proposed Staffing

The successful outcome of any audit requires personnel with the managerial and technical skills to perform the work required. The engagement team who will serve the City of Aliso Viejo have served together as a team of professionals on numerous financial audit examinations of local government entities.

We believe that efficient administrative management and supervision of the audits is an extremely critical factor in achieving the desired results for City of Aliso Viejo. In that regard, our proposal organizational structure for providing independent auditing services is as follows:



Section E – Work Plan

Davis Farr plans and conducts our engagements in the most efficient manner possible, and our audit approach is unique with regard to the following:

- Our firm is sensitive to the priorities and work requirements of our clients. We work around the schedules of our clients when scheduling segments of the audit or requesting documentation in order to minimize disruption of City staff and to complete the audit in a timely manner.
- Whenever possible, we use accounting support already prepared by the City staff to avoid duplication or unnecessary requests for audit supporting schedules.
- Our firm's expertise is in governmental auditing. Our auditors are GASB experts and skilled at addressing audit issues that are specific to local governments. You will not spend time training our personnel.
- When formulating internal control recommendations, we obtain a thorough understanding of the specific circumstances at your City to provide a tailored, practical recommendation.
- Throughout the year we are a resource to our clients in providing accounting advice, researching technical questions, dealing with tax problems, and helping with other problems as they arise. Our clients can also attend our annual GASB Update free of charge.

Audit Software - We utilize CaseWare audit software for the electronic City of workpapers. We have the ability to accept audit documentation in either hard copy or electronic format. CaseWare allows us the ability to import trial balances that can be provided in either excel or a text document. Some of the benefits of using CaseWare trial balance software are as follows:

- We create our own lead sheets (i.e., analytical review comparison schedules). This limits the amount of time finance staff spends creating audit schedules. Our software automatically generates analytical review reports by account number for ease of analyzing significant fluctuations between fiscal years.
- We can link the financial statement schedules directly to the CaseWare trial balances. As a result, we can provide the City with financial statements almost immediately after receiving the trial balance from the City. Additionally, journal entries are easy to post to the financial statement schedules and the risk of data entry error is minimized.
- We can provide the City with reports showing the coding of the financial statement schedules for ease of review by City staff. These reports show each account coded to a specific financial statement line item as well as journal entries that are posted during the audit.

Data Mining Software - We have a dedicated team of personnel trained to use special data mining software, IDEA. Our software uses source data from your accounting system to search for anomalies, such as duplicate or voided checks, cross-referencing vendor addresses with employee addresses, detecting accounting transactions recorded on the weekend, reviewing journal entry postings for unauthorized individuals. The IDEA software identifies specific transactions for the auditors to review for potential fraud or error.

Internal Control Evaluation - Our approach to evaluating internal controls involves observation and inquiry. We spend time with the personnel responsible for the accounting cycles to gain an understanding of the processes. We also carefully evaluate your policies and procedures. After our initial evaluation, we identify key controls in your processes and design test to evaluate the effectiveness of those processes. In the initial year of the audit, we will focus on the following accounting cycles for each department with decentralized accounting activities:

- Billing and cash receipting
- Capital assets
- Purchase and disbursements
- Payroll
- Investment and cash controls
- Information systems

In future years, we will review the accounting cycles noted above but also look at other processes such as credit card transactions, petty cash, inventory controls, offsite cash receipting, employee reimbursements, contract compliance, and other areas. Our goal is to modify our audit approach every year to further evaluate your internal controls.

Audit Stage	Procedures Performed
Planning and inquiry	During the planning phase of the audit, we plan to perform the following procedures: ✓ Meet with finance personnel to obtain an understanding of significant transactions during the year. ✓ Communicate with the City Council regarding fraud, compliance with laws, and any concerns they have regarding the finances of the City. ✓ Perform internal control evaluations as noted on the previous page. ✓ Determine materiality levels that will be used in selecting audit transactions. ✓ Perform a risk assessment to develop the audit plan for the year. ✓ Review minutes of City Council meetings. ✓ Review important new contracts, bond documents, and agreements. ✓ Evaluate compliance with investments. ✓ Test purchase orders and contract management. ✓ Test a sample of cash disbursements to determine adherence to policies and internal controls. ✓ Perform a review of the organization's information systems and controls. ✓ Perform compliance testing of federal grants. ✓ Review the prior audited financial statements and provide feedback to City staff regarding best practices for financial reporting. ✓ Provide a GASB Update and templates for implementing new accounting standards including the upcoming lease accounting standard.
Year-End Testing	After the books are closed and ready for audit, we will perform our year-end procedures which include the following: ✓ We will confirm 100% of all cash and investment balances and test market values provided by your investment custodians. ✓ We will test for proper cutoffs of accounts receivable and grants receivable. ✓ We will confirm and test material notes and loans receivable. ✓ We will review land held for resale transactions and related developer agreements. ✓ We will test additions and deletions to capital assets. We will review depreciation expense for reasonableness. ✓ We will test interfund transactions including due to/due from other funds, advances, and transfers. We will review legal documents supporting loans and test the allowability of transfers out of restricted funds. ✓ We will test current liabilities and perform a search for unrecorded liabilities. ✓ We will review unearned revenue balances for proper cutoffs. ✓ We will test the balances of accrued payroll and employee related liabilities. ✓ We will confirm long-term debt with independent parties. ✓ In years of new debt issuances, we will review the journal entry to record the debt to ensure the accuracy of the accounting. ✓ Testing of actuarial valuations and calculations related to OPEB obligations and disclosures under GASB 75. ✓ Testing of actuarial valuations and calculations related to pension obligations and disclosures under GASB 68. ✓ Evaluation of claims and judgments payable. ✓ Testing of restrictions and classifications of net position. ✓ Analyze grant revenues and expenses to ensure proper matching within the fiscal year. ✓ Test the reasonableness of interest income, realized, and unrealized gains/losses on investments. ✓ Analytically and substantively test revenues and expenses reported in the financial statements.

Audit Stage	Procedures Performed
	✓ We will incorporate an element of unpredictability every year that will focus on an audit area that is not typically considered a high or significant risk area such as petty cash, credit card purchases, new vendors, travel expenses, etc. The aforementioned tests are only a few of the tests performed during the examination and by no means is it meant to be all inclusive. During the final stage of the audit, we will meet with Finance staff to review our audit findings and any adjusting journal entries.
Single Audit Approach	As part of our Single Audit for the years in which the City expends greater than \$750,000, we will perform the following procedures in accordance with the Uniform Guidance: ✓ Perform an evaluation of the major programs required to be tested ✓ Review OMB guidance and the OMB Compliance Supplement for the grant program audited. ✓ Review internal controls for each of the applicable 14 compliance areas for each program audited. ✓ Using AICPA sampling guidance, we will select a sample for each of the applicable 14 compliance areas for each program audited. We will test the sample for compliance with those 14 areas. ✓ Test the indirect cost rate, if applicable ✓ Review monitoring reports for noncompliance and follow up on the resolution of past noncompliance, if applicable. ✓ Issue a single audit report of federal expenditures. ✓ File the data collection form within the specified deadline.
Completion of the Audit and Preparation of Financial Statements	The nature and extent of the work required is dependent on our assessment of the likelihood of misstatements in the financial statements together with our conclusions from the planning and testing stages of the audit. All of the audit information is then used to reach a conclusion on whether the financial statements taken as a whole conform with generally accepted accounting principles. ✓ We will review significant events after year end ✓ We will review attorney letters for significant legal matters ✓ Prepare the draft of the Annual Comprehensive Financial Report ✓ We will ensure accurate and complete disclosures in the notes to the financial statements. ✓ We will meet with City Committees or City Council to present the audit results, as requested.

Identification of Anticipated Potential Audit Problems

We do not anticipate any anticipated potential audit problems.

Section F – Implementation of New GASB Pronouncements

The City will be required to implement the following accounting standards during the upcoming fiscal years. Part of our service to you includes consulting on these new auditing standards. A sampling of significant new GASB pronouncements planned or proposed for local governments that will impact the City of Aliso Viejo are listed below:

GASB 96 Subscription Based IT	GASB 94 PP and PPA	GASB 100: Accounting Changes & Error Correction	GASB 101: Compensated Absences
The Statement provides guidance to governments on the accounting and financial reporting for subscription - based information technology arrangements. This Statement is effective for the fiscal year ending June 30, 2023.	The primary objective of this Statement is to provide guidance related to public-private (PP) and public-public partnership arrangements (PPA) in which a government contracts with an operator to provide public services. This statement also provides guidance or accounting and financial reporting for availability payment arrangements in which a government compensates an operator for services in and exchange transaction. This standard will be effective for the fiscal year ending June 30, 2023.	This statement enhances accounting and financial reporting for accounting changes and error corrections to provide understandable, reliable, relevant, consistent, and comparable information. This standard will be effective for the fiscal year ending June 30, 2024.	This statement changes the accounting for compensated absences, particularly as it applies to sick time not paid out upon termination and calculating the full cost of paid time off. The standard will be effective for the fiscal year ending June 30, 2025.

Section G – Scope of Work

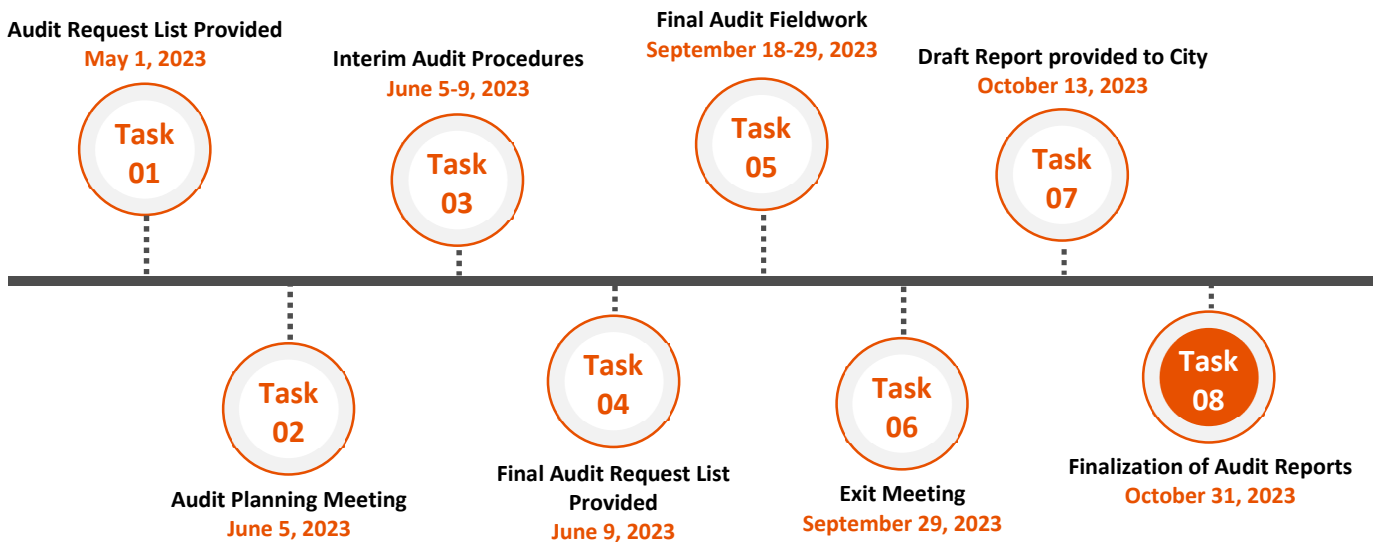
Our understanding of the objectives and scope of the work to be performed is as follows:

- We will perform an audit examination of the financial statements of the City of Aliso Viejo for the fiscal years ending June 30, 2023 through 2025 with optional extensions for two years. Our examination will be conducted in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States. We prepare the Annual Comprehensive Financial Report based on the information provided to us during the audit. The Report will be prepared in conformity with the most recent edition of the GAAFR, the GAAFR Update, and subsequent GASB pronouncements. We will produce 10 bound copies and provide a PDF copy of the final report.
- We will perform a compliance audit of federal expenditures in accordance with the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* in any year the City has federal expenditures of more than \$750,000.
- We will perform agreed-upon-procedures over the City's Gann Appropriations Limit. We will produce a bound and pdf copy of the final report.
- We will perform agreed-upon-procedures over the City's investment policy and portfolio.
- We will prepare the Annual Report of Financial Transactions to the State Controller's office by the due date established by the State Controller's Office.
- We will prepare a letter to the City Council summarizing the audit results in accordance with the Codification of Auditing Standards Section 260.
- We will prepare a letter to the City Council reporting matters dealing with internal control that meet the threshold of being a significant deficiency or material weakness, as defined by the Codification of Auditing Standards Section 265. We will immediately report any irregularities or illegal acts that come to our attention to management and/or those charged with governance.
- As requested, we will meet with the Audit/Finance Committee or City Council to discuss the results of the audit.
- Finally, we perceive the scope of our work as being advisors to the City regarding generally accepted accounting principles. Throughout the year, the management and other finance personnel of the City will have access to us to seek advice in the application of generally accepted accounting principles, advice regarding debt issuance, financial statement preparation and content, tax and any other matters relating to the City. Each year, we will go over upcoming accounting standards in a meeting with City staff.



Section H – Proposed Timing of the Audit for FY 22/23

The following proposed timing is subject to the City's revision and approval:



Section I – Segmentation of the Audit

The following is our estimate of the hours by professional classification required to perform the audit:

Classification	Hours	Percentage
Partners	30	10%
Managers	70	23%
Supervisor	110	37%
Staff Auditor	90	30%
Total	300	100%

CITY OF ALISO VIEJO

ACKNOWLEDGMENT OF RECEIPT OF FRAUD POLICY

I hereby acknowledge that I have received a copy of the City's "Fraud Prevention Policy" dated October 1, 2008. I understand that I am to promptly read its contents and distribute copies to employees assigned to perform Services for the City of Aliso Viejo.

To the extent that provisions of this policy conflict with previously issued policies or practices, whether or not such policies and practices were contained in written policies, this policy shall prevail.

Davis Farr LLP

Jennifer Farr

Name of Business

Print Name



Signature

03/14/2023

Date

This executed form must be submitted with the Proposal.

CITY OF ALISO VIEJO

DECLARATION OF POLITICAL CONTRIBUTIONS

Using the space provided below, please list any political contributions of money, in-kind services, or loans made to any member of the City Council within the last twelve (12) months by the applicant and all of applicants employees, including any employee(s) that applicant intends to assign to perform the work or services described in Agreement dated _____. If none, please state so:

None

To the best of my knowledge, I declare under penalty of perjury that the foregoing is true and was executed at:

Irvine, CA

03/14/2023

City, State

Date

Davis Farr LLP

Jennifer Farr

Name of Business

Print Name


Signature

This executed form must be submitted with the Proposal.

EXHIBIT “C”

SCHEDULE OF SERVICES

Schedule may be revised subject to both the City and Consultant’s approval.

Commencement of Interim Field Work	May or June 2023, 2024, and 2025
Field Work Completion	By September 30, 2023, 2024, and 2025
Auditors submit draft ACFR	By October 31, 2023, 2024, and 2025
Auditors submit other reports	By October 31, 2023, 2024, and 2025
Presentation to Council, if required	November/December 2023, 2024, and 2025
State Controller Reports	2-3 weeks prior to date required by the State Controller’s Office

EXHIBIT “D”
COMPENSATION

Service	2022/23	2023/24	2024/25	2025/26 (Option)	2026/27 (Option)
City Audit, ACFR Preparation and Related Reports	\$ 28,000	\$ 28,000	\$ 29,120	\$ 30,280	\$ 31,490
GANN Limit Review Report	\$ 600	\$ 600	\$ 620	\$ 640	\$ 670
Single Audit and Related Reports includes one major program (additional major programs are \$2,000)	\$ 2,800	\$ 2,800	\$ 2,910	\$ 3,030	\$ 3,150
City State Controllers Report	\$ 2,600	\$ 2,600	\$ 2,700	\$ 2,810	\$ 2,920
City Street Report	\$ 1,200	\$ 1,200	\$ 1,250	\$ 1,300	\$ 1,350
City’s Investment Policy and Portfolio Review	\$ 600	\$ 600	\$ 620	\$ 640	\$ 670
Total for Fiscal Year (not-to exceed)	\$ 35,800	\$ 35,800	\$ 37,220	\$ 38,700	\$ 40,250

ADDITIONAL AUDITING SERVICES

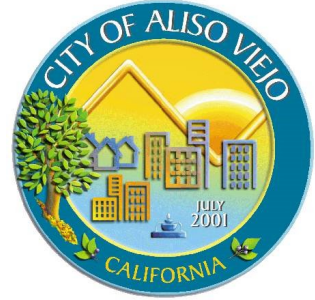
Service	2022/23	2023/24	2024/25	2025/26 (Option)	2026/27 (Option)
Transient Occupancy Tax Audit	\$ 2,800	\$ 2,800	\$ 2,910	\$ 3,030	\$ 3,150
Cable Franchise Audit	\$ 3,200	\$ 3,200	\$ 3,020	\$ 3,140	\$ 3,270
City’s Conference Center and Aquatic Center Audit	\$ 3,200	\$ 3,200	\$ 3,020	\$ 3,140	\$ 3,270
Tax Returns	\$ 1,200	\$ 1,200	\$ 1,250	\$ 1,300	\$ 1,350

AUDITOR'S STANDARD BILLING RATES

Auditors Standard Hourly Billing Rates					
POSITION	2022/23	2023/24	2024/25	2025/26 (Option)	2026/27 (Option)
Partner	\$ 250	\$ 250	\$ 260	\$ 270	\$ 280
Manager	\$ 180	\$ 180	\$ 187	\$ 194	\$ 200
Senior Accountant	\$ 120	\$ 120	\$ 125	\$ 130	\$ 135
Staff Accountant	\$ 90	\$ 90	\$ 94	\$ 98	\$ 100
Other (specify)	\$	\$	\$	\$	\$
Travel, lodging, other incidental costs					

City of Aliso Viejo

AGENDA ITEM



DATE: May 3, 2023

TO: Mayor and City Council

FROM: David A. Doyle, City Manager

SUBJECT: FOURTH AMENDMENT TO AGREEMENT WITH BEST BEST & KRIEGER
FOR CITY ATTORNEY SERVICES

Recommended Actions:

1. Approve the Fourth Amendment to Agreement with Best Best & Krieger for City Attorney services; and
2. Authorize the City Manager to execute the Fourth Amendment to Agreement with Best Best & Krieger.

Fiscal Impact:

The cost for City Attorney services with Best Best & Krieger is budgeted annually and may be adjusted depending on the City's needs. The current fiscal year budget is approximately \$565,000 and is estimated to be \$487,550 for Fiscal Year 2023-24.

Background:

In 2012, the City conducted a Request for Proposal process relating to City Attorney services. Eight proposals were submitted by law firms interested in providing City Attorney services for the City. On June 6, 2012, the Council selected Best Best & Krieger as the preferred law firm.

Discussion:

The original Agreement between Best Best & Krieger and the City had a five-year term which expired on June 30, 2017. Pursuant to Section 3.1.2 of the Agreement, the Agreement may be extended for up to three additional two-year terms upon mutual written agreement of the parties. In June 2017, the parties exercised the first renewal option to enter into a First Amendment to extend the term of the Agreement for the period encompassing July 1, 2017 to June 30, 2019. In April 2019, the parties exercised the second renewal option to enter into a Second Amendment to extend the term of the Agreement through June 30, 2021. On June 2, 2021 the parties exercised the third and

final renewal option to enter into a Third Amendment to extend the term of the Agreement through June 30, 2023.

In line with virtually every agreement of its kind in Orange County, the proposed Fourth Amendment eliminates the fixed term included in the prior engagement with the understanding that the Agreement is still terminable at-will any time. This will also eliminate the need for repeated renewals which can be disruptive and labor-intensive. The proposed Fourth Amendment also modifies the evaluation process prescribed in the prior engagement to allow each City Council to determine which materials, if any, should be provided in connection with the annual City Attorney evaluations.

The City Attorney's Office provides general legal services as well as specialized legal counsel in the areas of NPDES, General Plan, Zoning Code, codification, and litigation. The Council conducts an annual performance evaluation of the City Attorney and has approved continuing to contract with Best Best & Krieger every year. Staff has been very pleased with the knowledge, professionalism and service provided by Best Best & Krieger. Moreover, Best Best & Krieger's experience with the City and institutional knowledge have proven to be a valuable resource.

Staff recommends that the Council approve the Fourth Amendment which modifies the terms of the Agreement to eliminate the fixed term and amend provisions related to the City Attorney performance evaluation process.

Attachments:

1. Agreement Amendment
2. Agreement Amendment - Redlined

**CITY OF ALISO VIEJO
FOURTH AMENDMENT TO AGREEMENT FOR
CITY ATTORNEY SERVICES**

1. PARTIES AND DATE.

This Fourth Amendment to Agreement for City Attorney Services ("Fourth Amendment") is entered into on the 3rd day of May, 2023, by and between the City of Aliso Viejo, a municipal organization ("City") and Best Best & Krieger LLP ("BB&K"). City and BB&K are sometimes individually referred to herein as "Party" and collectively as "Parties."

2. RECITALS.

2.1 Agreement. The Parties entered into that certain Agreement for City Attorney services dated July 18, 2012. ("Agreement").

2.2 Term. Section 3.1.2 of the Agreement prescribed a fixed date for its expiration, yet Section 3.5.1.1 of the Agreement empowers the Council to "terminate the whole or any part of this Agreement at any time and without cause by giving [30 days'] written notice to BB&K" The Council desires to enter into this Amendment so that the Agreement's term remains open and at-will, while reserving for itself the ability to terminate the Agreement at any time pursuant to Section 3.5.1.1.

2.3 Evaluation Materials. The Agreement had an extensive list of written materials to be prepared in anticipation of the City Attorney's self-evaluation. The Council desires to reserve for itself the ability to customize the materials necessary for the evaluation year-by-year.

3. TERMS.

3.1 Term. Section 3.1.2 of the Agreement is hereby amended to read as follows:

"3.1.2 Term. This Agreement is at-will and terminable by the City Council at any time pursuant to Section 3.5.1.1. BB&K shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines."

3.2 Performance Evaluation. Section 3.1.3 of the Agreement is hereby amended to read as follows:

"3.1.3 Annual Performance Evaluation and Goal-Setting. During the third quarter of each fiscal year for the Term of this Agreement, BB&K shall prepare for the City Council's consideration a closed session description for the Council to employ, in its discretion, for an oral evaluation of the City Attorney's services, including whatever materials the Council deems necessary to conduct that evaluation."

3.2 Remaining Provisions of Agreement. Except as otherwise specifically set forth in this Fourth Amendment, the remaining provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Fourth Amendment to Agreement for Services on this ____ day of ____, 2023.

CITY OF ALISO VIEJO

BEST BEST & KRIEGER LLP

By: _____
David A. Doyle
City Manager

By: _____
Scott C. Smith
Partner

Attest:

By: _____
Mitzi Ortiz, MMC
City Clerk

Approved as to Compliance with Budget:

By: _____
Ann Eifert
Director of Financial Services

**CITY OF ALISO VIEJO
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2.3 Evaluation Materials. The Agreement had an extensive list of written materials to be prepared in anticipation of the City Attorney's self-evaluation. The Council desires to reserve for itself the ability to customize the materials necessary for the evaluation year-by-year.

3. TERMS.

3.1 Term. Section 3.1.2 of the Agreement is hereby amended to read as follows:

"3.1.2 Term. ~~The term of this Agreement shall be for five (5) years from July 1, 2012 to June 30, 2017, unless earlier terminated as provided herein. Upon mutual written agreement of the Parties, the contract may be extended for three (3) additional two-year terms.~~ This Agreement is at-will and terminable by the City Council at any time pursuant to Section 3.5.1.1. BB&K shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines."

3.2 Performance Evaluation. Section 3.1.3 of the Agreement is hereby amended to read as follows:

"3.1.3 Annual Performance Evaluation and Goal-Setting. During the third quarter of each fiscal year for the Term of this Agreement, BB&K shall prepare for the City Council's consideration ~~(1) a summary of work performed by BB&K in furtherance of that fiscal year's goals and initiatives for the City Attorney, (2) a summary and narrative of proposed goals and initiatives for the City Attorney for the coming fiscal year, (3) a written evaluation form for Council review of that~~

~~fiscal year's City Attorney performance, and (4) a closed session description for the Council to employ, in its discretion, for an oral evaluation of the City Attorney's services, including whatever materials the Council deems necessary to conduct that evaluation. input and approval of the City Attorney's goals and initiatives. At least semi-annually, BB&K shall provide the City the opportunity to participate in a client satisfaction survey conducted by BB&K's Marketing and Business Development Department."~~

3.2 Remaining Provisions of Agreement. Except as otherwise specifically set forth in this Fourth Amendment, the remaining provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Fourth Amendment to Agreement for Services on this ____ day of ____, 2023.

CITY OF ALISO VIEJO

BEST BEST & KRIEGER LLP

By: _____
David A. Doyle
City Manager

By: _____
Scott C. Smith
Partner

Attest:

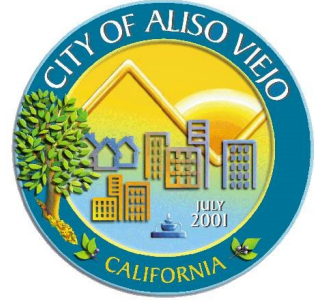
By: _____
Mitzi Ortiz, MMC
City Clerk

Approved as to Compliance with Budget:

By: _____
Ann Eifert
Director of Financial Services

City of Aliso Viejo

AGENDA ITEM



DATE: May 3, 2023

TO: Mayor and City Council

FROM: Scott C. Smith, City Attorney
Mitzi Ortiz, City Clerk

SUBJECT: THIRD PUBLIC HEARING TO CONSIDER COMPOSITION OF
DISTRICTS FOR BY-DISTRICT ELECTIONS

Recommended Action:

Conduct third public hearing, receive and consider input from the public, provide further direction to staff.

Fiscal Impact:

The cost of the transition to districts is estimated to be \$70,000.

If the City decides not to move forward with the transition to by-district elections and a CVRA lawsuit is filed against the City, the financial impact could be exponentially greater.

Background:

The City of Aliso Viejo currently elects 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, the City Council adopted a Resolution of Intention to transition to by-district elections at its meeting of March 15, 2023. The City Council held the first of four required public hearings on April 5, 2023, and the second on April 19, 2023.

Discussion:

Before adopting district-based elections, the City must first prepare a draft map or maps. The City's map drawing process began following the initial two public hearings. The City Council defined the criteria used to create one or more proposed district maps, and staff will present the draft map or maps for public comment and review in two subsequent public hearings. The final third and fourth public hearings must be held within 45 days of each other.

The public was provided with an opportunity to submit maps as well, prior to an April 20, 2023 deadline. The proposed maps must be provided for the public's review at least seven days prior to the third and fourth public hearings. As such, the draft maps for Council's consideration at tonight's hearing were posted on the City's website on April 26, 2023, in accordance with state law.

Draft Maps

The City's demographic consultant, the Center for Demographic Research, prepared two maps for the Council's consideration, and three maps were received from members of the public. Each of the draft maps was analyzed and reviewed by the Center for Demographic Research and found to be viable. This means the maps create potential Council districts that are population-balanced within a margin +/- 10%, are contiguous, compact, and respect communities of interest. A summary of the population deviation may be found below:

Proposal	Percent Spread	Viable?
Plan 1	9.75%	Yes
Plan 2	8.25%	Yes
Plan 3	4.01%	Yes
Plan 4	5.23%	Yes
Plan 5	7.09%	Yes

Images of the proposed maps, with accompanying demographic analysis and population breakdown, is attached to this report (Attachment 2).

During tonight's hearing, and the fourth public hearing on May 17, 2023, the Council will also need to determine the "sequencing" of the elections. This means that the Council will

need to decide which districts will have elections on which dates. Council may consider the terms of the existing Council members when selecting the sequencing of the district elections.

All hearings will be held in the City Hall – Council Chamber, 12 Journey, Suite 150, Aliso Viejo, California.

To increase public awareness of the transition to district elections, the City will use a variety of public communication channels to engage members of the community. Districting information will continue to be featured on the City's website at the following web address: <https://avcity.org/districting>. In addition, the City's website will be populated with information about how the public can participate and also provide answers to frequently asked district questions.

The next public hearing for the Council to receive and consider input from the public concerning the composition of voting districts, and review the final proposed map(s), is scheduled for May 17, 2023. The public is also encouraged to provide input via email to districting@avcity.org, to drop it off at City Hall, or mail it to the City Clerk.

City Attorney:

This report was drafted and submitted by the City Attorney and City Clerk.

Attachments:

1. PowerPoint Presentation
2. Draft Maps

City of Aliso Viejo Districting

May 3, 2023

Presented to the City Council and public
at a regularly scheduled meeting of the City Council



ALISO VIEJO
Live Life Inspired

Acronyms

- Adjusted 2020 data- 2020 Decennial Census P.L. 94-171 Redistricting Data file adjusted to include the redistribution of the incarcerated persons to their last known California address as required by AB 849
- ACS- U.S. Census Bureau American Community Survey
- CDP- Census Designated Place
- CDR- Center for Demographic Research
- CVAP- Citizen Voting Age Population
- P.L. 94-171- Public Law 94-171
- ROV- Registrar of Voters
- SWDB- California Statewide Database

Proposed Sequencing of Elections

- New districts would take effect for 2024 election
- Sequence with existing staggered terms of council members:
 - 2024: Three districts up for election
 - 2026: Two districts up for election

Redistricting Data and Existing Conditions

- Redistricting data sources adjusted to include incarcerated persons with former addresses within each California county:
 - U.S. Census Bureau 2020 Decennial Census Public Law 94-171 Redistricting Data
 - Citizen Voting Age Population (CVAP) from U.S. Census Bureau American Community Survey 2015-2019 5-Year Estimates
- 2020 Adjusted Census Population = 52,222
- Target Council District Population = 10,444

City of Aliso Viejo Redistricting Data by Race/Ethnicity

Race/Ethnicity	2020 Census Adjusted Population	2020 Census Adjusted Population 18 & Over	2015-2019 Adjusted Citizen Voting Age Population
Hispanic or Latino of any Race	18.9%	17.5%	16.4%
Non-Hispanic White	55.6%	57.6%	63.8%
Non-Hispanic Black or African-American	1.8%	2.1%	2.8%
Non-Hispanic American Indian or Alaska Native	0.1%	0.1%	0.2%
Non-Hispanic Asian	16.3%	16.8%	13.8%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.3%	0.3%	0.1%
Non-Hispanic Some Other Race	0.6%	0.6%	Not included in CVAP
Non-Hispanic Two or More Races	6.3%	5.1%	2.9%

Districting Criteria

The districts shall be nearly equal in population

Consideration may be given to the following factors:

- Contiguity
- Communities of interest
 - Neighborhoods, special districts, school districts, utility providers
 - Special zones or district sub-areas (entertainment zone, downtown, college, historic)
 - Areas with similar or common interests, issues or socio-economic characteristics (legislative, education, housing)
- Easy to identify
 - Natural or built features: freeways, major roads, rivers, hills, mountains.
- Compactness of territory

Additional Legal Requirements

- Federal Voting Rights Act of 1965
 - Maps must comply with Section 2 of the federal Voting Rights Act, which prohibits voting practices that result in a denial or abridgement of the right of any citizen of the United States to vote on account of race or color.
 - A violation of Section 2 is established if, “...based on the totality of circumstances,” the challenged electoral process is “...not equally open to participation by members of a [racial minority group] in that its members have less opportunity than other members of the electorate to participate in the political process and to elect representatives of their choice.”
- Fourteenth Amendment restricts use of race as the “predominant” criterion

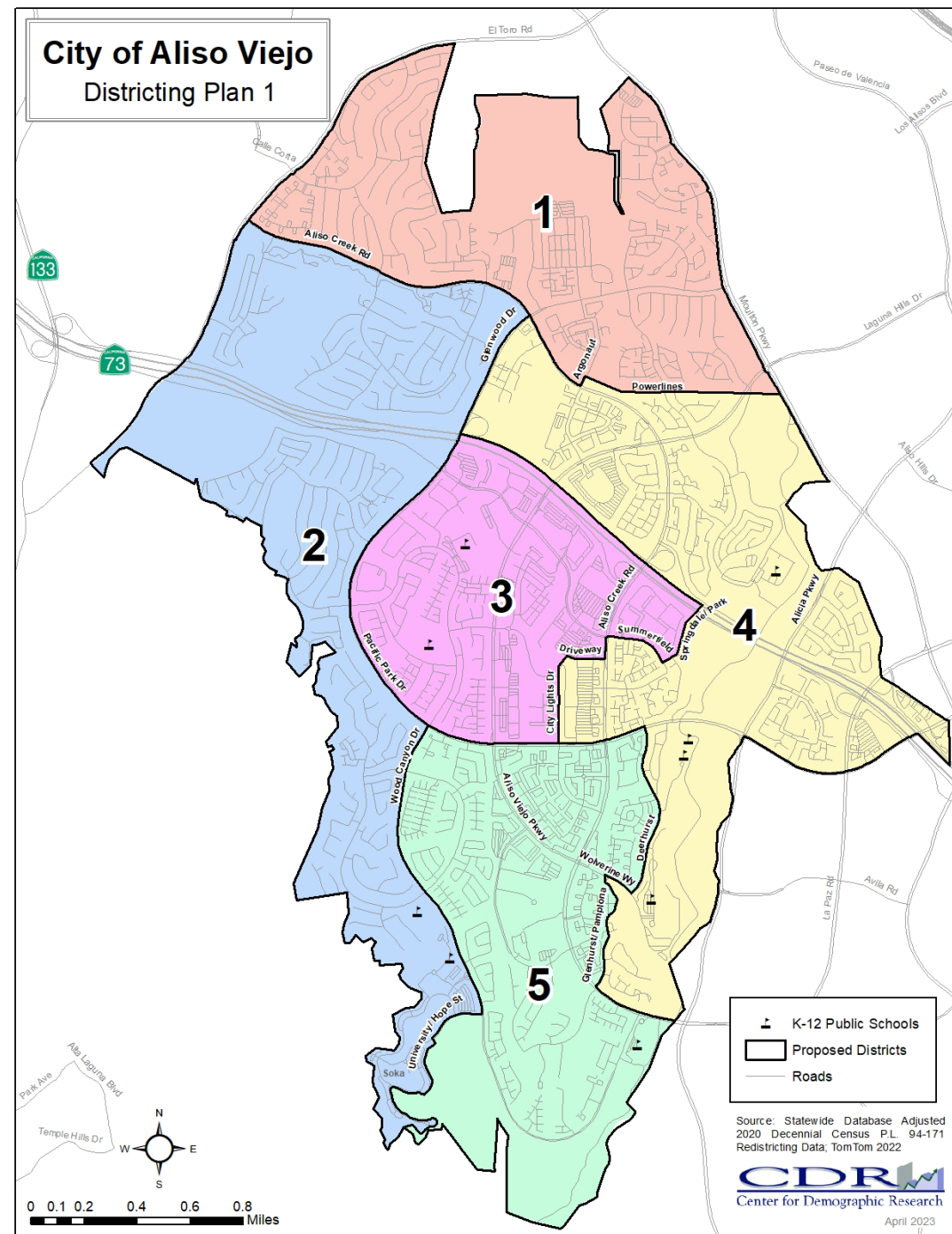
Summary of Districting Plans

Proposal	Percent Spread	Viable?
Plan 1	9.75%	Yes
Plan 2	8.25%	Yes
Plan 3	4.01%	Yes
Plan 4	5.23%	Yes
Plan 5	7.09%	Yes

Plan 1

Percent spread: 9.75%

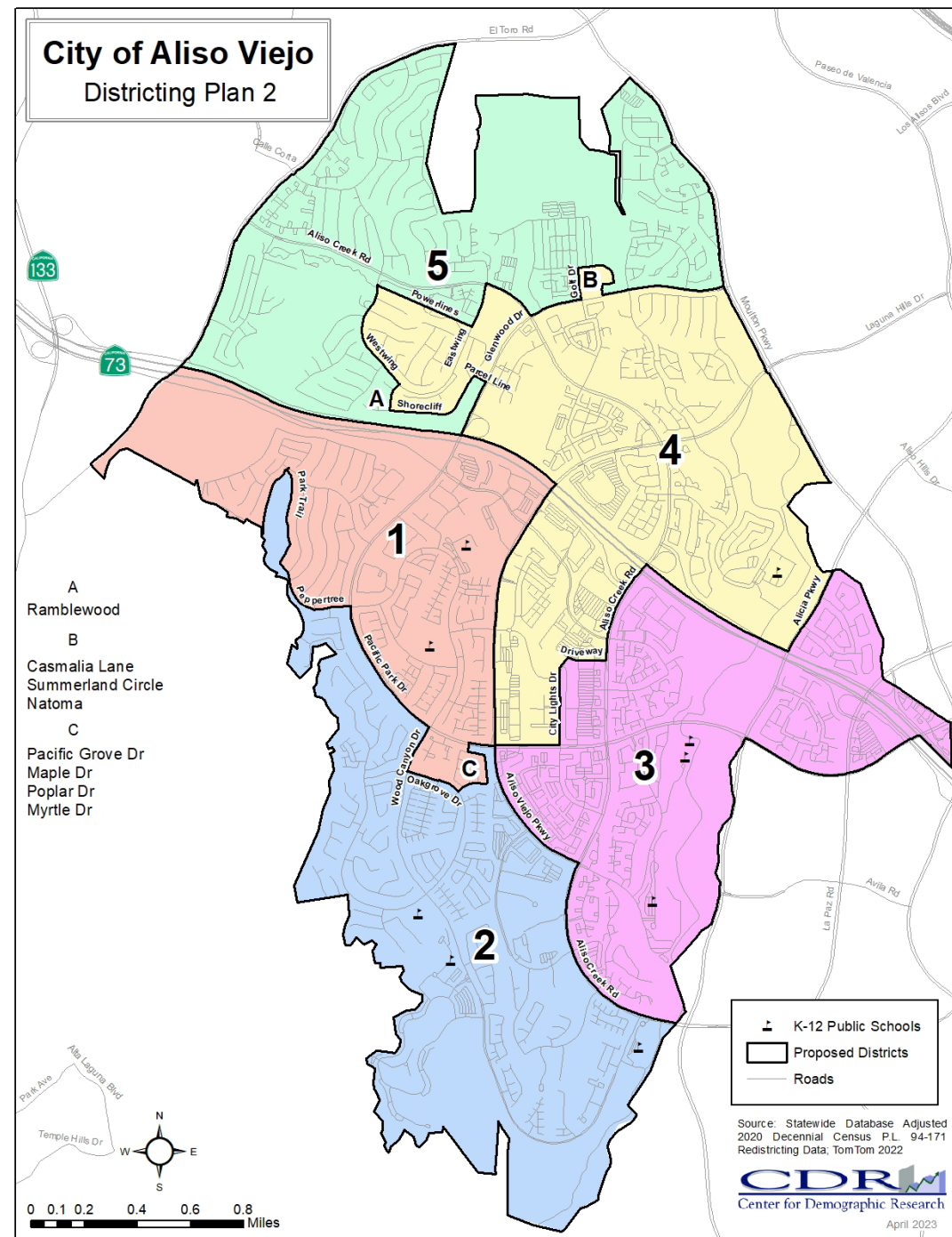
Difference from Target 2020 Population		
District	Number	Percentage
1	-72	-0.69%
2	-486	-4.65%
3	532	5.09%
4	-33	-0.32%
5	61	0.58%



Plan 2

Percent spread: 8.25%

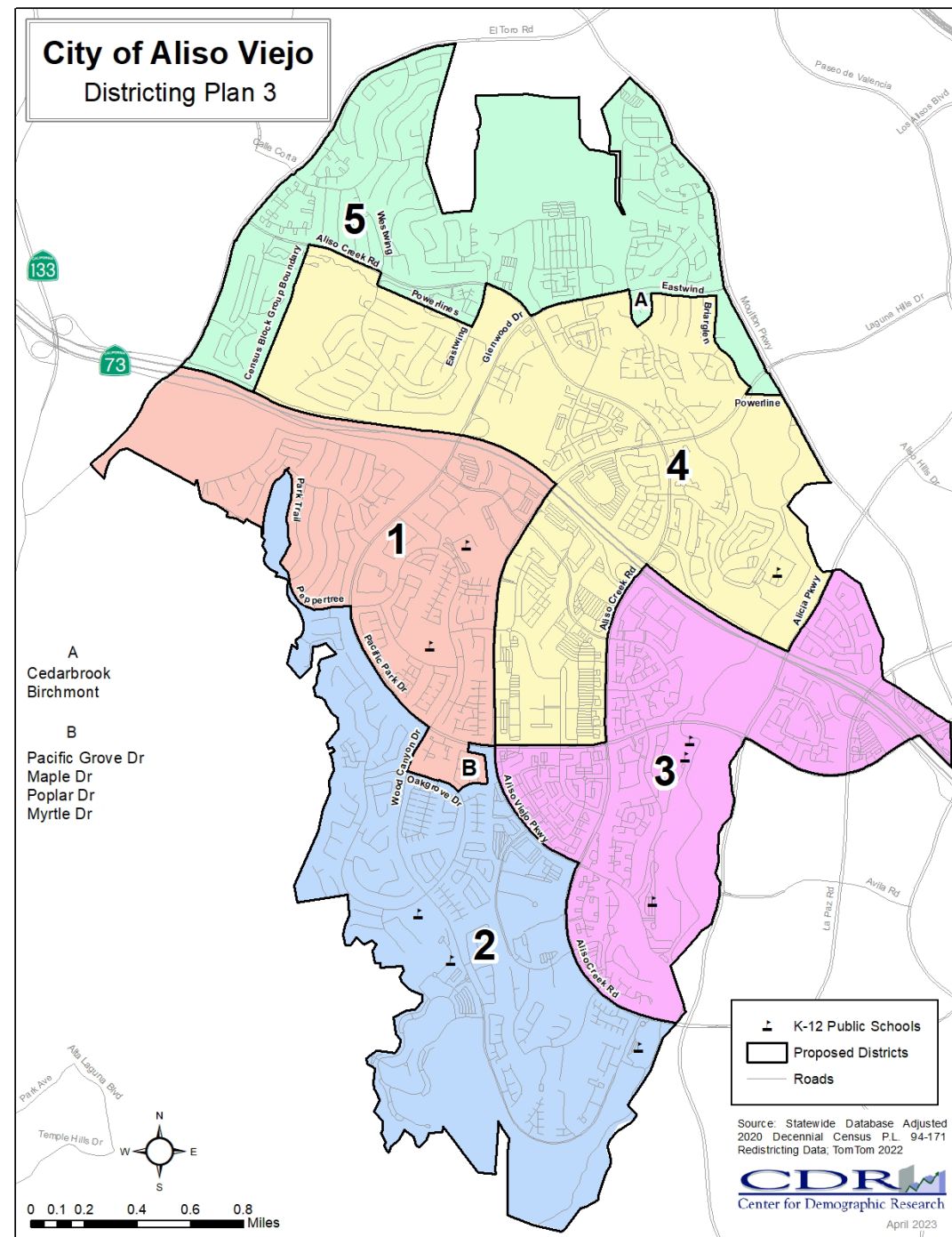
Difference from Target 2020 Population		
District	Number	Percentage
1	-24	-0.23%
2	221	2.12%
3	-169	-1.62%
4	-444	-4.25%
5	418	4.00%



Plan 3

Percent spread: 4.01%

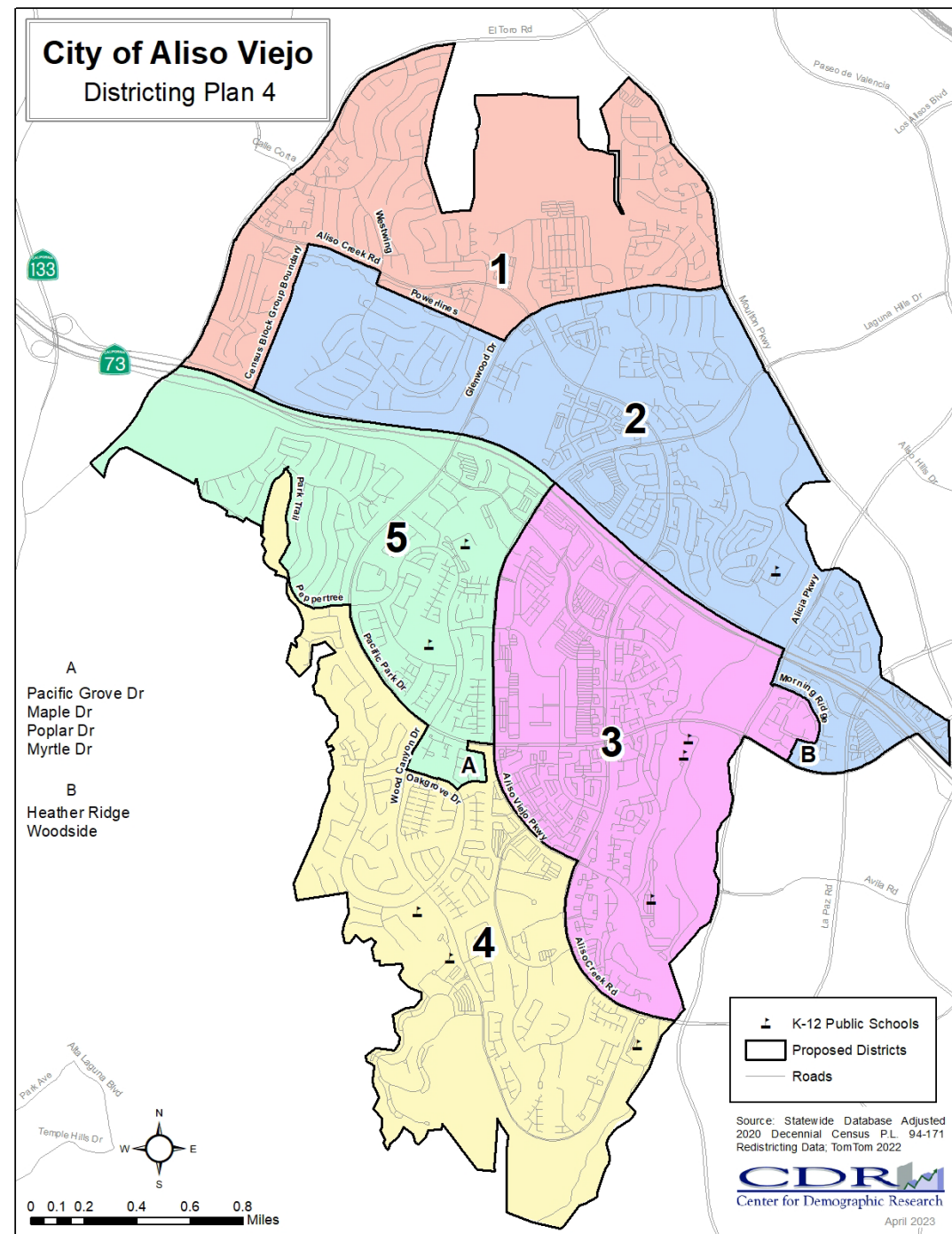
Difference from Target 2020 Population		
District	Number	Percentage
1	-24	-0.23%
2	221	2.12%
3	-198	-1.90%
4	194	1.86%
5	-191	-1.83%



Plan 4

Percent spread: 5.23%

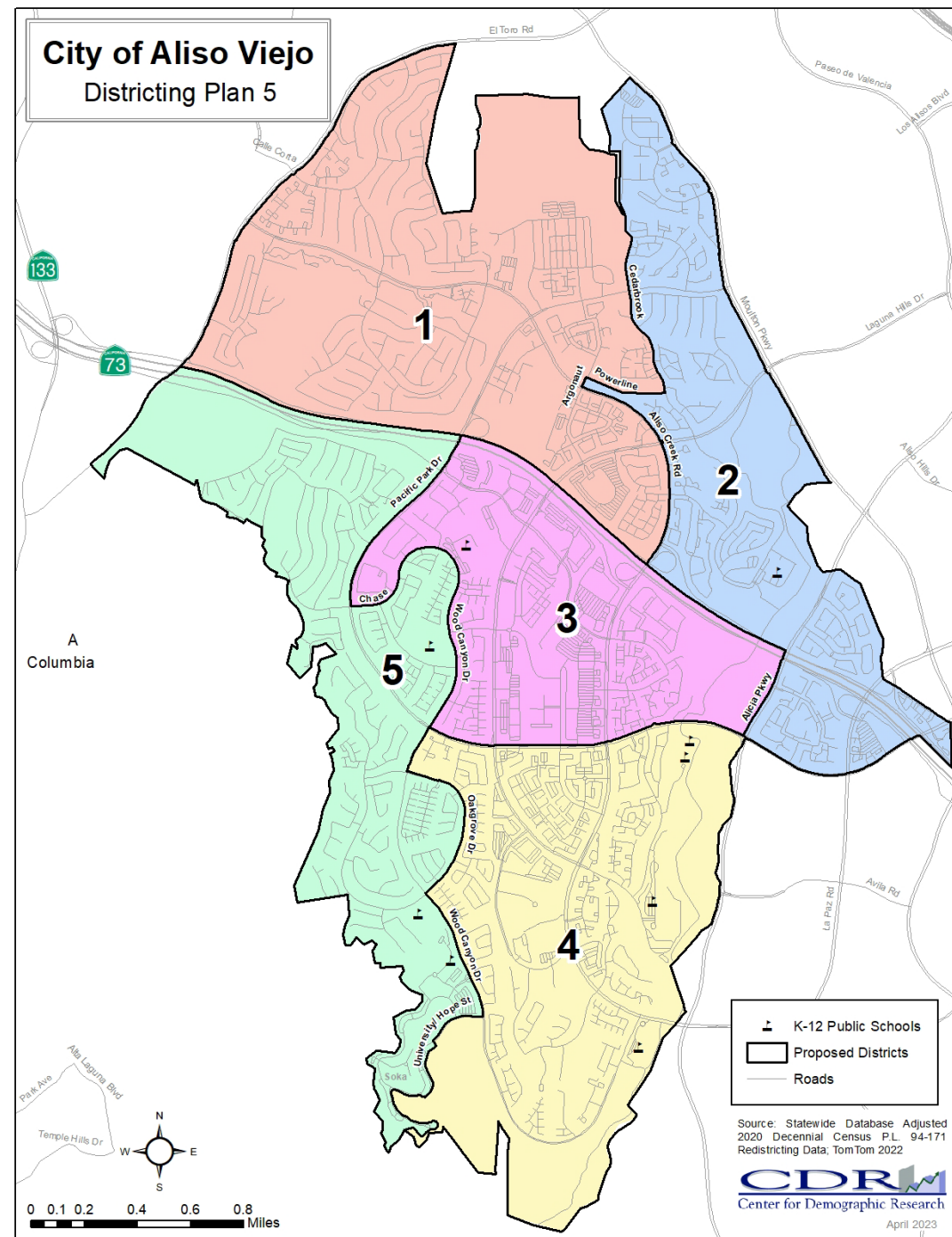
Difference from Target 2020 Population		
District	Number	Percentage
1	-324	-3.10%
2	222	2.13%
3	-93	-0.89%
4	221	2.12%
5	-24	-0.23%



Plan 5

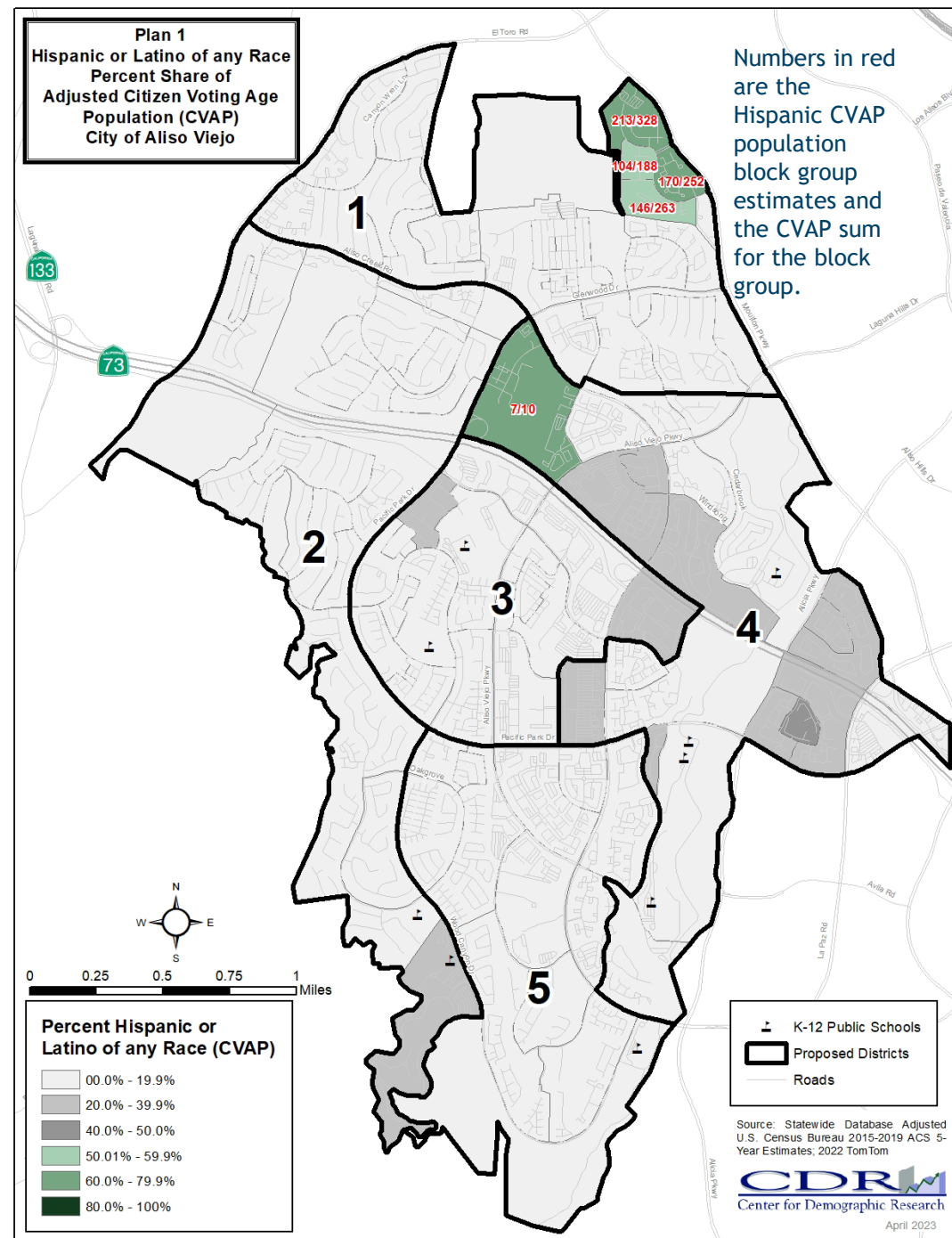
Percent spread: 7.09%

Difference from Target 2020 Population		
District	Number	Percentage
1	253	2.42%
2	459	4.39%
3	-281	-2.69%
4	-180	-1.72%
5	-249	-2.38%



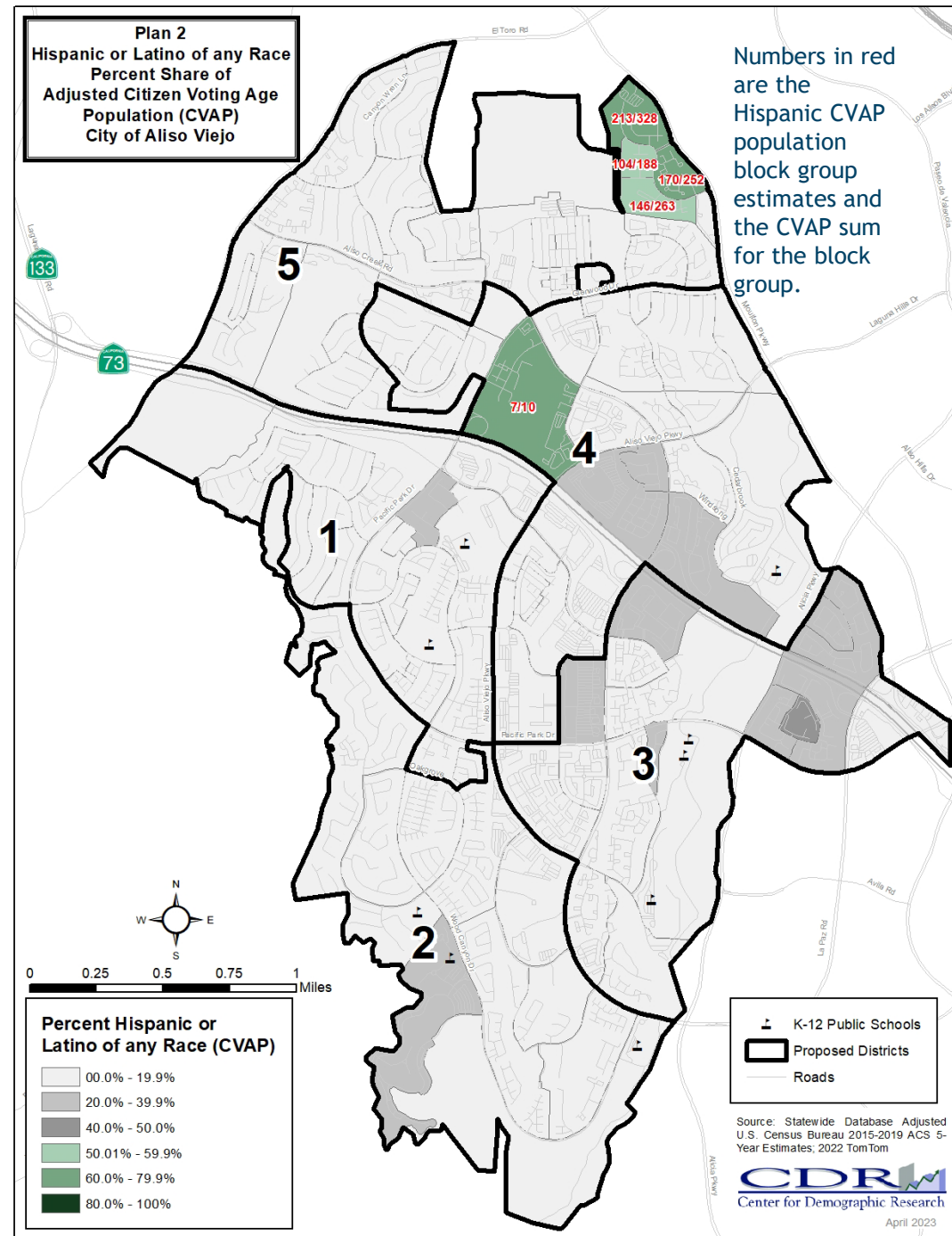
Plan 1

Hispanic or Latino
of Any Race
(CVAP)
Percent Share of Adjusted
Aliso Viejo Block Group
Population



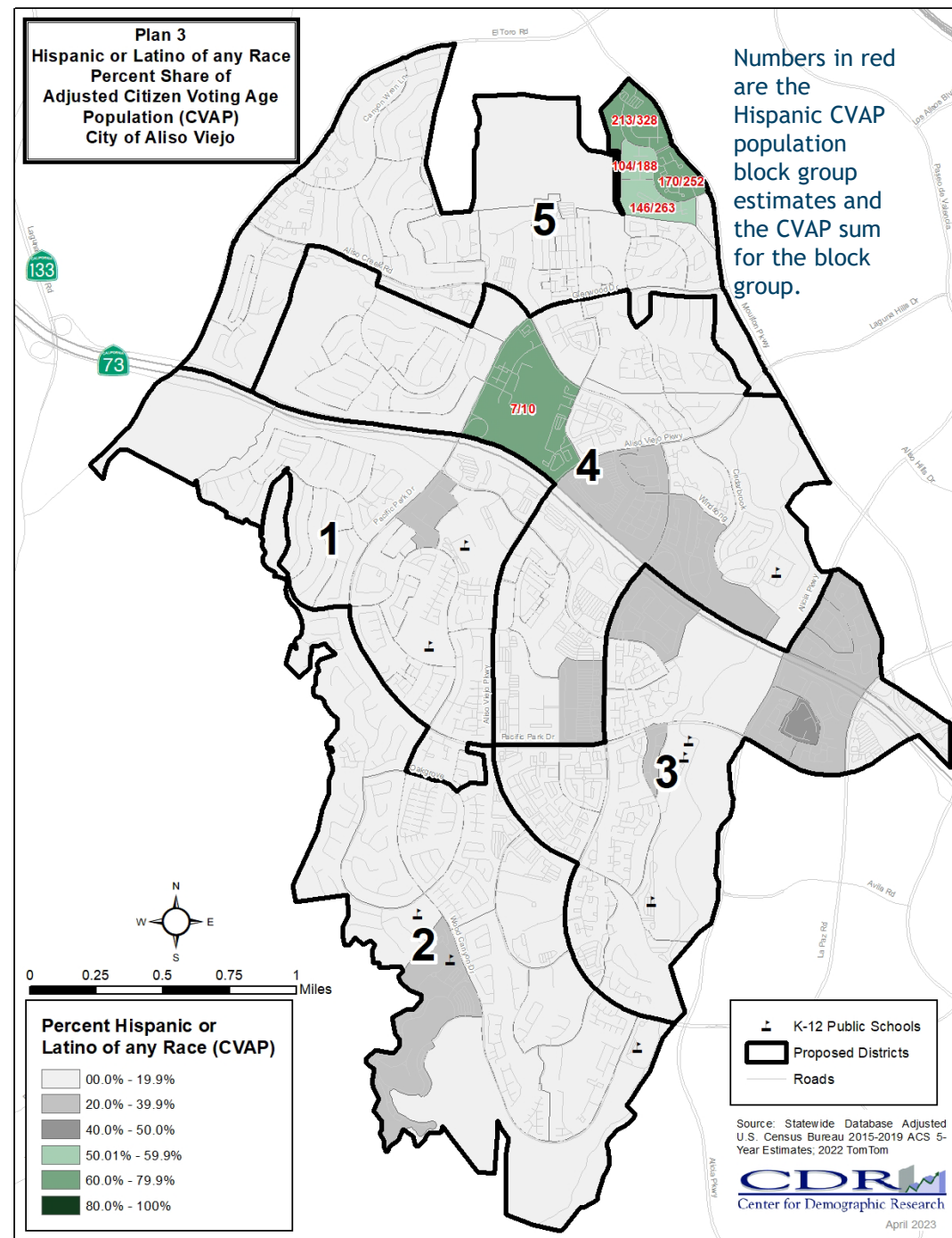
Plan 2

Hispanic or Latino
of Any Race
(CVAP)
Percent Share of Adjusted
Aliso Viejo Block Group
Population



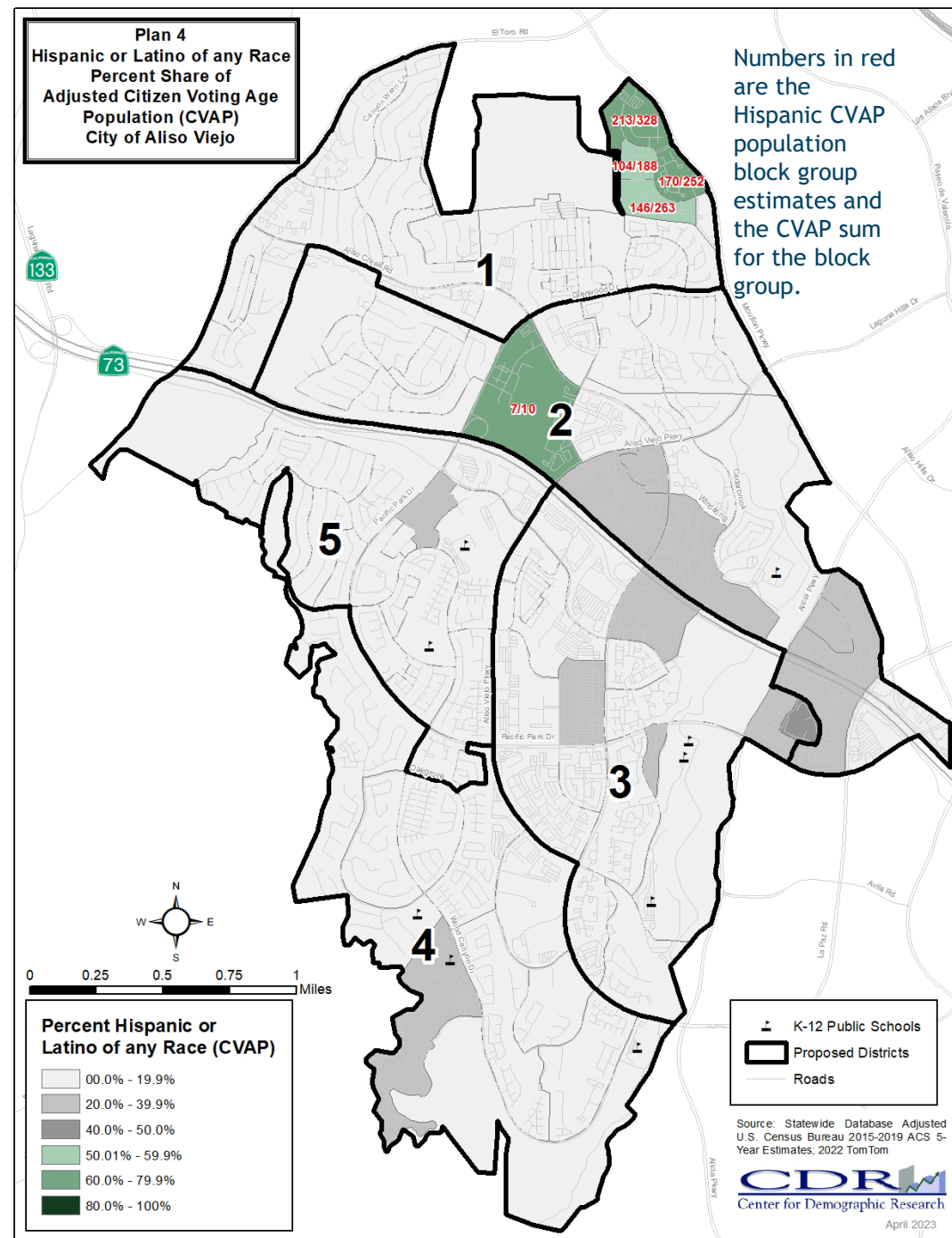
Plan 3

Hispanic or Latino
of Any Race
(CVAP)
Percent Share of Adjusted
Aliso Viejo Block Group
Population



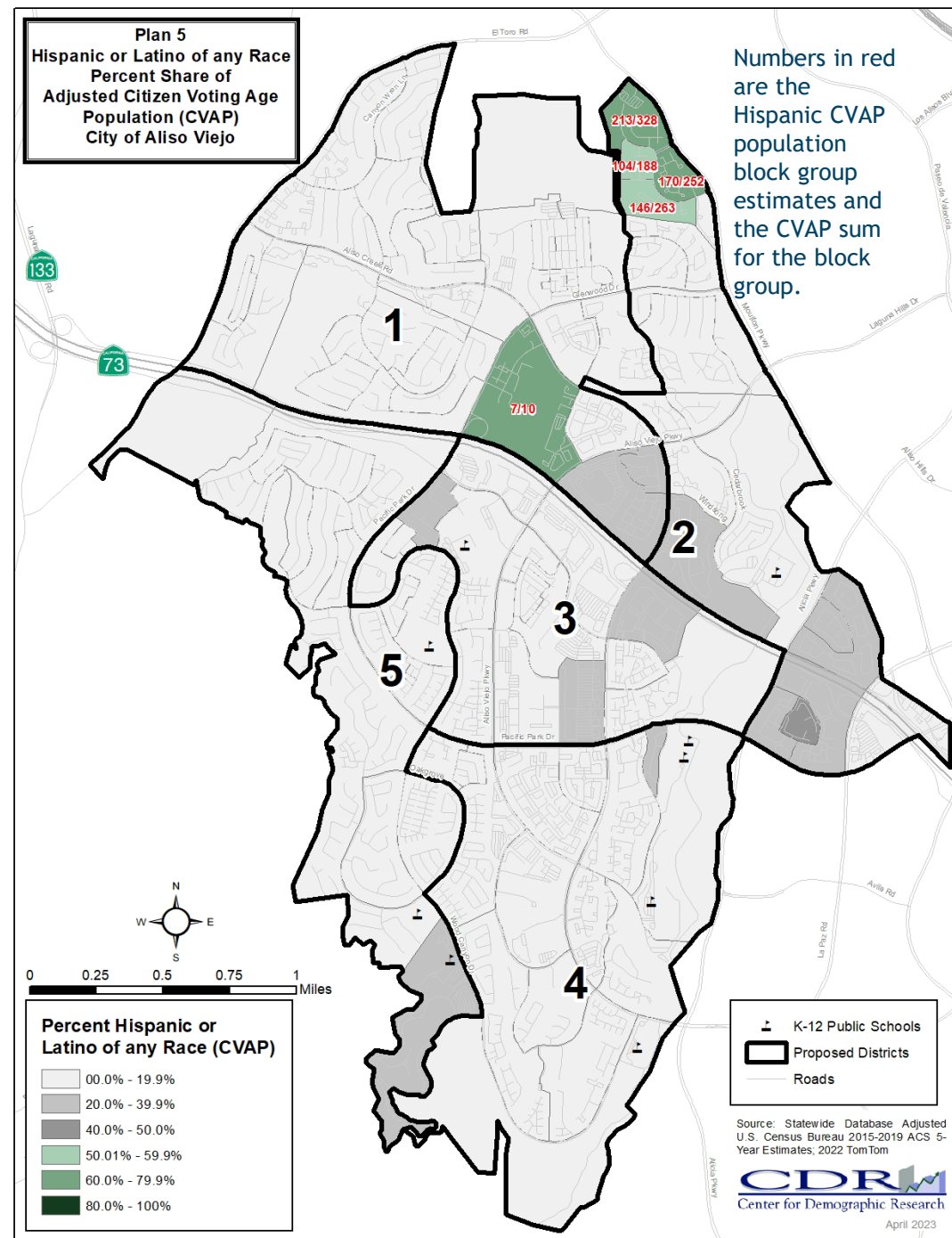
Plan 4

Hispanic or Latino
of Any Race
(CVAP)
Percent Share of Adjusted
Aliso Viejo Block Group
Population



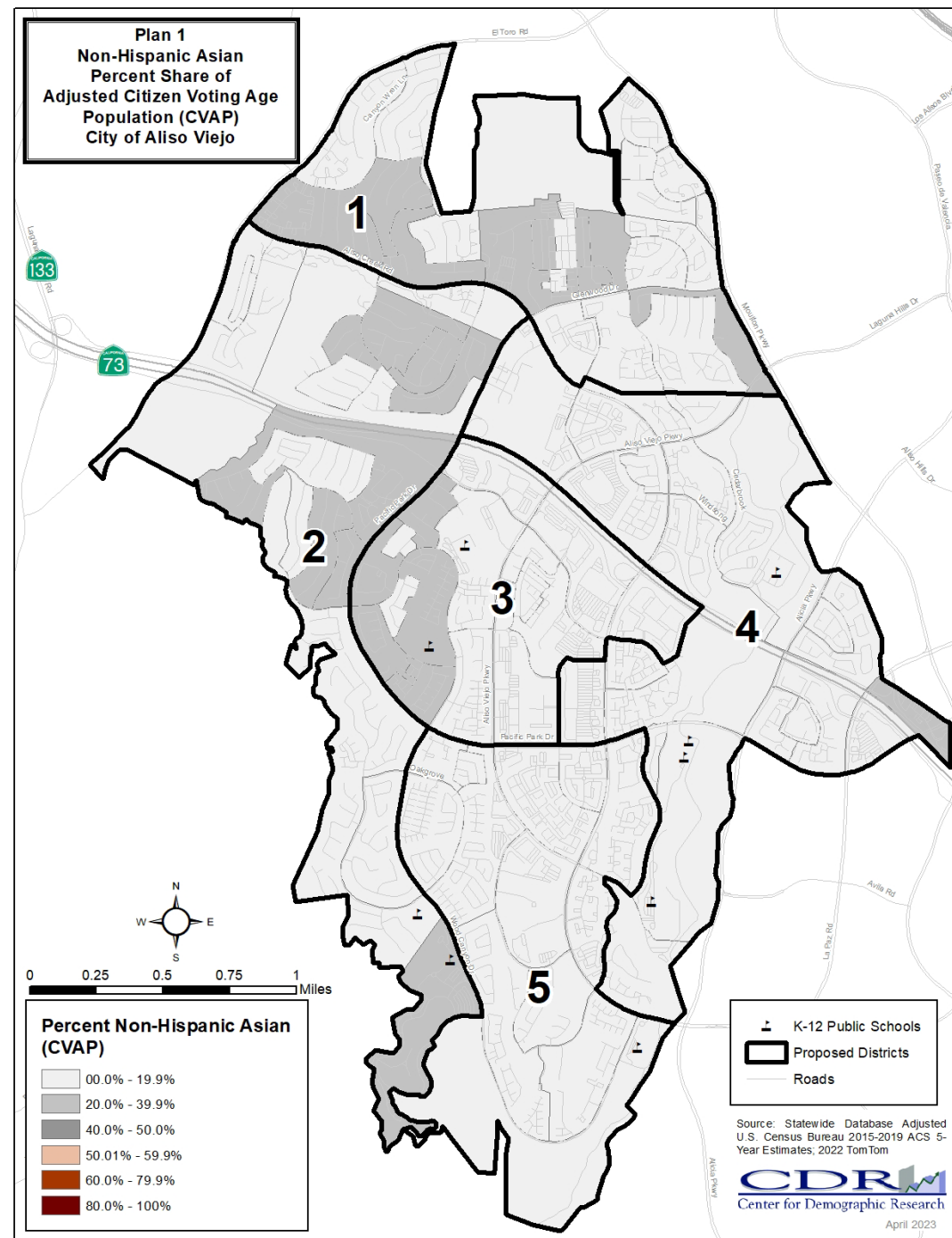
Plan 5

Hispanic or Latino
of Any Race
(CVAP)
Percent Share of Adjusted
Aliso Viejo Block Group
Population



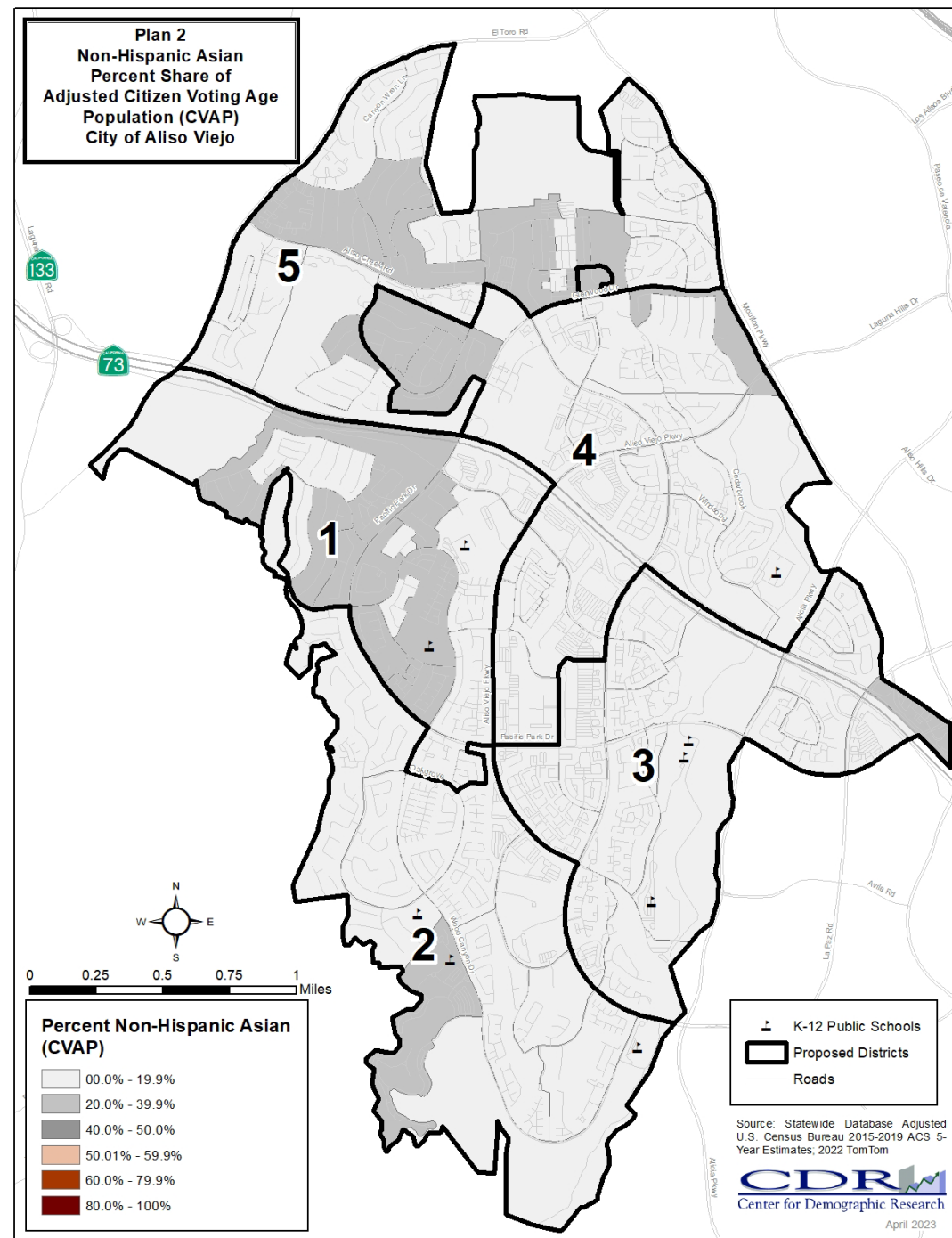
Plan 1

Non-Hispanic Asian (CVAP) Percent Share of Adjusted Aliso Viejo Block Group Population



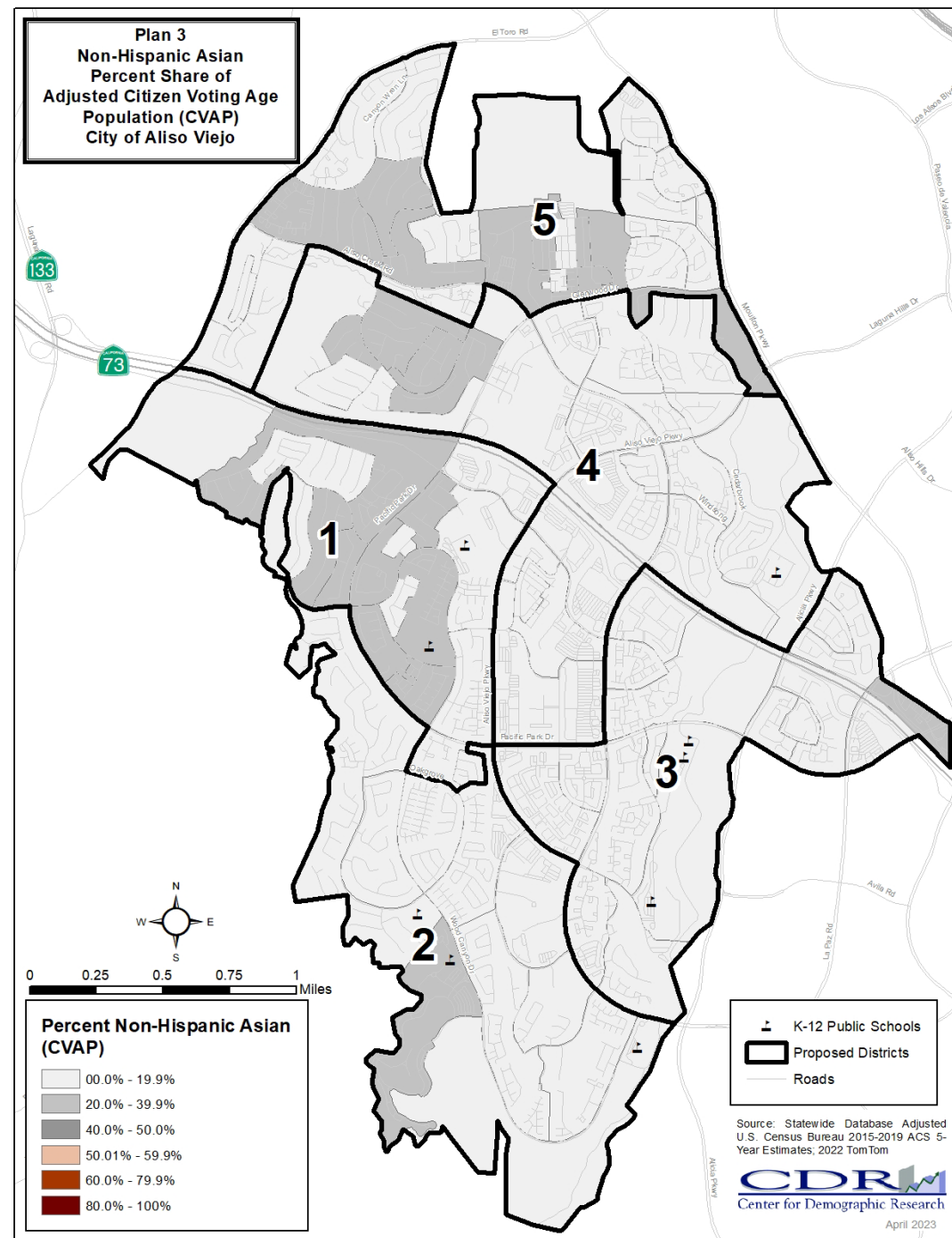
Plan 2

Non-Hispanic Asian (CVAP) Percent Share of Adjusted Aliso Viejo Block Group Population



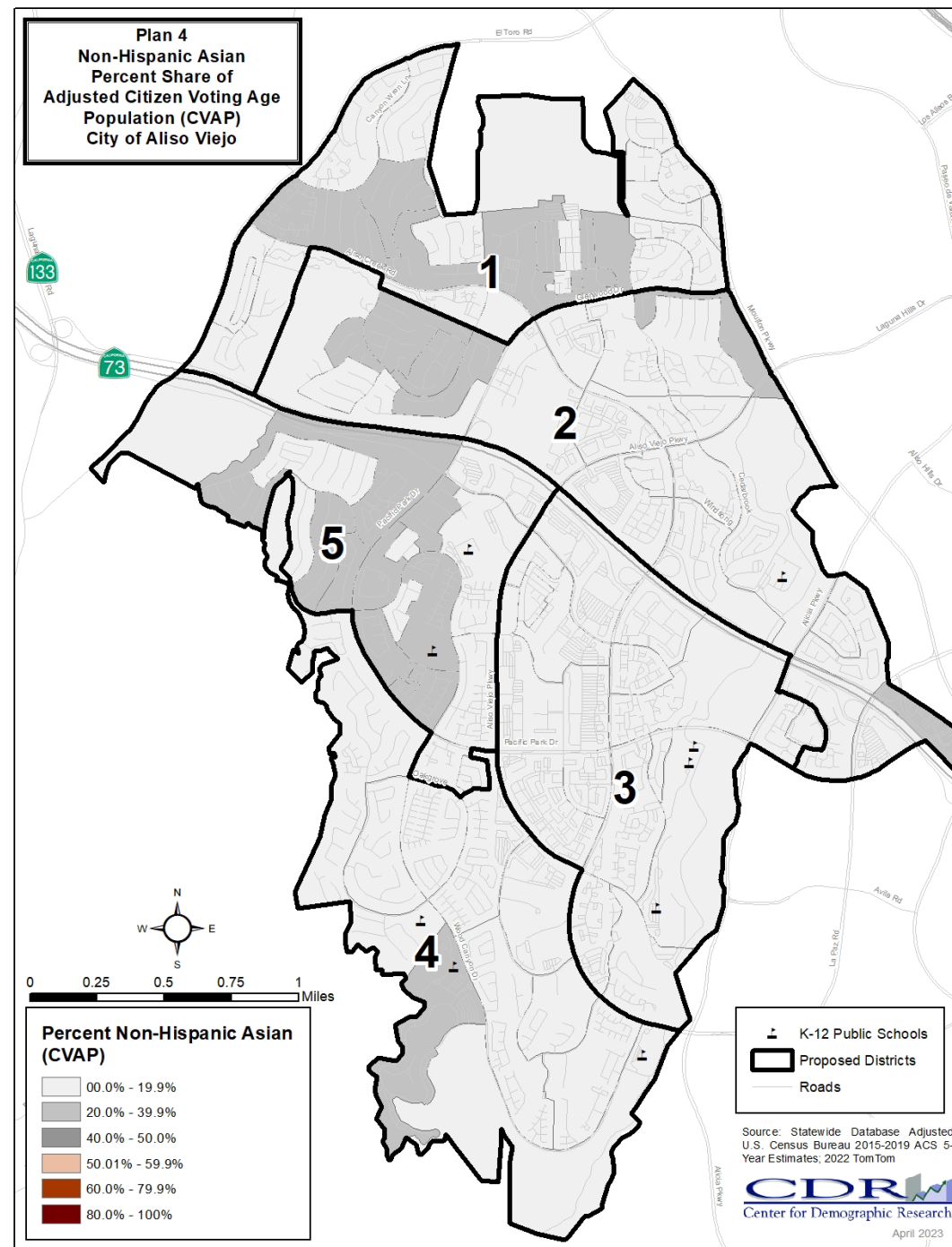
Plan 3

Non-Hispanic Asian (CVAP) Percent Share of Adjusted Aliso Viejo Block Group Population



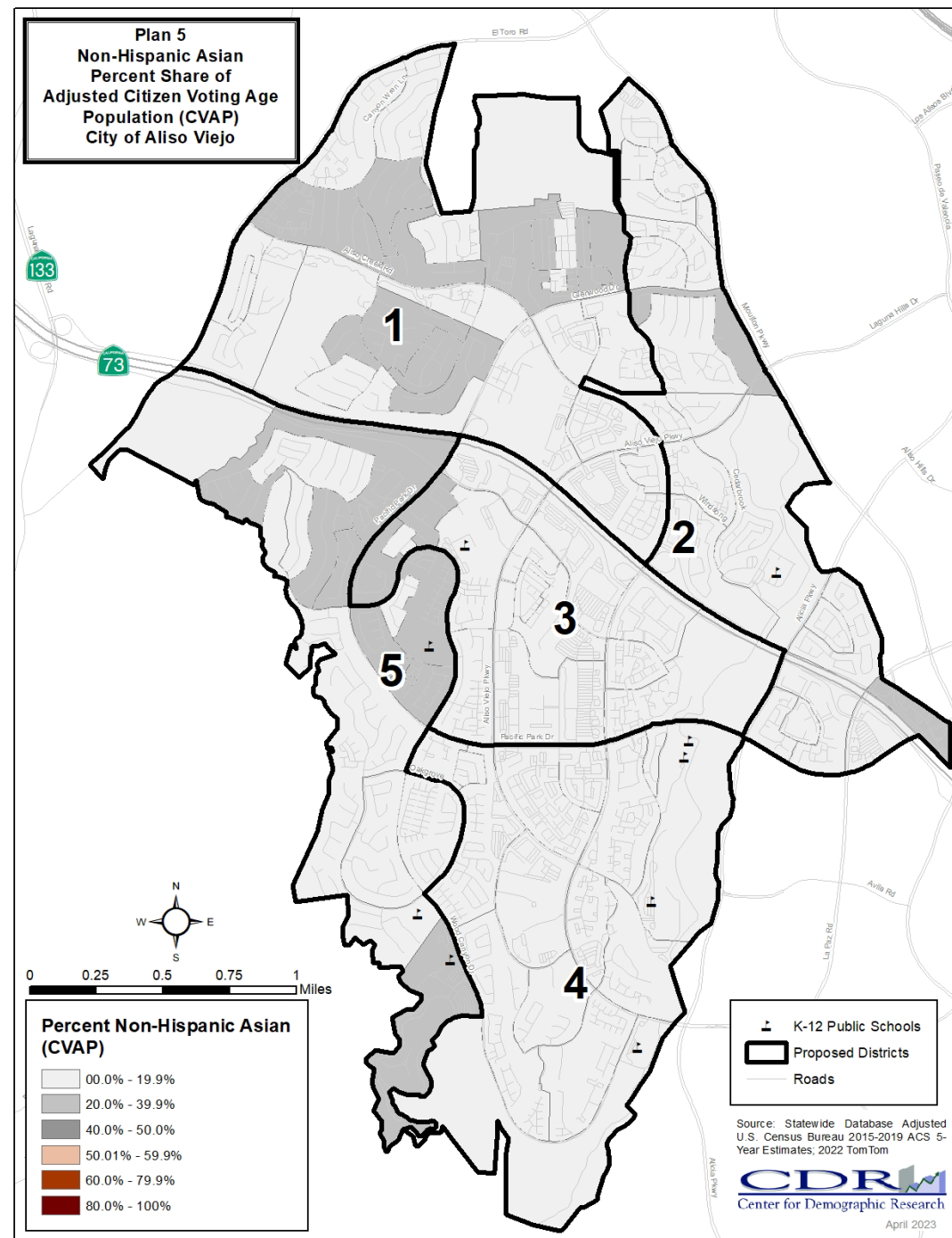
Plan 4

Non-Hispanic Asian (CVAP) Percent Share of Adjusted Aliso Viejo Block Group Population



Plan 5

Non-Hispanic Asian (CVAP) Percent Share of Adjusted Aliso Viejo Block Group Population



Plan 1: Citizen Voting Age Population (CVAP)

Proposed District	Total Population	Hispanic or Latino of any Race	Non-Hispanic White	Non-Hispanic Black or African-American	Non-Hispanic American Indian or Alaska Native	Non-Hispanic Asian	Non-Hispanic Native Hawaiian or Other Pacific Islander	Non-Hispanic Two or More Races
1	100.0%	18.2%	62.0%	1.3%	0.9%	14.9%	0.0%	2.7%
2	100.0%	11.9%	67.2%	0.9%	0.1%	17.9%	0.0%	2.1%
3	100.0%	16.1%	60.3%	2.2%	0.0%	16.3%	0.4%	4.6%
4	100.0%	22.6%	60.8%	3.6%	0.0%	9.9%	0.0%	3.0%
5	100.0%	12.7%	69.4%	5.9%	0.0%	10.0%	0.0%	2.0%
TOTAL	100.0%	16.4%	63.8%	2.8%	0.2%	13.8%	0.1%	2.9%

Source: Statewide Database Adjusted 2015-2019 Citizen Voting Age Population, Revised 9/27/2021

Plan 2: Citizen Voting Age Population (CVAP)

Proposed District	Total Population	Hispanic or Latino of any Race	Non-Hispanic White	Non-Hispanic Black or African-American	Non-Hispanic American Indian or Alaska Native	Non-Hispanic Asian	Non-Hispanic Native Hawaiian or Other Pacific Islander	Non-Hispanic Two or More Races
1	100.0%	10.7%	61.4%	3.4%	0.0%	21.5%	0.4%	2.6%
2	100.0%	12.7%	71.1%	2.8%	0.1%	11.5%	0.0%	1.7%
3	100.0%	22.2%	61.9%	3.7%	0.0%	8.6%	0.0%	3.5%
4	100.0%	17.0%	65.2%	2.8%	0.0%	11.3%	0.0%	3.7%
5	100.0%	19.0%	60.1%	1.3%	0.8%	15.8%	0.0%	3.0%
TOTAL	100.0%	16.4%	63.8%	2.8%	0.2%	13.8%	0.1%	2.9%

Source: Statewide Database Adjusted 2015-2019 Citizen Voting Age Population, Revised 9/27/2021

Plan 3: Citizen Voting Age Population (CVAP)

Proposed District	Total Population	Hispanic or Latino of any Race	Non-Hispanic White	Non-Hispanic Black or African-American	Non-Hispanic American Indian or Alaska Native	Non-Hispanic Asian	Non-Hispanic Native Hawaiian or Other Pacific Islander	Non-Hispanic Two or More Races
1	100.0%	10.7%	61.4%	3.4%	0.0%	21.5%	0.4%	2.6%
2	100.0%	12.7%	71.1%	2.8%	0.1%	11.5%	0.0%	1.7%
3	100.0%	22.2%	61.9%	3.7%	0.0%	8.7%	0.0%	3.5%
4	100.0%	16.5%	65.7%	2.6%	0.0%	11.4%	0.0%	3.8%
5	100.0%	19.6%	59.2%	1.5%	0.9%	15.9%	0.0%	2.9%
TOTAL	100.0%	16.4%	63.8%	2.8%	0.2%	13.8%	0.1%	2.9%

Source: Statewide Database Adjusted 2015-2019 Citizen Voting Age Population, Revised 9/27/2021

Plan 4: Citizen Voting Age Population (CVAP)

Proposed District	Total Population	Hispanic or Latino of any Race	Non-Hispanic White	Non-Hispanic Black or African-American	Non-Hispanic American Indian or Alaska Native	Non-Hispanic Asian	Non-Hispanic Native Hawaiian or Other Pacific Islander	Non-Hispanic Two or More Races
1	100.0%	19.8%	59.2%	1.4%	0.9%	15.8%	0.0%	3.0%
2	100.0%	21.1%	61.9%	2.9%	0.0%	11.2%	0.0%	2.8%
3	100.0%	17.5%	65.7%	3.5%	0.0%	8.9%	0.0%	4.5%
4	100.0%	12.7%	71.1%	2.8%	0.1%	11.5%	0.0%	1.7%
5	100.0%	10.7%	61.4%	3.4%	0.0%	21.5%	0.4%	2.6%
TOTAL	100.0%	16.4%	63.8%	2.8%	0.2%	13.8%	0.1%	2.9%

Source: Statewide Database Adjusted 2015-2019 Citizen Voting Age Population, Revised 9/27/2021

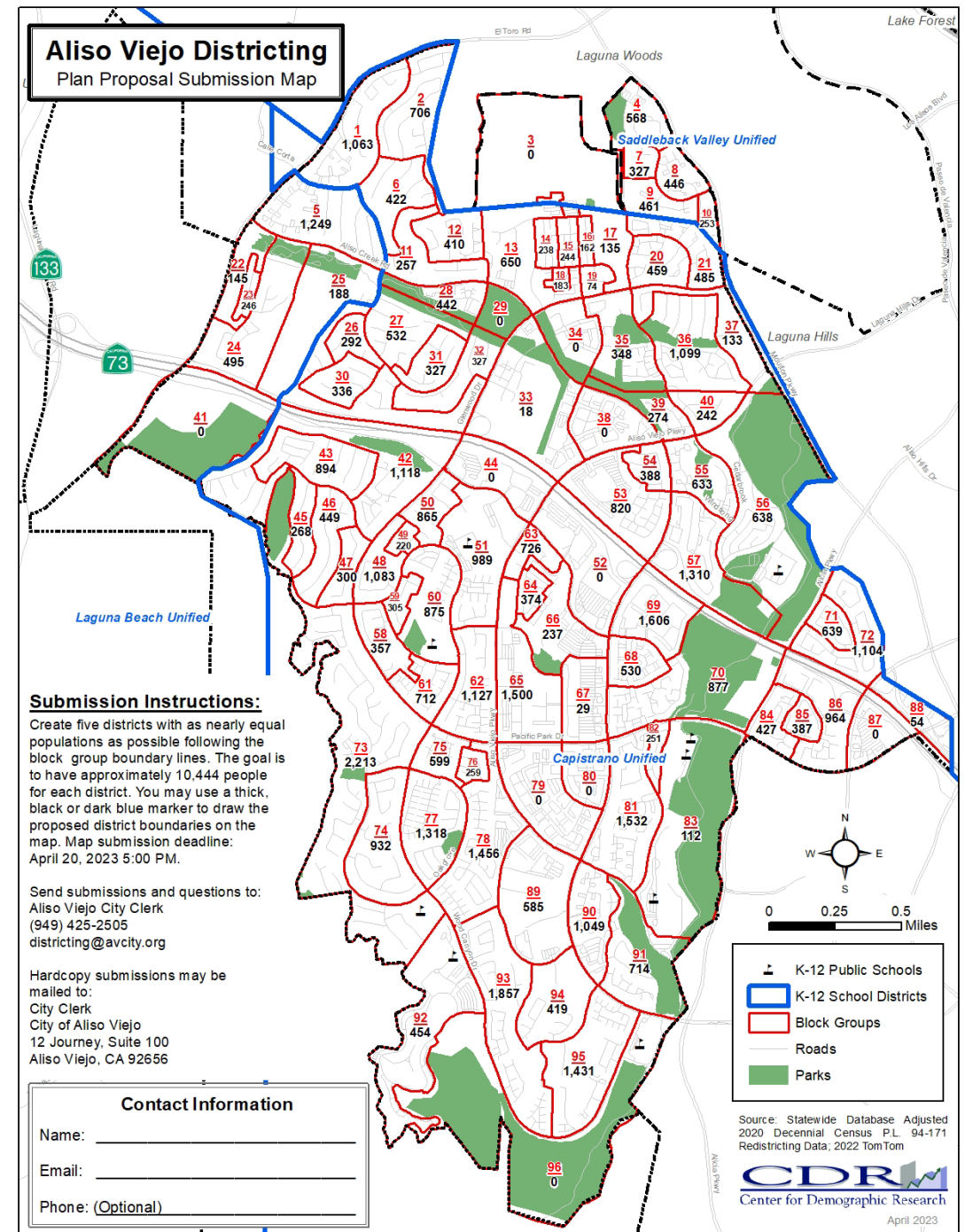
Plan 5: Citizen Voting Age Population (CVAP)

Proposed District	Total Population	Hispanic or Latino of any Race	Non-Hispanic White	Non-Hispanic Black or African-American	Non-Hispanic American Indian or Alaska Native	Non-Hispanic Asian	Non-Hispanic Native Hawaiian or Other Pacific Islander	Non-Hispanic Two or More Races
1	100.0%	15.8%	61.9%	2.3%	0.8%	16.2%	0.0%	2.9%
2	100.0%	26.0%	58.3%	2.1%	0.0%	10.8%	0.0%	2.8%
3	100.0%	17.4%	62.8%	1.5%	0.0%	12.3%	0.4%	5.6%
4	100.0%	12.1%	69.0%	6.7%	0.0%	9.8%	0.0%	2.4%
5	100.0%	9.8%	67.7%	1.7%	0.1%	19.7%	0.0%	1.0%
TOTAL	100.0%	16.4%	63.8%	2.8%	0.2%	13.8%	0.1%	2.9%

Source: Statewide Database Adjusted 2015-2019 Citizen Voting Age Population, Revised 9/27/2021

Comments Received

- Consider school districts
- 4 districts with direct-elect mayor?



Comments

- Provide comments at public hearings and city council meetings
- Submit written input to City Clerk by:
 - Email: districting@avcity.org
 - Send or drop off hardcopy to:
City Clerk, 12 Journey, Suite 100, Aliso Viejo, CA 92656
- Contact City Clerk with questions @ (949) 425-2505

Timeline & Questions

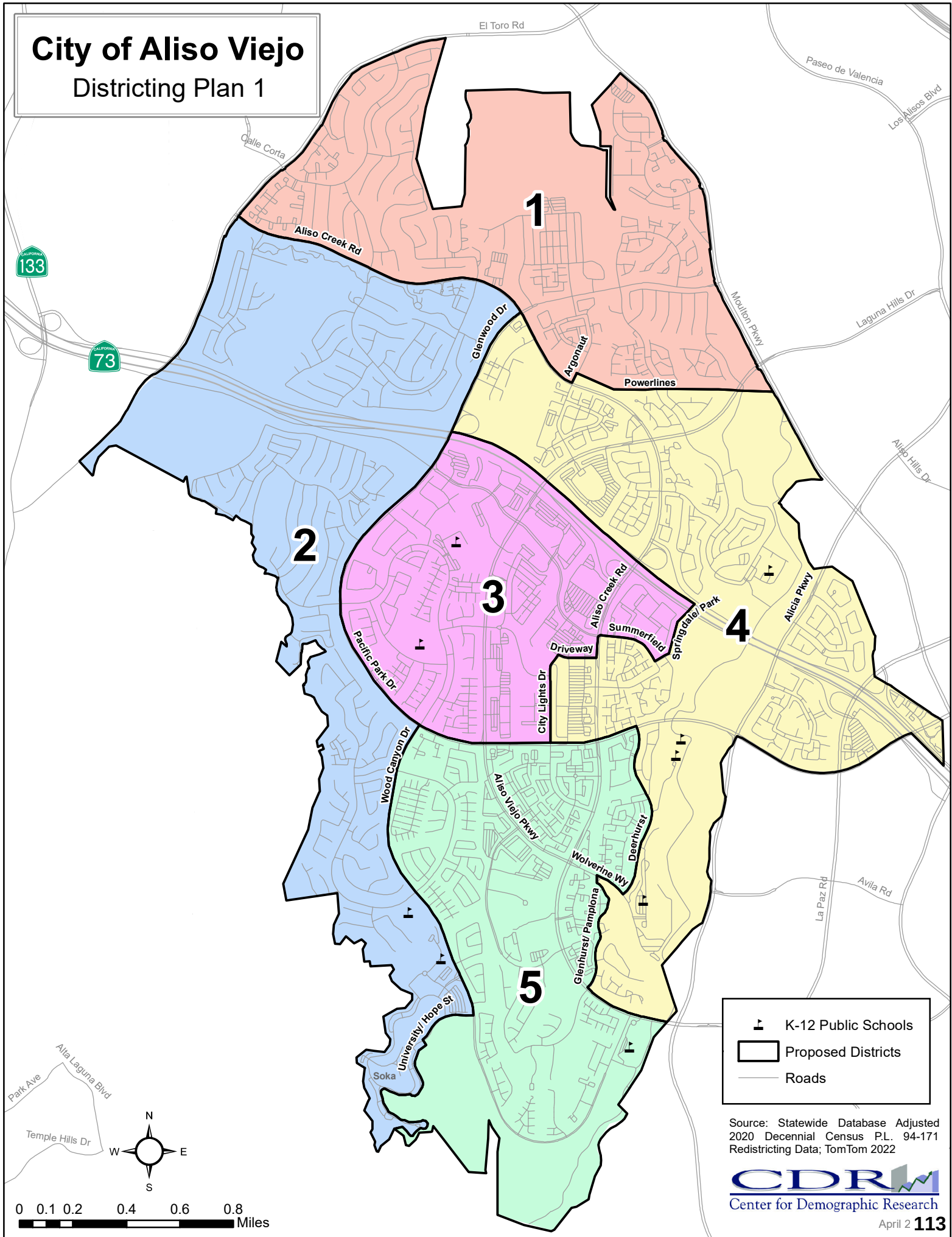
Date	Type of Meeting	Purpose
March 15, 2023	City Council Meeting/ Discussion	City Council Resolution to undertake process to transition to by-district elections
April 5, 2023	Public Hearing	Public Hearing #1 (Before maps are drawn) - announce website; present Existing Conditions report and Public Participation Kit; open map submission period; solicit public input
April 19, 2023	Public Hearing	Public Hearing #2 (Before maps are drawn) - solicit public input
April 20, 2023	- -	Close of public map submission period
May 3, 2023	Public Hearing	Public Hearing #3 (After maps are drawn) - solicit public input; first review of draft maps; possible revision direction
May 17, 2023	Public Hearing	Public Hearing #4 (After maps are drawn) - solicit public input; consideration of maps and revised maps; selection of map and first reading of ordinance
June 7, 2023	City Council Meeting	Second reading of ordinance

Questions?

- <https://avcity.org/districting>

City of Aliso Viejo

Districting Plan 1



**City of Aliso Viejo Districting 2023
Plan 1**

Table 1. Population by District and Race/Ethnicity

	DISTRICT					Total
	1	2	3	4	5	
Total Population	10,372	9,958	10,976	10,411	10,505	52,222
Hispanic or Latino of any Race	2,398	1,320	2,004	2,476	1,660	9,858
Non-Hispanic White	5,494	5,824	5,853	5,608	6,278	29,057
Non-Hispanic Black or African-American	133	124	249	233	216	955
Non-Hispanic American Indian or Alaska Native	14	15	7	8	5	49
Non-Hispanic Asian	1,661	1,916	2,104	1,282	1,546	8,509
Non-Hispanic Native Hawaiian or Other Pacific Islander	21	20	39	45	30	155
Non-Hispanic Some Other Race	69	61	50	85	62	327
Non-Hispanic Two or More Races	582	678	670	674	708	3,312
Population 18 Years and Older	8,120	7,422	8,566	8,305	8,211	40,624
Hispanic or Latino of any Race	1,715	941	1,474	1,775	1,194	7,099
Non-Hispanic White	4,500	4,368	4,733	4,719	5,088	23,408
Non-Hispanic Black or African-American	124	113	203	206	193	839
Non-Hispanic American Indian or Alaska Native	12	14	7	7	0	40
Non-Hispanic Asian	1,363	1,547	1,643	1,047	1,214	6,814
Non-Hispanic Native Hawaiian or Other Pacific Islander	20	7	17	33	28	105
Non-Hispanic Some Other Race	45	40	39	57	47	228
Non-Hispanic Two or More Races	341	392	450	461	447	2,091
Citizen Voting Age Population (CVAP)	6,820	6,426	7,448	7,218	6,749	34,661
Hispanic or Latino of any Race	1,237	762	1,199	1,629	861	5,688
Non-Hispanic White	4,217	4,316	4,484	4,391	4,691	22,099
Non-Hispanic Black or African-American	90	60	165	260	398	973
Non-Hispanic American Indian or Alaska Native	60	4	0	0	0	64
Non-Hispanic Asian	1,015	1,148	1,215	717	676	4,771
Non-Hispanic Native Hawaiian or Other Pacific Islander	0	0	29	0	0	29
Non-Hispanic Two or More Races	185	133	343	220	133	1,014
Target District Population	10,444					
District Difference from Target Population	-72	-486	532	-33	61	
Percent Difference from Target Population	-0.69%	-4.65%	5.09%	-0.32%	0.58%	
Percentage Spread	9.75%					

City of Aliso Viejo Districting 2023
Plan 1

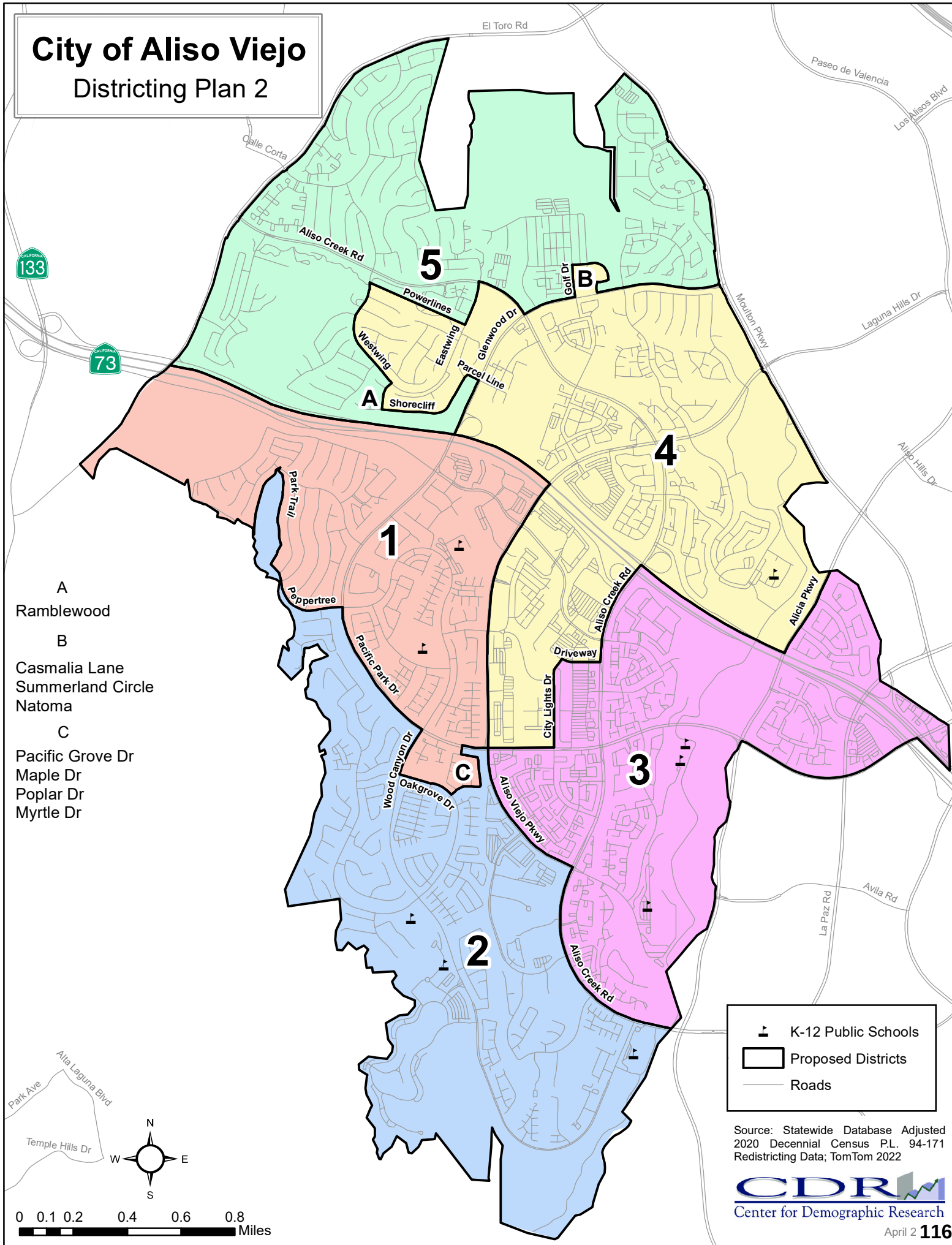
Table 2. Share of District Populations

	DISTRICT				
	1	2	3	4	5
Total Population	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	23.1%	13.3%	18.3%	23.8%	15.8%
Non-Hispanic White	53.0%	58.5%	53.3%	53.9%	59.8%
Non-Hispanic Black or African-American	1.3%	1.2%	2.3%	2.2%	2.1%
Non-Hispanic American Indian or Alaska Native	0.1%	0.2%	0.1%	0.1%	0.0%
Non-Hispanic Asian	16.0%	19.2%	19.2%	12.3%	14.7%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.2%	0.2%	0.4%	0.4%	0.3%
Non-Hispanic Some Other Race	0.7%	0.6%	0.5%	0.8%	0.6%
Non-Hispanic Two or More Races	5.6%	6.8%	6.1%	6.5%	6.7%
Population 18 Years and Older	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	21.1%	12.7%	17.2%	21.4%	14.5%
Non-Hispanic White	55.4%	58.9%	55.3%	56.8%	62.0%
Non-Hispanic Black or African-American	1.5%	1.5%	2.4%	2.5%	2.4%
Non-Hispanic American Indian or Alaska Native	0.1%	0.2%	0.1%	0.1%	0.0%
Non-Hispanic Asian	16.8%	20.8%	19.2%	12.6%	14.8%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.2%	0.1%	0.2%	0.4%	0.3%
Non-Hispanic Some Other Race	0.6%	0.5%	0.5%	0.7%	0.6%
Non-Hispanic Two or More Races	4.2%	5.3%	5.3%	5.6%	5.4%
Citizen Voting Age Population (CVAP)	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	18.2%	11.9%	16.1%	22.6%	12.7%
Non-Hispanic White	62.0%	67.2%	60.3%	60.8%	69.4%
Non-Hispanic Black or African-American	1.3%	0.9%	2.2%	3.6%	5.9%
Non-Hispanic American Indian or Alaska Native	0.9%	0.1%	0.0%	0.0%	0.0%
Non-Hispanic Asian	14.9%	17.9%	16.3%	9.9%	10.0%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.4%	0.0%	0.0%
Non-Hispanic Two or More Races	2.7%	2.1%	4.6%	3.0%	2.0%

Note: CVAP percentages are calculated from sum of individual categories, not Total Estimated CVAP.

City of Aliso Viejo

Districting Plan 2



**City of Aliso Viejo Districting 2023
Plan 2**

Table 1. Population by District and Race/Ethnicity

	DISTRICT					Total
	1	2	3	4	5	
Total Population	10,420	10,665	10,275	10,000	10,862	52,222
Hispanic or Latino of any Race	1,641	1,398	2,433	1,909	2,477	9,858
Non-Hispanic White	5,804	6,280	5,658	5,524	5,791	29,057
Non-Hispanic Black or African-American	138	187	252	251	127	955
Non-Hispanic American Indian or Alaska Native	12	6	10	1	20	49
Non-Hispanic Asian	2,040	1,977	1,177	1,580	1,735	8,509
Non-Hispanic Native Hawaiian or Other Pacific Islander	34	20	47	30	24	155
Non-Hispanic Some Other Race	61	75	72	53	66	327
Non-Hispanic Two or More Races	690	722	626	652	622	3,312
Population 18 Years and Older	7,738	8,008	8,356	8,042	8,480	40,624
Hispanic or Latino of any Race	1,125	989	1,797	1,380	1,808	7,099
Non-Hispanic White	4,421	4,829	4,815	4,665	4,678	23,408
Non-Hispanic Black or African-American	116	165	221	216	121	839
Non-Hispanic American Indian or Alaska Native	12	2	8	0	18	40
Non-Hispanic Asian	1,556	1,553	1,001	1,287	1,417	6,814
Non-Hispanic Native Hawaiian or Other Pacific Islander	16	12	41	15	21	105
Non-Hispanic Some Other Race	45	53	50	40	40	228
Non-Hispanic Two or More Races	447	405	423	439	377	2,091
Citizen Voting Age Population (CVAP)	6,982	6,565	7,176	6,641	7,297	34,661
Hispanic or Latino of any Race	749	835	1,595	1,134	1,375	5,688
Non-Hispanic White	4,292	4,660	4,445	4,344	4,358	22,099
Non-Hispanic Black or African-American	236	185	267	189	96	973
Non-Hispanic American Indian or Alaska Native	0	4	0	0	60	64
Non-Hispanic Asian	1,499	756	621	751	1,144	4,771
Non-Hispanic Native Hawaiian or Other Pacific Islander	29	0	0	0	0	29
Non-Hispanic Two or More Races	183	110	252	248	221	1,014
Target District Population	10,444					
District Difference from Target Population	-24	221	-169	-444	418	
Percent Difference from Target Population	-0.23%	2.12%	-1.62%	-4.25%	4.00%	
Percentage Spread	8.25%					

City of Aliso Viejo Districting 2023
Plan 2

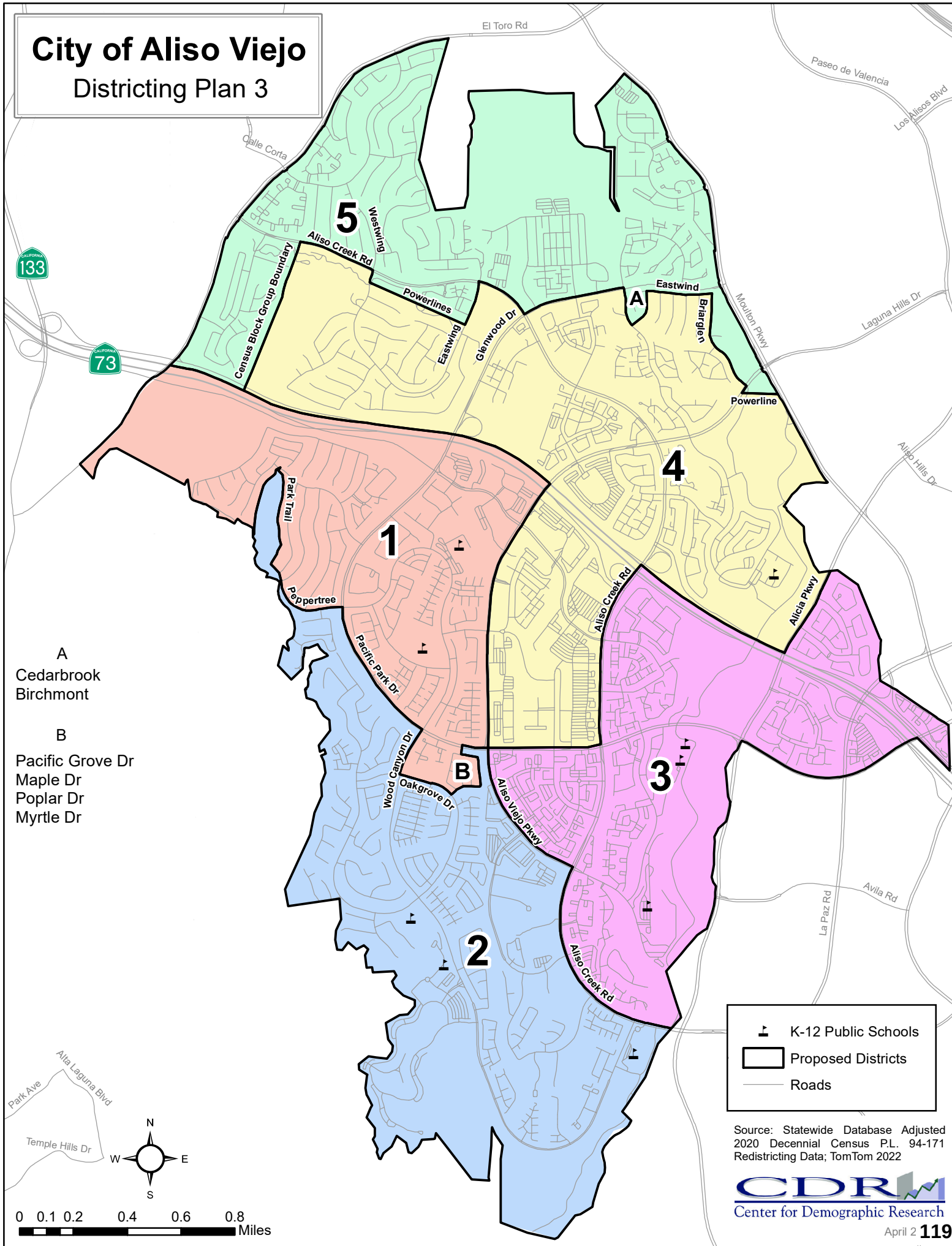
Table 2. Share of District Populations

	DISTRICT				
	1	2	3	4	5
Total Population	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	15.7%	13.1%	23.7%	19.1%	22.8%
Non-Hispanic White	55.7%	58.9%	55.1%	55.2%	53.3%
Non-Hispanic Black or African-American	1.3%	1.8%	2.5%	2.5%	1.2%
Non-Hispanic American Indian or Alaska Native	0.1%	0.1%	0.1%	0.0%	0.2%
Non-Hispanic Asian	19.6%	18.5%	11.5%	15.8%	16.0%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.3%	0.2%	0.5%	0.3%	0.2%
Non-Hispanic Some Other Race	0.6%	0.7%	0.7%	0.5%	0.6%
Non-Hispanic Two or More Races	6.6%	6.8%	6.1%	6.5%	5.7%
Population 18 Years and Older	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	14.5%	12.4%	21.5%	17.2%	21.3%
Non-Hispanic White	57.1%	60.3%	57.6%	58.0%	55.2%
Non-Hispanic Black or African-American	1.5%	2.1%	2.6%	2.7%	1.4%
Non-Hispanic American Indian or Alaska Native	0.2%	0.0%	0.1%	0.0%	0.2%
Non-Hispanic Asian	20.1%	19.4%	12.0%	16.0%	16.7%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.2%	0.1%	0.5%	0.2%	0.2%
Non-Hispanic Some Other Race	0.6%	0.7%	0.6%	0.5%	0.5%
Non-Hispanic Two or More Races	5.8%	5.1%	5.1%	5.5%	4.4%
Citizen Voting Age Population (CVAP)	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	10.7%	12.7%	22.2%	17.0%	19.0%
Non-Hispanic White	61.4%	71.1%	61.9%	65.2%	60.1%
Non-Hispanic Black or African-American	3.4%	2.8%	3.7%	2.8%	1.3%
Non-Hispanic American Indian or Alaska Native	0.0%	0.1%	0.0%	0.0%	0.8%
Non-Hispanic Asian	21.5%	11.5%	8.6%	11.3%	15.8%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.4%	0.0%	0.0%	0.0%	0.0%
Non-Hispanic Two or More Races	2.6%	1.7%	3.5%	3.7%	3.0%

Note: CVAP percentages are calculated from sum of individual categories, not Total Estimated CVAP.

City of Aliso Viejo

Districting Plan 3



**City of Aliso Viejo Districting 2023
Plan 3**

Table 1. Population by District and Race/Ethnicity

	DISTRICT					Total
	1	2	3	4	5	
Total Population	10,420	10,665	10,246	10,638	10,253	52,222
Hispanic or Latino of any Race	1,641	1,398	2,422	1,955	2,442	9,858
Non-Hispanic White	5,804	6,280	5,654	5,971	5,348	29,057
Non-Hispanic Black or African-American	138	187	252	256	122	955
Non-Hispanic American Indian or Alaska Native	12	6	10	2	19	49
Non-Hispanic Asian	2,040	1,977	1,177	1,672	1,643	8,509
Non-Hispanic Native Hawaiian or Other Pacific Islander	34	20	47	34	20	155
Non-Hispanic Some Other Race	61	75	72	52	67	327
Non-Hispanic Two or More Races	690	722	612	696	592	3,312
Population 18 Years and Older	7,738	8,008	8,342	8,544	7,992	40,624
Hispanic or Latino of any Race	1,125	989	1,794	1,426	1,765	7,099
Non-Hispanic White	4,421	4,829	4,811	5,019	4,328	23,408
Non-Hispanic Black or African-American	116	165	221	221	116	839
Non-Hispanic American Indian or Alaska Native	12	2	8	0	18	40
Non-Hispanic Asian	1,556	1,553	1,001	1,350	1,354	6,814
Non-Hispanic Native Hawaiian or Other Pacific Islander	16	12	41	18	18	105
Non-Hispanic Some Other Race	45	53	50	39	41	228
Non-Hispanic Two or More Races	447	405	416	471	352	2,091
Citizen Voting Age Population (CVAP)	6,982	6,565	7,166	7,070	6,878	34,661
Hispanic or Latino of any Race	749	835	1,593	1,174	1,337	5,688
Non-Hispanic White	4,292	4,660	4,441	4,669	4,037	22,099
Non-Hispanic Black or African-American	236	185	267	184	101	973
Non-Hispanic American Indian or Alaska Native	0	4	0	0	60	64
Non-Hispanic Asian	1,499	756	621	812	1,083	4,771
Non-Hispanic Native Hawaiian or Other Pacific Islander	29	0	0	0	0	29
Non-Hispanic Two or More Races	183	110	250	270	201	1,014
Target District Population	10,444					
District Difference from Target Population	-24	221	-198	194	-191	
Percent Difference from Target Population	-0.23%	2.12%	-1.90%	1.86%	-1.83%	
Percentage Spread	4.01%					

City of Aliso Viejo Districting 2023
Plan 3

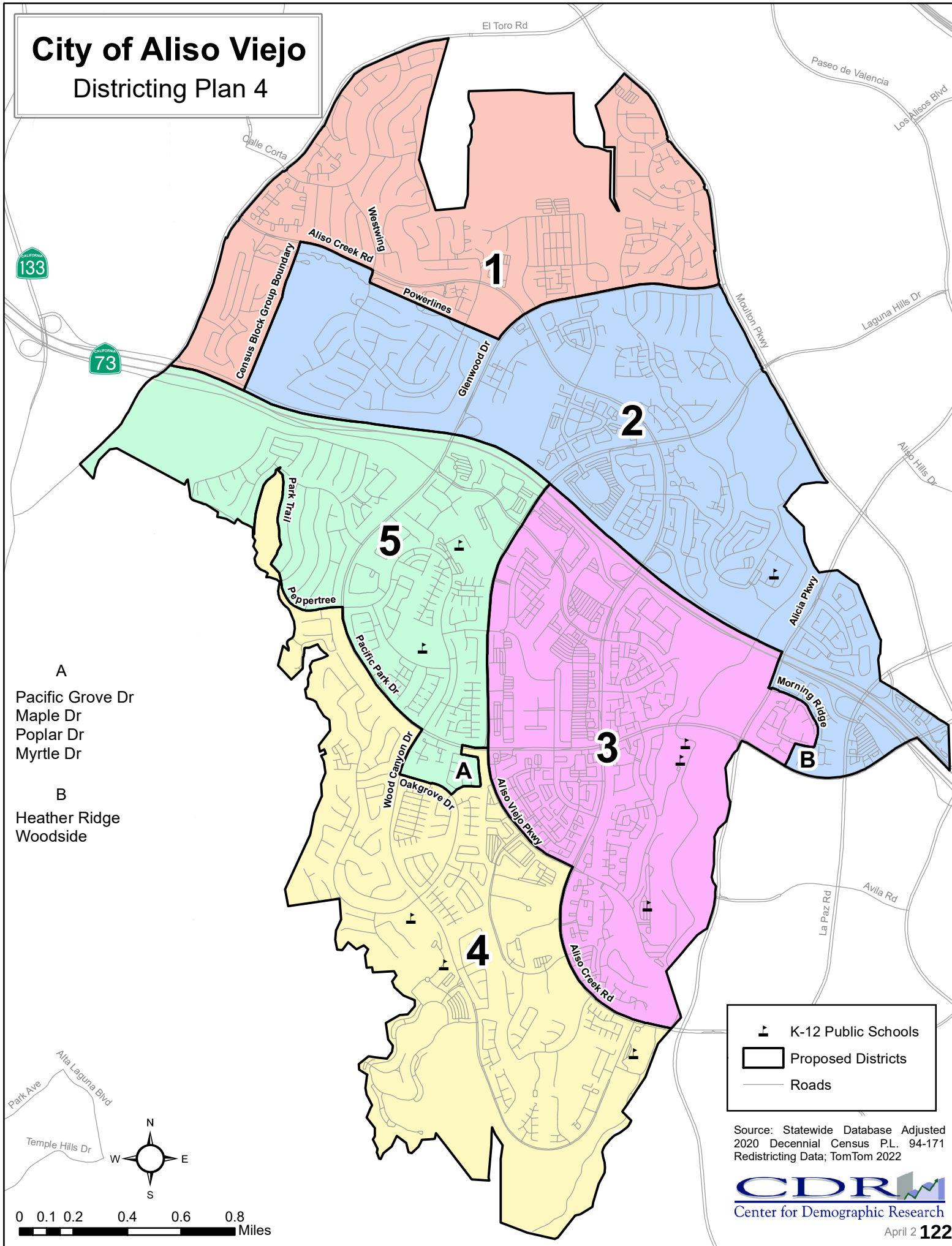
Table 2. Share of District Populations

	DISTRICT				
	1	2	3	4	5
Total Population	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	15.7%	13.1%	23.6%	18.4%	23.8%
Non-Hispanic White	55.7%	58.9%	55.2%	56.1%	52.2%
Non-Hispanic Black or African-American	1.3%	1.8%	2.5%	2.4%	1.2%
Non-Hispanic American Indian or Alaska Native	0.1%	0.1%	0.1%	0.0%	0.2%
Non-Hispanic Asian	19.6%	18.5%	11.5%	15.7%	16.0%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.3%	0.2%	0.5%	0.3%	0.2%
Non-Hispanic Some Other Race	0.6%	0.7%	0.7%	0.5%	0.7%
Non-Hispanic Two or More Races	6.6%	6.8%	6.0%	6.5%	5.8%
Population 18 Years and Older	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	14.5%	12.4%	21.5%	16.7%	22.1%
Non-Hispanic White	57.1%	60.3%	57.7%	58.7%	54.2%
Non-Hispanic Black or African-American	1.5%	2.1%	2.6%	2.6%	1.5%
Non-Hispanic American Indian or Alaska Native	0.2%	0.0%	0.1%	0.0%	0.2%
Non-Hispanic Asian	20.1%	19.4%	12.0%	15.8%	16.9%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.2%	0.1%	0.5%	0.2%	0.2%
Non-Hispanic Some Other Race	0.6%	0.7%	0.6%	0.5%	0.5%
Non-Hispanic Two or More Races	5.8%	5.1%	5.0%	5.5%	4.4%
Citizen Voting Age Population (CVAP)	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	10.7%	12.7%	22.2%	16.5%	19.6%
Non-Hispanic White	61.4%	71.1%	61.9%	65.7%	59.2%
Non-Hispanic Black or African-American	3.4%	2.8%	3.7%	2.6%	1.5%
Non-Hispanic American Indian or Alaska Native	0.0%	0.1%	0.0%	0.0%	0.9%
Non-Hispanic Asian	21.5%	11.5%	8.7%	11.4%	15.9%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.4%	0.0%	0.0%	0.0%	0.0%
Non-Hispanic Two or More Races	2.6%	1.7%	3.5%	3.8%	2.9%

Note: CVAP percentages are calculated from sum of individual categories, not Total Estimated CVAP.

City of Aliso Viejo

Districting Plan 4



City of Aliso Viejo Districting 2023
Plan 4

Table 1. Population by District and Race/Ethnicity

	DISTRICT					Total
	1	2	3	4	5	
Total Population	10,120	10,666	10,351	10,665	10,420	52,222
Hispanic or Latino of any Race	2,422	2,286	2,111	1,398	1,641	9,858
Non-Hispanic White	5,285	5,825	5,863	6,280	5,804	29,057
Non-Hispanic Black or African-American	117	231	282	187	138	955
Non-Hispanic American Indian or Alaska Native	19	5	7	6	12	49
Non-Hispanic Asian	1,607	1,532	1,353	1,977	2,040	8,509
Non-Hispanic Native Hawaiian or Other Pacific Islander	20	39	42	20	34	155
Non-Hispanic Some Other Race	65	74	52	75	61	327
Non-Hispanic Two or More Races	585	674	641	722	690	3,312
Population 18 Years and Older	7,883	8,461	8,534	8,008	7,738	40,624
Hispanic or Latino of any Race	1,752	1,643	1,590	989	1,125	7,099
Non-Hispanic White	4,276	4,862	5,020	4,829	4,421	23,408
Non-Hispanic Black or African-American	111	207	240	165	116	839
Non-Hispanic American Indian or Alaska Native	18	3	5	2	12	40
Non-Hispanic Asian	1,321	1,214	1,170	1,553	1,556	6,814
Non-Hispanic Native Hawaiian or Other Pacific Islander	18	27	32	12	16	105
Non-Hispanic Some Other Race	39	54	37	53	45	228
Non-Hispanic Two or More Races	348	451	440	405	447	2,091
Citizen Voting Age Population (CVAP)	6,794	7,260	7,060	6,565	6,982	34,661
Hispanic or Latino of any Race	1,332	1,539	1,233	835	749	5,688
Non-Hispanic White	3,990	4,517	4,640	4,660	4,292	22,099
Non-Hispanic Black or African-American	93	214	245	185	236	973
Non-Hispanic American Indian or Alaska Native	60	0	0	4	0	64
Non-Hispanic Asian	1,064	820	632	756	1,499	4,771
Non-Hispanic Native Hawaiian or Other Pacific Islander	0	0	0	0	29	29
Non-Hispanic Two or More Races	201	205	315	110	183	1,014
Target District Population	10,444					
District Difference from Target Population	-324	222	-93	221	-24	
Percent Difference from Target Population	-3.10%	2.13%	-0.89%	2.12%	-0.23%	
Percentage Spread	5.23%					

City of Aliso Viejo Districting 2023
Plan 4

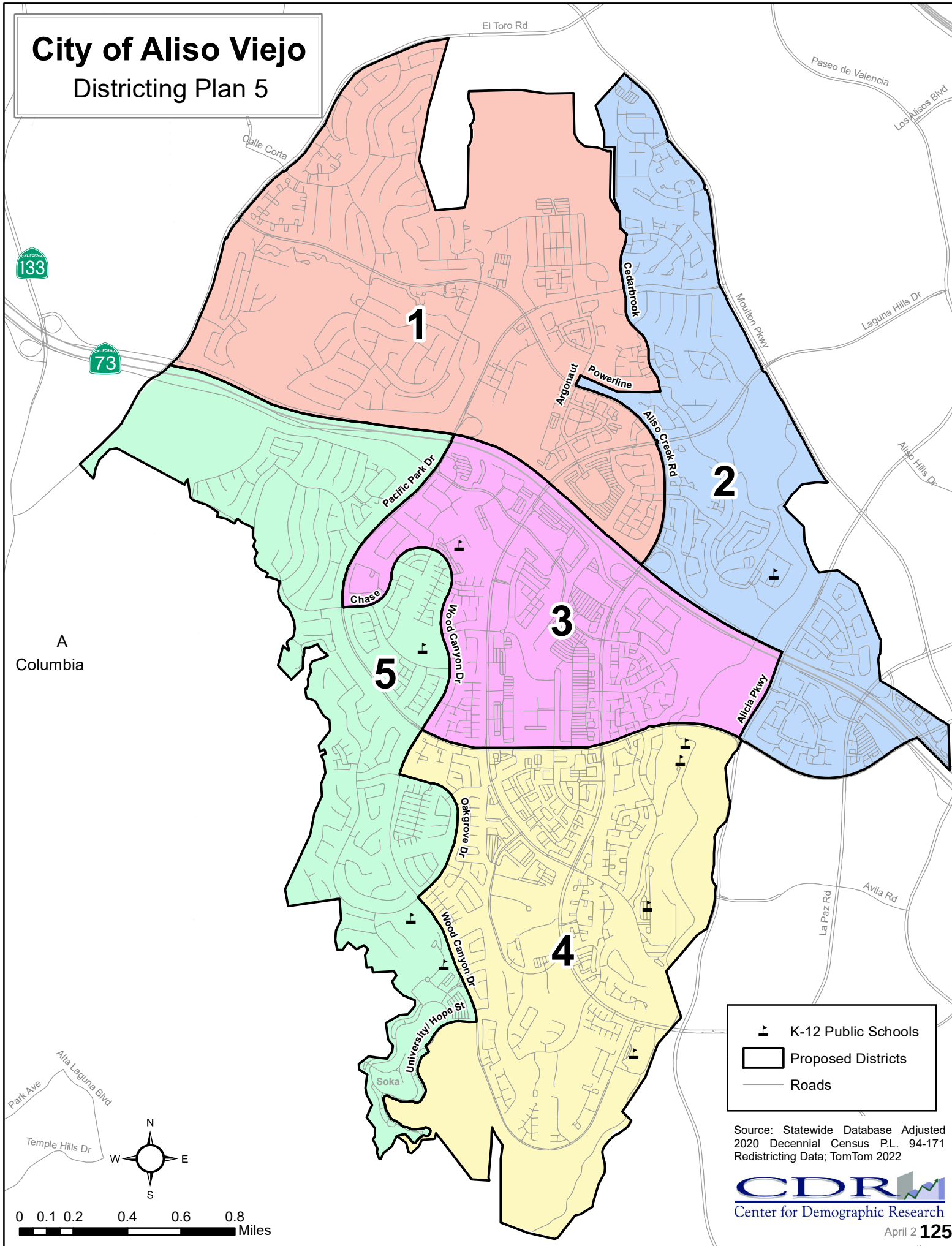
Table 2. Share of District Populations

	DISTRICT				
	1	2	3	4	5
Total Population	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	23.9%	21.4%	20.4%	13.1%	15.7%
Non-Hispanic White	52.2%	54.6%	56.6%	58.9%	55.7%
Non-Hispanic Black or African-American	1.2%	2.2%	2.7%	1.8%	1.3%
Non-Hispanic American Indian or Alaska Native	0.2%	0.0%	0.1%	0.1%	0.1%
Non-Hispanic Asian	15.9%	14.4%	13.1%	18.5%	19.6%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.2%	0.4%	0.4%	0.2%	0.3%
Non-Hispanic Some Other Race	0.6%	0.7%	0.5%	0.7%	0.6%
Non-Hispanic Two or More Races	5.8%	6.3%	6.2%	6.8%	6.6%
Population 18 Years and Older	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	22.2%	19.4%	18.6%	12.4%	14.5%
Non-Hispanic White	54.2%	57.5%	58.8%	60.3%	57.1%
Non-Hispanic Black or African-American	1.4%	2.4%	2.8%	2.1%	1.5%
Non-Hispanic American Indian or Alaska Native	0.2%	0.0%	0.1%	0.0%	0.2%
Non-Hispanic Asian	16.8%	14.3%	13.7%	19.4%	20.1%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.2%	0.3%	0.4%	0.1%	0.2%
Non-Hispanic Some Other Race	0.5%	0.6%	0.4%	0.7%	0.6%
Non-Hispanic Two or More Races	4.4%	5.3%	5.2%	5.1%	5.8%
Citizen Voting Age Population (CVAP)	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	19.8%	21.1%	17.5%	12.7%	10.7%
Non-Hispanic White	59.2%	61.9%	65.7%	71.1%	61.4%
Non-Hispanic Black or African-American	1.4%	2.9%	3.5%	2.8%	3.4%
Non-Hispanic American Indian or Alaska Native	0.9%	0.0%	0.0%	0.1%	0.0%
Non-Hispanic Asian	15.8%	11.2%	8.9%	11.5%	21.5%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.0%	0.0%	0.4%
Non-Hispanic Two or More Races	3.0%	2.8%	4.5%	1.7%	2.6%

Note: CVAP percentages are calculated from sum of individual categories, not Total Estimated CVAP.

City of Aliso Viejo

Districting Plan 5



**City of Aliso Viejo Districting 2023
Plan 5**

Table 1. Population by District and Race/Ethnicity

	DISTRICT					Total
	1	2	3	4	5	
Total Population	10,697	10,903	10,163	10,264	10,195	52,222
Hispanic or Latino of any Race	1,599	3,340	1,888	1,623	1,408	9,858
Non-Hispanic White	6,172	5,392	5,605	6,170	5,718	29,057
Non-Hispanic Black or African-American	130	230	249	213	133	955
Non-Hispanic American Indian or Alaska Native	17	8	7	6	11	49
Non-Hispanic Asian	1,938	1,286	1,750	1,448	2,087	8,509
Non-Hispanic Native Hawaiian or Other Pacific Islander	35	27	36	33	24	155
Non-Hispanic Some Other Race	68	74	46	68	71	327
Non-Hispanic Two or More Races	738	546	582	703	743	3,312
Population 18 Years and Older	8,300	8,684	8,065	8,132	7,443	40,624
Hispanic or Latino of any Race	1,159	2,398	1,397	1,174	971	7,099
Non-Hispanic White	4,921	4,588	4,600	5,059	4,240	23,408
Non-Hispanic Black or African-American	125	204	209	187	114	839
Non-Hispanic American Indian or Alaska Native	15	7	7	1	10	40
Non-Hispanic Asian	1,570	1,042	1,407	1,164	1,631	6,814
Non-Hispanic Native Hawaiian or Other Pacific Islander	29	18	20	30	8	105
Non-Hispanic Some Other Race	42	53	31	51	51	228
Non-Hispanic Two or More Races	439	374	394	466	418	2,091
Citizen Voting Age Population (CVAP)	7,225	7,403	6,622	6,597	6,814	34,661
Hispanic or Latino of any Race	1,143	1,927	1,149	801	668	5,688
Non-Hispanic White	4,466	4,318	4,151	4,552	4,612	22,099
Non-Hispanic Black or African-American	166	152	100	441	114	973
Non-Hispanic American Indian or Alaska Native	60	0	0	0	4	64
Non-Hispanic Asian	1,171	800	810	646	1,344	4,771
Non-Hispanic Native Hawaiian or Other Pacific Islander	0	0	29	0	0	29
Non-Hispanic Two or More Races	206	210	371	161	66	1,014
Target District Population	10,444					
District Difference from Target Population	253	459	-281	-180	-249	
Percent Difference from Target Population	2.42%	4.39%	-2.69%	-1.72%	-2.38%	
Percentage Spread	7.09%					

City of Aliso Viejo Districting 2023
Plan 5

Table 2. Share of District Populations

	DISTRICT				
	1	2	3	4	5
Total Population	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	14.9%	30.6%	18.6%	15.8%	13.8%
Non-Hispanic White	57.7%	49.5%	55.2%	60.1%	56.1%
Non-Hispanic Black or African-American	1.2%	2.1%	2.5%	2.1%	1.3%
Non-Hispanic American Indian or Alaska Native	0.2%	0.1%	0.1%	0.1%	0.1%
Non-Hispanic Asian	18.1%	11.8%	17.2%	14.1%	20.5%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.3%	0.2%	0.4%	0.3%	0.2%
Non-Hispanic Some Other Race	0.6%	0.7%	0.5%	0.7%	0.7%
Non-Hispanic Two or More Races	6.9%	5.0%	5.7%	6.8%	7.3%
Population 18 Years and Older	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	14.0%	27.6%	17.3%	14.4%	13.0%
Non-Hispanic White	59.3%	52.8%	57.0%	62.2%	57.0%
Non-Hispanic Black or African-American	1.5%	2.3%	2.6%	2.3%	1.5%
Non-Hispanic American Indian or Alaska Native	0.2%	0.1%	0.1%	0.0%	0.1%
Non-Hispanic Asian	18.9%	12.0%	17.4%	14.3%	21.9%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.3%	0.2%	0.2%	0.4%	0.1%
Non-Hispanic Some Other Race	0.5%	0.6%	0.4%	0.6%	0.7%
Non-Hispanic Two or More Races	5.3%	4.3%	4.9%	5.7%	5.6%
Citizen Voting Age Population (CVAP)	100.0%	100.0%	100.0%	100.0%	100.0%
Hispanic or Latino of any Race	15.8%	26.0%	17.4%	12.1%	9.8%
Non-Hispanic White	61.9%	58.3%	62.8%	69.0%	67.7%
Non-Hispanic Black or African-American	2.3%	2.1%	1.5%	6.7%	1.7%
Non-Hispanic American Indian or Alaska Native	0.8%	0.0%	0.0%	0.0%	0.1%
Non-Hispanic Asian	16.2%	10.8%	12.3%	9.8%	19.7%
Non-Hispanic Native Hawaiian or Other Pacific Islander	0.0%	0.0%	0.4%	0.0%	0.0%
Non-Hispanic Two or More Races	2.9%	2.8%	5.6%	2.4%	1.0%

Note: CVAP percentages are calculated from sum of individual categories, not Total Estimated CVAP.