



GARDENA CITY COUNCIL

Regular Meeting Notice and Agenda

Council Chamber at City Hall

1700 West 162nd Street, Gardena, California

Website: www.cityofgardena.org

Tuesday, December 17, 2024

Open Session 7:30 p.m.

TASHA CERDA, *Mayor*

RODNEY G. TANAKA, *Mayor Pro Tem*

MARK E. HENDERSON, *Council Member*

PAULETTE C. FRANCIS, *Council Member*

WANDA LOVE, *Council Member*

MINA SEMENZA, *City Clerk*

GUY H. MATO, *City Treasurer*

CLINT OSORIO, *City Manager*

CARMEN VASQUEZ, *City Attorney*

LISA KRANITZ, *Assistant City Attorney*

If you would like to participate in this meeting, you can participate via the following options:

- 1. VIEW THE MEETING live on SPECTRUM CHANNEL 22 or ONLINE at**
youtube.com/CityofGardena
- 2. PARTICIPATE BEFORE THE MEETING** by emailing the Deputy City Clerk at publiccomment@cityofgardena.org by 5:00p.m. on the day of the meeting and write "Public Comment" in the subject line.
- 3. ATTEND THE MEETING IN PERSON**

PUBLIC COMMENT: The City Council will hear from the public on any item on the agenda or any item of interest that is not on the agenda at the following times:

- Agenda Items – At the time the City Council considers the item or during Oral Communications
- Non-agenda Items – During Oral Communications
- Public Hearings – At the time for Public Hearings listed on the Agenda

If you wish to address the Council, please complete a "Speaker Request" form and present it to the City Clerk or Sergeant of Arms. You will be called to the podium by name when it is your turn to address the Council. The City Council cannot legally take action on any item not scheduled on the Agenda. Such items may be referred for administrative action or scheduled on a future Agenda. Members of the public wishing to address the City Council will be given three (3) minutes to speak.

- 4.** The City of Gardena, in complying with the Americans with Disabilities Act (ADA), requests individuals who require special accommodations to access, attend and/or participate in the City meeting due to disability, to please contact the City Clerk's Office by phone (310) 217-9565 or email cityclerk@cityofgardena.org at least 24 business hours prior to the scheduled general meeting to ensure assistance is provided. Assistive listening devices are available.

STANDARDS OF BEHAVIOR THAT PROMOTE CIVILITY AT ALL PUBLIC MEETINGS

- Treat everyone courteously;
- Listen to others respectfully;
- Exercise self-control;
- Give open-minded consideration to all viewpoints;
- Focus on the issues and avoid personalizing debate; and
- Embrace respectful disagreement and dissent as democratic rights, inherent components of an inclusive public process, and tools for forging sound decisions

Thank you for your attendance and cooperation

1. ROLL CALL

PUBLIC COMMENT ON CLOSED SESSION

2. CLOSED SESSION

CITY ATTORNEY REPORT OUT OF CLOSED SESSION

3. PLEDGE OF ALLEGIANCE

Isabella Figueroa and Truth Barnes
Robert E. Peary Middle School

4. INVOCATION

Mario Klappoth
Church of Jesus Christ of Latter-Day Saints

5. PRESENTATIONS

5.A Presentation of our new Detection Dog, Ghost - *to be presented by Chief Mike Saffell*

5.B Posthumous Gardena Military Veteran Recognition for Harry Choi, who served in the U.S. Army. He was chosen at the recommendation of Mayor Tasha Cerda (***to be accepted by Mr. Choi's daughter Barbara Moncada***)

5.C Presentation on GTrans' New On-Demand Service: Bolt Powered by GTrans

5.D South Bay Cities Council of Governments & Southern California Regional Energy Network Gold Level Achievement Award for the 2024 South Bay Energy and Climate Recognition Program - *to be accepted by Public Works Director Allan Rigg*

5.E Recognition of the SoCal APWA 2024 Chapter Presidential Award - *to be accepted by Jose Espinoza*

5.F Gardena Events Video Presentation

6. PROCLAMATIONS

7. **APPOINTMENTS**

8. **CONSENT CALENDAR**

NOTICE TO THE PUBLIC - Roll Call Vote Required On The Consent Calendar

All matters listed under the Consent Calendar will be enacted by one motion unless a Council Member requests Council discussion, in which case that item will be removed from the Consent Calendar and considered separately following this portion of the agenda.

PUBLIC COMMENT ON CONSENT CALENDAR

- 8.A Waiver of Reading in Full of All Ordinances Listed on this Agenda and that they be Read by Title Only
CONTACT: CITY CLERK
- 8.B Approve Minutes:
Regular Meeting of the City Council, November 19, 2024
CONTACT: CITY CLERK
[11192024 REGULAR Minutes CC Meeting - FINAL.pdf](#)
- 8.C Receive and File Minutes:
Planning and Environmental Quality Commission, October 1, 2024
CONTACT: COMMUNITY DEVELOPMENT
[2024_10_01_PCMIN - FINAL.pdf](#)
- 8.D Approval of Warrants/Payroll Register, November 26, 2024
CONTACT: ADMINISTRATIVE SERVICES
[Warrant-Payroll Register 11-26-24.pdf](#)
- 8.E Approval of Warrants/Payroll Register, December 10, 2024
CONTACT: ADMINISTRATIVE SERVICES
[Warrant-Payroll Register 12-10-24.pdf](#)
- 8.F Monthly Investment Portfolio, October 2024
CONTACT: ADMINISTRATIVE SERVICES
[October 2024 Investment Report.pdf](#)
- 8.G Personnel Report P-2024-18 12-17-24
CONTACT: ADMINISTRATIVE SERVICES
[PERS RPT P-2024-18 12-17-24.pdf](#)
[Classification and Compensation Schedule - Attachment 1.pdf](#)
[social services coordinator - attachment #2.pdf](#)
- 8.H Annual Report - Retention Schedule
CONTACT: CITY CLERK
[Memo to Council regarding Retention Schedule Report - 12-12-2024.pdf](#)

- 8.I [SECOND READING AND ADOPTION OF ORDINANCE NO. 1876](#), Adopting and Amending Sections 2.48.020(A) and 2.48.055 of the Gardena Municipal Code Relating to the Number of Members and Quorum Requirements of the Gardena Youth Commission
CONTACT: RECREATION & HUMAN SERVICES
[Complete with Docusign ORDINANCE 1876.pdf](#)
- 8.J [Approve Amendment for RIN Separator with Clean Energy](#)
CONTACT: TRANSPORTATION
[GTrans BRR Amendment.pdf](#)
- 8.K [Acceptance and Notice of Completion of GTrans Dispatch Remodeling Project](#)
CONTACT: TRANSPORTATION
[Notice of Completion - GTrans Dispatch Remodeling Project, JN512.pdf](#)
- 8.L [Approve the GTrans Public Transportation Agency Safety Plan Update](#)
CONTACT: TRANSPORTATION
[City of Gardena GTrans PTASP \(Updated December 17, 2024\).pdf](#)
- 8.M [Approve Agreement with the Los Angeles County Metropolitan Transportation Authority for the Zero Emission Transit Capital Program](#)
CONTACT: TRANSPORTATION
[City of Gardena ZETCP MOU.pdf](#)

9. **EXCLUDED CONSENT CALENDAR**

10. **PLANNING & ENVIRONMENTAL QUALITY COMMISSION ACTION SHEET**

10.A **DECEMBER 3, 2024 MEETING**

Conditional Use Permit #6-24 and Site Plan Review #2-94 (Modification #4)

The Planning Commission considered a request for a conditional use permit, per Section 18.46.030.C.23 of the Gardena Municipal Code, to allow for the continuation of an existing automobile service station and modification to an original site plan review for the remodel of the gasoline dispenser canopy and the addition of three gasoline pumps to the existing ARCO gasoline station located at 1001 West Artesia Boulevard, within in the General Commercial (C-3) zone.

Environmental Assessment Consideration: The proposed project was considered for a categorical exemption from the provisions of the CEQA pursuant to Guidelines Sections 15303 and 15332.

Project Location: 1001 West Artesia Boulevard (APN: 6111-022-033)

Project Applicant: A&S Engineering / Abigail Jara

Commission Action: The Planning Commission approved Resolution No. PC 17-24, by a vote of 4-0, approving Modification #4 for Conditional Use Permit #6-24 and Site Plan Review #2-94, to allow the continuation of an existing automobile service station and modification to an original site plan review for the remodel of the gasoline dispenser canopy and the addition of three gasoline pumps, subject to the conditions of approval and directed staff to file a Notice of Exemption.

City Council Action: Receive and file. The time to call this matter for review has since passed.

10.B DECEMBER 3, 2024 MEETING

Environmental Impact Report (Environmental Assessment #20-21); General Plan Amendment #3-21; Zone Change #4-21; Zone Text Amendment #6-21; Specific Plan #1-21; Site Plan Review #11-21; Vesting Tentative Map #4-21; Development Agreement #2-21, and Affordable Housing Agreement

The Planning Commission reviewed a request for recommendation to the City Council for the entitlements needed to establish the Normandie Crossing Specific Plan. The plan proposes a 333-unit residential development on a 5.25-acre site, featuring a six-story apartment building with one below-grade parking level for 258 units, along with 75 three-story townhomes.

Environmental Assessment Consideration: Approval of these items requires certification of an Environmental Impact Report, adoption of a Mitigation Monitoring and Reporting Plan, and CEQA required findings, and a Statement of Overriding Considerations.

Project Location: 16829, 16835, 16907, and 16911 S. Normandie Avenue (APN:6106-030-011, 015, 016, and 017)

Project Applicant: Fred Shaffer and Steve Ludwig – 16911 Normandie Associates, LLC

Other Project Locations: 16964 Brighton Avenue (APN: 6106-030-008) and unaddressed Union Pacific Railroad parcel (APN: 6106-030-800)

Commission Action: The Planning Commission approved Resolution No. PC 17-24, by a vote of 4-0, approving Modification #4 for Conditional Use Permit #6-24 and Site Plan Review #2-94, to allow the continuation of an existing automobile service station and modification to an original site plan review for the remodel of the gasoline dispenser canopy and the addition of three gasoline pumps, subject to the conditions of approval and directed staff to file a Notice of Exemption.

City Council Action: No action necessary. These items will be brought before the City Council on January 14, 2025.

10.C DECEMBER 3, 2024 MEETING

Zone Text Amendment #7-24 (Ordinance No. 1877)

Recommendation to the City Council on adoption of Ordinance No. 1877 amending the Gardena Municipal Code Chapter 18.66 and Section 18.36.020 relating to allowing non- storefront retail medicinal cannabis delivery services businesses in the M-1 and M-2 zoning districts.

Commission Action: The Planning Commission approved Resolution No. PC 21-24, by a vote of 4-0, recommending the City Council adopt the Ordinance No. 1877, amending the Gardena Municipal Code Chapter 18.66 and Section 18.36.020 relating to allowing non-storefront retail medicinal cannabis delivery services businesses in the M-1 and M-2 zoning districts.

City Council Action: No action necessary. These items will be brought before the City Council on January 14, 2025.

To view the complete Planning Commission agenda packet, [CLICK HERE](#).
[2024_12_03 PCAX_Final.pdf](#)

11. **ORAL COMMUNICATIONS (LIMITED TO A 30-MINUTE PERIOD)**

Oral Communications by the public will be heard for one-half hour at or before 8:30 p.m. or at the conclusion of the last agenda item commenced prior to 8:30 p.m. Oral Communications not concluded at that time shall be resumed at the end of the meeting after Council Reports. Speakers are to limit their remarks to three minutes, unless extended by the Mayor. An amber light will appear to alert the speaker when two minutes are complete, and a red light will appear when three minutes are over. Your cooperation is appreciated.

12. **DEPARTMENTAL ITEMS - ADMINISTRATIVE SERVICES**

- 12.A [City of Gardena Audit Reports for Fiscal Year Ended June 30, 2024; Annual Comprehensive Financial Report \(ACFR\) & GTrans Enterprise Fund Report](#)

Staff Recommendation: Receive and File Audit Reports for Fiscal Year Ended June 30, 2024

[Gardena Annual Comprehensive Financial Report \(ACFR\) 2024 - Final.pdf](#)
[GTrans Financial Report 2024 - Final.pdf](#)

- 12.B [Authorize the City Manager to Execute Master Equity Lease Agreement and Full Maintenance Agreement for Vehicle Leasing with Enterprise Fleet Management with an Expiration Date of April 18, 2026, with the Option to Extend for One Additional Year.](#)

Staff Recommendation: Authorize the City Manager to Execute Master Equity Lease Agreement and Full Maintenance Agreement

[Master_Equity_Lease_Agreement_-_Government.pdf](#)
[Full_Maintenance_Agreement.pdf](#)
[Sourcewell-Enterprise Fleet Contract RFP 030122.pdf](#)

- 12.C [Approval of a Side Letter between the City of Gardena and the Gardena Municipal Employees Association \("GMEA"\)](#)

Staff Recommendation: Approve the Side Letter between the City of Gardena and the Gardena Municipal Employees Association ("GMEA")

[Recruitment Side Letter 12-2025.pdf](#)

13. **DEPARTMENTAL ITEMS - COMMUNITY DEVELOPMENT**

- 13.A [Approval of Consultant Agreement with Kimley-Horn to Provide Environmental Consulting Services in Compliance with the California Environmental Quality Act for the Terreno Industrial Center Private Development Project](#)

Staff Recommendation: Staff respectfully recommends that Council approve the consultant agreement with Kimley Horn to provide environmental consulting services for the Terreno Industrial Center Project

[Staff Report - Env. Consultant Agreement.pdf](#)
[Attachment A - Draft Consultant Agreement With Exhibits.pdf](#)

14. **DEPARTMENTAL ITEMS - ELECTED & CITY MANAGER'S OFFICES**

15. **DEPARTMENTAL ITEMS - POLICE**

- 15.A [Authorization to Award a Two-Year Video Policing System Camera Maintenance and Repair Contract to DataGear, Inc. in the Amount Not to Exceed \\$430,000.](#)

Staff Recommendation: Authorize and execute a two-year contract for the Video Policing System Camera Maintenance and Repair to DataGear, Inc. It is further recommended that Council authorize the Mayor and City Clerk to execute the contract which has been approved as to form by the City Attorney

[Gardena-Data Gear Contract, Exhibits A and B.pdf](#)

16. **DEPARTMENTAL ITEMS - PUBLIC WORKS**

17. **DEPARTMENTAL ITEMS - RECREATION & HUMAN SERVICES**

18. **DEPARTMENTAL ITEMS - TRANSPORTATION**

- 18.A [Approve Easement and Right of Way for Southern California Edison to Provide Electrical Power for Vehicle Charging Stations](#)

Staff Recommendation: Approve Grant of Easement and Right of Way and Authorize Signature

[SCE Grant of Easement.pdf](#)

[SCE Easement Drawing.pdf](#)

[SCE Easement Map for Charging Station.pdf](#)

[SCE ChargeReady Fact Sheet.pdf](#)

19. **COUNCIL ITEMS**

20. **COUNCIL DIRECTIVES**

21. **CITY MANAGER REMARKS RE: DIRECTIVES / COUNCIL ITEMS**

22. **COUNCIL REMARKS**

1. COUNCIL MEMBER FRANCIS
2. COUNCIL MEMBER HENDERSON
3. MAYOR PRO TEM TANAKA
4. MAYOR CERDA
5. COUNCIL MEMBER LOVE

23. **ANNOUNCEMENT(S)**

24. **REMEMBRANCES**

Mrs. Cecillia Yeon Rhee, 63 years of age, and loving mother of Katherine Rhee, who works in our Elected & City Manager's Offices - City Clerk's Office.

Mr. Harry Choi, 99 years of age, Gardena resident and active participant within the Senior Bureau.

25. **ADJOURNMENT**

The Gardena City Council will adjourn to the Closed Session portion of the City Council Meeting at 7:00 p.m. followed by the Regular City Council Meeting at 7:30 p.m. on Tuesday, January 14, 2025.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted in the City Hall lobby not less than 72 hours prior to the meeting. A copy of said Agenda is available on our website at www.CityofGardena.org.

Dated this 13th day of December 2024

/s/ MINA SEMENZA
MINA SEMENZA, City Clerk

MINUTES
Regular Meeting of the
Gardena City Council
Tuesday, November 19, 2024

The Regular Meeting Notice and Agenda of the Gardena City Council of the City of Gardena, California, was called to order at 7:42 PM on Tuesday, November 19, 2024, in the Council Chamber at City Hall 1700 West 162nd Street, Gardena, California, Mayor Tasha Cerda, presiding.

1. **ROLL CALL**

Present: Mayor Cerda; Mayor Pro Tem Rodney G Tanaka; Council Member Paulette C. Francis; and Council Member Mark E Henderson; Council Member Wanda Love was away on an excused absence. Other City Officials present: City Manager Clint Osorio; Deputy City Attorney Rosemary Koo; and Deputy City Clerk Becky Romero. City Attorney Carmen Vasquez and City Clerk Mina Semenza were away on an excused absence.

PUBLIC COMMENT ON CLOSED SESSION

2. **CLOSED SESSION** – *None*

CITY ATTORNEY REPORT OUT OF CLOSED SESSION

3. **PLEDGE OF ALLEGIANCE**

Sisters Alexa and Daisy Rojas, who are in the 7th and 8th grade at Madrona Middle School, led us in the Pledge of Allegiance. Alexa is 12 years old and in the 7th grade, her hobbies are playing the piano, and her favorite subject is journalism. Daisy is 14 years old and in the 8th grade, her hobbies are playing soccer, and her favorite subject is social studies. They participate in the City of Gardena Afterschool Program and have volunteered at Movie Night and Kids to Park Day. Their grandmother is a Gardena resident, and they still attend all the Gardena Events. They introduce their mother and thanked Ms. Susie for all the opportunities she has given them.

4. **INVOCATION**

Pastor Brian Ramsay of Restoration Church led the Invocation.

5. **PRESENTATIONS**

5.A Certificate of Commendation in Special Recognition of Retirement and Long-Time Service to the City of Gardena for Mark Thompson, Lieutenant - 30 years (Police Department) – ***Police Chief Mike Saffell spoke on behalf of Mark Thompson, as he was in Canada; he thanked the Mayor for his 30-year career and gave his appreciation and thankfulness over those three decades and to the Gardena Community at large. Mayor Pro Tem Tanaka read the Certificate of Commendation presented to Mark Thompson.***

5.B Gardena Events Video Presentation

6. **PROCLAMATIONS**

6.A 2024 Small Business Saturday, November 30, 2024" - ***was proclaimed only***

6.B "Law Enforcement Records and Support Personnel Appreciation Week" November 11, 2024 through November 15, 2024 – ***was accepted by Gardena Police Department, Chief Mike Saffell, and Records Supervisor Elena Garner***

7. **APPOINTMENTS**

7.A Council Appointments to Commissions, Committees, Councils and Boards
(Appointees to be Ratified and Sworn In)

Youth Commission - Abisola Ogundimu
(Appointed by Council Member Francis)

It was moved by Council Member Francis, seconded by Mayor Pro Tem Tanaka, and carried by the following roll call vote to Appoint Youth Commissioner Abisola Ogundimu:

Ayes: Council Members Francis, Mayor Pro Tem Tanaka, Council Member Henderson, and Mayor Cerda

Noes: None

Absent: Council Member Love

8. **CONSENT CALENDAR**

8.A Waiver of Reading in Full of All Ordinances Listed on this Agenda and that they be Read by Title Only

CONTACT: CITY CLERK

8.B Approve Minutes:

Regular Meeting of the City Council, October 22, 2024

CONTACT: CITY CLERK

8.C Approval of Warrants/Payroll Register, November 12, 2024

CONTACT: ADMINISTRATIVE SERVICES

November 12, 2024: Wire Transfer: 12832-12842; Prepay: 178128-178155; Check Numbers: 178156-178346 for Total Warrants issued in the amount of \$3,766,576.01; Total Payroll Issued for November 1, 2024: 1,848,643.69

8.D Personnel Report P-2024-17 11-19-24

CONTACT: ADMINISTRATIVE SERVICES

8.E Acceptance and Notice of Completion for the Nakaoka Community Center Room F and G HVAC Upgrade Project, JN 563

CONTACT: PUBLIC WORKS

8.F Acceptance and Notice of Completion for the New Pedestrian Crosswalk with HAWK Signal System Vermont Avenue and 133rd Street Project, JN 972

CONTACT: PUBLIC WORKS

- 8.G Acceptance and Notice of Completion of GTrans Design-Build of a CNG Fueling Station, RFP 2020-05

CONTACT: TRANSPORTATION

It was moved by Mayor Pro Tem Tanaka, seconded by Council Member Henderson, and carried by the following roll call vote to Approve the Consent Calendar:

Ayes: Mayor Pro Tem Tanaka, Council Members Henderson and Francis, and Mayor Cerda

Noes: None

Absent: Council Member Love

9. **EXCLUDED CONSENT CALENDAR**

10. **PLANNING & ENVIRONMENTAL QUALITY COMMISSION ACTION SHEET**

10.A NOVEMBER 5, 2024 MEETING - *Meeting Cancelled*

10.B NOVEMBER 19, 2024 MEETING - *Meeting Cancelled*

11. **ORAL COMMUNICATIONS**

- 1) Andrea Simenthal – Community Library Manager of Mayme Dear Library – came to give updates about events happening at Mayme Dear and Masao W. Satow Libraries.
- 2) Brent Schenfisch – resident; he had his truck stolen at the Bank of America parking lot – talked about implementing license plate readers at some locations.
- 3) Dr. Rachel Johnson – President of Gardena Holly Park Community Association, came to express some concerns over the parking districts around Rowley Park, would like a revaluation of the parking districts, allowing parking during the daytime hours.
- 4) Mrs. Deborah Griffin – resident; came to speak regarding the Van Ness Ave traffic and the park's parking situation, permit parking is needed for the safety of the residents.
- 5) Paul Randall – Director of Mama Rosa's Food Pantry – came to give updates on the success of the pantry, he would like to present a video of this event.
- 6) Anthony Benitez – Research volunteer from Harbor UCLA Medical Center, came to present the South LA CPR initiative project, he would like to invite the community to come out and participate in this project.
- 7) Barbara Phillips – Member from Second Time Around Senior Club, came to speak regarding parking situation in Van Ness & 132nd, She would like the parking time at Rowley Park to be changed.

11.A **PUBLIC COMMENT**

11-19-2024 Regular CC Meeting – PC#1

11-19-2024 Regular CC Meeting – PC#2

Deputy City Clerk Becky Romero noted they were both received, distributed, and made part of the record.

12. **DEPARTMENTAL ITEMS - ADMINISTRATIVE SERVICES**

- 12.A Acceptance of the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Year 2024-2025 and 2025-2026 - *The award was accepted by Director of Administrative Services, Ray Beeman and Accounting / Finance Manager Khoi Quach.*

Comments were made by Council Member Henderson, Mayor Cerda, Mayor Pro Tem Tanaka and Council Member Francis. Director Beeman and Manager Quach came up to the podium and acknowledged City Manager Osorio, and the budget teams who all worked together with Finance to put the budget together.

It was moved by Council Member Henderson, seconded by Mayor Cerda, and carried by the following roll call vote to Receive and File the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Year 2024-2025 and 2025-2026:

Ayes: Council Member Henderson, Mayor Cerda, Mayor Pro Tem Tanaka, and Council Member Francis
Noes: None
Absent: Council Member Love

13. **DEPARTMENTAL ITEMS - COMMUNITY DEVELOPMENT – No Items**

14. **DEPARTMENTAL ITEMS - ELECTED & CITY MANAGER'S OFFICES – No Items**

15. **DEPARTMENTAL ITEMS – POLICE – No Items**

16. **DEPARTMENTAL ITEMS - PUBLIC WORKS**

- 16.A Award Construction Contract for the Western Avenue and Normandie Avenue Railroad Crossing Rehabilitation Projects, JN 537 & 540, to Cali State Paving, Inc. in the amount of \$240,220. Additionally, Declare California Environmental Quality Act (CEQA) Exemption under Section 15301, Approve the Project Plans & Specifications and Project Contingency

Questions and comments were made by Council Member Francis and Mayor Pro Tem Tanaka. Principal Engineer / Assistant Public Works Director Kevin Kwak answered all questions.

It was moved by Council Member Francis, seconded by Mayor Pro Tem Tanaka, and carried by the following roll call vote to Award the Construction Contract; Declare CEQA Exemption Under Specification 15301; Approve Project Plans and Specifications; and Approve Project Contingency:

Ayes: Council Member Francis, Mayor Pro Tem Tanaka and Council Member Henderson, and Mayor Cerda
Noes: None
Absent: Council Member Love

- 16.B Approval of Consultant Engineering Staff Augmentation Services from Project Partners, Inc. for an amount not to exceed \$242,000

It was moved by Council Member Henderson, seconded by Mayor Pro Tem Tanaka, and carried by the following roll call vote to Approve of Consultant Engineering Staff Augmentation Services:

Ayes: Council Member Henderson, Mayor Pro Tem Tanaka, Council Member Francis, and Mayor Cerda
Noes: None
Absent: Council Member Love

17. **DEPARTMENTAL ITEMS - RECREATION & HUMAN SERVICES – No Items**

18. **DEPARTMENTAL ITEMS - TRANSPORTATION**

- 18.A Approve Purchase of Six (6), 40-foot Zero-Emission Battery Electric Buses for \$9,125,616, Authorize Program Total of \$10,038,178, and Approve Payment Milestones

Questions and comments were made by Council Member Francis, Council Member Henderson, and Mayor Pro Tem Tanaka. Transportation Director Ernie Crespo spoke and answered all questions.

It was moved by Council Member Henderson, seconded by Council Member Francis, and carried by the following roll call vote to Approve the Purchase of Six (6), 40-foot Zero Emission Battery Electric Buses for \$9,125,616; Authorize Program Total of \$10,038,178; and Approve Payment Milestones:

Ayes: Council Member Henderson, Council Member Francis, Mayor Pro Tem Tanaka, and Mayor Cerda
Noes: None
Absent: Council Member Love

- 18.B Approve Award of Contract to The Goodyear Tire & Rubber Company for Bus Tire Lease Services for a Contract Amount of \$537,772 and a Project Total of \$645,326; and Approve the Purchase the Remaining Life on Existing Tires from Michelin North America, Inc. at an Amount Not to Exceed \$138,000.

Questions and comments were made by Council Member Henderson, and Council Member Francis. Director Crespo spoke and answered all questions.

It was moved by Mayor Pro Tem Tanaka, seconded by Council Member Francis, and carried by the following roll call vote to Approve New Contract; Approve Project Total; and Approve Purchase of Existing Tires:

Ayes: Mayor Pro Tem Tanaka, Council Members Francis and Henderson, and Mayor Cerda
Noes: None
Absent: Council Member Love

19. **COUNCIL ITEMS**

- 19.A **INTRODUCTION OF ORDINANCE NO. 1876**, Amending Sections 2.48.020(A) and 2.48.055 of the Gardena Municipal Code Relating to the Number of Members and Quorum Requirements of the Gardena Youth Commission.

Council Member Henderson commented on this item.

Ordinance No. 1876 was introduced by Council Member Francis.

It was moved by Council Member Francis, seconded by Council Member Henderson, and carried by the following roll call vote to Introduce Ordinance No. 1876:

Ayes: Council Members Francis and Henderson, Mayor Pro Tem Tanaka, and Mayor Cerda

Noes: None

Absent: Council Member Love

20. **COUNCIL DIRECTIVES**

Council Member Henderson

Subject: To come up with a tool to help identify abandoned residential property.

Council Member Francis seconded it.

Purpose – To identify vacant residential property.

Reason – To help us start addressing blight in our residential areas.

Benefit – Allows the city to communicate with the financial institutions and their property owners on managing those properties appropriately.

21. **CITY MANAGER REMARKS RE: DIRECTIVES / COUNCIL ITEMS**

- 1) He attended the cool Japan Center Grand Opening in Irvine, California. He received the International Friendship Award presented to the City of Gardena.
- 2) Mentioned Happy Birthday to our Council Member Wanda Love; we'll be postponing the cake for December as mentioned she is out on an excused absence.

22. **COUNCIL REMARKS**

- (1) **COUNCIL MEMBER HENDERSON** – First, he wants to say thank you to our staff again for the exemplary work that you do on behalf of our community you help us push our vision through the levers of government so we can try to make sure we're a growing city. We're still in all American City so we're still looking forward to all the future things. Since our last meeting, he attended the LA Business Federation Tech and Innovation Committee; the Los Angeles Economic Development Commission event; the Redondo Beach Blvd. Seminar for Section 1. He mentioned that he attended on behalf of Mayor Cerda, the army event at SoFi, that event was in regard to sharing with LA County all the opportunities for civilian employment with the US Army. He attended our Veteran's Day Celebration again he wants to say thank you to all those who have served in the armed

forces. He attended the retirement and celebration of a legend in education at LAUSD, Dr. George McKenna it was a great celebration they had for him on Sunday with a lot of wise words he has impacted a lot of lives within LA county; he also attended our Gardena Casino night/Fight Night party which was a great event for seniors, He wants to thank Stephany Santin and her staff for putting that event on. He attended today our South Bay Fiber Network Meeting at the SBCCOG, where they talked about furthering community Wi-Fi in the South Bay region, he was there with Alex Pinto who is our IT Director and it was a very good conversation, we still had some work to do, but we're looking towards getting some community Wi-Fi. Finally, he wants to thank our Madam Mayor, and Mayor Pro Tem Tanaka for coming to his installation, again for incoming President of the Independent Cities Association which is a consortium of 40 cities within LA county a lot of our focus has been on public safety, best practices, community practices, technology, and other things, so it was a great event to have members from different cities around it was a great event. He said that everybody there really liked our Gardena monument sign and are now asking how we got a sign, again we're doing something that you know a small city like ours but we're mighty, but we're doing a lot of good work. So, he's going to say we looked great that night; everybody was taking pictures by the Gardena sign; it was interesting to see that. He thanked Madam Mayor for giving words at that event.

- (2) MAYOR PRO TEM TANAKA – Since our last council meeting, he attended the SBCCOG's Board Meeting at Dominguez Hills College and this was an important meeting where we voted on the expenditure of \$851 million of measure M and R money of the COG for funding the Inglewood ITC project that was voted down, so the money will stay within the COG to help support all of our students so, thank you. The award ceremony for the SoCal Regional Energy Network, which recognizes the South Bay Cities for their accomplishments in energy savings for all the South Bay cities that competed; he mentioned that our Public Works Department was the first to receive the top award, thank you very much. He went to Ichikawa, Japan for their 90th-anniversary celebration he said this was a very memorable trip, the 90th was an exciting four days we went to many events and he just wanted to tell us that our Mayor Tasha Cerda represented our city with grace and dignity, made us proud of being a member of our City and sister cities with Ichikawa our time with Mayor Tanaka and his cabinet will always be remembered. Our relationship from what we talked about will continue to grow in the future with planned events that they are looking forward to that involves baseball and I'll tell you while we were there Dodger gear was flowing; they praised us for having Ohtani and Yoshinobu. It was just a really fun time, so thank you for allowing us to attend that 90th anniversary. He attended the SBCCOG Steering Committee meeting. He attended on an invitation by Carmen Vasquez our City Attorney she's a member of the Downey Kiwanis Club, which was celebrating their 100th anniversary as a club, that was an exciting time. As the chair representing the SBCCOG, he attended the Torrance ribbon cutting of the 405 Fwy at 182nd and Crenshaw Operational Improvement Project, where the COG helped support them with \$86.4 million and measured our monies for high program funding. If you haven't been on that interchange, it is different from when we were kids because we used to hate to take that because we were afraid to get killed; if you take that now it's just a great transition it's nice you have to take it. He was asked to be the speaker at the Cub Scout pack #862 at their meeting they wanted to know about political elections and how and what it is like being in a political office, what it entails to obtain a badge. He attended the Veteran's Day event at City Hall thank you for your service, Council Member Henderson, and he was honored to do the Benediction;

afterwards thanks to Stephany and the VFW, the city helped sponsor a free lunch at the VFW was great a lot of people showed up, so we did our part for veterans, and thank you for all of the veterans that serve to keep us free. He had lunch with Council Member Kaji from Torrance, and we talked about a lot of roadway stuff and some other issues that were going on, hopefully, Gramercy Street will be taken care of we're working on it. He attended the Presidential Installation Ceremony for Councilmember Henderson for the ICA at the City Hall, and it was a great event. It was a lot of fun a lot of people were there Stephany, and her staff did a great job there to present, so congratulations, and the CCOG will be there to help support you with anything you guys need. He attended Seniors Casino Night, he loves our seniors he'll always support them, that was a fun event, and the bonus was that we got to watch an event on TV. Lastly, Happy Thanksgiving, everybody be thankful for what you have, and what we can do for others and get-well Councilmember Love.

- (3) MAYOR CERDA – Since the last Council Meeting, she attended her monthly Sanitation meeting; Serra High School's homecoming game which they won, which was a good thing; she attended an Indigenous Nature film that was hosted by County Supervisor Holly Mitchell they were recognizing indigenous people and just some of the changes that are going on as far as some of the practices that are still being done today by indigenous that was held at the Gardena Cinema. She also attended movie night which was showcased here in the city, it was an outdoor event, and she has to say so many families really loved that event. She also attended our Employee Quarterly Mixer Meeting; the Veterans Day event as well as the luncheon that was held at the VFW and that's such a great partnership that we have with the VFW and the City of Gardena. She also attended the A.C. Green Presidential Recipient Award, where A.C. Green formerly with the Lakers, who recently did a sports clinic with us received an award from the President for his philanthropy, so that was nice to attend. Then on a sad note, she attended a candlelight vigil at Gardena High School for the Junior ROTC commander First Sergeant Theory Williams, who passed away about a week and a half ago. She also attended the Youth Flag Football Award Ceremony; Council Member Henderson's ICA installation and again she just wants to thank our staff for doing an amazing job as they celebrated Council Member Henderson's new position in office as President of the ICA. She also attended the Casino night again thank you to everybody who came out you know Casino night it's not just a night of having fun, but it also benefits our seniors, so we appreciate everybody who donated to the event. The last thing she just wants to mention is regarding their trip that they had to Ichikawa, a lot of this stemmed from last year when they went to our sister city's anniversary; I remember a comment that the Mayor made at the final dinner we had, our Mayor Pro Tem was sitting next to me, and he said you know we have two other sister cities one in China and one in Indonesia but he feels so close to you guys and he is not even inviting them to our 90th anniversary he's inviting us. So, he said I hope that you guys will accept our invitation. When we were there last summer, we had a wonderful time not just participating in the Sister City events but getting to know them and understanding how their city is run, she has mentioned before we have a City Council of five, they have 41 council members not including their Mayor and their Mayor Pro Tem, so things are run a little bit differently there. One of the things that she learned this year is that when their City Council meets the 41 members they don't even allow the public to come in you have to tell your perspective council member what it is you want to talk about or whatever and then they relay that to the group as a whole so you know it's interesting learning just the different ways that you

know other cultures or other places how they do things and how we do it and at the same time they're still effective. We attended the courtesy call where we initially sat and talked with them and of course, the initial topic was the Dodgers because they had won as we were flying out there and you know to our staff like it was mentioned earlier but there was lots of Dodger gear flowing and they loved the Dodger hats and we went with something as simple as even Dodger peanuts, loved it, and so you know again she wants to thank our staff for just coming up with these great ideas she heard it was a whole team effort everybody from different departments were thinking of great things that we could give as just a great little gifts for them. We attended the Citizens Festival which is similar to our Heritage Festival here where their community comes out, it was pouring rain, but folks were out just to celebrate the 90th anniversary of the city, there were members of their Congress there, as well as people excited because those are there Cities 90th Anniversary, but it was equally nice to know that we had the opportunity to speak and to congratulate them in front of everyone for this amazing event and again as she said before just a special relationship that we have with their City Council now the new thing is they would like to have us as a Mayor Pro Tem mentioned a baseball exchange list sometime this coming year. We were like wow that sounds like a great idea so we're looking to see how we can continue with different things and partner with them again they love what we do here we love what they do there and that friendship that we have our Sister City because that's another term they call it not just Sister City but Friendship City that is just going to continue to grow and grow and she was really happy that we were able to go and just represent Gardena and at the same time get the cool Japan award too so that was great. Mayor Pro Tem Tanaka mentioned Mayor Cerda impressed 500 people she got up and said Omedetou which means Congratulations in Japanese. At the end of her speech, she said Omedetou, and everybody in the room clapped. Mayor Cerda went ahead and thanked her colleague for teaching her how to say that word.

- (4) COUNCIL MEMBER FRANCIS - She went ahead and said congratulations to the City of Gardena staff, our City Manager, and the Public Works Department for the awards that they received, great job. She congratulated our newest member of the Youth Commission, Abisola Ogundimu, for accepting to become a part of our Youth Commission. Since the last time we met, she attended the Two Cute to Spook activities at Rowley Park and she wants to thank the Dr. Martin Luther King Jr. Cultural Committee members, who helped pass out candy at a booth and made about 300 pieces of little goody bags with candy and they ran out, but that shows you the popularity of that event, it was very nice. She was invited to speak at Assembly Member Tina McKinnor's Forward March for Women's Rights. She attended the Greater Los Angeles County Vector Control District meeting, of which she is the trustee, and even though mosquito season is over they're still around they're just not as plentiful, so at the meeting one of the things they encourage the trustees to carry the message that you still need to worry about standing water you know to take care of it don't leave a lot of standing water around and if you go out hiking wear mosquito repellent they're still biting. She also had the opportunity to attend Senator Bradford's celebration for his years of service from the beginning as City Council Member, to Assembly Member, to our State Senator and when she looks at how much he's done he is a gifted legislator and look at the timeline and all the bills that he's introduced or author. He's done a great service for not only our 35th District, but the City of Gardena as well. He's brought close to \$10 million just to the City of Gardena alone, she thanks him for being a great Senator and helping, and not forgetting about the place he came from the City of Gardena. She also said

congratulations to Councilman Mark Henderson as the ICA president, and she's sure she's leaving something out, but she went ahead and said Happy Thanksgiving, next Thursday is Thanksgiving, Happy Thanksgiving Day and just remember to give thanks before you gobble.

MAYOR CERDA ADDED – There is one more thing she forgot to mention in her report, so something she wishes she had done last year when she came back from Japan but she plans to do this year is that all the pictures that they took from the event from last year as well as this year she'd like to put them all together and have a show and tell and she hopes that her colleague will join her and they can share their trip with maybe whoever wants to see it, the seniors, or as just an event. She's going to reach out to Ms. Santin over at Parks and Rec, and see if she could give us a date, something that they could just share with everybody so that they could see what their trip was about and just their experiences that they had there and maybe it would encourage more people to consider joining sister city and if they would like to be members of a delegation for the next time we go because it was a really good experience for all of us just to learn about another country and how they run their government because something that they did which was a little different on last year's trip is that they visited different departments and they explained in detail you know Community Development, their Police Department, and so on. That'll be something great to show so she's planning on doing a show and tell with all the pictures from last November along with this year and for anybody who would like to see it and those who attended, please she would like to just have you guys to answer questions that anybody may have about their trip, so as soon as she gets a date, she'll let us know. That was the last thing she added to her report.

23. **ANNOUNCEMENT(S)**

- 1) Final Community Workshop will be Wednesday, November 20, 2024, to present the draft for the Gardena New Park Design Project, from 6:00PM-8:00PM, at the Nakaoaka Community Center.
- 2) Operation Gobble Event, registration has opened on November 4, 2024. Make sure to register for this event.
- 3) 17th Annual Community Thanksgiving Celebration, November 28, 2024, 2 seating times 1st seating will be from 12:00PM-1:30PM. 2nd seating will be from 1:30PM-3:00PM. At El Pollo Inka located at 1425 W. Artesia Blvd, Gardena, CA 90248. Make sure to register for this event.
- 4) West Basin Municipal Water District will have their Rain Barrel Program for 2024-2025. Distribution days will be Sunday, November 3, 2024, at the Edward C. Little Facility from 8:00AM-11:00AM. As well as Saturday, December 7, 2024, at Serra High School from 8:00AM-11:00AM
- 5) Helping Hands Toy Drive, which began November 4, 2024, extends through Monday, December 16, 2024. Helping kids in need by donating unwrapped toys, books, art supplies, etc. Four drop off locations will be available Nakaoka Community Center, Gardena City Hall, Humans Services Building, and Gtrans Building.
- 6) Holiday Gift Giveaway for ages 0-17 years old to receive a wrapped gift. Makes sure to register for this event.
- 7) Shop with a Cop Program, the application period begins Monday November 18, 2024 through Friday December 6, 2024. Make sure to register for this event.
- 8) Winter Wonderland will be Saturday, December 7, 2024 at City Hall Complex. Holiday Boutique event will be from 1:00PM-5:00PM. 3:00PM to 7:00PM will be Winter Wonderland.

- 9) City of Gardena Beautification Commission invites you to enter the 2024 holiday home decorating contest. To apply email a photo of the outside of your decorated home along with name and address to holidaycontest@cityofgardena.org
- 10) Jolly Trolley Park Tour 2024 on Tuesday, December 10, 2024, from 6:00PM-8:00PM, Thursday, December 12, 2024, from 6:00PM to 8:00PM, and Wednesday, December 18, 2024, from 6:00PM-8:00PM. Festive activities will be available when you attend this event.
- 11) TRP Paint & Cocoa Night, Friday, December 13, 2024, from 6:30PM-8:30PM at the Nakaoka Community Center. Make sure to register for this event.
- 12) Breakfast at the North Pole, Saturday, December 14, 2024, from 8:30AM-11:30AM at Nakaoka Community Center. Make sure to purchase your ticket.
- 13) Recognition of our new District lieutenant for District 2 which will be Lieutenant Brian Messina.

24. **REMEMBRANCES**

Mr. Thierry Williams, First Sergeant retired, Senior Army Instructor at Gardena High School JROTC.

Mr. Fausto S. Ochoa, 87 years of age, beloved father of Ruben Ochoa Quinones, Street Sweeper Operator in the Public Works Department.

25. **ADJOURNMENT**

At 9:40p.m. Mayor Cerda Adjourned the Gardena City Council Meeting to the Closed Session portion of the City Council Meeting at 7:00 p.m. and the Regular City Council Meeting at 7:30 p.m. on the Tuesday, December 17, 2024.

MINA SEMENZA
City Clerk of the City of Gardena and
Ex-officio Clerk of the Council

APPROVED:

Tasha Cerda, Mayor

By: _____
Becky Romero, Deputy City Clerk

MINUTES
Regular PEQC Meeting of the
Planning and Environmental Quality Commission
Tuesday, October 1, 2024

The Regular PEQC Meeting Notice and Agenda of the Planning and Environmental Quality Commission of the City of Gardena, California, was called to order at 7:00 PM on Tuesday, October 1, 2024, in the Council Chambers at 1700 W. 162nd Street, Gardena, California.

PARTICIPATE BEFORE THE MEETING by emailing the Planning Commission at publiccomment@cityofgardena.org by 5:00 PM on the day of the meeting and write "Public Comment" in the subject line.

1. CALL MEETING TO ORDER

The meeting was called to order at 7:00 PM.

2. PLEDGE OF ALLEGIANCE

Chair Deryl Henderson led the Pledge of Allegiance.

3. ROLL CALL

Present: Chair Deryl Henderson; Vice-Chair Ronald Wright-Scherr; Commissioner Steve Sherman; and Commissioner Jules Kanhan. Employees present: Community Development Manager Amanda Acuna; and Assistant City Attorney Rosemary Koo.

Commissioner Stephen P. Langley was away on an excused absence.

4. APPROVAL OF MINUTES

4.A August 20, 2024

MOTION: It was made by Vice-Chair Wright-Scherr and seconded by Commissioner Kanhan to approve the minutes of the meeting on August 20, 2024:

The motion was passed by the following roll call vote:

Ayes: Wright-Scherr, Kanhan, Sherman and Henderson

Noes: None

Absent: Langley

5. ORAL COMMUNICATIONS

Administrative Analyst I, Georgina Placido asked if any members of the public wished to speak to the Planning Commission.

- 1) Brandee Keith, Sr. Public Affairs Specialist of South Coast AQMD shared information about the Residential Electric Lawn & Garden Equipment Rebate Program to offset the cost of residential cordless electric lawn & garden equipment (lawn mowers, leaf blowers, chainsaws, and trimmers). For further information please visit the AQMD

website or email lawnmower@agmd.gov. Also, a Commercial Lawn and Garden Equipment Exchange Program is being offered.

6. OTHER ITEMS

6.A THIRD REQUEST FOR EXTENSION

Third request for extension of time for Tentative Parcel Map No. 82410, to subdivide a 17,221 square foot property at 15906-15908 S. Manhattan Place creating two separate parcels in the Low-Density Multiple-Family Residential (R-2) zone.

Requested Extension: 2-months

LOCATION: 15906-15908 S. Manhattan Place

APPLICANT: Nancy Hurt Canady (Representative: Karl Reimer)

Community Development Manager, Amanda Acuna presented an overview of the Third request for an extension of time for Tentative Parcel Map No. 82410, to subdivide a 17,221 square-foot property at 15906-15908 S. Manhattan Place, which came before the Planning Commission back in 2019.

Ms. Acuna explained in detail the location of both single-family homes and detached garages – the properties were shown on the screen.

Ms. Acuna provided a background overview of approvals for the property at 15906-15908 S. Manhattan Place.

- April 16, 2019 – Planning Commission approved Tentative Map.
- December 2020 – State law allows automatic 18-month extension.
- November 1, 2022 – Planning Commission granted the first extension of time to the tentative map for 1-year of time.
- November 7, 2023 - Planning Commission approved a second 1-year extension.
- New expiration date as of October 16, 2024.

Ms. Acuna informed everyone that the Planning Commission has approved the parcel map and that it is currently active. The final map has undergone a technical review conducted by the City's engineering consultant, RKA Consulting. She explained that the next steps involve preparing for the final signatures, which will be presented to the City Council before being recorded with the County, ensuring that the project meets all obligations. Additionally, Ms. Acuna stated that the applicant has requested a two-month extension to prepare for their presentation to the City Council for approval, as they are nearing the end of the process and are ready for county recording.

Ms. Acuna noted that the Applicant's extension letter was not made part of the packet when originally published, however, it was provided to the Planning Commission and the public tonight during the meeting. She informed everyone that the Applicant's representative, Karl Reimer of the DCA Civil Engineering Group was present and available to answer any questions.

STAFF RECOMMENDATION: The Planning Commission consideration is being requested to approve the 3rd extension request for 2 months to allow a ticket to the City Council for final recording with the county.

Chair Henderson invited representative Karl Reimer to step forward before the Commission. Mr. Reimer introduced himself and provided a statement explaining the circumstances surrounding the extension request.

Chair Henderson thanked Mr. Reimer, and there were no questions or comments from any members of the Planning Commission.

Ms. Acuna pointed out that this item was not part of a public hearing; however, she welcomed any members of the public who wished to speak on the matter. Ms. Acuna confirmed that there were no members of the public wishing to address the Commission on this item.

MOTION: It was made by Vice-Chair Wright-Scherr and seconded by Chair Henderson to approve the 3rd Extension Request for 2 months for Tentative Parcel Map No. 82410:

The motion was passed by the following roll call vote:

Ayes: Wright-Scherr, Henderson, Sherman, and Kanhan

Noes: None

Absent: Langley

6.B 1818 West Redondo Beach Boulevard, the Tire House Progress Report

As requested by the Planning Commission at the July 16, 2024, meeting, staff is presenting an update report on the Tire House Inc.'s progress with meeting the requirements of Site Plan Review #4-15.

Community Development Manager, Amanda Acuna presented an update report on Tire House Inc.'s progress with detailed information including a timeline for Site Plan Review #4-15, for property 1818 West Redondo Beach Boulevard.

- August 26, 2015 – Site Plan Review #4-15 was administratively.
- January 19, 2024 – Notice of Intent to revoke Site Plan Review #4-15.
- February 20, 2024 – Appealed to the Planning Commission.
- April 16, 2024 – Considered the adoption of Resolution, to deny the appellant's appeal.
- July 16, 2024 – Postpone the adoption of Resolution No. PC 10-24 to monitor the ongoing progress.
- September 5, 2024, the Code Enforcement Division inspected the property and provided pictures attached hereto as Attachment A.
- September 26, 2024, the Code Enforcement Division inspected the property and provided pictures attached hereto as Attachment B.
- As of September 27, 2024, all permits have been issued by the Building and Safety Division to improve and comply with the conditions that were approved under the site plan.

Ms. Acuna noted that no construction activity has been conducted on the property and no inspection has been requested. Ms. Acuna informed the Commission that the property owner notified staff of their inability to attend the meeting. However, they provided information regarding their request to continue this matter, stating that construction would begin within the next few weeks. Pictures of the site were presented to the Commission.

Ms. Acuna stated that the Planning Commission is being asked to review the report on the progress the appellant has made and continue the discussion on the decision to uphold the Director's decision to revoke Site Plan Review #14-15.

PLANNING COMMISSION CONSIDERATION:

The Planning Commission may:

- Decide a motion to postpone the adoption of the resolution for denial, to continue monitoring the property, or
- Continue with the adoption of the resolution for denial.

Ms. Acuna clarified that the Commission is not being asked to act on the Resolution drafted for denial at this time. However, if the Commission decides to make a motion to bring the Resolution forward, it will be scheduled for a different hearing. This is necessary for proper notification, and the appellant will be informed accordingly.

Chair Henderson thanked Ms. Acuna for the information.

Vice-Chair Wright-Scherr inquired about the tree improvements that the property owner has not yet made, emphasizing that planting the trees in the ground would greatly enhance the property's appearance. Ms. Acuna confirmed that the landscaping requirements along the property have not been fulfilled; however, the property owner holds the necessary permits to carry out the work.

Chair Henderson then asked city staff if they were satisfied with the length of time taken for the upgrades. He noted that it has been 9 years, 1 month, and 1 day since the requirements were issued on August 26, 2015. Ms. Acuna stated that he was correct and that the goal of the City was to have the property owner meet those conditions and complete the site improvements. Ms. Acuna elaborated on the progress made on the property and the ongoing monitoring by the Code Enforcement Division. Ms. Acuna noted that the property is now under new ownership, and the current business has continued to maintain the property.

Chair Henderson expressed disbelief that it has taken 9 years, stating that the owner of the property remains the same while the person running the company has changed. He argued that the owner has been negligent and expressed sympathy for the new manager, who inherited this situation. He proposed to deny the motion and revert to the revocation order, despite some improvements being noted.

Vice-Chair Wright-Scherr agreed with Chair Henderson, expressing that he does not want the property owner to assume that everything is acceptable and leave the property as it is, given the extensive timeline. He shared his own experience with construction timeframes for work done on his property, expressing dissatisfaction with the progress made thus far. He suggested that the property be monitored for another 3 months to ensure the landowner makes necessary improvements.

Chair Henderson asked if their motion would be taken to the City Council for final approval. Ms. Acuna confirmed that he was correct; if the Planning Commission decides to uphold the Director's decision, the applicant can appeal the motion to the City Council.

Commissioner Kanhan asked what would happen if the appeal is denied, noting that the ownership would remain unchanged. Chair Henderson acknowledged that they

cannot change the ownership and can only choose to deny the motion or make a motion for continuance.

Commissioner Kanhan suggested giving the applicant 3 months, since the permits were issued, to which Vice-Chair Wright-Scherr agreed, adding that if improvements are not made within that timeframe, they should proceed with revocation.

Assistant City Attorney Rosemary Koo requested clarification; if the applicant is granted a 3-month extension and the Commission is dissatisfied with the level of improvement by that time, the City will move forward with the remainder of bringing the resolution back for approval. Vice-Chair Wright-Scherr confirmed that she was correct.

Commissioner Sherman supported the decision to grant the applicant 3 months to make improvements, otherwise they would be denied if no progress is made.

MOTION: It was made by Commissioner Kanhan and seconded by Vice-Chair Wright-Scherr to Postpone the Adoption of the Resolution for Denial, to Continue Monitoring the Property; and to be brought back to the Commission in three months on the January 7, 2025, meeting:

The motion was passed by the following roll call vote:

Ayes: Kanhan, Wright-Scherr, and Sherman

Noes: Henderson

Absent: Langley

7. COMMUNITY DEVELOPMENT DIRECTOR'S REPORT

Community Development Manager Amanda Acuna announced upcoming city events:

- 1) Harvest Festival, Saturday, October 5, 2025; 10:00 AM – 1:00 PM at City Hall Complex.

Ms. Acuna stated that she would follow up with the Commissioners about the PD K-9 event via email.

- 2) FurBaby LoveFest, Sunday, October 6, 2024; 1:00 – 6:00 PM at City Hall Lawn.

Ms. Acuna informed everyone that the city Animal Control Division will be in attendance and give information about pet licensing.

- 3) UCLA Extension Course - CEQA Seminar, October 31, 2024, and November 1, 2024: The two-day seminar presents the fundamentals of CEQA.

Ms. Acuna informed all the Commissioners that they were welcome to attend the seminar and asked that they confirm with the staff.

- 4) Marine Place - G3 Urban Income Qualified New Home Program – Two Low-Income Qualified Homes Now Available!

8. PLANNING & ENVIRONMENTAL QUALITY COMMISSIONERS' REPORTS

- 1) COMMISSIONER KANHAN – asked about the two low-income units' prices. He also stated that he attended the Food and Wine Festival and thanked the city for the great event.

Ms. Acuna answered his question and provided clarification about the housing pricing.

- 2) VICE-CHAIR WRIGHT-SCHERR – stated that he attended the Employee Recognition and was fortunate to win a prize. He also attended the Food and Wine Festival, where he found a few new restaurants.

Ms. Acuna thanked and expressed her appreciation to Vice-Chair Wright-Scherr and Commissioner Kanhan for attending the Employee Recognition event and representing the Planning Commission.

- 3) COMMISSIONER SHERMAN – No items to report.
- 4) CHAIR HENDERSON – commented on the size of the project located at Crenshaw Blvd and El Segundo Blvd. He asked for confirmation on the height of the project.

Ms. Acuna remembered the project consisting of eight stories with 265 apartment units.

Commissioner Kanhan also commented on the size of the project.

9. ADJOURNMENT

Chair Henderson adjourned the meeting at 7:50 PM.

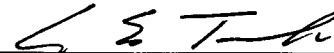
APPROVED:



DERYL HENDERSON, CHAIR
Planning and Environmental Quality Commission

Respectfully submitted,

By:



GREG TSUJIUCHI, SECRETARY
Planning and Environmental Quality Commission

MEMORANDUM

TO: Honorable Mayor and City Council
FROM: City Treasurer's Office
DATE: November 22, 2024
SUBJECT: WARRANT REGISTER
PAYROLL REGISTER

November 26, 2024 TOTAL WARRANTS ISSUED: \$1,962,165.07

Wire Transfer: 12843-12853
Prepay: 178347-178362
Check Numbers: 178363-178517
Checks Voided:

Total Pages of Register: 19

November 15, 2024 TOTAL PAYROLL ISSUED: \$2,470,008.19



Guy Mato, City Treasurer

Voucher List
CITY OF GARDENAvchlist
11/22/2024 10:35:53AM

| Bank code : usb | | | | | | |
|-----------------|------------|--|---------------|-----------|-----------------------------------|------------|
| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 12843 | 10/18/2024 | 112326 LWP CLAIMS SOLUTIONS INC. | 101824 | | WORKERS' COMP CLAIMS | 100,000.00 |
| | | | | | Total : | 100,000.00 |
| 12844 | 11/4/2024 | 303348 EMPLOYMENT DEVELOPMENT, DEPARTMEN | JUL-SEP 2024 | | SUI QUARTER ENDED 09/30/24 | 25,931.00 |
| | | | | | Total : | 25,931.00 |
| 12845 | 11/5/2024 | 112326 LWP CLAIMS SOLUTIONS INC. | 110424 | | WORKERS' COMP CLAIMS | 48,776.08 |
| | | | | | Total : | 48,776.08 |
| 12846 | 11/6/2024 | 112401 PINNACLE CLAIMS MANAGEMENT INC | NOVEMBER 2024 | 023-01546 | HEALTH & LIFE INSURANCE, SERVICE | 85,067.28 |
| | | | | | Total : | 85,067.28 |
| 12847 | 9/17/2024 | 111374 LINCOLN NATIONAL LIFE, INSURANCE COMP | 4739653077 | 023-01561 | LIFE INSURANCE GRP PLANS - SEPT 2 | 3,237.71 |
| | | | | | Total : | 3,237.71 |
| 12848 | 10/16/2024 | 111374 LINCOLN NATIONAL LIFE, INSURANCE COMP | 4750606774 | 023-01561 | LIFE INSURANCE GRP PLANS - OCT 20 | 3,239.91 |
| | | | | | Total : | 3,239.91 |
| 12849 | 11/7/2024 | 112441 ANTHEM BLUE CROSS LIFE & HEALTH INSUF | 365997479234 | | HEALTH INSURANCE CLAIMS | 21,154.18 |
| | | | | | Total : | 21,154.18 |
| 12850 | 11/8/2024 | 112401 PINNACLE CLAIMS MANAGEMENT INC | 110624 | | HEALTH INSURANCE CLAIMS | 65,966.92 |
| | | | | | Total : | 65,966.92 |
| 12851 | 11/15/2024 | 112441 ANTHEM BLUE CROSS LIFE & HEALTH INSUF | 365996901303 | | HEALTH INSURANCE CLAIMS | 25,029.03 |
| | | | | | Total : | 25,029.03 |
| 12852 | 11/18/2024 | 111374 LINCOLN NATIONAL LIFE, INSURANCE COMP | 4760335867 | 023-01561 | LIFE INSURANCE GRP PLANS - NOV 20 | 3,180.11 |
| | | | | | Total : | 3,180.11 |
| 12853 | 11/19/2024 | 112401 PINNACLE CLAIMS MANAGEMENT INC | 111324 | | HEALTH INSURANCE CLAIMS | 61,946.50 |
| | | | | | Total : | 61,946.50 |
| 178347 | 11/12/2024 | 110972 SOUTH BAY CASINO RENTALS | 2024-183 | | RENTAL - CASINO NIGHT FUNDRAISER | 3,065.00 |
| | | | | | Total : | 3,065.00 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178348 | 11/21/2024 | 113029 MONTEREY APARTMENTS | RA-TEMPLE 11/2024 | | RENTAL ASSISTANCE PROGRAM | 700.00 |
| 178349 | 11/21/2024 | 111696 INDICATOR REEF, LLC | RA-BRYANT 11/2024 | | Total : | 700.00 |
| 178350 | 11/21/2024 | 113048 CHANG, JULIA C | RA-FRANCO 11/2024 | | RENTAL ASSISTANCE PROGRAM | 1,250.00 |
| 178351 | 11/21/2024 | 113084 SL PROPERTY MANAGEMENT INC | RA-HOPE 11/2024 | | Total : | 1,250.00 |
| 178352 | 11/21/2024 | 113055 CADMAN GROUP | RA-LEE 11/2024 | | RENTAL ASSISTANCE PROGRAM | 825.00 |
| 178353 | 11/21/2024 | 113041 KELLUM, PATRICIA | RA-MASON 11/2024 | | Total : | 825.00 |
| 178354 | 11/21/2024 | 113057 KARON MANAGEMENT SERVICES | RA-PHELPS 11/2024 | | RENTAL ASSISTANCE PROGRAM | 1,090.70 |
| 178355 | 11/21/2024 | 113116 KOBASHIGAWA, ANDREW | RA-TAPIA 11/2024 | | Total : | 1,090.70 |
| 178356 | 11/21/2024 | 113094 BEACH FRONT PROPERTIES | RA-SANCHEZ 11/2024 | | RENTAL ASSISTANCE PROGRAM | 1,077.00 |
| 178357 | 11/21/2024 | 113097 148TH GARDENA LLC | RA-SPIVEY 11/2024 | | Total : | 1,077.00 |
| 178358 | 11/21/2024 | 113053 SEGUNDO TERRACE LLC | RA-THOMAS 11/2024 | | RENTAL ASSISTANCE PROGRAM | 675.00 |
| 178359 | 11/21/2024 | 111698 PELLEGRINO, RAY | RA-WALKER 11/2024 | | Total : | 675.00 |
| 178360 | 11/21/2024 | 113096 GUNAWAN, WILLIAM | RA-DUFFEY 11/2024 | | RENTAL ASSISTANCE PROGRAM | 825.00 |
| | | | | | Total : | 825.00 |
| | | | | | RENTAL ASSISTANCE PROGRAM | 850.00 |
| | | | | | Total : | 850.00 |
| | | | | | RENTAL ASSISTANCE PROGRAM | 737.50 |
| | | | | | Total : | 737.50 |
| | | | | | RENTAL ASSISTANCE PROGRAM | 840.00 |
| | | | | | Total : | 840.00 |
| | | | | | RENTAL ASSISTANCE PROGRAM | 947.50 |
| | | | | | Total : | 947.50 |
| | | | | | RENTAL ASSISTANCE PROGRAM | 950.00 |
| | | | | | Total : | 950.00 |
| | | | | | RENTAL ASSISTANCE PROGRAM | 1,497.50 |
| | | | | | Total : | 1,497.50 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178361 | 11/21/2024 | 113091 LBPM/150TH APARTMENT (DMM1210) | RA-GORDON 11/2024 | | RENTAL ASSISTANCE PROGRAM | 1,153.00 |
| | | | | | Total : | 1,153.00 |
| 178362 | 11/22/2024 | 113131 COUNTY BUILDERS | 1129-01 | 020-00056 | EXTERIOR PAINT & REMODEL - 16206 | 24,750.00 |
| | | | | | Total : | 24,750.00 |
| 178363 | 11/26/2024 | 113097 148TH GARDENA LLC | RA-SPIVEY 12/2024 | | RENTAL ASSISTANCE PROGRAM | 840.00 |
| | | | | | Total : | 840.00 |
| 178364 | 11/26/2024 | 104606 2 BROTHERS TIRES & WHEELS | 29838 | | PD VEHICLE TIRE SERVICES | 110.00 |
| | | | | | Total : | 110.00 |
| 178365 | 11/26/2024 | 101338 ALCO TARGET COMPANY | 72605 | | PD TRAINING SUPPLIES | 216.58 |
| | | | | | Total : | 216.58 |
| 178366 | 11/26/2024 | 110832 ANTHONY'S AUTO DETAILING | 124p3p125 | | CAR WASH DETAIL - PD | 1,350.00 |
| | | | | | Total : | 1,350.00 |
| 178367 | 11/26/2024 | 108625 ARAD OIL INC. | JULY 2024 PD OCTOBER 2024 SEPTEMBER 2024 PD | | CARD WASH CAR WASH CAR WASH - PD | 360.00 120.00 264.00 |
| | | | | | Total : | 744.00 |
| 178368 | 11/26/2024 | 101459 ASBURY ENVIRONMENTAL SERVICES | I500-01117786 | | HAZARDOUS WASTE DISPOSAL SERVICE | 102.00 |
| | | | | | Total : | 102.00 |
| 178369 | 11/26/2024 | 104687 AT&T | 22540886 22593534 | | TELEPHONE TELEPHONE | 1,019.00 215.30 |
| | | | | | Total : | 1,234.30 |
| 178370 | 11/26/2024 | 616090 AT&T | 3103232408 11/01/24 | | TELEPHONE | 5,256.25 |
| | | | | | Total : | 5,256.25 |
| 178371 | 11/26/2024 | 111170 AT&T FIRSTNET | 287290885074X111024 287293416290X101024 287293416290X111024 287293420631X111024 287295242065X111024 | 023-01559 023-01559 023-01559 023-01559 023-01559 | CITYWIDE CELL PHONE ACCT #287290 PD CELL PHONE ACCT #287293416290 PD CELL PHONE ACCT #287293416290 PD CELL PHONE ACCT #287293420631 PD CELL PHONE ACCT #287295242065 | 1,727.58 2,014.17 2,014.17 312.58 286.85 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account |
| 178371 | 11/26/2024 | 111170 AT&T FIRSTNET | (Continued) 287298156560X111024 287303490376X111024 | 023-01559 023-01559 | CITYWIDE CELL PHONE ACCT #287298 BUS CELL PHONE ACCT #28730349037 Total : 1,805.36 2,357.45 10,518.16 |
| 178372 | 11/26/2024 | 100474 AT&T LONG DISTANCE | 101224 111224 | | TELEPHONE TELEPHONE Total : 57.56 57.56 115.12 |
| 178373 | 11/26/2024 | 100964 AT&T MOBILITY | 828667974X11162024 835577878X11012024 | | CM CELL PHONE ACCT #828667974 PD CELL PHONE ACCT #835577878 Total : 86.46 336.07 422.53 |
| 178374 | 11/26/2024 | 113128 AUNTIES ALOHA FOUNDATION INC | LOVE 24/25 | | COMMUNITY PROMOTION Total : 500.00 500.00 |
| 178375 | 11/26/2024 | 112942 AWP SAFETY | 40017218 40017229 40017264 40017265 | | SIGNS - 12"X18" HIP 1160 CUSTOM SIG SIGNS - 18"X24" PARKING REGULATIOI SIGNS - 18"X24" "NO PARKING IN ALLE" SIGNS - 24"X30" "NO TRUCKS OVER 6K Total : 247.19 695.89 2,200.42 2,078.19 5,221.69 |
| 178376 | 11/26/2024 | 103651 BARR & CLARK, INC. | 63124 63141 63204 63205 | | LBP/ASBESTOS INSPECTION - 13700 D LBP/ASBESTOS INSPECTION - 13207 R LBP/ASBESTOS INSPECTION - 12902 S LBP/ASBESTOS INSPECTION - 1170 W Total : 1,215.00 1,215.00 1,070.00 1,224.00 4,724.00 |
| 178377 | 11/26/2024 | 113094 BEACH FRONT PROPERTIES | RA-SANCHEZ 12/2024 | | RENTAL ASSISTANCE PROGRAM Total : 737.50 737.50 |
| 178378 | 11/26/2024 | 103641 BECNEL UNIFORMS | 74471 | | BUS UNIFORM SUPPLIES Total : 859.03 859.03 |
| 178379 | 11/26/2024 | 104302 BEE N' WASP NEST REMOVAL, SERVICE, LLC 960022 | | | HONEY BEE NEST REMOVAL - 1670 W Total : 125.00 125.00 |
| 178380 | 11/26/2024 | 102135 BEHREND'S, KENT | 292 | 023-01545 | IT NETWORK SUPPORT - OCTOBER 20 3,400.00 |

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| 178380 | 11/26/2024 | 102135 BEHREND'S, KENT | (Continued) | | | | | | |
| 178381 | 11/26/2024 | 102331 BLUE DIAMOND MATERIALS | 3885551 | | STREET MAINT SUPPLIES | 127.16 | | | |
| | | | 3889705 | | STREET MAINT SUPPLIES | 371.10 | | | |
| | | | | | Total : | 498.26 | | | |
| 178382 | 11/26/2024 | 112184 BONFIRELA PRODUCTIONS | 1856 | 037-10361 | LINE 7X DIGITAL DISPLAY MARKETING | 7,250.00 | | | |
| | | | | | Total : | 7,250.00 | | | |
| 178383 | 11/26/2024 | 112722 BP FORD OF LONG BEACH | FOCS720877 | | 2020 FORD INTRCPTR #1591740 SERVI | 353.49 | | | |
| | | | | | Total : | 353.49 | | | |
| 178384 | 11/26/2024 | 111902 BPR CONSULTING GROUP LLC | 2155 | 032-00173 | CONSULTING SERVICES - OCTOBER 2 | 29,019.40 | | | |
| | | | | | Total : | 29,019.40 | | | |
| 178385 | 11/26/2024 | 113121 CABRERA, ALLEN | PERMIT #50022-1481 | | PERMIT DEPOSIT REFUND - 2332 W 15 | 7,500.00 | | | |
| | | | | | Total : | 7,500.00 | | | |
| 178386 | 11/26/2024 | 113055 CADMAN GROUP | RA-LEE 12/2024 | | RENTAL ASSISTANCE PROGRAM | 1,077.00 | | | |
| | | | | | Total : | 1,077.00 | | | |
| 178387 | 11/26/2024 | 108299 CALIFORNIA PROFESSIONAL, ENGINEERING, 24-3543PR4 | | 024-01026 | CROSSWALK ON VERMONT & 133RD, S | 19,164.64 | | | |
| | | | | | Total : | 19,164.64 | | | |
| 178388 | 11/26/2024 | 113117 CAMPBELL, JAMES | PERMIT #50022-0751 | | PERMIT DEPOSIT REFUND - 15222 ARC | 7,500.00 | | | |
| | | | | | Total : | 7,500.00 | | | |
| 178389 | 11/26/2024 | 112073 CAROLLO ENGINEERS, INC | FB57469 | 024-01090 | STORM DRAIN MASTER PLAN PROJEC | 5,109.50 | | | |
| | | | | | Total : | 5,109.50 | | | |
| 178390 | 11/26/2024 | 803420 CARPENTER, ROTHANS & DUMONT, LAW OFF 47783 | | | LEGAL SERVICES | 87.50 | | | |
| | | | | | Total : | 87.50 | | | |
| 178391 | 11/26/2024 | 110605 CHANDLER ASSET MANAGEMENT | 2410GARDENA | 013-00032 | INVESTMENT MGMT SERVICES - OCTC | 2,638.37 | | | |
| | | | | | Total : | 2,638.37 | | | |
| 178392 | 11/26/2024 | 113048 CHANG, JULIA C | RA-FRANCO 12/2024 | | RENTAL ASSISTANCE PROGRAM | 825.00 | | | |
| | | | | | Total : | 825.00 | | | |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178393 | 11/26/2024 | 104126 CHARTER COMMUNICATIONS | 187854501100724 | 023-01555 | CABLE & BACKUP INTERNET SERVICE | 4,182.70 |
| | | | 187854501110724 | 023-01555 | CABLE & BACKUP INTERNET SERVICE | 3,579.18 |
| | | | | | Total : | 7,761.88 |
| 178394 | 11/26/2024 | 112766 CINDYS JUMPERS LLC | 75725 | 034-00641 | SPECIAL EVENTS SUPPLIES | 886.70 |
| | | | 75726 | 034-00641 | SPECIAL EVENTS SUPPLIES | 857.40 |
| | | | 75730 | 034-00641 | SPECIAL EVENTS SUPPLIES | 294.50 |
| | | | | | Total : | 2,038.60 |
| 178395 | 11/26/2024 | 112352 CIRCLE, THE | 196168 | | TOSHIBA 3525AC COPIER USAGE - CLF | 81.84 |
| | | | 196169 | | TOSHIBA 3525AC COPIER USAGE - CM | 51.80 |
| | | | 196170 | | TOSHIBA 3525AC COPIER USAGE - HR | 310.24 |
| | | | 196171 | | TOSHIBA 3525AC COPIER USAGE - ADI | 77.09 |
| | | | 196172 | | TOSHIBA 3525AC COPIER USAGE - CD | 198.54 |
| | | | 196173 | | TOSHIBA 3525AC COPIER USAGE - CD | 288.21 |
| | | | 196174 | | TOSHIBA 5525AC COPIER USAGE - DB | 454.06 |
| | | | 196175 | | TOSHIBA 908 COPIER USAGE - PRINT ; | 11.44 |
| | | | 196176 | | TOSHIBA 6527AC COPIER USAGE - PRI | 330.34 |
| | | | 196177 | | TOSHIBA 3525AC COPIER USAGE - PW | 83.88 |
| | | | 196178 | | TOSHIBA 3525AC COPIER USAGE - PW | 45.02 |
| | | | 196179 | | TOSHIBA 3525AC COPIER USAGE - GTI | 178.79 |
| | | | 196180 | | TOSHIBA 3525AC COPIER USAGE - NC | 196.99 |
| | | | 196181 | | TOSHIBA 3525AC COPIER USAGE - HS | 0.64 |
| | | | 196182 | | TOSHIBA 3525AC COPIER USAGE - HS | 136.32 |
| | | | 196183 | | TOSHIBA 3525AC COPIER USAGE - REI | 83.95 |
| | | | 196184 | | TOSHIBA 3525AC COPIER USAGE - CH | 14.77 |
| | | | 196185 | | TOSHIBA 3525AC COPIER USAGE - PD | 70.45 |
| | | | 196186 | | TOSHIBA 3525AC COPIER USAGE - WA | 155.65 |
| | | | 196187 | | TOSHIBA 3525AC COPIER USAGE - SR | 91.76 |
| | | | 196188 | | TOSHIBA 6525AC COPIER USAGE - REI | 228.64 |
| | | | 196189 | | TOSHIBA 3525AC COPIER USAGE - GTI | 323.93 |
| | | | 196190 | | TOSHIBA 3525AC COPIER USAGE - GTI | 77.23 |
| | | | | | Total : | 3,491.58 |
| 178396 | 11/26/2024 | 312105 CITY OF LOS ANGELES | MA250000022 | | TRAFFIC SIGNAL MAINTENANCE & OPI | 889.24 |
| | | | | | Total : | 889.24 |

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| 178397 | 11/26/2024 | 110122 COMMANDSTAT ANALYTICS, INC | 240 | | DATABASE MGMT & REPORTING PREP | 2,016.00 | | | | | | | |
| | | | | | Total : | 2,016.00 | | | | | | | |
| 178398 | 11/26/2024 | 109913 COSTAR REALTY INFORMATION INC. | 121439724 | 032-00174 | COSTAR SUITE - NOVEMBER 2024 | 939.14 | | | | | | | |
| | | | | | Total : | 939.14 | | | | | | | |
| 178399 | 11/26/2024 | 103461 CPS HR CONSULTING | 0014848 | 023-01569 | DEPARTMENT ASSESSMENT SERVICE | 9,750.00 | | | | | | | |
| | | | | | Total : | 9,750.00 | | | | | | | |
| 178400 | 11/26/2024 | 103512 CRENSHAW LUMBER CO. | 35526 | | BLDG MAINT SUPPLIES | 173.92 | | | | | | | |
| | | | | | Total : | 173.92 | | | | | | | |
| 178401 | 11/26/2024 | 103353 CRM COMPANY, LLC. | LA26101 | | SCRAP TIRE DISPOSAL FEE | 69.50 | | | | | | | |
| | | | | | Total : | 69.50 | | | | | | | |
| 178402 | 11/26/2024 | 102228 DAILY BREEZE | 0011699099 | | REQUEST FOR QUOTATION 2024-04 | 339.80 | | | | | | | |
| | | | | | Total : | 339.80 | | | | | | | |
| 178403 | 11/26/2024 | 109296 DAVIDSON, RYAN | 07/29-08/30 | | USE OF FORCE TRAINING | 120.00 | | | | | | | |
| | | | | | Total : | 120.00 | | | | | | | |
| 178404 | 11/26/2024 | 111425 DE LA ROSA, CHRISTOPHER | 09/23-09/26 09/30-10/03 | | TRAFFIC COLLISION TRAINING | 150.00 | | | | | | | |
| | | | | | Total : | 150.00 | | | | | | | |
| 178405 | 11/26/2024 | 111424 DIANGELO, NATALIE | 07/29-08/30 | | USE OF FORCE TRAINING | 120.00 | | | | | | | |
| | | | | | Total : | 120.00 | | | | | | | |
| 178406 | 11/26/2024 | 104500 DOOLEY ENTERPRISES, INC | 68969 | 035-01357 | PD AMMUNITION SUPPLIES | 5,050.24 | | | | | | | |
| | | | | | Total : | 5,050.24 | | | | | | | |
| 178407 | 11/26/2024 | 111973 DUDEK | 202408908 | 032-00101 | PROFESSIONAL SERVICES - INSITE - 1 | 3,780.00 | | | | | | | |
| | | | | | Total : | 3,780.00 | | | | | | | |
| 178408 | 11/26/2024 | 109416 E S SPORTS | 12008 | | WINDOW TINT FOR UNIT PE-9 | 160.00 | | | | | | | |
| | | | | | Total : | 160.00 | | | | | | | |
| 178409 | 11/26/2024 | 112323 ELITE SPECIAL EVENTS, INC. | 127 2024 | 034-00673 | WINTER WONDERLAND 2024 SUPPLIE | 5,850.00 | | | | | | | |

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| 178409 | 11/26/2024 | 112323 | 112323 | ELITE SPECIAL EVENTS, INC. | (Continued) | Total : | 5,850.00 | | |
| 178410 | 11/26/2024 | 105418 | EMPIRE CLEANING SUPPLY | S6765195 | 034-00666 | CUSTODIAL SUPPLIES | 861.29 | | |
| | | | | S6765242 | 034-00666 | CUSTODIAL SUPPLIES | 594.57 | | |
| | | | | | | Total : | 1,455.86 | | |
| 178411 | 11/26/2024 | 105778 | ENNIS PAINT, INC. | 470136 | | STREET MAINT SUPPLIES | 2,422.74 | | |
| | | | | | | Total : | 2,422.74 | | |
| 178412 | 11/26/2024 | 105392 | ENTENMANN-ROVIN COMPANY | 0184104 | | PD UNIFORM SUPPLIES | 721.62 | | |
| | | | | | | Total : | 721.62 | | |
| 178413 | 11/26/2024 | 106459 | ENTERPRISE FM TRUST | FBN5169318 | 023-01567 | ENTERPRISE LEASE - NOVEMBER 202 | 8,202.42 | | |
| | | | | FBN5170397 | 023-01567 | ENTERPRISE LEASE - NOVEMBER 202 | 12,923.55 | | |
| | | | | | 023-01572 | | | | |
| | | | | | | Total : | 21,125.97 | | |
| 178414 | 11/26/2024 | 105650 | EWING IRRIGATION PRODUCTS | 24020203 | | PARK MAINT SUPPLIES | 21.54 | | |
| | | | | | | Total : | 21.54 | | |
| 178415 | 11/26/2024 | 100055 | FAIR HOUSING FOUNDATION | OCTOBER 2024 | | FAIR HOUSING SERVICES | 1,662.24 | | |
| | | | | | | Total : | 1,662.24 | | |
| 178416 | 11/26/2024 | 106129 | FEDEX | 8-675-89154 | | SHIPPING SERVICES | 179.48 | | |
| | | | | 8-676-17666 | | SHIPPING SERVICES | 37.82 | | |
| | | | | | | Total : | 217.30 | | |
| 178417 | 11/26/2024 | 103083 | FIRST ADVANTAGE LNS OCC HEALTH, SOLUT | 2503492410 | | DRUG TEST/ADMIN FEE | 472.89 | | |
| | | | | | | Total : | 472.89 | | |
| 178418 | 11/26/2024 | 107002 | FLETCHER, JOSEPH | 10/28-10/29 | | 2024 CALBO EDUCATION WEEK | 89.68 | | |
| | | | | | | Total : | 89.68 | | |
| 178419 | 11/26/2024 | 103134 | FRANCO'S UPHOLSTERY &, ACCESSORIES | 17072 | | REUPHOLSTER ONE SEAT | 175.00 | | |
| | | | | | | Total : | 175.00 | | |
| 178420 | 11/26/2024 | 107450 | GALLAGHER BENEFIT SERVICES, INC | 2024034573 | 023-01535 | CLASSIFICATION & COMPENSATION S | 37,962.00 | | |

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| 178420 | 11/26/2024 | 107450 | GALLAGHER BENEFIT SERVICES, INC (Continued) | | | Total : | | 37,962.00 | | | |
| 178421 | 11/26/2024 | 112566 | GALLS, LLC | | | PD UNIFORM SUPPLIES | | 2,159.90 | | | |
| | | | 028619208 | | | PD UNIFORM SUPPLIES | | 42.27 | | | |
| | | | 028647972 | | | PD UNIFORM SUPPLIES | | 925.36 | | | |
| | | | 028840983 | | | PD UNIFORM SUPPLIES | | 1,098.59 | | | |
| | | | 028849100 | | | PD UNIFORM SUPPLIES | | 92.61 | | | |
| | | | 029303913 | | | PD UNIFORM SUPPLIES | | -99.23 | | | |
| | | | 029307779 | | | Total : | | 4,219.50 | | | |
| 178422 | 11/26/2024 | 105823 | GARDENA POLICE FOUNDATION | | FRANCIS 24/25. | COMMUNITY PROMOTION | | 100.00 | | | |
| | | | | | | Total : | | 100.00 | | | |
| 178423 | 11/26/2024 | 107011 | GARDENA VALLEY NEWS, INC. | | 00147167 | NOTICE FOR QUOTE- REQUEST FOR C | | 115.50 | | | |
| | | | | | | Total : | | 115.50 | | | |
| 178424 | 11/26/2024 | 619005 | GAS COMPANY, THE | | 035-746-60944 110724 | CNG FUEL | | 47,587.67 | | | |
| | | | | | | Total : | | 47,587.67 | | | |
| 178425 | 11/26/2024 | 619005 | GAS COMPANY, THE | | 058-854-91703 110724 | CNG FUEL | | 1,358.76 | | | |
| | | | | | | Total : | | 1,358.76 | | | |
| 178426 | 11/26/2024 | 111964 | GCAP SERVICES, INC. | | 31 | CNG PROJECT LABOR COMPLIANCE & | | 631.25 | | | |
| | | | | | 037-10116 | Total : | | 631.25 | | | |
| 178427 | 11/26/2024 | 112692 | GOCANVAS | | INV00177863 | MONTHLY SUBSCRIPTION - OCTOBER | | 1,500.00 | | | |
| | | | | | | Total : | | 1,500.00 | | | |
| 178428 | 11/26/2024 | 619004 | GOLDEN STATE WATER CO. | | 110524 | WATER | | 14,243.01 | | | |
| | | | | | | Total : | | 14,243.01 | | | |
| 178429 | 11/26/2024 | 107513 | GRAINGER | | 9228802626 | GTRANS FACILITY SUPPLIES | | 123.25 | | | |
| | | | | | 9298164964 | SEWER PROGRAM SUPPLIES | | 108.36 | | | |
| | | | | | 9301135159 | PWAUTO SUPPLIES | | 310.78 | | | |
| | | | | | 9301135167 | BLDG MAINT SUPPLIES | | 83.30 | | | |
| | | | | | 9302871745 | PWAUTO SUPPLIES | | 17.31 | | | |
| | | | | | | Total : | | 643.00 | | | |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount | | | | | |
| 178430 | 11/26/2024 | 113096 GUNAWAN, WILLIAM | RA-DUFFEY 12/2024 | | RENTAL ASSISTANCE PROGRAM | 1,497.50 | | | | | |
| | | | | | Total : | 1,497.50 | | | | | |
| 178431 | 11/26/2024 | 113114 HANCE, NAOMI | CIT #155588 | | PARKING CITATION APPEAL REFUND | 23.00 | | | | | |
| | | | | | Total : | 23.00 | | | | | |
| 178432 | 11/26/2024 | 112076 HERNANDEZ, ROSA | 022 11/13/24 | | INTERN SERVICES - 10/31-11/13/24 | 1,239.00 | | | | | |
| | | | | | Total : | 1,239.00 | | | | | |
| 178433 | 11/26/2024 | 110371 HINDERLITER DE LLAMAS, & ASSOCIATES | SIN044449 | 023-01563 | CONTRACT SERVICES - SALES TAX | 2,041.02 | | | | | |
| | | | | | Total : | 2,041.02 | | | | | |
| 178434 | 11/26/2024 | 108434 HOME DEPOT CREDIT SERVICES | 0511334 | | PARK MAINT SUPPLIES | 29.53 | | | | | |
| | | | 0900830 | | REC PROGRAM SUPPLIES | 150.00 | | | | | |
| | | | 1323070 | | BLDG MAINT SUPPLIES | 14.17 | | | | | |
| | | | 1323071 | | BLDG MAINT SUPPLIES | 444.34 | | | | | |
| | | | 1900750 | | REC PROGRAM SUPPLIES | 765.41 | | | | | |
| | | | 2331496 | | BLDG MAINT SUPPLIES | 42.46 | | | | | |
| | | | 4542185 | | PARK MAINT SUPPLIES | 49.53 | | | | | |
| | | | 5510226 | | SEWER PROGRAM SUPPLIES | 29.49 | | | | | |
| | | | 5510612 | | CUSTODIAL SUPPLIES | 189.46 | | | | | |
| | | | 6344657 | | SIGNS/ SIGNALS SUPPLIES | 119.16 | | | | | |
| | | | 7344301 | | BLDG MAINT SUPPLIES | 86.11 | | | | | |
| | | | 8351535 | | BLDG MAINT SUPPLIES | 372.93 | | | | | |
| | | | 8362861 | | PARK MAINT SUPPLIES | 404.51 | | | | | |
| | | | 9051165 | | PD PROGRAM SUPPLIES | 104.08 | | | | | |
| | | | 9344237 | | BLDG MAINT SUPPLIES | 56.73 | | | | | |
| | | | | | Total : | 2,857.91 | | | | | |
| 178435 | 11/26/2024 | 108430 HOME PIPE & SUPPLY | F49384 | | PW PROGRAM SUPPLIES | 23.78 | | | | | |
| | | | | | Total : | 23.78 | | | | | |
| 178436 | 11/26/2024 | 109667 I.D. SYSTEMS & SUPPLIES CO. | 246078 | | PD PROGRAM SUPPLIES | 231.47 | | | | | |
| | | | | | Total : | 231.47 | | | | | |
| 178437 | 11/26/2024 | 108579 J.D. FIELDS LUMBER COMPANY | 12087 | | STREET MAINT SUPPLIES | 200.92 | | | | | |
| | | | | | Total : | 200.92 | | | | | |

| Bank code : | | usb | | | | |
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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178438 | 11/26/2024 | 112981 JOE MAR POLYGRAPH | 2024-09-20 24-001-GPD | | POLYGRAPH SERVICES | 250.00 |
| | | | | | POLYGRAPH SERVICES | 250.00 |
| | | | | | Total : | 500.00 |
| 178439 | 11/26/2024 | 108107 JTB SUPPLY COMPANY, INC | 114235 | 024-01106 | SIGNS/SIGNALS SUPPLIES | 7,739.55 |
| | | | | | Total : | 7,739.55 |
| 178440 | 11/26/2024 | 113057 KARON MANAGEMENT SERVICES | RA-PHELPS 12/2024 | | RENTAL ASSISTANCE PROGRAM | 825.00 |
| | | | | | Total : | 825.00 |
| 178441 | 11/26/2024 | 113041 KELLUM, PATRICIA | RA-MASON 12/2024 | | RENTAL ASSISTANCE PROGRAM | 675.00 |
| | | | | | Total : | 675.00 |
| 178442 | 11/26/2024 | 112924 KTUA | 36570 | 034-00669 | VACANT & UNDERUTILIZED LOT INVEN | 18,323.40 |
| | | | | | Total : | 18,323.40 |
| 178443 | 11/26/2024 | 312113 L.A. COUNTY SHERIFF'S DEPT | 250752BL | | INMATE MEAL DELIVERY PROGRAM - S | 644.58 |
| | | | | | Total : | 644.58 |
| 178444 | 11/26/2024 | 109939 LA UNIFORMS & TAILORING | 23904 24014 24027 24204 24214 24239 24296 | | PD UNIFORM SUPPLIES | 248.42 |
| | | | | | PD UNIFORM SUPPLIES | 733.66 |
| | | | | | PD UNIFORM SUPPLIES | 1,593.11 |
| | | | | | PD UNIFORM SUPPLIES | 112.34 |
| | | | | | PD UNIFORM SUPPLIES | 390.95 |
| | | | | | PD UNIFORM SUPPLIES | 449.60 |
| | | | | | PD UNIFORM SUPPLIES | 407.93 |
| | | | | | Total : | 3,936.01 |
| 178445 | 11/26/2024 | 112614 LAX AUTO REPAIR | 20043 | | 2021 FORD INTRCPTR #1615788 OIL C | 70.00 |
| | | | | | Total : | 70.00 |
| 178446 | 11/26/2024 | 113091 LBPM/150TH APARTMENT (DMM1210) | RA-GORDON 12/2024 | | RENTAL ASSISTANCE PROGRAM | 1,153.00 |
| | | | | | Total : | 1,153.00 |
| 178447 | 11/26/2024 | 109517 LOAD N' GO BUILDING MATERIALS | 31351 31422 31424 31445 | | STREET MAINT SUPPLIES | 95.34 |
| | | | | | STREET MAINT SUPPLIES | 47.67 |
| | | | | | STREET MAINT SUPPLIES | 14.61 |
| | | | | | STREET MAINT SUPPLIES | 29.22 |

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| Voucher | Date | Vendor | Invoice | | PO # | Description/Account | Amount | | | | |
| 178447 | 11/26/2024 | 109517 | 109517 LOAD N' GO BUILDING MATERIALS (Continued) | | | | Total : | | | | |
| 178448 | 11/26/2024 | 113122 | LOPEZ, JOSE E. PERMIT #50024-0326 | | | PERMIT DEPOSIT REFUND - 1219 W 14 | Total : | | | | |
| 178449 | 11/26/2024 | 111467 | LOVE, WANDA 10/16-10/18 | | | LEAGUE OF CALIFORNIA CITIES 2024 | Total : | | | | |
| 178450 | 11/26/2024 | 109563 | LUCKY LADY CASINO 0850000260 | | | ECONOMIC ASSISTANCE - OCTOBER 2 | Total : | | | | |
| 178451 | 11/26/2024 | 112326 | LWP CLAIMS SOLUTIONS INC. 23031 | | 023-01548 | WORKERS' COMP CLAIMS ADMINISTRATION | Total : | | | | |
| 178452 | 11/26/2024 | 813030 | MANNING & KASS 814093 | | | LEGAL SERVICES | Total : | | | | |
| 178453 | 11/26/2024 | 113118 | MAS, MIGUEL PERMIT #50021-0910 | | | PERMIT DEPOSIT REFUND - 15518 S H | Total : | | | | |
| 178454 | 11/26/2024 | 112814 | MICHAEL BAKER INTERNATIONAL, INC. 1229617 | | 032-00161 | DESIGN SERVICES - GARDENA BLVD F | Total : | | | | |
| 178455 | 11/26/2024 | 112205 | MILLIMETER MEDIA 240001 | | | SUMMER BLOCK PARTY VIDEO SERVICE | Total : | | | | |
| 178456 | 11/26/2024 | 111981 | MIRANDA, ELLNER 09/04-10/23 | | | OCTA CERTIFIED MAINTENANCE TRAIL | Total : | | | | |
| 178457 | 11/26/2024 | 213465 | MORELAND-EDDEN, DONNA GEPCO 2024 | | | GEPCO LOAN | Total : | | | | |
| 178458 | 11/26/2024 | 109056 | MULTICARD 64011 | | | PD PROGRAM SUPPLIES | Total : | | | | |
| 178459 | 11/26/2024 | 112748 | NEW DYNASTY CONSTRUCTION CO. 07 | | 024-01027 | AQUATIC & SENIOR CENTER PROJECT | Total : | | | | |
| 178460 | 11/26/2024 | 105140 | NMK CORPORATION COG-030 | | 023-01554 | COMPUTER REPLACEMENT PARTS | Total : | | | | |

| Bank code : usb | | | | | | |
|-----------------|------------|-------------------------------------|--|--|---|--|
| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178467 | 11/26/2024 | 112845 PALICON GROUP | (Continued) 2039 2058 2066 | 035-01359 035-01359 035-01359 | BACKGROUND INVESTIGATION SERVICE BACKGROUND INVESTIGATION SERVICE BACKGROUND INVESTIGATION SERVICE Total : | 1,850.00 3,250.00 1,750.00 16,710.00 |
| 178468 | 11/26/2024 | 111698 PELLEGRINO, RAY | RA-WALKER 12/2024 | | RENTAL ASSISTANCE PROGRAM Total : | 950.00 950.00 |
| 178469 | 11/26/2024 | 112173 PEREZ, NATHALIE | 10/28-10/30 | | CALPERS EDUCATIONAL FORUM 2024 Total : | 291.42 291.42 |
| 178470 | 11/26/2024 | 116225 PLUMBERS DEPOT, INC. | PD-57429 PD-57430 | | SEWER PROGRAM SUPPLIES SEWER PROGRAM SUPPLIES Total : | 1,479.01 1,197.56 2,676.57 |
| 178471 | 11/26/2024 | 111427 PRECIADO, KIARA | 09/23-09/26 09/30-10/03 | | TRAFFIC COLLISION TRAINING TRAFFIC COLLISION TRAINING Total : | 150.00 150.00 300.00 |
| 178472 | 11/26/2024 | 102677 PROVIDENCE HEALTH & SERVICES | 600000283 11/05/24 | | PRE-EMPLOYMENT PHYSICALS Total : | 120.00 120.00 |
| 178473 | 11/26/2024 | 106092 PRUDENTIAL OVERALL SUPPLY | 42977010 42977011 42977012 42977013 42977014 42977015 42977016 42977017 42978829 42978830 42978831 42978832 | 034-00667 024-01082 034-00667 034-00667 034-00667 034-00667 034-00667 034-00667 034-00667 024-01082 034-00667 034-00667 034-00667 034-00667 | CUSTODIAL SUPPLIES UNIFORM & SUPPLY RENTAL UNIFORM & SUPPLY RENTAL SUPPLY RENTAL - MATS - GTRANS SUPPLY RENTAL - MATS - NCC SUPPLY RENTAL - MATS - CH SUPPLY RENTAL - MATS - PD SUPPLY RENTAL - MATS - HS CUSTODIAL SUPPLIES UNIFORM & SUPPLY RENTAL UNIFORM & SUPPLY RENTAL SUPPLY RENTAL - MATS - GTRANS | 1,383.67 158.64 28.72 50.10 13.65 19.00 91.60 11.60 1,709.20 158.64 28.72 50.10 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account |
| 178473 | 11/26/2024 | 106092 PRUDENTIAL OVERALL SUPPLY | (Continued) 42980414 42980455 | 037-10365 024-01082 034-00667 | UNIFORM & SUPPLY RENTAL UNIFORM & SUPPLY RENTAL |
| | | | 42980456 42980457 42980458 42980459 42980460 42980461 42981990 | 034-00667 034-00667 034-00667 034-00667 034-00667 034-00667 037-10365 | UNIFORM & SUPPLY RENTAL SUPPLY RENTAL - MATS - GTRANS SUPPLY RENTAL - MATS - NCC SUPPLY RENTAL - MATS - CH SUPPLY RENTAL - MATS - PD SUPPLY RENTAL - MATS - HS UNIFORM & SUPPLY RENTAL |
| | | | | | Total : 2,295.53 6,702.16 |
| 178474 | 11/26/2024 | 103072 REACH | 112495 | | EAP SERVICES/ REACHLINE NEWSLE |
| | | | | | Total : 902.00 |
| 178475 | 11/26/2024 | 100836 RESOURCE BUILDING MATERIALS | 3901266 | | PARK MAINT SUPPLIES |
| | | | | | Total : 109.70 109.70 |
| 178476 | 11/26/2024 | 118476 RICOH USA, INC. | 1098959596 1100481251 1101556040 38772833 38848079 38848086 38945408 38947554 5068154090 5069164376 | | FINANCE CHARGES FOR PD COPIER FINANCE CHARGES FOR PD COPIER FINANCE CHARGES FOR ADMIN COPIE FINANCE CHARGES FOR PD COPIER FINANCE CHARGES FOR PD COPIER FINANCE CHARGES FOR PD COPIER FINANCE CHARGES FOR HS COPIER FINANCE CHARGES FOR PRINT SHOP RICOH SP8200DN COPIER USAGE CH# RICOH SP8200DN COPIER USAGE CH# |
| | | | | | Total : 196.38 30.01 5.04 17.11 15.32 17.11 10.97 43.46 3,927.68 600.21 4,863.29 |
| 178477 | 11/26/2024 | 112578 RIDEKO US INC | 2024-370US 2024-428US | 037-10254 037-10254 | MICROTRANSIT SOFTWARE MICROTRANSIT SOFTWARE |
| | | | | | Total : 1,708.52 1,564.43 3,272.95 |
| 178478 | 11/26/2024 | 112433 RIGHTWAY HEALTHCARE, INC | INV20313 | 023-01566 | CARE NAVIGATION COORDINATORS |
| | | | | | Total : 1,810.25 1,810.25 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount | | | | | |
| 178479 | 11/26/2024 | 100585 RKA CONSULTING GROUP | 35308 | | ENGINEERING & SURVEYING SERVICE | 630.00 | | | | | |
| | | | | | Total : | 630.00 | | | | | |
| 178480 | 11/26/2024 | 100872 RYDIN | PS-INV124823 | | 2025 BUSINESS FORMS | 1,312.38 | | | | | |
| | | | | | Total : | 1,312.38 | | | | | |
| 178481 | 11/26/2024 | 219364 SAFFELL, MICHAEL | 10/29-11/01 | | LACPCA STRATEGIC PLANNING WORK | 225.00 | | | | | |
| | | | | | Total : | 225.00 | | | | | |
| 178482 | 11/26/2024 | 105934 SANTIN, STEPHANY | 10/30-11/04. | | 2024 GARDENA SISTER CITY DELEGAT | 375.00 | | | | | |
| | | | | | Total : | 375.00 | | | | | |
| 178483 | 11/26/2024 | 105685 SCHNUR, DIANA | 10/09-10/11. 110624 | | CA JP/IA RISK MGMT CONFERENCE | 100.00 | | | | | |
| | | | | | REIMBURSEMENT - EMPLOYEE RECO | 150.05 | | | | | |
| | | | | | Total : | 250.05 | | | | | |
| 178484 | 11/26/2024 | 109609 SEA COAST DESIGN GROUP | 25795 | | BUS OFFICE TOOLS & SUPPLIES | 1,323.96 | | | | | |
| | | | | | Total : | 1,323.96 | | | | | |
| 178485 | 11/26/2024 | 108654 SECTRAN SECURITY INC. | 24110887 | | ARMORED TRANSPORTATION SERVICE | 883.03 | | | | | |
| | | | | | Total : | 883.03 | | | | | |
| 178486 | 11/26/2024 | 113053 SEGUNDO TERRACE LLC | RA-THOMAS 12/2024 | | RENTAL ASSISTANCE PROGRAM | 947.50 | | | | | |
| | | | | | Total : | 947.50 | | | | | |
| 178487 | 11/26/2024 | 104451 SELECT ADVANTAGE | 10349099 | | COACH OPERATOR ASSESSMENT SEF | 1,400.00 | | | | | |
| | | | | | Total : | 1,400.00 | | | | | |
| 178488 | 11/26/2024 | 119233 SHERWIN-WILLIAMS CO. | 3832-5 | | STREET MAINT SUPPLIES | 3.95 | | | | | |
| | | | | | Total : | 3.95 | | | | | |
| 178489 | 11/26/2024 | 109918 SHIGE'S FOREIGN CAR SERVICE, INC. | 8099485 | 035-01364 | 2011 NISS FRONTIER #1374481 SERVIC | 527.31 | | | | | |
| | | | | | Total : | 527.31 | | | | | |
| 178490 | 11/26/2024 | 107442 SHIN, TED | 07/02-07/03 | | PISTOL INSTRUCTOR TRAINING | 210.74 | | | | | |
| | | | | | Total : | 210.74 | | | | | |
| 178491 | 11/26/2024 | 112917 SILENT 6 LLC | 1557 | | TRIDENT GPS SERVICES | 4,657.27 | | | | | |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount | | | |
| 178491 | 11/26/2024 | 112917 SILENT 6 LLC | (Continued) | | | | Total : | | 4,657.27 |
| 178492 | 11/26/2024 | 113084 SL PROPERTY MANAGEMENT INC | RA-HOPE 12/2024 | | RENTAL ASSISTANCE PROGRAM | 1,090.70 | Total : | | 1,090.70 |
| 178493 | 11/26/2024 | 119378 SMARDAN SUPPLY CO. | S4152871.002 | | BLDG MAINT SUPPLIES | 146.30 | Total : | | 146.30 |
| 178494 | 11/26/2024 | 113021 SOCAL BUILDERS REMODELING & CONSTR | 195 | 032-00182 | PLHA HOUSING REHABILITATION PROJ | 29,610.00 | Total : | | 29,610.00 |
| 178495 | 11/26/2024 | 112633 SOUTH BAY KUSTOMZ, LLC | 13298 13302 | | 2011 CHEVY TAHOE PO1 SERVICE & RE 2022 FORD EXPLR #P08 SERVICE & RE | 2,807.02 2,305.00 | Total : | | 5,112.02 |
| 178496 | 11/26/2024 | 619003 SOUTHERN CALIFORNIA EDISON | 111524 | | LIGHT & POWER | 133,998.98 | Total : | | 133,998.98 |
| 178497 | 11/26/2024 | 108238 SPARKLETT'S | 14211220 080724 15638236 110124 | | DRINKING WATER FILTRATION SYSTEM DRINKING WATER FILTRATION SYSTEM | 42.99 43.00 | Total : | | 85.99 |
| 178498 | 11/26/2024 | 119010 STAPLES ADVANTAGE | 6016530768 6016588609 6016588610 6016657530 | | PW OFFICE SUPPLIES PW OFFICE SUPPLIES PW OFFICE SUPPLIES PW OFFICE SUPPLIES | 353.83 -6.82 14.87 6.82 | Total : | | 368.70 |
| 178499 | 11/26/2024 | 113124 SUGIMOTO, SHANNON | 10/30-10/31 | | 2024 CALBO EDUCATION WEEK | 103.08 | Total : | | 103.08 |
| 178500 | 11/26/2024 | 112505 T Y LIN INTERNATIONAL | 102410495 | 037-10323 | PROJECT MGMT SVCS, MAINT & ASSE | 229.19 | Total : | | 229.19 |
| 178501 | 11/26/2024 | 220593 TANAKA, RODNEY G. | 10/16-10/18 10/30-11/04. | | LEAGUE OF CA CITIES CONFERENCE : 2024 GARDENA SISTER CITY DELEGAT | 45.00 375.00 | Total : | | 420.00 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178502 | 11/26/2024 | 100609 TANK SPECIALISTS OF CALIFORNIA | 34237 | | CERTIFIED DESIGNATED OPERATOR S | 198.00 |
| | | | | | Total : | 198.00 |
| 178503 | 11/26/2024 | 112931 THERMAL CONCEPTS, INC. | P17273-3 | | NCC HVAC UPGRADE PROJECT, JN522 | 1,940.50 |
| | | | | | Total : | 1,940.50 |
| 178504 | 11/26/2024 | 105959 TRANSITTALENT.COM, LLC | 1122411 | | RECRUITMENT AD - TRANSPORTATION | 135.00 |
| | | | | | Total : | 135.00 |
| 178505 | 11/26/2024 | 111481 TRIO COMMUNITY MEALS, LLC | INV2230054722 INV2230054723 | 034-00659 034-00659 | SENIOR FEEDING PROGRAM SENIOR FEEDING PROGRAM | 1,679.92 5,095.42 |
| | | | | | Total : | 6,775.34 |
| 178506 | 11/26/2024 | 109900 U.S. BANK CORPORATE PAYMENT, SYSTEMS PD TRAINING 08/22/24 | | | CAL CARD STATEMENT 07/23-08/22/24 | 2,699.11 |
| | | | | | Total : | 2,699.11 |
| 178507 | 11/26/2024 | 104692 ULINE | 184496862 | | BUS SHOP SUPPLIES | 567.73 |
| | | | | | Total : | 567.73 |
| 178508 | 11/26/2024 | 121275 UNDERGROUND SERVICE ALERT, OF SC | 1020240298 24-251326 | | NEW TICKETS STATE REGULATORY COSTS- BILLABLI | 170.95 67.81 |
| | | | | | Total : | 238.76 |
| 178509 | 11/26/2024 | 112234 UNITED PACIFIC, APRO LLC | 070124-073124 | | PD CAR WASH | 753.00 |
| | | | | | Total : | 753.00 |
| 178510 | 11/26/2024 | 122050 VERIZON WIRELESS | 9975978742 | | PW CELL PHONE SERVICE | 1,012.36 |
| | | | | | Total : | 1,012.36 |
| 178511 | 11/26/2024 | 122435 VISTA PAINT CORPORATION | 2024-589888-00 2024-616728-00 2024-693934-00 2024-695863-00 | | GRAFFITI ABATEMENT PROGRAM GRAFFITI ABATEMENT PROGRAM STREET MAINT SUPPLIES STREET MAINT SUPPLIES | 99.23 396.90 25.17 42.93 |
| | | | | | Total : | 564.23 |
| 178512 | 11/26/2024 | 101195 WASTE RESOURCES GARDENA | 111824 | | WASTE COLLECTION | 300,010.20 |
| | | | | | Total : | 300,010.20 |

| Bank code : | | usb | | | | |
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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178513 | 11/26/2024 | 119387 WEX BANK | 100838609 | | FUEL PURCHASES | 322.52 |
| | | | | | Total : | 322.52 |
| 178514 | 11/26/2024 | 125001 YAMADA COMPANY, INC. | 84617 | | PARK MAINT SUPPLIES | 297.40 |
| | | | | | Total : | 297.40 |
| 178515 | 11/26/2024 | 111102 YOO, RACHEL | 09/26-10/02 | | APTA EMERGING LEADERS PROGRAM | 300.00 |
| | | | | | Total : | 300.00 |
| 178516 | 11/26/2024 | 109768 ZEBRA | Z25-24 | | GTRANS MEMBERSHIP DUES | 3,500.00 |
| | | | | | Total : | 3,500.00 |
| 178517 | 11/26/2024 | 126122 ZEP SALES & SERVICE | 9010339593 | | PW PROGRAM SUPPLIES | 1,065.00 |
| | | | | | Total : | 1,065.00 |
| 182 Vouchers for bank code : | | usb | | Bank total : | | 1,962,165.07 |
| 182 Vouchers in this report | | | | Total vouchers : | | 1,962,165.07 |

Voucher List
CITY OF GARDENA

CITY OF GARDENA

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11/22/2024 10:35:53AM

| Bank code : | usb | | | | | |
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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |

CLAIMS VOUCHER APPROVAL

I hereby certify that the demands or claims covered by the checks listed on pages 1 to 19 inclusive of the check register are accurate and funds are available for payment thereof.

By: _____
Director of Administrative Services

This is to certify that the claims or demands covered by checks listed on pages 1 to 19 inclusive of the check register have been audited by the City Council of the City of Gardena and that all of the said checks are approved for payment except check numbers:

Mayor Date 11/26/2024

| Councilmember | Date |
|---------------|------|
|---------------|------|

| | | |
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| | Councilmember | Date |
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Acknowledged:

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| Councilmember | Date |
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|--|---------------|
| | Date |
| | Councilmember |

MEMORANDUM

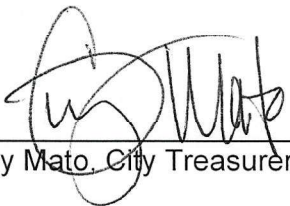
TO: Honorable Mayor and City Council
FROM: City Treasurer's Office
DATE: December 6, 2024
SUBJECT: WARRANT REGISTER
PAYROLL REGISTER

December 10, 2024 TOTAL WARRANTS ISSUED: \$2,330,739.76

Wire Transfer: 12854
Prepay: 178518-178524
Check Numbers: 178525-178710
Checks Voided:

Total Pages of Register: 21

November 29, 2024 TOTAL PAYROLL ISSUED: \$1,972,812.99



Guy Mato, City Treasurer

Voucher List
CITY OF GARDENAvchlist
12/06/2024 10:23:42AM

| Bank code : usb | | | | | | |
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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 12854 | 11/20/2024 | 112401 PINNACLE CLAIMS MANAGEMENT INC | 112024 | | HEALTH INSURANCE CLAIMS | 1,790.40 |
| | | | | | Total : | 1,790.40 |
| 178518 | 12/4/2024 | 113038 FIRSTPRO PROPERTY MANAGEMENT | RA-RIVERS 11/2024 | | RENTAL ASSISTANCE PROGRAM | 880.00 |
| | | | | | Total : | 880.00 |
| 178519 | 12/4/2024 | 112703 TEAM PORTER INC. | RA-GOMEZ 11/2024 | | RENTAL ASSISTANCE PROGRAM | 897.50 |
| | | | | | Total : | 897.50 |
| 178520 | 12/4/2024 | 111715 ISLAND BREEZE APARTMENTS | RA-HERNANDEZ 10/2024 | | RENTAL ASSISTANCE PROGRAM | 13.50 |
| | | | | | Total : | 13.50 |
| 178521 | 12/4/2024 | 113132 SUPERIOR GROCERS | 24013 | 034-00675 | EMERGENCY SERVICES PROGRAM SL | 6,720.00 |
| | | | | | Total : | 6,720.00 |
| 178522 | 12/5/2024 | 113149 HILLSIDE WELLNESS CENTER | 20-09PW | | FINAL SETTLEMENT | 800.00 |
| | | | | | Total : | 800.00 |
| 178523 | 12/5/2024 | 113154 ZOILA MONROY AS PARENT FOR, MINOR | 20-09PW | | FINAL SETTLEMENT | 6,000.00 |
| | | | | | Total : | 6,000.00 |
| 178524 | 12/5/2024 | 113151 ZOILA MONROY AS PARENT FOR, MINOR | 20-09PW | | FINAL SETTLEMENT | 6,700.00 |
| | | | | | Total : | 6,700.00 |
| 178525 | 12/10/2024 | 104606 2 BROTHERS TIRES & WHEELS | 30025 | | PD VEHICLE TIRE SERVICES | 20.00 |
| | | | | | Total : | 20.00 |
| 178526 | 12/10/2024 | 106086 ABC COMPANIES | 3745487 3745493 | | GTRANS AUTO PARTS GTRANS AUTO PARTS | 1,301.72 2,082.75 |
| | | | | | Total : | 3,384.47 |
| 178527 | 12/10/2024 | 108948 ADAMS-NAULLS, VICKEY | OCTOBER 2024 SEPTEMBER 2024 | | VOLUNTEER DRIVER VOLUNTEER DRIVER | 35.00 14.00 |
| | | | | | Total : | 49.00 |
| 178528 | 12/10/2024 | 101748 AFTERMARKET PARTS COMPANY LLC, THE | 83546031 83546032 | 037-10360 037-10360 | GTRANS AUTO PARTS GTRANS AUTO PARTS | 2.67 1,294.58 |

| Bank code : | | usb | | | | | |
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| Voucher | Date | Vendor | Invoice | | PO # | Description/Account | Amount |
| 178528 | 12/10/2024 | 101748 AFTERMARKET PARTS COMPANY LLC, THE | (Continued) | | 037-10360 | GTRANS AUTO PARTS | 95.70 |
| | | | 83556067 | | 037-10360 | GTRANS AUTO PARTS | 708.97 |
| | | | 83556076 | | | Total : | 2,101.92 |
| 178529 | 12/10/2024 | 110183 ALLIANT INSURANCE SERVICES, INC. | 2897626 | | | SPECIAL EVENT LIABILITY INSURANCE | 299.00 |
| | | | | | | Total : | 299.00 |
| 178530 | 12/10/2024 | 100925 AMERICAN MOVING PARTS | 01A163525 | | | GTRANS AUTO PARTS | 1,488.81 |
| | | | 01A163689 | | | GTRANS AUTO PARTS | 222.68 |
| | | | 01A163864 | | | GTRANS AUTO PARTS | 1,488.81 |
| | | | 01A164157 | | | GTRANS AUTO PARTS | 358.09 |
| | | | | | | Total : | 3,558.39 |
| 178531 | 12/10/2024 | 112640 ARELLANO ASSOCIATES, LLC | 21846 | | 037-10284 | MICROTRANSIT SERVICE COMMUNITY | 4,357.25 |
| | | | | | | Total : | 4,357.25 |
| 178532 | 12/10/2024 | 101459 ASBURY ENVIRONMENTAL SERVICES | I500-01135747 | | | HAZARDOUS WASTE DISPOSAL SERVI | 220.00 |
| | | | I500-01143066 | | | HAZARDOUS WASTE DISPOSAL SERVI | 141.20 |
| | | | | | | Total : | 361.20 |
| 178533 | 12/10/2024 | 104687 AT&T | 22646903 | | | TELEPHONE | 370.84 |
| | | | | | | Total : | 370.84 |
| 178534 | 12/10/2024 | 100964 AT&T MOBILITY | 287275680401X120124 | | | PD CELL PHONE ACCT #28727568040 | 147.95 |
| | | | | | | Total : | 147.95 |
| 178535 | 12/10/2024 | 113079 AT&T SERVICES, INC. | 9665995903 | | 023-01571 | CONSULTING SERVICES - VOIP MIGRA | 2,500.00 |
| | | | | | | Total : | 2,500.00 |
| 178536 | 12/10/2024 | 112942 AWP SAFETY | 40017266 | | | SIGNS/SIGNAL SUPPLIES | 2,471.62 |
| | | | 40017320 | | | SIGNS - 18"X24" "NO PARK, WED 8AM-1 | 543.46 |
| | | | | | | Total : | 3,015.08 |
| 178537 | 12/10/2024 | 110686 AZTECH ELEVATOR COMPANY | AZ19191 | | 024-01098 | ELEVATOR MAINTENANCE - NCC | 125.00 |
| | | | AZ19193 | | 024-01098 | ELEVATOR MAINTENANCE - PW | 285.00 |
| | | | AZ19221 | | 024-01098 | ELEVATOR MAINTENANCE - NCC | 285.00 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178537 | 12/10/2024 | 110686 | 110686 AZTECH ELEVATOR COMPANY | (Continued) | Total : | 695.00 |
| 178538 | 12/10/2024 | 112503 | BARENTINE, LINDA | | VOLUNTEER DRIVER | 35.00 |
| | | | | | VOLUNTEER DRIVER | 28.00 |
| | | | | | Total : | 63.00 |
| 178539 | 12/10/2024 | 102035 | BD WHITE TOP SOIL CO., INC. | 91455 | PARK MAINT SUPPLIES | 57.88 |
| | | | | | Total : | 57.88 |
| 178540 | 12/10/2024 | 107747 | BENGAR PRODUCTIONS | 7540 | EMBROIDERY SERVICES | 720.00 |
| | | | | | Total : | 720.00 |
| 178541 | 12/10/2024 | 112674 | BUCK SIGNS & GRAPHICS INC | 2803 | GTRANS BUS DECALS SUPPLIES | 9,452.05 |
| | | | | 2832 | GTRANS BUS DECALS SUPPLIES | 66.31 |
| | | | | | Total : | 9,518.36 |
| 178542 | 12/10/2024 | 100140 | CALIFORNIA MUNICIPAL REVENUE, & TAX AS: 3769 | | MEMBERSHIP RENEWAL | 150.00 |
| | | | | | Total : | 150.00 |
| 178543 | 12/10/2024 | 102466 | CALIFORNIA MUNICIPAL, STATISTICS, INC. | 24112601 | DIRECT & OVERLAPPING DEBT STATEI | 550.00 |
| | | | | | Total : | 550.00 |
| 178544 | 12/10/2024 | 103923 | CALIFORNIA TRANSIT ASSOCIATION | 00016489 | ANNUAL MEMBERSHIP DUES | 11,000.00 |
| | | | | 037-10404 | Total : | 11,000.00 |
| 178545 | 12/10/2024 | 103383 | CALPORTLAND | 96561516 | STREET MAINT SUPPLIES | 1,002.10 |
| | | | | | Total : | 1,002.10 |
| 178546 | 12/10/2024 | 110313 | CALTIP | 94-2024-OCTOBER | INSURANCE CLAIMS DEDUCTIBLE - OC | 12,064.68 |
| | | | | 037-10356 | Total : | 12,064.68 |
| 178547 | 12/10/2024 | 110538 | CANNON COMPANY | 89526 | RBB ARTERIAL IMPROVEMENT PROJE | 120.00 |
| | | | | 024-00821 | Total : | 120.00 |
| 178548 | 12/10/2024 | 823003 | CARL WARREN & COMPANY | OCTOBER 2024 | CLAIMS MANAGEMENT | 3,456.65 |
| | | | | | Total : | 3,456.65 |
| 178549 | 12/10/2024 | 803420 | CARPENTER, ROTHANS & DUMONT, LAW OFI 47884 | | LEGAL SERVICES | 2,180.82 |

| Bank code : usb | | | | | | | | | | | |
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| Voucher | Date | Vendor | Invoice | | PO # | Description/Account | Amount | | | | |
| 178549 | 12/10/2024 | 803420 CARPENTER, ROTHANS & DUMONT, LAW OFI (Continued) | 47885 | | | LEGAL SERVICES | 322.00 | | | | |
| | | | | | | Total : | 2,502.82 | | | | |
| 178550 | 12/10/2024 | 113138 CASINO HOUSE PARTIES | 111524 | | | RENTAL - GTRANS 2024 AWARDS EVENT | 2,300.00 | | | | |
| | | | | | | Total : | 2,300.00 | | | | |
| 178551 | 12/10/2024 | 113062 CBA PROPERTY MANAGEMENT, INC | RA-BRUCE 11/2024 | | | RENTAL ASSISTANCE PROGRAM | 687.50 | | | | |
| | | | | | | Total : | 687.50 | | | | |
| 178552 | 12/10/2024 | 113062 CBA PROPERTY MANAGEMENT, INC | RA-BRUCE 12/2024 | | | RENTAL ASSISTANCE PROGRAM | 687.50 | | | | |
| | | | | | | Total : | 687.50 | | | | |
| 178553 | 12/10/2024 | 105122 CERDA, TASHA | 10/30-11/04. | | | 2024 GARDENA SISTER CITY DELEGATION | 423.00 | | | | |
| | | | | | | Total : | 423.00 | | | | |
| 178554 | 12/10/2024 | 112462 CHAO, LOUISE T. | OCTOBER 2024 SEPTEMBER 2024 | | | VOLUNTEER DRIVER VOLUNTEER DRIVER | 49.00 35.00 | | | | |
| | | | | | | Total : | 84.00 | | | | |
| 178555 | 12/10/2024 | 110200 CHARITABLE FUND BENEFITTING, GARDENA | CERDA 24/25. | | | COMMUNITY PROMOTION | 150.00 | | | | |
| | | | | | | Total : | 150.00 | | | | |
| 178556 | 12/10/2024 | 108378 CHARLES E. THOMAS COMPANY INC. | 114253 | | 037-10367 | DESIGNATED OPERATOR SERVICES | 222.21 | | | | |
| | | | | | | Total : | 222.21 | | | | |
| 178557 | 12/10/2024 | 112664 CHEN, WEIMIN | OCTOBER 2024 SEPTEMBER 2024 | | | VOLUNTEER DRIVER VOLUNTEER DRIVER | 14.00 28.00 | | | | |
| | | | | | | Total : | 42.00 | | | | |
| 178558 | 12/10/2024 | 111534 CLEAN ENERGY | PJ00025443 PJ00025479 | | 037-10062 037-10062 | GTRANS CNG FUELING FACILITY PRO. GTRANS CNG FUELING FACILITY PRO. | 36,354.85 205,596.03 | | | | |
| | | | | | | Total : | 241,950.88 | | | | |
| 178559 | 12/10/2024 | 111534 CLEAN ENERGY | CE12721456 CE12730321 CE12735741 | | 037-10393 037-10393 037-10389 | GTRANS OFFSITE CNG FUELING SERVICE GTRANS OFFSITE CNG FUELING SERVICE CNG O&M SERVICES - OCTOBER 2024 | 1,603.13 962.58 12,917.00 | | | | |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount | |
| 178559 | 12/10/2024 | 111534 CLEAN ENERGY | (Continued) | | | | |
| 178560 | 12/10/2024 | 102388 COPYLAND, INC. | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 178561 | 12/10/2024 | 102791 CPAC, INC. | 1300380 | 023-01575 | ADOBE LICENSES RENEWAL | 26,575.00 | |
| 178562 | 12/10/2024 | 103353 CRM COMPANY, LLC. | LA26142 | | SCRAP TIRE DISPOSAL FEE | 69.50 | |
| 178563 | 12/10/2024 | 106193 CUMMINS SALES AND SERVICE | X4-241053128 X4-241153496 X4-241153685 | 037-10370 037-10370 037-10370 | GTRANS AUTO PARTS GTRANS AUTO PARTS GTRANS AUTO PARTS | 1,007.80 1,269.86 348.07 | |
| 178564 | 12/10/2024 | 110319 CWE DIRECTOR | F24632 | 024-01042 | MS4 & NPDES MONITORING & COMPLI | 8,645.00 | |
| 178565 | 12/10/2024 | 113147 DC CONSTRUCTION | PERMIT #50023-1149 | | PERMIT DEPOSIT REFUND - 14914 PAF | 5,000.00 | |
| 178566 | 12/10/2024 | 312558 DEPARTMENT OF ANIMAL CARE, & CONTROL | OCTOBER 2024 | | MONTHLY ANIMAL SERVICES - OCTOB | 121.25 | |
| 178567 | 12/10/2024 | 104527 DEPARTMENT OF INDUSTRIAL, RELATIONS | E2117086MR E2117089MR E2117090MR | | CONVEYANCE INSPECTION FEE - 170C CONVEYANCE INSPECTION FEE - 167C CONVEYANCE INSPECTION FEE - 167C | 125.00 125.00 225.00 | |
| 178568 | 12/10/2024 | 312117 DEPARTMENT OF WATER & POWER | 112124 | | LIGHT & POWER | 106.31 | |
| 178569 | 12/10/2024 | 113148 DJ SWEAT ENTERTAINMENT | 111424 | | DJ SERVICES - GTRANS EMPLOYEE B/ | 2,100.00 | |
| | | | | | | | |

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| Voucher | Date | Vendor | Invoice | | PO # | Description/Account | Amount | | | | |
| 178569 | 12/10/2024 | 113148 | 113148 | DJ SWEAT ENTERTAINMENT | (Continued) | | | | | | |
| 178570 | 12/10/2024 | 104718 | DOZIER, ERMA | OCTOBER 2024 | | VOLUNTEER DRIVER | | | | | |
| | | | | SEPTEMBER 2024 | | VOLUNTEER DRIVER | | | | | |
| 178571 | 12/10/2024 | 110534 | EL DORADO NATIONAL | 90874466 | 037-10171 | GTRANS BUS VEHICLE SUPPLIES | 1,449.43 | | | | |
| | | | | 90875956 | 037-10128 | GTRANS BUS VEHICLE SUPPLIES | 412.92 | | | | |
| | | | | 90875957 | 037-10171 | GTRANS BUS VEHICLE SUPPLIES | 396.65 | | | | |
| | | | | 90876845 | 037-10171 | GTRANS BUS VEHICLE SUPPLIES | 1,818.00 | | | | |
| | | | | 90876846 | | GTRANS BUS VEHICLE SUPPLIES | 1,270.41 | | | | |
| | | | | 90876938 | | GTRANS BUS VEHICLE SUPPLIES | 258.65 | | | | |
| | | | | 90876939 | | GTRANS BUS VEHICLE SUPPLIES | 1,394.88 | | | | |
| | | | | 90876940 | 037-10171 | GTRANS BUS VEHICLE SUPPLIES | 52.10 | | | | |
| | | | | 90876988 | | GTRANS BUS VEHICLE SUPPLIES | 1,117.75 | | | | |
| | | | | 90877103 | | GTRANS BUS VEHICLE SUPPLIES | 2,039.64 | | | | |
| | | | | | | Total : | 10,210.43 | | | | |
| 178572 | 12/10/2024 | 112290 | EUROFINS TESTOIL, INC. | 388384 | 037-10403 | SAMPLE KITS | 2,160.00 | | | | |
| | | | | | | Total : | 2,160.00 | | | | |
| 178573 | 12/10/2024 | 117115 | EVINS, DASHAUN | 24-1219 | | DJ SERVICES - WINTER GALA | 500.00 | | | | |
| | | | | | | Total : | 500.00 | | | | |
| 178574 | 12/10/2024 | 111415 | FILTERBUY, INC | BAFEC8C7-0024 | | GTRANS AUTO PARTS | 128.46 | | | | |
| | | | | BAFEC8C7-0025 | | GTRANS AUTO PARTS | 962.00 | | | | |
| | | | | BAFEC8C7-0025-CN-01 | | GTRANS AUTO PARTS | -419.66 | | | | |
| | | | | BAFEC8C7-0026 | | GTRANS AUTO PARTS | 261.16 | | | | |
| | | | | | | Total : | 931.96 | | | | |
| 178575 | 12/10/2024 | 113038 | FIRSTPRO PROPERTY MANAGEMENT | RA-RIVERS 12/2024 | | RENTAL ASSISTANCE PROGRAM | 880.00 | | | | |
| | | | | | | Total : | 880.00 | | | | |
| 178576 | 12/10/2024 | 112329 | FM THOMAS AIR CONDITIONING INC | 47491 | 024-01103 | HVAC PREVENTATIVE MAINT SERVICE | 19,573.17 | | | | |
| | | | | | | Total : | 19,573.17 | | | | |
| 178577 | 12/10/2024 | 106465 | FOX FIRST AID & SAFETY INC | 73997 | | STREET MAINT SUPPLIES | 11.03 | | | | |
| | | | | 73998 | | PW SHOP SUPPLIES | 326.89 | | | | |

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| 178586 | 12/10/2024 | 107513 GRAINGER | (Continued) 9307344318 9307703265 9309364025 9315601147 9319685815 | | GTRANS FACILITY SUPPLIES GTRANS FACILITY SUPPLIES GTRANS FACILITY SUPPLIES GTRANS FACILITY SUPPLIES GTRANS AUTO SUPPLIES Total : |
| | | | | 037-10372 | 62.88 1,552.83 15.38 67.27 172.69 3,521.12 |
| 178587 | 12/10/2024 | 112374 GRIFFIN STRUCTURES, INC. | GSI-GCASC-22 GSI-GRCCD-04 | 024-00910 024-01052 | AQUATIC & SENIOR CENTER JN978 ROSECRANS COMMUNITY BLDG DEMO Total : |
| | | | | | 24,462.20 1,787.70 26,249.90 |
| 178588 | 12/10/2024 | 113136 GRUBER AND LOPEZ, INC. | 4762 | 023-01576 | AUDIT SERVICES FY 2023/2024 Total : |
| | | | | | 20,000.00 20,000.00 |
| 178589 | 12/10/2024 | 106701 HARTZOG & CRABILL, INC. | 24-0709(HCI#3798) 24-0728(HCI#3814) | 024-01109 024-01109 | CONSULTANT SERVICES, DRIVEWAY A CONSULTANT SERVICES, DRIVEWAY A Total : |
| | | | | | 14,241.00 3,920.00 18,161.00 |
| 178590 | 12/10/2024 | 108949 HELM, SUSAN | OCTOBER 2024 SEPTEMBER 2024 | | VOLUNTEER DRIVER VOLUNTEER DRIVER Total : |
| | | | | | 21.00 28.00 49.00 |
| 178591 | 12/10/2024 | 112076 HERNANDEZ, ROSA | 023 11/27/24 | | INTERN SERVICES - 11/14-11/27/24 Total : |
| | | | | | 1,407.00 1,407.00 |
| 178592 | 12/10/2024 | 111549 HF & H CONSULTANTS, LLC | 9721663 | 024-01096 | CONSULTING SERVICES - SOLID WASTE Total : |
| | | | | | 11,717.00 11,717.00 |
| 178593 | 12/10/2024 | 111696 INDICATOR REEF, LLC | RA-BRYANT 12/2024 | | RENTAL ASSISTANCE PROGRAM Total : |
| | | | | | 1,250.00 1,250.00 |
| 178594 | 12/10/2024 | 105513 INDUSTRIAL CLEANING SYSTEMS, INC. | 41165 | | PW MAINT SUPPLIES Total : |
| | | | | | 1,185.09 1,185.09 |
| 178595 | 12/10/2024 | 112385 INGRAM, PRESCILLA R. | OCTOBER 2024 SEPTEMBER 2024 | | VOLUNTEER DRIVER VOLUNTEER DRIVER |
| | | | | | 105.00 42.00 |

| Bank code : | | usb | | | | | | | | |
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| Voucher | Date | Vendor | Invoice | | PO # | Description/Account | Amount | | | |
| 178595 | 12/10/2024 | 112385 INGRAM, PRESCILLA R. | (Continued) | | | | Total : | 147.00 | | |
| 178596 | 12/10/2024 | 106714 INTERSTATE BATTERIES OF, CALIFORNIA CO | 120168218 | | 037-10373 | GTRANS AUTO PARTS | | 419.13 | | |
| | | | 120168219 | | | GTRANS AUTO PARTS | | -360.00 | | |
| | | | 130112169 | | 037-10373 | GTRANS AUTO PARTS | | 898.26 | | |
| | | | 130112262 | | | GTRANS AUTO PARTS | | 775.20 | | |
| | | | | | | | Total : | 1,732.59 | | |
| 178597 | 12/10/2024 | 111715 ISLAND BREEZE APARTMENTS | RA-HERNANDEZ 12/2024 | | | RENTAL ASSISTANCE PROGRAM | | 926.00 | | |
| | | | | | | | Total : | 926.00 | | |
| 178598 | 12/10/2024 | 111715 ISLAND BREEZE APARTMENTS | RA-HERNANDEZ 11/2024 | | | RENTAL ASSISTANCE PROGRAM | | 926.00 | | |
| | | | | | | | Total : | 926.00 | | |
| 178599 | 12/10/2024 | 110733 J & S PROPERTY MANAGEMENT AND, MAINTI | 8529 | | | LANDSCAPE MAINTENANCE SERVICE | | 2,112.66 | | |
| | | | 8767 | | | LANDSCAPE MAINTENANCE SERVICE | | 2,600.00 | | |
| | | | | | | | Total : | 4,712.66 | | |
| 178600 | 12/10/2024 | 108579 J.D. FIELDS LUMBER COMPANY | 12114 | | | STREET MAINT SUPPLIES | | 42.05 | | |
| | | | | | | | Total : | 42.05 | | |
| 178601 | 12/10/2024 | 110010 JANEK CORPORATION, THE | 115888 | | | GTRANS SHOP SUPPLIES | | 1,212.75 | | |
| | | | | | | | Total : | 1,212.75 | | |
| 178602 | 12/10/2024 | 107278 JIMENEZ, GABRIEL | GEPCO 2024 | | | GEPCO LOAN | | 1,964.96 | | |
| | | | | | | | Total : | 1,964.96 | | |
| 178603 | 12/10/2024 | 112991 JONES, UNEICE | 09/15-09/19. | | | CLEVER CONNECT CONFERENCE - BA | | 70.00 | | |
| | | | | | | | Total : | 70.00 | | |
| 178604 | 12/10/2024 | 105098 KENNELLY, JOANN | OCTOBER 2024 | | | VOLUNTEER DRIVER | | 35.00 | | |
| | | | SEPTEMBER 2024 | | | VOLUNTEER DRIVER | | 21.00 | | |
| | | | | | | | Total : | 56.00 | | |
| 178605 | 12/10/2024 | 112812 KIMBALL MIDWEST | 102752166 | | | GTRANS SHOP SUPPLIES | | 369.18 | | |
| | | | | | | | Total : | 369.18 | | |
| 178606 | 12/10/2024 | 113116 KOBASHIGAWA, ANDREW | RA-TAPIA 12/2024 | | | RENTAL ASSISTANCE PROGRAM | | 850.00 | | |

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| Voucher | Date | Vendor | Invoice | | PO # | Description/Account | Amount | | | |
| 178606 | 12/10/2024 | 113116 | 113116 KOBASHIGAWA, ANDREW | | | (Continued) | Total : | 850.00 | | |
| 178607 | 12/10/2024 | 113116 | KOBASHIGAWA, ANDREW | RA-TAPIA 01/2025 | | | RENTAL ASSISTANCE PROGRAM | 850.00 | | |
| | | | | | | | Total : | 850.00 | | |
| 178608 | 12/10/2024 | 111813 | KWIK FLASH PHOTO | 12192024 | | | PHOTOGRAPHY SERVICES - WINTER C | 600.00 | | |
| | | | | | | | Total : | 600.00 | | |
| 178609 | 12/10/2024 | 312030 | L.A. COUNTY ASSESSOR | 25ASRE055 | | | MAPS/POSTAGE | 28.15 | | |
| | | | | | | | Total : | 28.15 | | |
| 178610 | 12/10/2024 | 312039 | L.A. COUNTY FIRE DEPARTMENT | C0012691 | 023-01533 | | FIRE PROTECTION SERVICES - JANUA | 978,310.50 | | |
| | | | | | | | Total : | 978,310.50 | | |
| 178611 | 12/10/2024 | 312113 | L.A. COUNTY SHERIFF'S DEPT | 251083BL | | | INMATE MEAL DELIVERY PROGRAM - C | 1,066.46 | | |
| | | | | | | | Total : | 1,066.46 | | |
| 178612 | 12/10/2024 | 106372 | LANDSCAPE STRUCTURES, INC. | INV-154275 | | | PARK MAINT SUPPLIES | 42.34 | | |
| | | | | | | | Total : | 42.34 | | |
| 178613 | 12/10/2024 | 112614 | LAX AUTO REPAIR | 20091 | | | 2012 FORD E-350 #1391819 OIL & FILTE | 70.00 | | |
| | | | | | | | Total : | 70.00 | | |
| 178614 | 12/10/2024 | 112326 | LWP CLAIMS SOLUTIONS INC. | 23100 | 023-01548 | | WORKERS' COMP CLAIMS ADMINISTR | 21,925.25 | | |
| | | | | | | | Total : | 21,925.25 | | |
| 178615 | 12/10/2024 | 105082 | MAJESTIC LIGHTING, INC. | ML89328 ML89463 | | | BLDG MAINT SUPPLIES | 848.93 | | |
| | | | | | | | BLDG MAINT SUPPLIES | 318.62 | | |
| | | | | | | | Total : | 1,167.55 | | |
| 178616 | 12/10/2024 | 109203 | MAKAI SOLUTIONS | SD1618 | 037-10259 | | FACILITIES & EQUIPMENT MAINTENAN | 6,152.74 | | |
| | | | | | | | Total : | 6,152.74 | | |
| 178617 | 12/10/2024 | 813030 | MANNING & KASS | 819360 819361 819362 | | | LEGAL SERVICES | 2,505.40 | | |
| | | | | | | | LEGAL SERVICES | 2,541.15 | | |
| | | | | | | | LEGAL SERVICES | 880.00 | | |
| | | | | | | | Total : | 5,926.55 | | |

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| 178618 | 12/10/2024 | 113135 MANTLE CLOTHING | INV-02940 | | PD UNIFORM SUPPLIES | 4,509.50 |
| | | | | | Total : | 4,509.50 |
| 178619 | 12/10/2024 | 104841 MAR-CO EQUIPMENT COMPANY | 205093 | | STREET SWEEPER SUPPLIES | 847.15 |
| | | | | | Total : | 847.15 |
| 178620 | 12/10/2024 | 110306 MARIPOSA LANDSCAPES, INC | 3707 | | TREE TRIMMING MAINTENANCE SERV | 2,162.00 |
| | | | | | Total : | 2,162.00 |
| 178621 | 12/10/2024 | 113046 MARX BROS. FIRE EXTINGUISHER, CO., INC. P31460 | | | FIRE EXTINGUISHER SERVICE - GTRAI | 489.60 |
| | | | | | Total : | 489.60 |
| 178622 | 12/10/2024 | 113064 MCMASTER-CARR SUPPLY COMPANY | 34460562 | | GTRANS SHOP SUPPLIES | 48.39 |
| | | | 35779204 | | GTRANS SHOP SUPPLIES | 93.75 |
| | | | 35922811 | | GTRANS SHOP SUPPLIES | 329.89 |
| | | | 36150414 | | PW SHOP SUPPLIES | 448.64 |
| | | | | | Total : | 920.67 |
| 178623 | 12/10/2024 | 112524 MDG ASSOCIATES, INC. | 18820 | | HOME ARP ADMINISTRATION - AUG 20: | 171.75 |
| | | | 19009 | 032-00175 | CDBG ADMINISTRATION - OCTOBER 20: | 9,839.00 |
| | | | 19010 | 032-00175 | CDBG HOUSING REHAB PROGRAM - C | 8,436.00 |
| | | | 19011 | 032-00175 | CDBG HOUSING REHAB PROGRAM - C | 80.00 |
| | | | | | Total : | 18,526.75 |
| 178624 | 12/10/2024 | 113299 MERRIMAC ENERGY GROUP | 2234967 | 037-10363 | 87 OCTANE REGULAR UNLEADED FUE | 29,713.13 |
| | | | | | Total : | 29,713.13 |
| 178625 | 12/10/2024 | 113299 MERRIMAC ENERGY GROUP | 2235004 | 037-10363 | 87 OCTANE REGULAR UNLEADED FUE | 28,714.49 |
| | | | | | Total : | 28,714.49 |
| 178626 | 12/10/2024 | 109331 MGT OF AMERICA CONSULTING, LLC | 60609 | 023-01578 | SB 90 CLAIMS SERVICES | 1,725.00 |
| | | | | | Total : | 1,725.00 |
| 178627 | 12/10/2024 | 111604 MICRO ELECTRONICS, INC | 13385977 | 023-01553 | COMPUTER REPLACEMENT PARTS | 10,315.82 |
| | | | | | Total : | 10,315.82 |
| 178628 | 12/10/2024 | 110824 MIXER INK LLC | 106657 | | PW PROGRAM SUPPLIES | 1,930.48 |

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| 178628 | 12/10/2024 | 110824 MIXER INK LLC | (Continued) | | | | Total : | 1,930.48 | |
| 178629 | 12/10/2024 | 102534 MONCADA, BARBARA | OCTOBER 2024 | | VOLUNTEER DRIVER | 7.00 | Total : | 7.00 | |
| 178630 | 12/10/2024 | 113355 MR. HOSE INC. | 249222 | | PW AUTO PARTS | 218.91 | Total : | 218.91 | |
| 178631 | 12/10/2024 | 113605 MUTUAL LIQUID GAS & EQUIPMENT, CO., INC | 258562 | | SERVICE AGREEMENT PLAN | 135.00 | | | |
| | | | 765578 | | PROPANE GAS | 253.94 | Total : | 388.94 | |
| 178632 | 12/10/2024 | 113721 MYERS TIRE SUPPLY COMPANY | 41406705 | | BUS SHOP SUPPLIES | 223.54 | Total : | 223.54 | |
| 178633 | 12/10/2024 | 109290 MZ AUTO GLASS | 93886 | | WINDOW INSTALL FOR BUS #2016 | 300.00 | Total : | 300.00 | |
| 178634 | 12/10/2024 | 105622 N/S CORPORATION | 0124902 | 037-10364 | GTRANS BUS WASH EQUIPMENT MAIN | 674.00 | Total : | 674.00 | |
| 178635 | 12/10/2024 | 111979 NATIONAL CNG & FLEET SERVICES | 4792 | | CNG INSPECTIONS | 3,850.00 | Total : | 3,850.00 | |
| 178636 | 12/10/2024 | 105140 NMK CORPORATION | COG-027 | 023-01554 | COMPUTER REPLACEMENT PARTS | 6,759.06 | | | |
| | | | COG-031 | 023-01554 | COMPUTER REPLACEMENT PARTS | 12,311.04 | Total : | 19,070.10 | |
| 178637 | 12/10/2024 | 110685 NRM & ASSOCIATES | 0019-2024 | 037-09847 | PROJECT MANAGEMENT SERVICES F | 5,187.50 | Total : | 5,187.50 | |
| 178638 | 12/10/2024 | 110575 OCCUPATIONAL HEALTH CENTERS, OF CALIF | 85018727 | 023-01558 | RANDOM TESTS | 1,334.00 | | | |
| | | | 85091927 | 023-01558 | RANDOM TESTS | 1,014.00 | | | |
| | | | 85092430 | 023-01558 | RANDOM TESTS | 149.00 | Total : | 2,497.00 | |
| 178639 | 12/10/2024 | 115168 OFFICE DEPOT | 385712145 | | PD OFFICE SUPPLIES | 468.55 | | | |
| | | | 389729948-002 | | REC OFFICE SUPPLIES | 44.20 | | | |

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| 178639 | 12/10/2024 | 115168 OFFICE DEPOT | (Continued) 392486038 393425191 393879000 394222757 394260940 395106708 395147235 396187531 396214897 396494051 396513480 396513481 397153394 397790670 | | PD OFFICE SUPPLIES 228.18 CD OFFICE SUPPLIES 63.82 PD OFFICE SUPPLIES 224.82 HR OFFICE SUPPLIES 280.79 PD OFFICE SUPPLIES 71.49 REC OFFICE SUPPLIES 148.83 REC OFFICE SUPPLIES 33.84 HR OFFICE SUPPLIES 164.49 HR OFFICE SUPPLIES 26.39 PD OFFICE SUPPLIES 79.66 PD OFFICE SUPPLIES 184.50 PD OFFICE SUPPLIES 163.11 BUS OFFICE SUPPLIES 89.39 REC OFFICE SUPPLIES 136.39 Total : 2,408.45 |
| 178640 | 12/10/2024 | 111358 O'REILLY AUTO PARTS | 493600 493624 494611 495477 495895 | | SEWER PROGRAM SUPPLIES 131.97 GTRANS AUTO PARTS 63.02 GTRANS AUTO PARTS 23.06 PW AUTO PARTS 124.82 GTRANS AUTO PARTS 61.72 Total : 404.59 |
| 178641 | 12/10/2024 | 115810 ORKIN PEST CONTROL | 266441181 266441929 | | PEST CONTROL - ACCT #27336703 313.99 PEST CONTROL - ACCT #27336703 249.99 Total : 563.98 |
| 178642 | 12/10/2024 | 215540 OSORIO, VICENTE | 110624 | | MGMT ANNUAL HEALTH BENEFIT 484.71 Total : 484.71 |
| 178643 | 12/10/2024 | 103673 PACIFIC PRODUCTS & SERVICE, LLC | 34969 | | SIGNS/ SIGNAL SUPPLIES 422.74 Total : 422.74 |
| 178644 | 12/10/2024 | 112771 PANIAGUA BUS REPAIR | 1206 | 037-10411 | BUS REPAIR FOR BUS #2011 5,666.88 Total : 5,666.88 |

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| 178645 | 12/10/2024 | 110403 PENN RECORDS MANAGEMENT | 0145527 | | OFFSITE STORAGE SERVICES - NOVEI | 65.50 | |
| | | | | | Total : | 65.50 | |
| 178646 | 12/10/2024 | 112744 PHILLIP, SANJAY | OCTOBER 2024 SEPTEMBER 2024 | | VOLUNTEER DRIVER VOLUNTEER DRIVER | 56.00 49.00 | |
| | | | | | Total : | 105.00 | |
| 178647 | 12/10/2024 | 108600 PHOENIX GROUP INFORMATION, SYSTEMS | 1020241211 | 035-01363 | PARKING CONTRACT SERVICES - OCT | 169.98 | |
| | | | | | Total : | 169.98 | |
| 178648 | 12/10/2024 | 112610 PRIETO, THERESE M. | SEPTEMBER 2024 | | VOLUNTEER DRIVER | 14.00 | |
| | | | | | Total : | 14.00 | |
| 178649 | 12/10/2024 | 106092 PRUDENTIAL OVERALL SUPPLY | 42982026 42982027 | 034-00667 034-00667 024-01082 | CUSTODIAL SUPPLIES UNIFORM & SUPPLY RENTAL | 1,226.47 158.64 | |
| | | | 42982028 42982029 42984007 42984008 | 034-00667 034-00667 034-00667 024-01082 | UNIFORM & SUPPLY RENTAL UNIFORM & SUPPLY RENTAL CUSTODIAL SUPPLIES UNIFORM & SUPPLY RENTAL | 29.02 50.10 1,675.79 158.64 | |
| | | | 42984009 42984010 42984011 42984012 42984013 42984014 | 034-00667 034-00667 034-00667 034-00667 034-00667 034-00667 | UNIFORM & SUPPLY RENTAL SUPPLY RENTAL - MATS - GTRANS SUPPLY RENTAL - MATS - NCC SUPPLY RENTAL - MATS - CH SUPPLY RENTAL - MATS - PD SUPPLY RENTAL - MATS - HS | 29.02 50.10 13.65 19.00 91.60 11.60 | |
| | | | | | Total : | 3,513.63 | |
| 178650 | 12/10/2024 | 116575 PSYCHOLOGICAL CONSULTING, ASSOCIATES | 526778 526870 526990 900088 900117 | | INDIVIDUAL PSYCHOTHERAPY INDIVIDUAL PSYCHOTHERAPY INDIVIDUAL PSYCHOTHERAPY INDIVIDUAL PSYCHOTHERAPY INDIVIDUAL PSYCHOTHERAPY | 289.50 289.50 289.50 434.25 434.25 | |
| | | | | | Total : | 1,737.00 | |
| 178651 | 12/10/2024 | 107419 PULSAR | 30161 | 037-10229 | DESIGN & BRANDING OF NEW ON-DEM | 8,006.75 | |

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| 178651 | 12/10/2024 | 107419 PULSAR | (Continued) | | | | Total : | | 8,006.75 |
| 178652 | 12/10/2024 | 104868 PYRO-COMM SYSTEMS, INC. | 10029988 | | SERVICE CALL - ADMIN BUILDING A | 3,674.24 | | | |
| | | | 10030165 | 037-10405 | SECURITY ALARM MONITORING - BLDG A | 195.00 | | | |
| | | | 10030624 | 037-10405 | FIRE ALARM MONITORING - BLDG A | 225.00 | | | |
| | | | 10030625 | 037-10405 | FIRE ALARM MONITORING - BLDG B | 225.00 | | | |
| | | | 10030628 | 037-10405 | FIRE ALARM MONITORING - BLDG C | 225.00 | | | |
| | | | | | Total : | 4,544.24 | | | |
| 178653 | 12/10/2024 | 102283 QUICK COLOR PRINTING | 16343 | | SR BUREAU PROGRAM SUPPLIES | 82.69 | | | |
| | | | | | Total : | 82.69 | | | |
| 178654 | 12/10/2024 | 111574 RACE COMMUNICATIONS | RC1402930 | 023-01556 | FIBER INTERNET SERVICES - DECEME | 5,787.34 | | | |
| | | | | | Total : | 5,787.34 | | | |
| 178655 | 12/10/2024 | 100147 RCI IMAGE SYSTEMS | 77598 | | MICROFICHE SCANNING - ST ANDREW | 132.30 | | | |
| | | | | | Total : | 132.30 | | | |
| 178656 | 12/10/2024 | 111867 RJM DESIGN GROUP | 36746 | 024-00795 | DESIGN & ENGINEERING - AQUATIC & | 1,072.25 | | | |
| | | | | | Total : | 1,072.25 | | | |
| 178657 | 12/10/2024 | 119022 SAFE MART OF SOUTHERN, CALIFORNIA, INC | 1000 | | GTRANS FACILITY SUPPLIES | 1,035.32 | | | |
| | | | 1378 | | PD PROGRAM SUPPLIES | 236.37 | | | |
| | | | | | Total : | 1,271.69 | | | |
| 178658 | 12/10/2024 | 119015 SAFETY-KLEEN CORPORATION | 95608319 | 037-10376 | SERVICE AQUEOUS PARTS WASHER | 1,166.23 | | | |
| | | | | | Total : | 1,166.23 | | | |
| 178659 | 12/10/2024 | 112327 SAMI'S REFEREES LLC | 11/01-11/15/24 | | SPORT REFEREE SERVICES | 720.00 | | | |
| | | | | | Total : | 720.00 | | | |
| 178660 | 12/10/2024 | 119016 SAM'S CLUB | 3074 | | PARK MAINT SUPPLIES | 164.26 | | | |
| | | | | | Total : | 164.26 | | | |
| 178661 | 12/10/2024 | 108654 SECTRAN SECURITY INC. | 24092436 | | ARMORED TRANSPORTATION SERVICE | 2,561.80 | | | |
| | | | 24102392 | | ARMORED TRANSPORTATION SERVICE | 2,226.51 | | | |
| | | | | | Total : | 4,788.31 | | | |

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| 178662 | 12/10/2024 | 107006 SHAMROCK COMPANIES | 2779416 2780153 2780202 | | PW MAINT SUPPLIES BLDG MAINT SUPPLIES STREET MAINT SUPPLIES Total : |
| | | | | | 26.53 209.52 192.10 428.15 |
| 178663 | 12/10/2024 | 119233 SHERWIN-WILLIAMS CO. | 2348-3 3877-0 4055-2 | | STREET MAINT SUPPLIES STREET MAINT SUPPLIES STREET MAINT SUPPLIES Total : |
| | | | | | 371.44 7.89 15.79 395.12 |
| 178664 | 12/10/2024 | 119378 SMARDAN SUPPLY CO. | S4166963 S4166988 | | GTRANS FACILITY SUPPLIES BLDG MAINT SUPPLIES Total : |
| | | | | | 26.95 282.51 309.46 |
| 178665 | 12/10/2024 | 107758 SO CAL CONSTRUCTION SERVICES | 15236-1PHLA | 032-00183 | PHLA HOUSING REHABILITATION PROJ Total : |
| | | | | | 36,801.00 36,801.00 |
| 178666 | 12/10/2024 | 107758 SO CAL CONSTRUCTION SERVICES | 15236-2 | 032-00184 | CDBG HOUSING REHABILITATION PRC Total : |
| | | | | | 20,070.00 20,070.00 |
| 178667 | 12/10/2024 | 107761 SOCAL STORMWATER RUNOFF, SOLUTION S | 10438 | 037-10385 | FACILITY STORMWATER COMPLIANCE Total : |
| | | | | | 7,647.50 7,647.50 |
| 178668 | 12/10/2024 | 119447 SOUTH BAY FORD | 513503 514088 515031 515052 | | GTRANS AUTO PARTS GTRANS AUTO PARTS GTRANS AUTO PARTS GTRANS AUTO PARTS Total : |
| | | | | | 92.53 242.84 140.68 111.55 587.60 |
| 178669 | 12/10/2024 | 619003 SOUTHERN CALIFORNIA EDISON | 112724 120224 | | LIGHT & POWER LIGHT & POWER Total : |
| | | | | | 161,757.13 46,758.75 208,515.88 |
| 178670 | 12/10/2024 | 103202 SOUTHERN COUNTIES LUBRICANTS, LLC | 212066 212360 212444 212882 | | BUS AUTOMOTIVE FLUIDS BUS AUTOMOTIVE FLUIDS BUS AUTOMOTIVE FLUIDS BUS AUTOMOTIVE FLUIDS Total : |
| | | | | | 3,707.22 2,233.89 2,450.75 1,489.26 |

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| 178670 | 12/10/2024 | 103202 | 103202 SOUTHERN COUNTIES LUBRICANTS, LL (Continued) | | | Total : | 9,881.12 |
| 178671 | 12/10/2024 | 101570 | SOUTHWEST OFFSET PRINTING CO., INC. 207159 | 034-00674 | RECREATION GUIDE SPRING 2025 | Total : | 7,376.96 |
| 178672 | 12/10/2024 | 111778 | SPCALA 202411 | 032-00172 | ANIMAL SHELTER SERVICES | Total : | 25,300.00 |
| 178673 | 12/10/2024 | 104453 | SPICERS PAPER, INC. 50254855 | | PD OFFICE SUPPLIES | Total : | 2,307.36 |
| 178674 | 12/10/2024 | 119548 | ST. JOHN LUTHERAN CHURCH DECEMBER 2024 | | SENIOR CITIZENS DAY CARE | Total : | 1,100.00 |
| 178675 | 12/10/2024 | 119594 | STANLEY PEST CONTROL 1821379 1835129 1835130 1835131 1835132 1835133 1835134 1835135 1835137 1835140 1835141 1835142 1835145 | | PEST CONTROL SERVICE - 15800 BRIG PEST CONTROL SERVICE - 13220 VAN PEST CONTROL SERVICE - 14517 CREN PEST CONTROL SERVICE - 2320 W 149 PEST CONTROL SERVICE - 2100 W 154 PEST CONTROL SERVICE - 1717 W 162 PEST CONTROL SERVICE - 1718 W 162 PEST CONTROL SERVICE - 1670 W 162 PEST CONTROL SERVICE - 1700 W 162 PEST CONTROL SERVICE - 1651 W 162 PEST CONTROL SERVICE - 14708 HALL PEST CONTROL SERVICE - 15800 BRIG PEST CONTROL SERVICE - 1220 W 17C | 650.00 65.00 60.00 42.00 65.00 75.00 65.00 80.00 80.00 85.00 42.00 42.00 70.00 Total : | 1,421.00 |
| 178676 | 12/10/2024 | 109892 | STANTEC CONSULTING SERVICES 2264523 2289056 | 037-09851 037-09851 | DESIGN CONSULTING SERVICES - CNC DESIGN CONSULTING SERVICES - CNC | Total : | 1,265.87 1,103.25 2,369.12 |
| 178677 | 12/10/2024 | 112318 | SUB ZERO ICE CREAM-CALIFORNIA,, LLC 444 | | GTRANS CATERING SERVICES | Total : | 965.25 965.25 |
| 178678 | 12/10/2024 | 112505 | T Y LIN INTERNATIONAL 102404401 102408448 | 037-10236 037-10323 | GRID PROJECT MANAGEMENT PROJECT MGMT SVCS, MAINT & ASSE | | 1,561.74 916.74 |

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| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178678 | 12/10/2024 | 112505 T Y LIN INTERNATIONAL | (Continued) 102410488 | 037-10236 | GRID PROJECT MANAGEMENT | 390.43 |
| | | | | | Total : | 2,868.91 |
| 178679 | 12/10/2024 | 100609 TANK SPECIALISTS OF CALIFORNIA | 34263 | | MONITORING SYSTEMS TEST & CERTI | 1,095.00 |
| | | | | | Total : | 1,095.00 |
| 178680 | 12/10/2024 | 112703 TEAM PORTER INC. | RA-GOMEZ 12/2024 | | RENTAL ASSISTANCE PROGRAM | 975.00 |
| | | | | | Total : | 975.00 |
| 178681 | 12/10/2024 | 120215 THOMPSON TROPHY MFG., INC. | 70168 | | YOUTH SPORTS TROPHIES | 163.78 |
| | | | | | Total : | 163.78 |
| 178682 | 12/10/2024 | 110238 TIREHUB, LLC | 45555851 | | TIRES - GY WRL WORKHORSE HT 245 | 148.49 |
| | | | 45604963 | | TIRES - GY WRL WORKHORSE HT 245 | 148.49 |
| | | | 45610497 | | TIRES - GY ASSU ALL SEASON BW 106 | 415.26 |
| | | | 45855993 | | TIRES - GY WRL WORKHORSE HT BW | 523.84 |
| | | | | | Total : | 1,236.08 |
| 178683 | 12/10/2024 | 111990 TOWNSEND PUBLIC AFFAIRS, INC | 22623 | 020-00051 | CONSULTING SERVICES - DECEMBER | 7,000.00 |
| | | | | | Total : | 7,000.00 |
| 178684 | 12/10/2024 | 106018 TRANE U.S. INC. | 17948442 | 037-10366 | BUS FACILITY MAINT SUPPLIES | 39.73 |
| | | | 17948456 | 037-10366 | BUS FACILITY MAINT SUPPLIES | 49.68 |
| | | | | | Total : | 89.41 |
| 178685 | 12/10/2024 | 111877 TRANSPORTATION STUDIES, INC | 8703 | | TRAFFIC STUDY - CITY WIDE | 3,692.00 |
| | | | | | Total : | 3,692.00 |
| 178686 | 12/10/2024 | 111481 TRIO COMMUNITY MEALS, LLC | INV2230051640 | 034-00659 | SENIOR FEEDING PROGRAM | 5,485.04 |
| | | | INV2230055334 | 034-00659 | SENIOR FEEDING PROGRAM | 7,291.46 |
| | | | INV2230055568 | 034-00659 | SENIOR FEEDING PROGRAM | 5,505.28 |
| | | | INV2230055844 | 034-00659 | SENIOR FEEDING PROGRAM | 7,857.70 |
| | | | | | Total : | 26,139.48 |
| 178687 | 12/10/2024 | 105190 TYLER TECHNOLOGIES, INC. | 045-493660 | 023-01577 | ANNUAL EDEN SOFTWARE RENEWAL | 57,281.41 |
| | | | | | Total : | 57,281.41 |

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| 178688 | 12/10/2024 | 109900 U.S. BANK CORPORATE PAYMENT, SYSTEMS | PD TRAINING2 102224 | | CAL CARD STATEMENT 09/24-10/22/24 | 7,398.64 |
| | | | PD TRAINING4 102224 | | CAL CARD STATEMENT 09/24-10/22/24 | 1,570.78 |
| | | | RECREATION 10/22/24 | | CAL CARD STATEMENT 09/24-10/22/24 | 21,364.25 |
| | | | | | Total : | 30,333.67 |
| 178689 | 12/10/2024 | 109900 U.S. BANK CORPORATE PAYMENT, SYSTEMS | BEEMAN 11/22/24 | | CAL CARD STATEMENT 10/23-11/22/24 | 1,051.86 |
| | | | OROZCO 10/22/24 | | CAL CARD STATEMENT 09/24-10/22/24 | 6,565.49 |
| | | | PYNN 10/22/24 | 037-10407 | CAL CARD STATEMENT 09/24-10/22/24 | 15,782.40 |
| | | | SANTIN 10/22/24 | | CAL CARD STATEMENT 09/24-10/22/24 | 7,382.33 |
| | | | SWEENEY 10/22/24 | | CAL CARD STATEMENT 09/24-10/22/24 | 2,820.97 |
| | | | | | Total : | 33,603.05 |
| 178690 | 12/10/2024 | 104692 ULINE | 185024745 | | BUS SHOP SUPPLIES | 46.52 |
| | | | 185216209 | | BUS SHOP SUPPLIES | -170.89 |
| | | | 185931712 | | REC PROGRAM SUPPLIES | 184.58 |
| | | | 185970749 | | REC PROGRAM SUPPLIES | 443.66 |
| | | | 185982754 | | CUSTODIAL SUPPLIES | 69.87 |
| | | | 185984982 | | REC PROGRAM SUPPLIES | 490.07 |
| | | | | | Total : | 1,063.81 |
| 178691 | 12/10/2024 | 121010 UNITED RENTALS | 241287987 | | RENTAL - CONCRETE SAW | 209.20 |
| | | | 241293351 | | EQUIPMENT RENTAL - SCISSOR LIFT | 352.80 |
| | | | | | Total : | 562.00 |
| 178692 | 12/10/2024 | 113022 V V & G CONSTRUCTION | 424-4-237:1C | 032-00185 | CDBG HOUSING REHABILITATION PRO | 20,592.00 |
| | | | 424-4-237:1P | 032-00186 | PHLA HOUSING REHAB PROGRAM | 21,663.00 |
| | | | | | Total : | 42,255.00 |
| 178693 | 12/10/2024 | 105316 VECTORUSA | 102419 | | NCC SOUND SYSTEM SERVICE | 910.00 |
| | | | | | Total : | 910.00 |
| 178694 | 12/10/2024 | 106487 VEHICLE TECHNICAL CONSULTANTS, INC. | 1826114 | | AUDIT SERVICES - PRE-AWARD BUY A | 1,500.00 |
| | | | | | Total : | 1,500.00 |
| 178695 | 12/10/2024 | 122050 VERIZON WIRELESS | 9978415001 | | PW CELL PHONE SERVICE | 1,010.64 |
| | | | | | Total : | 1,010.64 |

| Bank code : usb | | | | | | |
|-----------------|------------|---------------------------------------|--|------|--|--|
| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178696 | 12/10/2024 | 111900 VILLACORTA, ARSENIO | OCTOBER 2024 SEPTEMBER 2024 | | VOLUNTEER DRIVER VOLUNTEER DRIVER | 42.00 28.00 70.00 |
| 178697 | 12/10/2024 | 105259 VINI'S PARTY RENTALS | 926314 | | RENTAL - 2024 FWB CHAIRS & BANQUET | 2,890.50 2,890.50 |
| 178698 | 12/10/2024 | 122435 VISTA PAINT CORPORATION | 2024-616676-00 2024-616711-00 2024-687929-00 2024-697910-00 2024-712649-00 2024-716353-00 | | STREET MAINT SUPPLIES STREET MAINT SUPPLIES STREET MAINT SUPPLIES STREET MAINT SUPPLIES STREET MAINT SUPPLIES STREET MAINT SUPPLIES | 706.61 -706.61 297.68 162.68 198.45 992.25 1,651.06 |
| 178699 | 12/10/2024 | 113028 WABER PROPERTIES, LLC | RA-MILLER 12/2024 | | RENTAL ASSISTANCE PROGRAM | 2,100.00 2,100.00 |
| 178700 | 12/10/2024 | 108353 WALTERS WHOLESALE ELECTRIC CO | S126358819 | | BLDG MAINT SUPPLIES | 221.60 221.60 |
| 178701 | 12/10/2024 | 101903 WATER TECHNIQUES | 13059 | | DRINKING WATER SYSTEM RENTAL | 45.00 45.00 |
| 178702 | 12/10/2024 | 112903 WATTS, BARBARA | OCTOBER 2024 SEPTEMBER 2024 | | VOLUNTEER DRIVER VOLUNTEER DRIVER | 56.00 49.00 105.00 |
| 178703 | 12/10/2024 | 104107 WAXIE SANITARY SUPPLY | 82847806 82867014 | | BUS WASH SUPPLIES BUS WASH SUPPLIES | 225.17 58.34 283.51 |
| 178704 | 12/10/2024 | 123350 WEST COAST SAND & GRAVEL, INC. | 785837 | | STREET MAINT SUPPLIES | 852.39 852.39 |
| 178705 | 12/10/2024 | 113143 WESTERN EXTERMINATOR | 66931729 | | GENERAL PEST CONTROL | 2,950.00 2,950.00 |

| Bank code : | | usb | | | | |
|------------------------------|------------|--------------------------------|----------------|-----------|---------------------------------|--------------|
| Voucher | Date | Vendor | Invoice | PO # | Description/Account | Amount |
| 178706 | 12/10/2024 | 123050 WILLIAMS SCOTSMAN, INC. | 9022481599 | 035-01358 | MODULAR BUILDING RENTAL CPX-804 | 2,279.26 |
| | | | | | Total : | 2,279.26 |
| 178707 | 12/10/2024 | 105568 WORTHY, PATRICIA | SEPTEMBER 2024 | | VOLUNTEER DRIVER | 21.00 |
| | | | | | Total : | 21.00 |
| 178708 | 12/10/2024 | 112925 WRAP BULLY'S INC | 61218 | | FOOD TRAILER GRAPHIC DESIGN | 3,790.00 |
| | | | | | Total : | 3,790.00 |
| 178709 | 12/10/2024 | 125001 YAMADA COMPANY, INC. | 84653 | | PW MAINT SUPPLIES | 31.54 |
| | | | | | Total : | 31.54 |
| 178710 | 12/10/2024 | 126122 ZEP SALES & SERVICE | 9010187232 | | BUS SHOP SUPPLIES | 1,468.79 |
| | | | | | Total : | 1,468.79 |
| 194 Vouchers for bank code : | | usb | | | Bank total : | 2,330,739.76 |
| 194 Vouchers in this report | | | | | Total vouchers : | 2,330,739.76 |

CITY OF GARDENA



INVESTMENT REPORT

October 2024

Prepared by Danny Rodriguez, Revenue and Purchasing Manager
Reviewed by Ray Beeman, Director of Administrative Services

MONTHLY ACCOUNT STATEMENT

City of Gardena Cons | Account #10647 | As of October 31, 2024

CHANDLER ASSET MANAGEMENT | chandlerasset.com

Chandler Team:

For questions about your account, please call (800) 317-4747,
or contact clientservice@chandlerasset.com

Custodian:

PORTFOLIO SUMMARY



City of Gardena Cons | Account #10647 | As of October 31, 2024

Portfolio Characteristics

| | |
|---------------------------|-------|
| Average Modified Duration | 0.62 |
| Average Coupon | 4.33% |
| Average Purchase YTM | 4.44% |
| Average Market YTM | 4.67% |
| Average Quality | AA+ |
| Average Final Maturity | 0.73 |
| Average Life | 0.64 |

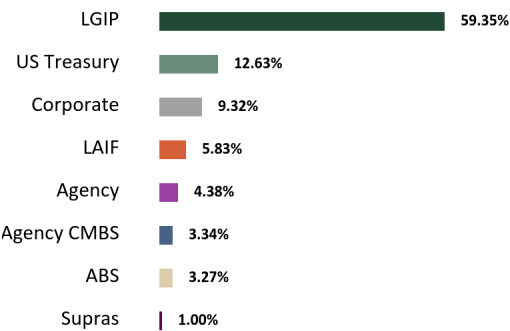
Account Summary

| | Beg. Values as of 10/01/2024 | End Values as of 10/31/2024 |
|---------------------------|---------------------------------|--------------------------------|
| Market Value | 96,706,509.67 | 96,689,967.21 |
| Accrued Interest | 220,582.78 | 245,483.76 |
| Total Market Value | 96,927,092.45 | 96,935,450.97 |
| Income Earned | 199,686.36 | 254,315.83 |
| Cont/WD | 0.00 | 0.00 |
| Par | 90,437,193.49 | 90,759,376.30 |
| Book Value | 96,625,476.23 | 96,979,476.18 |
| Cost Value | 96,535,783.60 | 96,895,893.48 |

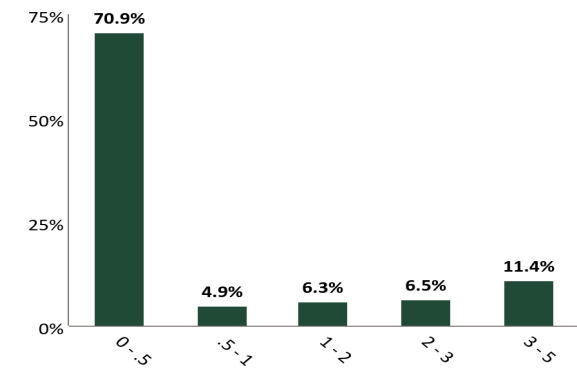
Top Issuers

| | |
|--------------------------------------|--------|
| California Asset Mgmt Program | 52.14% |
| United States | 12.63% |
| CalTrust | 7.21% |
| LAIF | 5.83% |
| FHLMC | 3.34% |
| Farm Credit System | 2.68% |
| Federal Home Loan Banks | 1.35% |
| International Bank for Recon and Dev | 1.00% |

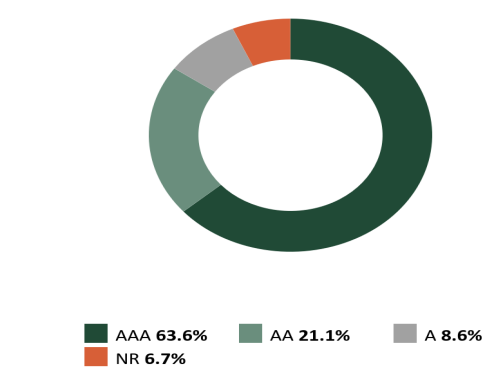
Sector Allocation



Maturity Distribution



Credit Quality



*See Footnote

The credit quality is a weighted average calculation of the highest of S&P, Moody's' and Fitch

Execution Time: 12/04/2024 11:01:58 AM

Chandler Asset Management | info@chandlerasset.com | www.chandlerasset.com | 800.317.4747

CONFIDENTIAL | 2

RECONCILIATION SUMMARY



City of Gardena Cons | Account #10647 | As of October 31, 2024

Maturities / Calls

| | |
|---------------------|-----------------|
| Month to Date | (1,060,000.00) |
| Fiscal Year to Date | (11,650,000.00) |

Principal Paydowns

| | |
|---------------------|--------------|
| Month to Date | (77,605.63) |
| Fiscal Year to Date | (700,441.68) |

Purchases

| | |
|---------------------|---------------|
| Month to Date | 2,330,505.65 |
| Fiscal Year to Date | 34,454,563.94 |

Sales

| | |
|---------------------|-----------------|
| Month to Date | (973,815.78) |
| Fiscal Year to Date | (13,177,734.84) |

Interest Received

| | |
|---------------------|--------------|
| Month to Date | 219,817.57 |
| Fiscal Year to Date | 1,820,728.05 |

Purchased / Sold Interest

| | |
|---------------------|-------------|
| Month to Date | (733.33) |
| Fiscal Year to Date | (48,692.40) |

Accrual Activity Summary

| | Month to Date | Fiscal Year to Date (01/01/2024) |
|---------------------------------------|----------------|-------------------------------------|
| Beginning Book Value | 96,625,476.23 | 87,301,622.17 |
| Maturities/Calls | (1,060,000.00) | (11,650,000.00) |
| Principal Paydowns | (77,605.63) | (700,441.68) |
| Purchases | 2,330,505.65 | 34,454,563.94 |
| Sales | (973,815.78) | (13,177,734.84) |
| Change in Cash, Payables, Receivables | 124,585.12 | 636,728.94 |
| Amortization/Accretion | 10,330.61 | 114,892.80 |
| Realized Gain (Loss) | (0.02) | (155.15) |
| Ending Book Value | 96,979,476.18 | 96,979,476.18 |

Fair Market Activity Summary

| | Month to Date | Fiscal Year to Date (01/01/2024) |
|---------------------------------------|----------------|-------------------------------------|
| Beginning Market Value | 96,706,509.67 | 86,698,685.72 |
| Maturities/Calls | (1,060,000.00) | (11,650,000.00) |
| Principal Paydowns | (77,605.63) | (700,441.68) |
| Purchases | 2,330,505.65 | 34,454,563.94 |
| Sales | (973,815.78) | (13,177,734.84) |
| Change in Cash, Payables, Receivables | 124,585.12 | 636,728.94 |
| Amortization/Accretion | 10,330.61 | 114,892.80 |
| Change in Net Unrealized Gain (Loss) | (370,542.42) | 313,427.48 |
| Realized Gain (Loss) | (0.02) | (155.15) |
| Ending Market Value | 96,689,967.21 | 96,689,967.21 |

HOLDINGS REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|------------|------------------------------------|---------------------|---------------------------------|--------------------------|----------------------|------------------------------|-------------------------|---------------------------|----------------------|
| ABS | | | | | | | | | |
| 05593AAC3 | BMWLT 2023-1 A3 5.16 11/25/2025 | 19,568.28 | 02/07/2023 5.43% | 19,567.82 19,568.11 | 100.06 4.93% | 19,579.67 16.83 | 0.02% 11.56 | Aaa/AAA NA | 1.07 0.20 |
| 43815GAC3 | HAROT 2021-4 A3 0.88 01/21/2026 | 19,773.54 | 11/16/2021 0.89% | 19,769.37 19,772.46 | 98.88 4.93% | 19,551.71 4.83 | 0.02% (220.75) | Aaa/NA AAA | 1.22 0.28 |
| 47789QAC4 | JDOT 2021-B A3 0.52 03/16/2026 | 13,287.12 | 07/13/2021 0.52% | 13,285.93 13,286.92 | 99.06 4.21% | 13,162.53 3.07 | 0.01% (124.39) | Aaa/NA AAA | 1.37 0.25 |
| 89238JAC9 | TAOT 2021-D A3 0.71 04/15/2026 | 16,108.45 | 11/09/2021 0.95% | 16,108.10 16,108.38 | 98.90 4.87% | 15,930.98 5.08 | 0.02% (177.40) | NA/AAA AAA | 1.45 0.26 |
| 43815BAC4 | HAROT 2022-1 A3 1.88 05/15/2026 | 67,752.14 | 02/15/2022 1.89% | 67,741.94 67,748.80 | 98.85 4.91% | 66,972.77 56.61 | 0.07% (776.03) | Aaa/AAA NA | 1.54 0.38 |
| 43815PAC3 | HAROT 2022-2 A3 3.73 07/20/2026 | 66,880.75 | 08/15/2022 3.87% | 66,876.77 66,879.30 | 99.45 4.89% | 66,511.97 90.08 | 0.07% (367.33) | NA/AAA AAA | 1.72 0.49 |
| 05602RAD3 | BMWOT 2022-A A3 3.21 08/25/2026 | 126,176.95 | 01/05/2023 4.81% | 122,869.73 124,554.77 | 99.41 4.67% | 125,433.19 67.50 | 0.13% 878.42 | Aaa/AAA NA | 1.82 0.41 |
| 89238FAD5 | TAOT 2022-B A3 2.93 09/15/2026 | 57,290.83 | 04/07/2022 3.09% | 57,289.49 57,290.42 | 99.20 4.75% | 56,832.47 74.61 | 0.06% (457.95) | Aaa/AAA NA | 1.87 0.44 |
| 47787JAC2 | JDOT 2022 A3 0.36 09/15/2026 | 50,170.31 | 03/10/2022 2.34% | 50,159.22 50,166.06 | 98.89 4.61% | 49,612.54 51.73 | 0.05% (553.52) | Aaa/NA AAA | 1.87 0.49 |
| 379929AD4 | GMALT 2023-3 A3 5.38 11/20/2026 | 75,000.00 | 08/08/2023 5.38% | 74,991.01 74,994.35 | 100.48 4.80% | 75,359.88 123.29 | 0.08% 365.53 | NA/AAA AAA | 2.05 0.75 |
| 47800AAC4 | JDOT 2022-B A3 3.74 02/16/2027 | 95,494.57 | 07/12/2022 3.77% | 95,485.45 95,490.79 | 99.37 4.68% | 94,890.66 158.73 | 0.10% (600.13) | Aaa/NA AAA | 2.30 0.69 |
| 448979AD6 | HART 2023-A A3 4.58 04/15/2027 | 155,000.00 | 04/04/2023 5.14% | 154,984.87 154,990.75 | 99.91 4.75% | 154,854.63 315.51 | 0.16% (136.12) | NA/AAA AAA | 2.45 0.73 |
| 36265WAD5 | GMCAR 2022-3 A3 3.64 04/16/2027 | 64,480.82 | 07/06/2022 3.93% | 64,480.37 64,480.63 | 99.43 4.80% | 64,114.78 97.80 | 0.07% (365.85) | Aaa/NA AAA | 2.46 0.50 |
| 43815JAC7 | HAROT 2023-1 A3 5.04 04/21/2027 | 70,000.00 | 02/16/2023 5.09% | 69,986.99 69,992.31 | 100.29 4.72% | 70,204.67 98.00 | 0.07% 212.36 | Aaa/NA AAA | 2.47 0.79 |
| 02582JIT8 | AMXCA 2022-2 A 3.39 05/17/2027 | 185,000.00 | 05/17/2022 3.42% | 184,959.08 184,989.75 | 99.29 4.78% | 183,685.19 278.73 | 0.19% (1,304.57) | NA/AAA AAA | 0.54 0.52 |
| 47800BAC2 | JDOT 2022-C A3 5.09 06/15/2027 | 188,218.52 | 10/12/2022 3.29% | 188,203.91 188,211.12 | 100.23 4.83% | 188,652.02 425.79 | 0.20% 440.90 | Aaa/NA AAA | 2.62 0.74 |
| 58770AAC7 | MBART 2023-1 A3 4.51 11/15/2027 | 97,392.03 | 01/18/2023 4.56% | 97,380.35 97,384.85 | 99.86 4.74% | 97,253.39 195.22 | 0.10% (131.47) | NA/AAA AAA | 3.04 0.74 |

HOLDINGS REPORT

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|------------------|------------------------------------|---------------------|---------------------------------|--|-------------------------------|--|---------------------------------|------------------------------|----------------------------|
| 58769GAD5 | MBALT 2024-B A3 4.23 02/15/2028 | 130,000.00 | 09/17/2024 4.24% | 129,978.12 129,978.77 | 99.43 4.76% | 129,257.02 244.40 | 0.13% (721.75) | NA/AAA AAA | 3.29 1.17 |
| 362583AD8 | GMCAR 2023-2 A3 4.47 02/16/2028 | 115,000.00 | 04/04/2023 4.51% | 114,996.84 114,997.86 | 99.82 4.71% | 114,793.85 214.19 | 0.12% (204.01) | Aaa/AAA NA | 3.30 0.92 |
| 02582JJZ4 | AMXCA 2023-1 A 4.87 05/15/2026 | 125,000.00 | 06/07/2023 4.87% | 124,988.91 124,992.48 | 100.52 4.57% | 125,645.74 270.56 | 0.13% 653.26 | NA/AAA AAA | 1.54 1.45 |
| 47787CAC7 | JDOT 2023-C A3 5.48 05/15/2028 | 310,000.00 | 09/12/2023 5.40% | 309,978.70 309,983.82 | 101.17 4.73% | 313,612.09 755.02 | 0.32% 3,628.27 | Aaa/NA AAA | 3.54 1.42 |
| 161571HT4 | CHAIT 2023-1 A 5.16 09/15/2028 | 340,000.00 | 09/07/2023 5.17% | 339,905.75 339,927.06 | 101.19 4.54% | 344,043.99 779.73 | 0.36% 4,116.94 | NR/AAA AAA | 3.88 1.75 |
| 02582JKD1 | AMXCA 2023-3 A 5.23 09/15/2028 | 340,000.00 | 09/12/2023 5.29% | 339,984.80 339,988.21 | 101.26 4.57% | 344,293.18 790.31 | 0.36% 4,304.97 | NA/AAA AAA | 3.88 1.74 |
| 44934QAD3 | HART 2024-B A3 4.84 03/15/2029 | 90,000.00 | 07/16/2024 4.90% | 89,986.42 89,987.22 | 100.64 4.60% | 90,572.34 193.60 | 0.09% 585.12 | NA/AAA AAA | 4.37 2.19 |
| 448976AD2 | HART 2024-C A3 4.41 05/15/2029 | 140,000.00 | 10/08/2024 4.46% | 139,989.75 139,989.85 | 99.69 4.59% | 139,562.58 257.25 | 0.14% (427.26) | NA/AAA AAA | 4.54 2.19 |
| 89239TAD4 | TAOT 2024-D A3 4.4 06/15/2029 | 105,000.00 | 10/10/2024 4.44% | 104,994.14 104,994.19 | 99.66 4.59% | 104,646.39 179.67 | 0.11% (347.80) | Aaa/AAA NA | 4.62 2.24 |
| 38014AAD3 | GMCAR 2024-4 A3 4.4 08/16/2029 | 95,000.00 | 10/08/2024 4.32% | 94,981.70 94,981.87 | 99.74 4.56% | 94,755.62 169.02 | 0.10% (226.24) | Aaa/AAA NA | 4.79 2.23 |
| Total ABS | | 3,157,594.30 | 4.49% | 3,153,925.54 3,155,731.10 | 100.20 4.68% | 3,163,785.86 5,917.17 | 3.27% 8,054.77 | Aaa/AAA AAA | 2.99 1.21 |

| AGENCY | | | | | | | | | |
|-----------|---|------------|---------------------|--------------------------|-----------------|------------------------|----------------------|----------------|--------------|
| 3133ENKS8 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.125 01/06/2025 | 750,000.00 | -- 1.59% | 740,054.10 749,377.57 | 99.36 4.68% | 745,205.69 2,695.31 | 0.77% (4,171.88) | Aaa/AA+ AA+ | 0.18 0.18 |
| 3133ENPG9 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.75 02/14/2025 | 415,000.00 | 02/10/2022 1.84% | 413,891.95 414,893.75 | 99.18 4.65% | 411,580.16 1,553.37 | 0.43% (3,313.59) | Aaa/AA+ AA+ | 0.29 0.28 |
| 3135G06G3 | FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.5 11/07/2025 | 350,000.00 | 11/18/2020 0.52% | 349,639.50 349,926.27 | 96.26 4.30% | 336,921.93 845.83 | 0.35% (13,004.34) | Aaa/AA+ AA+ | 1.02 0.99 |
| 3130B3A29 | FEDERAL HOME LOAN BANKS 4.0 10/09/2026 | 600,000.00 | 10/21/2024 4.00% | 599,994.00 599,994.08 | 99.80 4.11% | 598,797.11 1,333.33 | 0.62% (1,196.97) | Aaa/AA+ AA+ | 1.94 1.84 |
| 3133ERFJ5 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 05/20/2027 | 330,000.00 | 05/23/2024 4.79% | 327,333.60 327,727.08 | 100.83 4.15% | 332,747.67 6,641.25 | 0.34% 5,020.58 | Aaa/AA+ AA+ | 2.55 2.34 |

HOLDINGS REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|---------------------|---|---------------------|---------------------------------|--|------------------------------|---|------------------------------------|------------------------------|----------------------------|
| 3130ATSS7 | FEDERAL HOME LOAN BANKS 4.5 03/10/2028 | 700,000.00 | 03/21/2023 3.99% | 715,799.00 710,663.24 | 101.03 4.17% | 707,208.77 4,462.50 | 0.73% (3,454.47) | Aaa/AA+ AA+ | 3.36 3.07 |
| 3133ERGL9 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 06/07/2028 | 450,000.00 | 06/25/2024 4.44% | 450,984.50 450,897.11 | 101.17 4.15% | 455,267.19 8,100.00 | 0.47% 4,370.08 | Aaa/AA+ AA+ | 3.60 3.24 |
| 3133EPN50 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.25 12/15/2028 | 650,000.00 | 12/28/2023 3.89% | 660,575.50 658,778.89 | 100.14 4.21% | 650,924.36 10,436.11 | 0.67% (7,854.53) | Aaa/AA+ AA+ | 4.12 3.69 |
| Total Agency | | 4,245,000.00 | 3.18% | 4,258,272.15 4,262,257.99 | 99.87 4.31% | 4,238,652.87 36,067.71 | 4.38% (23,605.12) | Aaa/AA+ AA+ | 2.20 2.01 |

| AGENCY CMBS | | | | | | | | | |
|------------------------------|-----------------------------------|---------------------|---------------------|--|------------------------------|--|----------------------------------|------------------------------|----------------------------|
| 3137BNGT5 | FHMS K-054 A2 2.745 01/25/2026 | 500,000.00 | 02/15/2023 4.65% | 474,785.16 489,721.03 | 97.89 4.58% | 489,445.30 1,143.75 | 0.51% (275.73) | Aaa/AA+ AAA | 1.24 1.07 |
| 3137BVZ82 | FHMS K-063 A2 3.43 01/25/2027 | 320,000.00 | 02/06/2024 4.48% | 310,725.00 313,059.11 | 97.89 4.42% | 313,243.94 914.67 | 0.32% 184.83 | Aaa/AA+ AAA | 2.24 1.98 |
| 3137FEBQ2 | FHMS K-072 A2 3.444 12/25/2027 | 500,000.00 | 08/22/2023 4.98% | 470,429.69 478,661.58 | 96.89 4.49% | 484,460.40 1,435.00 | 0.50% 5,798.82 | Aaa/AA+ AAA | 3.15 2.86 |
| 3137FETN0 | FHMS K-073 A2 3.35 01/25/2028 | 465,000.00 | 05/24/2023 4.27% | 446,908.59 452,529.12 | 96.58 4.49% | 449,117.18 1,298.13 | 0.46% (3,411.94) | Aaa/AA+ AAA | 3.24 2.90 |
| 3137FHPJ6 | FHMS K-080 A2 3.926 07/25/2028 | 325,000.00 | 01/23/2024 4.45% | 317,814.45 319,057.93 | 97.90 4.51% | 318,168.37 1,063.29 | 0.33% (889.56) | Aaa/AA+ AA+ | 3.73 3.39 |
| 3137FJEH8 | FHMS K-081 A2 3.9 08/25/2028 | 155,000.00 | 09/15/2023 4.86% | 148,436.72 149,943.65 | 97.84 4.49% | 151,657.25 503.75 | 0.16% 1,713.60 | Aaa/AA+ AAA | 3.82 3.45 |
| 3137H4BY5 | FHMS K-746 A2 2.031 09/25/2028 | 315,000.00 | 10/03/2023 5.30% | 270,973.83 280,604.55 | 91.13 4.55% | 287,064.29 533.14 | 0.30% 6,459.73 | Aaa/AA+ AAA | 3.90 3.62 |
| 3137FJXV6 | FHMS K-083 A2 4.05 09/25/2028 | 297,000.00 | 12/07/2023 4.60% | 289,783.83 291,143.40 | 98.35 4.48% | 292,085.27 1,002.38 | 0.30% 941.88 | Aaa/AA+ AAA | 3.90 3.52 |
| 3137FJKE8 | FHMS K-082 A2 3.92 09/25/2028 | 220,000.00 | 09/20/2024 3.81% | 220,575.78 220,560.95 | 97.82 4.51% | 215,211.06 718.67 | 0.22% (5,349.89) | Aaa/AA+ AAA | 3.90 3.48 |
| 3137FJZ93 | FHMS K-084 A2 3.78 10/25/2028 | 240,000.00 | 10/20/2023 5.34% | 223,818.75 227,166.29 | 97.14 4.55% | 233,141.02 756.00 | 0.24% 5,974.73 | Aaa/AA+ AA+ | 3.99 3.57 |
| Total Agency CMBS | | 3,337,000.00 | 4.67% | 3,174,251.80 3,222,447.61 | 96.94 4.51% | 3,233,594.08 9,368.76 | 3.34% 11,146.47 | Aaa/AA+ AAA | 3.12 2.81 |

| CASH | | | | | | | | | |
|--------|------------|----------|-------------|----------------------|---------------|------------------|---------------|----------------|--------------|
| CCYUSD | Receivable | 1,379.26 | -- 0.00% | 1,379.26 1,379.26 | 1.00 0.00% | 1,379.26 0.00 | 0.00% 0.00 | Aaa/AAA AAA | 0.00 0.00 |

HOLDINGS REPORT

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|-------------------|---|---------------------|---------------------------------|--|-----------------------------|----------------------------------|-----------------------------|------------------------------|----------------------------|
| CCYUSD | Receivable | 679,652.12 | -- 0.00% | 679,652.12 679,652.12 | 1.00 0.00% | 679,652.12 0.00 | 0.70% 0.00 | Aaa/AAA AAA | 0.00 0.00 |
| Total Cash | | 681,031.38 | 0.00% | 681,031.38 681,031.38 | 1.00 0.00% | 681,031.38 0.00 | 0.70% 0.00 | Aaa/AAA AAA | 0.00 0.00 |
| CORPORATE | | | | | | | | | |
| 78015K7C2 | ROYAL BANK OF CANADA 2.25 11/01/2024 | 500,000.00 | -- 0.88% | 524,067.75 500,000.00 | 100.00 2.25% | 500,000.00 5,625.00 | 0.52% 0.00 | A1/A AA- | 0.00 0.00 |
| 69371RR57 | PACCAR FINANCIAL CORP 0.9 11/08/2024 | 175,000.00 | 11/02/2021 0.90% | 174,989.50 174,999.96 | 99.93 4.63% | 174,872.62 756.88 | 0.18% (127.34) | A1/A+ NA | 0.02 0.02 |
| 06368LGU4 | BANK OF MONTREAL 5.2 12/12/2024 | 400,000.00 | 03/25/2024 5.42% | 399,352.00 399,897.82 | 100.02 4.94% | 400,075.10 8,031.11 | 0.41% 177.29 | A2/A- AA- | 0.11 0.11 |
| 24422EWB1 | JOHN DEERE CAPITAL CORP 2.125 03/07/2025 | 130,000.00 | 03/02/2022 2.14% | 129,944.10 129,993.57 | 99.12 4.67% | 128,855.48 414.38 | 0.13% (1,138.09) | A1/A A+ | 0.35 0.34 |
| 63743HFE7 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025 | 95,000.00 | 04/27/2022 3.46% | 94,974.35 94,994.90 | 99.22 4.73% | 94,257.81 1,238.17 | 0.10% (737.09) | A2/A- A | 0.62 0.60 |
| 46625HMN7 | JPMORGAN CHASE & CO 3.9 07/15/2025 | 400,000.00 | 05/29/2024 5.58% | 392,748.00 395,482.94 | 99.55 4.54% | 398,219.70 4,593.33 | 0.41% 2,736.76 | A1/A- AA- | 0.70 0.68 |
| 6174468C6 | MORGAN STANLEY 4.0 07/23/2025 | 394,000.00 | 04/10/2024 5.56% | 386,478.56 389,748.05 | 99.55 4.63% | 392,234.21 4,290.22 | 0.41% 2,486.16 | A1/A- A+ | 0.73 0.70 |
| 931142EW9 | WALMART INC 3.9 09/09/2025 | 80,000.00 | 09/06/2022 3.92% | 79,944.00 79,984.06 | 99.59 4.39% | 79,669.28 450.67 | 0.08% (314.78) | Aa2/AA AA | 0.86 0.83 |
| 437076CR1 | HOME DEPOT INC 4.0 09/15/2025 | 110,000.00 | 09/12/2022 4.01% | 109,960.40 109,988.47 | 99.56 4.51% | 109,516.60 562.22 | 0.11% (471.87) | A2/A A | 0.87 0.84 |
| 20030NCS8 | COMCAST CORP 3.95 10/15/2025 | 400,000.00 | 03/11/2024 4.95% | 393,932.00 396,365.47 | 99.43 4.56% | 397,735.80 702.22 | 0.41% 1,370.34 | A3/A- A- | 0.96 0.92 |
| 857477BR3 | STATE STREET CORP 1.746 02/06/2026 | 90,000.00 | 02/02/2022 1.75% | 90,000.00 90,000.00 | 99.05 5.29% | 89,144.25 371.03 | 0.09% (855.75) | A1/A AA- | 1.27 0.26 |
| 037833BY5 | APPLE INC 3.25 02/23/2026 | 400,000.00 | 05/09/2023 4.05% | 391,672.00 396,085.27 | 98.61 4.35% | 394,425.24 2,455.56 | 0.41% (1,660.03) | Aaa/AA+ NA | 1.31 1.26 |
| 61747YET8 | MORGAN STANLEY 4.679 07/17/2026 | 175,000.00 | 07/18/2022 4.68% | 175,000.00 175,000.00 | 99.69 5.92% | 174,462.59 2,365.49 | 0.18% (537.41) | A1/A- A+ | 1.71 0.68 |
| 06428CAA2 | BANK OF AMERICA NA 5.526 08/18/2026 | 300,000.00 | 09/19/2023 5.61% | 299,277.00 299,554.08 | 101.75 4.50% | 305,258.51 3,361.65 | 0.32% 5,704.42 | Aa1/A+ AA | 1.80 1.60 |

HOLDINGS REPORT

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|-----------|--|---------------------|---------------------------------|--------------------------|----------------------|------------------------------|-------------------------|---------------------------|----------------------|
| 931142ERO | WALMART INC 1.05 09/17/2026 | 40,000.00 | 09/08/2021 1.09% | 39,924.40 39,971.64 | 94.27 4.26% | 37,707.74 51.33 | 0.04% (2,263.90) | Aa2/AA AA | 1.88 1.82 |
| 63743HFK3 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.6 11/13/2026 | 390,000.00 | 11/14/2023 5.25% | 393,666.00 392,454.36 | 101.92 4.60% | 397,485.75 10,192.00 | 0.41% 5,031.39 | A2/A- A | 2.04 1.79 |
| 89115A2V3 | TORONTO-DOMINION BANK 5.264 12/11/2026 | 160,000.00 | 12/04/2023 5.26% | 160,000.00 160,000.00 | 101.30 4.61% | 162,085.03 3,275.38 | 0.17% 2,085.03 | A2/A- AA- | 2.11 1.94 |
| 78016HZT0 | ROYAL BANK OF CANADA 4.875 01/19/2027 | 150,000.00 | 01/10/2024 4.88% | 149,962.50 149,972.32 | 100.76 4.51% | 151,145.13 2,071.88 | 0.16% 1,172.81 | A1/A AA- | 2.22 2.05 |
| 17275RBQ4 | CISCO SYSTEMS INC 4.8 02/26/2027 | 170,000.00 | 02/21/2024 4.85% | 169,779.00 169,829.21 | 100.87 4.40% | 171,470.94 1,473.33 | 0.18% 1,641.73 | A1/AA- NA | 2.32 2.08 |
| 857477CL5 | STATE STREET CORP 4.993 03/18/2027 | 365,000.00 | 03/13/2024 4.99% | 365,000.00 365,000.00 | 100.96 4.56% | 368,492.90 2,176.81 | 0.38% 3,492.90 | A1/A AA- | 2.38 2.14 |
| 89115A2W1 | TORONTO-DOMINION BANK 4.98 04/05/2027 | 400,000.00 | 04/08/2024 5.21% | 397,448.00 397,927.96 | 100.74 4.65% | 402,970.37 1,438.67 | 0.42% 5,042.41 | A2/A- AA- | 2.43 2.26 |
| 665859AW4 | NORTHERN TRUST CORP 4.0 05/10/2027 | 450,000.00 | 10/05/2022 4.70% | 436,909.50 442,814.28 | 99.08 4.39% | 445,869.92 8,550.00 | 0.46% 3,055.63 | A2/A+ A+ | 2.52 2.33 |
| 14913UAL4 | CATERPILLAR FINANCIAL SERVICES CORP 5.0 05/14/2027 | 405,000.00 | 05/21/2024 4.93% | 405,743.58 405,632.66 | 101.47 4.38% | 410,949.80 9,393.75 | 0.43% 5,317.14 | A2/A A+ | 2.53 2.31 |
| 438516CJ3 | HONEYWELL INTERNATIONAL INC 4.95 02/15/2028 | 400,000.00 | 02/13/2023 4.44% | 408,972.00 405,848.04 | 101.89 4.32% | 407,579.09 4,180.00 | 0.42% 1,731.05 | A2/A A | 3.29 2.91 |
| 57636QAW4 | MASTERCARD INC 4.875 03/09/2028 | 290,000.00 | 04/19/2023 4.17% | 298,833.40 296,014.77 | 101.45 4.40% | 294,215.82 2,042.08 | 0.30% (1,798.95) | Aa3/A+ NA | 3.36 2.98 |
| 74456QBU9 | PUBLIC SERVICE ELECTRIC AND GAS CO 3.7 05/01/2028 | 300,000.00 | 09/06/2023 5.10% | 282,801.00 287,057.68 | 97.08 4.61% | 291,231.07 5,550.00 | 0.30% 4,173.39 | A1/A WR | 3.50 3.24 |
| 58933YBH7 | MERCK & CO INC 4.05 05/17/2028 | 90,000.00 | 05/08/2023 4.07% | 89,927.10 89,948.41 | 99.20 4.30% | 89,277.52 1,660.50 | 0.09% (670.89) | A1/A+ NA | 3.54 3.21 |
| 69371RS80 | PACCAR FINANCIAL CORP 4.6 01/31/2029 | 410,000.00 | 01/24/2024 4.64% | 409,331.70 409,432.29 | 100.29 4.52% | 411,182.96 4,767.39 | 0.43% 1,750.67 | A1/A+ NA | 4.25 3.78 |
| 89236TMF9 | TOYOTA MOTOR CREDIT CORP 5.05 05/16/2029 | 400,000.00 | 06/25/2024 4.88% | 402,872.00 402,666.05 | 101.33 4.72% | 405,325.68 9,258.33 | 0.42% 2,659.63 | A1/A+ A+ | 4.54 3.93 |
| 341081GT8 | FLORIDA POWER & LIGHT CO 5.15 06/15/2029 | 330,000.00 | 09/19/2024 4.03% | 345,331.80 344,945.75 | 102.04 4.65% | 336,743.04 6,986.83 | 0.35% (8,202.71) | Aa2/A+ AA- | 4.62 3.87 |
| 437076DC3 | HOME DEPOT INC 4.75 06/25/2029 | 295,000.00 | -- 4.74% | 295,110.25 295,114.34 | 100.72 4.57% | 297,132.80 4,904.38 | 0.31% 2,018.46 | A2/A A | 4.65 4.00 |

HOLDINGS REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|--|--|----------------------|---------------------------------|--|-------------------------------|--|--------------------------------------|------------------------------------|----------------------------|
| 713448FX1 | PEPSICO INC 4.5 07/17/2029 | 295,000.00 | 07/15/2024 4.53% | 294,542.75 294,569.54 | 100.35 4.41% | 296,040.05 3,835.00 | 0.31% 1,470.51 | A1/A+ NA | 4.71 4.09 |
| Total Corporate | | 8,989,000.00 | 4.47% | 8,988,494.64 8,981,293.88 | 100.31 4.45% | 9,015,632.80 117,025.58 | 9.32% 34,338.92 | A1/A A+ | 2.25 1.99 |
| LAIF | | | | | | | | | |
| 90LAIF\$00 | Local Agency Investment Fund State Pool | 5,635,051.71 | -- 4.48% | 5,635,051.71 5,635,051.71 | 1.00 4.48% | 5,635,051.71 0.00 | 5.83% 0.00 | NA/NA NA | 0.00 0.00 |
| Total LAIF | | 5,635,051.71 | 4.48% | 5,635,051.71 5,635,051.71 | 1.00 4.48% | 5,635,051.71 0.00 | 5.83% 0.00 | NA/NA NA | 0.00 0.00 |
| LOCAL GOV INVESTMENT POOL | | | | | | | | | |
| 09CATR\$05 | CalTrust MTF | 709,236.21 | -- 4.14% | 7,118,071.81 7,118,071.81 | 9.83 4.14% | 6,971,791.98 0.00 | 7.21% (146,279.83) | NA/AAAm NA | 0.00 0.00 |
| 90CAMP\$00 | CAMP | 14,168,142.44 | -- 5.01% | 14,168,142.44 14,168,142.44 | 1.00 5.01% | 14,168,142.44 0.00 | 14.65% 0.00 | NA/AAAm AAA | 0.00 0.00 |
| 90CAMP\$06 | CAMP | 36,250,000.00 | -- 5.01% | 36,250,000.00 36,250,000.00 | 1.00 5.01% | 36,250,000.00 0.00 | 37.49% 0.00 | NA/AAAm NA | 0.00 0.00 |
| Total Local Gov Investment Pool | | 51,127,378.65 | 4.90% | 57,536,214.25 57,536,214.25 | 2.07 4.90% | 57,389,934.42 0.00 | 59.35% (146,279.83) | NA/ AAAm AAA | 0.00 0.00 |
| MONEY MARKET FUND | | | | | | | | | |
| 31846V203 | FIRST AMER:GVT OBLG Y | 157,320.25 | -- 4.45% | 157,320.25 157,320.25 | 1.00 4.45% | 157,320.25 0.00 | 0.16% 0.00 | Aaa/ AAAm AAA | 0.00 0.00 |
| Total Money Market Fund | | 157,320.25 | 4.45% | 157,320.25 157,320.25 | 1.00 4.45% | 157,320.25 0.00 | 0.16% 0.00 | Aaa/ AAAm AAA | 0.00 0.00 |
| SUPRANATIONAL | | | | | | | | | |

HOLDINGS REPORT

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| Cusip | Security Description | Par Value/ Units | Purchase Date Purchase Yield | Cost Value Book Value | Mkt Price Mkt YTM | Market Value Accrued Int. | % of Port. Gain/Loss | Moody's/ S&P/ Fitch | Maturity Duration |
|----------------------|---|---------------------|---------------------------------|--------------------------|----------------------|------------------------------|-------------------------|---------------------------|----------------------|
| 459058LK7 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.0 08/27/2026 | 170,000.00 | 08/20/2024 4.06% | 169,802.80 169,820.63 | 99.63 4.21% | 169,367.58 1,208.89 | 0.18% (453.05) | Aaa/AAA NA | 1.82 1.73 |
| 459058KT9 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.5 07/12/2028 | 250,000.00 | 11/28/2023 4.53% | 239,372.50 241,496.74 | 97.70 4.18% | 244,246.44 2,649.31 | 0.25% 2,749.70 | Aaa/AAA NA | 3.70 3.39 |
| 459058KW2 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.625 08/01/2028 | 250,000.00 | -- 4.97% | 246,407.00 247,187.24 | 101.53 4.18% | 253,821.92 2,890.63 | 0.26% 6,634.67 | Aaa/AAA NA | 3.75 3.38 |
| 459058LN1 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.875 10/16/2029 | 300,000.00 | 10/08/2024 3.93% | 299,217.00 299,223.86 | 98.62 4.19% | 295,853.31 484.38 | 0.31% (3,370.55) | NA/AAA NA | 4.96 4.45 |
| Total | | | | 954,799.30 | 99.33 | 963,289.24 | 1.00% | Aaa/AAA | 3.77 |
| Supranational | | 970,000.00 | 4.38% | 957,728.47 | 4.19% | 7,233.19 | 5,560.77 | NA | 3.42 |

| US TREASURY | | | | | | | | | |
|-------------|--|------------|---------------------|--------------------------|----------------|------------------------|----------------------|----------------|--------------|
| 91282CDH1 | UNITED STATES TREASURY 0.75 11/15/2024 | 750,000.00 | 11/18/2021 0.83% | 748,125.00 749,975.96 | 99.85 4.70% | 748,870.99 2,598.51 | 0.77% (1,104.97) | Aaa/AA+ AA+ | 0.04 0.04 |
| 91282Z52 | UNITED STATES TREASURY 1.375 01/31/2025 | 750,000.00 | 02/17/2022 1.71% | 742,822.27 749,394.09 | 99.21 4.58% | 744,096.68 2,606.15 | 0.77% (5,297.41) | Aaa/AA+ AA+ | 0.25 0.24 |
| 91282ZF0 | UNITED STATES TREASURY 0.5 03/31/2025 | 350,000.00 | 03/25/2021 0.58% | 348,906.26 349,887.86 | 98.40 4.46% | 344,391.80 153.85 | 0.36% (5,496.06) | Aaa/AA+ AA+ | 0.41 0.40 |
| 91282CEH0 | UNITED STATES TREASURY 2.625 04/15/2025 | 450,000.00 | 04/18/2024 5.18% | 439,031.25 444,986.58 | 99.20 4.41% | 446,417.58 551.68 | 0.46% 1,430.99 | Aaa/AA+ AA+ | 0.45 0.44 |
| 91282ZT0 | UNITED STATES TREASURY 0.25 05/31/2025 | 365,000.00 | 02/25/2021 0.60% | 359,653.32 364,274.50 | 97.61 4.48% | 356,259.96 383.95 | 0.37% (8,014.54) | Aaa/AA+ AA+ | 0.58 0.57 |
| 91282CEU1 | UNITED STATES TREASURY 2.875 06/15/2025 | 500,000.00 | 07/30/2024 4.90% | 491,425.78 493,925.47 | 99.10 4.36% | 495,478.52 5,459.36 | 0.51% 1,553.04 | Aaa/AA+ AA+ | 0.62 0.60 |
| 91282CEY3 | UNITED STATES TREASURY 3.0 07/15/2025 | 475,000.00 | 03/15/2024 4.94% | 463,273.44 468,797.52 | 99.11 4.30% | 470,760.25 4,220.79 | 0.49% 1,962.73 | Aaa/AA+ AA+ | 0.70 0.68 |
| 9128284Z0 | UNITED STATES TREASURY 2.75 08/31/2025 | 750,000.00 | -- 0.99% | 800,092.78 760,770.21 | 98.66 4.41% | 739,968.75 3,532.46 | 0.77% (20,801.46) | Aaa/AA+ AA+ | 0.83 0.80 |
| 91282CFK2 | UNITED STATES TREASURY 3.5 09/15/2025 | 475,000.00 | 03/15/2024 4.90% | 465,537.11 469,488.65 | 99.29 4.34% | 471,623.04 2,158.49 | 0.49% 2,134.40 | Aaa/AA+ AA+ | 0.87 0.84 |
| 91282CFP1 | UNITED STATES TREASURY 4.25 10/15/2025 | 550,000.00 | 06/23/2023 4.59% | 545,982.42 548,339.53 | 99.94 4.32% | 549,647.65 1,091.69 | 0.57% 1,308.13 | Aaa/AA+ AA+ | 0.96 0.92 |

HOLDINGS REPORT

City of Gardena Cons | Account #10647 | As of October 31, 2024

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|-------------------------------------|--|----------------------|---------------------------------|--|------------------------------|---|---------------------------------------|------------------------------|----------------------------|
| 91282CAZ4 | UNITED STATES TREASURY 0.375 11/30/2025 | 750,000.00 | -- 0.88% | 734,730.47 746,003.11 | 95.86 4.34% | 718,968.75 1,183.40 | 0.74% (27,034.36) | Aaa/AA+ AA+ | 1.08 1.05 |
| 9128286L9 | UNITED STATES TREASURY 2.25 03/31/2026 | 750,000.00 | 02/25/2022 1.91% | 760,078.13 753,478.71 | 97.31 4.23% | 729,814.46 1,483.52 | 0.75% (23,664.26) | Aaa/AA+ AA+ | 1.41 1.37 |
| 912828R36 | UNITED STATES TREASURY 1.625 05/15/2026 | 250,000.00 | 10/14/2021 0.99% | 257,148.44 252,392.78 | 96.18 4.21% | 240,458.99 1,876.70 | 0.25% (11,933.80) | Aaa/AA+ AA+ | 1.54 1.48 |
| 91282CHH7 | UNITED STATES TREASURY 4.125 06/15/2026 | 475,000.00 | 08/26/2024 3.94% | 476,502.93 476,351.95 | 99.86 4.21% | 474,350.58 7,441.34 | 0.49% (2,001.37) | Aaa/AA+ AA+ | 1.62 1.53 |
| 912828YG9 | UNITED STATES TREASURY 1.625 09/30/2026 | 300,000.00 | 12/28/2021 1.24% | 305,296.88 302,129.74 | 95.41 4.15% | 286,230.47 428.57 | 0.30% (15,899.27) | Aaa/AA+ AA+ | 1.91 1.85 |
| 91282CJC6 | UNITED STATES TREASURY 4.625 10/15/2026 | 475,000.00 | 08/26/2024 3.84% | 482,514.65 481,877.98 | 100.85 4.17% | 479,026.37 1,026.01 | 0.50% (2,851.61) | Aaa/AA+ AA+ | 1.96 1.85 |
| 912828U24 | UNITED STATES TREASURY 2.0 11/15/2026 | 625,000.00 | 03/29/2022 2.55% | 609,912.11 618,361.69 | 95.85 4.14% | 599,072.26 5,774.46 | 0.62% (19,289.42) | Aaa/AA+ AA+ | 2.04 1.95 |
| 91282CJP7 | UNITED STATES TREASURY 4.375 12/15/2026 | 300,000.00 | 12/27/2023 4.02% | 302,906.25 302,077.04 | 100.44 4.15% | 301,324.22 4,984.63 | 0.31% (752.82) | Aaa/AA+ AA+ | 2.12 1.97 |
| 91282CEF4 | UNITED STATES TREASURY 2.5 03/31/2027 | 750,000.00 | -- 2.90% | 736,449.21 743,220.99 | 96.32 4.12% | 722,431.64 1,648.35 | 0.75% (20,789.35) | Aaa/AA+ AA+ | 2.41 2.30 |
| 912828X88 | UNITED STATES TREASURY 2.375 05/15/2027 | 350,000.00 | 06/09/2022 3.08% | 338,666.02 344,175.60 | 95.79 4.14% | 335,248.05 3,840.01 | 0.35% (8,927.55) | Aaa/AA+ AA+ | 2.54 2.40 |
| 91282CFM8 | UNITED STATES TREASURY 4.125 09/30/2027 | 570,000.00 | 10/26/2022 4.19% | 568,419.14 569,065.89 | 100.02 4.12% | 570,089.06 2,067.03 | 0.59% 1,023.17 | Aaa/AA+ AA+ | 2.91 2.71 |
| 9128283F5 | UNITED STATES TREASURY 2.25 11/15/2027 | 800,000.00 | 12/20/2022 3.84% | 743,625.00 765,072.70 | 94.64 4.14% | 757,156.25 8,315.22 | 0.78% (7,916.45) | Aaa/AA+ AA+ | 3.04 2.86 |
| 91282CGC9 | UNITED STATES TREASURY 3.875 12/31/2027 | 500,000.00 | 05/25/2023 3.98% | 497,890.63 498,549.81 | 99.23 4.13% | 496,171.88 6,528.53 | 0.51% (2,377.93) | Aaa/AA+ AA+ | 3.17 2.91 |
| 912828YB0 | UNITED STATES TREASURY 1.625 08/15/2029 | 150,000.00 | 09/24/2024 3.49% | 137,542.97 137,801.18 | 89.21 4.13% | 133,816.41 516.64 | 0.14% (3,984.78) | Aaa/AA+ AA+ | 4.79 4.50 |
| Total US Treasury | | 12,460,000.00 | 2.85% | 12,356,532.46 12,390,399.54 | 98.05 4.30% | 12,211,674.59 69,871.34 | 12.63% (178,724.95) | Aaa/AA+ AA+ | 1.48 1.40 |
| Total Portfolio | | 90,759,376.30 | 4.44% | 96,895,893.48 96,979,476.18 | 34.92 4.67% | 96,689,967.21 245,483.76 | 100.00% (289,508.97) | Aa2/AA+ AA | 0.73 0.62 |
| Total Market Value + Accrued | | | | | | 96,935,450.97 | | | |

TRANSACTION LEDGER



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|---------------------------|-----------------|------------|---------------------|---|--------|----------------|-----------------------|-------------------|-----------------------|-------------|
| ACQUISITIONS | | | | | | | | | | |
| Purchase | 10/02/2024 | 31846V203 | 1,316.45 | FIRST AMER:GVT OBLG Y | 1.000 | 4.54% | (1,316.45) | 0.00 | (1,316.45) | 0.00 |
| Purchase | 10/07/2024 | 31846V203 | 9,960.00 | FIRST AMER:GVT OBLG Y | 1.000 | 4.47% | (9,960.00) | 0.00 | (9,960.00) | 0.00 |
| Purchase | 10/10/2024 | 31846V203 | 450,000.00 | FIRST AMER:GVT OBLG Y | 1.000 | 4.47% | (450,000.00) | 0.00 | (450,000.00) | 0.00 |
| Purchase | 10/15/2024 | 31846V203 | 837.57 | FIRST AMER:GVT OBLG Y | 1.000 | 4.46% | (837.57) | 0.00 | (837.57) | 0.00 |
| Purchase | 10/15/2024 | 31846V203 | 88,622.06 | FIRST AMER:GVT OBLG Y | 1.000 | 4.46% | (88,622.06) | 0.00 | (88,622.06) | 0.00 |
| Purchase | 10/15/2024 | 90LAIF\$00 | 66,042.54 | Local Agency Investment Fund State Pool | 1.000 | 4.48% | (66,042.54) | 0.00 | (66,042.54) | 0.00 |
| Purchase | 10/16/2024 | 459058LN1 | 300,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.875 10/16/2029 | 99.739 | 3.93% | (299,217.00) | 0.00 | (299,217.00) | 0.00 |
| Purchase | 10/16/2024 | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | 99.981 | 4.32% | (94,981.70) | 0.00 | (94,981.70) | 0.00 |
| Purchase | 10/16/2024 | 31846V203 | 6,179.60 | FIRST AMER:GVT OBLG Y | 1.000 | 4.46% | (6,179.60) | 0.00 | (6,179.60) | 0.00 |
| Purchase | 10/16/2024 | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | 99.993 | 4.46% | (139,989.75) | 0.00 | (139,989.75) | 0.00 |
| Purchase | 10/17/2024 | 31846V203 | 345,005.86 | FIRST AMER:GVT OBLG Y | 1.000 | 4.48% | (345,005.86) | 0.00 | (345,005.86) | 0.00 |
| Purchase | 10/17/2024 | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | 99.994 | 4.51% | (104,994.14) | 0.00 | (104,994.14) | 0.00 |
| Purchase | 10/18/2024 | 31846V203 | 6,662.83 | FIRST AMER:GVT OBLG Y | 1.000 | 4.48% | (6,662.83) | 0.00 | (6,662.83) | 0.00 |
| Purchase | 10/21/2024 | 31846V203 | 3,956.94 | FIRST AMER:GVT OBLG Y | 1.000 | 4.47% | (3,956.94) | 0.00 | (3,956.94) | 0.00 |
| Purchase | 10/22/2024 | 3130B3A29 | 600,000.00 | FEDERAL HOME LOAN BANKS 4.0 10/09/2026 | 99.999 | 4.00% | (599,994.00) | (733.33) | (600,727.33) | 0.00 |
| Purchase | 10/25/2024 | 31846V203 | 6,635.65 | FIRST AMER:GVT OBLG Y | 1.000 | 4.48% | (6,635.65) | 0.00 | (6,635.65) | 0.00 |
| Purchase | 10/25/2024 | 31846V203 | 21,139.09 | FIRST AMER:GVT OBLG Y | 1.000 | 4.48% | (21,139.09) | 0.00 | (21,139.09) | 0.00 |
| Purchase | 10/31/2024 | 09CATR\$05 | 2,526.61 | CalTrust MTF | 9.830 | 4.14% | (24,836.55) | 0.00 | (24,836.55) | 0.00 |
| Purchase | 10/31/2024 | 90CAMP\$00 | 60,133.92 | CAMP | 1.000 | 5.01% | (60,133.92) | 0.00 | (60,133.92) | 0.00 |
| Total Purchase | | | 2,309,019.12 | | | | (2,330,505.65) | (733.33) | (2,331,238.98) | 0.00 |
| TOTAL ACQUISITIONS | | | 2,309,019.12 | | | | (2,330,505.65) | (733.33) | (2,331,238.98) | 0.00 |
| OTHER | | | | | | | | | | |

TRANSACTION LEDGER



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|---------------------------------|-----------------|-----------|-----------------------|---|---------|----------------|---------------------|-------------------|---------------------|-------------|
| Maturity | 10/10/2024 | 912797KT3 | (450,000.00) | UNITED STATES TREASURY 10/10/2024 | 100.000 | 0.00% | 450,000.00 | 0.00 | 450,000.00 | 0.00 |
| Maturity | 10/16/2024 | 45950KCR9 | (160,000.00) | INTERNATIONAL FINANCE CORP 1.375 10/16/2024 | 100.000 | 1.38% | 160,000.00 | 0.00 | 160,000.00 | 0.00 |
| Maturity | 10/17/2024 | 912797KU0 | (450,000.00) | UNITED STATES TREASURY 10/17/2024 | 100.000 | 0.00% | 450,000.00 | 0.00 | 450,000.00 | 0.00 |
| Total Maturity | | | (1,060,000.00) | | | | 1,060,000.00 | 0.00 | 1,060,000.00 | 0.00 |
| Sale | 10/16/2024 | 31846V203 | (373,088.45) | FIRST AMER:GVT OBLG Y | 1.000 | 4.46% | 373,088.45 | 0.00 | 373,088.45 | 0.00 |
| Sale | 10/22/2024 | 31846V203 | (600,727.33) | FIRST AMER:GVT OBLG Y | 1.000 | 4.46% | 600,727.33 | 0.00 | 600,727.33 | 0.00 |
| Total Sale | | | (973,815.78) | | | | 973,815.78 | 0.00 | 973,815.78 | 0.00 |
| TOTAL OTHER TRANSACTIONS | | | (2,033,815.78) | | | | 2,033,815.78 | 0.00 | 2,033,815.78 | 0.00 |
| OTHER | | | | | | | | | | |
| Cash Transfer | 10/31/2024 | CCYUSD | 0.00 | Cash | | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Transfer | | | 0.00 | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Coupon | 10/01/2024 | 3137FJKE8 | 0.00 | FHMS K-082 A2 3.92 09/25/2028 | | 3.81% | 718.67 | 0.00 | 718.67 | 0.00 |
| Coupon | 10/01/2024 | 3137FETN0 | 0.00 | FHMS K-073 A2 3.35 01/25/2028 | | 4.24% | 1,298.12 | 0.00 | 1,298.12 | 0.00 |
| Coupon | 10/01/2024 | 3137FHPJ6 | 0.00 | FHMS K-080 A2 3.926 07/25/2028 | | 4.43% | 1,063.29 | 0.00 | 1,063.29 | 0.00 |
| Coupon | 10/01/2024 | 3137BVZ82 | 0.00 | FHMS K-063 A2 3.43 01/25/2027 | | 4.45% | 914.67 | 0.00 | 914.67 | 0.00 |
| Coupon | 10/01/2024 | 3137BNGT5 | 0.00 | FHMS K-054 A2 2.745 01/25/2026 | | 4.52% | 1,143.75 | 0.00 | 1,143.75 | 0.00 |
| Coupon | 10/01/2024 | 3137FJXV6 | 0.00 | FHMS K-083 A2 4.05 09/25/2028 | | 4.58% | 1,002.38 | 0.00 | 1,002.38 | 0.00 |
| Coupon | 10/01/2024 | 3137FJEH8 | 0.00 | FHMS K-081 A2 3.9 08/25/2028 | | 4.82% | 503.75 | 0.00 | 503.75 | 0.00 |
| Coupon | 10/01/2024 | 3137FEBQ2 | 0.00 | FHMS K-072 A2 3.444 12/25/2027 | | 4.92% | 1,435.00 | 0.00 | 1,435.00 | 0.00 |
| Coupon | 10/01/2024 | 3137H4BY5 | 0.00 | FHMS K-746 A2 2.031 09/25/2028 | | 5.20% | 533.14 | 0.00 | 533.14 | 0.00 |

TRANSACTION LEDGER



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|------------------|-----------------|-----------|----------|--|-------|----------------|-----------|-------------------|--------------|-----------|
| Coupon | 10/01/2024 | 3137FJZ93 | 0.00 | FHMS K-084 A2 3.78 10/25/2028 | | 5.28% | 756.00 | 0.00 | 756.00 | 0.00 |
| Coupon | 10/05/2024 | 89115A2W1 | 0.00 | TORONTO-DOMINION BANK 4.98 04/05/2027 | | 5.21% | 9,960.00 | 0.00 | 9,960.00 | 0.00 |
| Coupon | 10/15/2024 | 47788UAC6 | 0.00 | JDOT 2021 A3 0.36 09/15/2025 | | 0.00% | 0.09 | 0.00 | 0.09 | 0.00 |
| Coupon | 10/15/2024 | 47789QAC4 | 0.00 | JDOT 2021-B A3 0.52 03/16/2026 | | 0.53% | 6.43 | 0.00 | 6.43 | 0.00 |
| Coupon | 10/15/2024 | 89238JAC9 | 0.00 | TAOT 2021-D A3 0.71 04/15/2026 | | 0.71% | 11.07 | 0.00 | 11.07 | 0.00 |
| Coupon | 10/15/2024 | 43815BAC4 | 0.00 | HAROT 2022-1 A3 1.88 05/15/2026 | | 1.90% | 118.77 | 0.00 | 118.77 | 0.00 |
| Coupon | 10/15/2024 | 47787JAC2 | 0.00 | JDOT 2022 A3 0.36 09/15/2026 | | 2.35% | 107.14 | 0.00 | 107.14 | 0.00 |
| Coupon | 10/15/2024 | 89238FAD5 | 0.00 | TAOT 2022-B A3 2.93 09/15/2026 | | 2.95% | 153.41 | 0.00 | 153.41 | 0.00 |
| Coupon | 10/15/2024 | 02582JJT8 | 0.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 3.42% | 522.63 | 0.00 | 522.63 | 0.00 |
| Coupon | 10/15/2024 | 47800AAC4 | 0.00 | JDOT 2022-B A3 3.74 02/16/2027 | | 3.78% | 314.77 | 0.00 | 314.77 | 0.00 |
| Coupon | 10/15/2024 | 91282CJC6 | 0.00 | UNITED STATES TREASURY 4.625 10/15/2026 | | 3.84% | 10,984.38 | 0.00 | 10,984.38 | 0.00 |
| Coupon | 10/15/2024 | 58769GAD5 | 0.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 4.24% | 305.50 | 0.00 | 305.50 | 0.00 |
| Coupon | 10/15/2024 | 58770AAC7 | 0.00 | MBART 2023-1 A3 4.51 11/15/2027 | | 4.56% | 389.13 | 0.00 | 389.13 | 0.00 |
| Coupon | 10/15/2024 | 91282CFP1 | 0.00 | UNITED STATES TREASURY 4.25 10/15/2025 | | 4.59% | 11,687.50 | 0.00 | 11,687.50 | 0.00 |
| Coupon | 10/15/2024 | 448979AD6 | 0.00 | HART 2023-A A3 4.58 04/15/2027 | | 4.63% | 591.58 | 0.00 | 591.58 | 0.00 |
| Coupon | 10/15/2024 | 44934QAD3 | 0.00 | HART 2024-B A3 4.84 03/15/2029 | | 4.90% | 363.00 | 0.00 | 363.00 | 0.00 |
| Coupon | 10/15/2024 | 02582JJZ4 | 0.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 4.92% | 507.29 | 0.00 | 507.29 | 0.00 |

TRANSACTION LEDGER



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|---------------------|-----------------|------------|-------------|---|-------|----------------|------------------|-------------------|------------------|-------------|
| Coupon | 10/15/2024 | 20030NCS8 | 0.00 | COMCAST CORP 3.95 10/15/2025 | | 4.95% | 7,900.00 | 0.00 | 7,900.00 | 0.00 |
| Coupon | 10/15/2024 | 47800BAC2 | 0.00 | JDOT 2022-C A3 5.09 06/15/2027 | | 5.15% | 838.34 | 0.00 | 838.34 | 0.00 |
| Coupon | 10/15/2024 | 91282CEH0 | 0.00 | UNITED STATES TREASURY 2.625 04/15/2025 | | 5.18% | 5,906.25 | 0.00 | 5,906.25 | 0.00 |
| Coupon | 10/15/2024 | 161571HT4 | 0.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 5.23% | 1,462.00 | 0.00 | 1,462.00 | 0.00 |
| Coupon | 10/15/2024 | 02582JKD1 | 0.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 5.29% | 1,481.83 | 0.00 | 1,481.83 | 0.00 |
| Coupon | 10/15/2024 | 47787CAC7 | 0.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 5.55% | 1,415.67 | 0.00 | 1,415.67 | 0.00 |
| Coupon | 10/16/2024 | 45950KCR9 | 0.00 | INTERNATIONAL FINANCE CORP 1.375 10/16/2024 | | 1.38% | 1,100.80 | 0.00 | 1,100.80 | 0.00 |
| Coupon | 10/16/2024 | 36265WAD5 | 0.00 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 3.67% | 212.39 | 0.00 | 212.39 | 0.00 |
| Coupon | 10/16/2024 | 362583AD8 | 0.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 4.51% | 428.38 | 0.00 | 428.38 | 0.00 |
| Coupon | 10/18/2024 | 43815PAC3 | 0.00 | HAROT 2022-2 A3 3.73 07/20/2026 | | 3.76% | 227.89 | 0.00 | 227.89 | 0.00 |
| Coupon | 10/20/2024 | 379929AD4 | 0.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 5.45% | 336.25 | 0.00 | 336.25 | 0.00 |
| Coupon | 10/21/2024 | 43815GAC3 | 0.00 | HAROT 2021-4 A3 0.88 01/21/2026 | | 0.90% | 16.93 | 0.00 | 16.93 | 0.00 |
| Coupon | 10/21/2024 | 43815JAC7 | 0.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 5.11% | 294.00 | 0.00 | 294.00 | 0.00 |
| Coupon | 10/25/2024 | 05593AAC3 | 0.00 | BMWLT 2023-1 A3 5.16 11/25/2025 | | 5.22% | 100.79 | 0.00 | 100.79 | 0.00 |
| Coupon | 10/25/2024 | 05602RAD3 | 0.00 | BMWOT 2022-A A3 3.21 08/25/2026 | | 6.07% | 375.13 | 0.00 | 375.13 | 0.00 |
| Total Coupon | | | 0.00 | | | | 67,488.11 | 0.00 | 67,488.11 | 0.00 |
| Dividend | 07/31/2024 | 90LAIF\$00 | 0.00 | Local Agency Investment Fund State Pool | | | 21,318.23 | 0.00 | 21,318.23 | 0.00 |

TRANSACTION LEDGER



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|-----------------------|-----------------|------------|-------------|---|-------|----------------|-------------------|-------------------|-------------------|-------------|
| Dividend | 08/31/2024 | 90LAIF\$00 | 0.00 | Local Agency Investment Fund State Pool | | | 21,757.28 | 0.00 | 21,757.28 | 0.00 |
| Dividend | 09/30/2024 | 90LAIF\$00 | 0.00 | Local Agency Investment Fund State Pool | | | 20,963.89 | 0.00 | 20,963.89 | 0.00 |
| Dividend | 09/30/2024 | 31846V203 | 0.00 | FIRST AMER:GVT OBLG Y | | | 1,316.45 | 0.00 | 1,316.45 | 0.00 |
| Dividend | 10/15/2024 | 90LAIF\$00 | 0.00 | Local Agency Investment Fund State Pool | | 4.48% | 2,003.14 | 0.00 | 2,003.14 | 0.00 |
| Dividend | 10/31/2024 | 09CATR\$05 | 0.00 | CalTrust MTF | | 4.14% | 24,836.55 | 0.00 | 24,836.55 | 0.00 |
| Dividend | 10/31/2024 | 90CAMP\$00 | 0.00 | CAMP | | 5.01% | 60,133.92 | 0.00 | 60,133.92 | 0.00 |
| Total Dividend | | | 0.00 | | | | 152,329.46 | 0.00 | 152,329.46 | 0.00 |
| Principal Paydown | 10/15/2024 | 47788UAC6 | 314.94 | JDOT 2021 A3 0.36 09/15/2025 | | 0.00% | 314.94 | -- | 314.94 | (0.02) |
| Principal Paydown | 10/15/2024 | 47789QAC4 | 1,560.43 | JDOT 2021-B A3 0.52 03/16/2026 | | 0.53% | 1,560.43 | -- | 1,560.43 | 0.00 |
| Principal Paydown | 10/15/2024 | 89238JAC9 | 2,597.50 | TAOT 2021-D A3 0.71 04/15/2026 | | 0.71% | 2,597.50 | -- | 2,597.50 | (0.00) |
| Principal Paydown | 10/15/2024 | 43815BAC4 | 8,059.20 | HAROT 2022-1 A3 1.88 05/15/2026 | | 1.90% | 8,059.20 | -- | 8,059.20 | (0.00) |
| Principal Paydown | 10/15/2024 | 47787JAC2 | 5,249.08 | JDOT 2022 A3 0.36 09/15/2026 | | 2.35% | 5,249.08 | -- | 5,249.08 | (0.00) |
| Principal Paydown | 10/15/2024 | 89238FAD5 | 5,540.33 | TAOT 2022-B A3 2.93 09/15/2026 | | 2.95% | 5,540.33 | -- | 5,540.33 | 0.00 |
| Principal Paydown | 10/15/2024 | 47800AAC4 | 5,501.65 | JDOT 2022-B A3 3.74 02/16/2027 | | 3.78% | 5,501.65 | -- | 5,501.65 | (0.00) |
| Principal Paydown | 10/15/2024 | 58770AAC7 | 6,145.33 | MBART 2023-1 A3 4.51 11/15/2027 | | 4.56% | 6,145.33 | -- | 6,145.33 | (0.00) |
| Principal Paydown | 10/15/2024 | 47800BAC2 | 9,424.39 | JDOT 2022-C A3 5.09 06/15/2027 | | 5.15% | 9,424.39 | -- | 9,424.39 | 0.00 |
| Principal Paydown | 10/16/2024 | 36265WAD5 | 5,538.03 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 3.67% | 5,538.03 | -- | 5,538.03 | 0.00 |
| Principal Paydown | 10/18/2024 | 43815PAC3 | 6,434.94 | HAROT 2022-2 A3 3.73 07/20/2026 | | 3.76% | 6,434.94 | -- | 6,434.94 | (0.00) |
| Principal Paydown | 10/21/2024 | 43815GAC3 | 3,309.76 | HAROT 2021-4 A3 0.88 01/21/2026 | | 0.90% | 3,309.76 | -- | 3,309.76 | 0.00 |

TRANSACTION LEDGER



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|--------------------------|-----------------|-----------|-----------|---------------------------------|-------|----------------|------------|-------------------|--------------|-----------|
| Principal Paydown | 10/25/2024 | 05593AAC3 | 3,870.28 | BMWLT 2023-1 A3 5.16 11/25/2025 | | 5.22% | 3,870.28 | -- | 3,870.28 | 0.00 |
| Principal Paydown | 10/25/2024 | 05602RAD3 | 14,059.77 | BMWOT 2022-A A3 3.21 08/25/2026 | | 6.07% | 14,059.77 | -- | 14,059.77 | (0.00) |
| Total Principal Paydown | | | 77,605.63 | | | | 77,605.63 | -- | 77,605.63 | (0.02) |
| TOTAL OTHER TRANSACTIONS | | | 77,605.63 | | | | 297,423.20 | 0.00 | 297,423.20 | (0.02) |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|-------------------------------------|------------------------------------|--|---|--|---|-----------------|
| CASH & EQUIVALENTS | | | | | | |
| 31846V203 | FIRST AMER:GVT OBLG Y | 157,320.25 | 190,819.98 940,316.05 (973,815.78) 157,320.25 | 0.00 1,316.45 0.00 1,316.45 | 0.00 0.00 0.00 1,316.45 | 1,316.45 |
| CCYUSD | Receivable | 681,031.38 | 556,446.26 0.00 0.00 681,031.38 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.00 |
| Total Cash & Equivalents | | | 838,351.63 | 1,316.45 | 1,316.45 | 1,316.45 |
| FIXED INCOME | | | | | | |
| 02582JJT8 | AMXCA 2022-2 A 3.39 05/17/2027 | 05/17/2022 05/24/2022 185,000.00 | 184,988.12 0.00 0.00 184,989.75 | 278.73 522.63 278.73 522.63 | 1.63 0.00 1.63 524.26 | 524.26 |
| 02582JJZ4 | AMXCA 2023-1 A 4.87 05/15/2026 | 06/07/2023 06/14/2023 125,000.00 | 124,992.06 0.00 0.00 124,992.48 | 270.56 507.29 270.56 507.29 | 0.42 0.00 0.42 507.71 | 507.71 |
| 02582JKD1 | AMXCA 2023-3 A 5.23 09/15/2028 | 09/12/2023 09/19/2023 340,000.00 | 339,987.95 0.00 0.00 339,988.21 | 790.31 1,481.83 790.31 1,481.83 | 0.26 0.00 0.26 1,482.09 | 1,482.09 |
| 037833BY5 | APPLE INC 3.25 02/23/2026 | 05/09/2023 05/11/2023 400,000.00 | 395,831.91 0.00 0.00 396,085.27 | 1,372.22 0.00 2,455.56 1,083.33 | 253.35 0.00 253.35 1,336.69 | 1,336.69 |
| 05593AAC3 | BMWLT 2023-1 A3 5.16 11/25/2025 | 02/07/2023 02/15/2023 19,568.28 | 23,438.33 0.00 (3,870.28) 19,568.11 | 20.16 100.79 16.83 97.46 | 0.05 0.00 0.05 97.51 | 97.51 |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|-----------|--|------------------------------------|---|--|---|--------------|
| 05602RAD3 | BMWOT 2022-A A3 3.21 08/25/2026 | 01/05/2023 | 138,349.35 | 75.03 | 265.19 | 632.79 |
| | | 01/09/2023 | 0.00 | 375.13 | 0.00 | |
| | | 126,176.95 | (14,059.77) | 67.50 | 265.19 | |
| | | | 124,554.77 | 367.61 | 632.79 | |
| 06368LGU4 | BANK OF MONTREAL 5.2 12/12/2024 | 03/25/2024 | 399,820.55 | 6,297.78 | 77.26 | 1,810.59 |
| | | 03/27/2024 | 0.00 | 0.00 | 0.00 | |
| | | 400,000.00 | 0.00 | 8,031.11 | 77.26 | |
| | | | 399,897.82 | 1,733.33 | 1,810.59 | |
| 06428CAA2 | BANK OF AMERICA NA 5.526 08/18/2026 | 09/19/2023 | 299,532.98 | 1,980.15 | 21.10 | 1,402.60 |
| | | 09/21/2023 | 0.00 | 0.00 | 0.00 | |
| | | 300,000.00 | 0.00 | 3,361.65 | 21.10 | |
| | | | 299,554.08 | 1,381.50 | 1,402.60 | |
| 14913UAL4 | CATERPILLAR FINANCIAL SERVICES CORP 5.0 05/14/2027 | 05/21/2024 | 405,653.88 | 7,706.25 | 0.00 | 1,666.27 |
| | | 05/23/2024 | 0.00 | 0.00 | (21.23) | |
| | | 405,000.00 | 0.00 | 9,393.75 | (21.23) | |
| | | | 405,632.66 | 1,687.50 | 1,666.27 | |
| 161571HT4 | CHAIT 2023-1 A 5.16 09/15/2028 | 09/07/2023 | 339,925.46 | 779.73 | 1.60 | 1,463.60 |
| | | 09/15/2023 | 0.00 | 1,462.00 | 0.00 | |
| | | 340,000.00 | 0.00 | 779.73 | 1.60 | |
| | | | 339,927.06 | 1,462.00 | 1,463.60 | |
| 17275RBQ4 | CISCO SYSTEMS INC 4.8 02/26/2027 | 02/21/2024 | 169,822.96 | 793.33 | 6.25 | 686.25 |
| | | 02/26/2024 | 0.00 | 0.00 | 0.00 | |
| | | 170,000.00 | 0.00 | 1,473.33 | 6.25 | |
| | | | 169,829.21 | 680.00 | 686.25 | |
| 20030NCS8 | COMCAST CORP 3.95 10/15/2025 | 03/11/2024 | 396,041.70 | 7,285.56 | 323.77 | 1,640.43 |
| | | 03/13/2024 | 0.00 | 7,900.00 | 0.00 | |
| | | 400,000.00 | 0.00 | 702.22 | 323.77 | |
| | | | 396,365.47 | 1,316.67 | 1,640.43 | |
| 24422EWB1 | JOHN DEERE CAPITAL CORP 2.125 03/07/2025 | 03/02/2022 | 129,991.99 | 184.17 | 1.58 | 231.79 |
| | | 03/07/2022 | 0.00 | 0.00 | 0.00 | |
| | | 130,000.00 | 0.00 | 414.38 | 1.58 | |
| | | | 129,993.57 | 230.21 | 231.79 | |
| 3130ATS57 | FEDERAL HOME LOAN BANKS 4.5 03/10/2028 | 03/21/2023 | 710,933.08 | 1,837.50 | 0.00 | 2,355.15 |
| | | 03/22/2023 | 0.00 | 0.00 | (269.85) | |
| | | 700,000.00 | 0.00 | 4,462.50 | (269.85) | |
| | | | 710,663.24 | 2,625.00 | 2,355.15 | |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|-----------|---|--|---|--|---|--------------|
| 3130B3A29 | FEDERAL HOME LOAN BANKS 4.0 10/09/2026 | 10/21/2024 10/22/2024 600,000.00 | 0.00 | 0.00 | 0.08 | 600.09 |
| | | | 599,994.00 | (733.33) | 0.00 | |
| | | | 0.00 | 1,333.33 | 0.08 | |
| | | | 599,994.08 | 600.00 | 600.09 | |
| 3133ENKS8 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.125 01/06/2025 | 750,000.00 | 749,085.21 | 1,992.19 | 292.35 | 995.48 |
| | | | 0.00 | 0.00 | 0.00 | |
| | | | 0.00 | 2,695.31 | 292.35 | |
| | | | 749,377.57 | 703.13 | 995.48 | |
| 3133ENPG9 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.75 02/14/2025 | 02/10/2022 02/15/2022 415,000.00 | 414,862.38 | 948.16 | 31.37 | 636.58 |
| | | | 0.00 | 0.00 | 0.00 | |
| | | | 0.00 | 1,553.37 | 31.37 | |
| | | | 414,893.75 | 605.21 | 636.58 | |
| 3133EPN50 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.25 12/15/2028 | 12/28/2023 12/29/2023 650,000.00 | 658,959.72 | 8,134.03 | 0.00 | 2,121.26 |
| | | | 0.00 | 0.00 | (180.83) | |
| | | | 0.00 | 10,436.11 | (180.83) | |
| | | | 658,778.89 | 2,302.08 | 2,121.26 | |
| 3133ERFJ5 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 05/20/2027 | 05/23/2024 05/24/2024 330,000.00 | 327,651.32 | 5,403.75 | 75.76 | 1,313.26 |
| | | | 0.00 | 0.00 | 0.00 | |
| | | | 0.00 | 6,641.25 | 75.76 | |
| | | | 327,727.08 | 1,237.50 | 1,313.26 | |
| 3133ERGL9 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 06/07/2028 | 06/25/2024 06/26/2024 450,000.00 | 450,918.28 | 6,412.50 | 0.00 | 1,666.34 |
| | | | 0.00 | 0.00 | (21.16) | |
| | | | 0.00 | 8,100.00 | (21.16) | |
| | | | 450,897.11 | 1,687.50 | 1,666.34 | |
| 3135G06G3 | FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.5 11/07/2025 | 11/18/2020 11/19/2020 350,000.00 | 349,920.11 | 700.00 | 6.16 | 151.99 |
| | | | 0.00 | 0.00 | 0.00 | |
| | | | 0.00 | 845.83 | 6.16 | |
| | | | 349,926.27 | 145.83 | 151.99 | |
| 3137BNGT5 | FHMS K-054 A2 2.745 01/25/2026 | 02/15/2023 02/21/2023 500,000.00 | 488,973.03 | 1,143.75 | 748.00 | 1,891.75 |
| | | | 0.00 | 1,143.75 | 0.00 | |
| | | | 0.00 | 1,143.75 | 748.00 | |
| | | | 489,721.03 | 1,143.75 | 1,891.75 | |
| 3137BVZ82 | FHMS K-063 A2 3.43 01/25/2027 | 02/06/2024 02/09/2024 320,000.00 | 312,787.09 | 914.67 | 272.02 | 1,186.69 |
| | | | 0.00 | 914.67 | 0.00 | |
| | | | 0.00 | 914.67 | 272.02 | |
| | | | 313,059.11 | 914.67 | 1,186.69 | |

INCOME EARNED



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|-----------|---|------------------------------------|---|--|---|--------------|
| 3137FEBQ2 | FHMS K-072 A2 3.444 12/25/2027 | 08/22/2023 | 478,073.59 | 1,435.00 | 587.99 | 2,022.99 |
| | | 08/25/2023 | 0.00 | 1,435.00 | 0.00 | |
| | | 500,000.00 | 0.00 | 1,435.00 | 587.99 | |
| | | | 478,661.58 | 1,435.00 | 2,022.99 | |
| 3137FETN0 | FHMS K-073 A2 3.35 01/25/2028 | 05/24/2023 | 452,194.69 | 1,298.13 | 334.43 | 1,632.55 |
| | | 05/30/2023 | 0.00 | 1,298.12 | 0.00 | |
| | | 465,000.00 | 0.00 | 1,298.13 | 334.43 | |
| | | | 452,529.12 | 1,298.12 | 1,632.55 | |
| 3137FHPJ6 | FHMS K-080 A2 3.926 07/25/2028 | 01/23/2024 | 318,920.26 | 1,063.29 | 137.67 | 1,200.96 |
| | | 01/26/2024 | 0.00 | 1,063.29 | 0.00 | |
| | | 325,000.00 | 0.00 | 1,063.29 | 137.67 | |
| | | | 319,057.93 | 1,063.29 | 1,200.96 | |
| 3137FJEH8 | FHMS K-081 A2 3.9 08/25/2028 | 09/15/2023 | 149,829.15 | 503.75 | 114.50 | 618.25 |
| | | 09/20/2023 | 0.00 | 503.75 | 0.00 | |
| | | 155,000.00 | 0.00 | 503.75 | 114.50 | |
| | | | 149,943.65 | 503.75 | 618.25 | |
| 3137FJKE8 | FHMS K-082 A2 3.92 09/25/2028 | 09/20/2024 | 220,573.38 | 718.67 | 0.00 | 706.25 |
| | | 09/25/2024 | 0.00 | 718.67 | (12.42) | |
| | | 220,000.00 | 0.00 | 718.67 | (12.42) | |
| | | | 220,560.95 | 718.67 | 706.25 | |
| 3137FJXV6 | FHMS K-083 A2 4.05 09/25/2028 | 12/07/2023 | 291,013.72 | 1,002.38 | 129.68 | 1,132.06 |
| | | 12/12/2023 | 0.00 | 1,002.38 | 0.00 | |
| | | 297,000.00 | 0.00 | 1,002.38 | 129.68 | |
| | | | 291,143.40 | 1,002.38 | 1,132.06 | |
| 3137FJZ93 | FHMS K-084 A2 3.78 10/25/2028 | 10/20/2023 | 226,888.07 | 756.00 | 278.21 | 1,034.21 |
| | | 10/25/2023 | 0.00 | 756.00 | 0.00 | |
| | | 240,000.00 | 0.00 | 756.00 | 278.21 | |
| | | | 227,166.29 | 756.00 | 1,034.21 | |
| 3137H4BY5 | FHMS K-746 A2 2.031 09/25/2028 | 10/03/2023 | 279,842.94 | 533.14 | 761.61 | 1,294.75 |
| | | 10/06/2023 | 0.00 | 533.14 | 0.00 | |
| | | 315,000.00 | 0.00 | 533.14 | 761.61 | |
| | | | 280,604.55 | 533.14 | 1,294.75 | |
| 341081GT8 | FLORIDA POWER & LIGHT CO 5.15 06/15/2029 | 09/19/2024 | 345,230.69 | 5,570.58 | 0.00 | 1,131.31 |
| | | 09/20/2024 | 0.00 | 0.00 | (284.94) | |
| | | 330,000.00 | 0.00 | 6,986.83 | (284.94) | |
| | | | 344,945.75 | 1,416.25 | 1,131.31 | |

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|-----------|------------------------------------|--|---|--|---|--------------|
| 362583AD8 | GMCAR 2023-2 A3 4.47 02/16/2028 | 04/04/2023 04/12/2023 115,000.00 | 114,997.80 0.00 0.00 114,997.86 | 214.19 428.38 214.19 428.38 | 0.06 0.00 0.06 428.44 | 428.44 |
| 36265WAD5 | GMCAR 2022-3 A3 3.64 04/16/2027 | 07/06/2022 07/13/2022 64,480.82 | 70,018.64 0.00 (5,538.03) 64,480.63 | 106.20 212.39 97.80 203.99 | 0.02 0.00 0.02 204.01 | 204.01 |
| 379929AD4 | GMALT 2023-3 A3 5.38 11/20/2026 | 08/08/2023 08/16/2023 75,000.00 | 74,994.12 0.00 0.00 74,994.35 | 123.29 336.25 123.29 336.25 | 0.23 0.00 0.23 336.48 | 336.48 |
| 38014AAD3 | GMCAR 2024-4 A3 4.4 08/16/2029 | 10/08/2024 10/16/2024 95,000.00 | 0.00 94,981.70 0.00 94,981.87 | 0.00 0.00 169.02 169.02 | 0.17 0.00 0.17 169.19 | 169.19 |
| 437076CR1 | HOME DEPOT INC 4.0 09/15/2025 | 09/12/2022 09/19/2022 110,000.00 | 109,987.34 0.00 0.00 109,988.47 | 195.56 0.00 562.22 366.67 | 1.12 0.00 1.12 367.79 | 367.79 |
| 437076DC3 | HOME DEPOT INC 4.75 06/25/2029 | 295,000.00 | 295,116.76 0.00 0.00 295,114.34 | 3,736.67 0.00 4,904.38 1,167.71 | 15.88 (18.30) (2.42) 1,165.29 | 1,165.29 |
| 43815BAC4 | HAROT 2022-1 A3 1.88 05/15/2026 | 02/15/2022 02/23/2022 67,752.14 | 75,807.40 0.00 (8,059.20) 67,748.80 | 63.34 118.77 56.61 112.04 | 0.60 0.00 0.60 112.64 | 112.64 |
| 43815GAC3 | HAROT 2021-4 A3 0.88 01/21/2026 | 11/16/2021 11/24/2021 19,773.54 | 23,081.95 0.00 (3,309.76) 19,772.46 | 5.64 16.93 4.83 16.12 | 0.27 0.00 0.27 16.39 | 16.39 |
| 43815JAC7 | HAROT 2023-1 A3 5.04 04/21/2027 | 02/16/2023 02/24/2023 70,000.00 | 69,992.04 0.00 0.00 69,992.31 | 98.00 294.00 98.00 294.00 | 0.26 0.00 0.26 294.26 | 294.26 |

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|-----------|---|--|---|--|---|--------------|
| 43815PAC3 | HAROT 2022-2 A3 3.73 07/20/2026 | 08/15/2022 08/24/2022 66,880.75 | 73,314.02 0.00 (6,434.94) 66,879.30 | 98.75 227.89 90.08 219.22 | 0.22 0.00 0.22 219.44 | 219.44 |
| 438516CJ3 | HONEYWELL INTERNATIONAL INC 4.95 02/15/2028 | 02/13/2023 02/15/2023 400,000.00 | 406,002.99 0.00 0.00 405,848.04 | 2,530.00 0.00 4,180.00 1,650.00 | 0.00 (154.95) (154.95) 1,495.05 | 1,495.05 |
| 448976AD2 | HART 2024-C A3 4.41 05/15/2029 | 10/08/2024 10/16/2024 140,000.00 | 0.00 139,989.75 0.00 139,989.85 | 0.00 0.00 257.25 257.25 | 0.10 0.00 0.10 257.35 | 257.35 |
| 448979AD6 | HART 2023-A A3 4.58 04/15/2027 | 04/04/2023 04/12/2023 155,000.00 | 154,990.43 0.00 0.00 154,990.75 | 315.51 591.58 315.51 591.58 | 0.32 0.00 0.32 591.90 | 591.90 |
| 44934QAD3 | HART 2024-B A3 4.84 03/15/2029 | 07/16/2024 07/24/2024 90,000.00 | 89,986.97 0.00 0.00 89,987.22 | 193.60 363.00 193.60 363.00 | 0.25 0.00 0.25 363.25 | 363.25 |
| 459058KT9 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.5 07/12/2028 | 11/28/2023 11/30/2023 250,000.00 | 241,301.33 0.00 0.00 241,496.74 | 1,920.14 0.00 2,649.31 729.17 | 195.40 0.00 195.40 924.57 | 924.57 |
| 459058KW2 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.625 08/01/2028 | 250,000.00 | 247,123.55 0.00 0.00 247,187.24 | 1,927.08 0.00 2,890.63 963.54 | 63.69 0.00 63.69 1,027.23 | 1,027.23 |
| 459058LK7 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.0 08/27/2026 | 08/20/2024 08/27/2024 170,000.00 | 169,812.25 0.00 0.00 169,820.63 | 642.22 0.00 1,208.89 566.67 | 8.37 0.00 8.37 575.04 | 575.04 |
| 459058LN1 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.875 10/16/2029 | 10/08/2024 10/16/2024 300,000.00 | 0.00 299,217.00 0.00 299,223.86 | 0.00 0.00 484.38 484.38 | 6.86 0.00 6.86 491.24 | 491.24 |

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|-----------|--|--|---|--|---|--------------|
| 45950KCR9 | INTERNATIONAL FINANCE CORP 1.375 10/16/2024 | 07/12/2021 07/14/2021 0.00 | 160,054.25 0.00 (160,000.00) 0.00 | 1,008.33 1,100.80 0.00 92.47 | 0.00 (54.25) (54.25) 38.21 | 38.21 |
| 46625HMN7 | JPMORGAN CHASE & CO 3.9 07/15/2025 | 05/29/2024 05/30/2024 400,000.00 | 394,935.95 0.00 0.00 395,482.94 | 3,293.33 0.00 4,593.33 1,300.00 | 546.99 0.00 546.99 1,846.99 | 1,846.99 |
| 47787CAC7 | JDOT 2023-C A3 5.48 05/15/2028 | 09/12/2023 09/19/2023 310,000.00 | 309,983.44 0.00 0.00 309,983.82 | 755.02 1,415.67 755.02 1,415.67 | 0.39 0.00 0.39 1,416.06 | 1,416.06 |
| 47787JAC2 | JDOT 2022 A3 0.36 09/15/2026 | 03/10/2022 03/16/2022 50,170.31 | 55,414.48 0.00 (5,249.08) 50,166.06 | 57.14 107.14 51.73 101.73 | 0.66 0.00 0.66 102.39 | 102.39 |
| 47788UAC6 | JDOT 2021 A3 0.36 09/15/2025 | 03/02/2021 03/10/2021 0.00 | 314.96 0.00 (314.96) 0.00 | 0.05 0.09 0.00 0.04 | 0.01 0.00 0.01 0.05 | 0.05 |
| 47789QAC4 | JDOT 2021-B A3 0.52 03/16/2026 | 07/13/2021 07/21/2021 13,287.12 | 14,847.31 0.00 (1,560.43) 13,286.92 | 3.43 6.43 3.07 6.07 | 0.04 0.00 0.04 6.11 | 6.11 |
| 47800AAC4 | JDOT 2022-B A3 3.74 02/16/2027 | 07/12/2022 07/20/2022 95,494.57 | 100,992.07 0.00 (5,501.65) 95,490.79 | 167.88 314.77 158.73 305.63 | 0.37 0.00 0.37 305.99 | 305.99 |
| 47800BAC2 | JDOT 2022-C A3 5.09 06/15/2027 | 10/12/2022 10/19/2022 188,218.52 | 197,634.89 0.00 (9,424.39) 188,211.12 | 447.11 838.34 425.79 817.02 | 0.62 0.00 0.62 817.64 | 817.64 |
| 57636QAW4 | MASTERCARD INC 4.875 03/09/2028 | 04/19/2023 04/21/2023 290,000.00 | 296,170.80 0.00 0.00 296,014.77 | 863.96 0.00 2,042.08 1,178.13 | 0.00 (156.03) (156.03) 1,022.09 | 1,022.09 |

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|-----------|---|------------------------------------|---|--|---|--------------|
| 58769GAD5 | MBALT 2024-B A3 4.23 02/15/2028 | 09/17/2024 | 129,978.23 | 91.65 | 0.55 | 458.80 |
| | | 09/25/2024 | 0.00 | 305.50 | 0.00 | |
| | | 130,000.00 | 0.00 | 244.40 | 0.55 | |
| | | | 129,978.77 | 458.25 | 458.80 | |
| 58770AAC7 | MBART 2023-1 A3 4.51 11/15/2027 | 01/18/2023 | 103,529.52 | 207.53 | 0.67 | 377.48 |
| | | 01/25/2023 | 0.00 | 389.13 | 0.00 | |
| | | 97,392.03 | (6,145.33) | 195.22 | 0.67 | |
| | | | 97,384.85 | 376.81 | 377.48 | |
| 58933YBH7 | MERCK & CO INC 4.05 05/17/2028 | 05/08/2023 | 89,947.17 | 1,356.75 | 1.24 | 304.99 |
| | | 05/17/2023 | 0.00 | 0.00 | 0.00 | |
| | | 90,000.00 | 0.00 | 1,660.50 | 1.24 | |
| | | | 89,948.41 | 303.75 | 304.99 | |
| 6174468C6 | MORGAN STANLEY 4.0 07/23/2025 | 04/10/2024 | 389,248.77 | 2,976.89 | 499.28 | 1,812.62 |
| | | 04/12/2024 | 0.00 | 0.00 | 0.00 | |
| | | 394,000.00 | 0.00 | 4,290.22 | 499.28 | |
| | | | 389,748.05 | 1,313.33 | 1,812.62 | |
| 61747YET8 | MORGAN STANLEY 4.679 07/17/2026 | 07/18/2022 | 175,000.00 | 1,683.14 | 0.00 | 682.35 |
| | | 07/20/2022 | 0.00 | 0.00 | 0.00 | |
| | | 175,000.00 | 0.00 | 2,365.49 | 0.00 | |
| | | | 175,000.00 | 682.35 | 682.35 | |
| 63743HFE7 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025 | 04/27/2022 | 94,994.21 | 965.04 | 0.70 | 273.82 |
| | | 05/04/2022 | 0.00 | 0.00 | 0.00 | |
| | | 95,000.00 | 0.00 | 1,238.17 | 0.70 | |
| | | | 94,994.90 | 273.13 | 273.82 | |
| 63743HFK3 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.6 11/13/2026 | 11/14/2023 | 392,561.37 | 8,372.00 | 0.00 | 1,712.99 |
| | | 11/16/2023 | 0.00 | 0.00 | (107.01) | |
| | | 390,000.00 | 0.00 | 10,192.00 | (107.01) | |
| | | | 392,454.36 | 1,820.00 | 1,712.99 | |
| 665859AW4 | NORTHERN TRUST CORP 4.0 05/10/2027 | 10/05/2022 | 442,572.16 | 7,050.00 | 242.13 | 1,742.13 |
| | | 10/07/2022 | 0.00 | 0.00 | 0.00 | |
| | | 450,000.00 | 0.00 | 8,550.00 | 242.13 | |
| | | | 442,814.28 | 1,500.00 | 1,742.13 | |
| 69371RR57 | PACCAR FINANCIAL CORP 0.9 11/08/2024 | 11/02/2021 | 174,999.79 | 625.63 | 0.17 | 131.42 |
| | | 11/08/2021 | 0.00 | 0.00 | 0.00 | |
| | | 175,000.00 | 0.00 | 756.88 | 0.17 | |
| | | | 174,999.96 | 131.25 | 131.42 | |

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|-----------|--|--|---|--|---|--------------|
| 69371RS80 | PACCAR FINANCIAL CORP 4.6 01/31/2029 | 01/24/2024 01/31/2024 410,000.00 | 409,420.95 0.00 0.00 409,432.29 | 3,195.72 0.00 4,767.39 1,571.67 | 11.34 0.00 11.34 1,583.01 | 1,583.01 |
| 713448FX1 | PEPSICO INC 4.5 07/17/2029 | 07/15/2024 07/17/2024 295,000.00 | 294,561.78 0.00 0.00 294,569.54 | 2,728.75 0.00 3,835.00 1,106.25 | 7.76 0.00 7.76 1,114.01 | 1,114.01 |
| 74456QBU9 | PUBLIC SERVICE ELECTRIC AND GAS CO 3.7 05/01/2028 | 09/06/2023 09/08/2023 300,000.00 | 286,743.49 0.00 0.00 287,057.68 | 4,625.00 0.00 5,550.00 925.00 | 314.18 0.00 314.18 1,239.18 | 1,239.18 |
| 78015K7C2 | ROYAL BANK OF CANADA 2.25 11/01/2024 | 500,000.00 | 500,572.16 0.00 0.00 500,000.00 | 4,687.50 0.00 5,625.00 937.50 | 0.00 (572.16) (572.16) 365.34 | 365.34 |
| 78016HZT0 | ROYAL BANK OF CANADA 4.875 01/19/2027 | 01/10/2024 01/19/2024 150,000.00 | 149,971.26 0.00 0.00 149,972.32 | 1,462.50 0.00 2,071.88 609.38 | 1.06 0.00 1.06 610.44 | 610.44 |
| 857477BR3 | STATE STREET CORP 1.746 02/06/2026 | 02/02/2022 02/07/2022 90,000.00 | 90,000.00 0.00 0.00 90,000.00 | 240.08 0.00 371.03 130.95 | 0.00 0.00 0.00 130.95 | 130.95 |
| 857477CL5 | STATE STREET CORP 4.993 03/18/2027 | 03/13/2024 03/18/2024 365,000.00 | 365,000.00 0.00 0.00 365,000.00 | 658.11 0.00 2,176.81 1,518.70 | 0.00 0.00 0.00 1,518.70 | 1,518.70 |
| 89115A2V3 | TORONTO-DOMINION BANK 5.264 12/11/2026 | 12/04/2023 12/11/2023 160,000.00 | 160,000.00 0.00 0.00 160,000.00 | 2,573.51 0.00 3,275.38 701.87 | 0.00 0.00 0.00 701.87 | 701.87 |
| 89115A2W1 | TORONTO-DOMINION BANK 4.98 04/05/2027 | 04/08/2024 04/10/2024 400,000.00 | 397,855.38 0.00 0.00 397,927.96 | 9,738.67 9,960.00 1,438.67 1,660.00 | 72.58 0.00 72.58 1,732.58 | 1,732.58 |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|-----------|---|--|---|--|---|--------------|
| 89236TMF9 | TOYOTA MOTOR CREDIT CORP 5.05 05/16/2029 | 06/25/2024 06/26/2024 400,000.00 | 402,715.93 0.00 0.00 402,666.05 | 7,575.00 0.00 9,258.33 1,683.33 | 0.00 (49.88) (49.88) 1,633.46 | 1,633.46 |
| 89238FAD5 | TAOT 2022-B A3 2.93 09/15/2026 | 04/07/2022 04/13/2022 57,290.83 | 62,830.68 0.00 (5,540.33) 57,290.42 | 81.82 153.41 74.61 146.20 | 0.06 0.00 0.06 146.26 | 146.26 |
| 89238JAC9 | TAOT 2021-D A3 0.71 04/15/2026 | 11/09/2021 11/15/2021 16,108.45 | 18,705.87 0.00 (2,597.50) 16,108.38 | 5.90 11.07 5.08 10.25 | 0.02 0.00 0.02 10.27 | 10.27 |
| 89239TAD4 | TAOT 2024-D A3 4.4 06/15/2029 | 10/10/2024 10/17/2024 105,000.00 | 0.00 104,994.14 0.00 104,994.19 | 0.00 0.00 179.67 179.67 | 0.05 0.00 0.05 179.72 | 179.72 |
| 912797KT3 | UNITED STATES TREASURY 10/10/2024 | 05/29/2024 05/30/2024 0.00 | 449,411.96 0.00 (450,000.00) 0.00 | 0.00 0.00 0.00 0.00 | 588.04 0.00 588.04 588.04 | 588.04 |
| 912797KU0 | UNITED STATES TREASURY 10/17/2024 | 04/18/2024 04/19/2024 0.00 | 448,967.50 0.00 (450,000.00) 0.00 | 0.00 0.00 0.00 0.00 | 1,032.50 0.00 1,032.50 1,032.50 | 1,032.50 |
| 9128283F5 | UNITED STATES TREASURY 2.25 11/15/2027 | 12/20/2022 12/21/2022 800,000.00 | 764,096.37 0.00 0.00 765,072.70 | 6,798.91 0.00 8,315.22 1,516.30 | 976.33 0.00 976.33 2,492.63 | 2,492.63 |
| 9128284Z0 | UNITED STATES TREASURY 2.75 08/31/2025 | 750,000.00 | 761,872.11 0.00 0.00 760,770.21 | 1,766.23 0.00 3,532.46 1,766.23 | 0.00 (1,101.90) (1,101.90) 664.33 | 664.33 |
| 9128286L9 | UNITED STATES TREASURY 2.25 03/31/2026 | 02/25/2022 02/28/2022 750,000.00 | 753,688.11 0.00 0.00 753,478.71 | 46.36 0.00 1,483.52 1,437.16 | 0.00 (209.40) (209.40) 1,227.76 | 1,227.76 |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|-----------|--|--|---|--|---|--------------|
| 912828R36 | UNITED STATES TREASURY 1.625 05/15/2026 | 10/14/2021 10/15/2021 250,000.00 | 252,525.24 0.00 0.00 252,392.78 | 1,534.48 0.00 1,876.70 342.22 | 0.00 (132.46) (132.46) 209.76 | 209.76 |
| 912828U24 | UNITED STATES TREASURY 2.0 11/15/2026 | 03/29/2022 03/30/2022 625,000.00 | 618,085.09 0.00 0.00 618,361.69 | 4,721.47 0.00 5,774.46 1,052.99 | 276.60 0.00 276.60 1,329.59 | 1,329.59 |
| 912828X88 | UNITED STATES TREASURY 2.375 05/15/2027 | 06/09/2022 06/10/2022 350,000.00 | 343,980.40 0.00 0.00 344,175.60 | 3,139.78 0.00 3,840.01 700.24 | 195.20 0.00 195.20 895.43 | 895.43 |
| 912828YB0 | UNITED STATES TREASURY 1.625 08/15/2029 | 09/24/2024 09/25/2024 150,000.00 | 137,584.84 0.00 0.00 137,801.18 | 311.31 0.00 516.64 205.33 | 216.34 0.00 216.34 421.67 | 421.67 |
| 912828YG9 | UNITED STATES TREASURY 1.625 09/30/2026 | 12/28/2021 12/29/2021 300,000.00 | 302,224.32 0.00 0.00 302,129.74 | 13.39 0.00 428.57 415.18 | 0.00 (94.59) (94.59) 320.59 | 320.59 |
| 912828Z52 | UNITED STATES TREASURY 1.375 01/31/2025 | 02/17/2022 02/18/2022 750,000.00 | 749,187.68 0.00 0.00 749,394.09 | 1,737.43 0.00 2,606.15 868.72 | 206.41 0.00 206.41 1,075.13 | 1,075.13 |
| 912828ZF0 | UNITED STATES TREASURY 0.5 03/31/2025 | 03/25/2021 03/29/2021 350,000.00 | 349,864.69 0.00 0.00 349,887.86 | 4.81 0.00 153.85 149.04 | 23.18 0.00 23.18 172.21 | 172.21 |
| 912828ZT0 | UNITED STATES TREASURY 0.25 05/31/2025 | 02/25/2021 02/26/2021 365,000.00 | 364,167.91 0.00 0.00 364,274.50 | 306.66 0.00 383.95 77.29 | 106.59 0.00 106.59 183.88 | 183.88 |
| 91282CAZ4 | UNITED STATES TREASURY 0.375 11/30/2025 | 750,000.00 | 745,688.63 0.00 0.00 746,003.11 | 945.18 0.00 1,183.40 238.22 | 314.48 0.00 314.48 552.69 | 552.69 |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|-----------|--|--|---|--|---|--------------|
| 91282CDH1 | UNITED STATES TREASURY 0.75 11/15/2024 | 11/18/2021 11/19/2021 750,000.00 | 749,922.73 0.00 0.00 749,975.96 | 2,124.66 0.00 2,598.51 473.85 | 53.23 0.00 53.23 527.07 | 527.07 |
| 91282CEF4 | UNITED STATES TREASURY 2.5 03/31/2027 | 750,000.00 | 742,982.18 0.00 0.00 743,220.99 | 51.51 0.00 1,648.35 1,596.84 | 238.81 0.00 238.81 1,835.65 | 1,835.65 |
| 91282CEH0 | UNITED STATES TREASURY 2.625 04/15/2025 | 04/18/2024 04/19/2024 450,000.00 | 444,044.67 0.00 0.00 444,986.58 | 5,454.41 5,906.25 551.68 1,003.53 | 941.91 0.00 941.91 1,945.44 | 1,945.44 |
| 91282CEU1 | UNITED STATES TREASURY 2.875 06/15/2025 | 07/30/2024 07/31/2024 500,000.00 | 493,092.24 0.00 0.00 493,925.47 | 4,241.80 0.00 5,459.36 1,217.55 | 833.23 0.00 833.23 2,050.79 | 2,050.79 |
| 91282CEY3 | UNITED STATES TREASURY 3.0 07/15/2025 | 03/15/2024 03/18/2024 475,000.00 | 468,046.44 0.00 0.00 468,797.52 | 3,020.38 0.00 4,220.79 1,200.41 | 751.08 0.00 751.08 1,951.49 | 1,951.49 |
| 91282CFK2 | UNITED STATES TREASURY 3.5 09/15/2025 | 03/15/2024 03/18/2024 475,000.00 | 468,951.38 0.00 0.00 469,488.65 | 734.81 0.00 2,158.49 1,423.69 | 537.27 0.00 537.27 1,960.96 | 1,960.96 |
| 91282CFM8 | UNITED STATES TREASURY 4.125 09/30/2027 | 10/26/2022 10/27/2022 570,000.00 | 569,038.65 0.00 0.00 569,065.89 | 64.59 0.00 2,067.03 2,002.44 | 27.24 0.00 27.24 2,029.68 | 2,029.68 |
| 91282CFP1 | UNITED STATES TREASURY 4.25 10/15/2025 | 06/23/2023 06/26/2023 550,000.00 | 548,191.61 0.00 0.00 548,339.53 | 10,793.37 11,687.50 1,091.69 1,985.82 | 147.92 0.00 147.92 2,133.73 | 2,133.73 |
| 91282CGC9 | UNITED STATES TREASURY 3.875 12/31/2027 | 05/25/2023 05/26/2023 500,000.00 | 498,510.89 0.00 0.00 498,549.81 | 4,896.40 0.00 6,528.53 1,632.13 | 38.92 0.00 38.92 1,671.06 | 1,671.06 |

INCOME EARNED

City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Dis Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|--------------------|--|--|--|--|---|--------------|
| 91282CHH7 | UNITED STATES TREASURY 4.125 06/15/2026 | 08/26/2024 08/27/2024 475,000.00 | 476,422.87 0.00 0.00 476,351.95 | 5,781.76 0.00 7,441.34 1,659.58 | 0.00 (70.91) (70.91) 1,588.67 | 1,588.67 |
| 91282CJC6 | UNITED STATES TREASURY 4.625 10/15/2026 | 08/26/2024 08/27/2024 475,000.00 | 482,177.02 0.00 0.00 481,877.98 | 10,144.04 10,984.38 1,026.01 1,866.35 | 0.00 (299.04) (299.04) 1,567.31 | 1,567.31 |
| 91282CJP7 | UNITED STATES TREASURY 4.375 12/15/2026 | 12/27/2023 12/28/2023 300,000.00 | 302,160.23 0.00 0.00 302,077.04 | 3,872.95 0.00 4,984.63 1,111.68 | 0.00 (83.19) (83.19) 1,028.49 | 1,028.49 |
| 931142ER0 | WALMART INC 1.05 09/17/2026 | 09/08/2021 09/17/2021 40,000.00 | 39,970.35 0.00 0.00 39,971.64 | 16.33 0.00 51.33 35.00 | 1.28 0.00 1.28 36.28 | 36.28 |
| 931142EW9 | WALMART INC 3.9 09/09/2025 | 09/06/2022 09/09/2022 80,000.00 | 79,982.47 0.00 0.00 79,984.06 | 190.67 0.00 450.67 260.00 | 1.58 0.00 1.58 261.58 | 261.58 |
| | | | 32,857,957.04 1,239,176.59 (1,137,605.65) | 220,582.78 66,754.78 245,483.76 | 14,225.11 (3,894.50) 10,330.61 | |
| Total Fixed Income | | 33,158,594.30 | 32,969,858.59 | 91,655.76 | 101,986.37 | 101,986.37 |

| | | | | | | |
|------------|--|--------------|---|--|-----------------------------------|-----------|
| LAIF | | | | | | |
| 90LAIF\$00 | Local Agency Investment Fund State Pool | | 5,569,009.17 66,042.54 0.00 5,635,051.71 | 0.00 66,042.54 0.00 66,042.54 | 0.00 0.00 0.00 66,042.54 | 66,042.54 |
| | | | 5,569,009.17 66,042.54 0.00 | 0.00 66,042.54 0.00 | 0.00 0.00 0.00 | |
| Total LAIF | | 5,635,051.71 | 5,635,051.71 | 66,042.54 | 66,042.54 | 66,042.54 |

LOCAL GOV INVESTMENT POOL

INCOME EARNED



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Cusip | Security Description | Trade Date Settle Date Units | Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End | Prior Accrued Inc. Received Ending Accrued Total Interest | Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned | Total Income |
|---------------------------------|----------------------|------------------------------------|---|--|---|--------------|
| 09CATR\$05 | CalTrust MTF | 709,236.21 | 7,093,235.26 24,836.55 0.00 7,118,071.81 | 0.00 24,836.55 0.00 24,836.55 | 0.00 0.00 0.00 24,836.55 | 24,836.55 |
| 90CAMP\$00 | CAMP | 14,168,142.44 | 14,108,008.52 60,133.92 0.00 14,168,142.44 | 0.00 60,133.92 0.00 60,133.92 | 0.00 0.00 0.00 60,133.92 | 60,133.92 |
| 90CAMP\$06 | CAMP | 36,250,000.00 | 36,250,000.00 0.00 0.00 36,250,000.00 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.00 |
| Total Local Gov Investment Pool | | | 57,451,243.78 84,970.47 0.00 57,536,214.25 | 0.00 84,970.47 0.00 84,970.47 | 0.00 0.00 0.00 84,970.47 | 84,970.47 |
| TOTAL PORTFOLIO | | | 96,625,476.23 2,330,505.65 (2,111,421.43) 96,979,476.18 | 220,582.78 219,084.24 245,483.76 243,985.22 | 14,225.11 (3,894.50) 10,330.61 254,315.83 | 254,315.83 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|----------------------|-------------------|-----------|--------------|--|------------------|-----------|--------------|
| NOVEMBER 2024 | | | | | | | |
| 11/01/2024 | Dividend | 31846V203 | 0.00 | | 1,379.26 | | 1,379.26 |
| 11/01/2024 | Dividend | | 0.00 | | 21,503.83 | | 21,503.83 |
| 11/01/2024 | Dividend | | 0.00 | | 167,057.88 | | 167,057.88 |
| 11/01/2024 | Coupon | 74456QBU9 | 0.00 | PUBLIC SERVICE ELECTRIC AND GAS CO 3.7 05/01/2028 | | 5,550.00 | 5,550.00 |
| 11/01/2024 | Maturity | 78015K7C2 | (500,000.00) | ROYAL BANK OF CANADA 2.25 11/01/2024 | 500,000.00 | | 500,000.00 |
| 11/01/2024 | Coupon | 78015K7C2 | 0.00 | ROYAL BANK OF CANADA 2.25 11/01/2024 | | 5,625.00 | 5,625.00 |
| 11/07/2024 | Coupon | 3135G06G3 | 0.00 | FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.5 11/07/2025 | | 875.00 | 875.00 |
| 11/08/2024 | Coupon | 69371RR57 | 0.00 | PACCAR FINANCIAL CORP 0.9 11/08/2024 | | 787.50 | 787.50 |
| 11/08/2024 | Maturity | 69371RR57 | (175,000.00) | PACCAR FINANCIAL CORP 0.9 11/08/2024 | 175,000.00 | | 175,000.00 |
| 11/12/2024 | Coupon | 665859AW4 | 0.00 | NORTHERN TRUST CORP 4.0 05/10/2027 | | 9,000.00 | 9,000.00 |
| 11/13/2024 | Coupon | 63743HFK3 | 0.00 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.6 11/13/2026 | | 10,920.00 | 10,920.00 |
| 11/14/2024 | Coupon | 14913UAL4 | 0.00 | CATERPILLAR FINANCIAL SERVICES CORP 5.0 05/14/2027 | | 10,125.00 | 10,125.00 |
| 11/15/2024 | Coupon | 02582JJT8 | 0.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 11/15/2024 | Coupon | 02582JJZ4 | 0.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 11/15/2024 | Coupon | 02582JKD1 | 0.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 11/15/2024 | Coupon | 161571HT4 | 0.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 11/15/2024 | Coupon | 43815BAC4 | 0.00 | HAROT 2022-1 A3 1.88 05/15/2026 | | 106.14 | 106.14 |
| 11/15/2024 | Principal Paydown | 43815BAC4 | (8,156.21) | HAROT 2022-1 A3 1.88 05/15/2026 | 8,156.21 | | 8,156.21 |
| 11/15/2024 | Coupon | 448979AD6 | 0.00 | HART 2023-A A3 4.58 04/15/2027 | | 591.58 | 591.58 |
| 11/15/2024 | Coupon | 44934QAD3 | 0.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 11/15/2024 | Coupon | 448976AD2 | 0.00 | HART 2024-C A3 4.41 05/15/2029 | | 497.35 | 497.35 |
| 11/15/2024 | Coupon | 47789QAC4 | 0.00 | JDOT 2021-B A3 0.52 03/16/2026 | | 5.76 | 5.76 |
| 11/15/2024 | Principal Paydown | 47789QAC4 | (2,648.27) | JDOT 2021-B A3 0.52 03/16/2026 | 2,648.27 | | 2,648.27 |
| 11/15/2024 | Coupon | 47787JAC2 | 0.00 | JDOT 2022 A3 0.36 09/15/2026 | | 97.00 | 97.00 |
| 11/15/2024 | Principal Paydown | 47787JAC2 | (6,921.83) | JDOT 2022 A3 0.36 09/15/2026 | 6,921.83 | | 6,921.83 |
| 11/15/2024 | Coupon | 47800AAC4 | 0.00 | JDOT 2022-B A3 3.74 02/16/2027 | | 297.62 | 297.62 |
| 11/15/2024 | Principal Paydown | 47800AAC4 | (7,905.88) | JDOT 2022-B A3 3.74 02/16/2027 | 7,905.88 | | 7,905.88 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|--------------|---|------------------|-----------|--------------|
| 11/15/2024 | Coupon | 47800BAC2 | 0.00 | JDOT 2022-C A3 5.09 06/15/2027 | | 798.36 | 798.36 |
| 11/15/2024 | Principal Paydown | 47800BAC2 | (11,981.22) | JDOT 2022-C A3 5.09 06/15/2027 | 11,981.22 | | 11,981.22 |
| 11/15/2024 | Coupon | 47787CAC7 | 0.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 11/15/2024 | Coupon | 58769GAD5 | 0.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 11/15/2024 | Coupon | 58770AAC7 | 0.00 | MBART 2023-1 A3 4.51 11/15/2027 | | 366.03 | 366.03 |
| 11/15/2024 | Principal Paydown | 58770AAC7 | (6,043.88) | MBART 2023-1 A3 4.51 11/15/2027 | 6,043.88 | | 6,043.88 |
| 11/15/2024 | Coupon | 89238JAC9 | 0.00 | TAOT 2021-D A3 0.71 04/15/2026 | | 9.53 | 9.53 |
| 11/15/2024 | Principal Paydown | 89238JAC9 | (2,671.87) | TAOT 2021-D A3 0.71 04/15/2026 | 2,671.87 | | 2,671.87 |
| 11/15/2024 | Coupon | 89238FAD5 | 0.00 | TAOT 2022-B A3 2.93 09/15/2026 | | 139.89 | 139.89 |
| 11/15/2024 | Principal Paydown | 89238FAD5 | (5,620.05) | TAOT 2022-B A3 2.93 09/15/2026 | 5,620.05 | | 5,620.05 |
| 11/15/2024 | Coupon | 89239TAD4 | 0.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 359.33 | 359.33 |
| 11/15/2024 | Coupon | 91282CDH1 | 0.00 | UNITED STATES TREASURY 0.75 11/15/2024 | | 2,812.50 | 2,812.50 |
| 11/15/2024 | Maturity | 91282CDH1 | (750,000.00) | UNITED STATES TREASURY 0.75 11/15/2024 | 750,000.00 | | 750,000.00 |
| 11/15/2024 | Coupon | 912828R36 | 0.00 | UNITED STATES TREASURY 1.625 05/15/2026 | | 2,031.25 | 2,031.25 |
| 11/15/2024 | Coupon | 912828U24 | 0.00 | UNITED STATES TREASURY 2.0 11/15/2026 | | 6,250.00 | 6,250.00 |
| 11/15/2024 | Coupon | 9128283F5 | 0.00 | UNITED STATES TREASURY 2.25 11/15/2027 | | 9,000.00 | 9,000.00 |
| 11/15/2024 | Coupon | 912828X88 | 0.00 | UNITED STATES TREASURY 2.375 05/15/2027 | | 4,156.25 | 4,156.25 |
| 11/18/2024 | Coupon | 36265WAD5 | 0.00 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 195.59 | 195.59 |
| 11/18/2024 | Principal Paydown | 36265WAD5 | (5,736.29) | GMCAR 2022-3 A3 3.64 04/16/2027 | 5,736.29 | | 5,736.29 |
| 11/18/2024 | Coupon | 362583AD8 | 0.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 428.38 | 428.38 |
| 11/18/2024 | Coupon | 38014AAD3 | 0.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 371.56 | 371.56 |
| 11/18/2024 | Coupon | 43815PAC3 | 0.00 | HAROT 2022-2 A3 3.73 07/20/2026 | | 207.89 | 207.89 |
| 11/18/2024 | Principal Paydown | 43815PAC3 | (6,389.87) | HAROT 2022-2 A3 3.73 07/20/2026 | 6,389.87 | | 6,389.87 |
| 11/18/2024 | Coupon | 58933YBH7 | 0.00 | MERCK & CO INC 4.05 05/17/2028 | | 1,822.50 | 1,822.50 |
| 11/18/2024 | Coupon | 89236TMF9 | 0.00 | TOYOTA MOTOR CREDIT CORP 5.05 05/16/2029 | | 10,100.00 | 10,100.00 |
| 11/20/2024 | Coupon | 3133ERFJ5 | 0.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 05/20/2027 | | 7,425.00 | 7,425.00 |
| 11/20/2024 | Coupon | 379929AD4 | 0.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 336.25 | 336.25 |
| 11/21/2024 | Coupon | 43815GAC3 | 0.00 | HAROT 2021-4 A3 0.88 01/21/2026 | | 14.50 | 14.50 |
| 11/21/2024 | Principal Paydown | 43815GAC3 | (3,312.98) | HAROT 2021-4 A3 0.88 01/21/2026 | 3,312.98 | | 3,312.98 |
| 11/21/2024 | Coupon | 43815JAC7 | 0.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 294.00 | 294.00 |
| 11/25/2024 | Coupon | 05593AAC3 | 0.00 | BMWLT 2023-1 A3 5.16 11/25/2025 | | 84.14 | 84.14 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|----------------------------|-------------------|-----------|-------------|---|---------------------|-------------------|---------------------|
| 11/25/2024 | Principal Paydown | 05593AAC3 | (5,010.31) | BMWLT 2023-1 A3 5.16 11/25/2025 | 5,010.31 | | 5,010.31 |
| 11/25/2024 | Coupon | 05602RAD3 | 0.00 | BMWOT 2022-A A3 3.21 08/25/2026 | | 337.52 | 337.52 |
| 11/25/2024 | Principal Paydown | 05602RAD3 | (14,377.00) | BMWOT 2022-A A3 3.21 08/25/2026 | 14,377.00 | | 14,377.00 |
| 11/25/2024 | Coupon | 3137BNGT5 | 0.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,143.75 | 1,143.75 |
| 11/25/2024 | Coupon | 3137BVZ82 | 0.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 11/25/2024 | Coupon | 3137FEBQ2 | 0.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 11/25/2024 | Coupon | 3137FETN0 | 0.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.12 | 1,298.12 |
| 11/25/2024 | Coupon | 3137FHPJ6 | 0.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 11/25/2024 | Coupon | 3137FJEH8 | 0.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 11/25/2024 | Coupon | 3137FJKE8 | 0.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 11/25/2024 | Coupon | 3137FJXV6 | 0.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 11/25/2024 | Coupon | 3137FJZ93 | 0.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 11/25/2024 | Coupon | 3137H4BY5 | 0.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 11/30/2024 | Dividend | | 0.00 | CalTrust MTF | 23,349.99 | | 23,349.99 |
| 11/30/2024 | Dividend | | 0.00 | CAMP | 56,562.31 | | 56,562.31 |
| November 2024 Total | | | | | 1,781,628.93 | 107,597.86 | 1,889,226.79 |
| DECEMBER 2024 | | | | | | | |
| 12/02/2024 | Dividend | | 0.00 | CAMP | 149,270.55 | | 149,270.55 |
| 12/02/2024 | Dividend | 31846V203 | 0.00 | FIRST AMER:GVT OBLG Y | 2,265.92 | | 2,265.92 |
| 12/02/2024 | Dividend | | 0.00 | Local Agency Investment Fund State Pool | 20,749.34 | | 20,749.34 |
| 12/02/2024 | Coupon | 912828ZT0 | 0.00 | UNITED STATES TREASURY 0.25 05/31/2025 | | 456.25 | 456.25 |
| 12/02/2024 | Coupon | 91282CAZ4 | 0.00 | UNITED STATES TREASURY 0.375 11/30/2025 | | 1,406.25 | 1,406.25 |
| 12/09/2024 | Coupon | 3133ERGL9 | 450,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 06/07/2028 | | 10,125.00 | 10,125.00 |
| 12/11/2024 | Coupon | 89115A2V3 | 160,000.00 | TORONTO-DOMINION BANK 5.264 12/11/2026 | | 4,211.20 | 4,211.20 |
| 12/12/2024 | Coupon | 06368LGU4 | 400,000.00 | BANK OF MONTREAL 5.2 12/12/2024 | | 10,400.00 | 10,400.00 |
| 12/12/2024 | Final Maturity | 06368LGU4 | 400,000.00 | BANK OF MONTREAL 5.2 12/12/2024 | 400,000.00 | | 400,000.00 |
| 12/16/2024 | Coupon | 02582JJT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 12/16/2024 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 12/16/2024 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 12/16/2024 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|------------|--|------------------|-----------|--------------|
| 12/16/2024 | Coupon | 3133EPN50 | 650,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.25 12/15/2028 | | 13,812.50 | 13,812.50 |
| 12/16/2024 | Coupon | 341081GT8 | 330,000.00 | FLORIDA POWER & LIGHT CO 5.15 06/15/2029 | | 9,064.00 | 9,064.00 |
| 12/16/2024 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 428.38 | 428.38 |
| 12/16/2024 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 178.19 | 178.19 |
| 12/16/2024 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,951.26 | | 4,951.26 |
| 12/16/2024 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 12/16/2024 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 93.37 | 93.37 |
| 12/16/2024 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 7,150.12 | | 7,150.12 |
| 12/16/2024 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 12/16/2024 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 591.58 | 591.58 |
| 12/16/2024 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 8,478.89 | | 8,478.89 |
| 12/16/2024 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 12/16/2024 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 12/16/2024 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 80.33 | 80.33 |
| 12/16/2024 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 4,703.48 | | 4,703.48 |
| 12/16/2024 | Coupon | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | | 4.61 | 4.61 |
| 12/16/2024 | Principal Paydown | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | 1,548.06 | | 1,548.06 |
| 12/16/2024 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 272.98 | 272.98 |
| 12/16/2024 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 5,335.56 | | 5,335.56 |
| 12/16/2024 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 747.54 | 747.54 |
| 12/16/2024 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 7,946.49 | | 7,946.49 |
| 12/16/2024 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 12/16/2024 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 349.35 | 349.35 |
| 12/16/2024 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 5,238.87 | | 5,238.87 |
| 12/16/2024 | Coupon | 63743HFE7 | 95,000.00 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025 | | 1,638.75 | 1,638.75 |
| 12/16/2024 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 126.16 | 126.16 |
| 12/16/2024 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 5,136.03 | | 5,136.03 |
| 12/16/2024 | Coupon | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | | 7.80 | 7.80 |
| 12/16/2024 | Principal Paydown | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | 2,423.06 | | 2,423.06 |
| 12/16/2024 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |

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City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|----------------------|-------------------|-----------|------------|---|-------------------|-------------------|-------------------|
| 12/16/2024 | Coupon | 91282CEU1 | 500,000.00 | UNITED STATES TREASURY 2.875 06/15/2025 | | 7,187.50 | 7,187.50 |
| 12/16/2024 | Coupon | 91282CGA3 | 600,000.00 | UNITED STATES TREASURY 4.0 12/15/2025 | | 12,000.00 | 12,000.00 |
| 12/16/2024 | Coupon | 91282CHH7 | 475,000.00 | UNITED STATES TREASURY 4.125 06/15/2026 | | 9,796.88 | 9,796.88 |
| 12/16/2024 | Coupon | 91282CJP7 | 300,000.00 | UNITED STATES TREASURY 4.375 12/15/2026 | | 6,562.50 | 6,562.50 |
| 12/18/2024 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 188.77 | 188.77 |
| 12/18/2024 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 5,874.61 | | 5,874.61 |
| 12/20/2024 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 336.25 | 336.25 |
| 12/23/2024 | Coupon | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | | 12.07 | 12.07 |
| 12/23/2024 | Principal Paydown | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | 2,931.40 | | 2,931.40 |
| 12/23/2024 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 294.00 | 294.00 |
| 12/23/2024 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 3,036.41 | | 3,036.41 |
| 12/25/2024 | Coupon | 05593AAC3 | 14,557.97 | BMWLT 2023-1 A3 5.16 11/25/2025 | | 61.27 | 61.27 |
| 12/25/2024 | Principal Paydown | 05593AAC3 | 14,557.97 | BMWLT 2023-1 A3 5.16 11/25/2025 | 5,481.67 | | 5,481.67 |
| 12/25/2024 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 300.84 | 300.84 |
| 12/25/2024 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 12,992.98 | | 12,992.98 |
| 12/26/2024 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,143.75 | 1,143.75 |
| 12/26/2024 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 12/26/2024 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 12/26/2024 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 12/26/2024 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 12/26/2024 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 12/26/2024 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 12/26/2024 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 12/26/2024 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 12/26/2024 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 12/26/2024 | Coupon | 437076DC3 | 295,000.00 | HOME DEPOT INC 4.75 06/25/2029 | | 7,006.25 | 7,006.25 |
| 12/31/2024 | Coupon | 91282CGC9 | 500,000.00 | UNITED STATES TREASURY 3.875 12/31/2027 | | 9,687.50 | 9,687.50 |
| December 2024 | | | | | | | |
| Total | | | | | 655,514.70 | 124,251.17 | 779,765.88 |
| JANUARY 2025 | | | | | | | |
| 01/06/2025 | Coupon | 3133ENKS8 | 750,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.125 01/06/2025 | | 4,218.75 | 4,218.75 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|------------|--|------------------|----------|--------------|
| 01/06/2025 | Final Maturity | 3133ENKS8 | 750,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.125 01/06/2025 | 750,000.00 | | 750,000.00 |
| 01/13/2025 | Coupon | 459058KT9 | 250,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.5 07/12/2028 | | 4,375.00 | 4,375.00 |
| 01/15/2025 | Coupon | 02582JJT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 01/15/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 01/15/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 01/15/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 01/15/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 82.17 | 82.17 |
| 01/15/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 7,010.71 | | 7,010.71 |
| 01/15/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 01/15/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 559.22 | 559.22 |
| 01/15/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 10,401.36 | | 10,401.36 |
| 01/15/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 01/15/2025 | Coupon | 46625HMN7 | 400,000.00 | JPMORGAN CHASE & CO 3.9 07/15/2025 | | 7,800.00 | 7,800.00 |
| 01/15/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 01/15/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 71.24 | 71.24 |
| 01/15/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 5,517.49 | | 5,517.49 |
| 01/15/2025 | Coupon | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | | 3.94 | 3.94 |
| 01/15/2025 | Principal Paydown | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | 2,922.88 | | 2,922.88 |
| 01/15/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 256.36 | 256.36 |
| 01/15/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 8,338.52 | | 8,338.52 |
| 01/15/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 713.83 | 713.83 |
| 01/15/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 12,954.79 | | 12,954.79 |
| 01/15/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 01/15/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 329.66 | 329.66 |
| 01/15/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 5,117.10 | | 5,117.10 |
| 01/15/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 113.62 | 113.62 |
| 01/15/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 5,030.90 | | 5,030.90 |
| 01/15/2025 | Coupon | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | | 6.37 | 6.37 |
| 01/15/2025 | Principal Paydown | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | 2,357.50 | | 2,357.50 |
| 01/15/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |

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City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|--------------|---|------------------|-----------|--------------|
| 01/15/2025 | Coupon | 91282CEY3 | 475,000.00 | UNITED STATES TREASURY 3.0 07/15/2025 | | 7,125.00 | 7,125.00 |
| 01/15/2025 | Coupon | 91282CKZ3 | 1,000,000.00 | UNITED STATES TREASURY 4.375 07/15/2027 | | 21,875.00 | 21,875.00 |
| 01/16/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 428.38 | 428.38 |
| 01/16/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 163.17 | 163.17 |
| 01/16/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,851.32 | | 4,851.32 |
| 01/16/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 01/17/2025 | Coupon | 61747YET8 | 175,000.00 | MORGAN STANLEY 4.679 07/17/2026 | | 4,094.13 | 4,094.13 |
| 01/17/2025 | Coupon | 713448FX1 | 295,000.00 | PEPSICO INC 4.5 07/17/2029 | | 6,637.50 | 6,637.50 |
| 01/20/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 336.25 | 336.25 |
| 01/20/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 170.51 | 170.51 |
| 01/20/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 5,738.74 | | 5,738.74 |
| 01/21/2025 | Coupon | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | | 9.92 | 9.92 |
| 01/21/2025 | Principal Paydown | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | 2,866.81 | | 2,866.81 |
| 01/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 281.25 | 281.25 |
| 01/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,591.43 | | 4,591.43 |
| 01/21/2025 | Coupon | 78016HZT0 | 150,000.00 | ROYAL BANK OF CANADA 4.875 01/19/2027 | | 3,656.25 | 3,656.25 |
| 01/23/2025 | Coupon | 6174468C6 | 394,000.00 | MORGAN STANLEY 4.0 07/23/2025 | | 7,880.00 | 7,880.00 |
| 01/27/2025 | Coupon | 05593AAC3 | 14,557.97 | BMWLT 2023-1 A3 5.16 11/25/2025 | | 37.70 | 37.70 |
| 01/27/2025 | Principal Paydown | 05593AAC3 | 14,557.97 | BMWLT 2023-1 A3 5.16 11/25/2025 | 5,188.42 | | 5,188.42 |
| 01/27/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 266.08 | 266.08 |
| 01/27/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 12,658.56 | | 12,658.56 |
| 01/27/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,143.75 | 1,143.75 |
| 01/27/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 14,834.31 | | 14,834.31 |
| 01/27/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 01/27/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 01/27/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 01/27/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 01/27/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 01/27/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 01/27/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 01/27/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 01/27/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|---------------------------|-------------------|-----------|------------|---|---------------------|-------------------|---------------------|
| 01/31/2025 | Coupon | 69371RS80 | 410,000.00 | PACCAR FINANCIAL CORP 4.6 01/31/2029 | | 9,430.00 | 9,430.00 |
| 01/31/2025 | Coupon | 912828Z52 | 750,000.00 | UNITED STATES TREASURY 1.375 01/31/2025 | | 5,156.25 | 5,156.25 |
| 01/31/2025 | Final Maturity | 912828Z52 | 750,000.00 | UNITED STATES TREASURY 1.375 01/31/2025 | 750,000.00 | | 750,000.00 |
| January 2025 Total | | | | | 1,610,380.84 | 102,900.63 | 1,713,281.47 |
| FEBRUARY 2025 | | | | | | | |
| 02/03/2025 | Coupon | 459058KW2 | 250,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.625 08/01/2028 | | 5,781.25 | 5,781.25 |
| 02/06/2025 | Coupon | 857477BR3 | 90,000.00 | STATE STREET CORP 1.746 02/06/2026 | | 785.70 | 785.70 |
| 02/14/2025 | Coupon | 3133ENPG9 | 415,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.75 02/14/2025 | | 3,631.25 | 3,631.25 |
| 02/14/2025 | Final Maturity | 3133ENPG9 | 415,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 1.75 02/14/2025 | 415,000.00 | | 415,000.00 |
| 02/17/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 02/17/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 428.38 | 428.38 |
| 02/17/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 5,113.58 | | 5,113.58 |
| 02/17/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 148.46 | 148.46 |
| 02/17/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,778.43 | | 4,778.43 |
| 02/17/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 02/17/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 71.18 | 71.18 |
| 02/17/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 6,873.46 | | 6,873.46 |
| 02/17/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 02/17/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 519.52 | 519.52 |
| 02/17/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 10,246.08 | | 10,246.08 |
| 02/17/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 02/17/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 02/17/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 60.57 | 60.57 |
| 02/17/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 4,173.80 | | 4,173.80 |
| 02/17/2025 | Coupon | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | | 2.67 | 2.67 |
| 02/17/2025 | Principal Paydown | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | 2,606.68 | | 2,606.68 |
| 02/17/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 230.37 | 230.37 |
| 02/17/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 6,966.10 | | 6,966.10 |
| 02/17/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 658.88 | 658.88 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|--------------------|-----------|------------|---|------------------|----------|--------------|
| 02/17/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 11,383.25 | | 11,383.25 |
| 02/17/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 02/17/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 310.43 | 310.43 |
| 02/17/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 5,037.18 | | 5,037.18 |
| 02/17/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 101.34 | 101.34 |
| 02/17/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,948.63 | | 4,948.63 |
| 02/17/2025 | Coupon | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | | 4.97 | 4.97 |
| 02/17/2025 | Principal Paydown | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | 2,311.40 | | 2,311.40 |
| 02/17/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 02/18/2025 | Coupon | 02582JJT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 02/18/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 02/18/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 02/18/2025 | Coupon | 06428CAA2 | 300,000.00 | BANK OF AMERICA NA 5.526 08/18/2026 | | 8,289.00 | 8,289.00 |
| 02/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 152.67 | 152.67 |
| 02/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 5,637.09 | | 5,637.09 |
| 02/18/2025 | Coupon | 438516CJ3 | 400,000.00 | HONEYWELL INTERNATIONAL INC 4.95 02/15/2028 | | 9,900.00 | 9,900.00 |
| 02/18/2025 | Coupon | 91282YB0 | 150,000.00 | UNITED STATES TREASURY 1.625 08/15/2029 | | 1,218.75 | 1,218.75 |
| 02/20/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 336.25 | 336.25 |
| 02/21/2025 | Coupon | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | | 7.82 | 7.82 |
| 02/21/2025 | Principal Paydown | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | 2,808.58 | | 2,808.58 |
| 02/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 261.96 | 261.96 |
| 02/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,519.92 | | 4,519.92 |
| 02/24/2025 | Coupon | 037833BY5 | 400,000.00 | APPLE INC 3.25 02/23/2026 | | 6,500.00 | 6,500.00 |
| 02/25/2025 | Coupon | 05593AAC3 | 14,557.97 | BMWLT 2023-1 A3 5.16 11/25/2025 | | 15.39 | 15.39 |
| 02/25/2025 | Effective Maturity | 05593AAC3 | 14,557.97 | BMWLT 2023-1 A3 5.16 11/25/2025 | 3,578.72 | | 3,578.72 |
| 02/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 232.22 | 232.22 |
| 02/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 11,597.45 | | 11,597.45 |
| 02/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,109.82 | 1,109.82 |
| 02/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 878.98 | | 878.98 |
| 02/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 02/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|----------------------------|-------------------|-----------|------------|---|-------------------|------------------|-------------------|
| 02/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 02/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 02/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 02/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 02/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 02/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 02/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 02/26/2025 | Coupon | 17275RBQ4 | 170,000.00 | CISCO SYSTEMS INC 4.8 02/26/2027 | | 4,080.00 | 4,080.00 |
| 02/27/2025 | Coupon | 459058LK7 | 170,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.0 08/27/2026 | | 3,400.00 | 3,400.00 |
| 02/28/2025 | Coupon | 9128284Z0 | 750,000.00 | UNITED STATES TREASURY 2.75 08/31/2025 | | 10,312.50 | 10,312.50 |
| February 2025 Total | | | | | 508,459.33 | 74,230.70 | 582,690.03 |
| MARCH 2025 | | | | | | | |
| 03/07/2025 | Coupon | 24422EWB1 | 130,000.00 | JOHN DEERE CAPITAL CORP 2.125 03/07/2025 | | 1,381.25 | 1,381.25 |
| 03/07/2025 | Final Maturity | 24422EWB1 | 130,000.00 | JOHN DEERE CAPITAL CORP 2.125 03/07/2025 | 130,000.00 | | 130,000.00 |
| 03/10/2025 | Coupon | 3130ATS57 | 700,000.00 | FEDERAL HOME LOAN BANKS 4.5 03/10/2028 | | 15,750.00 | 15,750.00 |
| 03/10/2025 | Coupon | 57636QAW4 | 290,000.00 | MASTERCARD INC 4.875 03/09/2028 | | 7,068.75 | 7,068.75 |
| 03/10/2025 | Coupon | 931142EW9 | 80,000.00 | WALMART INC 3.9 09/09/2025 | | 1,560.00 | 1,560.00 |
| 03/17/2025 | Coupon | 02582JJT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 03/17/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 03/17/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 03/17/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 03/17/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 409.33 | 409.33 |
| 03/17/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 5,438.05 | | 5,438.05 |
| 03/17/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 133.96 | 133.96 |
| 03/17/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,440.73 | | 4,440.73 |
| 03/17/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 03/17/2025 | Coupon | 437076CR1 | 110,000.00 | HOME DEPOT INC 4.0 09/15/2025 | | 2,200.00 | 2,200.00 |
| 03/17/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 60.41 | 60.41 |
| 03/17/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 6,670.36 | | 6,670.36 |
| 03/17/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|------------|---------------------------------------|------------------|----------|--------------|
| 03/17/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 480.42 | 480.42 |
| 03/17/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 9,905.15 | | 9,905.15 |
| 03/17/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 03/17/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 03/17/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 52.50 | 52.50 |
| 03/17/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 3,410.00 | | 3,410.00 |
| 03/17/2025 | Coupon | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | | 1.54 | 1.54 |
| 03/17/2025 | Principal Paydown | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | 2,187.43 | | 2,187.43 |
| 03/17/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 208.66 | 208.66 |
| 03/17/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 6,095.60 | | 6,095.60 |
| 03/17/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 610.60 | 610.60 |
| 03/17/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 10,301.67 | | 10,301.67 |
| 03/17/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 03/17/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 291.50 | 291.50 |
| 03/17/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 4,863.04 | | 4,863.04 |
| 03/17/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 89.26 | 89.26 |
| 03/17/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,815.20 | | 4,815.20 |
| 03/17/2025 | Coupon | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | | 3.61 | 3.61 |
| 03/17/2025 | Principal Paydown | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | 2,240.57 | | 2,240.57 |
| 03/17/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 03/17/2025 | Coupon | 91282CFK2 | 475,000.00 | UNITED STATES TREASURY 3.5 09/15/2025 | | 8,312.50 | 8,312.50 |
| 03/17/2025 | Coupon | 931142ER0 | 40,000.00 | WALMART INC 1.05 09/17/2026 | | 210.00 | 210.00 |
| 03/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 135.15 | 135.15 |
| 03/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 5,455.79 | | 5,455.79 |
| 03/18/2025 | Coupon | 857477CL5 | 365,000.00 | STATE STREET CORP 4.993 03/18/2027 | | 9,112.23 | 9,112.23 |
| 03/20/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 336.25 | 336.25 |
| 03/20/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 6,841.20 | | 6,841.20 |
| 03/21/2025 | Coupon | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | | 5.76 | 5.76 |
| 03/21/2025 | Principal Paydown | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | 2,727.29 | | 2,727.29 |
| 03/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 242.98 | 242.98 |
| 03/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,368.94 | | 4,368.94 |
| 03/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 201.20 | 201.20 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|-------------------------|-------------------|-----------|------------|---|-------------------|------------------|-------------------|
| 03/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 11,227.90 | | 11,227.90 |
| 03/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,107.81 | 1,107.81 |
| 03/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 13,218.48 | | 13,218.48 |
| 03/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 03/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 03/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 03/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 03/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 03/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 03/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 03/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 03/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 03/31/2025 | Coupon | 9128286L9 | 750,000.00 | UNITED STATES TREASURY 2.25 03/31/2026 | | 8,437.50 | 8,437.50 |
| 03/31/2025 | Coupon | 912828YG9 | 300,000.00 | UNITED STATES TREASURY 1.625 09/30/2026 | | 2,437.50 | 2,437.50 |
| 03/31/2025 | Coupon | 912828ZF0 | 350,000.00 | UNITED STATES TREASURY 0.5 03/31/2025 | | 875.00 | 875.00 |
| 03/31/2025 | Final Maturity | 912828ZF0 | 350,000.00 | UNITED STATES TREASURY 0.5 03/31/2025 | 350,000.00 | | 350,000.00 |
| 03/31/2025 | Coupon | 91282CEF4 | 750,000.00 | UNITED STATES TREASURY 2.5 03/31/2027 | | 9,375.00 | 9,375.00 |
| 03/31/2025 | Coupon | 91282CFM8 | 570,000.00 | UNITED STATES TREASURY 4.125 09/30/2027 | | 11,756.25 | 11,756.25 |
| March 2025 Total | | | | | 584,207.40 | 98,526.24 | 682,733.64 |
| APRIL 2025 | | | | | | | |
| 04/07/2025 | Coupon | 89115A2W1 | 400,000.00 | TORONTO-DOMINION BANK 4.98 04/05/2027 | | 9,960.00 | 9,960.00 |
| 04/09/2025 | Coupon | 3130B3A29 | 600,000.00 | FEDERAL HOME LOAN BANKS 4.0 10/09/2026 | | 11,866.67 | 11,866.67 |
| 04/15/2025 | Coupon | 02582JJT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 04/15/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 04/15/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 04/15/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 04/15/2025 | Coupon | 20030NCS8 | 400,000.00 | COMCAST CORP 3.95 10/15/2025 | | 7,900.00 | 7,900.00 |
| 04/15/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 49.96 | 49.96 |
| 04/15/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 6,746.44 | | 6,746.44 |
| 04/15/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 04/15/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 442.61 | 442.61 |
| 04/15/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 10,309.97 | | 10,309.97 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|--------------------|-----------|------------|---|------------------|-----------|--------------|
| 04/15/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 04/15/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 04/15/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 45.91 | 45.91 |
| 04/15/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 4,336.22 | | 4,336.22 |
| 04/15/2025 | Coupon | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | | 0.60 | 0.60 |
| 04/15/2025 | Effective Maturity | 47789QAC4 | 10,638.85 | JDOT 2021-B A3 0.52 03/16/2026 | 1,373.81 | | 1,373.81 |
| 04/15/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 189.66 | 189.66 |
| 04/15/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 8,156.49 | | 8,156.49 |
| 04/15/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 566.90 | 566.90 |
| 04/15/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 12,282.12 | | 12,282.12 |
| 04/15/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 04/15/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 273.22 | 273.22 |
| 04/15/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 5,075.59 | | 5,075.59 |
| 04/15/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 77.50 | 77.50 |
| 04/15/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,929.14 | | 4,929.14 |
| 04/15/2025 | Coupon | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | | 2.28 | 2.28 |
| 04/15/2025 | Principal Paydown | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | 2,270.25 | | 2,270.25 |
| 04/15/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 04/15/2025 | Coupon | 91282CEH0 | 450,000.00 | UNITED STATES TREASURY 2.625 04/15/2025 | | 5,906.25 | 5,906.25 |
| 04/15/2025 | Final Maturity | 91282CEH0 | 450,000.00 | UNITED STATES TREASURY 2.625 04/15/2025 | 450,000.00 | | 450,000.00 |
| 04/15/2025 | Coupon | 91282CFP1 | 550,000.00 | UNITED STATES TREASURY 4.25 10/15/2025 | | 11,687.50 | 11,687.50 |
| 04/15/2025 | Coupon | 91282CJC6 | 475,000.00 | UNITED STATES TREASURY 4.625 10/15/2026 | | 10,984.38 | 10,984.38 |
| 04/16/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 389.07 | 389.07 |
| 04/16/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 6,744.62 | | 6,744.62 |
| 04/16/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 120.49 | 120.49 |
| 04/16/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,592.64 | | 4,592.64 |
| 04/16/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 04/16/2025 | Coupon | 459058LN1 | 300,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.875 10/16/2029 | | 5,812.50 | 5,812.50 |
| 04/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 118.19 | 118.19 |
| 04/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 5,546.69 | | 5,546.69 |
| 04/21/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 305.58 | 305.58 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|-------------------------|-------------------|-----------|------------|--|-------------------|------------------|-------------------|
| 04/21/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 7,856.39 | | 7,856.39 |
| 04/21/2025 | Coupon | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | | 3.76 | 3.76 |
| 04/21/2025 | Principal Paydown | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | 2,739.30 | | 2,739.30 |
| 04/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 224.63 | 224.63 |
| 04/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,494.14 | | 4,494.14 |
| 04/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 171.16 | 171.16 |
| 04/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 11,470.95 | | 11,470.95 |
| 04/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,077.57 | 1,077.57 |
| 04/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 884.47 | | 884.47 |
| 04/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 04/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 04/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 04/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 04/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 04/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 04/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 04/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 04/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| April 2025 Total | | | | | 549,809.24 | 83,855.73 | 633,664.97 |
| MAY 2025 | | | | | | | |
| 05/01/2025 | Coupon | 74456QBU9 | 300,000.00 | PUBLIC SERVICE ELECTRIC AND GAS CO 3.7 05/01/2028 | | 5,550.00 | 5,550.00 |
| 05/06/2025 | Coupon | 857477BR3 | 90,000.00 | STATE STREET CORP 1.746 02/06/2026 | | 1,125.23 | 1,125.23 |
| 05/07/2025 | Coupon | 3135G06G3 | 350,000.00 | FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.5 11/07/2025 | | 875.00 | 875.00 |
| 05/12/2025 | Coupon | 665859AW4 | 450,000.00 | NORTHERN TRUST CORP 4.0 05/10/2027 | | 9,000.00 | 9,000.00 |
| 05/13/2025 | Coupon | 63743HFK3 | 390,000.00 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.6 11/13/2026 | | 10,920.00 | 10,920.00 |
| 05/14/2025 | Coupon | 14913UAL4 | 405,000.00 | CATERPILLAR FINANCIAL SERVICES CORP 5.0 05/14/2027 | | 10,125.00 | 10,125.00 |
| 05/15/2025 | Coupon | 02582JIT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | | 522.63 | 522.63 |
| 05/15/2025 | Final Maturity | 02582JIT8 | 185,000.00 | AMXCA 2022-2 A 3.39 05/17/2027 | 185,000.00 | | 185,000.00 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|--------------------|-----------|------------|---|------------------|----------|--------------|
| 05/15/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 05/15/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 05/15/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 05/15/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 39.39 | 39.39 |
| 05/15/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 6,488.64 | | 6,488.64 |
| 05/15/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 05/15/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 403.26 | 403.26 |
| 05/15/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 9,876.93 | | 9,876.93 |
| 05/15/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 05/15/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 05/15/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 37.52 | 37.52 |
| 05/15/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 3,979.98 | | 3,979.98 |
| 05/15/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 164.24 | 164.24 |
| 05/15/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 7,200.11 | | 7,200.11 |
| 05/15/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 514.81 | 514.81 |
| 05/15/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 10,764.30 | | 10,764.30 |
| 05/15/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 05/15/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 254.14 | 254.14 |
| 05/15/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 4,858.51 | | 4,858.51 |
| 05/15/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 65.46 | 65.46 |
| 05/15/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,560.83 | | 4,560.83 |
| 05/15/2025 | Coupon | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | | 0.94 | 0.94 |
| 05/15/2025 | Effective Maturity | 89238JAC9 | 13,436.58 | TAOT 2021-D A3 0.71 04/15/2026 | 1,584.43 | | 1,584.43 |
| 05/15/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 05/15/2025 | Coupon | 9128283F5 | 800,000.00 | UNITED STATES TREASURY 2.25 11/15/2027 | | 9,000.00 | 9,000.00 |
| 05/15/2025 | Coupon | 912828R36 | 250,000.00 | UNITED STATES TREASURY 1.625 05/15/2026 | | 2,031.25 | 2,031.25 |
| 05/15/2025 | Coupon | 912828U24 | 625,000.00 | UNITED STATES TREASURY 2.0 11/15/2026 | | 6,250.00 | 6,250.00 |
| 05/15/2025 | Coupon | 912828X88 | 350,000.00 | UNITED STATES TREASURY 2.375 05/15/2027 | | 4,156.25 | 4,156.25 |
| 05/16/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 363.95 | 363.95 |
| 05/16/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 6,442.58 | | 6,442.58 |
| 05/16/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 106.56 | 106.56 |
| 05/16/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,402.17 | | 4,402.17 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|-----------------------|--------------------|-----------|------------|---|-------------------|------------------|-------------------|
| 05/16/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 05/16/2025 | Coupon | 89236TMF9 | 400,000.00 | TOYOTA MOTOR CREDIT CORP 5.05 05/16/2029 | | 10,100.00 | 10,100.00 |
| 05/19/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 100.95 | 100.95 |
| 05/19/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 5,329.13 | | 5,329.13 |
| 05/19/2025 | Coupon | 58933YBH7 | 90,000.00 | MERCK & CO INC 4.05 05/17/2028 | | 1,822.50 | 1,822.50 |
| 05/20/2025 | Coupon | 3133ERFJ5 | 330,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 05/20/2027 | | 7,425.00 | 7,425.00 |
| 05/20/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 270.36 | 270.36 |
| 05/20/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 9,856.77 | | 9,856.77 |
| 05/21/2025 | Coupon | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | | 1.75 | 1.75 |
| 05/21/2025 | Effective Maturity | 43815GAC3 | 16,460.56 | HAROT 2021-4 A3 0.88 01/21/2026 | 2,387.18 | | 2,387.18 |
| 05/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 205.75 | 205.75 |
| 05/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,308.38 | | 4,308.38 |
| 05/26/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 140.48 | 140.48 |
| 05/26/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 11,015.37 | | 11,015.37 |
| 05/26/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,075.55 | 1,075.55 |
| 05/26/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 945.18 | | 945.18 |
| 05/26/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 05/26/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 05/26/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 05/26/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 05/26/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 05/26/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 05/26/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 05/26/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 05/26/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| May 2025 Total | | | | | 279,000.48 | 97,804.68 | 376,805.16 |
| JUNE 2025 | | | | | | | |
| 06/02/2025 | Coupon | 912828ZT0 | 365,000.00 | UNITED STATES TREASURY 0.25 05/31/2025 | | 456.25 | 456.25 |
| 06/02/2025 | Final Maturity | 912828ZT0 | 365,000.00 | UNITED STATES TREASURY 0.25 05/31/2025 | 365,000.00 | | 365,000.00 |
| 06/02/2025 | Coupon | 91282CAZ4 | 750,000.00 | UNITED STATES TREASURY 0.375 11/30/2025 | | 1,406.25 | 1,406.25 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|------------|---|------------------|-----------|--------------|
| 06/09/2025 | Coupon | 3133ERGL9 | 450,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 06/07/2028 | | 10,125.00 | 10,125.00 |
| 06/11/2025 | Coupon | 89115A2V3 | 160,000.00 | TORONTO-DOMINION BANK 5.264 12/11/2026 | | 4,211.20 | 4,211.20 |
| 06/16/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 06/16/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 06/16/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 06/16/2025 | Coupon | 3133EPN50 | 650,000.00 | FEDERAL FARM CREDIT BANKS FUNDING CORP 4.25 12/15/2028 | | 13,812.50 | 13,812.50 |
| 06/16/2025 | Coupon | 341081GT8 | 330,000.00 | FLORIDA POWER & LIGHT CO 5.15 06/15/2029 | | 8,497.50 | 8,497.50 |
| 06/16/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 339.95 | 339.95 |
| 06/16/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 6,329.51 | | 6,329.51 |
| 06/16/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 93.21 | 93.21 |
| 06/16/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,318.05 | | 4,318.05 |
| 06/16/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 06/16/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 29.23 | 29.23 |
| 06/16/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 6,328.19 | | 6,328.19 |
| 06/16/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 06/16/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 365.57 | 365.57 |
| 06/16/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 9,689.19 | | 9,689.19 |
| 06/16/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 06/16/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,415.67 | 1,415.67 |
| 06/16/2025 | Principal Paydown | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | 13,495.79 | | 13,495.79 |
| 06/16/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 29.83 | 29.83 |
| 06/16/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 3,220.47 | | 3,220.47 |
| 06/16/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 141.80 | 141.80 |
| 06/16/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 4,559.12 | | 4,559.12 |
| 06/16/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 469.15 | 469.15 |
| 06/16/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 9,301.14 | | 9,301.14 |
| 06/16/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 06/16/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 235.88 | 235.88 |
| 06/16/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 4,767.09 | | 4,767.09 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|-------------------|-----------|------------|---|------------------|-----------|--------------|
| 06/16/2025 | Coupon | 63743HFE7 | 95,000.00 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025 | | 1,638.75 | 1,638.75 |
| 06/16/2025 | Final Maturity | 63743HFE7 | 95,000.00 | NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025 | 95,000.00 | | 95,000.00 |
| 06/16/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 54.33 | 54.33 |
| 06/16/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,386.38 | | 4,386.38 |
| 06/16/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 06/16/2025 | Coupon | 91282CEU1 | 500,000.00 | UNITED STATES TREASURY 2.875 06/15/2025 | | 7,187.50 | 7,187.50 |
| 06/16/2025 | Final Maturity | 91282CEU1 | 500,000.00 | UNITED STATES TREASURY 2.875 06/15/2025 | 500,000.00 | | 500,000.00 |
| 06/16/2025 | Coupon | 91282CGA3 | 600,000.00 | UNITED STATES TREASURY 4.0 12/15/2025 | | 12,000.00 | 12,000.00 |
| 06/16/2025 | Coupon | 91282CHH7 | 475,000.00 | UNITED STATES TREASURY 4.125 06/15/2026 | | 9,796.88 | 9,796.88 |
| 06/16/2025 | Coupon | 91282CJP7 | 300,000.00 | UNITED STATES TREASURY 4.375 12/15/2026 | | 6,562.50 | 6,562.50 |
| 06/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 84.39 | 84.39 |
| 06/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 4,787.41 | | 4,787.41 |
| 06/20/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 226.16 | 226.16 |
| 06/20/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 8,948.73 | | 8,948.73 |
| 06/23/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 187.66 | 187.66 |
| 06/23/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,213.50 | | 4,213.50 |
| 06/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 111.01 | 111.01 |
| 06/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 10,373.42 | | 10,373.42 |
| 06/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,073.38 | 1,073.38 |
| 06/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 17,821.33 | | 17,821.33 |
| 06/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 06/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 06/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 06/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 06/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 06/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 06/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 06/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 06/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 06/25/2025 | Coupon | 437076DC3 | 295,000.00 | HOME DEPOT INC 4.75 06/25/2029 | | 7,006.25 | 7,006.25 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|------------------------|-------------------|-----------|------------|---|---------------------|-------------------|---------------------|
| 06/30/2025 | Coupon | 91282CGC9 | 500,000.00 | UNITED STATES TREASURY 3.875 12/31/2027 | | 9,687.50 | 9,687.50 |
| June 2025 Total | | | | | 1,072,539.32 | 110,986.34 | 1,183,525.66 |
| JULY 2025 | | | | | | | |
| 07/14/2025 | Coupon | 459058KT9 | 250,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 3.5 07/12/2028 | | 4,375.00 | 4,375.00 |
| 07/15/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 07/15/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 07/15/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 07/15/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 19.31 | 19.31 |
| 07/15/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 6,163.04 | | 6,163.04 |
| 07/15/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 07/15/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 328.59 | 328.59 |
| 07/15/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 9,488.10 | | 9,488.10 |
| 07/15/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 07/15/2025 | Coupon | 46625HMN7 | 400,000.00 | JPMORGAN CHASE & CO 3.9 07/15/2025 | | 7,800.00 | 7,800.00 |
| 07/15/2025 | Final Maturity | 46625HMN7 | 400,000.00 | JPMORGAN CHASE & CO 3.9 07/15/2025 | 400,000.00 | | 400,000.00 |
| 07/15/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,354.04 | 1,354.04 |
| 07/15/2025 | Principal Paydown | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | 21,507.24 | | 21,507.24 |
| 07/15/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 23.60 | 23.60 |
| 07/15/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 3,814.77 | | 3,814.77 |
| 07/15/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 127.59 | 127.59 |
| 07/15/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 3,861.61 | | 3,861.61 |
| 07/15/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 429.70 | 429.70 |
| 07/15/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 10,153.55 | | 10,153.55 |
| 07/15/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 07/15/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 217.97 | 217.97 |
| 07/15/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 4,672.06 | | 4,672.06 |
| 07/15/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 43.62 | 43.62 |
| 07/15/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,300.78 | | 4,300.78 |
| 07/15/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 07/15/2025 | Coupon | 91282CEY3 | 475,000.00 | UNITED STATES TREASURY 3.0 07/15/2025 | | 7,125.00 | 7,125.00 |
| 07/15/2025 | Final Maturity | 91282CEY3 | 475,000.00 | UNITED STATES TREASURY 3.0 07/15/2025 | 475,000.00 | | 475,000.00 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|--------------------|-----------|--------------|---|------------------|-----------|--------------|
| 07/15/2025 | Coupon | 91282CKZ3 | 1,000,000.00 | UNITED STATES TREASURY 4.375 07/15/2027 | | 21,875.00 | 21,875.00 |
| 07/16/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 316.37 | 316.37 |
| 07/16/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 6,205.09 | | 6,205.09 |
| 07/16/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 80.11 | 80.11 |
| 07/16/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 4,222.72 | | 4,222.72 |
| 07/16/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 07/17/2025 | Coupon | 61747YET8 | 175,000.00 | MORGAN STANLEY 4.679 07/17/2026 | | 4,094.13 | 4,094.13 |
| 07/17/2025 | Effective Maturity | 61747YET8 | 175,000.00 | MORGAN STANLEY 4.679 07/17/2026 | 175,000.00 | | 175,000.00 |
| 07/17/2025 | Coupon | 713448FX1 | 295,000.00 | PEPSICO INC 4.5 07/17/2029 | | 6,637.50 | 6,637.50 |
| 07/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 69.51 | 69.51 |
| 07/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 4,668.02 | | 4,668.02 |
| 07/21/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 186.04 | 186.04 |
| 07/21/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 8,558.25 | | 8,558.25 |
| 07/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 169.96 | 169.96 |
| 07/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 4,113.65 | | 4,113.65 |
| 07/21/2025 | Coupon | 78016H2T0 | 150,000.00 | ROYAL BANK OF CANADA 4.875 01/19/2027 | | 3,656.25 | 3,656.25 |
| 07/23/2025 | Coupon | 6174468C6 | 394,000.00 | MORGAN STANLEY 4.0 07/23/2025 | | 7,880.00 | 7,880.00 |
| 07/23/2025 | Final Maturity | 6174468C6 | 394,000.00 | MORGAN STANLEY 4.0 07/23/2025 | 394,000.00 | | 394,000.00 |
| 07/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 83.26 | 83.26 |
| 07/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 9,921.30 | | 9,921.30 |
| 07/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,032.62 | 1,032.62 |
| 07/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 10,073.33 | | 10,073.33 |
| 07/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 07/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 07/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 07/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 07/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 07/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 07/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 07/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 07/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 07/31/2025 | Coupon | 69371RS80 | 410,000.00 | PACCAR FINANCIAL CORP 4.6 01/31/2029 | | 9,430.00 | 9,430.00 |

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City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|------------------------|-------------------|-----------|------------|---|---------------------|------------------|---------------------|
| July 2025 Total | | | | | 1,555,723.52 | 91,096.21 | 1,646,819.73 |
| AUGUST 2025 | | | | | | | |
| 08/01/2025 | Coupon | 459058KW2 | 250,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.625 08/01/2028 | | 5,781.25 | 5,781.25 |
| 08/06/2025 | Coupon | 857477BR3 | 90,000.00 | STATE STREET CORP 1.746 02/06/2026 | | 1,125.23 | 1,125.23 |
| 08/15/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 08/15/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 08/15/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 08/15/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 9.66 | 9.66 |
| 08/15/2025 | Principal Paydown | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 5,975.03 | | 5,975.03 |
| 08/15/2025 | Coupon | 438516CJ3 | 400,000.00 | HONEYWELL INTERNATIONAL INC 4.95 02/15/2028 | | 9,900.00 | 9,900.00 |
| 08/15/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 08/15/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 292.37 | 292.37 |
| 08/15/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 9,216.16 | | 9,216.16 |
| 08/15/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 08/15/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,255.82 | 1,255.82 |
| 08/15/2025 | Principal Paydown | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | 16,444.98 | | 16,444.98 |
| 08/15/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 16.23 | 16.23 |
| 08/15/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 3,456.45 | | 3,456.45 |
| 08/15/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 115.55 | 115.55 |
| 08/15/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 3,623.59 | | 3,623.59 |
| 08/15/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 386.63 | 386.63 |
| 08/15/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 9,805.10 | | 9,805.10 |
| 08/15/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 08/15/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 200.41 | 200.41 |
| 08/15/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 4,146.28 | | 4,146.28 |
| 08/15/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 33.12 | 33.12 |
| 08/15/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,192.48 | | 4,192.48 |
| 08/15/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 08/15/2025 | Coupon | 91282YB0 | 150,000.00 | UNITED STATES TREASURY 1.625 08/15/2029 | | 1,218.75 | 1,218.75 |
| 08/18/2025 | Coupon | 06428CAA2 | 300,000.00 | BANK OF AMERICA NA 5.526 08/18/2026 | | 8,289.00 | 8,289.00 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------------------|-------------------|-----------|------------|---|------------------|------------------|-------------------|
| 08/18/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 293.26 | 293.26 |
| 08/18/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 6,021.66 | | 6,021.66 |
| 08/18/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 67.30 | 67.30 |
| 08/18/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 3,992.62 | | 3,992.62 |
| 08/18/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 08/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 55.00 | 55.00 |
| 08/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 4,525.16 | | 4,525.16 |
| 08/20/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 147.68 | 147.68 |
| 08/20/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 8,176.37 | | 8,176.37 |
| 08/21/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 152.69 | 152.69 |
| 08/21/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 3,988.08 | | 3,988.08 |
| 08/25/2025 | Coupon | 037833BY5 | 400,000.00 | APPLE INC 3.25 02/23/2026 | | 6,500.00 | 6,500.00 |
| 08/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 56.72 | 56.72 |
| 08/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 9,607.65 | | 9,607.65 |
| 08/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,009.57 | 1,009.57 |
| 08/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 859.95 | | 859.95 |
| 08/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 08/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 08/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 08/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 08/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 08/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 08/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 08/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 08/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 08/26/2025 | Coupon | 17275RBQ4 | 170,000.00 | CISCO SYSTEMS INC 4.8 02/26/2027 | | 4,080.00 | 4,080.00 |
| 08/27/2025 | Coupon | 459058LK7 | 170,000.00 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.0 08/27/2026 | | 3,400.00 | 3,400.00 |
| August 2025 Total | | | | | 94,031.55 | 58,127.27 | 152,158.82 |
| SEPTEMBER 2025 | | | | | | | |
| 09/02/2025 | Coupon | 9128284Z0 | 750,000.00 | UNITED STATES TREASURY 2.75 08/31/2025 | | 10,312.50 | 10,312.50 |
| 09/02/2025 | Final Maturity | 9128284Z0 | 750,000.00 | UNITED STATES TREASURY 2.75 08/31/2025 | 750,000.00 | | 750,000.00 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|--------------|--------------------|-----------|------------|--|------------------|-----------|--------------|
| 09/09/2025 | Coupon | 57636QAW4 | 290,000.00 | MASTERCARD INC 4.875 03/09/2028 | | 7,068.75 | 7,068.75 |
| 09/09/2025 | Coupon | 931142EW9 | 80,000.00 | WALMART INC 3.9 09/09/2025 | | 1,560.00 | 1,560.00 |
| 09/09/2025 | Final Maturity | 931142EW9 | 80,000.00 | WALMART INC 3.9 09/09/2025 | 80,000.00 | | 80,000.00 |
| 09/10/2025 | Coupon | 3130ATS57 | 700,000.00 | FEDERAL HOME LOAN BANKS 4.5 03/10/2028 | | 15,750.00 | 15,750.00 |
| 09/15/2025 | Coupon | 02582JJZ4 | 125,000.00 | AMXCA 2023-1 A 4.87 05/15/2026 | | 507.29 | 507.29 |
| 09/15/2025 | Coupon | 02582JKD1 | 340,000.00 | AMXCA 2023-3 A 5.23 09/15/2028 | | 1,481.83 | 1,481.83 |
| 09/15/2025 | Coupon | 161571HT4 | 340,000.00 | CHAIT 2023-1 A 5.16 09/15/2028 | | 1,462.00 | 1,462.00 |
| 09/15/2025 | Coupon | 437076CR1 | 110,000.00 | HOME DEPOT INC 4.0 09/15/2025 | | 2,200.00 | 2,200.00 |
| 09/15/2025 | Final Maturity | 437076CR1 | 110,000.00 | HOME DEPOT INC 4.0 09/15/2025 | 110,000.00 | | 110,000.00 |
| 09/15/2025 | Coupon | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | | 0.30 | 0.30 |
| 09/15/2025 | Effective Maturity | 43815BAC4 | 59,595.92 | HAROT 2022-1 A3 1.88 05/15/2026 | 189.94 | | 189.94 |
| 09/15/2025 | Coupon | 448976AD2 | 140,000.00 | HART 2024-C A3 4.41 05/15/2029 | | 514.50 | 514.50 |
| 09/15/2025 | Coupon | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | | 257.20 | 257.20 |
| 09/15/2025 | Principal Paydown | 448979AD6 | 155,000.00 | HART 2023-A A3 4.58 04/15/2027 | 9,025.92 | | 9,025.92 |
| 09/15/2025 | Coupon | 44934QAD3 | 90,000.00 | HART 2024-B A3 4.84 03/15/2029 | | 363.00 | 363.00 |
| 09/15/2025 | Coupon | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | | 1,180.72 | 1,180.72 |
| 09/15/2025 | Principal Paydown | 47787CAC7 | 310,000.00 | JDOT 2023-C A3 5.48 05/15/2028 | 13,059.33 | | 13,059.33 |
| 09/15/2025 | Coupon | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | | 9.55 | 9.55 |
| 09/15/2025 | Principal Paydown | 47787JAC2 | 43,248.48 | JDOT 2022 A3 0.36 09/15/2026 | 3,366.84 | | 3,366.84 |
| 09/15/2025 | Coupon | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | | 104.26 | 104.26 |
| 09/15/2025 | Principal Paydown | 47800AAC4 | 87,588.69 | JDOT 2022-B A3 3.74 02/16/2027 | 3,774.46 | | 3,774.46 |
| 09/15/2025 | Coupon | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | | 345.04 | 345.04 |
| 09/15/2025 | Principal Paydown | 47800BAC2 | 176,237.30 | JDOT 2022-C A3 5.09 06/15/2027 | 8,432.57 | | 8,432.57 |
| 09/15/2025 | Coupon | 58769GAD5 | 130,000.00 | MBALT 2024-B A3 4.23 02/15/2028 | | 458.25 | 458.25 |
| 09/15/2025 | Coupon | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | | 184.82 | 184.82 |
| 09/15/2025 | Principal Paydown | 58770AAC7 | 91,348.15 | MBART 2023-1 A3 4.51 11/15/2027 | 4,023.90 | | 4,023.90 |
| 09/15/2025 | Coupon | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | | 22.88 | 22.88 |
| 09/15/2025 | Principal Paydown | 89238FAD5 | 51,670.78 | TAOT 2022-B A3 2.93 09/15/2026 | 4,110.12 | | 4,110.12 |
| 09/15/2025 | Coupon | 89239TAD4 | 105,000.00 | TAOT 2024-D A3 4.4 06/15/2029 | | 391.13 | 391.13 |
| 09/15/2025 | Coupon | 91282CFK2 | 475,000.00 | UNITED STATES TREASURY 3.5 09/15/2025 | | 8,312.50 | 8,312.50 |
| 09/15/2025 | Final Maturity | 91282CFK2 | 475,000.00 | UNITED STATES TREASURY 3.5 09/15/2025 | 475,000.00 | | 475,000.00 |
| 09/16/2025 | Coupon | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | | 270.83 | 270.83 |

CASH FLOW REPORT



City of Gardena Cons | Account #10647 | As of October 31, 2024

| Payment Date | Transaction Type | CUSIP | Quantity | Security Description | Principal Amount | Income | Total Amount |
|-----------------------------|-------------------|-----------|-----------------------|---|----------------------|---------------------|----------------------|
| 09/16/2025 | Principal Paydown | 362583AD8 | 115,000.00 | GMCAR 2023-2 A3 4.47 02/16/2028 | 5,902.61 | | 5,902.61 |
| 09/16/2025 | Coupon | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | | 55.19 | 55.19 |
| 09/16/2025 | Principal Paydown | 36265WAD5 | 58,744.52 | GMCAR 2022-3 A3 3.64 04/16/2027 | 3,781.04 | | 3,781.04 |
| 09/16/2025 | Coupon | 38014AAD3 | 95,000.00 | GMCAR 2024-4 A3 4.4 08/16/2029 | | 338.04 | 338.04 |
| 09/17/2025 | Coupon | 931142ER0 | 40,000.00 | WALMART INC 1.05 09/17/2026 | | 210.00 | 210.00 |
| 09/18/2025 | Coupon | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | | 40.93 | 40.93 |
| 09/18/2025 | Principal Paydown | 43815PAC3 | 60,490.89 | HAROT 2022-2 A3 3.73 07/20/2026 | 4,411.02 | | 4,411.02 |
| 09/18/2025 | Coupon | 857477CL5 | 365,000.00 | STATE STREET CORP 4.993 03/18/2027 | | 9,112.23 | 9,112.23 |
| 09/22/2025 | Coupon | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | | 111.02 | 111.02 |
| 09/22/2025 | Principal Paydown | 379929AD4 | 75,000.00 | GMALT 2023-3 A3 5.38 11/20/2026 | 9,415.89 | | 9,415.89 |
| 09/22/2025 | Coupon | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | | 135.94 | 135.94 |
| 09/22/2025 | Principal Paydown | 43815JAC7 | 70,000.00 | HAROT 2023-1 A3 5.04 04/21/2027 | 3,892.62 | | 3,892.62 |
| 09/25/2025 | Coupon | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | | 31.02 | 31.02 |
| 09/25/2025 | Principal Paydown | 05602RAD3 | 111,799.95 | BMWOT 2022-A A3 3.21 08/25/2026 | 8,079.00 | | 8,079.00 |
| 09/25/2025 | Coupon | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | | 1,007.61 | 1,007.61 |
| 09/25/2025 | Principal Paydown | 3137BNGT5 | 500,000.00 | FHMS K-054 A2 2.745 01/25/2026 | 862.47 | | 862.47 |
| 09/25/2025 | Coupon | 3137BVZ82 | 320,000.00 | FHMS K-063 A2 3.43 01/25/2027 | | 914.67 | 914.67 |
| 09/25/2025 | Coupon | 3137FEBQ2 | 500,000.00 | FHMS K-072 A2 3.444 12/25/2027 | | 1,435.00 | 1,435.00 |
| 09/25/2025 | Coupon | 3137FETN0 | 465,000.00 | FHMS K-073 A2 3.35 01/25/2028 | | 1,298.13 | 1,298.13 |
| 09/25/2025 | Coupon | 3137FHPJ6 | 325,000.00 | FHMS K-080 A2 3.926 07/25/2028 | | 1,063.29 | 1,063.29 |
| 09/25/2025 | Coupon | 3137FJEH8 | 155,000.00 | FHMS K-081 A2 3.9 08/25/2028 | | 503.75 | 503.75 |
| 09/25/2025 | Coupon | 3137FJKE8 | 220,000.00 | FHMS K-082 A2 3.92 09/25/2028 | | 718.67 | 718.67 |
| 09/25/2025 | Coupon | 3137FJXV6 | 297,000.00 | FHMS K-083 A2 4.05 09/25/2028 | | 1,002.38 | 1,002.38 |
| 09/25/2025 | Coupon | 3137FJZ93 | 240,000.00 | FHMS K-084 A2 3.78 10/25/2028 | | 756.00 | 756.00 |
| 09/25/2025 | Coupon | 3137H4BY5 | 315,000.00 | FHMS K-746 A2 2.031 09/25/2028 | | 533.14 | 533.14 |
| 09/30/2025 | Coupon | 9128286L9 | 750,000.00 | UNITED STATES TREASURY 2.25 03/31/2026 | | 8,437.50 | 8,437.50 |
| 09/30/2025 | Coupon | 912828YG9 | 300,000.00 | UNITED STATES TREASURY 1.625 09/30/2026 | | 2,437.50 | 2,437.50 |
| 09/30/2025 | Coupon | 91282CEF4 | 750,000.00 | UNITED STATES TREASURY 2.5 03/31/2027 | | 9,375.00 | 9,375.00 |
| 09/30/2025 | Coupon | 91282CFM8 | 570,000.00 | UNITED STATES TREASURY 4.125 09/30/2027 | | 11,756.25 | 11,756.25 |
| September 2025 Total | | | | | 1,497,327.73 | 104,030.57 | 1,601,358.30 |
| Grand Total | | | 127,862,220.17 | | 10,188,623.06 | 1,053,407.40 | 11,242,030.45 |

IMPORTANT DISCLOSURES



City of Gardena Cons | Account #10647 | As of October 31, 2024

Chandler Asset Management, Inc. ("Chandler") is an SEC registered investment adviser. For additional information about our firm, please see our current disclosures (Form ADV). To obtain a copy of our current disclosures, you may contact your client service representative by calling the number on the front of this statement or you may visit our website at www.chandlerasset.com.

Information contained in this monthly statement is confidential and is provided for informational purposes only and should not be construed as specific investment or legal advice. The information contained herein was obtained from sources believed to be reliable as of the date of this statement, but may become outdated or superseded at any time without notice.

Custody: Your qualified custodian bank maintains control of all assets reflected in this statement and we urge you to compare this statement to the one you receive from your qualified custodian. Chandler does not have any authority to withdraw or deposit funds from/to the custodian account.

Valuation: Prices are provided by IDC, an independent pricing source. In the event IDC does not provide a price or if the price provided is not reflective of fair market value, Chandler will obtain pricing from an alternative approved third party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed in Item 5 of our Form ADV Part 2A.

Performance: Performance results are presented gross-of-advisory fees and represent the client's Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

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Index returns assume reinvestment of all distributions. Historical performance results for investment indexes generally do not reflect the deduction of transaction and/or custodial charges or the deduction of an investment management fee, the incurrence of which would have the effect of decreasing historical performance results. It is not possible to invest directly in an index.

Ratings: Ratings information have been provided by Moody's, S&P and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities ("MBS") reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest and carries a AA+/Aaa/AAA by S&P, Moody's and Fitch respectively.



CITY of GARDENA

TO: THE HONORABLE MAYOR AND CITY COUNCIL
SUBJECT: PERSONNEL REPORT

1. Request City Council approval to revise the City's Classification and Compensation Plan to:
 - a. Adjust the salary of the Chief of Police, as negotiated through his employment contract, effective December 22, 2024. *Attachment #1*
 - b. Add new Classification *Social Services Coordinator* (*job description attached, Attachment #2*), to Schedule 42 (\$4,902 - \$6,256/month). The position will be located in the Recreation and Human Services Department.
2. Report the appointment of the following individuals:
 - a. **STEVEN RODRIGUEZ**, to the position of Park Maintenance Worker I, Schedule 34 (\$4,023 - \$5,135/month) with the Public Works Department, effective November 12, 2024.
 - b. **DARIN SANDERS**, to the position of Transportation Operations Supervisor, Schedule 117 (\$7,307 - \$9,326/month) with the Transportation Department, effective November 19, 2024.
 - c. **MANUEL PAEZ** to the position of Police Trainee, Schedule 200 (\$6,927/month) with the Police Department, effective December 1, 2024.
 - d. **ERIC TRAVIS**, to the position of Transportation Operations Supervisor, Schedule 117 (\$7,307 - \$9,326/month) with the Transportation Department, effective December 2, 2024.
 - e. **ANTHONY PETRELLI**, to the position of Police Trainee, Schedule 200 (\$6,927 /month) with the Police Department, effective December 2, 2024.
 - f. **HERMAN BAILEY**, to the position of Bus Operator, Schedule 90 (\$4,952 - \$6,321/month) with the Transportation Department, effective December 9, 2024.
 - g. **SHADAWN GILBERT**, to the position of Bus Operator, Schedule 90 (\$4,952 - \$6,321/month) with the Transportation Department, effective December 9, 2024.
3. Report the promotion of the following individuals:
 - a. **JUAN CORNEJO**, to the position of Police Officer, Schedule 201 (\$8,149 - \$10,400), with the Police Department, effective October 4, 2024.
 - b. **RYAN INANA**, to the position of Police Trainee, Schedule 200 (\$6,927), with the Police Department, effective November 6, 2024.
 - c. **LUIS CONTRERAS** to the position of Police Lieutenant, Schedule 227 (\$13,560 - \$17,307/month) with the Police Department, effective November 10, 2024.
4. Report the separation of the following individuals:
 - a. **CHANTHAVY WISE**, Account Clerk, with the Administrative Services Department, effective November 1, 2024. Ms. Wise provided one month of service to the City.

- b. **CHI TRAN**, Nutrition Services Coordinator, with the Recreation and Human Services Department, effective November 8, 2024. Ms. Tran provided 6.7 years of service to the City.
 - c. **TRACY JACOBS**, Risk Management Analyst, with the Administrative Services Department, effective November 21, 2024. Ms. Jacobs provided 6 months of service to the City.
 - d. **ANDRE CARTER**, Police Officer, with the Police Department, effective December 4, 2024. Mr. Carter provided 3.5 years of service to the City.
- 5. Report the Recruitment for the Open/Competitive position of Police Officer/Lateral (Police Department). This is a continuous recruitment.
 - 6. Report the Recruitment for the Open/Competitive position of Recreation Leader I/II (Recreation and Human Services Department). This is a continuous recruitment.
 - 7. Report the Recruitment for the Open/Competitive position of Bus Operator (Transportation Department). This is a continuous recruitment.
 - 8. Report the Recruitment for the Open/Competitive position of Equipment Utility Worker II (Transportation Department). This recruitment is scheduled to close December 31, 2024.
 - 9. Report the Recruitment for the Open/Competitive position of Transit Mechanic (Transportation Department). This recruitment is open until filled.
 - 10. Report the Recruitment for the Open/Competitive position of Transportation Operations Supervisor (Transportation Department). This recruitment is open until filled.
 - 11. Report the Recruitment for the Open/Competitive position of Transportation Operations Manager (Transportation Department). This recruitment is scheduled to close December 23, 2024.

CITY OF GARDENA
CLASSIFICATION AND COMPENSATION PLAN
Adopted December 17, 2024. Effective December 22, 2024

Add New Classification: Social Services Coordinator, Schedule 42

Update Compensation: Schedule 340, Per Contract

| | | | | | |
|------------------------------|---------------|--|-----------|-----------|-----------|
| 5 Recreation Instructor | | | | | |
| HOURLY RANGE | 20.00 - 35.00 | | | | |
| | | | | | |
| 6 Clerical Aide I | | | | | |
| 6 Police Aide | | | | | |
| STEP | | | *4* | *6* | |
| ANNUAL | | | 32,400.00 | 35,724.00 | |
| MONTHLY | | | 2,700.00 | 2,977.00 | |
| BI-WEEKLY | | | 1,246.15 | 1,374.00 | |
| HOURLY | | | 15.5769 | 17.1750 | |
| | | | | | |
| 7 Peer Advocate Counselor II | | | | | |
| 7 Storeroom Aide | | | | | |
| STEP | | | | *6* | |
| ANNUAL | | | | 34,908.00 | |
| MONTHLY | | | | 2,909.00 | |
| BI-WEEKLY | | | | 1,342.62 | |
| HOURLY | | | | 16.7827 | |
| | | | | | |
| 8 Community Aide I | | | | | |
| STEP | | | *5* | *6* | |
| ANNUAL | | | 34,068.00 | 35,772.00 | |
| MONTHLY | | | 2,839.00 | 2,981.00 | |
| BI-WEEKLY | | | 1,310.31 | 1,375.85 | |
| HOURLY | | | 16.3788 | 17.1981 | |
| | | | | | |
| 13 | | | | | |
| STEP | | | *5* | *6* | |
| ANNUAL | | | 34,956.00 | 36,708.00 | |
| MONTHLY | | | 2,913.00 | 3,059.00 | |
| BI-WEEKLY | | | 1,344.46 | 1,411.85 | |
| HOURLY | | | 16.8058 | 17.6481 | |
| | | | | | |
| 14 Pool Cashier | | | | | |
| STEP | | | *4* | *5* | *6* |
| ANNUAL | | | 34,116.00 | 35,820.00 | 37,608.00 |
| MONTHLY | | | 2,843.00 | 2,985.00 | 3,134.00 |
| BI-WEEKLY | | | 1,312.15 | 1,377.69 | 1,446.46 |
| HOURLY | | | 16.4019 | 17.2212 | 18.0808 |
| | | | | | |
| 15 | | | | | |
| STEP | | | *4* | *5* | *6* |
| ANNUAL | | | 34,980.00 | 36,732.00 | 38,568.00 |
| MONTHLY | | | 2,915.00 | 3,061.00 | 3,214.00 |
| BI-WEEKLY | | | 1,345.38 | 1,412.77 | 1,483.38 |
| HOURLY | | | 16.8173 | 17.6596 | 18.5423 |

| | | | | | |
|-----------|-----------|------------|------------|------------|------------|
| | 16 | | | | |
| STEP | | *3* | *4* | *5* | *6* |
| ANNUAL | | 34,152.00 | 35,856.00 | 37,644.00 | 39,528.00 |
| MONTHLY | | 2,846.00 | 2,988.00 | 3,137.00 | 3,294.00 |
| BI-WEEKLY | | 1,313.54 | 1,379.08 | 1,447.85 | 1,520.31 |
| HOURLY | | 16.4192 | 17.2385 | 18.0981 | 19.0038 |

| | | | | | |
|-----------|------------------------|------------|------------|------------|------------|
| | 17 Clerk Typist | | | | |
| STEP | | *3* | *4* | *5* | *6* |
| ANNUAL | | 35,004.00 | 36,756.00 | 38,592.00 | 40,524.00 |
| MONTHLY | | 2,917.00 | 3,063.00 | 3,216.00 | 3,377.00 |
| BI-WEEKLY | | 1,346.31 | 1,413.69 | 1,484.31 | 1,558.62 |
| HOURLY | | 16.8288 | 17.6712 | 18.5538 | 19.4827 |

| | | | | | | |
|-----------|----|-----------|-----------|-----------|-----------|-----------|
| | 18 | | | | | |
| STEP | | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | | 34,176.00 | 35,880.00 | 37,680.00 | 39,564.00 | 41,544.00 |
| MONTHLY | | 2,848.00 | 2,990.00 | 3,140.00 | 3,297.00 | 3,462.00 |
| BI-WEEKLY | | 1,314.46 | 1,380.00 | 1,449.23 | 1,521.69 | 1,597.85 |
| HOURLY | | 16.4308 | 17.2500 | 18.1154 | 19.0212 | 19.9731 |

| | | | | | | |
|-----------|--|-----------|-----------|-----------|-----------|-----------|
| | | | 19 | | | |
| STEP | | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | | 35,016.00 | 36,768.00 | 38,604.00 | 40,536.00 | 42,564.00 |
| MONTHLY | | 2,918.00 | 3,064.00 | 3,217.00 | 3,378.00 | 3,547.00 |
| BI-WEEKLY | | 1,346.77 | 1,414.15 | 1,484.77 | 1,559.08 | 1,637.08 |
| HOURLY | | 16.8346 | 17.6769 | 18.5596 | 19.4885 | 20.4635 |

| | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 20 | | | | | |
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 34,188.00 | 35,892.00 | 37,692.00 | 39,576.00 | 41,556.00 | 43,632.00 |
| MONTHLY | 2,849.00 | 2,991.00 | 3,141.00 | 3,298.00 | 3,463.00 | 3,636.00 |
| BI-WEEKLY | 1,314.92 | 1,380.46 | 1,449.69 | 1,522.15 | 1,598.31 | 1,678.15 |
| HOURLY | 16.4365 | 17.2558 | 18.1212 | 19.0269 | 19.9788 | 20.9769 |

| | 21 Police Cadet | | | | | |
|-----------|-----------------|-----------|-----------|-----------|-----------|-----------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 35,028.00 | 36,780.00 | 38,616.00 | 40,548.00 | 42,576.00 | 44,700.00 |
| MONTHLY | 2,919.00 | 3,065.00 | 3,218.00 | 3,379.00 | 3,548.00 | 3,725.00 |
| BI-WEEKLY | 1,347.23 | 1,414.62 | 1,485.23 | 1,559.54 | 1,637.54 | 1,719.23 |
| HOURLY | 16.8404 | 17.6827 | 18.5654 | 19.4942 | 20.4692 | 21.4904 |

22 FCC Program Assistant I
22 Geriatric Aide
22 Human Services Aide
22 Lifeguard/Instructor
22 Recreation Leader I

| | | | | | | |
|-----------|------------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 35,904.00 | 37,704.00 | 39,588.00 | 41,568.00 | 43,644.00 | 45,828.00 |
| MONTHLY | 2,992.00 | 3,142.00 | 3,299.00 | 3,464.00 | 3,637.00 | 3,819.00 |
| BI-WEEKLY | 1,380.92 | 1,450.15 | 1,522.62 | 1,598.77 | 1,678.62 | 1,762.62 |
| HOURLY | 17.2615 | 18.1269 | 19.0327 | 19.9846 | 20.9827 | 22.0327 |

23 Community Aide II

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 36,804.00 | 38,640.00 | 40,572.00 | 42,600.00 | 44,736.00 | 46,968.00 |
| MONTHLY | 3,067.00 | 3,220.00 | 3,381.00 | 3,550.00 | 3,728.00 | 3,914.00 |
| BI-WEEKLY | 1,415.54 | 1,486.15 | 1,560.46 | 1,638.46 | 1,720.62 | 1,806.46 |
| HOURLY | 17.6942 | 18.5769 | 19.5058 | 20.4808 | 21.5077 | 22.5808 |

24

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 37,728.00 | 39,612.00 | 41,592.00 | 43,668.00 | 45,852.00 | 48,144.00 |
| MONTHLY | 3,144.00 | 3,301.00 | 3,466.00 | 3,639.00 | 3,821.00 | 4,012.00 |
| BI-WEEKLY | 1,451.08 | 1,523.54 | 1,599.69 | 1,679.54 | 1,763.54 | 1,851.69 |
| HOURLY | 18.1385 | 19.0442 | 19.9962 | 20.9942 | 22.0442 | 23.1462 |

25

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 38,676.00 | 40,608.00 | 42,636.00 | 44,772.00 | 47,016.00 | 49,368.00 |
| MONTHLY | 3,223.00 | 3,384.00 | 3,553.00 | 3,731.00 | 3,918.00 | 4,114.00 |
| BI-WEEKLY | 1,487.54 | 1,561.85 | 1,639.85 | 1,722.00 | 1,808.31 | 1,898.77 |
| HOURLY | 18.5942 | 19.5231 | 20.4981 | 21.5250 | 22.6038 | 23.7346 |

26 Pool Supervisor

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 39,636.00 | 41,616.00 | 43,692.00 | 45,876.00 | 48,168.00 | 50,580.00 |
| MONTHLY | 3,303.00 | 3,468.00 | 3,641.00 | 3,823.00 | 4,014.00 | 4,215.00 |
| BI-WEEKLY | 1,524.46 | 1,600.62 | 1,680.46 | 1,764.46 | 1,852.62 | 1,945.38 |
| HOURLY | 19.0558 | 20.0077 | 21.0058 | 22.0558 | 23.1577 | 24.3173 |

27

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 40,620.00 | 42,648.00 | 44,784.00 | 47,028.00 | 49,380.00 | 51,852.00 |
| MONTHLY | 3,385.00 | 3,554.00 | 3,732.00 | 3,919.00 | 4,115.00 | 4,321.00 |
| BI-WEEKLY | 1,562.31 | 1,640.31 | 1,722.46 | 1,808.77 | 1,899.23 | 1,994.31 |
| HOURLY | 19.5288 | 20.5038 | 21.5308 | 22.6096 | 23.7404 | 24.9288 |

28 Meal Services Coordinator**28 Police Assistant****28 Recreation Leader II**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 41,628.00 | 43,704.00 | 45,888.00 | 48,180.00 | 50,592.00 | 53,124.00 |
| MONTHLY | 3,469.00 | 3,642.00 | 3,824.00 | 4,015.00 | 4,216.00 | 4,427.00 |
| BI-WEEKLY | 1,601.08 | 1,680.92 | 1,764.92 | 1,853.08 | 1,945.85 | 2,043.23 |
| HOURLY | 20.0135 | 21.0115 | 22.0615 | 23.1635 | 24.3231 | 25.5404 |

29 Account Clerk**29 Customer Service Clerk I****29 Printing & Technology Intern****29 Recreation Therapist**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 42,672.00 | 44,808.00 | 47,052.00 | 49,404.00 | 51,876.00 | 54,468.00 |
| MONTHLY | 3,556.00 | 3,734.00 | 3,921.00 | 4,117.00 | 4,323.00 | 4,539.00 |
| BI-WEEKLY | 1,641.23 | 1,723.38 | 1,809.69 | 1,900.15 | 1,995.23 | 2,094.92 |
| HOURLY | 20.5154 | 21.5423 | 22.6212 | 23.7519 | 24.9404 | 26.1865 |

30 Certified Nursing Assistant**30 Custodian I****30 FCC Education Assistant II****30 FCC Program Assistant II****30 Office Specialist**

| | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 43,728.00 | 45,912.00 | 48,204.00 | 50,616.00 | 53,148.00 | 55,800.00 |
| MONTHLY | 3,644.00 | 3,826.00 | 4,017.00 | 4,218.00 | 4,429.00 | 4,650.00 |
| BI-WEEKLY | 1,681.85 | 1,765.85 | 1,854.00 | 1,946.77 | 2,044.15 | 2,146.15 |
| HOURLY | 21.0231 | 22.0731 | 23.1750 | 24.3346 | 25.5519 | 26.8269 |

31 On-Demand (Micro/Paratransit) Operator**31 Paratransit Driver**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 44,832.00 | 47,076.00 | 49,428.00 | 51,900.00 | 54,492.00 | 57,216.00 |
| MONTHLY | 3,736.00 | 3,923.00 | 4,119.00 | 4,325.00 | 4,541.00 | 4,768.00 |
| BI-WEEKLY | 1,724.31 | 1,810.62 | 1,901.08 | 1,996.15 | 2,095.85 | 2,200.62 |
| HOURLY | 21.5538 | 22.6327 | 23.7635 | 24.9519 | 26.1981 | 27.5077 |

32 Home Improvement Maintenance Helper**32 Right-of-Way Maintenance Worker**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 45,948.00 | 48,240.00 | 50,652.00 | 53,184.00 | 55,848.00 | 58,644.00 |
| MONTHLY | 3,829.00 | 4,020.00 | 4,221.00 | 4,432.00 | 4,654.00 | 4,887.00 |
| BI-WEEKLY | 1,767.23 | 1,855.38 | 1,948.15 | 2,045.54 | 2,148.00 | 2,255.54 |
| HOURLY | 22.0904 | 23.1923 | 24.3519 | 25.5692 | 26.8500 | 28.1942 |

33 Customer Service Clerk II**33 Equipment Utility Worker I****33 Public Safety Officer****33 Relief Bus Operator Trainee**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 47,100.00 | 49,452.00 | 51,924.00 | 54,516.00 | 57,240.00 | 60,108.00 |
| MONTHLY | 3,925.00 | 4,121.00 | 4,327.00 | 4,543.00 | 4,770.00 | 5,009.00 |
| BI-WEEKLY | 1,811.54 | 1,902.00 | 1,997.08 | 2,096.77 | 2,201.54 | 2,311.85 |
| HOURLY | 22.6442 | 23.7750 | 24.9635 | 26.2096 | 27.5192 | 28.8981 |

34 Custodian II**34 Graffiti Technician****34 On-Demand Transit Dispatcher****34 Paratransit Dispatcher****34 Park Maintenance Worker I**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 48,276.00 | 50,688.00 | 53,220.00 | 55,884.00 | 58,680.00 | 61,620.00 |
| MONTHLY | 4,023.00 | 4,224.00 | 4,435.00 | 4,657.00 | 4,890.00 | 5,135.00 |
| BI-WEEKLY | 1,856.77 | 1,949.54 | 2,046.92 | 2,149.38 | 2,256.92 | 2,370.00 |
| HOURLY | 23.2096 | 24.3692 | 25.5865 | 26.8673 | 28.2115 | 29.6250 |

**35 Community Aide III
35 Help Desk Technician
35 Street Maintenance Worker**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 49,488.00 | 51,960.00 | 54,564.00 | 57,288.00 | 60,156.00 | 63,168.00 |
| MONTHLY | 4,124.00 | 4,330.00 | 4,547.00 | 4,774.00 | 5,013.00 | 5,264.00 |
| BI-WEEKLY | 1,903.38 | 1,998.46 | 2,098.62 | 2,203.38 | 2,313.69 | 2,429.54 |
| HOURLY | 23.7923 | 24.9808 | 26.2327 | 27.5423 | 28.9212 | 30.3692 |

**36 Court Liaison
36 Intermediate Clerk Typist**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 50,724.00 | 53,256.00 | 55,920.00 | 58,716.00 | 61,656.00 | 64,740.00 |
| MONTHLY | 4,227.00 | 4,438.00 | 4,660.00 | 4,893.00 | 5,138.00 | 5,395.00 |
| BI-WEEKLY | 1,950.92 | 2,048.31 | 2,150.77 | 2,258.31 | 2,371.38 | 2,490.00 |
| HOURLY | 24.3865 | 25.6038 | 26.8846 | 28.2288 | 29.6423 | 31.1250 |

**37 Nutrition Services Coordinator
37 Relief Bus Operator**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 51,996.00 | 54,600.00 | 57,336.00 | 60,204.00 | 63,216.00 | 66,372.00 |
| MONTHLY | 4,333.00 | 4,550.00 | 4,778.00 | 5,017.00 | 5,268.00 | 5,531.00 |
| BI-WEEKLY | 1,999.85 | 2,100.00 | 2,205.23 | 2,315.54 | 2,431.38 | 2,552.77 |
| HOURLY | 24.9981 | 26.2500 | 27.5654 | 28.9442 | 30.3923 | 31.9096 |

**38 Activity Coordinator
38 Equipment Utility Worker II
38 Homeless Coordinator
38 Police Records Technician I
38 Police Service Technician
38 Purchasing Clerk
38 Senior Account Clerk
38 Senior Clerk Typist**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 53,292.00 | 55,956.00 | 58,752.00 | 61,692.00 | 64,776.00 | 68,016.00 |
| MONTHLY | 4,441.00 | 4,663.00 | 4,896.00 | 5,141.00 | 5,398.00 | 5,668.00 |
| BI-WEEKLY | 2,049.69 | 2,152.15 | 2,259.69 | 2,372.77 | 2,491.38 | 2,616.00 |
| HOURLY | 25.6212 | 26.9019 | 28.2462 | 29.6596 | 31.1423 | 32.7000 |

**39 Apprentice Mechanic
39 Home Improvement Lead Person
39 Park Maintenance Worker II
39 Records Management Coordinator**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 54,624.00 | 57,360.00 | 60,228.00 | 63,240.00 | 66,408.00 | 69,732.00 |
| MONTHLY | 4,552.00 | 4,780.00 | 5,019.00 | 5,270.00 | 5,534.00 | 5,811.00 |
| BI-WEEKLY | 2,100.92 | 2,206.15 | 2,316.46 | 2,432.31 | 2,554.15 | 2,682.00 |
| HOURLY | 26.2615 | 27.5769 | 28.9558 | 30.4038 | 31.9269 | 33.5250 |

40 Engineering Aide
40 FCC Education Assistant III
40 FCC Program Assistant III
40 Public Works Coordinator
40 Sr. Transit Utility Specialist

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 55,980.00 | 58,776.00 | 61,716.00 | 64,800.00 | 68,040.00 | 71,448.00 |
| MONTHLY | 4,665.00 | 4,898.00 | 5,143.00 | 5,400.00 | 5,670.00 | 5,954.00 |
| BI-WEEKLY | 2,153.08 | 2,260.62 | 2,373.69 | 2,492.31 | 2,616.92 | 2,748.00 |
| HOURLY | 26.9135 | 28.2577 | 29.6712 | 31.1538 | 32.7115 | 34.3500 |

41 Deputy City Clerk I
41 Permit/Licensing Technician I

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 57,384.00 | 60,252.00 | 63,264.00 | 66,432.00 | 69,756.00 | 73,248.00 |
| MONTHLY | 4,782.00 | 5,021.00 | 5,272.00 | 5,536.00 | 5,813.00 | 6,104.00 |
| BI-WEEKLY | 2,207.08 | 2,317.38 | 2,433.23 | 2,555.08 | 2,682.92 | 2,817.23 |
| HOURLY | 27.5885 | 28.9673 | 30.4154 | 31.9385 | 33.5365 | 35.2154 |

42 Community Center Coordinator
42 Community Services Officer
42 Human Services Coordinator
42 Police Records Technician II
42 Police Service Officer
42 Recreation Coordinator
42 Secretary
42 Social Services Coordinator
42 Tree Trimmer I

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 58,824.00 | 61,764.00 | 64,848.00 | 68,088.00 | 71,496.00 | 75,072.00 |
| MONTHLY | 4,902.00 | 5,147.00 | 5,404.00 | 5,674.00 | 5,958.00 | 6,256.00 |
| BI-WEEKLY | 2,262.46 | 2,375.54 | 2,494.15 | 2,618.77 | 2,749.85 | 2,887.38 |
| HOURLY | 28.2808 | 29.6942 | 31.1769 | 32.7346 | 34.3731 | 36.0923 |

43 Administrative Aide
43 Building Maintenance Worker
43 Cement Finisher
43 Human Resources / Department Coordinator
43 Payroll / Personnel Technician
43 Senior Citizens Social Services Coordinator
43 Transit Maintenance Coordinator

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 60,288.00 | 63,300.00 | 66,468.00 | 69,792.00 | 73,284.00 | 76,944.00 |
| MONTHLY | 5,024.00 | 5,275.00 | 5,539.00 | 5,816.00 | 6,107.00 | 6,412.00 |
| BI-WEEKLY | 2,318.77 | 2,434.62 | 2,556.46 | 2,684.31 | 2,818.62 | 2,959.38 |
| HOURLY | 28.9846 | 30.4327 | 31.9558 | 33.5538 | 35.2327 | 36.9923 |

44 Administrative Secretary
44 Building Aide
44 Building/Planning Technician
44 Permit/Licensing Technician II
44 Sewer Maintenance Worker
44 Tree Trimmer II

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 61,800.00 | 64,896.00 | 68,136.00 | 71,544.00 | 75,120.00 | 78,876.00 |
| MONTHLY | 5,150.00 | 5,408.00 | 5,678.00 | 5,962.00 | 6,260.00 | 6,573.00 |
| BI-WEEKLY | 2,376.92 | 2,496.00 | 2,620.62 | 2,751.69 | 2,889.23 | 3,033.69 |
| HOURLY | 29.7115 | 31.2000 | 32.7577 | 34.3962 | 36.1154 | 37.9212 |

45 Street Sweeper Operator

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 63,348.00 | 66,516.00 | 69,840.00 | 73,332.00 | 77,004.00 | 80,856.00 |
| MONTHLY | 5,279.00 | 5,543.00 | 5,820.00 | 6,111.00 | 6,417.00 | 6,738.00 |
| BI-WEEKLY | 2,436.46 | 2,558.31 | 2,686.15 | 2,820.46 | 2,961.69 | 3,109.85 |
| HOURLY | 30.4558 | 31.9788 | 33.5769 | 35.2558 | 37.0212 | 38.8731 |

46 Heavy Equipment Operator

46 Street Traffic Painter

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 64,932.00 | 68,184.00 | 71,592.00 | 75,168.00 | 78,924.00 | 82,872.00 |
| MONTHLY | 5,411.00 | 5,682.00 | 5,966.00 | 6,264.00 | 6,577.00 | 6,906.00 |
| BI-WEEKLY | 2,497.38 | 2,622.46 | 2,753.54 | 2,891.08 | 3,035.54 | 3,187.38 |
| HOURLY | 31.2173 | 32.7808 | 34.4192 | 36.1385 | 37.9442 | 39.8423 |

47 Equipment Mechanic

47 Graphics Technician

47 Maintenance Painter

47 Senior Building Maintenance Worker

47 Transit Mechanic

47 Transit Parts/Storeroom Coordinator

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 66,552.00 | 69,876.00 | 73,368.00 | 77,040.00 | 80,892.00 | 84,936.00 |
| MONTHLY | 5,546.00 | 5,823.00 | 6,114.00 | 6,420.00 | 6,741.00 | 7,078.00 |
| BI-WEEKLY | 2,559.69 | 2,687.54 | 2,821.85 | 2,963.08 | 3,111.23 | 3,266.77 |
| HOURLY | 31.9962 | 33.5942 | 35.2731 | 37.0385 | 38.8904 | 40.8346 |

48 Custodian-Lead

48 Financial Services Technician

48 Human Resources Technician

48 Junior Accountant

48 Property and Evidence Technician

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 68,220.00 | 71,628.00 | 75,204.00 | 78,960.00 | 82,908.00 | 87,048.00 |
| MONTHLY | 5,685.00 | 5,969.00 | 6,267.00 | 6,580.00 | 6,909.00 | 7,254.00 |
| BI-WEEKLY | 2,623.85 | 2,754.92 | 2,892.46 | 3,036.92 | 3,188.77 | 3,348.00 |
| HOURLY | 32.7981 | 34.4365 | 36.1558 | 37.9615 | 39.8596 | 41.8500 |

49 Administrative Analyst I
49 Community Services Counselor
49 Program Coordinator
49 Recreation Supervisor

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 69,924.00 | 73,416.00 | 77,088.00 | 80,940.00 | 84,984.00 | 89,232.00 |
| MONTHLY | 5,827.00 | 6,118.00 | 6,424.00 | 6,745.00 | 7,082.00 | 7,436.00 |
| BI-WEEKLY | 2,689.38 | 2,823.69 | 2,964.92 | 3,113.08 | 3,268.62 | 3,432.00 |
| HOURLY | 33.6173 | 35.2962 | 37.0615 | 38.9135 | 40.8577 | 42.9000 |

50 Case Management Supervisor/Instructor
50 Transit Dispatcher/Operations Assistant

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 71,676.00 | 75,264.00 | 79,032.00 | 82,980.00 | 87,132.00 | 91,488.00 |
| MONTHLY | 5,973.00 | 6,272.00 | 6,586.00 | 6,915.00 | 7,261.00 | 7,624.00 |
| BI-WEEKLY | 2,756.77 | 2,894.77 | 3,039.69 | 3,191.54 | 3,351.23 | 3,518.77 |
| HOURLY | 34.4596 | 36.1846 | 37.9962 | 39.8942 | 41.8904 | 43.9846 |

51 Electrical/Signal Technician I
51 Emergency Preparedness Coordinator
51 Engineering Technician
51 Executive Assistant to Chief of Police
51 General Building Inspector
51 Information Technology Coordinator
51 Lead Equipment Mechanic
51 Lead Mechanic
51 Planning Assistant

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 73,464.00 | 77,136.00 | 80,988.00 | 85,032.00 | 89,280.00 | 93,744.00 |
| MONTHLY | 6,122.00 | 6,428.00 | 6,749.00 | 7,086.00 | 7,440.00 | 7,812.00 |
| BI-WEEKLY | 2,825.54 | 2,966.77 | 3,114.92 | 3,270.46 | 3,433.85 | 3,605.54 |
| HOURLY | 35.3192 | 37.0846 | 38.9365 | 40.8808 | 42.9231 | 45.0692 |

52 Payroll Specialist

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 75,300.00 | 79,068.00 | 83,016.00 | 87,168.00 | 91,524.00 | 96,096.00 |
| MONTHLY | 6,275.00 | 6,589.00 | 6,918.00 | 7,264.00 | 7,627.00 | 8,008.00 |
| BI-WEEKLY | 2,896.15 | 3,041.08 | 3,192.92 | 3,352.62 | 3,520.15 | 3,696.00 |
| HOURLY | 36.2019 | 38.0135 | 39.9115 | 41.9077 | 44.0019 | 46.2000 |

53 Code Enforcement Officer
53 FCC Education Coordinator
53 Park Maintenance Lead
53 Public Works Inspector
53 Public Works Lead

53 Transit Operations Training Coordinator

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 77,184.00 | 81,048.00 | 85,104.00 | 89,364.00 | 93,828.00 | 98,520.00 |
| MONTHLY | 6,432.00 | 6,754.00 | 7,092.00 | 7,447.00 | 7,819.00 | 8,210.00 |
| BI-WEEKLY | 2,968.62 | 3,117.23 | 3,273.23 | 3,437.08 | 3,608.77 | 3,789.23 |
| HOURLY | 37.1077 | 38.9654 | 40.9154 | 42.9635 | 45.1096 | 47.3654 |

54 Administrative Analyst II
54 Building Maintenance Lead
54 Forensic Technician
54 Transit Marketing Coordinator

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| ANNUAL | 79,128.00 | 83,088.00 | 87,240.00 | 91,608.00 | 96,192.00 | 101,004.00 |
| MONTHLY | 6,594.00 | 6,924.00 | 7,270.00 | 7,634.00 | 8,016.00 | 8,417.00 |
| BI-WEEKLY | 3,043.38 | 3,195.69 | 3,355.38 | 3,523.38 | 3,699.69 | 3,884.77 |
| HOURLY | 38.0423 | 39.9462 | 41.9423 | 44.0423 | 46.2462 | 48.5596 |

55 Crime Analyst
55 Electrical/Signal Technician II

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| ANNUAL | 81,108.00 | 85,164.00 | 89,424.00 | 93,900.00 | 98,592.00 | 103,524.00 |
| MONTHLY | 6,759.00 | 7,097.00 | 7,452.00 | 7,825.00 | 8,216.00 | 8,627.00 |
| BI-WEEKLY | 3,119.54 | 3,275.54 | 3,439.38 | 3,611.54 | 3,792.00 | 3,981.69 |
| HOURLY | 38.9942 | 40.9442 | 42.9923 | 45.1442 | 47.4000 | 49.7712 |

56 Administrative Coordinator
56 Assistant Engineer
56 FCC Program Coordinator

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|------------|------------|
| ANNUAL | 83,124.00 | 87,276.00 | 91,644.00 | 96,228.00 | 101,040.00 | 106,092.00 |
| MONTHLY | 6,927.00 | 7,273.00 | 7,637.00 | 8,019.00 | 8,420.00 | 8,841.00 |
| BI-WEEKLY | 3,197.08 | 3,356.77 | 3,524.77 | 3,701.08 | 3,886.15 | 4,080.46 |
| HOURLY | 39.9635 | 41.9596 | 44.0596 | 46.2635 | 48.5769 | 51.0058 |

57 Communications Liaison Officer
57 Senior Accountant

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|-----------|------------|------------|
| ANNUAL | 85,212.00 | 89,472.00 | 93,948.00 | 98,640.00 | 103,572.00 | 108,756.00 |
| MONTHLY | 7,101.00 | 7,456.00 | 7,829.00 | 8,220.00 | 8,631.00 | 9,063.00 |
| BI-WEEKLY | 3,277.38 | 3,441.23 | 3,613.38 | 3,793.85 | 3,983.54 | 4,182.92 |
| HOURLY | 40.9673 | 43.0154 | 45.1673 | 47.4231 | 49.7942 | 52.2865 |

58 Associate Planner
58 Code Enforcement Supervisor

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|------------|------------|------------|
| ANNUAL | 87,348.00 | 91,716.00 | 96,300.00 | 101,112.00 | 106,164.00 | 111,468.00 |
| MONTHLY | 7,279.00 | 7,643.00 | 8,025.00 | 8,426.00 | 8,847.00 | 9,289.00 |
| BI-WEEKLY | 3,359.54 | 3,527.54 | 3,703.85 | 3,888.92 | 4,083.23 | 4,287.23 |
| HOURLY | 41.9942 | 44.0942 | 46.2981 | 48.6115 | 51.0404 | 53.5904 |

59 Administrative Support Services Supervisor

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----------|-----------|------------|------------|------------|
| ANNUAL | 89,532.00 | 94,008.00 | 98,712.00 | 103,644.00 | 108,828.00 | 114,264.00 |
| MONTHLY | 7,461.00 | 7,834.00 | 8,226.00 | 8,637.00 | 9,069.00 | 9,522.00 |
| BI-WEEKLY | 3,443.54 | 3,615.69 | 3,796.62 | 3,986.31 | 4,185.69 | 4,394.77 |
| HOURLY | 43.0442 | 45.1962 | 47.4577 | 49.8288 | 52.3212 | 54.9346 |

| | | | | | | |
|-----------|-----------|-----------|------------|------------|------------|------------|
| | 60 | | | | | |
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 91,764.00 | 96,348.00 | 101,160.00 | 106,224.00 | 111,540.00 | 117,120.00 |
| MONTHLY | 7,647.00 | 8,029.00 | 8,430.00 | 8,852.00 | 9,295.00 | 9,760.00 |
| BI-WEEKLY | 3,529.38 | 3,705.69 | 3,890.77 | 4,085.54 | 4,290.00 | 4,504.62 |
| HOURLY | 44.1173 | 46.3212 | 48.6346 | 51.0692 | 53.6250 | 56.3077 |

61 Administrative Analyst III

61 Associate Engineer

61 Information Technology Systems Analyst - Transit

61 Transit Planning and Scheduling Analyst

| | | | | | | |
|-----------|-----------|-----------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 94,056.00 | 98,760.00 | 103,704.00 | 108,888.00 | 114,336.00 | 120,048.00 |
| MONTHLY | 7,838.00 | 8,230.00 | 8,642.00 | 9,074.00 | 9,528.00 | 10,004.00 |
| BI-WEEKLY | 3,617.54 | 3,798.46 | 3,988.62 | 4,188.00 | 4,397.54 | 4,617.23 |
| HOURLY | 45.2192 | 47.4808 | 49.8577 | 52.3500 | 54.9692 | 57.7154 |

62 Information Technology Supervisor

| | | | | | | |
|-----------|-----------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 96,408.00 | 101,232.00 | 106,296.00 | 111,612.00 | 117,192.00 | 123,048.00 |
| MONTHLY | 8,034.00 | 8,436.00 | 8,858.00 | 9,301.00 | 9,766.00 | 10,254.00 |
| BI-WEEKLY | 3,708.00 | 3,893.54 | 4,088.31 | 4,292.77 | 4,507.38 | 4,732.62 |
| HOURLY | 46.3500 | 48.6692 | 51.1038 | 53.6596 | 56.3423 | 59.1577 |

63

| | | | | | | |
|-----------|-----------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 98,820.00 | 103,764.00 | 108,948.00 | 114,396.00 | 120,120.00 | 126,132.00 |
| MONTHLY | 8,235.00 | 8,647.00 | 9,079.00 | 9,533.00 | 10,010.00 | 10,511.00 |
| BI-WEEKLY | 3,800.77 | 3,990.92 | 4,190.31 | 4,399.85 | 4,620.00 | 4,851.23 |
| HOURLY | 47.5096 | 49.8865 | 52.3788 | 54.9981 | 57.7500 | 60.6404 |

64

| | | | | | | |
|-----------|------------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 101,292.00 | 106,356.00 | 111,672.00 | 117,252.00 | 123,120.00 | 129,276.00 |
| MONTHLY | 8,441.00 | 8,863.00 | 9,306.00 | 9,771.00 | 10,260.00 | 10,773.00 |
| BI-WEEKLY | 3,895.85 | 4,090.62 | 4,295.08 | 4,509.69 | 4,735.38 | 4,972.15 |
| HOURLY | 48.6981 | 51.1327 | 53.6885 | 56.3712 | 59.1923 | 62.1519 |

65

| | | | | | | |
|-----------|------------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 103,824.00 | 109,020.00 | 114,468.00 | 120,192.00 | 126,204.00 | 132,516.00 |
| MONTHLY | 8,652.00 | 9,085.00 | 9,539.00 | 10,016.00 | 10,517.00 | 11,043.00 |
| BI-WEEKLY | 3,993.23 | 4,193.08 | 4,402.62 | 4,622.77 | 4,854.00 | 5,096.77 |
| HOURLY | 49.9154 | 52.4135 | 55.0327 | 57.7846 | 60.6750 | 63.7096 |

66 Civil Engineer

| | | | | | | |
|-----------|------------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 106,416.00 | 111,732.00 | 117,324.00 | 123,192.00 | 129,348.00 | 135,816.00 |
| MONTHLY | 8,868.00 | 9,311.00 | 9,777.00 | 10,266.00 | 10,779.00 | 11,318.00 |
| BI-WEEKLY | 4,092.92 | 4,297.38 | 4,512.46 | 4,738.15 | 4,974.92 | 5,223.69 |
| HOURLY | 51.1615 | 53.7173 | 56.4058 | 59.2269 | 62.1865 | 65.2962 |

| 67 | | | | | | |
|-----------|------------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 109,080.00 | 114,540.00 | 120,264.00 | 126,276.00 | 132,588.00 | 139,212.00 |
| MONTHLY | 9,090.00 | 9,545.00 | 10,022.00 | 10,523.00 | 11,049.00 | 11,601.00 |
| BI-WEEKLY | 4,195.38 | 4,405.38 | 4,625.54 | 4,856.77 | 5,099.54 | 5,354.31 |
| HOURLY | 52.4423 | 55.0673 | 57.8192 | 60.7096 | 63.7442 | 66.9288 |

| 90 Bus Operator | | | | | | |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 59,424.00 | 62,400.00 | 65,520.00 | 68,796.00 | 72,240.00 | 75,852.00 |
| MONTHLY | 4,952.00 | 5,200.00 | 5,460.00 | 5,733.00 | 6,020.00 | 6,321.00 |
| BI-WEEKLY | 2,285.54 | 2,400.00 | 2,520.00 | 2,646.00 | 2,778.46 | 2,917.38 |
| HOURLY | 28.5692 | 30.0000 | 31.5000 | 33.0750 | 34.7308 | 36.4673 |
| Specialty - 5% | 247.60 | 260.00 | 273.00 | 286.65 | 301.00 | 316.05 |

| 104 | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 63,600.00 | 66,780.00 | 70,116.00 | 73,620.00 | 77,304.00 | 81,168.00 |
| MONTHLY | 5,300.00 | 5,565.00 | 5,843.00 | 6,135.00 | 6,442.00 | 6,764.00 |
| BI-WEEKLY | 2,446.15 | 2,568.46 | 2,696.77 | 2,831.54 | 2,973.23 | 3,121.85 |
| HOURLY | 30.5769 | 32.1058 | 33.7096 | 35.3942 | 37.1654 | 39.0231 |
| Lgy Bonus 20 | 132.50 | 139.13 | 146.08 | 153.38 | 161.05 | 169.10 |
| Lgy Bonus 25 | 265.00 | 278.25 | 292.15 | 306.75 | 322.10 | 338.20 |
| Lgy Bonus 30 | 397.50 | 417.38 | 438.23 | 460.13 | 483.15 | 507.30 |

| 105 | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 65,184.00 | 68,448.00 | 71,868.00 | 75,456.00 | 79,224.00 | 83,184.00 |
| MONTHLY | 5,432.00 | 5,704.00 | 5,989.00 | 6,288.00 | 6,602.00 | 6,932.00 |
| BI-WEEKLY | 2,507.08 | 2,632.62 | 2,764.15 | 2,902.15 | 3,047.08 | 3,199.38 |
| HOURLY | 31.3385 | 32.9077 | 34.5519 | 36.2769 | 38.0885 | 39.9923 |
| Lgy Bonus 20 | 135.80 | 142.60 | 149.73 | 157.20 | 165.05 | 173.30 |
| Lgy Bonus 25 | 271.60 | 285.20 | 299.45 | 314.40 | 330.10 | 346.60 |
| Lgy Bonus 30 | 407.40 | 427.80 | 449.18 | 471.60 | 495.15 | 519.90 |

| 106 | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 66,816.00 | 70,152.00 | 73,656.00 | 77,340.00 | 81,204.00 | 85,260.00 |
| MONTHLY | 5,568.00 | 5,846.00 | 6,138.00 | 6,445.00 | 6,767.00 | 7,105.00 |
| BI-WEEKLY | 2,569.85 | 2,698.15 | 2,832.92 | 2,974.62 | 3,123.23 | 3,279.23 |
| HOURLY | 32.1231 | 33.7269 | 35.4115 | 37.1827 | 39.0404 | 40.9904 |
| Lgy Bonus 20 | 139.20 | 146.15 | 153.45 | 161.13 | 169.18 | 177.63 |
| Lgy Bonus 25 | 278.40 | 292.30 | 306.90 | 322.25 | 338.35 | 355.25 |
| Lgy Bonus 30 | 417.60 | 438.45 | 460.35 | 483.38 | 507.53 | 532.88 |

107

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 68,496.00 | 71,916.00 | 75,516.00 | 79,296.00 | 83,256.00 | 87,420.00 |
| MONTHLY | 5,708.00 | 5,993.00 | 6,293.00 | 6,608.00 | 6,938.00 | 7,285.00 |
| BI-WEEKLY | 2,634.46 | 2,766.00 | 2,904.46 | 3,049.85 | 3,202.15 | 3,362.31 |
| HOURLY | 32.9308 | 34.5750 | 36.3058 | 38.1231 | 40.0269 | 42.0288 |
| Lgy Bonus 20 | 142.70 | 149.83 | 157.33 | 165.20 | 173.45 | 182.13 |
| Lgy Bonus 25 | 285.40 | 299.65 | 314.65 | 330.40 | 346.90 | 364.25 |
| Lgy Bonus 30 | 428.10 | 449.48 | 471.98 | 495.60 | 520.35 | 546.38 |

108 Economic Development Analyst

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 70,200.00 | 73,716.00 | 77,400.00 | 81,276.00 | 85,344.00 | 89,616.00 |
| MONTHLY | 5,850.00 | 6,143.00 | 6,450.00 | 6,773.00 | 7,112.00 | 7,468.00 |
| BI-WEEKLY | 2,700.00 | 2,835.23 | 2,976.92 | 3,126.00 | 3,282.46 | 3,446.77 |
| HOURLY | 33.7500 | 35.4404 | 37.2115 | 39.0750 | 41.0308 | 43.0846 |
| Lgy Bonus 20 | 146.25 | 153.58 | 161.25 | 169.33 | 177.80 | 186.70 |
| Lgy Bonus 25 | 292.50 | 307.15 | 322.50 | 338.65 | 355.60 | 373.40 |
| Lgy Bonus 30 | 438.75 | 460.73 | 483.75 | 507.98 | 533.40 | 560.10 |

109

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 71,964.00 | 75,564.00 | 79,344.00 | 83,316.00 | 87,480.00 | 91,860.00 |
| MONTHLY | 5,997.00 | 6,297.00 | 6,612.00 | 6,943.00 | 7,290.00 | 7,655.00 |
| BI-WEEKLY | 2,767.85 | 2,906.31 | 3,051.69 | 3,204.46 | 3,364.62 | 3,533.08 |
| HOURLY | 34.5981 | 36.3288 | 38.1462 | 40.0558 | 42.0577 | 44.1635 |
| Lgy Bonus 20 | 149.93 | 157.43 | 165.30 | 173.58 | 182.25 | 191.38 |
| Lgy Bonus 25 | 299.85 | 314.85 | 330.60 | 347.15 | 364.50 | 382.75 |
| Lgy Bonus 30 | 449.78 | 472.28 | 495.90 | 520.73 | 546.75 | 574.13 |

110

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 73,752.00 | 77,436.00 | 81,312.00 | 85,380.00 | 89,652.00 | 94,140.00 |
| MONTHLY | 6,146.00 | 6,453.00 | 6,776.00 | 7,115.00 | 7,471.00 | 7,845.00 |
| BI-WEEKLY | 2,836.62 | 2,978.31 | 3,127.38 | 3,283.85 | 3,448.15 | 3,620.77 |
| HOURLY | 35.4577 | 37.2288 | 39.0923 | 41.0481 | 43.1019 | 45.2596 |
| Lgy Bonus 20 | 153.65 | 161.33 | 169.40 | 177.88 | 186.78 | 196.13 |
| Lgy Bonus 25 | 307.30 | 322.65 | 338.80 | 355.75 | 373.55 | 392.25 |
| Lgy Bonus 30 | 460.95 | 483.98 | 508.20 | 533.63 | 560.33 | 588.38 |

111

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 75,600.00 | 79,380.00 | 83,352.00 | 87,516.00 | 91,896.00 | 96,492.00 |
| MONTHLY | 6,300.00 | 6,615.00 | 6,946.00 | 7,293.00 | 7,658.00 | 8,041.00 |
| BI-WEEKLY | 2,907.69 | 3,053.08 | 3,205.85 | 3,366.00 | 3,534.46 | 3,711.23 |
| HOURLY | 36.3462 | 38.1635 | 40.0731 | 42.0750 | 44.1808 | 46.3904 |
| Lgy Bonus 20 | 157.50 | 165.38 | 173.65 | 182.33 | 191.45 | 201.03 |
| Lgy Bonus 25 | 315.00 | 330.75 | 347.30 | 364.65 | 382.90 | 402.05 |
| Lgy Bonus 30 | 472.50 | 496.13 | 520.95 | 546.98 | 574.35 | 603.08 |

112

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANNUAL | 77,508.00 | 81,384.00 | 85,452.00 | 89,724.00 | 94,212.00 | 98,928.00 |
| MONTHLY | 6,459.00 | 6,782.00 | 7,121.00 | 7,477.00 | 7,851.00 | 8,244.00 |
| BI-WEEKLY | 2,981.08 | 3,130.15 | 3,286.62 | 3,450.92 | 3,623.54 | 3,804.92 |
| HOURLY | 37.2635 | 39.1269 | 41.0827 | 43.1365 | 45.2942 | 47.5615 |
| Lgy Bonus 20 | 161.48 | 169.55 | 178.03 | 186.93 | 196.28 | 206.10 |
| Lgy Bonus 25 | 322.95 | 339.10 | 356.05 | 373.85 | 392.55 | 412.20 |
| Lgy Bonus 30 | 484.43 | 508.65 | 534.08 | 560.78 | 588.83 | 618.30 |

113

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|------------|
| ANNUAL | 79,452.00 | 83,424.00 | 87,600.00 | 91,980.00 | 96,576.00 | 101,400.00 |
| MONTHLY | 6,621.00 | 6,952.00 | 7,300.00 | 7,665.00 | 8,048.00 | 8,450.00 |
| BI-WEEKLY | 3,055.85 | 3,208.62 | 3,369.23 | 3,537.69 | 3,714.46 | 3,900.00 |
| HOURLY | 38.1981 | 40.1077 | 42.1154 | 44.2212 | 46.4308 | 48.7500 |
| Lgy Bonus 20 | 165.53 | 173.80 | 182.50 | 191.63 | 201.20 | 211.25 |
| Lgy Bonus 25 | 331.05 | 347.60 | 365.00 | 383.25 | 402.40 | 422.50 |
| Lgy Bonus 30 | 496.58 | 521.40 | 547.50 | 574.88 | 603.60 | 633.75 |

114

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|-----------|------------|
| ANNUAL | 81,432.00 | 85,500.00 | 89,772.00 | 94,260.00 | 98,976.00 | 103,920.00 |
| MONTHLY | 6,786.00 | 7,125.00 | 7,481.00 | 7,855.00 | 8,248.00 | 8,660.00 |
| BI-WEEKLY | 3,132.00 | 3,288.46 | 3,452.77 | 3,625.38 | 3,806.77 | 3,996.92 |
| HOURLY | 39.1500 | 41.1058 | 43.1596 | 45.3173 | 47.5846 | 49.9615 |
| Lgy Bonus 20 | 169.65 | 178.13 | 187.03 | 196.38 | 206.20 | 216.50 |
| Lgy Bonus 25 | 339.30 | 356.25 | 374.05 | 392.75 | 412.40 | 433.00 |
| Lgy Bonus 30 | 508.95 | 534.38 | 561.08 | 589.13 | 618.60 | 649.50 |

115 Deputy City Clerk/Records Management Officer**115 Deputy City Treasurer****115 Human Resources Analyst****115 Risk Management Analyst**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|------------|------------|
| ANNUAL | 83,472.00 | 87,648.00 | 92,028.00 | 96,624.00 | 101,460.00 | 106,536.00 |
| MONTHLY | 6,956.00 | 7,304.00 | 7,669.00 | 8,052.00 | 8,455.00 | 8,878.00 |
| BI-WEEKLY | 3,210.46 | 3,371.08 | 3,539.54 | 3,716.31 | 3,902.31 | 4,097.54 |
| HOURLY | 40.1308 | 42.1385 | 44.2442 | 46.4538 | 48.7788 | 51.2192 |
| Lgy Bonus 20 | 173.90 | 182.60 | 191.73 | 201.30 | 211.38 | 221.95 |
| Lgy Bonus 25 | 347.80 | 365.20 | 383.45 | 402.60 | 422.75 | 443.90 |
| Lgy Bonus 30 | 521.70 | 547.80 | 575.18 | 603.90 | 634.13 | 665.85 |

116

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|-----------|------------|------------|
| ANNUAL | 85,548.00 | 89,820.00 | 94,308.00 | 99,024.00 | 103,980.00 | 109,176.00 |
| MONTHLY | 7,129.00 | 7,485.00 | 7,859.00 | 8,252.00 | 8,665.00 | 9,098.00 |
| BI-WEEKLY | 3,290.31 | 3,454.62 | 3,627.23 | 3,808.62 | 3,999.23 | 4,199.08 |
| HOURLY | 41.1288 | 43.1827 | 45.3404 | 47.6077 | 49.9904 | 52.4885 |
| Lgy Bonus 20 | 178.23 | 187.13 | 196.48 | 206.30 | 216.63 | 227.45 |
| Lgy Bonus 25 | 356.45 | 374.25 | 392.95 | 412.60 | 433.25 | 454.90 |
| Lgy Bonus 30 | 534.68 | 561.38 | 589.43 | 618.90 | 649.88 | 682.35 |

117 Transportation Operations Supervisor

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|------------|------------|------------|
| ANNUAL | 87,684.00 | 92,064.00 | 96,672.00 | 101,508.00 | 106,584.00 | 111,912.00 |
| MONTHLY | 7,307.00 | 7,672.00 | 8,056.00 | 8,459.00 | 8,882.00 | 9,326.00 |
| BI-WEEKLY | 3,372.46 | 3,540.92 | 3,718.15 | 3,904.15 | 4,099.38 | 4,304.31 |
| HOURLY | 42.1558 | 44.2615 | 46.4769 | 48.8019 | 51.2423 | 53.8038 |
| Lgy Bonus 20 | 182.68 | 191.80 | 201.40 | 211.48 | 222.05 | 233.15 |
| Lgy Bonus 25 | 365.35 | 383.60 | 402.80 | 422.95 | 444.10 | 466.30 |
| Lgy Bonus 30 | 548.03 | 575.40 | 604.20 | 634.43 | 666.15 | 699.45 |

118 Administrative Management Analyst I

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|-----------|------------|------------|------------|
| ANNUAL | 89,880.00 | 94,380.00 | 99,096.00 | 104,052.00 | 109,260.00 | 114,720.00 |
| MONTHLY | 7,490.00 | 7,865.00 | 8,258.00 | 8,671.00 | 9,105.00 | 9,560.00 |
| BI-WEEKLY | 3,456.92 | 3,630.00 | 3,811.38 | 4,002.00 | 4,202.31 | 4,412.31 |
| HOURLY | 43.2115 | 45.3750 | 47.6423 | 50.0250 | 52.5288 | 55.1538 |
| Lgy Bonus 20 | 187.25 | 196.63 | 206.45 | 216.78 | 227.63 | 239.00 |
| Lgy Bonus 25 | 374.50 | 393.25 | 412.90 | 433.55 | 455.25 | 478.00 |
| Lgy Bonus 30 | 561.75 | 589.88 | 619.35 | 650.33 | 682.88 | 717.00 |

119 Accountant/Cost Accountant**119 Fleet Maintenance Supervisor****119 Transit Administrative Supervisor****119 Transit Training and Safety Supervisor**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|------------|------------|------------|------------|
| ANNUAL | 92,124.00 | 96,732.00 | 101,568.00 | 106,644.00 | 111,972.00 | 117,576.00 |
| MONTHLY | 7,677.00 | 8,061.00 | 8,464.00 | 8,887.00 | 9,331.00 | 9,798.00 |
| BI-WEEKLY | 3,543.23 | 3,720.46 | 3,906.46 | 4,101.69 | 4,306.62 | 4,522.15 |
| HOURLY | 44.2904 | 46.5058 | 48.8308 | 51.2712 | 53.8327 | 56.5269 |
| Lgy Bonus 20 | 191.93 | 201.53 | 211.60 | 222.18 | 233.28 | 244.95 |
| Lgy Bonus 25 | 383.85 | 403.05 | 423.20 | 444.35 | 466.55 | 489.90 |
| Lgy Bonus 30 | 575.78 | 604.58 | 634.80 | 666.53 | 699.83 | 734.85 |

120 Administrative Management Analyst II**120 Executive Office Assistant**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|-----------|------------|------------|------------|------------|
| ANNUAL | 94,440.00 | 99,168.00 | 104,124.00 | 109,332.00 | 114,804.00 | 120,540.00 |
| MONTHLY | 7,870.00 | 8,264.00 | 8,677.00 | 9,111.00 | 9,567.00 | 10,045.00 |
| BI-WEEKLY | 3,632.31 | 3,814.15 | 4,004.77 | 4,205.08 | 4,415.54 | 4,636.15 |
| HOURLY | 45.4038 | 47.6769 | 50.0596 | 52.5635 | 55.1942 | 57.9519 |
| Lgy Bonus 20 | 196.75 | 206.60 | 216.93 | 227.78 | 239.18 | 251.13 |
| Lgy Bonus 25 | 393.50 | 413.20 | 433.85 | 455.55 | 478.35 | 502.25 |
| Lgy Bonus 30 | 590.25 | 619.80 | 650.78 | 683.33 | 717.53 | 753.38 |

121

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|------------|------------|------------|------------|------------|
| ANNUAL | 96,792.00 | 101,628.00 | 106,704.00 | 112,044.00 | 117,648.00 | 123,528.00 |
| MONTHLY | 8,066.00 | 8,469.00 | 8,892.00 | 9,337.00 | 9,804.00 | 10,294.00 |
| BI-WEEKLY | 3,722.77 | 3,908.77 | 4,104.00 | 4,309.38 | 4,524.92 | 4,751.08 |
| HOURLY | 46.5346 | 48.8596 | 51.3000 | 53.8673 | 56.5615 | 59.3885 |
| Lgy Bonus 20 | 201.65 | 211.73 | 222.30 | 233.43 | 245.10 | 257.35 |
| Lgy Bonus 25 | 403.30 | 423.45 | 444.60 | 466.85 | 490.20 | 514.70 |
| Lgy Bonus 30 | 604.95 | 635.18 | 666.90 | 700.28 | 735.30 | 772.05 |

122 Facilities Maintenance Supervisor**122 Senior Human Resources Analyst****122 Senior Planner**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|-----------|------------|------------|------------|------------|------------|
| ANNUAL | 99,216.00 | 104,172.00 | 109,380.00 | 114,852.00 | 120,600.00 | 126,636.00 |
| MONTHLY | 8,268.00 | 8,681.00 | 9,115.00 | 9,571.00 | 10,050.00 | 10,553.00 |
| BI-WEEKLY | 3,816.00 | 4,006.62 | 4,206.92 | 4,417.38 | 4,638.46 | 4,870.62 |
| HOURLY | 47.7000 | 50.0827 | 52.5865 | 55.2173 | 57.9808 | 60.8827 |
| Lgy Bonus 20 | 206.70 | 217.03 | 227.88 | 239.28 | 251.25 | 263.83 |
| Lgy Bonus 25 | 413.40 | 434.05 | 455.75 | 478.55 | 502.50 | 527.65 |
| Lgy Bonus 30 | 620.10 | 651.08 | 683.63 | 717.83 | 753.75 | 791.48 |

123

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 101,700.00 | 106,788.00 | 112,128.00 | 117,732.00 | 123,624.00 | 129,804.00 |
| MONTHLY | 8,475.00 | 8,899.00 | 9,344.00 | 9,811.00 | 10,302.00 | 10,817.00 |
| BI-WEEKLY | 3,911.54 | 4,107.23 | 4,312.62 | 4,528.15 | 4,754.77 | 4,992.46 |
| HOURLY | 48.8942 | 51.3404 | 53.9077 | 56.6019 | 59.4346 | 62.4058 |
| Lgy Bonus 20 | 211.88 | 222.48 | 233.60 | 245.28 | 257.55 | 270.43 |
| Lgy Bonus 25 | 423.75 | 444.95 | 467.20 | 490.55 | 515.10 | 540.85 |
| Lgy Bonus 30 | 635.63 | 667.43 | 700.80 | 735.83 | 772.65 | 811.28 |

**124 Assistant Transit Operations Manager
124 Senior Administrative Analyst
124 Transit Training and Safety Manager**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 104,244.00 | 109,452.00 | 114,924.00 | 120,672.00 | 126,708.00 | 133,044.00 |
| MONTHLY | 8,687.00 | 9,121.00 | 9,577.00 | 10,056.00 | 10,559.00 | 11,087.00 |
| BI-WEEKLY | 4,009.38 | 4,209.69 | 4,420.15 | 4,641.23 | 4,873.38 | 5,117.08 |
| HOURLY | 50.1173 | 52.6212 | 55.2519 | 58.0154 | 60.9173 | 63.9635 |
| Lgy Bonus 20 | 217.18 | 228.03 | 239.43 | 251.40 | 263.98 | 277.18 |
| Lgy Bonus 25 | 434.35 | 456.05 | 478.85 | 502.80 | 527.95 | 554.35 |
| Lgy Bonus 30 | 651.53 | 684.08 | 718.28 | 754.20 | 791.93 | 831.53 |

125 Public Information Officer

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 106,848.00 | 112,188.00 | 117,792.00 | 123,684.00 | 129,864.00 | 136,356.00 |
| MONTHLY | 8,904.00 | 9,349.00 | 9,816.00 | 10,307.00 | 10,822.00 | 11,363.00 |
| BI-WEEKLY | 4,109.54 | 4,314.92 | 4,530.46 | 4,757.08 | 4,994.77 | 5,244.46 |
| HOURLY | 51.3692 | 53.9365 | 56.6308 | 59.4635 | 62.4346 | 65.5558 |
| Lgy Bonus 20 | 222.60 | 233.73 | 245.40 | 257.68 | 270.55 | 284.08 |
| Lgy Bonus 25 | 445.20 | 467.45 | 490.80 | 515.35 | 541.10 | 568.15 |
| Lgy Bonus 30 | 667.80 | 701.18 | 736.20 | 773.03 | 811.65 | 852.23 |

126 Administrative Services Manager

126 Community Development Manager

126 Economic Development Manager

126 Family Child Care Manager

126 Recreation & Human Services Manager

126 Transportation Administrative Manager

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 109,524.00 | 114,996.00 | 120,744.00 | 126,780.00 | 133,116.00 | 139,776.00 |
| MONTHLY | 9,127.00 | 9,583.00 | 10,062.00 | 10,565.00 | 11,093.00 | 11,648.00 |
| BI-WEEKLY | 4,212.46 | 4,422.92 | 4,644.00 | 4,876.15 | 5,119.85 | 5,376.00 |
| HOURLY | 52.6558 | 55.2865 | 58.0500 | 60.9519 | 63.9981 | 67.2000 |
| Lgy Bonus 20 | 228.18 | 239.58 | 251.55 | 264.13 | 277.33 | 291.20 |
| Lgy Bonus 25 | 456.35 | 479.15 | 503.10 | 528.25 | 554.65 | 582.40 |
| Lgy Bonus 30 | 684.53 | 718.73 | 754.65 | 792.38 | 831.98 | 873.60 |

127

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 112,260.00 | 117,876.00 | 123,768.00 | 129,960.00 | 136,464.00 | 143,292.00 |
| MONTHLY | 9,355.00 | 9,823.00 | 10,314.00 | 10,830.00 | 11,372.00 | 11,941.00 |
| BI-WEEKLY | 4,317.69 | 4,533.69 | 4,760.31 | 4,998.46 | 5,248.62 | 5,511.23 |
| HOURLY | 53.9712 | 56.6712 | 59.5038 | 62.4808 | 65.6077 | 68.8904 |
| Lgy Bonus 20 | 233.88 | 245.58 | 257.85 | 270.75 | 284.30 | 298.53 |
| Lgy Bonus 25 | 467.75 | 491.15 | 515.70 | 541.50 | 568.60 | 597.05 |
| Lgy Bonus 30 | 701.63 | 736.73 | 773.55 | 812.25 | 852.90 | 895.58 |

**128 Equipment Maintenance Superintendent
128 Finance and Administrative Services Manager
128 Financial Services Manager
128 Transit Maintenance Manager**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 115,068.00 | 120,816.00 | 126,852.00 | 133,200.00 | 139,860.00 | 146,856.00 |
| MONTHLY | 9,589.00 | 10,068.00 | 10,571.00 | 11,100.00 | 11,655.00 | 12,238.00 |
| BI-WEEKLY | 4,425.69 | 4,646.77 | 4,878.92 | 5,123.08 | 5,379.23 | 5,648.31 |
| HOURLY | 55.3212 | 58.0846 | 60.9865 | 64.0385 | 67.2404 | 70.6038 |
| Lgy Bonus 20 | 239.73 | 251.70 | 264.28 | 277.50 | 291.38 | 305.95 |
| Lgy Bonus 25 | 479.45 | 503.40 | 528.55 | 555.00 | 582.75 | 611.90 |
| Lgy Bonus 30 | 719.18 | 755.10 | 792.83 | 832.50 | 874.13 | 917.85 |

129

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 117,948.00 | 123,840.00 | 130,032.00 | 136,536.00 | 143,364.00 | 150,528.00 |
| MONTHLY | 9,829.00 | 10,320.00 | 10,836.00 | 11,378.00 | 11,947.00 | 12,544.00 |
| BI-WEEKLY | 4,536.46 | 4,763.08 | 5,001.23 | 5,251.38 | 5,514.00 | 5,789.54 |
| HOURLY | 56.7058 | 59.5385 | 62.5154 | 65.6423 | 68.9250 | 72.3692 |
| Lgy Bonus 20 | 245.73 | 258.00 | 270.90 | 284.45 | 298.68 | 313.60 |
| Lgy Bonus 25 | 491.45 | 516.00 | 541.80 | 568.90 | 597.35 | 627.20 |
| Lgy Bonus 30 | 737.18 | 774.00 | 812.70 | 853.35 | 896.03 | 940.80 |

**130 Accounting/Finance Manager
130 Information Technology Manager
130 Park Maintenance Superintendent
130 Recreation Program Administrator
130 Revenue and Purchasing Manager
130 Street Maintenance Superintendent**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 120,888.00 | 126,936.00 | 133,284.00 | 139,944.00 | 146,940.00 | 154,284.00 |
| MONTHLY | 10,074.00 | 10,578.00 | 11,107.00 | 11,662.00 | 12,245.00 | 12,857.00 |
| BI-WEEKLY | 4,649.54 | 4,882.15 | 5,126.31 | 5,382.46 | 5,651.54 | 5,934.00 |
| HOURLY | 58.1192 | 61.0269 | 64.0788 | 67.2808 | 70.6442 | 74.1750 |
| Lgy Bonus 20 | 251.85 | 264.45 | 277.68 | 291.55 | 306.13 | 321.43 |
| Lgy Bonus 25 | 503.70 | 528.90 | 555.35 | 583.10 | 612.25 | 642.85 |
| Lgy Bonus 30 | 755.55 | 793.35 | 833.03 | 874.65 | 918.38 | 964.28 |

**131 Plan Check Engineer
131 Transit Operations Manager**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 123,912.00 | 130,104.00 | 136,608.00 | 143,436.00 | 150,612.00 | 158,148.00 |
| MONTHLY | 10,326.00 | 10,842.00 | 11,384.00 | 11,953.00 | 12,551.00 | 13,179.00 |
| BI-WEEKLY | 4,765.85 | 5,004.00 | 5,254.15 | 5,516.77 | 5,792.77 | 6,082.62 |
| HOURLY | 59.5731 | 62.5500 | 65.6769 | 68.9596 | 72.4096 | 76.0327 |
| Lgy Bonus 20 | 258.15 | 271.05 | 284.60 | 298.83 | 313.78 | 329.48 |
| Lgy Bonus 25 | 516.30 | 542.10 | 569.20 | 597.65 | 627.55 | 658.95 |
| Lgy Bonus 30 | 774.45 | 813.15 | 853.80 | 896.48 | 941.33 | 988.43 |

132 FCC Therapist/Trainer II

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 127,008.00 | 133,356.00 | 140,028.00 | 147,024.00 | 154,380.00 | 162,096.00 |
| MONTHLY | 10,584.00 | 11,113.00 | 11,669.00 | 12,252.00 | 12,865.00 | 13,508.00 |
| BI-WEEKLY | 4,884.92 | 5,129.08 | 5,385.69 | 5,654.77 | 5,937.69 | 6,234.46 |
| HOURLY | 61.0615 | 64.1135 | 67.3212 | 70.6846 | 74.2212 | 77.9308 |
| Lgy Bonus 20 | 264.60 | 277.83 | 291.73 | 306.30 | 321.63 | 337.70 |
| Lgy Bonus 25 | 529.20 | 555.65 | 583.45 | 612.60 | 643.25 | 675.40 |
| Lgy Bonus 30 | 793.80 | 833.48 | 875.18 | 918.90 | 964.88 | 1013.10 |

133 Human Resources Manager**133 Public Works Superintendent**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 130,176.00 | 136,680.00 | 143,520.00 | 150,696.00 | 158,232.00 | 166,140.00 |
| MONTHLY | 10,848.00 | 11,390.00 | 11,960.00 | 12,558.00 | 13,186.00 | 13,845.00 |
| BI-WEEKLY | 5,006.77 | 5,256.92 | 5,520.00 | 5,796.00 | 6,085.85 | 6,390.00 |
| HOURLY | 62.5846 | 65.7115 | 69.0000 | 72.4500 | 76.0731 | 79.8750 |
| Lgy Bonus 20 | 271.20 | 284.75 | 299.00 | 313.95 | 329.65 | 346.13 |
| Lgy Bonus 25 | 542.40 | 569.50 | 598.00 | 627.90 | 659.30 | 692.25 |
| Lgy Bonus 30 | 813.60 | 854.25 | 897.00 | 941.85 | 988.95 | 1038.38 |

134 Assistant to the City Manager

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 133,440.00 | 140,112.00 | 147,120.00 | 154,476.00 | 162,204.00 | 170,316.00 |
| MONTHLY | 11,120.00 | 11,676.00 | 12,260.00 | 12,873.00 | 13,517.00 | 14,193.00 |
| BI-WEEKLY | 5,132.31 | 5,388.92 | 5,658.46 | 5,941.38 | 6,238.62 | 6,550.62 |
| HOURLY | 64.1538 | 67.3615 | 70.7308 | 74.2673 | 77.9827 | 81.8827 |
| Lgy Bonus 20 | 278.00 | 291.90 | 306.50 | 321.83 | 337.93 | 354.83 |
| Lgy Bonus 25 | 556.00 | 583.80 | 613.00 | 643.65 | 675.85 | 709.65 |
| Lgy Bonus 30 | 834.00 | 875.70 | 919.50 | 965.48 | 1013.78 | 1064.48 |

135

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 136,764.00 | 143,604.00 | 150,780.00 | 158,316.00 | 166,236.00 | 174,552.00 |
| MONTHLY | 11,397.00 | 11,967.00 | 12,565.00 | 13,193.00 | 13,853.00 | 14,546.00 |
| BI-WEEKLY | 5,260.15 | 5,523.23 | 5,799.23 | 6,089.08 | 6,393.69 | 6,713.54 |
| HOURLY | 65.7519 | 69.0404 | 72.4904 | 76.1135 | 79.9212 | 83.9192 |
| Lgy Bonus 20 | 284.93 | 299.18 | 314.13 | 329.83 | 346.33 | 363.65 |
| Lgy Bonus 25 | 569.85 | 598.35 | 628.25 | 659.65 | 692.65 | 727.30 |
| Lgy Bonus 30 | 854.78 | 897.53 | 942.38 | 989.48 | 1038.98 | 1090.95 |

136

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 140,184.00 | 147,192.00 | 154,548.00 | 162,276.00 | 170,388.00 | 178,908.00 |
| MONTHLY | 11,682.00 | 12,266.00 | 12,879.00 | 13,523.00 | 14,199.00 | 14,909.00 |
| BI-WEEKLY | 5,391.69 | 5,661.23 | 5,944.15 | 6,241.38 | 6,553.38 | 6,881.08 |
| HOURLY | 67.3962 | 70.7654 | 74.3019 | 78.0173 | 81.9173 | 86.0135 |
| Lgy Bonus 20 | 292.05 | 306.65 | 321.98 | 338.08 | 354.98 | 372.73 |
| Lgy Bonus 25 | 584.10 | 613.30 | 643.95 | 676.15 | 709.95 | 745.45 |
| Lgy Bonus 30 | 876.15 | 919.95 | 965.93 | 1014.23 | 1064.93 | 1118.18 |

137

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 143,700.00 | 150,888.00 | 158,436.00 | 166,356.00 | 174,672.00 | 183,408.00 |
| MONTHLY | 11,975.00 | 12,574.00 | 13,203.00 | 13,863.00 | 14,556.00 | 15,284.00 |
| BI-WEEKLY | 5,526.92 | 5,803.38 | 6,093.69 | 6,398.31 | 6,718.15 | 7,054.15 |
| HOURLY | 69.0865 | 72.5423 | 76.1712 | 79.9788 | 83.9769 | 88.1769 |
| Lgy Bonus 20 | 299.38 | 314.35 | 330.08 | 346.58 | 363.90 | 382.10 |
| Lgy Bonus 25 | 598.75 | 628.70 | 660.15 | 693.15 | 727.80 | 764.20 |
| Lgy Bonus 30 | 898.13 | 943.05 | 990.23 | 1039.73 | 1091.70 | 1146.30 |

138 Chief Fiscal Officer
138 Principal Civil Engineer
138 Transit Administrative Officer
138 Transit Operations Officer

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 147,288.00 | 154,656.00 | 162,384.00 | 170,508.00 | 179,028.00 | 187,980.00 |
| MONTHLY | 12,274.00 | 12,888.00 | 13,532.00 | 14,209.00 | 14,919.00 | 15,665.00 |
| BI-WEEKLY | 5,664.92 | 5,948.31 | 6,245.54 | 6,558.00 | 6,885.69 | 7,230.00 |
| HOURLY | 70.8115 | 74.3538 | 78.0692 | 81.9750 | 86.0712 | 90.3750 |
| Lgy Bonus 20 | 306.85 | 322.20 | 338.30 | 355.23 | 372.98 | 391.63 |
| Lgy Bonus 25 | 613.70 | 644.40 | 676.60 | 710.45 | 745.95 | 783.25 |
| Lgy Bonus 30 | 920.55 | 966.60 | 1014.90 | 1065.68 | 1118.93 | 1174.88 |

139

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 150,972.00 | 158,520.00 | 166,452.00 | 174,780.00 | 183,516.00 | 192,696.00 |
| MONTHLY | 12,581.00 | 13,210.00 | 13,871.00 | 14,565.00 | 15,293.00 | 16,058.00 |
| BI-WEEKLY | 5,806.62 | 6,096.92 | 6,402.00 | 6,722.31 | 7,058.31 | 7,411.38 |
| HOURLY | 72.5827 | 76.2115 | 80.0250 | 84.0288 | 88.2288 | 92.6423 |
| Lgy Bonus 20 | 314.53 | 330.25 | 346.78 | 364.13 | 382.33 | 401.45 |
| Lgy Bonus 25 | 629.05 | 660.50 | 693.55 | 728.25 | 764.65 | 802.90 |
| Lgy Bonus 30 | 943.58 | 990.75 | 1040.33 | 1092.38 | 1146.98 | 1204.35 |

140

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 154,740.00 | 162,480.00 | 170,604.00 | 179,136.00 | 188,088.00 | 197,496.00 |
| MONTHLY | 12,895.00 | 13,540.00 | 14,217.00 | 14,928.00 | 15,674.00 | 16,458.00 |
| BI-WEEKLY | 5,951.54 | 6,249.23 | 6,561.69 | 6,889.85 | 7,234.15 | 7,596.00 |
| HOURLY | 74.3942 | 78.1154 | 82.0212 | 86.1231 | 90.4269 | 94.9500 |
| Lgy Bonus 20 | 322.38 | 338.50 | 355.43 | 373.20 | 391.85 | 411.45 |
| Lgy Bonus 25 | 644.75 | 677.00 | 710.85 | 746.40 | 783.70 | 822.90 |
| Lgy Bonus 30 | 967.13 | 1015.50 | 1066.28 | 1119.60 | 1175.55 | 1234.35 |

**141 Assistant Director of Transportation
141 Assistant Public Works Director/City Engineer**

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 158,604.00 | 166,536.00 | 174,864.00 | 183,612.00 | 192,792.00 | 202,428.00 |
| MONTHLY | 13,217.00 | 13,878.00 | 14,572.00 | 15,301.00 | 16,066.00 | 16,869.00 |
| BI-WEEKLY | 6,100.15 | 6,405.23 | 6,725.54 | 7,062.00 | 7,415.08 | 7,785.69 |
| HOURLY | 76.2519 | 80.0654 | 84.0692 | 88.2750 | 92.6885 | 97.3212 |
| Lgy Bonus 20 | 330.43 | 346.95 | 364.30 | 382.53 | 401.65 | 421.73 |
| Lgy Bonus 25 | 660.85 | 693.90 | 728.60 | 765.05 | 803.30 | 843.45 |
| Lgy Bonus 30 | 991.28 | 1040.85 | 1092.90 | 1147.58 | 1204.95 | 1265.18 |

142

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 162,576.00 | 170,700.00 | 179,232.00 | 188,196.00 | 197,604.00 | 207,480.00 |
| MONTHLY | 13,548.00 | 14,225.00 | 14,936.00 | 15,683.00 | 16,467.00 | 17,290.00 |
| BI-WEEKLY | 6,252.92 | 6,565.38 | 6,893.54 | 7,238.31 | 7,600.15 | 7,980.00 |
| HOURLY | 78.1615 | 82.0673 | 86.1692 | 90.4788 | 95.0019 | 99.7500 |
| Lgy Bonus 20 | 338.70 | 355.63 | 373.40 | 392.08 | 411.68 | 432.25 |
| Lgy Bonus 25 | 677.40 | 711.25 | 746.80 | 784.15 | 823.35 | 864.50 |
| Lgy Bonus 30 | 1016.10 | 1066.88 | 1120.20 | 1176.23 | 1235.03 | 1296.75 |

143

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 166,644.00 | 174,972.00 | 183,720.00 | 192,912.00 | 202,560.00 | 212,688.00 |
| MONTHLY | 13,887.00 | 14,581.00 | 15,310.00 | 16,076.00 | 16,880.00 | 17,724.00 |
| BI-WEEKLY | 6,409.38 | 6,729.69 | 7,066.15 | 7,419.69 | 7,790.77 | 8,180.31 |
| HOURLY | 80.1173 | 84.1212 | 88.3269 | 92.7462 | 97.3846 | 102.2538 |
| Lgy Bonus 20 | 347.18 | 364.53 | 382.75 | 401.90 | 422.00 | 443.10 |
| Lgy Bonus 25 | 694.35 | 729.05 | 765.50 | 803.80 | 844.00 | 886.20 |
| Lgy Bonus 30 | 1041.53 | 1093.58 | 1148.25 | 1205.70 | 1266.00 | 1329.30 |

144

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 170,808.00 | 179,352.00 | 188,316.00 | 197,736.00 | 207,624.00 | 218,004.00 |
| MONTHLY | 14,234.00 | 14,946.00 | 15,693.00 | 16,478.00 | 17,302.00 | 18,167.00 |
| BI-WEEKLY | 6,569.54 | 6,898.15 | 7,242.92 | 7,605.23 | 7,985.54 | 8,384.77 |
| HOURLY | 82.1192 | 86.2269 | 90.5365 | 95.0654 | 99.8192 | 104.8096 |
| Lgy Bonus 20 | 355.85 | 373.65 | 392.33 | 411.95 | 432.55 | 454.18 |
| Lgy Bonus 25 | 711.70 | 747.30 | 784.65 | 823.90 | 865.10 | 908.35 |
| Lgy Bonus 30 | 1067.55 | 1120.95 | 1176.98 | 1235.85 | 1297.65 | 1362.53 |

145

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 175,080.00 | 183,840.00 | 193,032.00 | 202,680.00 | 212,820.00 | 223,464.00 |
| MONTHLY | 14,590.00 | 15,320.00 | 16,086.00 | 16,890.00 | 17,735.00 | 18,622.00 |
| BI-WEEKLY | 6,733.85 | 7,070.77 | 7,424.31 | 7,795.38 | 8,185.38 | 8,594.77 |
| HOURLY | 84.1731 | 88.3846 | 92.8038 | 97.4423 | 102.3173 | 107.4346 |
| Lgy Bonus 20 | 364.75 | 383.00 | 402.15 | 422.25 | 443.38 | 465.55 |
| Lgy Bonus 25 | 729.50 | 766.00 | 804.30 | 844.50 | 886.75 | 931.10 |
| Lgy Bonus 30 | 1094.25 | 1149.00 | 1206.45 | 1266.75 | 1330.13 | 1396.65 |

146

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 179,460.00 | 188,436.00 | 197,856.00 | 207,744.00 | 218,136.00 | 229,044.00 |
| MONTHLY | 14,955.00 | 15,703.00 | 16,488.00 | 17,312.00 | 18,178.00 | 19,087.00 |
| BI-WEEKLY | 6,902.31 | 7,247.54 | 7,609.85 | 7,990.15 | 8,389.85 | 8,809.38 |
| HOURLY | 86.2788 | 90.5942 | 95.1231 | 99.8769 | 104.8731 | 110.1173 |
| Lgy Bonus 20 | 373.88 | 392.58 | 412.20 | 432.80 | 454.45 | 477.18 |
| Lgy Bonus 25 | 747.75 | 785.15 | 824.40 | 865.60 | 908.90 | 954.35 |
| Lgy Bonus 30 | 1121.63 | 1177.73 | 1236.60 | 1298.40 | 1363.35 | 1431.53 |

147

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 183,960.00 | 193,164.00 | 202,824.00 | 212,964.00 | 223,608.00 | 234,792.00 |
| MONTHLY | 15,330.00 | 16,097.00 | 16,902.00 | 17,747.00 | 18,634.00 | 19,566.00 |
| BI-WEEKLY | 7,075.38 | 7,429.38 | 7,800.92 | 8,190.92 | 8,600.31 | 9,030.46 |
| HOURLY | 88.4423 | 92.8673 | 97.5115 | 102.3865 | 107.5038 | 112.8808 |
| Lgy Bonus 20 | 383.25 | 402.43 | 422.55 | 443.68 | 465.85 | 489.15 |
| Lgy Bonus 25 | 766.50 | 804.85 | 845.10 | 887.35 | 931.70 | 978.30 |
| Lgy Bonus 30 | 1149.75 | 1207.28 | 1267.65 | 1331.03 | 1397.55 | 1467.45 |

148

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 188,556.00 | 197,988.00 | 207,888.00 | 218,280.00 | 229,200.00 | 240,660.00 |
| MONTHLY | 15,713.00 | 16,499.00 | 17,324.00 | 18,190.00 | 19,100.00 | 20,055.00 |
| BI-WEEKLY | 7,252.15 | 7,614.92 | 7,995.69 | 8,395.38 | 8,815.38 | 9,256.15 |
| HOURLY | 90.6519 | 95.1865 | 99.9462 | 104.9423 | 110.1923 | 115.7019 |
| Lgy Bonus 20 | 392.83 | 412.48 | 433.10 | 454.75 | 477.50 | 501.38 |
| Lgy Bonus 25 | 785.65 | 824.95 | 866.20 | 909.50 | 955.00 | 1002.75 |
| Lgy Bonus 30 | 1178.48 | 1237.43 | 1299.30 | 1364.25 | 1432.50 | 1504.13 |

149

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|--------------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 193,272.00 | 202,932.00 | 213,084.00 | 223,740.00 | 234,924.00 | 246,672.00 |
| MONTHLY | 16,106.00 | 16,911.00 | 17,757.00 | 18,645.00 | 19,577.00 | 20,556.00 |
| BI-WEEKLY | 7,433.54 | 7,805.08 | 8,195.54 | 8,605.38 | 9,035.54 | 9,487.38 |
| HOURLY | 92.9192 | 97.5635 | 102.4442 | 107.5673 | 112.9442 | 118.5923 |
| Lgy Bonus 20 | 402.65 | 422.78 | 443.93 | 466.13 | 489.43 | 513.90 |
| Lgy Bonus 25 | 805.30 | 845.55 | 887.85 | 932.25 | 978.85 | 1027.80 |
| Lgy Bonus 30 | 1207.95 | 1268.33 | 1331.78 | 1398.38 | 1468.28 | 1541.70 |

150 Joint Powers Authority Accountant

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|------------|-----|-----|-----|-----|-----|
| ANNUAL | 156,000.00 | | | | | |
| MONTHLY | 13,000.00 | | | | | |
| BI-WEEKLY | 6,000.00 | | | | | |
| HOURLY | 75.0000 | | | | | |

| 200 Police Trainee | | | | | | |
|-----------------------------|-------------|------------|------------|------------|------------|------------|
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 83,124.00 | - | - | - | - | - |
| MONTHLY | 6,927.00 | - | - | - | - | - |
| BI-WEEKLY | 3,197.08 | - | - | - | - | - |
| HOURLY | 39.9635 | - | - | - | - | - |
| 201 Police Officer | | | | | | |
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 97,788.00 | 102,660.00 | 107,808.00 | 113,184.00 | 118,860.00 | 124,800.00 |
| MONTHLY | 8,149.00 | 8,555.00 | 8,984.00 | 9,432.00 | 9,905.00 | 10,400.00 |
| BI-WEEKLY | 3,761.08 | 3,948.46 | 4,146.46 | 4,353.23 | 4,571.54 | 4,800.00 |
| HOURLY | 47.0135 | 49.3558 | 51.8308 | 54.4154 | 57.1442 | 60.0000 |
| EDUCATIONAL INCENTIVE BONUS | | | | | | |
| AA | 1,303.96 | 1,303.96 | 1,303.96 | 1,303.96 | 1,303.96 | 1,303.96 |
| BA | 1,819.96 | 1,819.96 | 1,819.96 | 1,819.96 | 1,819.96 | 1,819.96 |
| SPECIALIST | 664.75 | 664.75 | 664.75 | 664.75 | 664.75 | 664.75 |
| Lgy Bonus 7 | 365.00 | 365.00 | 365.00 | 365.00 | 365.00 | 365.00 |
| Lgy Bonus 12 | 520.00 | 520.00 | 520.00 | 520.00 | 520.00 | 520.00 |
| Lgy Bonus 20 | 927.45 | 947.75 | 969.20 | 991.60 | 1,015.25 | 1,040.00 |
| Lgy Bonus 26 | 1,334.90 | 1,375.50 | 1,418.40 | 1,463.20 | 1,510.50 | 1,560.00 |
| 203 Police Sergeant | | | | | | |
| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
| ANNUAL | 126,528.00 | 132,864.00 | 139,488.00 | 146,472.00 | 153,804.00 | 161,496.00 |
| MONTHLY | 10,544.00 | 11,072.00 | 11,624.00 | 12,206.00 | 12,817.00 | 13,458.00 |
| BI-WEEKLY | 4,866.46 | 5,110.15 | 5,364.92 | 5,633.54 | 5,915.54 | 6,211.38 |
| HOURLY | 60.8308 | 63.8769 | 67.0615 | 70.4192 | 73.9442 | 77.6423 |
| EDUCATIONAL INCENTIVE BONUS | | | | | | |
| AA | 1,612.53 | 1,612.53 | 1,612.53 | 1,612.53 | 1,612.53 | 1,612.53 |
| BA | 2,230.53 | 2,230.53 | 2,230.53 | 2,230.53 | 2,230.53 | 2,230.53 |
| SPECIAL DUTY PAY | 420.00 | 420.00 | 420.00 | 420.00 | 420.00 | 420.00 |
| Lgy Bonus 7 | 326.00 | 326.00 | 326.00 | 326.00 | 326.00 | 326.00 |
| Lgy Bonus 12 | 520.00 | 520.00 | 520.00 | 520.00 | 520.00 | 520.00 |
| Lgy Bonus 20 | 1,047.20 | 1,073.60 | 1,101.20 | 1,130.30 | 1,160.85 | 1,192.90 |
| Lgy Bonus 26 | \$ 1,574.40 | 1,627.20 | 1,682.40 | 1,740.60 | 1,801.70 | 1,865.80 |

227 Police Lieutenant

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 162,720.00 | 170,856.00 | 179,400.00 | 188,376.00 | 197,796.00 | 207,684.00 |
| MONTHLY | 13,560.00 | 14,238.00 | 14,950.00 | 15,698.00 | 16,483.00 | 17,307.00 |
| BI-WEEKLY | 6,258.46 | 6,571.38 | 6,900.00 | 7,245.23 | 7,607.54 | 7,987.85 |
| HOURLY | 78.2308 | 82.1423 | 86.2500 | 90.5654 | 95.0942 | 99.8481 |

EDUCATIONAL INCENTIVE BONUS

| | | | | | | |
|----|----------|----------|----------|----------|----------|----------|
| BA | 1,766.44 | 1,837.84 | 1,912.84 | 1,991.56 | 2,074.24 | 2,161.00 |
|----|----------|----------|----------|----------|----------|----------|

| | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|
| CA POST Mgmt. Cert. | 678.00 | 711.90 | 747.50 | 784.90 | 824.15 | 865.35 |
|---------------------|--------|--------|--------|--------|--------|--------|

| | | | | | | |
|--------------|--------|--------|--------|--------|--------|--------|
| Lgy Bonus 20 | 678.00 | 711.90 | 747.50 | 784.90 | 824.15 | 865.35 |
|--------------|--------|--------|--------|--------|--------|--------|

| | | | | | | |
|--------------|----------|----------|----------|----------|----------|----------|
| Lgy Bonus 26 | 1,356.00 | 1,423.80 | 1,495.00 | 1,569.80 | 1,648.30 | 1,730.70 |
|--------------|----------|----------|----------|----------|----------|----------|

| | | | | | | |
|--------------------|----------|----------|----------|----------|----------|----------|
| Mgmt Incentive Pay | 1,288.20 | 1,352.61 | 1,420.25 | 1,491.31 | 1,565.89 | 1,644.17 |
|--------------------|----------|----------|----------|----------|----------|----------|

231 Police Captain

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 193,476.00 | 203,148.00 | 213,300.00 | 223,968.00 | 235,164.00 | 246,924.00 |
| MONTHLY | 16,123.00 | 16,929.00 | 17,775.00 | 18,664.00 | 19,597.00 | 20,577.00 |
| BI-WEEKLY | 7,441.38 | 7,813.38 | 8,203.85 | 8,614.15 | 9,044.77 | 9,497.08 |
| HOURLY | 93.0173 | 97.6673 | 102.5481 | 107.6769 | 113.0596 | 118.7135 |

EDUCATIONAL INCENTIVE BONUS

| | | | | | | |
|----|----------|----------|----------|----------|----------|----------|
| BA | 2,036.08 | 2,120.92 | 2,209.96 | 2,303.56 | 2,401.84 | 2,505.04 |
|----|----------|----------|----------|----------|----------|----------|

| | | | | | | |
|---------------------|--------|--------|--------|--------|--------|----------|
| CA POST Mgmt. Cert. | 806.15 | 846.45 | 888.75 | 933.20 | 979.85 | 1,028.85 |
|---------------------|--------|--------|--------|--------|--------|----------|

| | | | | | | |
|--------------|--------|--------|--------|--------|--------|----------|
| Lgy Bonus 20 | 806.15 | 846.45 | 888.75 | 933.20 | 979.85 | 1,028.85 |
|--------------|--------|--------|--------|--------|--------|----------|

| | | | | | | |
|--------------|----------|----------|----------|----------|----------|----------|
| Lgy Bonus 26 | 1,612.30 | 1,692.90 | 1,777.50 | 1,866.40 | 1,959.70 | 2,057.70 |
|--------------|----------|----------|----------|----------|----------|----------|

| | | | | | | |
|--------------------|----------|----------|----------|----------|----------|----------|
| Mgmt Incentive Pay | 1,531.69 | 1,608.26 | 1,688.63 | 1,773.08 | 1,861.72 | 1,954.82 |
|--------------------|----------|----------|----------|----------|----------|----------|

232 Deputy Police Chief

| STEP | *1* |
|-----------|------------|
| ANNUAL | 259,272.00 |
| MONTHLY | 21,606.00 |
| BI-WEEKLY | 9,972.00 |
| HOURLY | 124.6500 |

EDUCATIONAL INCENTIVE BONUS

| | |
|----|----------|
| BA | 2,792.72 |
|----|----------|

| | |
|---------------------|----------|
| CA POST Mgmt. Cert. | 1,080.30 |
|---------------------|----------|

| | |
|--------------|----------|
| Lgy Bonus 20 | 1,080.30 |
|--------------|----------|

| | |
|--------------|----------|
| Lgy Bonus 26 | 2,160.60 |
|--------------|----------|

| | |
|--------------------|----------|
| Mgmt Incentive Pay | 2,052.57 |
|--------------------|----------|

301 Mayor

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----|-----|-----|-----|-----|
| ANNUAL | 31,200.00 | | | | | |
| MONTHLY | 2,600.00 | | | | | |
| BI-WEEKLY | 1,200.00 | | | | | |
| HOURLY | 15.0000 | | | | | |

302 Councilmember

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----|-----|-----|-----|-----|
| ANNUAL | 19,200.00 | | | | | |
| MONTHLY | 1,600.00 | | | | | |
| BI-WEEKLY | 738.46 | | | | | |
| HOURLY | 9.2308 | | | | | |

303 City Clerk

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|-----------|-----|-----|-----|-----|-----|
| ANNUAL | 12,000.00 | | | | | |
| MONTHLY | 1,000.00 | | | | | |
| BI-WEEKLY | 461.54 | | | | | |
| HOURLY | 5.7692 | | | | | |

304 City Treasurer

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|----------|-----|-----|-----|-----|-----|
| ANNUAL | 6,000.00 | | | | | |
| MONTHLY | 500.00 | | | | | |
| BI-WEEKLY | 230.77 | | | | | |
| HOURLY | 2.8846 | | | | | |

305 Youth Commissioner

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|--------|-----|-----|-----|-----|-----|
| ANNUAL | 300.00 | - | - | - | - | - |
| MONTHLY | 25.00 | - | - | - | - | - |
| BI-WEEKLY | 11.54 | - | - | - | - | - |
| HOURLY | 0.1442 | - | - | - | - | - |

306 Gardena Beautification Commissioner
306 Gardena Economic Business Advisory Commissioner
306 Human Services Commissioner
306 Recreation Commissioner
306 Rent Mediation Board Member
306 Senior Citizens Commissioner

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|--------|-----|-----|-----|-----|-----|
| ANNUAL | 600.00 | - | - | - | - | - |
| MONTHLY | 50.00 | - | - | - | - | - |
| BI-WEEKLY | 23.08 | - | - | - | - | - |
| HOURLY | 0.2885 | - | - | - | - | - |

308 Planning Commissioner

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|----------|-----|-----|-----|-----|-----|
| ANNUAL | 1,200.00 | - | - | - | - | - |
| MONTHLY | 100.00 | - | - | - | - | - |
| BI-WEEKLY | 46.15 | - | - | - | - | - |
| HOURLY | 0.5769 | - | - | - | - | - |

330 Department Heads

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 183,084.00 | 192,240.00 | 201,852.00 | 211,944.00 | 222,540.00 | 233,664.00 |
| MONTHLY | 15,257.00 | 16,020.00 | 16,821.00 | 17,662.00 | 18,545.00 | 19,472.00 |
| BI-WEEKLY | 7,041.69 | 7,393.85 | 7,763.54 | 8,151.69 | 8,559.23 | 8,987.08 |
| HOURLY | 88.0212 | 92.4231 | 97.0442 | 101.8962 | 106.9904 | 112.3385 |

| | | | | | | |
|--------------|---------|---------|---------|---------|---------|---------|
| Lgy Bonus 20 | 381.43 | 400.50 | 420.53 | 441.55 | 463.63 | 486.80 |
| Lgy Bonus 25 | 762.85 | 801.00 | 841.05 | 883.10 | 927.25 | 973.60 |
| Lgy Bonus 30 | 1144.28 | 1201.50 | 1261.58 | 1324.65 | 1390.88 | 1460.40 |

335 Deputy City Manager

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 192,240.00 | 201,852.00 | 211,944.00 | 222,540.00 | 233,664.00 | 245,352.00 |
| MONTHLY | 16,020.00 | 16,821.00 | 17,662.00 | 18,545.00 | 19,472.00 | 20,446.00 |
| BI-WEEKLY | 7,393.85 | 7,763.54 | 8,151.69 | 8,559.23 | 8,987.08 | 9,436.62 |
| HOURLY | 92.4231 | 97.0442 | 101.8962 | 106.9904 | 112.3385 | 117.9577 |

| | | | | | | |
|--------------|---------|---------|---------|---------|---------|---------|
| Lgy Bonus 20 | 400.50 | 420.53 | 441.55 | 463.63 | 486.80 | 511.15 |
| Lgy Bonus 25 | 801.00 | 841.05 | 883.10 | 927.25 | 973.60 | 1022.30 |
| Lgy Bonus 30 | 1201.50 | 1261.58 | 1324.65 | 1390.88 | 1460.40 | 1533.45 |

339 Assistant City Manager

| STEP | *1* | *2* | *3* | *4* | *5* | *6* |
|-----------|------------|------------|------------|------------|------------|------------|
| ANNUAL | 200,964.00 | 211,008.00 | 221,556.00 | 232,632.00 | 244,260.00 | 256,476.00 |
| MONTHLY | 16,747.00 | 17,584.00 | 18,463.00 | 19,386.00 | 20,355.00 | 21,373.00 |
| BI-WEEKLY | 7,729.38 | 8,115.69 | 8,521.38 | 8,947.38 | 9,394.62 | 9,864.46 |
| HOURLY | 96.6173 | 101.4462 | 106.5173 | 111.8423 | 117.4327 | 123.3058 |

| | | | | | | |
|--------------|---------|---------|---------|---------|---------|---------|
| Lgy Bonus 20 | 418.68 | 439.60 | 461.58 | 484.65 | 508.88 | 534.33 |
| Lgy Bonus 25 | 837.35 | 879.20 | 923.15 | 969.30 | 1017.75 | 1068.65 |
| Lgy Bonus 30 | 1256.03 | 1318.80 | 1384.73 | 1453.95 | 1526.63 | 1602.98 |

340 Police Chief

| STEP | *1* |
|-----------|------------|
| ANNUAL | 290,712.00 |
| MONTHLY | 24,226.00 |
| BI-WEEKLY | 11,181.23 |
| HOURLY | 139.7654 |

| | |
|--------------------|----------|
| Edu Incentive Pay | 3,107.12 |
| CA POST Exe Cert | 2,422.60 |
| Lgy Bonus 26 | 2,422.60 |
| Mgmt Incentive Pay | 2,301.47 |

350 City Manager

| STEP | *1* |
|-----------|------------|
| ANNUAL | 324,010.00 |
| MONTHLY | 27,000.83 |
| BI-WEEKLY | 12,461.92 |
| HOURLY | 155.7740 |

SOCIAL SERVICES COORDINATOR

Job Summary

Description

Under direction, performs social service functions and case management for participants of programs within the Human Services Division; plans and coordinates services; supervises part-time staff, interns, and volunteers; and does related work as required.

Representative Duties

Performs case management for participants including performing comprehensive assessment, care planning, service arrangement, and monitoring; completes and maintains records that document compliance with program requirements and funders; supervises, monitors, coaches, and motivates staff to enhance performance; develops close relationships with other area providers, colleges, and hospitals to enhance services; recruits and supervises student interns; attends networking and community meetings; develops publicity and outreach programs to attract and inform the public about Human Services Programs; performs other duties as assigned within the Recreation and Human Services Department. The preceding duties have been provided as examples of the essential types of work performed by positions within this job classification. The City, at its discretion, may add, modify, change, or rescind work assignments as needed.

TYPICAL QUALIFICATIONS

Education and Experience

Bachelor's degree in social or behavioral sciences or related field **and** two (2) years experience in social service case management or related field **OR** master's degree in social or behavioral science **and** one (1) year experience in social service case management or related field. Experience working with the elderly population and supporting the needs of frail and elderly seniors and those with Alzheimer's or dementia desired.

Knowledge and Abilities

Ability and expertise in the provision of supportive services programs; ability and experience providing guidance on decisions requiring judgments and assistance with problem situations; ability to create care plans and monitor outcomes; ability to communicate effectively with clients and family members and treat them with respect and dignity; ability to explain goals, policies and procedures to staff; ability to monitor and evaluate the performance of staff; knowledge of human behavior and the aging process; knowledge of community resources; knowledge of social and health intervention techniques; knowledge of supporting the needs of clients with Alzheimer's and related dementia.

Physical Demands and Working Conditions

Work is performed in an office environment and at indoor and outdoor facilities; incumbents may be exposed to inclement weather conditions; work and/or walk on various surfaces including slippery or uneven surfaces. Duties require the ability to speak, hear, touch, and see. Also required is the ability to exert a small amount of physical effort in sedentary to light work involving moving from one area to another; occasionally bending, stooping, kneeling, reaching, pushing, and pulling (drawers opened and closed to retrieve and file information); occasionally lifting or carrying materials that weigh up to 50 pounds. Finger dexterity is needed to access, enter, and retrieve data using

a computer keyboard, typewriter, or calculator; requires sufficient hand/eye coordination to perform semi-skilled repetitive movements, such as typing on a keyboard, filing, data entry, and/or use of a personal computer or other office equipment and supplies; may involve sitting or standing for prolonged periods of time; must have the ability to operate a motor vehicle to travel to different sites and locations.

License

License requirement due to the performance of field duties that require the operation of a City vehicle, a valid Class C California Driver's License, and an acceptable driving record at the time of appointment and throughout employment may be required. California Department of Motor Vehicle (DMV) Pull Notice System: An incumbent appointed to this position is subject to enrollment in the California DMV Pull Notice Program. The Pull Notice program provides information on the incumbent's driving record and Driver's License status on a periodic basis to the City of Gardena. An employee assigned a City vehicle must acknowledge receipt and understanding of City Administrative Regulations covering the use of City vehicles. Possession of or ability to obtain within 6 months of employment, an appropriate, valid CPR and basic First Aid Certificate.

Special Condition

This position is dependent upon Grant funding.



MEMORANDUM

OFFICE of the CITY CLERK

TO: Honorable Mayor and Members of the
City Council

DATE: December 12, 2024

FROM: Becky Romero, Deputy City Clerk

REF: 2024-001

SUBJ: City Clerk Annual Report – Retention
Schedule

cc: City Manager
City Attorney
City Clerk

As the official Custodian of Records for the City, the City Clerk must develop and maintain a detailed records retention schedule that specifies the length of time each type of record must be kept based on legal and administrative needs. I am writing to inform you that we have not made any changes to the City of Gardena's Retention Schedule in 2024.

I am also recommending that this report be Received and Filed. Thank you.



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 8.I
Section: CONSENT CALENDAR
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: SECOND READING AND ADOPTION OF ORDINANCE NO. 1876, Adopting and Amending Sections 2.48.020(A) and 2.48.055 of the Gardena Municipal Code Relating to the Number of Members and Quorum Requirements of the Gardena Youth Commission

CONTACT: RECREATION & HUMAN SERVICES

COUNCIL ACTION REQUIRED:

RECOMMENDATION AND STAFF SUMMARY:

Staff respectfully recommends that the City Council adopt Ordinance No. 1876 which approves an amendment to the Gardena Youth Commission membership size and quorum requirements.

During the October 22, 2024 Council Meeting, there was a directive by Mayor Tasha Cerda which was seconded by Mayor Pro Tem Rodney Tanaka, to amend sections 2.48.020(A) and 2.48.055 of the Gardena Municipal Code relating to the Youth Commission membership size and quorum.

The purpose of the change is: To reduce the membership from ten (10) to seven (7) members; and allow them to reduce the number of non-council appointees from five (5) to two (2) members.

The reason is: It will help the Youth Commission make quorum

The benefit is: It will help our Youth Commission move forward with their Agenda.

The changes are reflected in the proposed Ordinance No. 1876.

At the November 19, 2024, City Council meeting, Council Member Francis made the motion, it was seconded by Council Member Henderson. The motion passed, 4-0. Council Member Francis introduced Ordinance No. 1876.

FINANCIAL IMPACT/COST:

Cost savings of \$75 per month in commissioner monthly stipends.

ATTACHMENTS:

[Complete with Docusign ORDINANCE 1876.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio", is centered on a light gray rectangular background.

Clint Osorio, City Manager

ORDINANCE NO. 1876
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY
OF GARDENA, CALIFORNIA, AMENDING SECTIONS
2.48.020(A) AND 2.48.055 OF THE GARDENA
MUNICIPAL CODE RELATING TO THE NUMBER OF
MEMBERS AND QUORUM REQUIREMENTS OF THE
GARDENA YOUTH COMMISSION

WHEREAS, the City Council has been made aware that the Gardena Youth Commission is having difficulty conducting meetings given the current membership size and quorum requirements of the commission.

WHEREAS, the City Council desires to reduce the membership size and quorum requirements of the Gardena Youth Commission to provide more flexibility to the Gardena Youth Commission.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GARDENA, CALIFORNIA, DOES HEREBY ORDAIN, AS FOLLOWS:

SECTION 1. Section 2.48.020(A) of the Gardena Municipal Code is hereby amended to read as follows:

A. The Gardena youth commission shall consist of ~~seventeen~~ members. The mayor and each city council person shall have the right to nominate one member from the citizens at large. Such nominations shall be honored by ratification and confirmation by a majority vote of the membership of the council. The remaining ~~two~~five members shall be nominated by majority vote of the council appointed commissioners. Such nominations shall be ratified and confirmed by city council.

SECTION 2. Section 2.48.055 of the Gardena Municipal Code is hereby amended to read as follows:

~~FourSix~~ (46) voting members of the commission shall constitute a quorum of the commission for the transaction of business.

SECTION 3. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause or phrase be declared unconstitutional.

SECTION 4. Certification. The City Clerk shall certify the passage of this ordinance and shall cause the same to be entered in the book of original ordinances of

ORDINANCE NO. 1876

said City; shall make a minute passage and adoption thereof in the records of the meeting at which time the same is passed and adopted; and shall, within fifteen (15) days after the passage and adoption thereof, cause the same to be published as required by law, in a publication of general circulation.

SECTION 5. Compliance with CEQA. Adoption of this Ordinance is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15061 (b)(3) (General Rule) of the CEQA Guidelines because it is not a “project” and because it can be seen with certainty that there is no possibility that the passage of this Ordinance will have a significant effect on the environment.

SECTION 6. Effective Date. This ordinance shall not become effective or be in force until thirty (30) days from and after the date of its adoption.

Passed, approved, and adopted this 17th day of December 2024.

TASHA CERDA, Mayor

ATTEST:

MINA SEMENZA, City Clerk

APPROVED AS TO FORM:



CARMEN VASQUEZ, City Attorney



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 8.J
Section: CONSENT CALENDAR
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Approve Amendment for RIN Separator with Clean Energy

CONTACT: TRANSPORTATION

COUNCIL ACTION REQUIRED:

RECOMMENDATION AND STAFF SUMMARY:

As part of the Biogas Regulatory Reform Rule (BRRR), the U.S. Environmental Protection Agency (EPA) finalized its regulation which established new procedural requirements for entities using Renewable Natural Gas (RNG), effective January 1, 2025. Under this new BRRR, GTrans will now be considered as a "RIN Separator" who is responsible for receiving the Renewable Identification Number (RIN) credits, completing monthly remittance activities, and submitting quarterly reports and annual attestations. These are the same tasks that fall under Clean Energy's contract with GTrans to provide RNG commodity and credit management services, awarded by the Gardena City Council at its August 13, 2024 meeting.

Once GTrans designates Clean Energy as the RIN Separator, they can continue to deliver RNG to our operation, complete the BRRR setup process with the EPA, and handle all administrative tasks associated with the federal Renewable Fuel Standard (RFS) program. There are no financial impacts or changes to terms of the existing contract with Clean Energy, and the amendment will designate Clean Energy as the RIN Separator in order to comply with the federal regulations.

Therefore, staff respectfully recommends that Council authorize the execution of the attached amendment with Clean Energy.

FINANCIAL IMPACT/COST:

There is no impact to the General Fund.

ATTACHMENTS:

[GTrans BRR Amendment.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio", is centered within a light gray rectangular box.

Clint Osorio, City Manager



Amendment to Transaction Confirmation(s)

November 26, 2024

Tasha Cerda
City of Gardena
1700 West 162nd Street,
Gardena, CA 90247

RE: Amendment to Transaction Confirmation(s)

Dear Ms. Cerda,

Clean Energy Renewable Fuels, LLC (“**CERF**”) and City of Gardena (together with CERF, each a “**Party**” and collectively, the “**Parties**”) have entered into one or more transaction confirmations for the purchase and sale of renewable natural gas (“**RNG**”) and associated environmental attributes. On July 12, 2023, the U.S. Environmental Protection Agency (“**EPA**”) published a final rulemaking known as the Biogas Regulatory Reform Rule, 88 Fed. Reg. 44468 (“**BRRR**”), that makes certain amendments to the regulations governing the U.S. Renewable Fuel Standard Program under the Energy Policy Act of 2005 and the Energy Independence and Security Act of 2007 (“**RFS**”) governing the generation of renewable identification numbers (“**RINs**”) on RNG. Due to the regulatory changes of the BRRR, by their execution of this letter (“**Letter Amendment**”) and as of the date of such execution, the Parties hereby agree to amend the following transaction confirmation(s) in the manner set forth herein:

1. COG001-TC01 (as further amended, modified or supplemented from time to time)

(Collectively the “**Transaction Confirmation(s)**”).

Amendments to the Transaction Confirmation(s)

1. Maintaining the Benefits and Burdens of the Transaction Confirmation(s). The Parties acknowledge the changes and modifications to the RFS contained in the BRRR, the impact of which necessitates modifications to the Parties’ obligations under the Transaction Confirmation(s). The Parties hereby modify their respective responsibilities under the Transaction Confirmation(s) only to the extent necessary to comply with the BRRR, in a manner that is least disruptive to the legal and commercial terms of the Transaction Confirmation(s), and in a manner that preserves the original economic bargain and allocation of risks between the Parties as memorialized in the Transaction Confirmation(s), except as otherwise stated in this Letter Amendment.
2. Cooperation. The Parties agree that they shall cooperate with each other, share documentation and provide access to facilities owned or operated by each Party such that RINs can be validly generated under the RFS as amended by the BRRR. Such cooperation

shall include, but is not limited to, sharing, completing and assisting the other Party or third parties with product transfer documents, affidavits, reports, records, measurement records, sampling and testing requirements of the RFS as amended by the BRRR.

3. Registration. The Parties acknowledge that the BRRR requires entities owning RNG or biogas on which RINs are generated to register with the EPA under the RFS in accordance with their respective roles. The Parties agree that while CERF shall register with the EPA in accordance with the BRRR, both Parties covenant that they will cooperate with one another to ensure the registration of all entities taking ownership of RNG and biogas used as a feedstock to produce RNG that is the subject of the Transaction Confirmation(s).
4. RIN Generator. The Parties agree that the producer of the RNG that is the subject of the Transaction Confirmation(s) shall be the generator of the RINs on the RNG as required by the RFS as amended by the BRRR.
5. RIN Separation. The Parties acknowledge that assigned RINs (known as “**K1 RINs**”) may not be separated from RNG and become separated RINs (known as “**K2 RINs**”) until the RNG is used as a transportation fuel as defined by the RFS. The Parties agree that CERF will separate K1 RINs into K2 RINs when the RNG is withdrawn from the natural gas commercial pipeline system or used or dispensed as transportation fuel at the Station(s) (as defined in the Transaction Confirmation(s)).
6. RIN Generation Rate. The Parties agree that if the Transaction Confirmation(s) establish a “RIN Generation Rate” (as defined in the Transaction Confirmation(s)), (i) the RIN Generation Rate shall equal 11.6935 beginning on January 1, 2025, and (ii) any reference to “11.727” in the formula for RIN Payment (as defined in the Transaction Confirmation(s)) shall be deemed deleted and replaced with “11.6935” beginning on January 1, 2025.
7. Other Necessary Amendments. To the extent not expressly addressed herein and recognizing that guidance and practical custom will be received by the EPA and will be developed by commercial parties during the implementation of the BRRR, the Parties shall without undue delay implement any other or further amendments, modifications, or changes reasonably necessary to conform their performance to the requirements of the BRRR. The Parties agree that if the Transaction Confirmation(s) contain a section titled “Regulatory Hinderance,” the Parties shall conduct their actions in accordance with the Regulatory Hinderance section.

If you are in agreement with the terms of this Letter Amendment, please sign below. This Letter Amendment may be executed in any number of counterparts or by electronic transmission (including pdf or any electronic signature complying with the U.S. federal E-SIGN Act of 2000, e.g., DocuSign or EchoSign), each of which when so executed and delivered shall be deemed an original, and all of which together shall constitute one and the same instrument. The date of your signature below shall be the effective date of this Letter Amendment, and upon which the terms of this Letter Amendment shall become a binding agreement between the Parties.

Very truly yours,

Clean Energy Renewable Fuels, LLC

By: Robert Vreeland
Name: Robert Vreeland
Title: Chief Financial Officer

AGREED AND ACCEPTED:

City of Gardena

By: _____
Name: Tasha Cerda
Title: Mayor, City of Gardena
Date:



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 8.K
Section: CONSENT CALENDAR
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Acceptance and Notice of Completion of GTrans Dispatch Remodeling Project

CONTACT: TRANSPORTATION

COUNCIL ACTION REQUIRED:

RECOMMENDATION AND STAFF SUMMARY:

Staff respectfully recommends that City Council accept the work and order the recordation of the Notice of Completion for GTrans Dispatch Remodeling Project, JN512. This project was completed by Ambit Construction & Design, Inc., which reached substantial completion on September 23, 2024. The project remodeled and reconfigured GTrans' operations dispatch center to accommodate the new flow of employee work assignments, meeting areas, and access points. Sufficient funds to complete this project were appropriated by the City Council using local capital funds specifically reserved for this project. There is no impact to the General Fund.

FINANCIAL IMPACT/COST:

Amount of Expense: \$774,373.14

Funding Sources:

- Los Angeles County Proposition C Sales Tax: \$264,031.75
- State Transit Assistance (STA): \$510,341.39

There is no impact to the General Fund.

ATTACHMENTS:

[Notice of Completion - GTrans Dispatch Remodeling Project, JN512.pdf](#)

APPROVED:

Clint Osorio, City Manager

RECORDING REQUEST BY AND MAIL TO:

Mina Semenza, City Clerk
City of Gardena
1700 W. 162nd Street
Gardena, CA 90247

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN, that:

1. The undersigned is the duly authorized representative of the City of Gardena, a Municipal Corporation of the State of California located within the County of Los Angeles in said State at 1700 West 162 Street, Gardena, California 90247.
2. That on the 8th day of November 2022, the City Council of said City entered into contract with Ambit Construction & Design, Inc., whose address is 13719 Van Nuys Blvd., Pacoima, CA 91331 for the improvement titled JN512, GTrans Dispatch Remodel in accordance with City of Gardena Plans and Specifications.
3. That all of the work and improvement was located at 13999 S. Western Ave., Gardena, CA 90249 in said City. The owner of the location is the City of Gardena.
4. That all of the work and improvement contemplated in and under said contract was substantially completed on September 23, 2024.
5. That the City Council formally accepted this work and improvement on December 17, 2024.

The undersigned, being first duly sworn, states: That he is the duly authorized representative of the City of Gardena, the political subdivision of the State of California which conducted the proceedings for the improvement titled JN512, GTrans Dispatch Remodel in said City, that he has read the foregoing "Notice of Completion" and knows the facts recited therein are true.

IN WITNESS THEREOF, I have hereunto subscribed my name as the duly authorized representative of said City this ____ day of _____ 2024.

City of Gardena

Ernie Crespo



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 8.L
Section: CONSENT CALENDAR
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Approve the GTrans Public Transportation Agency Safety Plan Update

CONTACT: TRANSPORTATION

COUNCIL ACTION REQUIRED:

RECOMMENDATION AND STAFF SUMMARY:

Effective July 2019, public transportation systems that are recipients or subrecipients of FTA grant funds are required to develop a Public Transportation Agency Safety Plan (PTASP). The purpose of the PTASP is to improve public transportation safety by guiding transit agencies to manage safety risks more effectively and proactively in their systems. The PTASP requires public transportation operators to develop and implement safety plans that establish processes and procedures that support the Safety Management System (SMS) comprehensive and collaborative approach to managing safety through improved control of risk, earlier detection and correction of safety problems, sharing and analyzing safety data more effectively, and more precise measurement of safety performance. As part of PTASP requirements, transit agencies must set safety performance targets in their safety plans based on safety performance measures that include fatalities, injuries, safety events, and system reliability. FTA will assess compliance with the PTASP through its triennial oversight review program.

The PTASP is required to be reviewed annually. GTrans' PTASP was originally approved by Council on September 8, 2020 and is being presented to Council for its annual update.

For the current update, the FTA has required agencies to include policies and strategies related to minimizing exposure to infectious diseases, to develop the plan in cooperation with frontline employees, establish a risk reduction program, and to provide de-escalation training. These requirements were included in the plan update.

It is recommended that Council approve the attached 2025 Public Transportation Agency Safety Plan update.

FINANCIAL IMPACT/COST:

The PTASP serves as a guide for the identification and management of safety risks and does

not commit GTrans to specific expenditures. Recommended safety management activities and safety enhancements will be identified each budget year within available allocations of transit revenues and included as part of the annual budget process. There is no impact to the General Fund.

ATTACHMENTS:

[City of Gardena GTrans PTASP \(Updated December 17, 2024\).pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio".

Clint Osorio, City Manager



CITY OF GARDENA

PUBLIC TRANSIT AGENCY

SAFETY PLAN

Updated December 17, 2024

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TRANSIT AGENCY INFORMATION

| | |
|---|---|
| Transit Agency Name | City of Gardena - GTrans (Hereafter Agency) |
| Transit Agency Address | 13999 S. Western Avenue Gardena, CA 90249 |
| Accountable Executive | Ernie Crespo, Director of Transportation |
| Chief Safety Officer | Lee Sterling, Transit Training & Safety Manager |
| Modes of Service Provided by Agency | Fixed Route Bus; Dial-A-Ride |
| FTA Funding Received | 5307 |
| Does the agency provide transit service on behalf of another transit agency? | GTrans provides Dial-a-Ride service on behalf of the City of Hawthorne and unincorporated areas of Los Angeles County (Alondra Park and Del Aire) |

| Other Transit Agency Served | Address |
|-----------------------------|--|
| Los Angeles County | 500 W Temple Street Los Angeles, CA 90012 |
| City of Hawthorne | 4455 W. 126th Street Hawthorne, CA 90250 |

Development, Approval, & Updates

| Transit Agency Name | City of Gardena - GTrans (Hereafter Agency) | Adoption Dates |
|---|--|---|
| Name of Person Who Drafted This Plan | Samantha M. Blackshire Transit Operations Officer, GTrans | |
| Previous Approvals by City Council | City of Gardena City Council | 9/8/2020- Original 9/27/2022 - Updated |

Plan Development, Approval, and Updates

Development

As a recipient of funding via the Federal Transit Administration, the City of Gardena's GTrans (GTrans) chose to develop its Public Transportation Agency Safety Plan (PTASP) rather than adopt a PTASP developed by the California Department of Transportation. By signature below, the Accountable Executive confirms the development and revision of this plan.



12/12/2024

Accountable Executive – Director of Transportation

Date Signed

Approval

The City of Gardena City Council approved this plan as so indicated in the City Council minutes contained in Appendix E:

Approval by City Council

City of Gardena City Council

Dec. 17, 2024 - Updated

Certification

In accordance with 49 CFR 673.13 Certification of Compliance, GTrans will self-certify the PTASP via the FTA's Certifications and Assurances process. The FTA requires each transit agency, direct recipient, or state to annually self-certify that they have PTASPs that meet the requirements of this rule. FTA will use its existing Certifications and Assurances process for this effort.

The Agency's City Council will certify its PTASP and rely on the FTA to certify the PTASP during the GTrans' Annual Certifications and Assurances that requirements of the Rule have been met. GTrans understands that the PTASP and the process employed to develop/deploy it will be audited by the FTA during our Triennial Performance Review.

GTrans' Plan update was certified by the City Council, on ___Dec. 17, 2024___, as is attested to by the meeting minutes of the ___Dec. 17, 2024___, City Council meeting which can be viewed in Appendix E.

Record of Revisions

A table that records the history of revisions made to the GTrans' PTASP is contained in Appendix H of this document. The history of the changes was placed in the appendix to help preserve the page numbering to the extent possible.

Annual Review and Update of the Public Transportation Agency Safety Plan (PTASP)

On November 15, 2021, President Biden signed into law the Bipartisan Infrastructure Law, which authorizes federal investment in public transportation. The Bipartisan Infrastructure Law amends FTA's safety program at 49 U.S. Code § 5329(d) by adding to the Public Transportation Agency Safety Plan (PTASP) requirements. These new requirements apply to GTrans as a transit agency required to implement a Public Transportation Agency Safety Plan (PTASP) under the PTASP regulation 49 CFR 673.

This document constitutes GTrans' PTASP, which is designed to adhere to the Safety Management System (SMS) guidelines for a comprehensive and collaborative approach to managing transit safety. This is a living document that will evolve through successive updates and be expanded as needed through recorded revisions referenced in Appendix H. The SMS allows GTrans management and labor personnel to work together to control risk, detect and correct safety problems, effectively share and analyze safety data, and more precisely measure safety performance.

The PTASP will be reviewed annually each year in June to ensure it is current and in compliance with federal rules and regulations. It's the responsibility of the Chief Safety Officer to work with both the GTrans Policy Committee and the Safety Committee to solicit internal reviews. Both committees assist in the promotion of a safe, healthy and secure environment for all employees and our customers.

The GTrans Policy Committee will review the PTASP annually especially when the following have occurred:

- Significant changes to service delivery;
- Introduces new processes or procedures that may impact safety;
- Changes or re-prioritizes resources available to support Safety Management Systems (SMS); and/or
- Significantly changes its organizational structure.

GTrans' Policy Committee will consist of the Accountable Executive, Chief Safety Officer, Assistant Director of Transportation, Transit Operations Manager, Transit Maintenance Manager, Human Resources staff, Transit Systems Analyst, and Transit Finance Manager.

The draft plan and updates will be presented by the Chief Safety Officer to the Policy Committee and the Safety Committee for review and comment in August. Any proposed changes will be submitted to SCAG in August.

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Revisions will be submitted to the City Council at its September meeting for approval. Amendments to the PTASP will be published to the employees and the public at large in accordance with GTrans' standard communication process (as indicated on Page 14 - Safety Communication).

Executive Summary

The purpose of this document is to establish the PTASP for GTrans in response to the United States Department of Transportation (USDOT) Federal Transit Administration (FTA) Title 49 Code of Federal Regulations (CFR) PART 673. The regulation focuses on establishing Safety Management System (SMS) guidelines for a comprehensive and collaborative approach to managing transit safety by administering safety throughout the organization, and strategies for minimizing the exposure of the public, personnel, property to unsafe conditions.

The Agency Safety Plan (ASP) demonstrates GTrans' commitment to safety and will be used to identify programs and processes to minimize injuries and accidents. Management's compliance with identified responsibilities in the ASP ensures that goals and objectives are achieved. GTrans management and labor personnel will work together to control risk, detect and correct safety problems, effectively share and analyze safety data, and more precisely measure safety performance.

GTrans' PTASP follows SMS criteria with the aim of generating data and information for management and Safety Committee to evaluate whether implemented safety risk mitigations are appropriate and effective, and to determine if GTrans' safety performance conforms with established safety objectives and Safety Performance Targets. Safety performance is assessed through routine monitoring activities that enable the identification of any deficiencies in the SMS.

GTrans executive management and leadership team have the overall responsibility of implementing safe and secure operations within the transit agency. As such, management is committed to providing resources essential to the implementation and control of the SMS.

Authority

GTrans is part of the Transportation Department of the City of Gardena, and as such, is governed by the City's five (5) member City Council. The City of Gardena has taken a great deal of pride in providing its residents and the surrounding areas with public transportation services since January 15, 1940. GTrans services are currently provided to the public with a fleet of electric and compressed natural gas (CNG) buses. There are only a limited number of vehicles powered by gasoline. GTrans carries approximately 2 million passengers annually. GTrans also operates paratransit service to seniors and the persons with disabilities.

Approval of GTrans' PTASP indicates that the City of Gardena City Council accepts that the PTASP complies with each requirement set forth in 49 CFR 673 and will effectively guide GTrans to manage

safety risk. To fulfill the requirements of 49 CFR 673, GTrans shall certify the PTASP and maintain the plan onsite readily accessible if requested for review.

Safety Management System (SMS)

GTrans has adopted a SMS approach to administering safety throughout the organization and for its PTASP.

SMS is a formal, organization-wide approach to managing safety risks and assuring the effectiveness of a transit agency's safety risk mitigation. SMS includes systematic procedures, practices, and policies for managing hazards and safety risk.

SMS safety culture is comprised of four (4) components (see below). SMS components interact with each other to provide an effective system of feedback.

| SMS Component | Description |
|---------------------------------|--|
| Safety Management Policy | A transit agency's documented commitment to safety, which defines the transit agency's safety objectives and accountabilities and responsibilities for the management of safety. Defines safety policies, procedures, and organization structure. |
| Safety Risk Management | Process for identifying hazards, and analyzing, assessing the hazards, and mitigating safety risk of their potential consequences. Formal process for management of hazards to an acceptable level of risk of their potential consequences. |
| Safety Assurance | Ensures implementation and effectiveness of safety risk mitigation; ensures agency meets or exceeds its safety objectives through the collection, analysis, and assessment of information. Establishment of process measures, assessments and controls to assess the effectiveness of risk control strategies. |
| Safety Promotion | Combination of training and communication of safety information to support SMS. Safety training and risk communication practices to promote a culture of safety. |

The Chief Safety Officer is authorized by GTrans' Accountable Executive to prepare, update and implement the PTASP, and to coordinate efforts with other involved departments and implement SMS processes and activities.

Safety Performance Targets

The Safety Committee will develop safety performance targets that will be reviewed and updated annually. The specific performance targets are based on the safety performance measures established under the *National Public Transportation Safety Plan* and any additional established performance goals.

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Updated: December 17, 2024

Safety Performance Targets

The Safety Committee will set the following Safety Performance Targets (SPTs) to meet those specified by the National Public Transportation Safety Plan. The performance goals for reportable¹ fatalities, injuries and safety events are measured against total Vehicle Revenue Miles (VRM) per mode of transit service. Per the National Public Transportation Safety Plan, “Measuring the number of fatalities over vehicle revenue miles, by mode, provides a fatality rate from which to assess future performance.”

In accordance with 49 US Code 5329, GTrans implements SPTs based on the safety performance measures established by FTA and reportable to the National Transit Database (NTD).

| Mode of Transit Service | Fatalities (Total) | Fatalities (Per 100K VRM) | Injuries (Total) | Injuries (Per 100K VRM) | Safety Events (Total) | Safety Events (Per 100K VRM) | System Reliability (VRM/Failures) | Annual VRM (Total) |
|-------------------------|--------------------|---------------------------|------------------|-------------------------|-----------------------|------------------------------|-----------------------------------|--------------------|
| Fixed Route | 0 | 0.0 | 10 | .71 | 1 | 0.07 | 6,000 | 1,400,000 |
| Dial-A-Ride | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 64,000 | 36,000 |

Safety Performance Target Coordination

The California DRMT, in its *2019 State Management Plan for Federal Transit Programs* encourages all direct recipients of 5307 funds to develop and certify their own PTASP. The California DRMT also states in its *2019 State Management Plan for Federal Transit Programs*, “After July 20, 2020, each agency that is required to develop a PTASP will have to certify with the FTA in their Annual Certifications and Assurances that they have met requirements of the Rule. The PTASP’s and the process employed to develop/deploy them will be audited by the FTA during each agencies Triennial Performance Review.”

Targets Transmitted to the State

Transit providers must make their SPTs available to their State and Metropolitan Planning Organizations (MPOs) (§ 673.15(a)). Transit providers also must coordinate with States and MPOs in the selection of State and MPO safety performance targets, to the maximum extent practicable (§ 673.15(b)). During this coordination process, to ensure consistency across the transportation modes represented in the state/regional planning process, States and MPOs may request that transit agencies use specific time periods for “total number” SPTs and specific VRM values for “rate” SPTs. The Chief

¹ The thresholds for “reportable” fatalities, injuries, and safety events are defined in the NTD Safety and Security Reporting Manual.

Safety Officer will be responsible for coordinating GTrans' Safety Performance Targets with the State and appropriate MPO. For the State of California, the contact for the SSO is listed in the table below.

| State Entity Name | Date Targets Transmitted |
|--|--------------------------|
| Brian Travis Senior Transportation Planner Caltrans Federal Transportation Performance Management Team Email: brian.travis@dot.ca.gov | December 18, 2024 |

Targets Transmitted to the Metropolitan Planning Organization(s)

| Metropolitan Planning Organization Name | Date Targets Transmitted |
|---|--------------------------|
| Priscilla Freduah-Agyemang Senior Regional Planner, Transit/Rail Southern California Association of Governments (SCAG) 900 Wilshire Blvd., Suite 1700 Los Angeles, CA. 90017 Tel: (213) 236 - 1973 Email: agyemang@scag.ca.gov | December 18, 2024 |

Safety Management Policy

Safety Management Policy Statement

City of Gardena GTrans will maintain an active Safety Management System (SMS) that encourages the open sharing of information on all safety issues. We expect our employees to report their safety concerns to agency management. No employee will be asked to compromise safety to “get the job done.”

We will develop and embed a safety culture in all our activities that recognizes the importance and value of effective safety management and acknowledges at all times that safety is paramount. Our overall safety objective is to proactively manage safety hazards and their associated safety risk, with the intent to eliminate unacceptable safety risk in our transit operations.

To that end, we will continuously examine our operations for hazards. We will establish a non-punitive employee safety reporting program, train staff on safety management, document our findings and safety risk mitigations, and strive for continuous improvement of our safety performance.

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As required by the Federal Transit Administration, we have established annual safety performance targets to help us measure the safety of our transit service. In addition, to address our overall safety objective, we will conduct hazard identification workshops with all frontline, supervisory, and management personnel during this calendar year. We will also work to increase the annual number of voluntary reports received from employees and actively track our safety risk mitigations. To ensure we meet this objective, our safety department will report out each quarter to our entire agency on the number of:

- Hazard identification workshops carried out in the quarter;
- Number and type of hazard reports received per employee in the quarter versus the same quarter last year; and
- Number and type of safety risk mitigations implementation in the quarter.

Ultimate responsibility for safety at City of Gardena GTrans rests with the Accountable Executive.

Responsibility for making our operations safer for everyone lies with each one of us – from executive management to frontline employees. Each manager is responsible for implementing the SMS in their area of responsibility and will be held accountable to ensure all reasonable steps are taken to perform activities established as part of the SMS.

Ineffective, Inappropriate Safety Risk Mitigations

If mitigation of a consequence(s) related to a hazard is not working as intended, the appropriate manager affected by the mitigation must submit notify the Chief Safety Officer in writing by requesting a modification. The request will be reviewed by the Chief Safety Officer and both the Policy and Safety Committee. The goal of the committee reviews is to find the best possible solution for the modification requested. All Committee Members vote on the mitigation modification recommended by the Chief Safety Officer. If an agreement is not reached the Committees are to propose another recommendation to the Chief Safety Officer. This review process continues until a modification request is agreed upon. Upon final approval by the Chief Safety Officer, the mitigation response is provided to the responsible division for implementation. Follow up of implemented mitigations is the responsibility of the Chief Safety Officer and the responsible division manager. If determined that it is not possible or highly impractical to eliminate a consequence correlated to a hazard, other actions may be taken to reduce the risk to the lowest practical level. These may include communicating to all employees about the hazard through internal memos, installing warning devices, enclosures, shields, guards; or implementing special procedures.

The Chief Safety Officer will meet, regularly and not less than quarterly with the leadership team and the Safety Committee to determine if there are safety risk mitigations that were not implemented, are ineffective, or inappropriate. The Chief Safety Officer must track the mitigation of hazards and share any agreed upon actions and reports that establish methods for monitoring safety risk mitigations during meetings. To support the mitigation implementation process, the Chief Safety

Officer will be responsible for assigning tasks related to monitoring of mitigation activities to the appropriate managers.

The Safety Committee will address missed safety performance targets set by GTrans and consider mitigations to reduce risks that contribute to safety events and assaults in accordance with Part 673. If a Safety Committee recommended a safety risk mitigation unrelated to the safety risk reduction program, and the Accountable Executive decides not to implement the safety risk mitigation, the Accountable Executive must provide a written statement explaining the decision. This explanation must be submitted and presented to the Safety Committee and City Council or equivalent entity.

Safety Management Policy Communication

The updated Safety Management Policy will be posted on the GTrans' website, building lobby, employee break rooms, and rider guide (will direct riders to the policy statement on our website). GTrans will introduce the updated Safety Management Policy to the public in the following manner: when taken to the City Council and then posted on the GTrans' website.

Authorities, Accountabilities, and Responsibilities

Accountable Executive

Our Accountable Executive reviewed the draft policy once it had been developed by our agency. Comments on and recommended changes were taken into account when the final document was developed. The Accountable Executive then submitted the policy to the Gardena City Council for approval. Once their approval was given, the Accountable Executive signed the policy. Additional responsibilities include, but are not limited to:

- Decision-making about resources (e.g. people and funds) to support asset management, SMS activities, and capital investments.
- Implementing safety risk mitigations for the safety risk reduction program that are included in the Agency Safety Plan under
- Receiving and considering all other safety risk mitigations recommended by the Safety Committee.
- Signing SMS implementation planning documents; and
- Endorsing SMS implementation team membership.

The Accountable Executive will also ensure the is responsible for the following safety objectives:

- Carrying out the PTASP and TAM plan.
- Controlling or directing the human and capital resources needed to develop and maintain the PTASP and TAM plan.

- Upholding and promoting safety policies, ensuring safety risk management and safety assurance.
- Supporting agency-wide safety performance measures and targets.
- Holding managers accountable for the safety performance within their respective divisions.
- Fostering a strong safety culture.
- Allocating the appropriate staffing resources necessary to assure compliance with SMS requirements.
- Identifying the necessary funds to meet the safety performance requirements and incorporate them into budgeting plans, prioritizing and allocating expenditures according to safety risk.

Chief Safety Officer

The Chief Safety Officer's duties may include, but are not limited to:

- Chairperson to the Safety Committee;
- Developing of Safety Committee agenda;
- Keeping the Accountable Executive abreast of Safety Committee discussions and decisions;
- Developing and maintaining SMS documentation;
- Directing hazard identification and safety risk assessment;
- Monitoring safety risk mitigation activities;
- Providing periodic reports on safety performance;
- Briefing the Accountable Executive and City Council on SMS implementation progress;
- Planning safety management training;
- Managing the GTrans' Employer Pull Notice (EPN) program;
- Managing the GTrans' security program;
- Managing the NTD Safety section of reporting;
- Managing the GTrans' required compliance programs, such as the SSPP program
- Participating in the City's Emergency Operations planning committee

Agency Leadership and Executive Management

Transit Maintenance Manager

Responsible for: the providing vehicle maintenance data including frequency and cost of materials and labor for in-house repairs; participate on the Policy and Safety Committees; ensuring the identifications of hazards within their areas of responsible; ensuring corrective measures are implemented; ensuring compliance with regulations and the safety of the fueling station; ensuring identification and correction of bus stop hazards; managing hazardous waste storage and disposal; ensuring compliance with

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environmental regulations; ensuring compliance with all maintenance, building and fire code requirements and ensuring employees receive safety information and training.

Transit Operations Manager

Responsible for: providing accident data and investigation results; ensuring driver evaluation are conducted and the results reviewed; implementation of safety campaigns; ensuring identification and correction of bus stop hazards; ensuring employees receive safety and training information; ensuring compliance with all operational requirements; developing policies and procedures to ensure safe operations; developing service routes and the timing associated with those routes and participation in the Policy and Safety Committees.

Asst. Director of Transportation

Oversees the development and administration of external and internal reporting, including but not limited to National Transit Database (NTD) reports, federal and state triennial reviews; participates and assist in labor negotiations process; responsible for compliance with federal, state, and local laws and regulations; provides strategic planning by developing and implementing short and long term financial planning forecasting, projection, and analysis; provides highly responsible and complex, administrative and financial management support of the Accountable Executive; may assume responsibilities of Accountable Executive in his the absence or act as designee; participate in Policy and Safety Committees. Public dissemination of PTASP required information.

Transit Systems Analyst

Responsible for: providing data and security information collection and/or analytical programs; ensuring the Agency's ability to record and download safety and security videos; and participation on the Policy Committee as needed.

Transit Finance Manager

Responsible for: providing insurance costs, and experience modification;

Human Resources Manager

Responsible for: providing employee turnover number; employee injury and illness experience; managing the drug and alcohol program compliance; ensuring compliance with

the Agency's employee selection; and participation on the PTASP Committee as needed.

Union Leadership

Responsible for: providing information and input regarding safety issues of which they become aware

Key Staff

Trainers

Responsible for: the providing driving training to employees and new drivers; pass/fail rates for new drivers, providing accident data and investigation results; ensuring driver evaluation are conducted and the results reviewed: implementation of safety campaigns; ensuring identification and correction of bus system hazards; ensuring employees receive safety training annual an ask needed.

Safety Committee

GTrans has established a designated Safety Committee that is comprised of a joint labor-management process and consists of equal number of management representatives (6) and frontline transit workers (6) representatives. To the extent practicable, the Committee must include front line worker representatives from major transit service functions, such as operations and maintenance. Joint labor-management process means a formal approach to discuss topics affecting transit workers and the public transportation system. The labor organization that represents the plurality of the frontline transit workers must select the representatives for the Safety Committee. The GTrans Safety Committee members are as follows:

Safety Committee Members

Chief Safety Officer (Chair)

Assistant Dir. Of Transportation

Transit Operations Manager

Transit Maintenance Manager

Transit Operations Supervisor

Maintenance Supervisor

Bus Operators (3)

Maintenance Staff (3)

GTrans conducts regular Safety Committee meetings regularly and not less than quarterly to ensure that safety issues are addressed comprehensively.

The Safety Committee meetings will be held regularly with equal number of labor and management personnel to discuss incidents, accidents, assaults based on data received throughout the month. This

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body will also be responsible for approving the PTASP and any updates; identifying and recommending risk based mitigations or strategies necessary to reduce the likelihood and severity of consequences identified through the agency's safety risk assessment process; identifying mitigations or strategies that may be ineffective, inappropriate, or were not implemented as intended; identifying safety deficiencies for purposes of continuous improvement; and establishing performance targets for the GTrans risk reduction program. The Safety Committee will support the operation of the GTrans SMS.

The role of the committee is to review the status of programs, projects and activities designed to maintain the safety of employees and customers. The Safety Committee also identifies potential safety hazards and provides possible solutions to mitigate hazards. The Safety Committee also reviews annually any updates to the PTASP plan.

Agenda, Minutes and Notices

Safety Committee meeting agendas will be developed by the Chief Safety Officer and shared with members of the Safety Committee by email prior to the meeting date.

Information discussed and decisions made during each meeting will be recorded in the meeting minutes as documented by a member of the administrative staff. The meeting minutes will be circulated to all Safety Committee members by email and stored on a shared drive. Also, Safety Committee meeting minutes will be posted on employee bulletin boards, and actions to be taken as a result of Safety Committee review will also be presented at bus operator Quarterly Safety meetings, Maintenance Tailgate meetings and GTrans All-Hands staff meetings to increase employee safety awareness about the causes and prevention of accidents, and the identification and correction of physical hazards. The Chief Safety Officer will share the Safety Committee meeting minutes with the Accountable Executive, who can provide updates to the City Manager during regularly scheduled meetings.

Subcommittees

When deemed necessary the Safety Committee will establish subcommittees to meet, research, discuss and address mitigations related to the Safety Committee Meeting findings and recommendations.

Training for Committee Members

At the first committee meeting with new members, an overview of PTASP and safety policies will be provided and will act as a refresher for all other committee members. A more in-depth safety training is conducted during new hire training and at Safety and Tailgate meetings.

Compensation Policy

All members of the Safety Committee will be compensated for their time in accordance with the Memorandum of Understanding for their respective bargaining group.

Technical Assistance

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The Safety Committee may need access to technical experts, including other transit workers, to serve in an advisory capacity as needed to support its deliberations.

Reach & Record Decisions

The Safety Committee will reach decisions through consensus. If the Committee cannot reach an agreement, the Chief Safety Officer will be required to provide another proposal for committee consideration. All decisions will be recorded in the meeting minutes.

Disputes

The Safety Committee will manage disputes and grievances in concurrence with the City's established Grievance Policy.

Employee Safety Reporting Program

Employees are encouraged to provide ideas, concerns, or suggestions for improved safety in the workplace. These safety concerns can be raised with supervisors, Management, or members of the Safety Committee. Reports and concerns about workplace safety issues (hazards, assaults on transit workers, near misses, unsafe acts and conditions) may be made anonymously placing a note in the Safety Suggestion Box or using the Hazard Report Form found (see Appendix G). Assault on Transit Worker is a circumstance in which an individual knowingly, without lawful authority or permission, and with intent to endanger the safety of any individual, or with a reckless disregard for the safety of human life, interferes with, disables, or incapacitates a transit worker while the transit worker is performing the duties of the transit worker.

Methods of self-reporting include:

- Hazard Report Form
- Safety suggestion boxes;
- Written report to a Safety Committee member;
- Safety Committee meetings;
- Bus operator, Maintenance, and supervisory team meetings;
- Written report to leadership and Executive Management;
- Reports issued to Dispatch over the radio system.

All reports can be made without fear of reprisal. All suggestions will receive prompt follow-up by the Safety Committee or Management. Safety Committee meeting minutes will be posted on employee bulletin boards, and actions to be taken as a result of Safety Committee review will also be presented at bus operator Quarterly Safety meetings, Maintenance Tailgate meetings and GTrans All-Hands staff meetings to increase employee safety awareness about the causes and prevention of accidents, and the identification and correction of physical hazards.

Management will take immediate disciplinary action against employees if a disclosure indicates beyond any reasonable doubt, an illegal act, gross negligence, deliberate or willful disregard of federal laws, regulations, or department policies and procedures.

Safety Risk Management

Safety Risk Management Process

- *Safety Hazard Identification: The methods or processes to identify hazards and consequences of the hazards include but are not limited to:*
 - Results of the TAM Asset Condition Assessments
 - Facilities Inspections
 - Bus Stop Inspections
 - Pre-Trip Vehicle Inspections Reports (DVIR)
 - Routine Maintenance Vehicle Inspections
 - Employee Observations and Near Miss Reports
 - Federal Transit Authority Notices and Announcements
 - Industry Publications
 - Driver Evaluations
 - Customer Complaints
 - Trends in the Cost of In-house Repairs
 - Third Party Administrators for Workers' Compensation and for Liability Claims
 - Cal-OSHA Lost and Restricted Days Reported on the Cal-OSHA 300

Inspections are conducted and are an important source of information about hazards. Results from these inspections also help us identify areas where mitigations designed and adopted to manage safety risk are not being carried out as required. Inspections include personnel, vehicles, facilities, and data that identify potential safety concerns or issues. Inspections focus on:

- Rules compliance checks, which may identify:
 - Non-compliance with safety rules;
 - Challenges in complying with safety rules; and
 - Emerging practices
- Operations personnel fitness-for-duty checks, which may identify:
 - Impairment;
 - Fatigue;
 - Absence of corrective lenses;
 - Apparent injuries; and
 - Uniform or equipment issues
- Radio or digital communication checks, which may identify radio failures, dead spots, and areas of high interference
- CDL and driver citations checks (EPN), which may identify driver non-compliance with driving regulations and requirements
- Pre-trip inspections, which may identify instances of a bus beginning revenue service after failing a pre-trip inspection

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- Vehicle inspection, which may identify a series of defects in components and parts with the potential to impact the safety performance of the vehicle
- Facilities inspections, which may identify conditions with the potential to impact safety
- *Safety Risk Assessment:* As safety concerns, hazards and losses become known via GTrans' hazard identification and claims information systems, as previously noted, we will track them using the FTA Hazard Assessment Tool. The risk matrix used by GTrans is illustrated in Appendix F. The Chief Safety Officer will enter the initial information on the hazard identification worksheet, and then the PTASP Committee will work together to identify current mitigation measures, assign a risk rating using the FTA Hazard Assessment Tool, and then investigate to identify any feasible actions that could further mitigate the risk of loss. The new mitigation measures will be recorded in the FTA Hazard Assessment Tool, the appropriate management personnel will be assigned to implement the corrective and mitigation measures, and the Policy Committee will continue to monitor the effectiveness of the mitigation and corrective measures using the assurance measures described in this policy.
- *Safety Risk Mitigation:* A method or methods to eliminate or reduce the severity and/or likelihood of a potential consequence of a hazard. GTrans will use the adapted hierarchy of controls found in Appendix C to evaluate and implement the appropriate feasible controls, and will use a bow tie risk analysis method, illustrated in Appendix D to determine where the control should be placed to either prevent or mitigate the loss.

Strategies to Reduce Exposure to Infectious Diseases

GTrans has established strategies to minimize exposure of the public, personnel, and property to infectious diseases, consistent with Centers for Disease Control and Prevention (CDC) and State health authority guidelines.

In accordance with Federal, state, and local public health mandates, GTrans has implemented the City of Gardena's COVID-19 Prevention Program effective November 30, 2020. The COVID-19 Prevention Program provides guidance in the following areas:

- Systems for communicating with city employees
- Identifying, evaluating, and correcting Covid-19 hazards at city worksites and in passenger vehicles
- Training and instruction of city employees
- Physical distancing guidelines
- Cleaning and disinfecting procedures
- Use of Personal Protective Equipment (PPE)
- Reporting and recordkeeping procedures

Strategies to Reduce the Risk of Accidents, Injuries and Assaults

GTrans has undertaken several actions designed to reduce factors that can contribute to vehicle accidents, including enhanced observation of bus operator driving habits, identifying potential hazards in the physical environment, and reducing visibility impairments for bus operators that contribute to accidents. GTrans has also enhanced training and installed safety equipment on our buses and have scheduled implementation of additional safety-related measures to improve bus operator safety.

Actions that have been implemented or scheduled for implementation during the upcoming fiscal year include the following:

Law Enforcement Assistance

The Accountable Executive held an open forum safety listening session with the City of Gardena's City Manager and Police Chief to hear the safety concerns of frontline transit workers, i.e. Bus Operators and Transportation Operations Supervisors in May 2024. During a follow up meeting with the Gardena Police Chief and his key leadership staff; the Assistant Director of Transportation; and the Transit Operations Manager it was agreed law enforcement would resume performance of on-board surveillance of operations; conduct vehicle checks; and stage at designated locations selected by GTrans staff. The high visibility of law enforcement aids in deterring behaviors that may jeopardize the safety of frontline transit workers and the public.

Relocation of Bus Mirror

Operators expressed concerns regarding the lack of visibility, which created a blind spot, due to the apex and the top mounting of the driver's side mirror in the El Dorado buses. The apex is the structure of the bus that is to the immediate left between the windshield and the driver's side window. The Training Department created a video showing operators how they could lose site of a person therefore the rock and roll method was required. To resolve this issue frontline transit workers in both maintenance and operations visited an agency whose specifications required the lower mounting of the driver's side mirror. This location of the mirror was well received by those in attendance. The next order of El Dorado buses, which was received in late 2023, included the specification of lower mounting.

Operator Barrier

During the COVID 19 Pandemic in 2020, a solution to protect frontline workers from direct contact with the public was the installation of an operator protective barrier. GTrans installed an early iteration of such barriers on its entire fleet. Later, a stronger, more durable barrier door with tempered Department of Transportation (DOT) certified glass became available from AROW Global Corporation. GTrans incorporated this new barrier as part of the design for its next bus order which arrived in late 2023 and early 2024. Only 17 buses in the GTrans bus fleet still have the original, less durable barriers, which are scheduled to be upgraded in 2025. As a result of our on-going efforts to provide a safe work environment for frontline employees, GTrans developed a larger footprint for the glass, with the goal of a fully enclosed driver cabin.

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De-Escalation Strategies

Based on the open discussions during the meeting safety listening sessions it was evident that all operations staff would benefit from de-escalation training to reduce the likelihood of an altercation between frontline staff and passengers. Originally, GTrans engaged Red Kite Project team to provide frontline staff with conflict resolution training designed to provide the tools inter-personal skills to enhance their safety. Since this training was beneficial and well received GTrans reached out to the team to schedule additional training that address the increasingly more volatile work environment in which frontline employees work. Thus far three (3) training sessions have been held for approximately 28 frontline employees. Additional training sessions will be held in 2025.

Passenger Code of Conduct

GTrans is committed to providing a safe, secure, and pleasant environment for its passengers and staff. While on-board GTrans it is our hope that passengers are respectful and courteous. To guide them towards this objective the GTrans Passenger Code of Conduct was prepared in 2023. The draft Code of Conduct was reviewed, and comments provided by the Gardena City Attorney in 2024. Upon review of these comments and others submitted by staff the document will be revised and approved by the appropriate body. Staff will determine what information from the GTrans Code of Conduct will be communicated to operations staff, passengers, and the community. The GTrans Code of Conduct will be enforced in accordance with federal, state and local laws.

Transit Operations

When adequate coverage is available Transit Operations Supervisors are assigned to Zone coverage. This will allow Transportation Operation Supervisors to be responsible for a specific territory within the GTrans service area. While inside their respective territories, the Transit Operations Supervisor will be responsible for carrying out certain duties and responsibilities including but not limited to following behind buses while in-service.

Automatic Vehicle Location (AVL) System – Covert Alarm

In 2022 the Clever Devices AVL system was installed on the GTrans fixed route fleet. This technology allows vehicles to be tracked from dispatch and in the Transportation Operations Supervisors' vehicles. The Clever Devices technology also includes covert alarms. In October 2024 Operations reimplemented the Wednesday testing of all in-service buses covert alarm. Upon performing their daily vehicle inspection Operators are required to press the covert button to ensure an emergency message is received by dispatch. This practice is to ensure the covert alarms are functioning properly.

Altercation Policy

Instituted an Altercation Policy for transit worker safety. The policy directed frontline transit workers, specifically bus operators, not to leave their seat to engage or pursue any persons. They were provided other tools to handle the situation such as exercising excellent defensive verbal tactics.

Safety Assurance

Safety Performance Monitoring and Measurement

GTrans will monitor a variety of activities to ensure hazards have been corrected and the mitigations were effective. GTrans will use leading indicators activity performance, such as: the number of inspections required versus those completed, training rates, driver evaluation trend reports, and other safety reporting programs within its reporting programs.

GTrans will use a variety of lagging indicators to determine the completion, effectiveness, and appropriateness of mitigation action, including, but not limited to worker and liability loss trends, customer complaint trends, and establishing a formal system that requires an assessment of the effectiveness of corrective actions previously implemented; these will vary based on how the hazard corrected was identified and/or how the solution was determined.

GTrans will monitor: accident data; anonymous employee reports; its transit near-miss reporting; its Transit Asset Management Program findings; employee injury statistics; and customer complaints to determine the effectiveness of its safety plan.

Management of Change

GTrans has fewer than 100 vehicles during peak service periods; therefore, we are exempted from this requirement.

Continuous Improvement

GTrans has fewer than 100 vehicles during peak service periods; therefore, they we are exempted from this requirement.

Safety Promotion

Competencies and Training

GTrans requires employees and contractors, including the Chief Safety Officer, to complete training to be able to fulfill their safety-related roles and responsibilities. Initial training will be completed at hire/assignment, and refresher training will be provided when behaviors indicate a need, and/or there are changes to the PTASP, operations, procedures, organizational structure, and when new hazards are identified, and mitigation measures are developed.

Safety Communication

GTrans will communicate safety and safety performance information throughout the organization and community using the following methods of communication:

- GTrans' website
- Safety Meetings
- Safety Training
- Safety Bulletin Boards – these are available in public access areas and employee breakrooms
- Safety and/or Company Newsletters
- Posters
- Pre-Shift Tailgate Meetings
- Bulletins and Information Flyers Posted in the Buses

Appendix A – Glossary of Terms

| Term | Definition |
|-----------------------|--|
| Accident | Accident means an Event that involves any of the following: a loss of life; a report of a serious injury to a person; a collision of public transportation vehicles; a runaway train; an evacuation for life safety reasons; or any derailment of a rail transit vehicle, at any location, at any time, whatever the cause. (per § 673.5) |
| Accountable Executive | <p>§ 673.5 Definitions – Accountable Executive means a single, identifiable person who has ultimate responsibility for carrying out the Public Transportation Agency Safety Plan of a public transportation agency; responsibility for carrying out the agency’s Transit Asset Management Plan; and control or direction over the human and capital resources needed to develop and maintain both the agency’s Public Transportation Agency Safety Plan, in accordance with 49 U.S.C. § 5329(d), and the agency’s Transit Asset Management Plan in accordance with 49 U.S.C. § 5326.</p> <p>§ 673.23(d)(1) – The transit agency must identify an Accountable Executive. The Accountable Executive is accountable for ensuring that the agency’s SMS is effectively implemented throughout the agency’s public transportation system. The Accountable Executive is accountable for ensuring action is taken, as necessary, to address substandard performance in the agency’s SMS. The Accountable Executive may delegate specific responsibilities, but the ultimate accountability for the transit agency’s safety performance cannot be delegated and always rests with the Accountable Executive.</p> |
| Chief Safety Officer | <p>§ 673.31 Definitions – Chief Safety Officer means an adequately trained individual who has responsibility for safety and reports directly to a transit agency’s chief executive officer, general manager, president, or equivalent officer. A Chief Safety Officer may not serve in other operational or maintenance capacities, unless the Chief Safety Officer is employed by a transit agency that is a small public transportation provider as defined in this part, or a public transportation provider that does not operate a rail fixed guideway public transportation system.</p> <p>Safety Management System (SMS) Executive means a Chief Safety Officer or an equivalent.</p> <p>§ 673.23(d)(2) – The Accountable Executive must designate a Chief Safety Officer or SMS Executive who has the authority and responsibility for day-to-day implementation and operation of an agency’s SMS. The Chief Safety Officer or SMS Executive must hold a direct line of reporting to the Accountable Executive. A transit agency may allow the Accountable Executive to also serve as the Chief Safety Officer or SMS Executive.</p> |

| Term | Definition |
|---------------------------|---|
| Consequence | Consequences are outcomes or what those conditions can cause. Transit agencies should assess the likelihood and severity of the <i>consequences</i> of a hazard, not of the hazard itself (per § 673.5) |
| Event | Event means any Accident, Incident, or Occurrence. (per § 673.5) |
| Fatalities | Deaths, excluding suicides or trespassers |
| Hazard | Hazard means any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment. Hazards are conditions. (per § 673.5) |
| Incident | Incident means an Event that involves any of the following: A personal injury that is not a serious injury; one or more injuries requiring medical transport; or damage to facilities, equipment, rolling stock, or infrastructure that disrupts the operations of a transit agency. (per § 673.5) |
| Injuries | Any harm to persons as a result of an event that requires immediate medical attention away from the scene. |
| Occurrence | Occurrence means an Event without any personal injury in which any damage to facilities, equipment, rolling stock, or infrastructure does not disrupt the operations of a transit agency. (per § 673.5) |
| Performance Target | Performance target means a quantifiable level of performance or condition, expressed as a value for the measure, to be achieved within a time period required by the Federal Transit Administration (FTA). (per § 673.5) |
| Safety Event | Safety event means an unexpected outcome resulting in injury or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment. |
| Safety Performance Target | Safety performance target means a Performance Target related to safety management activities. (per § 673.5) |
| Serious Injury | Serious injury means any injury which: (1) Requires hospitalization for more than 48 hours, commencing within 7 days from the date the injury was received; (2) Results in a fracture of any bone (except simple fractures of fingers, toes, or noses); (3) Causes severe hemorrhages, nerve, muscle, or tendon damage; (4) Involves any internal organ; or (5) Involves second- or third-degree burns, or any burns affecting more than 5 percent of the body surface. (per § 673.5) |

Appendix B – NTD Safety & Security Quick Reference Guide

2020 NTD Safety & Security Quick Reference Guide – Non-Rail Mode Reporting

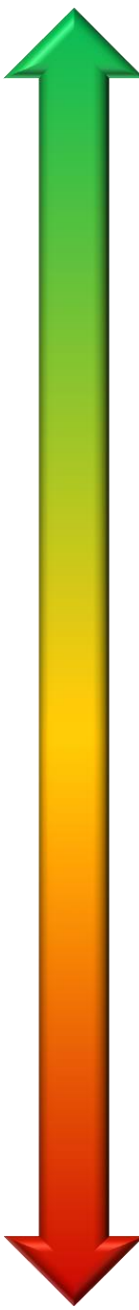
Reportable Event: A safety or security event occurring on transit right-of-way or infrastructure, at a transit revenue facility, at a maintenance facility or rail yard, during a transit-related maintenance activity, or involving a transit revenue vehicle. Excluded from this event reporting requirement are events that occur off transit property where affected persons, vehicles, or objects come to rest on transit property after the event, OSHA events in administrative buildings, deaths that are a result of illness or other natural causes, other events (assault, robbery, non-transit vehicle collisions, etc.) occurring at bus stops or shelters that are not on transit-controlled property, collisions that occur while travelling to or from a transit-related maintenance activity, collisions involving a supervisor car, or other transit service vehicle operating on public roads.

Alaska (AR) and Commuter rail (CR) modes report only SECURITY events that meet a Major event threshold.

| S&S-40 Major Event Report | S&S-50 Non-Major Monthly Summary |
|---|--|
| MAJOR THRESHOLDS | NON-MAJOR THRESHOLDS |
| <p>An event meeting the reportable event definition AND meeting <u>one or more</u> of the following reporting thresholds:</p> <ul style="list-style-type: none"> • A fatality confirmed within 30 days (including suicide) • An injury requiring transport away from the scene for medical attention for one or more persons (partial exception in the case of Other Safety Events) • Estimated property damage equal to or exceeding \$25,000 • An evacuation for life safety reasons • Collisions involving transit roadway revenue vehicles that require towing away of a transit roadway vehicle or other non-transit roadway vehicle <p>Reports are due within 30 days of the date of the event.</p> | <p>Less severe Other Safety Occurrence Not Otherwise Classified (OSONOC) injuries meeting the reportable event definition that are NOT a result of a collision, evacuation, security event, hazmat spill, or Act of God, and non-major fires. Other Safety Occurrence Not Otherwise Classified (OSONOC):</p> <ul style="list-style-type: none"> • Single injury event requiring transport away from the scene for medical attention (<i>do not report “minor” collisions on S&S-50</i>) <p>Fires:</p> <ul style="list-style-type: none"> • Requiring suppression that do not meet a major incident reporting threshold <i>injury, fatality, evacuation, or property damage of \$25,000 or more</i>). <p>Reports due by the end of the following month (e.g., January data due by end of February)</p> |

| S&S-40 Major Event Report | S&S-50 Non-Major Monthly Summary |
|---|---|
| EVENT TYPES | EVENT TYPES |
| <ul style="list-style-type: none"> • Collision (including suicide/attempted suicide) • Fire • Hazardous material spill (requires <i>specialized</i> clean-up) • Acts of God (nature) • System security: <ul style="list-style-type: none"> ○ Arson ○ Bomb threat/bombing ○ Burglary / Vandalism ○ Chemical/biological/radiological/nuclear release ○ Cyber security event ○ Hijacking ○ Sabotage ○ Suspicious package ○ Other security event (shots fired, projectiles, etc.) • Personal Security: <ul style="list-style-type: none"> ○ Assault ○ Homicide ○ Suicide or Attempted Suicide (no transit vehicle involved) ○ Robbery ○ Larceny/theft ○ Motor vehicle theft ○ Rape ○ Other personal security events (perpetrator tazing) • Other Safety Occurrences Not Otherwise Classified (OSONOC) (two injuries and/or another threshold) Miscellaneous events that meet a threshold | <p>Other Safety Occurrence Not Otherwise Classified (OSONOC):</p> <p>Injury due to:</p> <ul style="list-style-type: none"> • Slip/Trip • Fall <ul style="list-style-type: none"> ○ Including person making contact with a non-moving transit vehicle • Injury to maintenance workers • Boarding/alighting • Abrupt or evasive transit vehicle maneuvers • Mobility device (e.g. wheelchair) securement issues • Injury sustained on a mobility device lift • Stairs/elevator/escalator injury <p>Fire:</p> <ul style="list-style-type: none"> • Requires suppression but no major threshold is met • Small fire on in transit station • Small engine fire on transit vehicle |

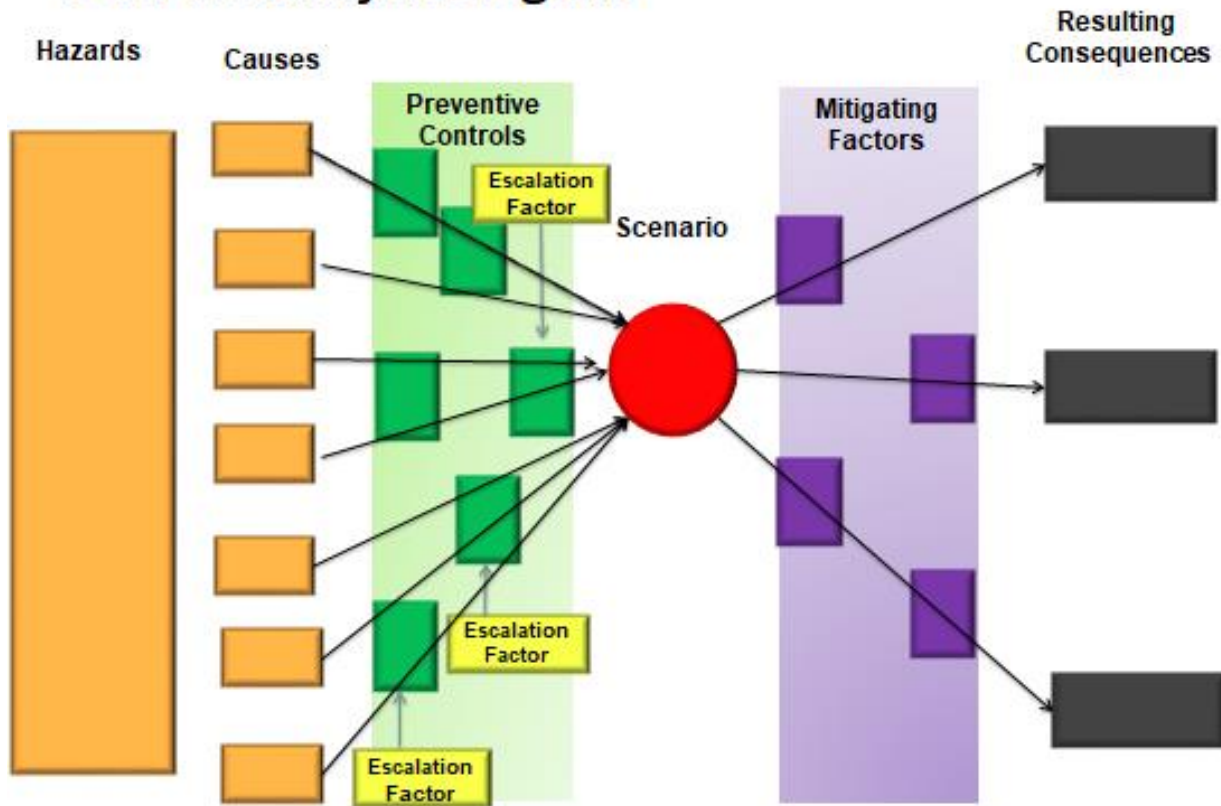
Appendix C - Hierarchy of Controls



| | | |
|--|-----------------------------------|--|
| | 1. Elimination | <ul style="list-style-type: none"> Remove the hazard, i.e. remove the hazardous process, tool, or materials, |
| | 2. Substitution | <ul style="list-style-type: none"> Substitute a less hazardous material Substitute the vehicle Reduce the energy |
| | 3. Engineering Controls | <ul style="list-style-type: none"> Ventilation Machine guarding / Driver guarding Sound enclosures Interlocks Platforms and guard railing Lift platforms |
| | 4. Warnings | <ul style="list-style-type: none"> Signs Backup alarms Beepers Horns Labels |
| | 5. Administrative Controls | <ul style="list-style-type: none"> Procedures Training |
| | 6. PPE | <ul style="list-style-type: none"> Safety glasses Hearing protection Safety vests Safety harnesses Gloves Respirators |

Appendix D - Bow Tie Analysis Diagram

Bow Tie Analysis Diagram



Appendix E – City Council PTASP Certification Approved Meeting Minutes

Appendix F - Risk Assessment Matrix

The Safety Risk Severity Table presents a typical safety risk. It includes four categories to denote the level of severity of the occurrence of a consequence, the meaning of each category, and the assignment of a value to each category using numbers. In this table, 1 is considered catastrophic meaning possible deaths and equipment destroyed and 4 is considered negligible or of little consequence with two levels in between.

The Risk Assessment Matrix measures the level of safety risk in terms of severity (across the top) and likelihood (down the side). The matrix format will allow GTrans to combine the assessment of severity and likelihood to determine the overall risk rating of the potential consequence of the hazard.

Safety Risk Assessment Matrix with Labels

| Safety Risk Assessment Matrix | | | | |
|---------------------------------|-------------------|---|---------------|-----------------|
| Severity → Probability ↓ | Catastrophic 1 | Critical 2 | Marginal 3 | Negligible 4 |
| A-Frequent | 1A | 2A | 3A | 4A |
| B- Probable | 1B | 2B | 3B | 4B |
| C-Occasional | 1C | 2C | 3C | 4C |
| D- Remote | 1D | 2D | 3D | 4D |
| E- Improbable | 1E | 2E | 3E | 4E |
| Safety Risk Index Ranking | | | | |
| 1A, 1B, 1C, 2A, 2B | High | Unacceptable | | |
| 1D, 2C, 3A, 3B | Serious | Undesirable - With management decision required | | |
| 1E, 2D, 2E, 3C, 3D, 3E, 4A, 4B, | Medium | Acceptable - with review by management | | |
| 4C, 4D, 4E | Low | Acceptable - without review | | |

Appendix G - Hazard Report Form

| | | |
|--|---|--|
| Hazard Rating: [Office use only] | HAZARD REPORT  | Date / File #: [Office use only] |
|--|---|--|

Section I - Hazard Description

Name: _____ **Date:** _____

Describe the Hazard and its Effects: _____

Suggested Corrective Action (Optional): _____

Section II - Safety Review

Received by: _____ **Date:** _____ **Photos Taken:** [Yes] / [No]

Recommended Corrective Action: _____

Interim Remedial Action Taken: _____

Appendix H - Record of Revisions

A table that records the history of revisions made to the agency's PTASP is contained in the table that follows. The history of the changes was placed in this appendix to help preserve the page numbering to the extent possible.

| Version | Date Adopted | Sections Revised | Reason | Date Issued |
|---------|--------------|---------------------------|--|--------------------|
| 1.0 | 9/8/2020 | N/A | Original - Adopted by Gardena City Council | |
| 2.0 | 9/27/2022 | Pages 2, 3, 5 | Annual Update | 9/28/2021 |
| 3.0 | | Pages 2, 3, 9, 12, 13, 14 | Annual Update Incorporate PTASP Infrastructure Law Changes | 9/27/2022 |
| 4.0 | 12/17/2024 | Page 1 | Include names of Accountable Executive & Training & Safety Manager and Person who Prepared the Plan; and DAR areas of service. | TBD After Adoption |
| | | Page 2 | Included Accountable Executive City title; Updated Self Certification language; Inserted date before City Council. | |
| | | Page 3 | Updated language regarding PTASP Renamed PTASP Committee to Policy and identified members | |
| | | Page 4 | Revised annual review timeline; Included Executive Summary & Authority sections | |
| | | Page 5 | Included Safety Management System and Components; and Chief Safety Officer authorization; Annual information updated | |
| | | Page 6 | Annual Update | |
| | | Page 7 - 11 | Annual Update | |
| | | Page 12-14 | Redefine Safety Committee members and duties according to Regulations; Annual Update | |
| | | Page 20 | PTASP Committee changed to Policy Committee; Annual Update | |
| | | Page 13, 14 | Annual Update of Safety Committee | |
| | | Page 17 | Included Updated actions implemented or scheduled | |
| | | Page 17 - 18 | Update of Safety Risk definition | |
| | | Page 19 | Annual Update | |
| | | Page 22 | Annual Update of Glossary | |



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 8.M
Section: CONSENT CALENDAR
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Approve Agreement with the Los Angeles County Metropolitan Transportation Authority for the Zero Emission Transit Capital Program

CONTACT: TRANSPORTATION

COUNCIL ACTION REQUIRED:

RECOMMENDATION AND STAFF SUMMARY:

With the passage of SB 125 in 2023, the California State Transportation Agency (CalSTA) is required to guide the distribution of funding to regional transportation planning agencies (like Metro), which have the flexibility to use the money to fund transit operating and capital improvements. The transportation budget trailer bill also established the \$1.1 billion Zero Emission Transit Capital Program (ZETCP) to be allocated to such agencies on both population-based and revenue-based formulas to fund zero-emission transit equipment and operations.

In July 2024, the California State Transportation Agency (CalSTA) approved Metro's SB 125 allocation package and disbursed funds to the region. As the County's regional transportation planning agency, Metro will receive these ZETCP funds. The Metro Board approved a Los Angeles County Regional Zero Emission Bus Procurement Policy and its Fund Allocation Plan which will allocate, by formula, these one-time funds to transit operators, like GTrans.

GTrans is eligible to receive \$2,042,965 on a reimbursement basis under this program. GTrans will use these funds in support of its recent purchase of zero emission buses, scheduled to arrive in late 2025.

Therefore, it is recommended that Council approve the agreement with the Los Angeles County Metropolitan Transportation Authority (Metro) for the Zero Emission Transit Capital Program.

FINANCIAL IMPACT/COST:

The Agreement for the Zero Emission Transit Capital Program will allocate GTrans \$2,042,965 in one-time funds to use towards its recent zero-emission bus purchase. There is no impact to the General Fund.

ATTACHMENTS:

[City of Gardena ZETCP MOU.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio", is centered within a light gray rectangular box.

Clint Osorio, City Manager

MOU # MOUZET25GAR1000

**MEMORANDUM OF UNDERSTANDING
TO ALLOCATE PROPOSITION C 40% DISCRETIONARY FUNDS
FOR THE LOS ANGELES COUNTY REGIONAL ZERO EMISSION TRANSIT
CAPITAL PROGRAM (ZETCP)**

This Memorandum of Understanding (“MOU”) is entered into as of October 1, 2024, by and between the Los Angeles County Metropolitan Transportation Authority (“LACMTA”) and City of Gardena (“GRANTEE”).

WHEREAS, on September 26, 2024, the LACMTA Board adopted the Los Angeles County Regional Zero Emission Bus Procurement Policy; and

WHEREAS, the Board approved the Los Angeles County Regional Zero Emission Transit Capital Program (ZETCP)-Equivalent Fund Allocation Framework (“Framework”); and

WHEREAS, Senate Bill (SB) 125 Zero Emission Transit Capital Program will allocate \$320.6 million to Metro, as the county’s regional transportation planning agency, over four years beginning in 2024; and

WHEREAS, the Board approved the advancement of the total four-year allocation of \$49.84 million in Proposition C 40% Discretionary funds for Included and Eligible Transit Operators pursuant to the Framework as presented in Exhibit A; and

WHEREAS, SB 125 ZETCP provides the flexibility to use the approved funds to fund transit operating and capital improvements; and

WHEREAS, all SB 125 ZETCP eligible projects must demonstrate that they will achieve a reduction in greenhouse gas emissions; and

WHEREAS, there are specific qualification requirement for use of ZETCP equivalent funds; and

WHEREAS, the GRANTEE is an Eligible or Included Operator and desires to receive the funds from LACMTA for the Los Angeles County Regional ZETCP; and

WHEREAS, LACMTA and GRANTEE desire to agree to the terms and conditions of the grant of funds.

NOW THEREFORE, in consideration of the mutual term and conditions contained herein, LACMTA and GRANTEE hereby agree as follows:

ARTICLE 1 - TERM

- 1.1. This MOU will be in effect from October 1, 2024, through June 30, 2028, unless terminated earlier as provided herein.

MOU # MOUZET25GAR1000

- 1.2 During the term of this MOU, LACMTA and Grantee shall not pursue legislation, legal or other actions to alter the LACMTA Board approved funding sources currently subject to formula allocations.

ARTICLE 2 - ALLOCATION OF PROPOSITION C 40% DISCRETIONARY FUNDS AND INVOICE PROCEDURE

- 2.1 Attached as Exhibit A is the board approved ZETCP-EQUIVALENT FUND ALLOCATIONS. GRANTEE shall receive two million and forty-two thousand nine hundred sixty-five dollars (\$2,042,965) in FY25 only. GRANTEE agrees that the advanced allocation of funds allows for immediate use. LACMTA shall not be obligated to forward the funds for the ZETCP to GRANTEE until it receives an invoice, and the ZETCP Service Improvement Plan described in Article 3.1 below.
- 2.2 GRANTEE shall send LACMTA invoice(s) for the ZETCP funds in an amount consistent with the amount shown on the ZETCP-Equivalent Fund Allocation. LACMTA shall disburse funds for operating purposes monthly in equal portions. LACMTA shall disburse funds for capital purposes on a reimbursement basis.

ARTICLE 3 - USE OF FUNDS

- 3.1 Included in Exhibit B are the required elements of the ZETCP-Equivalent Funds Service Improvement Plan. GRANTEE shall submit a service improvement plan along with their request for funds. Funds can be used for capital and/or operating expenses. If GRANTEE intends to use for both purposes, then the plan must show the assignment of funds between operating and capital. The plan should explain how these services will achieve a reduction in greenhouse gas emissions. The service improvement plan may be amended by Grantee in coordination with the LACMTA.
- 3.2 GRANTEE shall use the funds as described in the service improvement plan.

ARTICLE 4 - AUDIT AND REPORTING REQUIREMENTS

- 4.1 GRANTEE agrees to establish and maintain proper accounting procedures and cash management records and documents in accordance with conditions defined by this MOU. GRANTEE shall maintain all documents and records related to the ZETCP and the use of the funds for three (3) years after the end of the fiscal year in which funds were expended. LACMTA may audit as provided herein up to three years after the end of the fiscal year within which the funds were expended.
- 4.2 By January 31, 2026, the GRANTEE shall submit to the LACMTA a completed TPM form including the use of the funds for operating transit service.

ARTICLE 5 – MISCELLANEOUS

- 5.1 This grant shall be a one-time grant subject to the terms and conditions agreed to herein. Except as otherwise provided in this MOU, the grant does not imply nor obligate any future funding commitment on the part of the LACMTA.
- 5.2 GRANTEE understands and agrees that in programming the funds and entering into this MOU, LACMTA is acting pursuant to its statutory authority and shall have no liability in connection with the use of these funds for public transit purposes or the projects or services described in the service improvement plan. GRANTEE shall fully indemnify, defend and hold the LACMTA, its directors, officers, employees and agents harmless from and against any liability and expenses, including without limitation, defense costs, any costs or liability on account of bodily injury, death or personal injury of any person or for damage to or loss of risk of property, any environmental obligation, legal fees and any claims for damages of any nature whatsoever arising out of (i) breach of GRANTEE's obligations under this MOU; (ii) misuse of the funds by GRANTEE or its officers, agents, employees or subcontractors; (iii) any act or omission of the GRANTEE or its officers, agents, employees or subcontractors in the performance and/or provision of the services provided under this MOU, the service improvement plan and/or the ZETCP-Equivalent Funds.
- 5.3 GRANTEE agrees to comply with all applicable local, state and federal laws and regulations in the provision of public transit services and any services rendered for the ZETCP.
- 5.4 LACMTA reserves the right to terminate this MOU and withhold the funds if the LACMTA Board terminates the ZETCP or if it is determined that the GRANTEE has not complied with all the terms and conditions contained herein until GRANTEE is determined to be in compliance.
- 5.5 No amendment or modification to this MOU shall be binding upon either party unless such amendment or modification is in writing duly executed by both parties. This MOU shall not be amended or modified by any acts or conduct of the parties.
- 5.6 GRANTEE is not a contractor, agent or employee of the LACMTA. GRANTEE shall not represent itself as a contractor, agent or employee of the LACMTA and shall have no power to bind the LACMTA in contract or otherwise.
- 5.7 This MOU and the Exhibits constitutes the entire agreement between the parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous agreements and understandings.

MOU # MOUZET25GAR1000

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be duly executed as of the dates below with all the formalities required by law.

CITY OF GARDENA

LOS ANGELES COUNTY
METROPOLITAN TRANSPORTATION
AUTHORITY

By: _____
Tasha Cerda
Mayor

By: _____
Stephanie N. Wiggins
Chief Executive Officer

Date: _____


Date: _____

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Carmen Vasquez
City Attorney

DAWYN R. HARRISON
County Counsel

By: _____


By: _____

Digitally signed by 408ba06-a104-428a-9907-8b69567c596
DN: CN = 408ba06-a104-428a-9907-8b69567c596
Date: 2024.11.22 11:55:33 -0800

Date: 12/4/2024

Date:

11/22/2024

ATTEST:

By: _____
Mina Semenza
City Clerk

Date: _____

EXHIBIT A

ZETCP-EQUIVALENT FUND ALLOCATIONS

| Operators | Total ZETCP Allocation |
|-----------------------------------|-------------------------------|
| <u>Included Operators:</u> | |
| Arcadia | \$128,657 |
| Claremont | \$45,161 |
| Commerce | \$164,790 |
| Culver City | \$2,085,360 |
| Foothill Transit | \$9,889,646 |
| Gardena | \$2,042,965 |
| La Mirada | \$36,667 |
| Long Beach | \$9,216,219 |
| Montebello | \$3,168,129 |
| Norwalk | \$1,209,474 |
| Redondo Beach DR | \$22,932 |
| Redondo Beach MB | \$287,949 |
| Santa Monica | \$7,861,768 |
| Torrance | \$2,423,023 |
| <u>Eligible Operators:</u> | |
| Antelope Valley | \$2,499,459 |
| Santa Clarita | \$2,079,675 |
| LADOT Local | \$3,686,505 |
| LADOT Express | \$1,873,488 |
| Foothill BSCP | \$1,117,544 |
| Total Municipal Operators | \$49,839,411 |

EXHIBIT B

**ZERO EMISSION TRANSIT CAPITAL PROGRAM (ZETCP) - EQUIVALENT FUND
QUALIFICATION REQUIREMENTS,
SERVICE IMPROVEMENT PLAN,
FINAL REPORT, AND LAPSING REQUIREMENT**

QUALIFICATION REQUIREMENTS

Senate Bill (SB) 125 Zero Emission Transit Capital Program (ZETCP) will allocate \$320.6 million to Metro, as the county’s regional transportation planning agency, over four years beginning in 2024. The Metro Board of Directors approved the advancement of the total four-year allocation of \$49.84 million in Proposition C 40% Discretionary funds for included and eligible transit operators to cover the provisions of ZETCP. SB 125 ZETCP provides the flexibility for operators to use the approved funds to fund transit operating and capital improvements.

Transit Capital

Transit operators must participate in Metro’s SB 125 ZETCP Regional Bus Procurement Program or equivalent multi-agency procurement. Project must meet Terms of FTA February 2024 “Dear Colleague” letter (attached) corresponding provisions for reduced customizations, standardized specifications, and milestone payments with testing and performance bond or other security. Project must also meet Clean Air Resource Board (CARB) Innovative Clean Transit (ICT) Regulations.

Transit Operations

Funds may be used for operations only after the operator has drawn down fully on federal COVID relief funding, including American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funding.

SERVICE IMPROVEMENT PLAN

Transit Capital

Transit operator requesting to use allocation of ZETCP-Equivalent Fund for capital projects (Zero Emission Bus Purchases/Charging Infrastructure & other Zero Emission Vehicles used for transit service), shall submit the following for each project:

1. A summary or fact sheet that includes the following elements:
 - a. Implementing agency or agencies.
 - b. Project title.
 - c. Dates for the start and end of each project phase.
 - d. Summary of project scope.
 - e. Total project costs, including identification of the amount of funding used for project management as budgeted for the agency or agencies involved.

EXHIBIT B

2. A detailed project schedule, including the project's current status, and the completion dates of all major delivery milestones.
3. Project location – provide a map for each of the following, where relevant:
 - a. Project location denoting the project site and impacted transit lines.
 - b. Planned and existing active transportation infrastructure.
4. An explanation of greenhouse gas reducing features of the project.
5. An explanation of expected ridership benefits of the project when constructed, if any.

When requesting reimbursement for capital related expenses, operator must show proof of participation in Metro's regional bus procurement or equivalent multi-agency procurement that meets corresponding provisions for reduced customizations and milestone or advanced payment.

Transit Operations

An operator that requests to use its allocation of ZETCP-Equivalent funding for transit operations shall include the following information:

1. Operator's total ridership for FY22-23.
2. Amount of funding requested.
3. List of specific activities funded by the request, quantified where possible:
 - a. Amount of service being paid for by the additional funding expressed in both revenue service hours and by nature of service retention, restoration or increase invested in (e.g. preventing a reduction in frequency on one or more routes (or systemwide), frequency increases on particular routes or launch of new routes made possible by the funds). Costs involved in maintaining current operations may include those necessary for ensuring safety and state of good repair of the vehicles and infrastructure necessary to operate service and shall be identified with respect to the current service level they are protecting.
 - b. Identification of operating expenses invested in increased safety and security measures.
 - c. Identification of operating expenses that are intended to increase ridership, including those that fund actions to improve coordination of routes and schedules.
4. Identification of benefits to transit dependent riders of activities funded by the request.

Operators request for funding must include elements of the above information to receive their allocation of funds.

Final Report

Upon project completion, the operator must submit a Final Report that describes the improvements funded with the ZETCP-Equivalent funds and an estimate of greenhouse gas emissions reduced as a result of the project. For capital projects, operator will provide digital photographs. For transit operations related expenses, operators will provide proof of overall service improvements implemented.

EXHIBIT B

LAPSING REQUIREMENT

Operators have four years, that is the year of allocation plus three years, to spend the funds allocated through this ZETCP. Lapsed funds will revert to a joint municipal operator fund, which will be allocated proportionally to all other municipal operators.



U.S. Department
of Transportation

**Federal Transit
Administration**

Administrator

1200 New Jersey Avenue, SE
Washington, DC 20590

February 7, 2024

Dear Colleague:

Since President Biden signed the Bipartisan Infrastructure Law in 2021, the Federal Transit Administration (FTA) has made over \$4.5 billion available in competitive grants for investments in American-made transit buses and supporting infrastructure. In addition to competitive grants, there's \$16 billion available through formula program grants to urban, rural, and tribal areas, all of which are eligible for bus purchases. Over the next three years, this record public transportation funding will provide nearly \$30 billion more in competitive grants and formula funds to support transit agencies in buying buses, transitioning to low- or no-emission buses, modernizing bus facilities and more. This investment supports a strong U.S. bus manufacturing sector that is essential for clean transit vehicle fleets across the nation, ensuring less pollution, more U.S. jobs, and better-connected communities.

During the Biden-Harris Administration, FTA has listened to transit agencies and U.S. bus Transit Vehicle Manufacturers (TVMs) discussing current trends in federally funded bus procurements and manufacturing that affect the financial health and stability of the bus manufacturing industry. This includes identifying steps to reduce vehicle contract costs and shorten vehicle delivery times. Specifically, the discussions have covered topics like managing component prices, addressing supply chain issues, growing the bus manufacturing workforce, and reducing unnecessary customization. Particular attention has been on the increased costs to TVMs of financing vehicle production from award of a contract through delivery and acceptance of the vehicles by transit agencies.

To address such challenges, FTA encourages the use of several tools available to transit agencies and TVMs, including:

- **Contract modifications for price increases** - Federally funded contracts can be modified for price adjustments (2 CFR §200.318(k)). Allowable modifications depend on factors including: (1) contract terms and conditions, such as change clauses and Producer Price Index or Consumer Price Index adjustment clauses; (2) applicable state, local, or tribal procurement law; (3) the terms of a price adjustment; and (4) the scope of the contract modification. Certain Federal regulatory requirements may apply, such as performance of a cost or price analysis in connection with a contract modification in excess of the Simplified Acquisition Threshold (currently \$250,000), and where a cost analysis is performed, the FTA recipient must negotiate profit as a separate element of the price (2 CFR § 200.324(a)-(b)).
- **Federal funds for price increases** - FTA recipients can seek additional Federal funds to cover contract price increases. FTA formula and certain other Federal funds (e.g., flexible

Dear Colleague: Bus Manufacturing
Page 2

FHWA funds) can be used to cover contract modifications for price increases.

- **Clauses in new procurements -**

- FTA recipients may include price adjustment clauses (allowing for adjustments both up or down) based on cost indices. Relevant contract terms include when prices are set in the procurement process and subject to subsequent adjustment, and which index/indices to use.
- Another type of contract clause to consider is a “brand name or equivalent” clause. Requiring a specific brand for a particular component without giving the contractor the option to provide an equivalent could result in a higher vehicle price, supply chain related delays, and may be inconsistent with Federal full and open competition requirements.

- **Advance payments** - Advance payments are payments made to the contractor prior to the contractor incurring costs and are permissible under certain circumstances. They can be made: (1) before the award of an FTA grant using local funds if the FTA recipient has either FTA automatic pre-award authority, an FTA Letter of No Prejudice, or other pre-award authority prior to making an advance payment; or, (2) after FTA grant award using local or FTA funds if the recipient provides a rationale, such as a reduction in the contract cost due to the payment, and FTA provides advance written concurrence. FTA recipients must obtain security from the contractor in the amount of the advance payment. Adequate security is subject to negotiation between the recipient and TVM, but typically is a performance bond or a letter of credit in the amount of the advance payment. *A bond or letter of credit for the full cost of the procurement is not a Federal requirement for securitization.*
- **Progress payments** - Progress payments (also sometimes called milestone payments) are payments to a contractor prior to completion of all contract work. Use of FTA funds for progress payments is permissible and does not require advance FTA concurrence if the FTA recipient: (1) obtains adequate security for those payments and (2) maintains documentation to show completion of the discrete activities associated with the progress payment. For rolling stock procurements, it is *impermissible* to tie progress payments to the percentage of completion of the contract. The security for progress payments typically is a performance bond or letter of credit in the amount of the payments but may be other types of security negotiated by the parties as appropriate, such as receipt of title to the rolling stock at an appropriate point in the manufacturing process.
- **Securing the Federal interest** - Security is only required under Federal law for rolling stock procurements utilizing advance or progress payments. Requiring a performance bond or letter of credit when no payments will be made until acceptance of vehicles is not a Federal requirement and typically will drive up the cost of procurement due to the cost to the TVM to provide the security.

Dear Colleague: Bus Manufacturing
Page 3

In order to increase value to the public, FTA also encourages recipients to pursue procurement strategies that lower costs and achieve economies of scale, such as state contracts and performance-based specifications.

In addition to the tools described above, FTA is taking additional actions to strengthen the American bus manufacturing industry, lower bus costs, and accelerate transit vehicle deliveries. FTA has created a bus procurement [webpage](#), making it easier to find resources and answer questions, with links to applicable Federal regulations, FTA Circulars, updated FAQs, guidance, and other resources. Procurement courses through the [National Transit Institute](#) (NTI) have expanded. Through June 2024, [NTI procurement courses](#) are offered at 16 different dates and locations, spanning every FTA region.

To bolster support for more efficient and effective bus purchases, FTA recently established an **Acquisition Oversight Division** with a team dedicated to technical assistance and resources supporting third-party procurements like bus purchases. In addition, the new Department of Energy and Department of Transportation's [Joint Office of Energy and Transportation](#) offers FTA recipients interested in planning for or procuring zero-emission buses free technical assistance, including support for fleet transition planning and financial modeling, emissions calculations, and applying for grants.

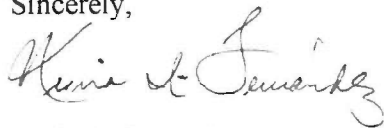
FTA is also releasing the **FY 2024 Buses and Bus Facilities and Low or No Emission Notice of Funding Opportunity (NOFO)**. Important new provisions in this NOFO will support transit agencies and strengthen bus manufacturing. Specifically, FTA will give priority consideration to NOFO applications proposing the use of any of the following: advance or progress payments, joint procurements, or procurement of base model buses. More details are in the NOFO.

Finally, FTA will hold a bus procurement [webinar](#) on February 29 from 2:30 - 3:30 PM ET. The webinar will provide transit agency leaders, procurement officials, and interested stakeholders an overview of the current U.S. bus market, FTA's guidance and resources noted above, and flexibilities and actions available to transit agencies to help lower bus costs and simplify procurements.

FTA's actions reflect the Biden-Harris Administration's focus on the needs of the traveling public and the public transportation industry. Our continued work together will deliver the benefits of the Bipartisan Infrastructure Law to accelerate our clean vehicle future, strengthen domestic manufacturing, and connect communities with reliable transit.

Thank you for your tireless efforts to serve your riders and keep public transportation moving. Should you have any questions, please consult your FTA [regional office](#).

Sincerely,



Nuria I. Fernandez



PLANNING AND ENVIRONMENTAL QUALITY COMMISSION

Regular PEQC Meeting Notice and Agenda

Website: www.cityofgardena.org

Tuesday, December 3, 2024 – 7:00 PM

Council Chamber at City Hall
1700 W. 162nd Street, Gardena, California

6. **PUBLIC HEARING ITEMS**

6.A **Conditional Use Permit #6-24 and Site Plan Review #2-94 (Modification #4)**

The Planning Commission considered a request for a conditional use permit, per Section 18.46.030.C.23 of the Gardena Municipal Code, to allow for the continuation of an existing automobile service station and modification to an original site plan review for the remodel of the gasoline dispenser canopy and the addition of three gasoline pumps to the existing ARCO gasoline station located at 1001 West Artesia Boulevard, within in the General Commercial (C-3) zone.

Environmental Assessment Consideration: The proposed project was considered for a categorical exemption from the provisions of the CEQA pursuant to Guidelines Sections 15303 and 15332.

Project Location: 1001 West Artesia Boulevard (APN: 6111-022-033)

Project Applicant: A&S Engineering / Abigail Jara

Hyperlinked Attachments:

- [Staff Report CUP #6-24 MOD #4 SPR #2-94.pdf](#)
- [Resolution No. PC 17-24 \(CUP6-24\).pdf](#)
 - [Exhibit A - Conditions of Approval.pdf](#)
 - [Exhibit B - Project Plans.pdf](#)

Commission Action: The Planning Commission approved Resolution No. PC 17-24, by a vote of 4-0, approving Modification #4 for Conditional Use Permit #6-24 and Site Plan Review #2-94, to allow the continuation of an existing automobile service station and modification to an original site plan review for the remodel of the gasoline dispenser canopy and the addition of three gasoline pumps, subject to the conditions of approval and directed staff to file a Notice of Exemption.

City Council Action: Receive and file **OR** call for review which requires two requests from the City Council.

6.B Environmental Impact Report (Environmental Assessment #20-21); General Plan Amendment #3-21; Zone Change #4-21; Zone Text Amendment #6-21; Specific Plan #1-21; Site Plan Review #11-21; Vesting Tentative Map #4-21; Development Agreement #2-21, and Affordable Housing Agreement.

Project Location: 16829, 16835, 16907, and 16911 S. Normandie Avenue (APN: 6106-030-011, 015, 016, and 017)

Project Applicant: Fred Shaffer and Steve Ludwig – 16911 Normandie Associates, LLC

Other Project Locations: 16964 Brighton Avenue (APN: 6106-030-008) and unaddressed Union Pacific Railroad parcel (APN: 6106-030-800)

The Planning Commission reviewed a request for recommendation to the City Council for the entitlements needed to establish the Normandie Crossing Specific Plan. The plan proposes a 333-unit residential development on a 5.25-acre site, featuring a six-story apartment building with one below-grade parking level for 258 units, along with 75 three-story townhomes.

Environmental Assessment Consideration: Approval of these items requires certification of an Environmental Impact Report, adoption of a Mitigation Monitoring and Reporting Plan, and CEQA required findings, and a Statement of Overriding Considerations.

Hyperlinked Attachments:

- [Staff Report.pdf](#)
- [Attachment A - PC Staff Report March 19, 2024.pdf](#)
- [Attachment B - Resolution No. PC No. 18-24.pdf](#)
 - [Exhibit 1 - City Council CEQA Resolution with Exhibits.pdf](#)
- [Attachment C - Draft Resolution No. PC 19-24.pdf](#)
 - [Exhibit 1 - Draft City Council General Plan Amendment Resolution with Exhibits.pdf](#)
- [Attachment D - Draft Resolution No. PC 20-24.pdf](#)
 - [Exhibit 1 - Draft City Council Ordinance for Project with Exhibit A.pdf](#)
 - [Exhibit B - DRAFT Normandie Specific Plan.pdf](#)
 - [Exhibit C - Project Plans.pdf](#)
 - [Exhibit D - Conditions of Approval.pdf](#)
 - [Exhibit E - Draft Development Agreement.pdf](#)
 - [Exhibit F - Draft Affordable Housing Agreement.pdf](#)
 - [Exhibit 2 - Draft City Council Resolution for Tentative Map.pdf](#)
 - [Exhibit A - Vesting Tent. Tract Map No. 83922 - VTTM Civil Plans - 241104.pdf](#)
 - [Exhibit B - Conditions of Approval.pdf](#)
- [Attachment E - Original Economic Analysis Study, December 2023.pdf](#)
- [Attachment F - Revised Economic Analysis Memo, November 2024.pdf](#)
- [Attachment G - Letters of Support from Local Businesses.pdf](#)

Commission Action: The Planning Commission made motions for the resolutions of the following:

- The Planning Commission approved Resolution No. PC 18-24, by a vote of 2-1, recommending the City Council to certify the FEIR and adopt a Mitigation Monitoring and Reporting Program, Findings Relating to Alternatives and Mitigation Measures, and a Statement of Overriding Considerations for the purposes of the project; and
- The Planning Commission approved Resolution No. PC 19-24, by a vote of 3-0, recommending the City Council to approve General Plan Amendment #3-21, for the Project and the changes to the two adjacent properties; and
- The Planning Commission approved Resolution No. PC 20-24, by a vote of 2-1, recommending the City Council approve Zone Change #4-21, which includes the changes to the two adjacent properties; Zone Text Amendment #6-21; Specific Plan #1-21; Vesting Tentative Map #4-21; Site Plan Review #11-21; Development Agreement #2-21; and Affordable Housing Agreement for the Project subject to the attached conditions of approval for the Community Input Alternative which responds to community concerns.

City Council Action: No action necessary. These items will be brought before the City Council on January 14, 2025.

6.C **Zone Text Amendment #7-24 (Ordinance No. 1877)**

Recommendation to the City Council on adoption of Ordinance No. 1877 amending the Gardena Municipal Code Chapter 18.66 and Section 18.36.020 relating to allowing non- storefront retail medicinal cannabis delivery services businesses in the M-1 and M-2 zoning districts.

Hyperlinked Attachments:

- [Staff Report - Non-storefront Medical Cannabis Delivery.pdf](#)
- [Attachment A - Resolution PC No. 21-24.pdf Exhibit A - Ordinance No. 1877.pdf](#)
- [Attachment B - Public Notice.pdf](#)

Commission Action: The Planning Commission approved Resolution No. PC 21-24, by a vote of 4-0, recommending the City Council adopt the Ordinance No. 1877, amending the Gardena Municipal Code Chapter 18.66 and Section 18.36.020 relating to allowing non-storefront retail medicinal cannabis delivery services businesses in the M-1 and M-2 zoning districts.

City Council Action: No action necessary. These items will be brought before the City Council on January 14, 2025.

To view the complete Planning Commission agenda packet, [CLICK HERE](#).



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 12.A
Section: DEPARTMENTAL
ITEMS - ADMINISTRATIVE
SERVICES
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: City of Gardena Audit Reports for Fiscal Year Ended June 30, 2024; Annual Comprehensive Financial Report (ACFR) & GTrans Enterprise Fund Report

COUNCIL ACTION REQUIRED:

Staff Recommendation: Receive and File Audit Reports for Fiscal Year Ended June 30, 2024

RECOMMENDATION AND STAFF SUMMARY:

Presented for the City Council to receive and file are the audited financial reports for the fiscal year ended June 30, 2024, as prepared by the City's contracted auditing firm, Gruber and Lopez, Inc., an independent public accounting firm fully licensed and qualified to perform audits of local governments in the State of California. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2024, are free of material misstatement. There were no findings in the audit of the financial statements.

- Annual Comprehensive Financial Report (ACFR) for Fiscal Year Ended June 30, 2024

The financial statements included in the ACFR represent all City funds. City management is responsible for the accuracy of the data, the fairness and completeness of the presentation, and the inclusion of all disclosures that are necessary for the reader to understand the City's operations. The report contains a citywide view of all governmental and business-type activities, as well as a focus on the financial position and operating results of the City's major funds. The auditors issued an unmodified opinion that based upon their audit, the City's financial statements are presented fairly, as of June 30, 2024, and changes in the financial position and cash flows are in accordance with Generally Accepted Accounting Principles (GAAP) in the United States.

- GTrans Enterprise Fund Report for Fiscal Year Ended June 30, 2024

The auditor issued an unmodified opinion that the financial statements are presented fairly, in all material respects, the financial position of GTrans as of June 30, 2024, and the results of its operations and cash flows for the year then ended in conformity with Generally Accepted Accounting Principles (GAAP) in the United States.

The City received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Associations (GFOA) for the City's ACFR for fiscal year ended June 30, 2023. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This was the 38th consecutive year that the City has been recognized with this achievement. The City will be submitting the fiscal year ended June 30, 2024 ACFR; for the

Certificate of Achievement for Excellence in Financial Reporting with GFOA by December 31, 2024.

The ACFR can be found on the City's website by visiting www.cityofgardena.org/city-budget/.

FINANCIAL IMPACT/COST:

No Financial Impact

ATTACHMENTS:

[Gardena Annual Comprehensive Financial Report \(ACFR\) 2024 - Final.pdf](#)

[GTrans Financial Report 2024 - Final.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio".

Clint Osorio, City Manager

CITY OF GARDENA

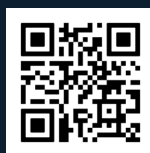
— California —

www.cityofgardena.org



Annual Comprehensive Financial Report

For Fiscal Year Ended June 30, 2024



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2024

CITY OF GARDENA, CALIFORNIA



PREPARED BY

THE ADMINISTRATIVE SERVICES DEPARTMENT

**Clint Osorio
City Manager**

And

**Raymond Beeman
Director of Administrative Services**

* * * * *

City of Gardena
Annual Comprehensive Financial Report
For the Year Ended June 30, 2024

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City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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December 12, 2024

Members of the City Council,
and Citizens of Gardena

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR 2023-2024
LETTER OF TRANSMITTAL**

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) of the City of Gardena (the City) for the fiscal year ended June 30, 2024 (FY 2023-24). The report is intended to update readers on the status of the City's financial position and results of operations for the past fiscal year.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. This ACFR has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America as promulgated by the Government Accounting Standards Board (GASB).

The report contains a Citywide view of all governmental and business-type activities, as well as a focus on the financial position and operating results of the City's major funds.

The City's financial statements have been audited by Gruber and Lopez, Inc., an independent public accounting firm fully licensed and qualified to perform audits of the State and local governments within the State of California. The financial statements included in this ACFR represent all City funds.

The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2024, are free of material misstatement. The auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended June 30, 2024, were fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of the ACFR. Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The City of Gardena is located just 5 miles from the beautiful California coast, near the interchange of the Harbor, San Diego, and Gardena freeways, and just 13 miles south of the City of Los Angeles, in the South Bay Area. Gardena is a part of the Los Angeles-Long Beach-Glendale Metropolitan Statistical Area.

Gardena has the singular distinction of having within its borders both the first legal card club licensed in the State of California, granted in 1936, and the newest club in the state, which opened in 2000. At one time only five-card draw and lowball poker could be played. During the 1960s, Gardena was the only City in Los Angeles County to have legal gambling. In the mid-1980s, a tremendous Asian influence arrived with the introduction of a number of California games. A complete listing is contained in the City of Gardena Resolution No. 6581.

The City of Gardena, incorporated on September 11, 1930 as a general law City, operates under the Council-Manager form of government. Policy-making and legislative authority are vested in a governing council consisting of four members of the City Council and a Mayor elected on a non-partisan basis at-large for four-year terms, with an election every two years. The Council is responsible for, among other things, establishing policy, passing ordinances, adopting an annual budget, appointing members to various City Commissions and Boards and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

Gardena offers a full range of municipal services, including police and code enforcement; recreation and human services; public works; streets and parks; planning and building services; engineering; transportation services (enterprise fund); and general administration. Fire services are contracted with Los Angeles County.

BUDGET PROCESS

The City is required to adopt an initial budget for the fiscal year no later than June 30 preceding the beginning of the fiscal year on July 1. This annual budget serves as the foundation for the City of Gardena's financial planning and control. The budget is prepared by fund, function (e.g. public safety), and department (e.g., police). Department heads may transfer resources within a department as they see fit. The City of Gardena adopts biennial budget, but the second fiscal year is being adopted in the subsequent fiscal year in the same manner and process.

The City's annual budget process commences in February with the distribution of the updated Budget Manual that details the City's general budgetary policy and the specific goals and objectives for the upcoming fiscal year. Departments are given specific instructions and timelines, the City's chart of accounts, a rate schedule for apportioned costs such as liability and health insurance, and budget forms and formats.

The Director of Administrative Services, in coordination with all operating departments, provides the City Manager with proposed revenue projections. These revenue estimates are reviewed with the department budget requests to determine available funding levels for the fiscal

year. Supplemental requests for new personnel, services or capital/equipment purchases are subject to City Manager review and approval before becoming part of the proposed operating budget. This process applies to all governmental and enterprise funds.

The City Manager and Director of Administrative Services meet with the Department Heads to review all operating expenditures, budget change requests, department's goals and programs for the upcoming fiscal year. After this final review and approval by the City Manager, a proposed budget will be presented to the Finance Committee for review and recommendation.

Budget study sessions and a public hearing are then presented to the City Council in May. A separate community budget forum will follow to present the proposed budget and address questions from the stakeholders. Then the budget is adopted by a resolution prior to June 30.

Throughout the fiscal year, actual expenditures and revenues are being presented to the Finance Committee for review on a quarterly basis. The budget can be amended as necessary to meet the City's needs during the fiscal year. The City Council has the legal authority to amend the budget at any time. Department Heads may only authorize expenditures based on appropriations approved by City Council. Actual expenditures may exceed budget appropriations by line-item. However, total expenditures within each fund may not exceed the total appropriation for that fund. The City Manager has the authority and discretion to approve interdepartmental appropriation transfers if they are within the same fund.

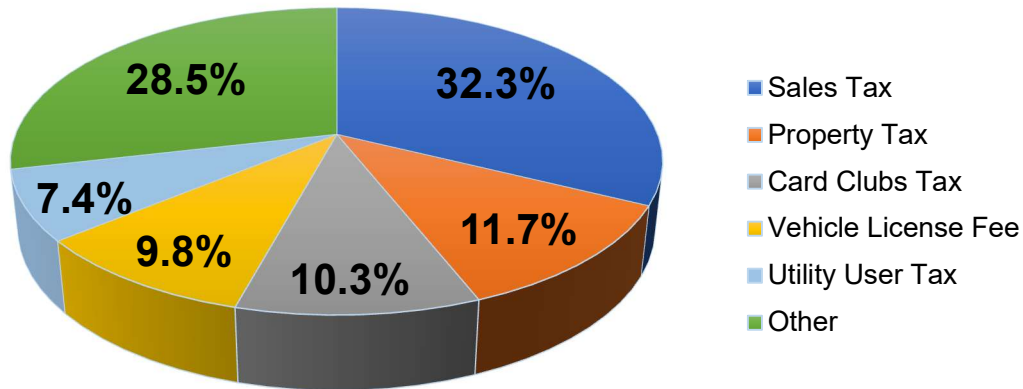
LOCAL ECONOMIC CONDITIONS AND OUTLOOK

The information presented in the financial statements, is perhaps best understood when considered from the broader perspective of the current economic environment in which the City of Gardena operates. It is important to consider various shifts in the national economy including the lowering of interest rates and the potential slowdown in consumer spending.

As the national inflationary pressure lowers and unemployment rate increases slightly, the Fed has signaled its intention to sharply lower the interest rates in the near term. While lowering the interest rate will negatively affect the City's investment income long-term, it will also encourage future business expansion due to the cost of financing.

The General Fund revenues have shown stability in FY 2023-24 as sales tax, property tax, utility users' tax, and vehicle license fees continue to show resilience and recovery. The top 5 sources of General Fund revenue account for 71.5% or \$62 million. The remaining revenues account for 28.5% of the total and are represented by a broad range of sources.

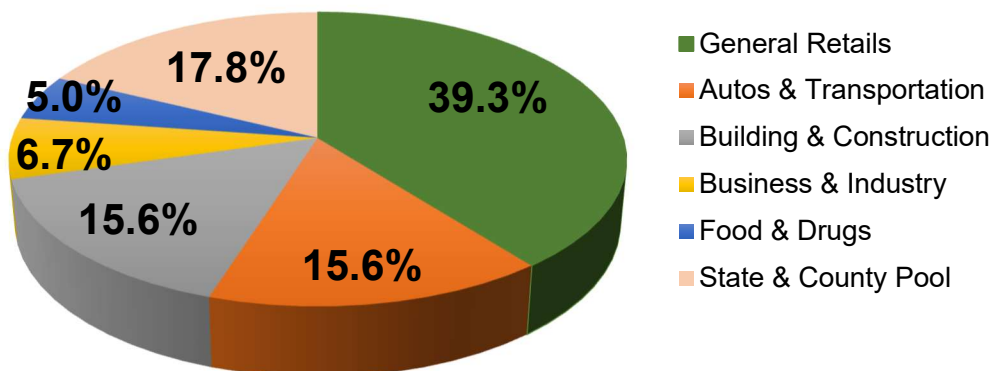
General Fund Revenues by Source Fiscal Year Ended June 30, 2024



Sales Tax

Sales Tax represents the single largest source of General Fund revenue at \$28.1 million or 32.3%. It is made up of the 7 categories below. The general retail category includes department stores, gas stations, general merchandise, restaurants, and hotels. General retail is the largest economic sector which generates 39% of the sales tax for Gardena. For fiscal year 2023-24, actual sales tax exceeds budget by 3.3% or \$905,117. Overall, the City of Gardena's sales per capita is higher than Los Angeles County average and consistently outperforms projections, a strong indicator of a vibrant local economy and strong business support.

Sales Tax by Economic Categories Fiscal Year Ended June 30, 2024



Property Tax

Gardena has a diverse land use for its 6 square miles. The City has a total assessed valuation of \$8.65B. Of the City's 14,829 parcels, 64.8% are residential, 27.6% are commercial/industrial and the remaining 7.6% for other miscellaneous uses.

Property tax is the second highest source of General Fund revenue at 11.7% or \$10.1 million. The year-over-year increase of 2% and 1.6% over the budget amount from increased assessment value and recent developments in the City. Overall, the City and the South Bay region are experiencing an increase in housing prices.

Card Club Tax

City of Gardena is fortunate to have two card clubs within the City limits, Lucky Lady Casino and Hustler Casino. The City receives 12% of the gross revenue from both casinos. For the fiscal year 2023-24, the City collected card club tax of \$8.9 million or 10.3% of General Fund revenue. This reflects a decrease of 3.1% or \$283,143 vs the budgeted amount.

Vehicle License Fee (VLF)

The City receives \$8.5 million or 9.8% of the General Fund revenue. This is the fourth largest source of General Fund revenue.

When a vehicle is registered in California, a license fee is charged by the State of California. This fee includes a small administrative fee and a property tax in-lieu fee. This in-lieu fee is allocated to cities and counties based on a per capita basis.

In 2005, the VLF was permanently reduced to 0.65% from 2.0% of the vehicle's fair market value. Any loss to cities by this rate reduction at that time was made up with an allocation from the County's Educational Revenue Augmentation Fund property tax account. This allocation will grow with any corresponding growth in the City's secured property tax valuation.

Utility User Tax (UUT)

The Utility User Tax revenue received by the City is based on adopted ordinances. The current UUT rate is 5% for telecommunications (wired and wireless), electricity, gas, and water. Effective in 2016, the UUT rate for prepaid wireless is 3.5%.

For the fiscal year, the City received \$6.4 million or 7.4% of the total General Fund revenue. This is an increase of \$442,031 or 7.4% when compared to the budget. The main factor for the increase is due to higher utility prices and increased usage from the recent extreme weather.

Overall, the total General Fund revenue increased by 5.9% or \$4.9 million. This modest increase is mainly attributed to the revenue increase of \$1.6 million for use of money & property from higher interest income and increase in sales tax revenue, an indicative of a healthy local economic condition.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

The City Council has always been and continues to take a conservative approach in maintaining a strong financial position by limiting the growth of spending and acquiring additional debt. The City utilizes long-term financial forecast to make financial decisions, identifying opportunities for new revenues, enhancement of existing revenues, and exploration of potential funding options to support deferred maintenance to address the aging infrastructure throughout the City.

While maintaining the General Fund Reserve balance above the 25% threshold, the City adopted budget for fiscal year 2024-25 and fiscal year 2025-26 added a total of 16.45 Full-Time Equivalent positions to the City's staffing resources, as well as investments in seniors, youth and community service programs and the largest Capital Improvement Program budget in the City's history at \$71.5 million.

The City maintains an existing lease rating of "A+" rating from Standard & Poor's and an "A1" rating with Moody's for its general fund lease supported debt as of June 30, 2024. The City's issuer ratings are "AA- with S&P and "Aa3" with Moody's. Which is reflective of a stable fiscal outlook and the expectation that Gardena will continue to maintain balanced operational costs with substantial fiscal reserves.

Aligning with the City's vision of making Gardena as one of the most desired communities to live, do business, work, and play in the South Bay region, the adopted budget reflects the additional investments in maintaining a safe community environment as well as continue street and sidewalk improvements Citywide. To uphold its status as the "Most Business-Friendly City" in Los Angeles County as awarded by the Los Angeles County Economic Development Corporation (LAEDC) in 2022, the City continues to invest in streamlining the permitting process.

To further the City's vision, in 2021 the City took a proactive approach to take advantage of the historical low interest rates and used its excellent issuer credit rating of AA- with S & P to obtain a Lease Revenue Bond in the amount of \$15 Million dollars with a 20-year term at 1.98% true interest cost over the life of the bond. These bonds will be used to fund various capital projects including the Gardena Community Aquatic & Senior Center, a multigenerational community building to provide public access and recreational activities to residents.

CAPITAL IMPROVEMENT PROJECTS

The City continues to devote significant resources to maintenance and improvement of its top rated streets and roads. Gardena's current street pavement condition index (PCI) of 81 is one of the highest in California.

Most of the projects are multi-year projects so at the end of the fiscal year 2023-24 only 9 budgeted projects were completed. Seven street projects were completed including the Budlong Ave & Halldale Ave Street Improvement which significantly improves existing and future traffic conditions.

Significant progress has been made with the two community projects. The Community Aquatic & Senior Center project is moving forward to the construction phase with the target completion date of Fall 2025. As for the Mas Fukai Park building, the initial design has been approved by the City Council and construction will begin starting fiscal year 2024-25.

In June 2024, the City adopted its Fiscal Year 2023-24 CIP budget of \$71.5 million, the single largest fiscal year CIP budget in the City's history. With \$38.4 million of the CIP budget for park and facility projects including the construction of the Community Aquatic & Senior Center. \$43.2 million for street, road, and storm drain improvement projects, including \$3.7M for the Artesia Boulevard Traffic Signal Improvement project. This project will significantly address existing and future traffic conditions as well as improving landscape on a major City's corridor.

PENSION & OPEB STABILIZATION FUNDS

To address the raising pension liability, the City issued \$101 million in Taxable Pension Obligation Bonds in 2020 at 3.29% to save the City \$51 million over the 19-year life of the bond. The City also adopted an Unfunded Accrued Liability (UAL) Policy to address future pension liability. Under this policy, UAL Funds were created so each fiscal year the City must budget a contribution toward future pension liability. As of June 30, 2024, these funds have a balance of \$5.97 million.

With the desire to address Other Post-Employment Benefits (OPEB) liability and take advantage of higher interest yields, in 2017 the City established the California Employers' Retiree Benefit Trust (CERBT) accounts, IRC Section 115 Trust Accounts, with CalPERS. During the fiscal year 2023-24, the City made a \$750,000 contribution to the trust. As of June 30, 2024, the City's CERBT trust has a combined balance of \$8.7 million, \$2.9 million from the City and \$5.8 million from GTrans' CERBT account.

CASH MANAGEMENT

The City manages a pooled investment program for all funds in which temporarily idle cash is invested in a variety of instruments. The investment program is managed in accordance with the Investment Policy approved by the City Council on an annual basis. Safety, liquidity, and yield, in that order, are the objectives of the investment program. Investments are diversified among investment tools including certificates of deposit, Federal agency securities, State of California Local Agency Investment Fund (LAIF), corporate medium-term notes, money market mutual funds, California Asset Management Program (CAMP) Pool.

At the fiscal year end on June 30, 2024, the City had a total investment portfolio of \$93.7 million. Almost half of the portfolio is with CAMP, which is completely liquid and increased investment earnings substantially. The investment report is presented to City Council for review and approval monthly. It is also made available on the Financial Transparency Dashboard at www.cityofgardena.org.

RISK MANAGEMENT

The City maintains self-insurance programs for worker's compensation and general liability insurance up to a maximum of \$750,000 per occurrence. General liability claims that exceed the Self-Insured Retention (SIR) are covered by Public Risk Innovatin Solutions Management (PRISM). Worker's compensation claims that exceed the SIR are insured by PRISM up to the

California statutory limits for workers' compensation. For the City's transit department, GTrans, the SIR is \$250,000 and is being covered by California Transit Indemnity Pool (CalTIP).

The City is self-insured for its PPO Health Benefits Plan and carries stop-loss insurance on individual health benefit claims in excess of \$100,000 for all members. The City contracts with a third party administrator who manage the claims filed against the City.

AWARDS and ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Gardena for its ACFR for the fiscal year ended June 30, 2023. This was the thirty-eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized ACFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current ACFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City also received the Distinguished Budget Presentation Award from GFOA for its recent biennial adopted budget fiscal year 2024-25 & 2025-26. This is the fourth consecutive budget cycle or eight years the City has received this award for preparing budget documents of the highest quality that reflect best practices in governmental budgeting.

The preparation of this report could not have been accomplished without the collaborative assistance of the Department Heads and staff in all City departments. First and foremost, we want to recognize the dedicated employees of the Administrative Services Department. Their professional expertise and unassuming commitment to excellence is constantly manifested in the quality of the City's financial records and reporting. Appreciation is also expressed to the audit staff of Gruber and Lopez, Inc. for their advice and assistance in the preparation of this report. Finally, we would like to thank the members of the City Council for their support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Clint D. Osorio, MPA
City Manager

Respectfully submitted,



Ray Beeman, CPA
Director of Administrative Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Gardena
California**

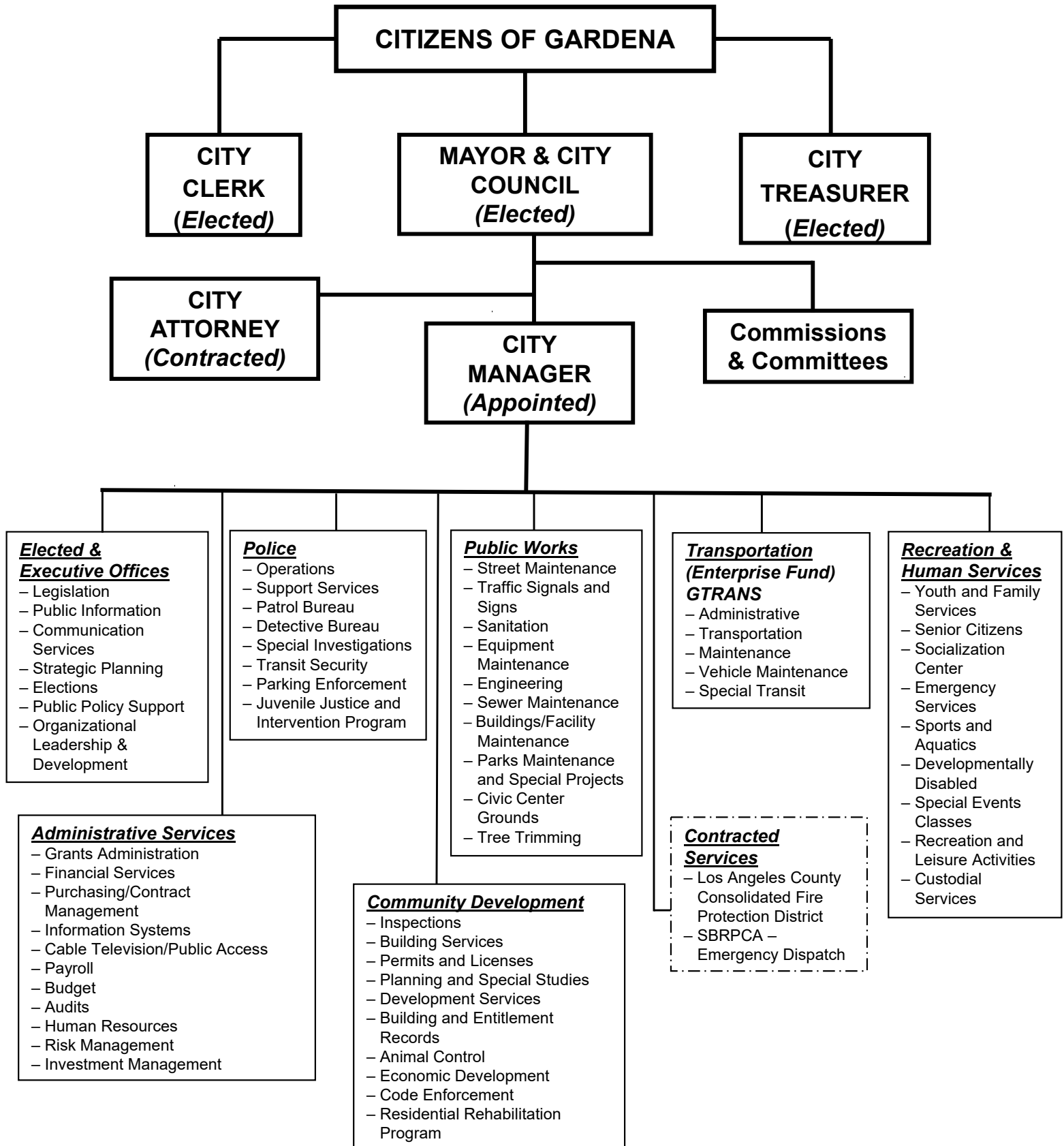
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

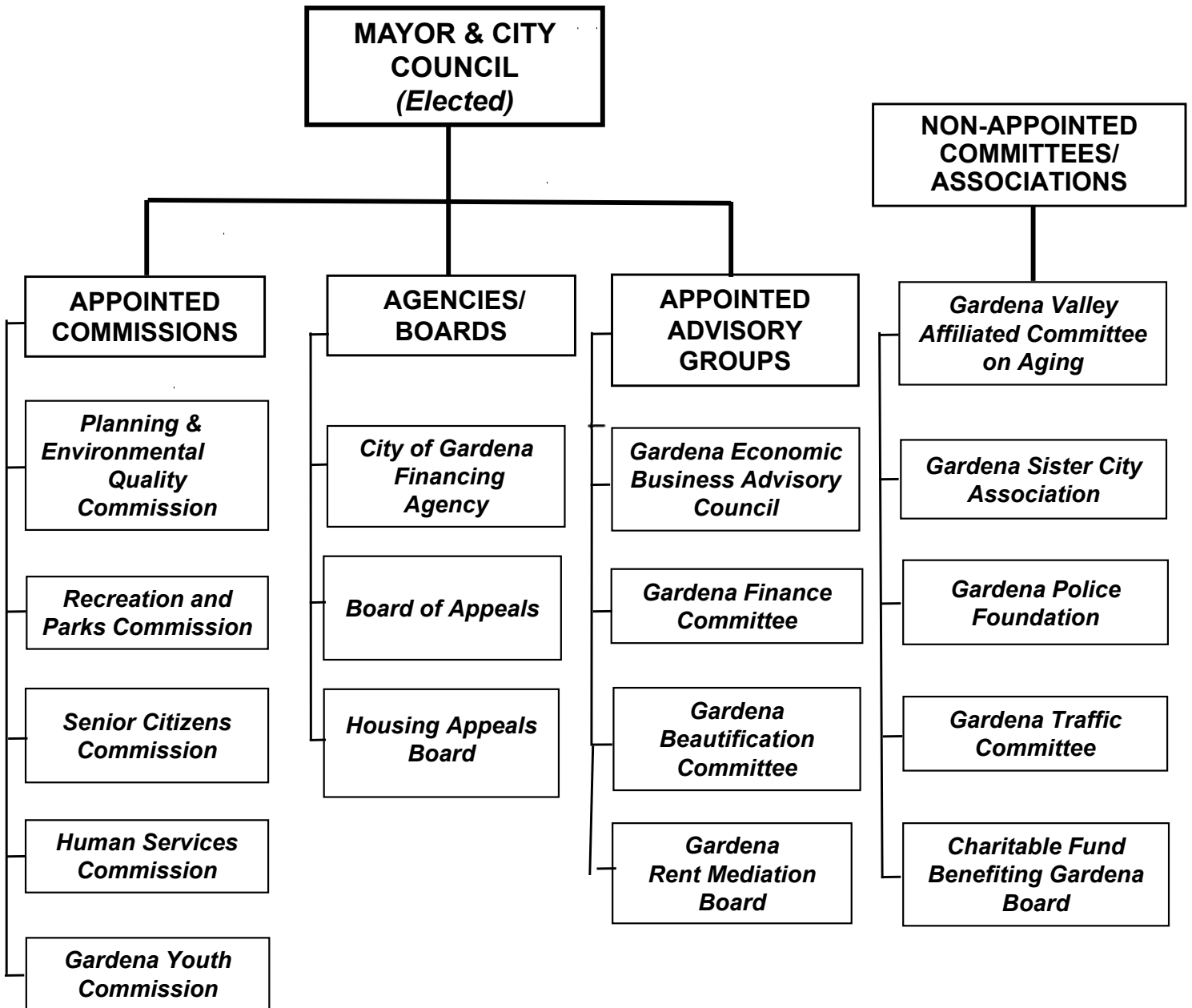
Christopher P. Morill

Executive Director/CEO

CITY OF GARDENA ORGANIZATION CHART



**CITY OF GARDENA
COMMISSIONS, BOARDS, COMMITTEES, ETC.**



ELECTED OFFICIALS & EXECUTIVE STAFF

FISCAL YEAR 2023-2024

CITY OF GARDENA

ELECTED OFFICIALS

Mayor.....Tasha Cerda
Mayor Pro Tem..... Rodney G. Tanaka
Councilmember..... Mark E. Henderson
Councilmember..... Paulette C. Francis
Councilmember.....Wanda Love

City Clerk..... Mina Semenza
City Treasurer..... Guy H. Mato

EXECUTIVE STAFF & ADMINISTRATION OFFICIALS

City Manager Clint Osorio
City Attorney Carmen Vasquez
Chief of Police Michael Saffell
Director of Administrative Services Ray Beeman
Director of Community Development Greg Tsujiuchi
Director of Public Works Allan Rigg
Director of Recreation and Human Services Stephany Santin
Director of Transportation Ernie Crespo
Assistant Fire Chief – LA County Fire District Brian Kane

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and the Members of the City Council of the City of Gardena
Gardena, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gardena, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Management's Responsibility for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules – General Fund and Major Special Revenue Funds, the Schedule of Changes in Net Pension Liability and Related Ratios, the Schedule of City's Proportionate Share of the Net Pension Liability and Related Ratios, the Schedules of Contributions – Pensions, the Schedules of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedules of Contributions – Other Postemployment Benefits as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

GRUBER AND LOPEZ, INC.

Newport Beach, California
December 10, 2024

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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City of Gardena Management's Discussion and Analysis (Unaudited)

As management of the City of Gardena (City), California, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report, as well as with the City's financial statements, which follow this discussion.

Financial Highlights

- ◆ The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the 2023-2024 fiscal year by \$22,504,270, which resulted in the City having a positive net position. The positive net positions were due primarily to GASB No. 75 *Accounting and Financial Reporting for Postemployment benefits other than pensions and Long-Term Liabilities -Due in more than one year* and higher fund balances for various grants received during the fiscal year. The Net Pension Liabilities and Other post-employment benefits (OPEB) were included within the government-wide financial statements for both governmental and business-type financial reporting. At close of 2023-2024 fiscal year, the City's Net Pension Liabilities were \$27,771,137 and \$1,839,594 for governmental and business-type activities for a total of \$29,610,731. The City's Other post-employment benefit liabilities were \$63,718,901 and \$8,263,284 for governmental and business-type activities for a total of \$71,982,185. The Long-Term Liabilities were \$118,483,307 and \$20,437,229 for governmental and business-type activities for a total of \$138,920,536 of which \$85,610,000 is for the 2020 Taxable Pension Obligation Bonds; \$66,802,423 for governmental and \$18,807,577 for business-type activities.
- ◆ The City's total net position increased by \$41,448,280 in 2023-2024. Net position of governmental activities increased by \$16,942,390 while net position of business type activities increased by \$24,505,890. The increase for governmental activities was due primarily to 1) Additional Tax Revenue compared to the prior year in the amount of around \$3 million as the economy continued to improve. 2) Additional grants received for a various projects in fiscal year 2023-2024. 3) The City's OPEB liability decreased due to higher discount rate for the actuarial valuation. 4) A large proportion of the City's expenditures were for capital assets, which increased by \$36 millions for the fiscal year.
- ◆ At the close of the 2023-2024 fiscal year, the City's governmental funds reported combined fund balances of \$95,573,941, an increase of \$9,065,544 in comparison to the prior year. General Fund increased by \$9,478,386. The increase is due primarily to increases in tax revenue, which was higher than prior year by about \$3.1 Million. The City's Use of Money and Property, primarily its return on investments increase by \$1.6 million compared to the prior year because of higher investment returns and a greater fair market value on its investments. The City's General Fund expenditures were approximately \$4.1 million lower compared to the final adopted budget amount due to salary savings from various departments. Economic development grants special revenue fund increased by \$1.8 million, as a result of the City receiving additional grants for City projects. City Debt Service fund increased by \$678,917 due to higher interest on unspent project balance in maintained by the fiscal agent for the fiscal year.
- ◆ At the end of the 2023-2024 fiscal year, the unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was \$59,270,000 or approximately 81.5% of total General Fund expenditures.
- ◆ The City's long-term debt decreased by \$5,245,753 compared to prior year based on the City paying the annual debt service principal payments for the applicable debts during the fiscal year.

City of Gardena
Management's Discussion and Analysis (Unaudited) (Continued)

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information about all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, community development, and recreation and human services. The business-type activities of the City include GTrans and the City's Sewer Maintenance Program.

The government-wide financial statements can be found on pages 20-23 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

City of Gardena
Management's Discussion and Analysis (Unaudited) (Continued)

Overview of the Financial Statements (Continued)

The City maintains thirteen (13) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Economic Development Grants Special Revenue Fund, City Debt Service Fund, and the Capital Projects Fund, which are considered to be major funds. Data from the other ten (9) governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 28-34 of this report.

Proprietary Funds. The City maintains two (2) different types of proprietary funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its transit operation and for its sewer maintenance. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the management of its retained risks which includes liability insurance, workers' compensation, and health insurance. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the transit operation and for the sewer maintenance, both of which are considered to be major funds of the City. Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The proprietary fund financial statements can be found on pages 36-41 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45-97 of this report.

City of Gardena
Management's Discussion and Analysis (Unaudited) (Continued)

Overview of the Financial Statements (Continued)

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's funding its obligation to provide pension and OPEB benefits to its employees and includes Budgetary Comparison schedules for the General Fund and the Economic Development Grants Special Revenue Fund. Required supplementary information can be found on pages 101-117 of this report

The combining statements, referred to earlier in connection with nonmajor governmental funds and internal service funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 120-148 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position, over time, may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$22,504,270 at the close of the 2022-2023 fiscal year.

| CITY OF GARDENA NET POSITION | | | | | | |
|---|-------------------------|-----------------|--------------------------|---------------|----------------|-----------------|
| | Governmental Activities | | Business-type Activities | | TOTAL | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Current and Non Current assets | \$ 137,382,203 | \$ 122,943,977 | \$ 16,194,626 | \$ 12,305,902 | \$ 153,576,829 | \$ 135,249,879 |
| Aggregate net pension assets | - | - | - | - | - | - |
| Capital assets | 68,997,398 | 59,480,793 | 86,686,881 | 60,259,791 | 155,684,279 | 119,740,584 |
| Total Assets: | 206,379,601 | 182,424,770 | 102,881,507 | 72,565,693 | 309,261,108 | 254,990,463 |
| Deferred outflow of resources related to pensions | 29,842,051 | 37,950,104 | 2,156,356 | 7,455,416 | 31,998,407 | 45,405,520 |
| Deferred outflow of resources related to OPEB | 10,053,521 | 13,643,783 | 2,218,832 | 2,596,215 | 12,272,353 | 16,239,998 |
| Total deferred outflows of resources: | 39,895,572 | 51,593,887 | 4,375,188 | 10,051,631 | 44,270,760 | 61,645,518 |
| Current liabilities | 31,453,953 | 25,405,457 | 24,521,277 | 20,378,849 | 55,975,230 | 45,784,306 |
| Non-current liabilities | | | | | | |
| Long-term liabilities-Due in more than one year | 118,483,307 | 124,731,948 | 20,437,229 | 21,553,550 | 138,920,536 | 146,285,498 |
| Aggregate net pension liabilities | 27,771,137 | 16,120,826 | 1,839,594 | 3,233,030 | 29,610,731 | 19,353,856 |
| Aggregate net other postemployment benefits liabilities | 63,718,901 | 64,768,264 | 8,263,284 | 8,020,898 | 71,982,185 | 72,789,162 |
| Subtotal Non-current liabilities | 209,973,345 | 205,621,038 | 30,540,107 | 32,807,478 | 240,513,452 | 238,428,516 |
| Total Liabilities: | 241,427,298 | 231,026,495 | 55,061,384 | 53,186,327 | 296,488,682 | 284,212,822 |
| Deferred inflows of resources related to pensions | 20,535,195 | 33,463,248 | 326,854 | 1,910,303 | 20,862,049 | 35,373,551 |
| Deferred inflows of resources related to OPEB | 12,809,533 | 14,968,157 | 867,334 | 1,025,461 | 13,676,867 | 15,993,618 |
| Total deferred outflows of resources: | 33,344,728 | 48,431,405 | 1,194,188 | 2,935,764 | 34,538,916 | 51,367,169 |
| Net Investment in Capital | | | | | | |
| Assets | 54,842,470 | 43,557,695 | 81,080,908 | 59,966,871 | 135,923,378 | 103,524,566 |
| Restricted | 35,969,499 | 26,022,626 | - | - | 35,969,499 | 26,022,626 |
| Unrestricted (deficit) | (119,308,822) | (115,019,564) | (30,079,785) | (33,471,638) | (149,388,607) | (148,491,202) |
| Total Net Position: | \$ (28,496,853) | \$ (45,439,243) | \$ 51,001,123 | \$ 26,495,233 | \$ 22,504,270 | \$ (18,944,010) |

City of Gardena
Management's Discussion and Analysis (Unaudited) (Continued)

Government-wide Overall Financial Analysis (Continued)

By far, the largest portion of the City's net position reflects its net investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City's largest liabilities are their Long-term liabilities - Due in more than one year, which decreased from \$124,731,948 in 2022-2023 to \$118,483,307 in fiscal year 2023-2024, or an decrease of \$6,248,641, mainly from the debt service payments and lower subscription liability. The other additional long-term liabilities are Other Post-Employment Benefits (OPEB) of \$63,718,901, a decrease of \$1,049,363 compared to the prior year; this decrease is related to the increase of actuarial discount rate for 20-year Municipal Bond Index, which helped reduce the estimated liabilities. These two liabilities total \$182,202,208 for Governmental Activities, or 75%, of the total liability balance of \$241,427,298 at June 30, 2024. The remaining liability is the pension liability, which has an increase of \$11,650,311.

An additional portion of the City's net position (Restricted) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$(149,435,390) is unrestricted and if positive, may be used to meet the government's ongoing obligations to its citizens and creditors which include the net debt, and OPEB liabilities.

At the end of the 2023-2024 fiscal year, the City is able to report positive balances in all reported categories of net position with the exception of unrestricted, both for the government as a whole, as well as for its separate governmental and business-type activities. The negative in unrestricted net position is a result of 1) Long term Liabilities- Due in more than one year which includes the pension bond debt as a result of the 2020 Taxable Pension Obligation Bond 2) GASB 75, which is for other post-employment benefit liabilities; 3) GASB 68, which is for pension liabilities.

The City's overall net position increased by \$44,448,280 from the prior fiscal year. The reasons for this overall decrease are discussed in the below sections for governmental activities and business-type activities.

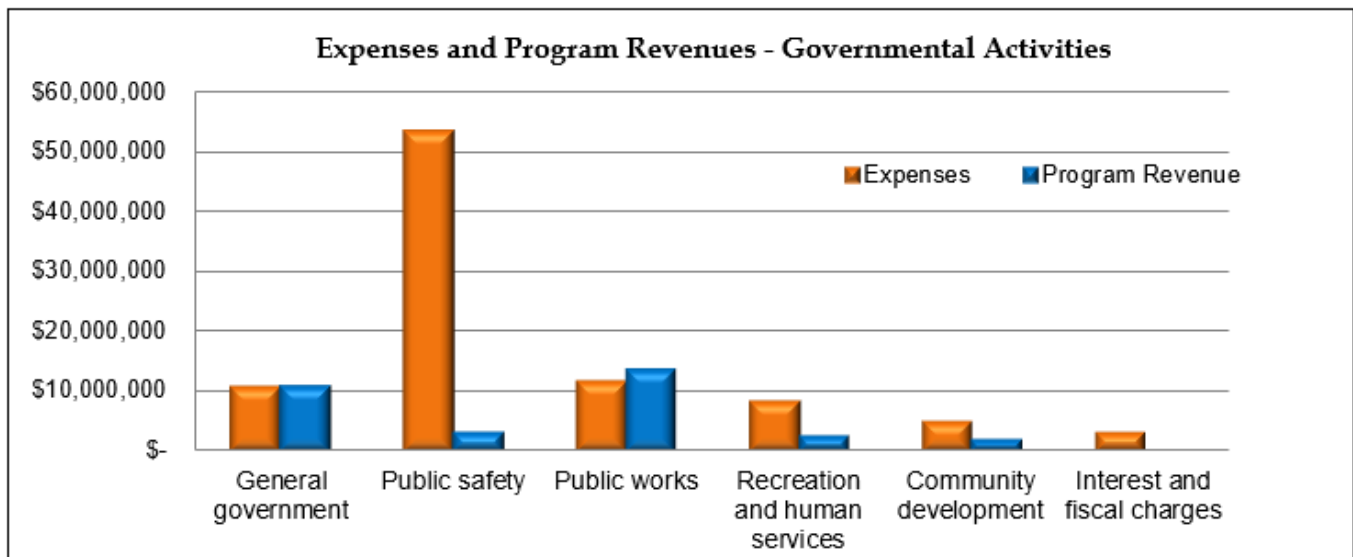
Governmental Activities. During 2023-2024 fiscal year, net position for governmental activities increased by \$16,942,390 from the prior fiscal year for an ending balance of \$(28,496,853). The increase in the overall net position was primarily related to: 1) The OPEB liability decreased by \$1 million due to the updated valuation report. 2) City received additional grants for Economic Development and Public Works, an increase of \$2.8 million for various capital projects. 3) Long-term liabilities were lower by \$6.2 million comparing to prior year due to debt service payment and the completion of the 2017 Direct Purchase Bonds. The General Fund Revenues were up \$3.8 million or 4.7% compared to the prior year.

City of Gardena
Management's Discussion and Analysis (Unaudited) (Continued)

Government-wide Overall Financial Analysis (Continued)

CITY OF GARDENA'S CHANGES IN NET POSITION

| | Governmental Activities | | Business -type Activities | | TOTAL | |
|--|-------------------------|-----------------|---------------------------|---------------|---------------|-----------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Revenues: | | | | | | |
| <i>Program Revenues:</i> | | | | | | |
| Charges for services | \$ 18,164,245 | \$ 11,966,318 | \$ 4,493,095 | \$ 4,267,081 | \$ 22,657,340 | \$ 16,233,399 |
| Operating grants and contributions | 8,113,744 | 5,814,708 | 27,682,663 | 22,744,442 | 35,796,407 | 28,559,150 |
| Capital grants and contributions | 5,535,276 | 3,329,828 | 25,560,140 | 3,186,920 | 31,095,416 | 6,516,748 |
| <i>General Revenues:</i> | | | | | | |
| Property taxes | 10,141,426 | 9,985,883 | - | - | 10,141,426 | 9,985,883 |
| Sales and other taxes | 63,952,330 | 64,578,556 | - | - | 63,952,330 | 64,578,556 |
| Investment income and miscellaneous | 3,659,802 | 2,525,137 | 624,944 | 437,768 | 4,284,746 | 2,962,905 |
| Total Revenues: | 109,566,823 | 98,200,430 | 58,360,842 | 30,636,211 | 167,927,665 | 128,836,641 |
| Expenses: | | | | | | |
| General government | 10,765,058 | 7,470,021 | - | - | 10,765,058 | 7,470,021 |
| Public safety | 53,473,334 | 77,971,300 | - | - | 53,473,334 | 77,971,300 |
| Public works | 11,783,411 | 10,737,606 | - | - | 11,783,411 | 10,737,606 |
| Recreation and human services | 8,503,950 | 8,229,820 | - | - | 8,503,950 | 8,229,820 |
| Community development | 5,022,928 | 2,266,794 | - | - | 5,022,928 | 2,266,794 |
| Interest and fiscal charges | 3,233,912 | 3,773,164 | - | - | 3,233,912 | 3,773,164 |
| Enterprise operations | - | - | 33,696,792 | 30,109,983 | 33,696,792 | 30,109,983 |
| Total Expenses: | 92,782,593 | 110,448,705 | 33,696,792 | 30,109,983 | 126,479,385 | 140,558,688 |
| Increase (decrease) in Net Position before other revenues and transfers | 16,784,230 | (12,248,275) | 24,664,050 | 526,228 | 41,448,280 | (11,722,047) |
| Transfers | 158,160 | 515,854 | (158,160) | (515,854) | - | - |
| Change in Net Position | 16,942,390 | (11,732,421) | 24,505,890 | 10,374 | 41,448,280 | (11,722,047) |
| Net position- beginning of year | (45,439,243) | (33,706,822) | 26,495,233 | 26,484,859 | (18,944,010) | (7,221,963) |
| Net position - end of year | \$ (28,496,853) | \$ (45,439,243) | \$ 51,001,123 | \$ 26,495,233 | \$ 22,504,270 | \$ (18,944,010) |



City of Gardena
Management's Discussion and Analysis (Unaudited) (Continued)

Government-wide Overall Financial Analysis (Continued)

Business-type Activities. In the 2023-2024 fiscal year, the City's *business-type activities* increased the net position by \$24,505,890 compared to the prior year balance for the fiscal year ended June 30, 2023. Business-type activities revenue increased by \$27,724,631 or 90% compared to the prior year for a total of \$58,360,842 in revenues at year-end. In comparison to the prior fiscal year, the charges for services increased by \$226,014 or 5.3% with charges for services remaining constant with prior years. Operating grants and contributions increased by \$4,938,221 or 21.7% compared to the prior fiscal year, overall operating costs. Therefore, GTrans used more operating subsidies to cover the shortfall. Capital grants and contributions increased by \$22,373,220 or 702% primarily due the acquisition of 21 CNG buses and 7 zero-emission buses as well as increase in capital outlays. Investment income and miscellaneous increased by \$187,176 or 42.8% compared to the prior year due to the City exploring additional investment options within its investment policy and earning significantly higher interest rates. Expenses for operations increased by \$3,586,809 or 11.9% compared to prior year, which was largely due cost of living expenses paid to employees and higher operating cost.

Financial Analysis of Governmental Funds

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

Governmental Funds. The focus of the City's *governmental funds* is to provide information about near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, an unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

On June 30, 2024, the City's governmental funds reported combined fund balances of \$95,573,941 an increase of \$9,068,544 or 10.5% in comparison with the prior year. Approximately 0.3% of this amount or \$277,695 constitutes an *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, *committed*, or assigned to indicate that it is: 1) not in spendable form \$356,747 ; 2) restricted for purposes \$35,969,499 ; 3) committed for purposes \$33,309,406 ; or 4) assigned for purposes \$25,660,594.

The General Fund is the chief operating fund of the City. At the end of the 2023-2024 fiscal year, the unassigned fund balance of the General Fund was \$300,000, while the total fund balance increased from \$50,138,597 to \$59,616,983, an increase of \$9,478,386 or a 18.9% increase from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 0.3% of total general fund expenditures, while total fund balance represents approximately 81.5% of that same amount.

City of Gardena

Management's Discussion and Analysis (Unaudited) (Continued)

Financial Analysis of Governmental Funds (Continued)

The fund balance of the City's General Fund increased by \$9,478,386 during the 2023-2024 fiscal year. The Top 5 Revenue generators, which make up 71.5% of the General Fund Original Adopted Budget for Fiscal Year 2023-2024, was up \$3.1 million compared to the budgeted amount ; 1) Sales Tax from Measure G 0.75% was up \$1.1 million compared to the final budget as a majority of the sales tax generators did significantly better than expected ; 2) Card Club revenue was down \$283,143 compared to the budget as mainly due to the subpar performance from Lucky Lady Casino; 3) Property tax exceeded the final budget by \$146,843 or 1.6% from active housing market and higher housing prices in the region; 4) Utility Users Tax increased by \$442,031 from higher utility prices; and 5) Motor Vehicle In-Lieu increased by \$520,913 from the budget primarily based on updated fee rates.

The Economic Development Grants Special Revenue Fund, a major fund, had a increase of \$1 million in fund balance during the fiscal year primarily due to receiving additional grants for the various development projects within the city that were completed in the fiscal year.

The Debt Service Fund, a major fund, had an increase of \$678,917 in fund balance during the fiscal year, due to the interest income from remaining project balance in the 2021 Lease Revenue Bond. The 2021 Lease Revenue Bond will be used to fund a portion of the new Gardena Community Aquatic & Senior Center, the cost of acquiring and renovating an existing building to be converted into a new Community Center and various park improvements.

The Capital Projects Fund, a major fund, had a fund balance of \$301,894. During the fiscal year, the expenditures for this fund were being reimbursed by the project funding sources such as local and state grants. Therefore, no changes in the fund balance for the fiscal year.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net position of GTrans at the end of the fiscal year was \$(22,805,893) and for the Sewer Fund was \$3,530,500. The total increase in unrestricted net position for GTrans was \$1,697,127 and the Sewer Fund unrestricted net position increased by \$932,348, respectively. GTrans increase in unrestricted net position was due to the increases in transit operation. The Sewer Fund increase is based on the delay in starting several capital projects and the expenditures savings related to that.

General Fund Budgetary Highlights

The final budget for revenue was not amended and stayed the same as the original adopted budget of \$77,953,099. Actual revenue compared to the final budget was up by \$5.6 million or 7.2% compared to the final budget. This is primarily a result of an increase in sales tax revenue compared to the budget of about \$3.1 million. The other major contribution is the increase in interest earning of \$1.63 million over the budgeted amount due to active investment activities and higher interest rates. A detailed budgetary comparison schedule for the year ended June 30, 2024, is presented as required supplementary information following the notes to the financial statements.

City of Gardena

Management's Discussion and Analysis (Unaudited) (Continued)

General Fund Budgetary Highlights (Continued)

The final amended budget for combined General Fund expenditures was \$1.8 million higher than the original budget due to the purchase of Gardena Blvd parking lot, \$76,750,988. The actual expenditures were less than the final budget by \$4,097,991 or 5.3% percent, which was primarily due to salary savings from vacancies in various departments. A detailed budgetary comparison schedule for the year ended June 30, 2024, is presented as required supplementary information following the notes to the financial statements.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$155,684,279 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, roads, and highways. The total increase in capital assets compared to prior year was \$35,943,695 or 30 %, primarily due to the acquisition of buses and more capital projects being started in 2023-2024 fiscal year.

CITY OF GARDENA'S CAPITAL ASSETS (Net of depreciation)

| | Governmental Activities | | Business -type Activities | | TOTAL | |
|--|-------------------------|--------------|---------------------------|--------------|---------------|--------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Non-depreciable assets: | | | | | | |
| Land | \$13,993,823 | \$11,820,349 | \$12,956,405 | \$12,956,405 | \$ 26,950,228 | \$24,776,754 |
| Monuments | 63,893 | 63,893 | - | - | 63,893 | 63,893 |
| Construction in progress | 8,630,839 | 6,710,764 | 11,685,097 | 7,804,434 | 20,315,936 | 14,515,198 |
| Total Non-depreciable assets | 22,688,555 | 18,595,006 | 24,641,502 | 20,760,839 | 47,330,057 | 39,355,845 |
| Capital assets/lease assets, being depreciated: | | | | | | |
| Building/structures and improvements | 7,388,121 | 6,788,845 | 24,038,350 | 25,061,258 | 31,426,471 | 31,850,103 |
| Buses | - | - | 34,917,212 | 11,269,526 | 34,917,212 | 11,269,526 |
| Machinery and equipment | 2,052,058 | 2,534,126 | 2,384,963 | 2,265,913 | 4,437,021 | 4,800,039 |
| Furniture and fixtures | - | - | 51,822 | 64,130 | 51,822 | 64,130 |
| Infrastructure | - | - | 488,492 | 522,181 | 488,492 | 522,181 |
| Street lights network | 172,317 | 4,414,965 | - | - | 172,317 | 4,414,965 |
| Traffic lights network | 238,817 | 251,386 | - | - | 238,817 | 251,386 |
| Roadway network | 35,234,310 | 25,320,709 | - | - | 35,234,310 | 25,320,709 |
| Total depreciable assets (net) | 45,085,623 | 39,310,031 | 61,880,839 | 39,183,008 | 106,966,462 | 78,493,039 |
| Intangible assets, being amortized | | | | | | |
| Right-to-use lease assets | 548,127 | 457,035 | 17,694 | 13,242 | 565,821 | 470,277 |
| Right-to-use subscription assets | 675,093 | 1,118,721 | 146,846 | 302,702 | 821,939 | 1,421,423 |
| Total intangible assets, (net) | 1,223,220 | 1,575,756 | 164,540 | 315,944 | 1,387,760 | 1,891,700 |
| Total capital assets | 68,997,398 | 59,480,793 | 86,686,881 | 60,259,791 | 155,684,279 | 119,740,584 |

Major capital asset events during the 2023-2024 fiscal year included the following:

- Acquisition of a property locate at 1112 W Gardena Blvd
- Acquisition of a property locate at 15016 Nader Place
- Acquisition of 21 CNG Buses
- Acquisition of 7 Zero-Emission Buses
- Completion of Budlong Ave & Halldale Ave Street Improvement, JN985
- Completion of Van Ness Ave Street Improvement, JN992

City of Gardena

Management's Discussion and Analysis (Unaudited) (Continued)

- Completion of Fire Station #158 Roof Replacement, JN509

Additional information on the City's capital assets can be found in Note 7 on pages 67-68 of this report.

Long-term Debt. At the end of the 2023-2024 fiscal year, the City had total bonded debt outstanding of \$104,160,075. The City's long-term debt decreased by \$5,245,753 or 4.8% compared to prior year based on the City paying the annual debt service principal payments for the applicable debts below during the fiscal year.

CITY OF GARDENA'S OUTSTANDING DEBT

| | Governmental Activities | | Business-Type Activities | | TOTAL | |
|-------------------------------|-------------------------|--------------------|--------------------------|-------------------|--------------------|--------------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Refunding Revenue Bonds | \$ 9,750,000 | \$ 9,945,000 | \$ - | \$ - | \$ 9,750,000 | \$ 9,945,000 |
| Certificates of Participation | 5,275,000 | 5,940,000 | - | - | 5,275,000 | 5,940,000 |
| Direct Purchase Lease | - | 285,000 | - | - | - | 285,000 |
| - Bond discount | (164,405) | (178,289) | - | - | (164,405) | (178,289) |
| Pension Obligation Bonds | 70,547,863 | 73,832,926 | 19,862,137 | 20,787,074 | 90,410,000 | 94,620,000 |
| Lease Revenue Bonds | 11,975,000 | 12,440,000 | - | - | 11,975,000 | 12,440,000 |
| - Bond premium | 1,795,349 | 1,902,003 | - | - | 1,795,349 | 1,902,003 |
| SCE On-Bill Financing Loan | 14,769 | 29,065 | - | - | 14,769 | 29,065 |
| Loan Payable | 3,804,551 | 3,718,327 | - | - | 3,804,551 | 3,718,327 |
| Lease Payable | 544,477 | 459,635 | 17,884 | 13,353 | 562,361 | 472,988 |
| Subscription liabilities | 617,471 | 1,032,161 | 154,290 | 279,567 | 771,761 | 1,311,728 |
| | <u>104,160,075</u> | <u>109,405,828</u> | <u>20,034,311</u> | <u>21,079,994</u> | <u>124,194,386</u> | <u>130,485,822</u> |

The City maintains an existing lease rating of "A+" rating from Standard & Poor's and an "A1" rating with Moody's for its general fund lease supported debt as of June 30, 2024. The City's issuer ratings are "AA-" with S & P and "Aa3" with Moody's.

Additional information about the City's long-term debt can be found in Note 8 on pages 69-76 of this report.

Economic Factors and Next Year's Budget and Rates

As a result of the City's fiscally conservative approach taken these past couple of years, the City finds itself in a financially stable position, which allowed the City in its adopted budget for fiscal year 2024-2025 & fiscal year 2025-2026, to budget for and add a total of 14.45 full-time equivalent (FTE) positions, as well as investments in seniors, youth and community service programs and the largest budgeted Capital Improvement Program in the Cities history with over \$71.5 million budgeted for the budget cycle.

The City adopted Fiscal Year 2024-2025 and fiscal year 2025-2026 budget on June 25, 2024. The General Fund Revenue Budget for the next fiscal year, 2024-2025, was \$86,419,896 with expenditures of \$86,265,644 for a surplus of \$154,252.

In 2024-2025 the Top 5 Adopted Budgeted General Fund revenue sources, which make up 73% of the City's General Fund, include: 1) Sales and Use Tax - \$28.4 million (33%), 2) Property Taxes - \$10.7 million (12%), 3) Card Club Gross Revenue Fees - \$8.9 million (10%) 4) Vehicle License Fees - \$8.9 million (10%), and 5) Utility Users Tax - \$6.7 million (8%).

City of Gardena

Management's Discussion and Analysis (Unaudited) (Continued)

In 2024-2025, the budgeted General Fund expenditures were \$86,265,644, with the Police Department making up \$35.9 million or 42%, Non-Departmental (including the Fire Department and our South Bay Regional Public Communications Authority) \$15.7 million or 18%, Transfers Out at \$11.4 million or 13%, Public Works at \$7.3 million or 8.4%, Recreation and Human Services at \$6.6 million or 7.6%, Elected and City Managers Offices at \$2.5 million or 3%, Community Development Department at \$3.4 million or 4% and the Administrative Services Department at \$3.3 million or 4%.

While the City is on solid economic footing with diverse revenue base and prudent fiscal management, potential fiscal challenges remain. As we look to futures years, the continued reliance on card clubs' revenue fee resurface as a major threat to the General Fund budget due to the recently signed casino legislation, the Gaming: Tribal Nations Access to Justice Act (SB 549). A court declaration in favor of the Indian tribe would stop almost all controlled Vegas-style games operated by the local card clubs. The potential adverse financial impact to the City would be the loss of \$9 million per fiscal year.

The City will continue to be challenged by the raising CalPERS pension costs. The City, like many others, has a significant unfunded pension benefit liability with CalPERS. The City's unfunded pension liability was \$27.8 million as of June 30, 2024 per the CalPERS actuarial valuation. The City has been proactive and taken steps to reduce its unfunded pension liability including adopting the UAL policy during the issuance of the Pension Obligation Bonds in 2020. The City will continue to evaluate the projected contributions and funding levels and various options to lower the liability.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's and to show the city's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Administrative Services Department, 1700 W. 162nd Street, Gardena, CA 90247.

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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BASIC FINANCIAL STATEMENTS

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Gardena
Statement of Net Position
June 30, 2024

| | Primary Government | | |
|--|----------------------------|-----------------------------|--------------------|
| | Governmental Activities | Business-Type Activities | Total |
| ASSETS | | | |
| Current assets: | | | |
| Cash and investments | \$ 95,601,484 | \$ 17,780,743 | \$ 113,382,227 |
| Receivable, net | 9,568,039 | 586,830 | 10,154,869 |
| Due from other governments | 4,750,166 | 7,679,670 | 12,429,836 |
| Internal balances | 10,736,740 | (10,736,740) | - |
| Prepaid items | 402,253 | 117,532 | 519,785 |
| Inventories | 41,474 | 766,591 | 808,065 |
| Total current assets | <u>121,100,156</u> | <u>16,194,626</u> | <u>137,294,782</u> |
| Noncurrent assets: | | | |
| Restricted cash and investments: | | | |
| Cash with fiscal agent | 14,446,752 | - | 14,446,752 |
| Loans receivable | 1,835,295 | - | 1,835,295 |
| Capital assets: | | | |
| Capital assets, not being depreciated | 22,688,555 | 24,641,502 | 47,330,057 |
| Capital assets, being depreciated | 45,085,623 | 61,880,839 | 106,966,462 |
| Intangible asset, being amortized | 1,223,220 | 164,540 | 1,387,760 |
| Total capital assets | <u>68,997,398</u> | <u>86,686,881</u> | <u>155,684,279</u> |
| Total noncurrent assets | <u>85,279,445</u> | <u>86,686,881</u> | <u>171,966,326</u> |
| Total assets | <u>206,379,601</u> | <u>102,881,507</u> | <u>309,261,108</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Pension related deferred outflows of resources | 29,842,051 | 2,156,356 | 31,998,407 |
| OPEB related deferred outflows of resources | 10,053,521 | 2,218,832 | 12,272,353 |
| Total deferred outflows of resources | <u>39,895,572</u> | <u>4,375,188</u> | <u>44,270,760</u> |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Net Position (Continued)
June 30, 2024

| | Primary Government | | |
|--|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business-Type Activities | Total |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | 4,525,241 | 5,364,441 | 9,889,682 |
| Accrued liabilities | 99,385 | 113,122 | 212,507 |
| Salaries and benefits payable | 773,256 | 298,700 | 1,071,956 |
| Due to other governments | 1,027,656 | - | 1,027,656 |
| Retention payable | 236,541 | - | 236,541 |
| Deposits payable | 4,404,083 | - | 4,404,083 |
| Unearned revenue | 7,790,516 | 16,843,550 | 24,634,066 |
| Accrued interest payable | 790,121 | 5,364 | 795,485 |
| Compensated absences - due within one year | 2,084,224 | 407,413 | 2,491,637 |
| Claims payable - due within one year | 3,915,095 | - | 3,915,095 |
| Long-term debt - due within one year | 5,807,835 | 1,226,735 | 7,034,570 |
| Total current liabilities | <u>31,453,953</u> | <u>24,259,325</u> | <u>55,713,278</u> |
| Noncurrent liabilities: | | | |
| Compensated absences - due in more than one year | 8,336,898 | 1,629,652 | 9,966,550 |
| Claims payable - due in more than one year | 11,794,169 | - | 11,794,169 |
| Long-term debt - due in more than one year | 98,352,240 | 18,807,577 | 117,159,817 |
| Aggregate net pension liabilities | 27,771,137 | 1,839,594 | 29,610,731 |
| Aggregate net OPEB liabilities | 63,718,901 | 8,263,284 | 71,982,185 |
| Total noncurrent liabilities | <u>209,973,345</u> | <u>30,540,107</u> | <u>240,513,452</u> |
| Total liabilities | <u>241,427,298</u> | <u>54,799,432</u> | <u>296,226,730</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Pension related deferred inflows of resources | 20,535,195 | 326,854 | 20,862,049 |
| OPEB related deferred inflows of resources | 12,809,533 | 867,334 | 13,676,867 |
| Total deferred inflows of resources | <u>33,344,728</u> | <u>1,194,188</u> | <u>34,538,916</u> |
| NET POSITION | | | |
| Net investment in capital assets | 54,842,470 | 81,080,908 | 135,923,378 |
| Restricted for: | | | |
| Law enforcement | 1,046,383 | - | 1,046,383 |
| Local street improvements | 8,671,919 | - | 8,671,919 |
| Economic development | 6,077,248 | - | 6,077,248 |
| Capital projects | 17,981,086 | - | 17,981,086 |
| Human services | 30,747 | - | 30,747 |
| Debt service | 2,162,116 | - | 2,162,116 |
| Total restricted | <u>35,969,499</u> | <u>-</u> | <u>35,969,499</u> |
| Unrestricted (Deficit) | <u>(119,308,822)</u> | <u>(29,817,833)</u> | <u>(149,126,655)</u> |
| Total net position | <u>\$ (28,496,853)</u> | <u>\$ 51,263,075</u> | <u>\$ 22,766,222</u> |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Activities
For the Year Ended June 30, 2024

| Functions/Programs | Expenses | Program Revenues | | | |
|--------------------------------|----------------|-------------------------|--|--|-----------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Program Revenue |
| Primary Government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 10,765,058 | \$ 10,785,228 | \$ 33,938 | \$ - | \$ 10,819,166 |
| Public safety | 53,473,334 | 2,694,787 | 525,753 | - | 3,220,540 |
| Public works | 11,783,411 | 3,112,536 | 4,955,198 | 5,535,276 | 13,603,010 |
| Recreation and human services | 8,503,950 | 632,632 | 1,758,252 | - | 2,390,884 |
| Community development | 5,022,928 | 939,062 | 840,603 | - | 1,779,665 |
| Interest | 3,233,912 | - | - | - | - |
| Total governmental activities | 92,782,593 | 18,164,245 | 8,113,744 | 5,535,276 | 31,813,265 |
| Business-type activities: | | | | | |
| GTrans | 31,973,093 | 1,947,714 | 22,853,192 | 30,651,564 | 55,452,470 |
| Sewer | 1,723,699 | 2,545,381 | - | - | 2,545,381 |
| Total business-type activities | 33,696,792 | 4,493,095 | 22,853,192 | 30,651,564 | 57,997,851 |
| Total primary government | \$ 126,479,385 | \$ 22,657,340 | \$ 30,966,936 | \$ 36,186,840 | \$ 89,811,116 |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Activities (Continued)
For the Year Ended June 30, 2024

| Functions/Programs | Net (Expenses) Revenues and Changes in Net Position | | |
|--|--|-----------------------------|---------------|
| | Governmental Activities | Business-type Activities | Total |
| Primary Government: | | | |
| Governmental activities: | | | |
| General government | \$ 54,108 | \$ - | \$ 54,108 |
| Public safety | (50,252,794) | - | (50,252,794) |
| Public works | 1,819,599 | - | 1,819,599 |
| Recreation and human services | (6,113,066) | - | (6,113,066) |
| Community development | (3,243,263) | - | (3,243,263) |
| Interest and fiscal charges | (3,233,912) | - | (3,233,912) |
| Total governmental activities | (60,969,328) | - | (60,969,328) |
| Business-type activities: | | | |
| GTrans | - | 23,479,377 | 23,479,377 |
| Sewer | - | 821,682 | 821,682 |
| Total business-type activities | - | 24,301,059 | 24,301,059 |
| Total primary government | (60,969,328) | 24,301,059 | (36,668,269) |
| General revenues: | | | |
| Property taxes | 10,141,426 | - | 10,141,426 |
| Sales taxes | 28,056,992 | - | 28,056,992 |
| Business license | 3,477,728 | - | 3,477,728 |
| Utility users taxes | 6,404,308 | - | 6,404,308 |
| Franchise taxes | 3,724,876 | - | 3,724,876 |
| Card club | 8,910,456 | - | 8,910,456 |
| Other taxes | 4,819,341 | - | 4,819,341 |
| Total taxes | 65,535,127 | - | 65,535,127 |
| Vehicle license - unrestricted | 8,558,629 | - | 8,558,629 |
| Investment income | 2,260,394 | 624,943 | 2,885,337 |
| Miscellaneous | 1,399,408 | - | 1,399,408 |
| Total general revenues | 77,753,558 | 624,943 | 78,378,501 |
| Transfers | 158,160 | (158,160) | - |
| Change in net position | 16,942,390 | 24,767,842 | 41,710,232 |
| Net position (deficit) - beginning of year | (45,439,243) | 26,495,233 | (18,944,010) |
| Net position (deficit) - end of year | \$ (28,496,853) | \$ 51,263,075 | \$ 22,766,222 |

See accompanying notes to the basic financial statements.

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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GOVERNMENTAL FUND

FINANCIAL STATEMENTS

General Fund - To account for and report all financial resources not accounted for and reported in another fund.

Economic Development Grants Special Revenue Fund - To account for the fourteenth funds used for housing, environmental issues, and land use improvement. Six of the funds receive pass-through funding from the California U.S. Department of Housing and Urban Development ("HUD") or program income to assist cities and counties to create and retain affordable housing and community projects. Eligible activities include housing rehabilitation loans to benefit lower income owners and loans for development of the low-income senior rental property. One fund is used to provide park or recreational facilities using fees received from the developers as required by the City's ordinance. Two funds receive funding from the U.S. Environmental Protection Agency ("EPA"). These grants are used to empower communities and other stakeholders in economic redevelopment to work together in a timely manner to prevent, assess, safely clean up, and sustainably use brownfields (previously unusable land) reuse contaminated properties. Two funds receive funding from the California Department of Housing and Community Development ("HCD") to assist local government for the preparation, adoption, and implementation of planning and process improvements that streamline housing approvals and accelerate housing production. One fund to account for development impact fee to provide infrastructure and facility improvements as required by City's ordinance. One fund to account for a community project grant from the California Department of Technology (DOT).

City Capital Projects Fund - Represents the financial resources that are restricted, committed or assigned to expenditures for capital outlay.

City Debt Service Fund - To account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Nonmajor Governmental Funds - To account for the aggregate of all the nonmajor governmental funds.

City of Gardena
Balance Sheet
Governmental Funds
June 30, 2024

| | Major Funds | | | |
|---|----------------------|--|-------------------------------------|---------------------------------|
| | General | Economic Development Grants Special Revenue Fund | City Capital Projects Fund | City Debt Service Fund |
| | Fund | Fund | Fund | Fund |
| ASSETS | | | | |
| Cash and investments | \$ 58,489,571 | \$ 10,381,169 | \$ 2,156,590 | \$ - |
| Cash and investments with fiscal agents | - | - | - | 14,446,752 |
| Receivables: | | | | |
| Accounts | 1,334,182 | - | - | - |
| Taxes | 6,995,931 | - | - | - |
| Interest | 62,134 | - | - | - |
| Employees | 40,118 | - | - | - |
| Loans | - | 1,835,295 | - | - |
| Inventories | 41,474 | - | - | - |
| Prepaid items and deposits | 305,509 | - | - | 3,689 |
| Due from other governments | - | - | - | - |
| Due from other funds | 22,305 | - | - | - |
| Total assets | <u>\$ 67,291,224</u> | <u>\$ 12,216,464</u> | <u>\$ 2,156,590</u> | <u>\$ 14,450,441</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 2,423,395 | \$ 23,795 | \$ 1,618,630 | \$ - |
| Accrued liabilities | - | - | - | - |
| Salaries and benefits payable | 751,795 | - | - | - |
| Due to other funds | - | - | - | 22,305 |
| Due to other governments | - | - | - | - |
| Unearned revenues | - | 6,220,454 | - | - |
| Retention payable | - | 475 | 236,066 | - |
| Deposits payable | 4,404,083 | - | - | - |
| Total liabilities | <u>7,579,273</u> | <u>6,244,724</u> | <u>1,854,696</u> | <u>22,305</u> |
| Deferred Inflows of Resources: | | | | |
| Unavailable revenue | 94,968 | - | - | - |
| Total deferred inflows of resources | <u>94,968</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances: | | | | |
| Nonspendable | 346,983 | - | - | 3,689 |
| Restricted | - | - | - | 14,426,858 |
| Committed | 33,309,406 | - | 301,894 | - |
| Assigned | 25,660,594 | - | - | - |
| Unassigned | 300,000 | 5,971,740 | - | (2,411) |
| Total fund balances | <u>59,616,983</u> | <u>5,971,740</u> | <u>301,894</u> | <u>14,428,136</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 67,291,224</u> | <u>\$ 12,216,464</u> | <u>\$ 2,156,590</u> | <u>\$ 14,450,441</u> |

See accompanying notes to the basic financial statements.

City of Gardena
Balance Sheet (Continued)
Governmental Funds
June 30, 2024

| | Nonmajor Governmental Funds | Total |
|---|-----------------------------------|------------------------------|
| ASSETS | | |
| Cash and investments | \$ 13,079,782 | \$ 84,107,112 |
| Cash and investments with fiscal agents | - | 14,446,752 |
| Receivables: | | |
| Accounts | 567,973 | 1,902,155 |
| Taxes | 557,808 | 7,553,739 |
| Interest | - | 62,134 |
| Employees | - | 40,118 |
| Loans | - | 1,835,295 |
| Inventories | - | 41,474 |
| Prepaid items and deposits | 6,075 | 315,273 |
| Due from other governments | 4,750,166 | 4,750,166 |
| Due from other funds | - | 22,305 |
| Total assets | <u><u>\$ 18,961,804</u></u> | <u><u>\$ 115,076,523</u></u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | |
| Liabilities: | | |
| Accounts payable | \$ 256,075 | \$ 4,321,895 |
| Accrued liabilities | 21,042 | 21,042 |
| Salaries and benefits payable | 18,967 | 770,762 |
| Due to other funds | - | 22,305 |
| Due to other governments | 1,027,656 | 1,027,656 |
| Unearned revenues | 1,570,062 | 7,790,516 |
| Retention payable | - | 236,541 |
| Deposits payable | - | 4,404,083 |
| Total liabilities | <u><u>2,893,802</u></u> | <u><u>18,594,800</u></u> |
| Deferred Inflows of Resources: | | |
| Unavailable revenue | 812,814 | 907,782 |
| Total deferred inflows of resources | <u><u>812,814</u></u> | <u><u>907,782</u></u> |
| Fund Balances: | | |
| Nonspendable | 6,075 | 356,747 |
| Restricted | 15,249,113 | 29,675,971 |
| Committed | - | 33,611,300 |
| Assigned | - | 25,660,594 |
| Unassigned | - | 6,269,329 |
| Total fund balances | <u><u>15,255,188</u></u> | <u><u>95,573,941</u></u> |
| Total liabilities, deferred inflows of resources and fund balances | <u><u>\$ 18,961,804</u></u> | <u><u>\$ 115,076,523</u></u> |

See accompanying notes to the basic financial statements.

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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City of Gardena
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2024

Total Fund Balances - Total Governmental Funds \$ 95,573,941

Amounts reported for governmental activities in the Statement of Net Position were reported differently because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet.

| | | |
|---|------------------|------------|
| Capital assets, not being depreciated | \$ 22,688,555 | |
| Capital assets, depreciable | 125,608,396 | |
| Less accumulated depreciation | (80,522,773) | |
| Right-to-use lease assets | 905,527 | |
| Right-to-use lease assets accumulated amortization | (357,400) | |
| Right-to-use subscription assets | 1,456,361 | |
| Right-to-use subscription assets accumulated amortization | <u>(781,268)</u> | 68,997,398 |

| | | |
|---|--|-----------|
| Interest in recognized when due, and therefore, interest payable is not reported in the governmental funds. | | (790,121) |
|---|--|-----------|

Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities.

| | | |
|--|--|--------------|
| Long-term debt - due within one year | | (5,807,835) |
| Long-term debt - due in more than one year | | (98,352,240) |
| Compensated absences - due within one year | | (2,084,224) |
| Compensated absences - due in more than one year | | (8,336,898) |

Net pension liability and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements.

| | | |
|--|--|--------------|
| Pension related deferred outflows of resources | | 29,842,051 |
| Aggregate net pension liabilities | | (27,771,137) |
| Pension related deferred inflows of resources | | (20,535,195) |

Net other postemployment benefits liability and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:

| | | |
|---|--|--------------|
| OPEB related deferred outflows of resources | | 10,053,521 |
| Aggregate net OPEB liabilities | | (63,718,901) |
| OPEB related deferred inflows of resources | | (12,809,533) |

Internal service funds are used by management to charge the costs of general liability, workers; compensation and health benefit claims to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Government-Wide Statement of Net Position (net of \$10,736,740 allocated to business-type activities).

6,334,538

Revenues earned but not available to pay for current expenditures for governmental funds are unavailable.

907,782

Net position of governmental activities **\$ (28,496,853)**

City of Gardena
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

| | | Major Funds | | |
|-----------------------------------|----------------------|--|-------------------------------------|---------------------------------|
| | | Economic Development Grants Special Revenue Fund | City Capital Projects Fund | City Debt Service Fund |
| Fines and forfeitures | General Fund | | | |
| REVENUES: | | | | |
| Taxes | \$ 71,026,695 | \$ - | \$ - | \$ - |
| Licenses and permits | 3,168,262 | - | - | - |
| Intergovernmental | 512,624 | 172,655 | - | - |
| Charges for services | 5,718,391 | 564,000 | - | 5,541,063 |
| Fines, forfeitures, and penalties | 795,650 | 260,000 | - | - |
| Use of money and property | 1,986,496 | 123,281 | - | 678,940 |
| Miscellaneous | 399,558 | 207,501 | - | - |
| Total revenues | 83,607,676 | 1,327,437 | - | 6,220,003 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | 8,543,487 | - | - | - |
| Public safety | 47,976,854 | - | - | - |
| Public works | 7,227,210 | - | - | - |
| Recreation and human services | 4,767,223 | - | - | - |
| Community development | 3,138,525 | 830,470 | - | - |
| Capital outlay | 918,404 | 198,426 | 11,576,988 | - |
| Debt service: | | | | |
| Principal retirement | 59,844 | - | - | 4,895,063 |
| Interest and fiscal charges | 21,450 | - | - | 3,601,134 |
| Total expenditures | 72,652,997 | 1,028,896 | 11,576,988 | 8,496,197 |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | 10,954,679 | 298,541 | (11,576,988) | (2,276,194) |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | 3,385,222 | - | 11,576,985 | 2,970,461 |
| Transfers out | (4,866,568) | (1,042,233) | - | (15,350) |
| Proceeds from sale of assets | 5,053 | - | - | - |
| Total other financing | | | | |
| sources (uses) | (1,476,293) | (1,042,233) | 11,576,985 | 2,955,111 |
| NET CHANGE IN FUND BALANCE | 9,478,386 | (743,692) | (3) | 678,917 |
| Fund balances, beginning of year | 50,138,597 | 6,715,432 | 301,897 | 13,749,219 |
| Fund balances, end of year | <u>\$ 59,616,983</u> | <u>\$ 5,971,740</u> | <u>\$ 301,894</u> | <u>\$ 14,428,136</u> |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2024

| | Nonmajor Governmental Funds | Total |
|---|-----------------------------------|-----------------------------|
| REVENUES: | | |
| Taxes | \$ 4,370,970 | \$ 75,397,665 |
| Licenses and permits | - | 3,168,262 |
| Intergovernmental | 12,687,168 | 13,372,447 |
| Charges for services | - | 11,823,454 |
| Fines, forfeitures, and penalties | 22,646 | 1,078,296 |
| Use of money and property | 477,039 | 3,265,756 |
| Miscellaneous | 67,032 | 674,091 |
| Total revenues | <u>17,624,855</u> | <u>108,779,971</u> |
| EXPENDITURES: | | |
| Current: | | |
| General government | 1,127 | 8,544,614 |
| Public safety | 286,273 | 48,263,127 |
| Public works | 1,860,164 | 9,087,374 |
| Recreation and human services | 2,586,120 | 7,353,343 |
| Community development | 221,335 | 4,190,330 |
| Capital outlay | 26,294 | 12,720,112 |
| Debt service: | | |
| Principal retirement | 21,918 | 4,976,825 |
| Interest and fiscal charges | 28,826 | 3,651,410 |
| Total expenditures | <u>5,032,057</u> | <u>98,787,135</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>12,592,798</u> | <u>9,992,836</u> |
| OTHER FINANCING SOURCES (USES): | | |
| Transfers in | 543,815 | 18,476,483 |
| Transfers out | (13,494,172) | (19,418,323) |
| Proceeds from sale of assets | 12,495 | 17,548 |
| Total other financing sources (uses) | <u>(12,937,862)</u> | <u>(924,292)</u> |
| NET CHANGE IN FUND BALANCE | (345,064) | 9,068,544 |
| Fund balances, beginning of year | <u>15,600,252</u> | <u>86,505,397</u> |
| Fund balances, end of year | <u><u>\$ 15,255,188</u></u> | <u><u>\$ 95,573,941</u></u> |

See accompanying notes to the basic financial statements.

City of Gardena
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance to the Government-wide Statement of Activities
For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds \$ 9,068,544

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

Acquisition of capital assets was reported as expenditures in the governmental funds. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over the estimated useful lives as depreciation expense. The following was the amount of capital assets recorded in the

| | |
|---|------------|
| Capital outlay (\$389,120) of capital outlay expenditures were for current public works expenditures for repairs and maintenance and therefore, were not capitalized. | 13,109,202 |
|---|------------|

| | |
|---|-------|
| The net effect of disposal of capital assets. | 2,006 |
|---|-------|

| | |
|---|-------------|
| Depreciation and amortization expenses on capital, lease, and subscription assets were reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, depreciation and amortization expenses were not reported as an expenditure in the governmental funds. | (3,594,603) |
|---|-------------|

| | |
|---|---------|
| The fund financial statements record interest expenditures on the current financial resources of measurement focus whereas the Government-Wide financial statements recognize interest expense on the accrual basis. The reconciling amount was the change in accrued interest from the prior year. | 148,570 |
|---|---------|

| | |
|--|-------------|
| Long-term compensated absences expense was reported in the Government-Wide Statement of Activities, but it did not require the use of current resources. Therefore, the increase in other postemployment benefits liability and net pension liabilities were not reported as an expenditure in the governmental funds. | (1,196,146) |
|--|-------------|

Other postemployment benefits and pension expenses were reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. Therefore, the increases in other postemployment benefits liability and net pension liabilities were not reported as an expenditure in the governmental funds.

| | |
|---|-----------|
| OPEB expense net of contribution made after measurement date reported in deferred outflows of resources in the Government-Wide Statement of Net Position but reported as OPEB expenditures in the governmental funds. | (382,275) |
|---|-----------|

| | |
|--|-------------|
| Pension expense net of contributions made after measurement date reported in deferred outflows of resources in the Government-Wide Statement of Net Position but reported as pension expenditures in the governmental funds. | (6,830,311) |
|--|-------------|

Proceeds from long-term debt provided current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal was an expenditure in the governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.

| | | |
|--|--------------|-----------|
| Principal repayments of long-term debt | \$ 5,506,898 | |
| Interest accrual on loans payables | (86,224) | |
| Proceeds from issuance of long-term debt | (267,731) | |
| Amortization of bond premium | 106,654 | |
| Amortization of bond discount | (13,844) | 5,245,753 |

| | |
|--|-----------|
| Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue of the internal service funds was reported with governmental activities (net of \$66,295 allocated to business-type activities). | 1,914,333 |
|--|-----------|

| | |
|---|-----------|
| Unavailable revenue is not recognized as revenue in the governmental funds since the revenue is not available to fund expenditures of the current year. | (542,683) |
|---|-----------|

| | |
|--|----------------------|
| Change in net position of governmental activities | \$ 16,942,390 |
|--|----------------------|

PROPRIETARY FUND FINANCIAL STATEMENTS

GTrans Enterprise Fund - To account for user charges, fees, federal, state and county grants and all operating costs associated with the operation of the City's bus line.

Sewer Enterprise Fund (Nonmajor) - To account for user charges, fees and all operating costs associated with the operation, maintenance, upgrade and periodic reconstructions of the City's sanitary sewer system.

Internal Service Funds - To account for financing of goods and services provided by one department (general liability, workers' compensation, and health benefits) to other departments of the City on a cost-reimbursement basis.

City of Gardena
Statement of Net Position
Proprietary Funds
June 30, 2024

| | Business-Type Activities | | | Governmental Activities |
|---|--------------------------|------------------|--------------------|-------------------------|
| | GTrans | Nonmajor Sewer | | Internal |
| | Enterprise Fund | Enterprise Fund | Total | Service Funds |
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and investments | \$ 13,076,396 | \$ 4,704,347 | \$ 17,780,743 | \$ 11,494,372 |
| Account receivables, net | 349,341 | 237,489 | 586,830 | 9,893 |
| Due from other governments | 7,679,670 | - | 7,679,670 | - |
| Inventories | 766,591 | - | 766,591 | - |
| Prepaid items and deposits | 69,307 | 48,225 | 117,532 | 86,980 |
| Total current assets | 21,941,305 | 4,990,061 | 26,931,366 | 11,591,245 |
| Noncurrent assets: | | | | |
| Capital assets, net | 85,659,936 | 1,026,945 | 86,686,881 | - |
| Total noncurrent assets | 85,659,936 | 1,026,945 | 86,686,881 | - |
| Total assets | 107,601,241 | 6,017,006 | 113,618,247 | 11,591,245 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred outflows of resources related to pensions | 2,035,870 | 120,486 | 2,156,356 | - |
| Deferred outflows of resources related to other postemployment benefits | 2,144,444 | 74,388 | 2,218,832 | - |
| Total deferred outflows of resources | 4,180,314 | 194,874 | 4,375,188 | - |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2024

| | Business-Type Activities | | | Governmental Activities |
|---|---------------------------|-----------------------------------|----------------------|---------------------------|
| | GTrans Enterprise Fund | Nonmajor Sewer Enterprise Fund | Total | Internal Service Funds |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | 5,361,612 | 2,829 | 5,364,441 | 203,346 |
| Accrued liabilities | 113,122 | - | 113,122 | 78,343 |
| Salaries and benefits payable | 281,539 | 17,161 | 298,700 | 2,494 |
| Unearned revenue | 16,843,550 | - | 16,843,550 | - |
| Accrued interest payable | 4,344 | 1,020 | 5,364 | - |
| Compensated absences, due within one year | 376,484 | 30,929 | 407,413 | - |
| Lease payable, due withing one year | 17,884 | - | 17,884 | - |
| Subscription payable, due within one year | 128,305 | 25,986 | 154,291 | - |
| Long-term debt, due within one year | 1,007,520 | 47,040 | 1,054,560 | - |
| Claims payable, due within one year | - | - | - | 3,915,095 |
| Total current liabilities | 24,134,360 | 124,965 | 24,259,325 | 4,199,278 |
| Noncurrent liabilities: | | | | |
| Compensated absences, due in more than one year | 1,505,935 | 123,717 | 1,629,652 | - |
| Long-term debt, due in more than one year | 17,973,636 | 833,941 | 18,807,577 | - |
| Claims payable, due in more than one year | - | - | - | 11,794,169 |
| Aggregate net pension laibility | 1,737,613 | 101,981 | 1,839,594 | - |
| Aggregate net other postemployment benefits liabilities | 7,945,597 | 317,687 | 8,263,284 | - |
| Total noncurrent liabilities | 29,162,781 | 1,377,326 | 30,540,107 | 11,794,169 |
| Total liabilities | 53,297,141 | 1,502,291 | 54,799,432 | 15,993,447 |
| DEFERRED INFLOWS OF RSOUCES | | | | |
| Deferred inflows of resources related to pensions | 308,734 | 18,120 | 326,854 | - |
| Deferred inflows of resources related to other postemployment benefits | 600,977 | 266,357 | 867,334 | - |
| Total deferred inflows of resources | 909,711 | 284,477 | 1,194,188 | - |
| NET POSITION | | | | |
| Net investment in capital assets | 80,118,644 | 962,264 | 81,080,908 | - |
| Unrestricted (deficit) | (22,543,941) | 3,462,848 | (19,081,093) | (4,402,202) |
| Total net position | \$ 57,574,703 | \$ 4,425,112 | \$ 61,999,815 | \$ (4,402,202) |
| Net position reconciliation | | | | |
| Net position of proprietary funds | \$ 57,574,703 | \$ 4,425,112 | \$ 61,999,815 | \$ (4,402,202) |
| Adjustment to reflect the consolidation of internal service fund activities related to the GTrans and Sewer | (10,795,573) | 58,833 | (10,736,740) | 10,736,740 |
| Net position of business-type activities | <u>\$ 46,779,130</u> | <u>\$ 4,483,945</u> | <u>\$ 51,263,075</u> | |
| Net position of governmental activities | | | | <u>\$ 6,334,538</u> |

See accompanying notes to the basic financial statements.

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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City of Gardena
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2024

| | Business-Type Activities | | | Governmental Activities |
|--|---------------------------|-----------------------------------|----------------------|----------------------------|
| | GTrans Enterprise Fund | Nonmajor Sewer Enterprise Fund | Total | Internal Service Funds |
| OPERATING REVENUES: | | | | |
| Charges for services | \$ 1,710,139 | \$ 2,537,541 | \$ 4,247,680 | \$ 13,568,276 |
| Other | 219,985 | 7,840 | 227,825 | 1,038,088 |
| Total operating revenues | <u>1,930,124</u> | <u>2,545,381</u> | <u>4,475,505</u> | <u>14,606,364</u> |
| OPERATING EXPENSES: | | | | |
| Salaries and benefits | 18,824,869 | 1,042,392 | 19,867,261 | 121,463 |
| Insurance claims | - | - | - | 5,719,250 |
| General and administrative | 5,918,113 | 357,829 | 6,275,942 | 7,891,742 |
| Depreciation and amortization | 3,925,720 | 196,178 | 4,121,898 | - |
| Other operating expenses | 2,594,668 | 140,832 | 2,735,500 | 399,770 |
| Total operating expenses | <u>31,263,370</u> | <u>1,737,231</u> | <u>33,000,601</u> | <u>14,132,225</u> |
| OPERATING INCOME | <u>(29,333,246)</u> | <u>808,150</u> | <u>(28,525,096)</u> | <u>474,139</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | |
| Local transportation fund | 3,190,038 | - | 3,190,038 | - |
| Other local assistance | 14,494,964 | - | 14,494,964 | - |
| Federal transit assistance | 3,234,000 | - | 3,234,000 | - |
| State transit assistance fund | 1,934,190 | - | 1,934,190 | - |
| Interest income | 524,127 | 100,816 | 624,943 | 273,899 |
| Interest expense | (601,562) | (28,334) | (629,896) | - |
| Gain on sale of capital assets | 17,590 | - | 17,590 | - |
| Total non-operating revenues (expenses) | <u>22,793,347</u> | <u>72,482</u> | <u>22,865,829</u> | <u>273,899</u> |
| INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS | <u>(6,539,899)</u> | <u>880,632</u> | <u>(5,659,267)</u> | <u>748,038</u> |
| CONTRIBUTIONS AND TRANSFERS | | | | |
| Capital contributions | 30,651,564 | - | 30,651,564 | - |
| Transfers in | - | 33,317 | 33,317 | 2,386,852 |
| Transfers out | - | (191,477) | (191,477) | (1,286,852) |
| Total contributions and transfers | <u>30,651,564</u> | <u>(158,160)</u> | <u>30,493,404</u> | <u>1,100,000</u> |
| Change in net position | <u>24,111,665</u> | <u>722,472</u> | <u>24,834,137</u> | <u>1,848,038</u> |
| Net position (deficit), beginning of year | <u>33,463,038</u> | <u>3,702,640</u> | <u>37,165,678</u> | <u>(6,250,240)</u> |
| Net position (deficit), end of year | <u>\$ 57,574,703</u> | <u>\$ 4,425,112</u> | <u>\$ 61,999,815</u> | <u>\$ (4,402,202)</u> |
| Change in net position reconciliation: | | | | |
| Change in net position of proprietary funds | \$ 24,111,665 | \$ 722,472 | \$ 24,834,137 | \$ 1,848,038 |
| Adjustments to reflect the consolidation of internal service fund activities related to the GTrans and Sewer | <u>(108,161)</u> | <u>41,866</u> | <u>(66,295)</u> | <u>66,295</u> |
| Change in net position of business-type activities | <u>\$ 24,003,504</u> | <u>\$ 764,338</u> | <u>\$ 24,767,842</u> | |
| Change in net position related to governmental activities | | | | <u>\$ 1,914,333</u> |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2024

| | Business-Type Activities | | | Governmental Activities |
|---|--------------------------|---------------------|----------------------|-------------------------|
| | GTrans | Nonmajor Sewer | | Internal |
| | Enterprise Fund | Enterprise Fund | Total | Service Funds |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Receipts from customers and users | \$ 1,609,340 | \$ 2,516,759 | \$ 4,126,099 | \$ 13,564,118 |
| Receipts from claims and recoveries | - | - | - | 1,038,088 |
| Payments for insurance claims | - | - | - | (8,469,313) |
| Payments to suppliers | (4,350,525) | (529,107) | (4,879,632) | (8,490,476) |
| Payments to employees | (16,055,029) | (858,276) | (16,913,305) | - |
| Other receipts | 219,985 | 7,840 | 227,825 | - |
| Net cash provided (used by) operating activities | (18,576,229) | 1,137,216 | (17,439,013) | (2,357,583) |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | |
| Transfers from other funds | - | 33,317 | 33,317 | 2,386,852 |
| Transfers to other funds | - | (191,477) | (191,477) | (1,286,852) |
| Payments paid to other funds | (7,093,382) | - | (7,093,382) | - |
| Principal payments on long term debt | (979,427) | (66,255) | (1,045,682) | - |
| Interest paid | (597,218) | (27,314) | (624,532) | - |
| Transit assistance funds received | 18,698,956 | - | 18,698,956 | - |
| Net cash provided (used by) non-capital financing activities | 10,028,929 | (251,729) | 9,777,200 | 1,100,000 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition of capital assets | (30,548,988) | - | (30,548,988) | - |
| Proceeds from sale of capital assets | 17,590 | - | 17,590 | - |
| Receipt from capital grants | 30,108,640 | - | 30,108,640 | - |
| Net cash provided (used by) capital and related financing activities | (422,758) | - | (422,758) | - |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received | 524,128 | 100,816 | 624,944 | 273,899 |
| Net cash provided (used by) investing activities | 524,128 | 100,816 | 624,944 | 273,899 |
| Net increase (decrease) in cash and cash equivalents | (8,445,930) | 986,303 | (7,459,627) | (983,684) |
| Cash and equivalents, beginning of year | 21,522,326 | 3,718,044 | 25,240,370 | 12,478,056 |
| Cash and equivalents, end of year | \$ 13,076,396 | \$ 4,704,347 | \$ 17,780,743 | \$ 11,494,372 |

See accompanying notes to the basic financial statements.

City of Gardena
Statement of Cash Flows (Continued)
Proprietary Funds
For the year ended June 30, 2024

| | Business-Type Activities | | | Governmental Activities |
|---|---------------------------|-----------------------------------|------------------------|---------------------------|
| | GTrans Enterprise Fund | Nonmajor Sewer Enterprise Fund | Total | Internal Service Funds |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED BY) OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ (29,333,246) | \$ 808,150 | \$ (28,525,096) | \$ 474,139 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expenses | 3,925,720 | 196,178 | 4,121,898 | - |
| (Increase) decrease: | | | | |
| Accounts receivable | (100,799) | (20,782) | (121,581) | (4,158) |
| Inventories | (21,947) | - | (21,947) | - |
| Prepaid items and deposits | 2,559 | (26,059) | (23,500) | (71,603) |
| Deferred outflows of resources - pensions | 4,990,251 | 308,809 | 5,299,060 | - |
| Deferred outflows of resources - OPEB | 366,035 | 11,348 | 377,383 | - |
| Increase (decrease): | | | | |
| Accounts payable | 4,177,650 | (3,367) | 4,174,283 | 107,386 |
| Accrued liabilities | 3,994 | (1,020) | 2,974 | (234,747) |
| Accrued salaries and benefits payable | 51,838 | 2,640 | 54,478 | 2,494 |
| Compensated absences | 81,554 | 34,107 | 115,661 | - |
| Net pension liability | (1,309,254) | (84,182) | (1,393,436) | - |
| Net other postemployment benefits liability | 219,425 | 22,961 | 242,386 | - |
| Deferred outflows of resources - pensions | (1,491,570) | (91,879) | (1,583,449) | - |
| Deferred outflows of resources - OPEB | (138,439) | (19,688) | (158,127) | - |
| Deposits payable | - | - | - | - |
| Claims payable | - | - | - | (2,631,094) |
| Total adjustments | 10,757,017 | 329,066 | 11,086,083 | (2,831,722) |
| Net cash provided (used) by operating activities | \$ (18,576,229) | \$ 1,137,216 | \$ (17,439,013) | \$ (2,357,583) |

Supplemental disclosures of noncash investing and capital related financing activities:

The City had noncash financing transactions relating to operating leases on new equipment of \$20,415 during the fiscal year June 30, 2024.

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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City of Gardena
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For the Year Ended June 30, 2024

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City of Gardena
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Gardena, California, (the “City”) have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant policies:

A. *Financial Reporting Entity*

The City was incorporated September 11, 1930, under the General Laws of the State of California. The City is governed by an elected five-member council.

Blended Component Unit

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criteria for including a potential component unit within the reporting entity are the governing body’s financial accountability and a financial benefit or burden relationship and whether it is misleading to exclude. A primary government is financially accountable and shares a financial benefit or burden relationship, if it appoints a voting majority of an organization’s governing body and it is able to impose its will on the organization, or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

Management determined that the following component unit should be blended based on the criteria above:

Although the following is legally separate from the City, it has been “blended” as though it is part of the City because the component unit’s governing body is substantially the same as the City’s and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component unit; and/or the component unit provides services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

City of Gardena Financing Agency - The City of Gardena Financing Agency (“the Agency”) was created primarily to finance the acquisition of a public parking structure. The members of the City Council serve as the governing board of the Agency and there is a financial benefit or burden relationship between the City and the Agency. The Agency does not issue separate financial statements.

The City had no discretely presented component units.

B. *Basis of Accounting and Measurement Focus*

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

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements

The Government-Wide Financial Statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due from and to other funds
- Transfers in and out

Governmental Fund Financial Statements

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recognized as soon as they are both “*measurable*” and “*available*”. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For these purposes, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property taxes, other local taxes, franchise fees, forfeitures and penalties, motor license fees, rents and concessions, interest revenue, and state and federal grants and subventions. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the fund financial statements to the Government-Wide Financial Statements are provided to explain the differences.

Certain indirect costs are included as part of the program expenses reported for individual functions and activities.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

The City reports the following major governmental funds:

- General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.
- Economic Development Grants Special Revenue Fund - The Economic Development Grants Special Revenue Fund is used to account for and report of housing, environmental activities, and land use improvement, including funding received from the U.S. Department of Housing and Urban Development (HUD), the U.S. Environmental Protection Agency, and California Department of Housing & Community Development (HCD) and to account for fees received from developers to fund park and recreation facilities.
- City Capital Projects Fund - Represents the financial resources that are restricted, committed or assigned to expenditures for capital outlay.
- City Debt Service Fund - The City Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Proprietary Fund Financial Statements

Proprietary funds are accounted for using the “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

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

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities and business-type activities in the Government-Wide Financial Statements. The City’s internal service funds include three individual funds which provide services directly to other City funds. These areas of service include general liability, workers’ compensation, and health benefits.

The City reports the following proprietary funds:

- GTrans Enterprise Fund - The GTrans Fund accounts for user charges, fees, federal, state and county grants and all operating costs associated with the operation of the City’s bus line.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

- Sewer Enterprise Fund (Nonmajor) - The Sewer Fund accounts for user charges, fees and all operating costs associated with the operation, maintenance, upgrade and periodic reconstruction of the City's sanitary sewer system.
- Internal Service Funds – The Internal Service Funds account for financing of goods and services provided by one department (general liability, workers' compensation, and health benefits) to other departments of the City on a cost-reimbursement basis.

The City considers the GTrans Enterprise Fund to be a major fund for the year ended June 30, 2024.

C. Cash, Cash Equivalents, and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. All cash and investments of proprietary funds are held in the City's investment pool. These cash pools have the general characteristics of a demand deposit account, therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for Statement of Cash Flows purposes.

Investments are stated at fair value.

D. Cash and Investments with Fiscal Agents

Cash and investments with fiscal agents are restricted for the redemption of bonded debt and for acquisition and construction of capital projects.

E. Fair Value Measurement

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosure about fair value measurement. Investments, unless otherwise specified at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

- Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.
- Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the assets or liabilities through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

F. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as "internal balances".

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

G. Inventories and Prepaid Items

Inventories within the various fund types consist of materials and supplies which are valued at cost on a first-in, first-out basis. Reported expenditures reflect the consumption method of recognizing inventory-related expenditures.

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

A nonspendable fund balance has been reported in the governmental funds to show that inventories and prepaid items do not constitute “available spendable resources,” even though they are a component of current assets.

H. Capital Assets

In the Government-Wide Financial Statements, capital assets are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Donated capital assets are valued at their acquisition value. City policy has set the capitalization threshold for reporting capital assets at \$5,000.

The City defines infrastructure assets as the basic physical assets that allow the City to function. The assets include streets, bridges, sidewalks, drainage systems, and lighting systems, etc. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired under capital lease are capitalized at the net present value of the total lease payments.

For all infrastructure systems, the City elected to use the “Basic Approach”.

The intangible right-to-use asset includes lease assets or subscription-based information technology arrangements (“SBITA”) assets (“subscription asset”). These intangible assets are recorded at the amount of the initial measurement of the lease liabilities or SBITA liabilities (“subscription liabilities”) and adjusted by any lease made to the lessor or subscription payments to the SBITA vendor at or before the commencement of the lease or subscription term, less any incentives received from the lessor or SBITA vendor at or before the commencement of the lease or subscription term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service or subscription implementation costs. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset. Subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying Information Technology assets.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method. The lives used for depreciation purposes are as follows:

| | |
|---------------------------------------|-------------|
| Buildings/structures and improvements | 40 years |
| Machinery and equipment | 3-15 years |
| Buses | 12 years |
| Furniture and fixtures | 3-10 years |
| Infrastructure | 30-60 years |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

I. Deferred Outflows and Inflows of Resources

The statement of net position and balance sheet – governmental funds reports separate sections for deferred outflows of resources and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent a consumption of net assets that applies to future periods.

Deferred Inflows of Resources represent an acquisition of net assets that applies to future periods.

J. Interest Payable

In the Government-wide Financial Statements, interest payable on long-term debt is recognized as the liability incurred for governmental activities and business-type activities.

In the Fund Financial Statements, only proprietary fund types recognize the interest payable when the liability is incurred.

K. Unearned Revenue

Unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues are prepaid charges for services and grants received but not yet earned.

L. Compensated Absences

It is the City's policy to accrue annual leave when incurred in the Government-wide Financial Statements and the proprietary funds. In governmental funds, the costs for annual leave that are expected to be liquidated with expendable available financial resources are reported as an expenditure and reported as a liability of the governmental fund only if they have matured.

A liability is recorded for unused sick leave balances only to the extent that it is probable that the unused balances will result in termination payments. This is estimated by including in the liability the unused balances of employees currently entitled to receive termination benefits, as well as those who are expected to become eligible to receive termination benefits as a result of continuing their employment with the City. Other amounts of unused sick leave are excluded from the liability since their payment is contingent solely upon the occurrence of a future event (illness) which is outside the control of the City and the employee.

M. Leases

The City has a policy to recognize a lease liability and a right-to-use asset (lease asset) in the financial statements with an initial, individual value of \$5,000 or more with a lease term greater than one year. Variable payments based on future performance or usage of the underlying assets are not included in the measurement of the lease liability.

At the commencement of a lease, the lease liability is measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Leases (Continued)

Lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the State has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease, plus any option periods that are reasonably certain to be exercised.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise. The City monitors changes in circumstances that would require a remeasurement of a lease and will remeasure any lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported as right-to-use along with other capital assets and lease liabilities are reported on the statement of net position.

N. Pensions

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

The following timeframes are used for pension reporting:

| | |
|--------------------|-------------------------------|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2023 |
| Measurement Period | July 1, 2022 to June 30, 2023 |

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

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Other Postemployment Benefits (“OPEB”)

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

The following timeframes are reported OPEB reporting:

OPEB

| | |
|--------------------|-------------------------------|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2024 |
| Measurement Period | July 1, 2022 to June 30, 2023 |

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

P. Claims Payable

Claims payable in the Internal Service Fund represents estimates of claims against the City. The estimated claims payable represents the City’s best estimate of the amount to be paid on workers’ compensation and general liability claims. Losses for claims incurred but not reported are also recorded if the probable amount of loss can be reasonably estimated. The City is self-insured for general liability in the amount of \$750,000 per claim and \$250,000 per claim for GTrans. In addition, City also self-insured for workers’ compensation for \$750,000 per claim for both the City and GTrans. Losses in excess of \$750,000 for the City and \$250,000 for GTrans, up to \$25,000,000 for general liability, and in excess of \$750,000 for both the City and GTrans, up to the statutory limit for workers’ compensation, are covered by outside insurance.

Q. Subscription Based Information Technology Arrangements Liabilities

The City recognizes subscription liabilities with an initial, individual value of \$5,000 or more with a subscription term greater than one year in the government-wide and proprietary fund financial statements. Variable payments based on future performance of the City, usage of the underlying IT assets, or number of user seats are not included in the measurement of the subscription liability.

At the commencement of a subscription, the City initially measures the subscription liability at the present value of subscription payments expected to be made during the subscription term. Subsequently, the lease liability is reduced by the principal portion of subscription payments made.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

Q. Subscription Based Information Technology Arrangements Liabilities (Continued)

Key estimates and judgments related to subscription liabilities include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the SBITA. Subscription payments included in the measurement of the subscription liability are composed of fixed payments.

The City monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure any subscription asset or liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

R. Long-Term Debt

In the Government-Wide Financial Statements and Proprietary Fund Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate activities. Bond premium and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

The governmental fund financial statements do not present long-term liabilities. Consequently, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

S. Property Taxes

Under California law, property taxes are assessed and collected by the counties for up to 1% of assessed property value, plus other increases approved by the voters. Property taxes collected are pooled and then allocated to the cities based on complex formulas. The following are key dates pertaining to property taxes:

| | |
|---------------------------|------------------|
| January 1 | Lien Date |
| June 30 | Levy Date |
| November 1 and February 1 | Due Dates |
| December 10 and April 10 | Collection Dates |

Distribution Dates:

| | |
|-------------------|--|
| November 20, 2023 | Unsecured, redemptions, and SB813 taxes |
| December 20, 2023 | Homeowners' exemption, secured, and SB813 taxes |
| January 19, 2024 | Homeowners' exemption, secured, and SB813 taxes |
| February 20, 2024 | Redemptions, secured, and SB813 taxes |
| March 20, 2024 | Secured and SB813 taxes |
| April 19, 2024 | Secured and SB813 taxes |
| May 20, 2024 | Redemptions, homeowners' exemption, secured, and SB813 taxes |
| June 20, 2024 | Homeowners' exemption, SB813 taxes |
| July 19, 2024 | Secured and SB813 taxes |
| August 20, 2024 | Secured, redemptions, unsecured, and SB813 taxes |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

T. Net Position and Fund Balances

In the Government-Wide Financial Statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of retention payable and debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred outflows and inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the Governmental Fund Financial Statements, fund balances are classified as follows:

Nonspendable – Nonspendable fund balances are items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, or items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Committed – Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself at its highest level of decision making, normally the governing body, and that remain binding unless removed in the same manner. The City Council is considered the highest authority for the City. Adoption of a resolution by the City Council is required to commit resources or to rescind the commitment.

Assigned – Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized by resolution the City Manager or the City Fiscal Officer for that purpose.

Unassigned – This amount is for any portion of the fund balances that do not fall into one of the above categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Spending Policy

Government-Wide Financial Statements and the Proprietary Fund Financial Statements

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

T. Net Position and Fund Balances (Continued)

Spending Policy (Continued)

Governmental Fund Financial Statements

When expenditures are incurred for purposes for which all restricted, committed, assigned and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance:

- Restricted
- Committed
- Assigned
- Unassigned

U. Use of Estimates

The preparation of the basic financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

V. Implementation of New GASB Pronouncements

For the year ended June 30, 2024, the financial statements include the adoption of GASB Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes (such as changes in accounting principles and estimates) and error corrections to provide more understandable, reliable, consistent, and comparable information for making decisions or assessing accountability.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 2 – Stewardship, Compliance and Accountability

A. Deficit Net Position

In the Government-Wide Financial Statements, the City had a deficit unrestricted net position at June 30, 2024 for its governmental activities of \$(28,496,853). The deficit was mainly due to the reporting of the aggregate net pension liabilities, the aggregate net OPEB liabilities and the pension obligation bonds issued to pay for the unfunded pension liabilities. The aggregate net pension liabilities reported were \$27,771,137 and \$1,839,594 for governmental activities and business-type activities, respectively. The aggregate net OPEB liabilities were \$63,718,901 and \$8,263,284 for governmental activities and business-type activities, respectively. The Pension Obligation Bonds were \$70,547,863 and \$19,862,137 for governmental activities and business-type activities, respectively.

The following funds had a deficit fund balance/net position at June 30, 2024:

| | |
|--------------------------------------|--------------|
| Nonmajor Governmental Funds: | |
| 2014 Taxable Lease Revenue Refunding | |
| Bonds Debt Service Fund | \$ (1,205) |
| Internal Service Funds: | |
| Workers' Compensation Fund | (10,056,219) |

In addition, the GTrans Enterprise had deficit unrestricted net position of \$(22,805,893) at June 30, 2024.

The net position balance includes both short and long-term liabilities. The deficit balances are expected to be recovered through future interfund transfers and other revenues as applicable for this purpose.

B. Expenditures in Excess of Appropriations

The following funds had expenditures in excess of appropriations:

| Fund | Appropriations | Expenditures | Excess of Expenditures over Appropriations |
|----------------------------------|----------------|--------------|--|
| Major Governmental Funds: | | | |
| General Fund | | | |
| General government: | | | |
| City treasurer | \$ 81,956 | \$ 95,646 | \$ 13,690 |
| Public safety | | | |
| L.A. County Fire Department | 13,493,514 | 13,689,106 | 195,592 |
| Debt service: | | | |
| Principal | - | 59,844 | 59,844 |
| Interest and fiscal charges | - | 21,450 | 21,450 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 2 – Stewardship, Compliance and Accountability (Continued)

B. Expenditures in Excess of Appropriations (Continued)

| Fund | Appropriations | Expenditures | Excess of Expenditures over Appropriations |
|--|----------------|--------------|--|
| Economic Development Grants Special Revenue Fund | | | |
| Capital outlay | - | 198,426 | 198,426 |
| 2006 Refunding COP's, Series A Debt Service Fund | | | |
| Debt service: | | | |
| Interest and fiscal charges | 360,189 | 360,431 | 242 |
| 2014 Taxable Lease Revenue Refunding Bonds Debt Service Fund | | | |
| Debt service: | | | |
| Interest and fiscal charges | 438,444 | 438,694 | 250 |
| 2020 Taxable Pension Obligation Bonds Debt Service Fund | | | |
| Debt service: | | | |
| Interest and fiscal charges | 2,258,500 | 2,258,750 | 250 |
| Nonmajor Governmental Funds: | | | |
| Prop C Local Return Special Revenue Fund | | | |
| Public works | 41,228 | 41,300 | 72 |
| Gas Tax Special Revenue Fund | | | |
| Public works | 574,300 | 603,982 | 26,682 |
| Debt service: | | | |
| Principal retirement | - | 59 | 59 |
| Public Safet Grants Special Revenue Fund | | | |
| Public safety | 276,126 | 286,273 | 10,147 |
| Capital outlay | - | 8,357 | 8,357 |
| Public Works Grants Special Revenue Fund | | | |
| Recreation and human services | 10,000 | 59,307 | 49,307 |
| Debt service: | | | |
| Principal retirement | - | 4,489 | 4,489 |
| Interest and fiscal charges | - | 28,826 | 28,826 |
| Human Services Grants Special Revenue Fund | | | |
| Debt service: | | | |
| Principal retirement | - | 4,193 | 4,193 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 3 – Cash and Investments

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds. Certain restricted funds which are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investments with fiscal agents.

The City had the following cash and investments at June 30, 2024:

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-----------------------|
| Cash and investments | \$ 95,601,484 | \$ 17,780,743 | \$ 113,382,227 |
| Cash and investments held by fiscal agents | 14,446,752 | - | 14,446,752 |
| Total cash and investments | \$ 110,048,236 | \$ 17,780,743 | \$ 127,828,979 |

The City's cash and investments at June 30, 2024, in more detail:

| | |
|---|-----------------------|
| Cash: | |
| Petty cash | \$ 5,670 |
| Demand deposits | 19,666,457 |
| Total cash and cash equivalents | 19,672,127 |
| Investments: | |
| Money market mutual fund | 140,283 |
| U.S. Treasury | 13,610,682 |
| Local Government investment pools | 55,728,320 |
| Corporate notes | 9,618,210 |
| Local Agency Investment Fund | 5,486,588 |
| U.S. Government sponsored enterprise securities | 6,597,051 |
| Foreign negotiable certificates of deposit | 2,528,965 |
| Total investments | 93,710,099 |
| Total cash and investments | 113,382,226 |
| Cash and investments with fiscal agents | 14,446,753 |
| Total | \$ 127,828,979 |

A. Deposits

The carrying amounts of the City's demand deposits were \$19,666,457 at June 30, 2024. Bank balances at that date were \$19,666,457, the total amount of which was collateralized or insured with accounts held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City did not waive the collateral requirement for deposits insured by FDIC.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 3 – Cash and Investments (Continued)

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on an accounting period basis to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

B. Investments

Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio * | Maximum Investment in One Issuer |
|--|---------------------|---|--|
| Municipal securities | 5 years | 30% | 5% |
| United States treasury obligations | 5 years | No Limit | No Limit |
| U.S. Government sponsored enterprise securities | 5 years | No Limit | 25% |
| Bankers' acceptances | 180 days | 40% | 5% |
| Commercial paper | 270 days | 25% | 5% |
| Negotiable certificates of deposit | 5 years | 30% | 5% |
| Federally insured time deposits | 5 years | 20% | Federally Insured |
| Collateralized time deposits | 5 years | 20% | Federally Insured |
| Certificate of deposit placement service ("CDARS") | 5 years | 30% | Federally Insured |
| Local Agency Investment Fund ("LAIF") | N/A | No Limit | No Limit |
| Medium-term notes | 5 years | 30% | 5% |
| Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage | 5 years | 20% | 5% |
| Mutual funds | N/A | 20% | 10% |
| Money market mutual funds | N/A | 20% | 20% |
| Supranationals | 5 years | 30% | 10% |
| Investment Trust of California ("CalTrust") | N/A | No Limit | No Limit |
| N/A - Not Applicable | | | |

* Excluding amounts held by bond trustees that are not subject to California Government Code restrictions.

The City is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2024, included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2024, the City had \$5,486,588 invested in LAIF, which had invested 3.12% of the pool investment funds in Structured Notes and Asset-Backed Securities. The fair value of the City's portion in the pool is the same as the value of the pool shares and reported at amortized cost.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 3 – Cash and Investments (Continued)

C. Fair Value Measurement

At June 30, 2024, investments are reported at fair value. The following table presents the fair value measurements of investments on a recurring basis and the levels with GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2024:

| Investment Type | Measurement Input | | | Total |
|--|--|--|------------------------------|-----------------------|
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Uncategorized ⁽³⁾ | |
| Money market mutual fund | \$ - | \$ - | \$ 140,283 | \$ 140,283 |
| U.S. Treasury | 13,610,682 | - | - | 13,610,682 |
| Local Government investment pools ⁽¹⁾ | - | 55,728,320 | - | 55,728,320 |
| Corporate notes ⁽¹⁾ | - | 9,618,210 | - | 9,618,210 |
| Local Agency Investment Fund | - | - | 5,486,588 | 5,486,588 |
| U.S. Government sponsored enterprise securities ⁽¹⁾ | - | 6,597,051 | - | 6,597,051 |
| Foreign negotiable certificates of deposit ⁽²⁾ | - | 2,528,965 | - | 2,528,965 |
| Cash and investments with fiscal agents: | | | | |
| Money market mutual fund | - | 223,651 | 14,223,102 | 14,446,753 |
| Total | \$ 13,610,682 | \$ 74,696,197 | \$ 19,849,973 | \$ 108,156,852 |

⁽¹⁾ Pricing based on Institutional Bond Quotes - evaluations based on various market and industry inputs.

⁽²⁾ Pricing based on Intercontinental Exchange Extel Financial Ltd - evaluations based on various market factors.

⁽³⁾ Cash and cash equivalent.

D. Risk Disclosures

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits investments to a maximum maturity of five years. At June 30, 2024, the City had the following investment maturities:

| Investment Type | Fair Value | Investment Maturities (in Years) | | |
|---|-----------------------|----------------------------------|----------------------|---------------------|
| | | Less Than 1 Year | 1 to 3 Years | 4 to 5 Years |
| Money market mutual fund | \$ 140,283 | \$ 140,283 | \$ - | \$ - |
| U.S. Treasury | 13,610,682 | 5,684,784 | 6,109,813 | 1,816,085 |
| Local Government investment pools | 55,728,320 | 55,728,320 | - | - |
| Corporate notes | 9,618,210 | 508,578 | 5,725,608 | 3,384,024 |
| Local Agency Investment Fund | 5,486,588 | 5,486,588 | - | - |
| U.S. Government sponsored enterprise securities | 6,597,051 | 1,146,853 | 1,453,481 | 3,996,717 |
| Foreign negotiable certificates of deposit | 2,528,965 | 1,312,703 | 715,329 | 500,933 |
| Cash and investments with fiscal agents: | | | | |
| Money market mutual fund | 14,446,753 | 14,446,753 | - | - |
| Total | \$ 108,156,852 | \$ 84,454,862 | \$ 14,004,231 | \$ 9,697,759 |

Custodial Credit Risk - For deposits, custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer), the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 3 – Cash and Investments (Continued)

D. Risk Disclosures (Continued)

Credit Risk - State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the City's policy to limit its investments in these investment types to the top rating issued by Standard & Poor's and Moody's Investors Service. At June 30, 2024, the City's credit risks, expressed on a percentage basis, were as follows:

| Credit Quality Distribution for Securities with Credit Exposure as a Percentage of Total Investments | | | |
|---|-----------------------------|---------------------------|--|
| Investment Type | Moody's Credit Rating | S&P's Credit Rating | % of Investments with Interest Rate Risk |
| Local Agency Investment Fund | Not Rated | Not Rated | 5.07% |
| U.S. Treasury | AAA | Not Rated | 12.58% |
| U.S. Government sponsored enterprise securities | AAA | AA+ | 6.10% |
| Local Government investment pools | Not Rated | Not Rated | 51.53% |
| Foreign negotiable certificates of deposit | A2 | Aa | 2.34% |
| Corporate notes | A | A | 8.89% |
| Money market mutual fund | P-1 | Aa | 13.49% |
| Total | | | 100.00% |

Concentration of Credit Risk - The City's investment policy states that no more than 5% of the City's total investment portfolio shall be invested in a single type or with a single financial institution. The only exception to these limits shall be the investment in U.S. Treasury and authorized pools. There are no investments in any one issuer than the external investment pools that represent 5% or more of total City investments.

Note 4 – Other Receivables

A. YMCA Receivables

In February 1994, the City entered into a long-term lease contract to lease land to the YMCA for construction of a new YMCA facility that would benefit the community. The facility opened on February 6, 1995 with a 30-year lease term, ending in 2024. Under the terms of the agreement, the maximum amount that the City could receive was \$1,400,000. This amount is payable in monthly payments, with annual rent adjustments over a 30-year lease term. In January 2023, the monthly payment was increased from \$71 to \$367 per month. At the adjustment date, annual rent was equal to total rent of \$1,400,000 less all previous payments, multiplied by the six-month average LAIF interest rate. The lease includes two 25-year options to renew and an option to purchase the land at the end of the lease for the amount of \$1,400,000 reduced by the amount already paid as of the time of purchase. As of June 30, 2024, future lease payments from the YMCA, including interest, were \$369,915. Since the City has not earned the revenue for the future lease payments, there was no revenue recognized or receivables reported at June 30, 2024 for these future lease payments.

B. State Mandated Claims Reimbursement

The City recorded an outstanding receivable of \$737,731 for the State Mandated Claims Reimbursement (SB90 Claims) from the State of California (the "State"). The payments of the mandated claims reimbursement are subject to State approval and management cannot estimate the timing and amount of the payments that will be made and reported an allowance for doubtful accounts in the amount of \$737,731. As a result, both the General Fund in the governmental fund financial statements and governmental activities in the government-wide financial statements reported zero balances for accounts receivable associated with the State Mandated Claims Reimbursement as of June 30, 2024.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 5 – Loans Receivable

Loans receivable consists of Home-Owner Occupied Deferred Loans and Spring Park Senior Villa Developer Loan as following:

| | Balance July 1, 2023 | Additions | Deletions | Allowance | Balance June 30, 2024 |
|---|-------------------------|------------------|---------------------|-----------------------|--------------------------|
| Home-Owner Occupied Deferred Loans | | | | | |
| CalHOME | \$ 372,094 | \$ - | \$ (9,840) | \$ - | \$ 362,254 |
| State HOME Loans | 1,581,975 | - | (108,934) | - | 1,473,041 |
| Subtotal | 1,954,069 | - | (118,774) | - | 1,835,295 |
| Spring Park Senior Villa Developer Loan | 3,718,327 | 86,224 | - | (3,804,551) | - |
| Total | \$ 5,672,396 | \$ 86,224 | \$ (118,774) | \$ (3,804,551) | \$ 1,835,295 |

A. Home-Owner Occupied Deferred Loans

The City issues deferred payment loans to home owners funded by the Federal Home Investment Partnerships Program (“HOME Program”) and CalHOME to improve the living conditions of the lower income families. These loans are to be repaid to the City, and the repayments of the loans are used to fund future home-owner occupied deferred loans. As of June 30, 2024, the outstanding loan balance is \$1,835,295.

B. Spring Park Senior Villa Developer Loan

The City entered into a development agreement on August 1, 2013, with Spring Park Senior Villa, Inc., a nonprofit organization for the development of the Spring Park Senior Villa in the City. The agreement provided funding for the development of 36 rental units and one manager unit (“the Project”) up to \$2,874,115 for construction. The loan bears 3% simple interest over a term of 55 years. The repayment of the loan is based on the residual receipts of the rental units. The affordability covenant also expires in 55 years after completion of the project. As of June 30, 2024, the City funded \$2,874,115 for the development of the project and accrued interest in the amount of \$930,436 which was required by the State of California. This results the City in reporting loans receivable in the amount of \$3,804,551. However, management estimated that the loans will not be repaid due to negative residual receipts and reported an allowance for doubtful accounts in the amount of \$3,804,551. As a result, both the Economic Development Grants Special Revenue Fund in the governmental fund financial statements and governmental activities in the government-wide financial statements reported zero balances for loans receivable associated with the Spring Park Senior Villa as of June 30, 2024.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 6 – Interfund Transactions

A. Fund Financial Statements

Due From/To Other Funds - At June 30, 2024, the City had the following due from/to other funds:

| | | Due From Other Funds | |
|-----------------------------|----|----------------------|--------|
| Due To Other Funds | | General Fund | |
| Governmental Funds: | | | |
| Nonmajor Governmental Funds | \$ | | 22,305 |
| Total | \$ | | 22,305 |

The above amounts resulted from temporary reclassifications made at June 30, 2024 to cover cash shortfalls.

Transfers In/Out – During the year ended June 30, 2024, the City had the following transfers in/out, which arise in the normal course of operations:

| | Transfers In | | | | | | |
|--|--------------------|----------------------------|-------------------|-----------------------|--------------------------------|------------------------|--------------|
| | Governmental Funds | | | | Enterprise Funds | | |
| | General Fund | City Capital Projects Fund | City Debt Service | Nonmajor Governmental | Nonmajor Sewer Enterprise Fund | Internal Service Funds | Total |
| Transfers Out | | | | | | | |
| Governmental Funds: | | | | | | | |
| General Fund | \$ - | \$ 252,291 | \$2,970,462 | \$ 543,815 | \$ - | \$1,100,000 | \$ 4,866,568 |
| Economic Development Grants Special Revenue Fund | 1 | 1,042,232 | - | - | - | - | 1,042,233 |
| Debt Service Fund | - | 15,350 | - | - | - | - | 15,350 |
| Nonmajor Governmental Funds | 3,205,644 | 10,255,211 | - | - | 33,317 | - | 13,494,172 |
| Enterprise Funds: | | | | | | | |
| Sewer | 179,576 | 11,901 | - | - | - | - | 191,477 |
| Internal Service Funds | - | - | - | - | - | 1,286,852 | 1,286,852 |
| Total | \$3,385,221 | \$11,576,985 | \$2,970,462 | \$2,970,461 | \$33,317 | \$2,386,852 | \$20,896,652 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 6 – Interfund Transactions (Continued)

B. Fund Financial Statements (Continued)

Transfers In/Out (Continued)

General Fund transferred \$252,291 to the City Capital Projects Fund to fund the deferred maintenance projects, \$2,970,462 to Debt Service Fund for debt service payments and bank admin fees, \$543,815 to Nonmajor Governmental Funds to cover deficit grants funds and FEMA unallowable expenditures, and \$1,100,000 to Internal Service Funds to pay as you go general liability and workers' compensation liability.

Economic Development Grants Special Revenue funds transferred \$1,042,232 to Nonmajor Governmental Funds to fund capital projects.

Transfers of \$15,350 from Debt Service Fund to the City Capital Projects Fund was to fund for community projects.

Nonmajor Governmental Funds transfers to the General Fund consists of \$1,566,822 for fiscal year 2024 ARPA claims and qualified expenditures, \$988,520 for job costs relating capital projects, \$75,500 for police department expenditures, \$183,259 for street sweeping program, and \$571,120 for tree maintenance and street maintenance program. Transfers from Nonmajor Governmental Funds of \$10,255,211 to the City Capital Projects Fund are for grant funded projects, \$33,317 to Nonmajor Sewer Enterprise Fund is for reimbursement of street sweeping supplies and maintenance.

Sewer Enterprise Funds transfers consists of transfer of \$179,576 to the General Fund for job costs related to capital projects and \$11,901 to City Capital Projects Fund to fund the sewer funded capital projects. Internal Service Funds transfers of \$1,286,852 to Internal Service Funds to pay as you go workers' compensation liability for \$400,000 and pay as you general liability for \$886,852.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 7 – Capital Assets

A. Governmental Activities

A summary of changes in the capital assets for the governmental activities for the year ended June 30, 2024 is as follows:

| | Governmental Activities | | | | |
|--|-------------------------|---------------------|------------------|--------------------|--------------------------|
| | Balance July 1, 2023 | Additions | Deletions | Transfers | Balance June 30, 2024 |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 11,820,349 | \$ 2,173,474 | \$ - | \$ - | \$ 13,993,823 |
| Monuments | 63,893 | - | - | - | 63,893 |
| Construction in progress | 6,710,764 | 5,293,880 | - | (3,373,805) | 8,630,839 |
| Total capital assets, not being depreciated | 18,595,006 | 7,467,354 | - | (3,373,805) | 22,688,555 |
| Capital assets, being depreciated: | | | | | |
| Buildings/structures and improvements | 26,616,509 | 1,315,515 | - | - | 27,932,024 |
| Machinery and equipment | 13,256,229 | 323,728 | (233,913) | - | 13,346,044 |
| Infrastructure: | | | | | |
| Street lights network | 1,292,393 | - | - | - | 1,292,393 |
| Traffic lights network | 12,940,788 | - | - | - | 12,940,788 |
| Roadway network | 62,980,096 | 3,743,246 | - | 3,373,805 | 70,097,147 |
| Total capital assets, being depreciated | 117,086,015 | 5,382,489 | (233,913) | 3,373,805 | 125,608,396 |
| Less accumulated depreciation for: | | | | | |
| Buildings/structures and improvements | (19,827,664) | (716,239) | - | - | (20,543,903) |
| Machinery and equipment | (10,722,103) | (784,040) | 212,157 | - | (11,293,986) |
| Infrastructure: | | | | | |
| Street light network | (1,076,996) | (43,080) | - | - | (1,120,076) |
| Traffic lights network | (12,689,402) | (12,569) | - | - | (12,701,971) |
| Roadway network | (33,459,819) | (1,403,018) | - | - | (34,862,837) |
| Total accumulated depreciation | (77,775,984) | (2,958,946) | 212,157 | - | (80,522,773) |
| Total capital assets, being depreciated, net | 39,310,031 | 2,423,543 | (21,756) | 3,373,805 | 45,085,623 |
| Intangible assets, being amortized | | | | | |
| Right-to-use lease assets-equipment | 729,511 | 259,359 | (83,343) | - | 905,527 |
| Right-to-use subscription assets | 1,456,363 | - | (2) | - | 1,456,361 |
| Total intangible assets, being amortized | 2,185,874 | 259,359 | (102,535) | - | 2,361,888 |
| Less accumulated amortization for: | | | | | |
| Right-to-use lease assets-equipment | (272,476) | (192,016) | 107,092 | - | (357,400) |
| Right-to-use subscription assets | (337,642) | (443,641) | 15 | - | (781,268) |
| Total accumulated amortization | (610,118) | (635,657) | 107,107 | - | (1,138,668) |
| Total intangible assets, being amortized, net | 1,575,756 | (376,298) | 23,762 | - | 1,223,220 |
| Governmental activities capital assets, net | \$ 59,480,793 | \$ 9,514,599 | \$ 2,006 | \$ - | \$ 68,997,398 |

Depreciation and amortization expenses were charged to functions/programs of the governmental activities for the fiscal year ended June 30, 2024 as follows:

| | Depreciation | Amortization |
|-----------------------------------|---------------------|-------------------|
| General government | \$ 673,159 | \$ 311,446 |
| Public safety | 784,040 | 141,446 |
| Public works | 1,403,018 | 92,477 |
| Community development | 55,649 | 43,484 |
| Recreation and human services | 43,080 | 46,804 |
| Total depreciation expense | \$ 2,958,946 | \$ 635,657 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 7 – Capital Assets (Continued)

B. Business-Type Activities

A summary of changes in the capital assets for the business-type activities for the year ended June 30, 2024 is as follows:

| | Business-Type Activities | | | | |
|--|--------------------------|----------------------|--------------------|---------------------|--------------------------|
| | Balance July 1, 2023 | Additions | Deletions | Transfers | Balance June 30, 2024 |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 12,956,405 | \$ - | \$ - | \$ - | \$ 12,956,405 |
| Construction in progress | 7,804,434 | 30,674,597 | - | (26,793,934) | 11,685,097 |
| Total capital assets, not being depreciated | 20,760,839 | 30,674,597 | - | (26,793,934) | 24,641,502 |
| Capital assets, being depreciated: | | | | | |
| Buildings/structures and improvements | 39,893,428 | - | - | - | 39,893,428 |
| Buses | 43,375,270 | - | (7,888,993) | 25,645,653 | 61,131,930 |
| Machinery and equipment | 12,762,755 | - | (527,556) | 1,118,410 | 13,353,609 |
| Furniture and fixtures | 1,639,889 | - | (29,852) | 29,871 | 1,639,908 |
| Infrastructure | 11,184,496 | - | - | - | 11,184,496 |
| Total capital assets, being depreciated | 108,855,838 | - | (8,446,401) | 26,793,934 | 127,203,371 |
| Less accumulated depreciation for: | | | | | |
| Buildings/structures and improvements | (14,832,170) | (1,022,908) | - | - | (15,855,078) |
| Buses | (32,105,744) | (1,997,967) | 7,888,993 | - | (26,214,718) |
| Machinery and equipment | (10,496,842) | (999,360) | 527,556 | - | (10,968,646) |
| Furniture and fixtures | (1,575,759) | (42,179) | 29,852 | - | (1,588,086) |
| Infrastructure | (10,662,315) | (33,689) | - | - | (10,696,004) |
| Total accumulated depreciation | (69,672,830) | (4,096,103) | 8,446,401 | - | (65,322,532) |
| Total capital assets, being depreciated, net | 39,183,008 | (4,096,103) | - | 26,793,934 | 61,880,839 |
| Intangible assets, being amortized | | | | | |
| Right-to-use lease assets-equipment | 26,484 | 20,415 | (26,484) | - | 20,415 |
| Right-to-use subscription assets | 407,999 | - | (34,592) | - | 373,407 |
| Total intangible assets, being amortized | 434,483 | 20,415 | (61,076) | - | 393,822 |
| Less accumulated amortization for: | | | | | |
| Right-to-use lease assets-equipment | (13,242) | (15,963) | 26,484 | - | (2,721) |
| Right-to-use subscription assets | (105,297) | (132,824) | 11,560 | - | (226,561) |
| Total accumulated amortization | (118,539) | (148,787) | 38,044 | - | (229,282) |
| Total intangible assets, being amortized, net | 315,944 | (128,372) | (23,032) | - | 164,540 |
| Business-type activities capital assets, net | \$ 60,259,791 | \$ 26,450,122 | \$ (23,032) | \$ - | \$ 86,686,881 |

Depreciation and amortization expenses for business-type activities for the year ended June 30, 2024 was charged as follows:

| | Depreciation | Amortization |
|-----------------------------------|---------------------|-------------------|
| Gtrans major enterprise fund | \$ 3,818,690 | \$ 107,029 |
| Sewer nonmajor enterprise fund | 170,383 | 25,795 |
| Total depreciation expense | \$ 3,989,073 | \$ 132,824 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities

A. Governmental Activities

A summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2024 is as follows:

| | Balance July 1, 2023 | Additions | Deletions | Balance June 30, 2024 | Due within One Year | Due in more One Year |
|--|-------------------------|----------------------|------------------------|--------------------------|------------------------|-------------------------|
| 2006 Refunding Certificates of Participation Series A - publicly offered | \$ 5,940,000 | \$ - | \$ (665,000) | \$ 5,275,000 | \$ 705,000 | \$ 4,570,000 |
| 2007 Refunding Revenue Bonds, Series A - publicly offered | 1,195,000 | - | (125,000) | 1,070,000 | 130,000 | 940,000 |
| 2014 Taxable Lease Revenue Refunding Bonds - publicly offered | 8,750,000 | - | (70,000) | 8,680,000 | 70,000 | 8,610,000 |
| Bond discount - 2014 Taxable Lease Revenue Refunding Bonds | (178,289) | - | 13,884 | (164,405) | (13,884) | (151,521) |
| 2017 Direct Purchase Lease - Private placement | 285,000 | - | (285,000) | - | - | - |
| 2016 SCE On-Bill Financing Loan - Direct borrowing | 29,065 | - | (14,296) | 14,769 | 7,769 | 7,000 |
| 2020 Taxable Pension Obligation Bonds - publicly offered | 73,832,926 | - | (3,285,063) | 70,547,863 | 3,745,440 | 66,802,423 |
| 2021 Lease Revenue Bonds - Publicly offered | 12,440,000 | - | (465,000) | 11,975,000 | 490,000 | 11,485,000 |
| Bond premium - 2021 Lease Revenue Bonds | 1,902,003 | - | (106,654) | 1,795,349 | 106,654 | 1,688,695 |
| Loan payable | 3,718,327 | 86,224 | - | 3,804,551 | - | 3,804,551 |
| Lease payable | 459,635 | 281,987 | (197,145) | 544,477 | 149,396 | 395,081 |
| Subscription liabilities | 1,032,161 | - | (414,690) | 617,471 | 417,460 | 200,011 |
| Claims payable | 18,340,358 | 5,665,770 | (8,296,864) | 15,709,264 | 3,915,095 | 11,794,169 |
| Compensated absences | 9,224,976 | 4,459,971 | (3,263,825) | 10,421,122 | 2,084,224 | 8,336,898 |
| Total | \$ 136,971,162 | \$ 10,493,952 | \$ (17,174,653) | \$ 130,290,461 | \$ 11,807,154 | \$ 118,483,307 |

Typically, the General Fund has been used to liquidate the liability for compensated absences, claims payable, and net other postemployment benefits.

2006 Certificates of Participation, Series A – Original Issuance \$12,495,000

In June 2006, the Agency issued the 2006 Refinancing Project, Series A Taxable Certificates of Participation in the amount of \$12,495,000. The purpose of the issue was to refinance the City's 1999 Certificates of Participation in connection with a Memorandum of Understanding ("MOU") entered into with certain financial institutions.

Pursuant to the MOU, the Agency paid the financial institutions \$19 million (the "Initial Amount") as prepayment of the 1999 Certificates, of which \$18 million were funded by the 2006 Series A and B Certificates and the balance of \$1 million from other available City funds. Upon payment of the Initial Amount, the 1999 Leases as well as the pledges and security interests granted in connection with the 1999 Leases will be terminated and the City's obligations under the Reimbursement Agreement for the 1999 Certificates will be terminated. The Initial Payment represents approximately 75% of the principal owed.

Interest rates for the 2006A Certificates range from 5.98% to 6.38% with principal maturing through July 1, 2030.

Mandatory prepayment of the 2006 Series A Certificates occurred in July 2008 and will occur again in July 2030. The certificates of participation debt service payments will be made from the debt service funds.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2006 Certificates of Participation, Series A – Original Issuance \$12,495,000 (Continued)

The amount outstanding at June 30, 2024 totaled \$5,275,000. The annual debt service requirements on these certificates are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|--------------|--------------|--------------|
| 2025 | \$ 705,000 | \$ 314,056 | \$ 1,019,056 |
| 2026 | 750,000 | 267,641 | 1,017,641 |
| 2027 | 800,000 | 218,196 | 1,018,196 |
| 2028 | 850,000 | 165,561 | 1,015,561 |
| 2029 | 905,000 | 109,577 | 1,014,577 |
| 2030-2031 | 1,265,000 | 59,494 | 1,324,494 |
| Total | \$ 5,275,000 | \$ 1,134,525 | \$ 6,409,525 |

2007 Refunding Revenue Bonds, Series A – Original Issuance \$2,800,000

In January 2007, the City issued the South Bay Regional Public Communications Authority Refunding Revenue Bonds, 2007 Series A in the amount of \$2,800,000. The purpose of the bonds was to advance refund the South Bay Regional Public Communications Authority Revenue Bonds, 2001 Series A, to provide a reserve fund for the Bonds, and to pay certain costs of issuance of the Bonds. The 2001 Series A Bonds were fully redeemed as of January 1, 2012.

The bonds accrue interest at rates between 5% and 5.125%. Interest on the bonds is payable semiannually on each January 1 and July 1, commencing July 1, 2007. Principal payments are due in annual installments ranging from \$70,000 to \$175,000, commencing July 1, 2007 through January 1, 2031. The bonds are subject to optional and mandatory redemption prior to maturity. The refunding revenue bonds debt service payments will be made from the debt service funds.

The amount outstanding at June 30, 2024 totaled \$1,070,000. The annual debt service requirements on these bonds are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|--------------|------------|--------------|
| 2025 | \$ 130,000 | \$ 54,325 | \$ 184,325 |
| 2026 | 135,000 | 47,825 | 182,825 |
| 2027 | 145,000 | 41,075 | 186,075 |
| 2028 | 155,000 | 33,825 | 188,825 |
| 2029 | 160,000 | 25,881 | 185,881 |
| 2030-2031 | 345,000 | 26,351 | 371,351 |
| Total | \$ 1,070,000 | \$ 229,282 | \$ 1,299,282 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2014 Taxable Lease Revenue Refunding Bonds – Original Issuance \$9,110,000

In December 2014, the City issued the Taxable Lease Revenue Refunding Bonds, Series 2014 in the amount of \$9,110,000 to current refund 2006 Certificate of Participation, Series B. The current refunding resulted in an economic gain in the amount of \$1,637,398 and saving in debt service payments in the amount of \$2,360,051. The current refunding resulted in no deferred gains or losses as the bond proceeds net of the issuance discount was sufficient to cover repayment of 2006 Certificates of Participation, Series B, the interests due, and the issuance cost on the 2014 Taxable Lease Revenue Refunding Bonds.

The bonds bear interest at rates between 3.95% and 5%. Interest on the bonds is payable annually on each May 1 and November 1. Principal payments are due in annual installments ranging from \$55,000 to \$1,430,000, commencing May 1, 2018 through May 1, 2036. The bonds are subject to optional and mandatory redemption prior to maturity. The refunding revenue bonds debt service payments will be made from the debt service funds.

The amount outstanding at June 30, 2024 totaled \$8,680,000. The annual debt service requirements on these bonds as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|--------------|--------------|---------------|
| 2025 | \$ 70,000 | \$ 433,034 | \$ 503,034 |
| 2026 | 75,000 | 429,709 | 504,709 |
| 2027 | 75,000 | 426,148 | 501,148 |
| 2028 | 80,000 | 422,586 | 502,586 |
| 2029 | 85,000 | 418,787 | 503,787 |
| 2030-2034 | 5,875,000 | 1,546,253 | 7,421,253 |
| 2035-2036 | 2,420,000 | 170,500 | 2,590,500 |
| Total | \$ 8,680,000 | \$ 3,847,017 | \$ 12,527,017 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2016 SCE On-Bill Financing Loan

On April 4, 2016, the City entered into a loan agreement with Southern California Edison (“SCE”) for the Energy Management Solutions Incentives Application. The agreement provides zero- percent interest financing for the installation of certain energy efficient equipment for up to \$126,580, of which is to be repaid over ten years through the Customer’s electric utility bills.

SCE may determine the loan to be breached and the City to be in default if the City (1) sells, assigns or otherwise transfers ownership, possession or title of the site or the equipment, (2) fails to pay the money payment when due, (3) closes, discontinues or otherwise causes the termination of the service account(s), or (4) otherwise breaches this agreement, and the breach is not cured as specified therein. Following a breach, SCE shall have the right to declare the entire unpaid balance of the loan obligation due and payable.

The amount outstanding at June 30, 2024 totaled \$14,769. The annual debt service requirements on this loan as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|-----------|----------|-----------|
| 2025 | \$ 7,769 | \$ - | \$ 7,769 |
| 2026 | 7,000 | - | 7,000 |
| Total | \$ 14,769 | \$ - | \$ 14,769 |

2020 Taxable Pension Obligation Bonds – Original Issuance \$101,490,000 (\$79,193,585 for Governmental Activities)

In November 2020, the City issued the Taxable Pension Obligation Bonds, Series 2020 in the amount of \$101,490,000. The purpose of the bonds was to finance a portion of the City’s unfunded accrued actuarial liability to the California Public Employees’ Retirement System (CalPERS) for the benefit of the City’s employees and to pay the costs of issuance of the bonds. Of the original \$101,490,000 of bond principal issued, \$79,193,585 was allocated to governmental activities and \$22,296,415 was allocated to business-type activities.

The bonds accrue interest at rates between 1.081% and 3.363%. Interest on the bonds is payable semiannually on each April 1 and October 1, commencing April 1, 2021. Principal payments are due in annual installments ranging from \$2,995,000 to \$7,525,000, commencing April 1, 2021 through April 1, 2039. The bonds are not subject to optional and mandatory redemption prior to maturity. The bond debt service payments will be made from the debt service funds.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2020 Taxable Pension Obligation Bonds – Original Issuance \$101,490,000 (\$79,193,585 for Governmental Activities) (Continued)

The amount outstanding for the governmental activities at June 30, 2024 totaled \$70,547,863. The annual debt service requirements for the governmental activities on these bonds are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|---------------|---------------|---------------|
| 2025 | \$ 3,745,440 | \$ 2,206,659 | \$ 5,952,099 |
| 2026 | 3,960,023 | 2,142,911 | 6,102,934 |
| 2027 | 4,038,053 | 2,061,097 | 6,099,150 |
| 2028 | 4,131,689 | 1,965,558 | 6,097,247 |
| 2029 | 4,244,832 | 1,855,530 | 6,100,362 |
| 2030-2034 | 23,143,698 | 7,356,447 | 30,500,145 |
| 2035-2039 | 27,284,128 | 3,207,018 | 30,491,146 |
| Total | \$ 70,547,863 | \$ 20,795,220 | \$ 91,343,083 |

2021 Lease Revenue Bonds – Original Issuance \$13,155,000

In September 2021, the City of Gardena Financing Agency issued the Lease Revenue Bonds, Series 2021 in the amount of \$13,155,000. The purpose of the bonds was to fund various capital projects including the Gardena Community Aquatic & Senior Center, the Community Center, and various Park Improvement projects.

The bonds bear interest at rates between 3% and 5%. Interest on the bonds is payable annually on each May 1. Principal payments are due in annual installments ranging from \$275,000 to \$915,000, commencing May 1, 2022 through May 1, 2041. The bonds are subject to optional and mandatory redemption prior to maturity. The revenue bonds debt service payments will be made from the debt service funds. The unspent project fund is in the amount of \$11,752,150 at June 30, 2023.

The amount outstanding at June 30, 2024 totaled \$11,975,000. The annual debt service requirements on these bonds as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|---------------|--------------|---------------|
| 2025 | \$ 490,000 | \$ 452,750 | \$ 942,750 |
| 2026 | 510,000 | 428,250 | 938,250 |
| 2027 | 540,000 | 402,750 | 942,750 |
| 2028 | 565,000 | 375,750 | 940,750 |
| 2029 | 595,000 | 347,500 | 942,500 |
| 2030-2034 | 3,415,000 | 1,283,100 | 4,698,100 |
| 2035-2039 | 4,060,000 | 642,450 | 4,702,450 |
| 2040-2041 | 1,800,000 | 81,450 | 1,881,450 |
| Total | \$ 11,975,000 | \$ 4,014,000 | \$ 15,989,000 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

Loans Payable

On August 1, 2013, the City entered into a loan agreement with the State of California Department of Housing and Community Development (“California HCD”) for the funding of the Spring Park Senior Villa. The agreement provides funding for the development of the project for up to \$2,974,115, of which, \$2,874,115 is to be used for construction costs in the form of a construction loan and \$100,000 to be used for activity delivery and administration costs in the form of grants. If the HOME-assisted rental housing does not meet the minimum affordability period of 55 years per the City’s agreement with the California HCD, the repayment of all HOME funds to the State is required of the City. As of June 30, 2024, the City funded \$2,874,115 for the development of the project and accrued interest in the amount of \$930,436. This results in the loans payable in the amount of \$3,804,551 to the California HCD. Please refer to Note 5B for additional information.

Lease Payable

The City has entered leases for the building, vehicle, and machine uses. The terms of the agreements range from 18 months to 60 months. The calculated interest rates used were between 0.185% to 3.305% based on the term of the agreements.

Principal and interest payments to maturity at June 30, 2024 are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|------------|-----------|------------|
| 2025 | \$ 150,995 | \$ 14,562 | \$ 165,557 |
| 2026 | 125,690 | 10,959 | 136,649 |
| 2027 | 110,141 | 7,382 | 117,523 |
| 2028 | 105,935 | 3,734 | 109,669 |
| 2029 | 32,539 | 1,303 | 33,842 |
| 2030 - 2032 | 19,177 | 1,608 | 20,785 |
| Total | \$ 544,477 | \$ 39,548 | \$ 584,025 |

Subscription Liabilities

The City has entered into subscriptions for information technology arrangements. The terms of the arrangements range from 24 to 60 months with implicit rates used between 0.552% to of 3.305%. Principal and interest to maturity are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|------------|-----------|------------|
| 2025 | \$ 417,460 | \$ 14,150 | \$ 431,610 |
| 2026 | 135,589 | 4,183 | 139,772 |
| 2027 | 64,422 | 1,283 | 65,705 |
| Total | \$ 617,471 | \$ 19,616 | \$ 637,087 |

Legal Debt Margin

The City is subject to legal debt margin and the City’s legal debt limit was in the amount of \$324,628,325 at June 30, 2024.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

Compensated Absences

The long-term portion of compensated absences payable has been accrued for the Governmental Activities on the Government-Wide Financial Statements. In prior years, the General Fund has typically been used to liquidate the liability. The balance outstanding at June 30, 2024 was \$10,421,122.

B. Business-Type Activities

The following is a summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2024:

| | Balance July 1, 2023 | Additions | Deletions | Balance June 30, 2024 | Due within One Year | Due in more One Year |
|---------------------------------|-------------------------|---------------------|-----------------------|--------------------------|------------------------|-------------------------|
| 2020 Taxable Pension Obligation | | | | | | |
| Bonds - publicly offered | \$ 20,787,074 | \$ - | \$ (924,937) | \$ 19,862,137 | \$ 1,054,560 | \$ 18,807,577 |
| Lease payable | 13,353 | 20,415 | (15,884) | 17,884 | 3,903 | 13,981 |
| Subscription liabilities | 279,567 | - | (125,277) | 154,290 | 126,910 | 27,380 |
| Compensated absences | 1,921,404 | 1,198,744 | (1,083,083) | 2,037,065 | - | 2,037,065 |
| Total | \$ 23,001,398 | \$ 1,219,159 | \$ (2,149,182) | \$ 22,071,375 | \$ 1,185,373 | \$ 20,886,002 |

2020 Taxable Pension Obligation Bonds – Original Issuance \$101,490,000 (\$22,296,415 for Business-Type Activities)

In November 2020, the City issued the Taxable Pension Obligation Bonds, Series 2020 in the amount of \$101,490,000. The purpose of the bonds was to finance a portion of the City's unfunded accrued actuarial liability to the California Public Employees' Retirement System (CalPERS) for the benefit of the City's employees and to pay the costs of issuance of the bonds. Of the original \$101,490,000 of bond principal issued, \$79,193,585 was allocated to governmental activities and \$22,296,415 was allocated to business-type activities.

The bonds accrue interest at rates between 1.081% and 3.363%. Interest on the bonds is payable semiannually on each April 1 and October 1, commencing April 1, 2021. Principal payments are due in annual installments ranging from \$2,995,000 to \$7,525,000, commencing April 1, 2021 through April 1, 2039. The bonds are not subject to optional and mandatory redemption prior to maturity. The bond debt service payments will be made from the debt service funds.

The amount outstanding for the business-type activities at June 30, 2024 totaled \$19,862,137. The annual debt service requirements for the business-type activities on these bonds are as follows:

| Fiscal Year | Principal | Interest | Total |
|--------------|----------------------|---------------------|----------------------|
| 2025 | \$ 1,054,560 | \$ 621,303 | \$ 1,675,863 |
| 2026 | 1,114,978 | 603,355 | 1,718,333 |
| 2027 | 1,136,948 | 580,319 | 1,717,267 |
| 2028 | 1,163,312 | 553,420 | 1,716,732 |
| 2029 | 1,195,168 | 522,440 | 1,717,608 |
| 2030-2034 | 6,516,302 | 2,071,269 | 8,587,571 |
| 2035-2039 | 7,680,869 | 902,963 | 8,583,832 |
| Total | \$ 19,862,137 | \$ 5,855,069 | \$ 25,717,206 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Lease Payable

The City's business-type activities have entered leases for the machine uses. The terms of the agreements range from 18 months to 60 months. The calculated interest rates used were between 0.185% to 3.305% based on the term of the agreements.

Principal and interest payments to maturity at June 30, 2024 are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|-----------|----------|-----------|
| 2025 | \$ 3,903 | \$ 532 | \$ 4,435 |
| 2026 | 4,034 | 401 | 4,435 |
| 2027 | 4,169 | 266 | 4,435 |
| 2028 | 4,309 | 126 | 4,435 |
| 2029 | 1,469 | 10 | 1,477 |
| Total | \$ 17,884 | \$ 1,335 | \$ 19,219 |

Subscription Liabilities

The City's business-type activities has entered into subscriptions for information technology arrangements. The terms of the arrangements range from 24 to 60 months with implicit rates used between 0.552% to of 3.305%. Principal and interest to maturity are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|------------|----------|------------|
| 2025 | \$ 126,910 | \$ 4,028 | \$ 130,938 |
| 2026 | 16,097 | 850 | 16,947 |
| 2027 | 11,283 | 373 | 11,656 |
| Total | \$ 154,290 | \$ 5,251 | \$ 159,541 |

Compensated Absences

All vested vacation and compensatory leave time is recognized as an expense and as a liability in the business-type funds at the time the liability vests. GTrans and the Sewer Enterprise funds have been used to liquidate the liability. The balance outstanding at June 30, 2024 was \$2,037,065.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 9 – Self-Insurance Programs

A. Self-Insurance Programs of the City

The City is self-insured for the first \$750,000 of each workers' compensation claim for both the GTrans and the City, \$750,000 each general liability claim and \$250,000 of each GTrans claim against the City. In addition, the City carries insurance of individual general liability claims in excess of \$750,000 to \$25,000,000 with Public Risk Innovation Solutions Management ("PRISM"). Additionally, the City has health insurance coverage for the employees and their families with an annual maximum amount of \$1 million for all services.

The City carries stop-loss insurance of individual health benefit claims in excess of \$75,000 for Medicare retirees and \$50,000 for all other members. At June 30, 2024, \$15,709,264 has been accrued for the City's self-insurance programs, of which \$3,915,095 is considered to be current. Said accruals represent estimates of amounts to be paid for reported claims and incurred but unreported claims based upon past experience, modified for current trends and information. While the ultimate amounts of losses incurred through June 30, 2024 are dependent on future developments, based upon information provided from the City Attorney, outside counsel and others involved with the administration of the programs, City management believes that the aggregate accrual is adequate to cover such losses. For the prior three (3) fiscal years, no settlements exceeded the City's insurance coverage.

Changes in the balances of claims liabilities during the past three years are as follows:

| Claims Payable | | | | | | | |
|----------------|----------------------|---|--------------------|-------------------|------------------------|------------------------------|--|
| | Beginning Balance | Expenses and Changes in Estimates | Claims Payments | Ending Balance | Due within One Year | Due in more than One Year | |
| 2021-2022 | \$ 10,604,474 | \$ 6,221,285 | \$ (22,134) | \$ 16,803,625 | \$ 12,477,264 | \$ 4,326,361 | |
| 2022-2023 | 16,803,625 | 8,658,461 | (7,121,728) | 18,340,358 | 4,811,358 | 13,529,000 | |
| 2023-2024 | 18,340,358 | 5,665,770 | (8,296,864) | 15,709,264 | 3,915,095 | 11,794,169 | |

B. Purchased Insurance

Property Insurance - Several insurance companies underwrite this insurance protection. The City is currently insured according to a schedule of covered property submitted by the City to Alliant Property Insurance Company. Total all-risk property insurance coverage is \$100 million. There is a \$10,000 per loss deductible.

Crime Insurance - The City purchases crime insurance coverage with a limit of \$2 million per occurrence. This policy provides coverage for all City employees. There is a \$10,000 per loss deductible.

Cyber Security Insurance - The City purchases cyber security insurance coverage with a limit of \$1 million per occurrence and \$2 million aggregate limit.

C. Adequacy of Protection

During the past three fiscal years none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in insured liability coverage from coverage in the prior year.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans

A. California Public Employees’ Retirement System (“CalPERS”)

The following is the summary of net pension liability and related deferred outflows of resources and deferred inflows of resources at June 30, 2023 and pension expense for the year then ended.

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|----------------------|
| Deferred outflows of resources: | | | |
| Pension contribution made after measurement date: | | | |
| Safety | \$ 2,994,848 | \$ - | \$ 2,994,848 |
| Change in assumptions: | | | |
| Miscellaneous | 1,662,511 | 343,966 | 2,006,477 |
| Safety | 1,101,845 | - | 1,101,845 |
| Total change in assumptions | 2,764,356 | 343,966 | 3,108,322 |
| Difference in projected and actual earnings on pension investments: | | | |
| Miscellaneous | 7,688,126 | 1,590,637 | 9,278,763 |
| Safety | 2,583,684 | - | 2,583,684 |
| Total difference in projected and actual earnings on pension investments | 10,271,810 | 1,590,637 | 11,862,447 |
| Differences between expected and actual experience | | | |
| Miscellaneous | 1,066,976 | 220,753 | 1,287,729 |
| Safety | 1,386,119 | - | 1,386,119 |
| Total differences between expected and actual experience | 2,453,095 | 220,753 | 2,673,848 |
| Adjustment due to differences in proportions: | | | |
| Safety | 11,357,942 | - | 11,357,942 |
| Total deferred outflows of resources | \$ 29,842,051 | \$ 2,155,356 | \$ 31,997,407 |
| Aggregate net pension liabilities: | | | |
| Miscellaneous | \$ 8,891,421 | \$ 1,839,594 | \$ 10,731,015 |
| Safety | 18,879,716 | - | 18,879,716 |
| Total aggregate net pension liabilities | \$ 27,771,137 | \$ 1,839,594 | \$ 29,610,731 |
| Deferred inflows of resources: | | | |
| Differences between expected and actual experience: | | | |
| Miscellaneous | \$ 1,579,801 | \$ 326,854 | \$ 1,906,655 |
| Safety | 118,666 | - | 118,666 |
| Total differences between expected and actual experience | 1,698,467 | 326,854 | 2,025,321 |
| Difference between City's contribution and proportionate share of contributions: | | | |
| Safety | 11,520,964 | - | 11,520,964 |
| Adjustment due to differences in proportions: | | | |
| Safety | 7,315,764 | - | 7,315,764 |
| Total deferred inflows of resources | \$ 20,535,195 | \$ 326,854 | \$ 20,862,049 |
| Pension Expense: | | | |
| Miscellaneous | \$ 4,033,293 | \$ 834,470 | \$ 4,867,763 |
| Safety | 7,280,030 | - | 7,280,030 |
| Total pension expense | \$ 11,313,323 | \$ 834,470 | \$ 12,147,793 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees' Retirement System ("CalPERS") (Continued)

General Information about the Pension Plan

Plan Description

The City contribution to the California Public Employees Retirement System ("CalPERS"), an agent multiple-employer defined benefit pension plan for miscellaneous employees and a cost-sharing multiple-employer defined benefit plan for safety employees. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2022 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Benefit Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A classic CalPERS member or PEPRA Safety member becomes eligible for service retirement upon attainment of age 50 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 52 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation.

The final compensation is the monthly average of the member's highest 36 or 12 consecutive months' full-time equivalent monthly pay. Retirement benefits for classic miscellaneous employees are calculated as 2% of average final 12 months compensation. Retirement benefit for PEPRA miscellaneous employees are calculated as 2% of the average final 36 months compensation. Retirement benefits for classic safety employees are calculated as 3% of the average final 12 months compensation. Retirement benefits for PEPRA safety employees are calculated as 2.7% of average final 36 months.

Participant is eligible for non-industrial disability retirement if the participant becomes disabled and has at least 5 years credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service.

Industrial disability benefits are not offered to miscellaneous employees. The City provides industrial disability retirement benefit to safety employees. The industrial disability retirement benefit is a monthly allowance equal to 50 percent of final compensation.

An employee's beneficiary may receive the basic death benefit if the employee becomes deceased while actively employed. The employee must be actively employed with the City to be eligible for this benefit. An employee's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death. Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees’ Retirement System (“CalPERS”) (Continued)

General Information about the Pension Plan (Continued)

Benefit Provided (Continued)

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

Employees Covered by Benefit Terms

At June 30, 2022, the valuation date, the following employees were covered by the benefit terms:

| | Miscellaneous | Plans | |
|--------------------------------------|----------------------|----------------|--------------|
| | | Safety | |
| | | Classic | PEPRA |
| Active employees | 391 | 37 | 27 |
| Transferred and terminated employees | 227 | 4 | 2 |
| Retired Employees and Beneficiaries | 385 | 33 | 0 |
| Total | 1,003 | 74 | 29 |

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (“PERL”) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The required contribution rates are as follow:

| Measurement Period June 30, 2023 | | | | |
|--|----------------------|--------------|----------------|--------------|
| | Plans | | | |
| | Miscellaneous | | Safety | |
| | Classic | PEPRA | Classic | PEPRA |
| Employer Contribution Rate | 9.180% | 9.180% | 25.640% | 13.660% |
| Employee Contribution Rate | 7.000% | 6.750% | 9.000% | 13.750% |
| Current Fiscal Year Ended June 30, 2024 | | | | |
| | Plans | | | |
| | Miscellaneous | | Safety | |
| | Classic | PEPRA | Classic | PEPRA |
| Employer Contribution Rate | 10.68% | 10.68% | 29.091% | 14.5% |
| Employee Contribution Rate | 7.000% | 7.750% | 9.000% | 14.5% |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees' Retirement System ("CalPERS") (Continued)

Net Pension Liability

Actuarial Methods and Assumption Used to Determine Total Pension Liability

The June 30, 2022 valuation was rolled forward to determine the June 30, 2023 total pension liability, based on following actuarial methods and assumptions:

| Actuarial Cost Method | Entry Age Actuarial Cost Method |
|-----------------------------------|--|
| Actuarial Assumptions: | |
| Discount Rate | 6.90% |
| Inflation | 2.300% |
| Salary Increases | Varies by Entry Age and Service |
| Mortality Rate Table ¹ | Derived using CalPERS' Membership Data for all Funds. |
| Post Retirement Benefit Increase | The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter |

¹ The mortality table used for June 30, 2022 was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Change of Assumptions

Effective with the June 30, 2022 valuation date (2022 measurement date), the accounting discount rate remained at 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2022 CalPERS Experience Study and Review of Actuarial Assumptions.

Long-term Expected Rate of Return

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

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

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees’ Retirement System (“CalPERS”) (Continued)

Net Pension Liability (Continued)

Long-term Expected Rate of Return (Continued)

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

| Asset Class ¹ | Assumed Asset Allocation | Real Return Years 1 - 10 ^{1, 2} |
|----------------------------------|-----------------------------|---|
| Global Equity - Cap-weighted | 30.00% | 4.54% |
| Global Equity - Non-cap-weighted | 12.00% | 3.84% |
| Private Equity | 13.00% | 7.28% |
| Treasury | 5.00% | 0.27% |
| Mortgage-backed Securities | 5.00% | 0.50% |
| Investment Grade Corporates | 10.00% | 1.56% |
| High Yield | 5.00% | 2.27% |
| Emerging Market Debt | 5.00% | 2.48% |
| Private Debt | 5.00% | 3.57% |
| Real Assets | 15.00% | 3.21% |
| Leverage | -5.00% | -0.59% |
| | <u>100.00%</u> | |

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

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

Discount Rate

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

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees’ Retirement System (“CalPERS”) (Continued)

Changes in the Net Pension Liability

The following table shows the changes in net pension liability for the City’s Miscellaneous Plan recognized over the measurement period.

| | Miscellaneous Plan | | |
|---|--|--|--|
| | Increase (Decrease) | | |
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (c) = (a) - (b) |
| Balance at June 30, 2021 (Valuation Date) | \$ 188,747,017 | \$ 182,030,050 | \$ 6,716,968 |
| Changes recognized for the measurement period: | | | |
| Service Cost | 3,290,767 | - | 3,290,767 |
| Interest on the total pension liability | 12,911,242 | - | 12,911,242 |
| Changes of benefit terms | 274,039 | - | 274,039 |
| Difference between expected and actual experience | 1,931,594 | - | 1,931,594 |
| Changes of assumptions | - | - | - |
| Plan to plan resource movement | - | (8,010) | 8,010 |
| Contributions from the employer | - | 1,934,460 | (1,934,460) |
| Contributions from employees | - | 1,594,067 | (1,594,067) |
| Net investment income | - | 11,006,934 | (11,006,934) |
| Benefit payments, including refunds of employee contributions | (10,957,147) | (10,957,147) | - |
| Administrative expense | - | (133,856) | 133,856 |
| Other miscellaneous income/(expense) | - | - | - |
| Net changes during July 1, 2021 to June 30, 2022 | <u>7,450,495</u> | <u>3,436,448</u> | <u>4,014,047</u> |
| Balance at June 30, 2022 (Measurement Date) | <u>\$ 196,197,513</u> | <u>\$ 185,466,498</u> | <u>\$ 10,731,015</u> |

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the City’s safety plan’s proportionate share of the risk pool collective net pension liability over the measure period.

| | Safety Plan | | |
|---|--|--|--|
| | Increase (Decrease) | | |
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (asset) (c) = (a) - (b) |
| Balance at June 30, 2022 (Valuation Date) | \$ 245,640,403 | \$ 233,003,515 | \$ 12,636,888 |
| Balance at June 30, 2023 (Measurement Date) | 259,527,416 | 240,647,700 | 18,879,716 |
| Net Changes during 2022-2023 | 13,887,013 | 7,644,185 | 6,242,828 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees' Retirement System ("CalPERS") (Continued)

Changes in the Net Pension Liability (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2022). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2023). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2023 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2022-2023).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of market value assets.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense are allocated based on the City's share of net pension liability at the end of measurement date.

The City's proportionate share of the net pension liability was as follows:

| | |
|------------------------------|------------------|
| June 30, 2022 | 0.183901% |
| June 30, 2023 | 0.252574% |
| Change - Increase (Decrease) | <u>0.068673%</u> |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees’ Retirement System (“CalPERS”) (Continued)

Changes in the Net Pension Liability (Continued)

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

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

| | Plan's Net Pension Liability (asset) | | |
|--------------------|--------------------------------------|----------------------------------|-------------------------------|
| | Discount Rate - 1% (5.90%) | Current Discount Rate (6.90%) | Discount Rate + 1% (7.90%) |
| Miscellaneous Plan | \$ 36,477,535 | \$ 10,731,015 | \$ (10,417,372) |
| Safety Plan | \$ 54,482,260 | \$ 18,879,716 | \$ (10,227,897) |

Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in the separately issued CalPERS financial report.

Pension Expense (Credit) and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the City recognized pension expense in the amounts of \$4,867,763 and \$7,280,030 for the miscellaneous plan and safety plan, respectively.

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

| | Miscellaneous Plan | |
|--|-----------------------------------|----------------------------------|
| | Deferred outflows of Resources | Deferred inflows of Resources |
| Changes of assumptions | \$ 2,006,477 | \$ - |
| Difference between expected and actual experience | 1,287,729 | (1,906,654) |
| Net difference between projected and actual earning on pension plan investments | 9,278,763 | - |
| Total | \$ 12,572,969 | \$ (1,906,654) |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

A. California Public Employees’ Retirement System (“CalPERS”) (Continued)

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)

| | Safety Plan | |
|---|---|--|
| | Deferred outflows of Resources | Deferred inflows of Resources |
| Pension contribution made after measurement date | \$ 2,994,848 | \$ - |
| Changes of assumptions | 1,101,845 | - |
| Difference between expected and actual experience | 1,386,119 | (118,666) |
| Difference between projected and actual earnings on pension plan investments | 2,583,684 | - |
| Adjustment due to differences in proportions | 11,357,942 | (7,315,764) |
| Difference between City contributions and proportionate share of contributions | - | (11,520,964) |
| Total | \$ 19,424,438 | \$ (18,955,394) |

The amounts above are net of outflows and inflows recognized in the 2022-23 measurement period expense.

The expected average remaining service lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for the miscellaneous plan and the safety risk pool for the 2022-23 measurement period is 3.2 and 3.7 years, which was obtained by dividing the total service years of 3,539 and 578,205 (the sum of remaining service lifetimes of the active employees) by 1,106 and 156,271 (the total number of participants: active, inactive, and retired), respectively.

\$2,994,848 reported as deferred outflows of resources related to pensions for safety plan, resulting from the City’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability and collectively net pension liability, respectively, in the year ending June 30, 2025.

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

| Measurement Periods | Deferred Outflows/ (Inflows) of Resources | |
|---------------------|--|--------------------|
| Ended June 30 | Miscellaneous Plan | Safety Plan |
| 2025 | \$ 2,437,871 | \$ (5,338,421) |
| 2026 | 1,904,497 | 1,635,106 |
| 2027 | 6,067,263 | 1,105,395 |
| 2028 | 256,684 | 72,115 |
| 2029 | - | - |
| Thereafter | - | - |
| | \$ 10,666,315 | \$ (2,525,804) |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 10 – Retirement Plans (Continued)

B. Public Agency Retirement System (“PARS”)

Defined Contribution Pension Plan

For all of its part-time employees who are not eligible for coverage under the CalPERS pension plan, the City provides pension benefits through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan is administered as part of the Public Agency Retirement Systems (“PARS”). The PARS Trust Agreement may be amended by a two-thirds majority or greater of the Member Agencies. The plan conforms to the requirements under Internal Revenue Code 401(a) and has received a favorable Letter of Determination from the Internal Revenue Service.

All part-time employees are eligible to participate from the date of employment. Federal legislation requires contributions of at least 7.5 percent to a retirement plan, and City Council resolved to match the employees’ contributions up to 3.75 percent. The City’s contributions for each employee (and interest earned by the accounts) are fully vested immediately. For the year ended June 30, 2024 the City’s payroll covered by the plan was \$829,098. The City made employer contributions in the amount of \$30,312. There were 74 participants of the Plan as of June 30, 2024.

The assets of the defined contribution pension plan are those of the part-time employees and are not included in the accompanying financial statements.

Note 11 – Other Postemployment Benefits (“OPEB”)

At June 30, 2024, total OPEB liability and related deferred outflows of resources and deferred inflows of resources are as follows:

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| Deferred outflows of resources: | | | |
| OPEB contribution made after measurement date | \$ 3,810,971 | \$ 659,227 | \$ 4,470,198 |
| Change in assumptions | 5,711,883 | 115,567 | 5,827,450 |
| Differences between expected and actual experience | 519,691 | 1,130,699 | 1,650,390 |
| Differences in projected and actual earnings | 10,976 | 313,339 | 324,315 |
| Total deferred outflows of resources | \$ 10,053,521 | \$ 2,218,832 | \$ 12,272,353 |
| Total other postemployment benefit liabilities | \$ 63,718,901 | \$ 8,263,284 | \$ 71,982,185 |
| Deferred inflows of resources: | | | |
| Change in assumptions | \$ 11,905,519 | \$ 532,968 | \$ 12,438,487 |
| Differences between expected and actual experience | 904,014 | 334,366 | 1,238,380 |
| Total deferred inflows of resources | \$ 12,809,533 | \$ 867,334 | \$ 13,676,867 |
| OPEB expense | \$ 3,707,186 | \$ 969,700 | \$ 4,676,886 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

General Information about the OPEB Plan

Plan Description

The City provides retiree healthcare benefits for employees who retire simultaneously from CalPERS and the City and who meet the qualifying criteria negotiated by the various City labor groups. The OPEB plan is a single employer plan with a trust, but without special funding situation, or non-employer contribution entities. The City offers insurance coverage from Kaiser Permanente and a self-insured PPO.

Miscellaneous employees hired prior to July 1, 2002 must be 55 years of age and have at least 13 years of full-time service with the City. Effective July 1, 2002, miscellaneous (non-management) employees must have at least 20 years of full-time service to qualify. Safety employees must be 50 years of age and have 25 years of full-time service in the police or fire department of the City. In October 2000, City fire services transferred to contracted services with the Los Angeles County Fire District. Postemployment benefits continue only for fire personnel retiring from service prior to that date.

The City’s health plan year runs February through January with open-enrollment every January prior to the start of the new plan year. The monthly benefits to be paid by the City are \$1,531 and \$1,498 per month for the calendar years 2024 and 2023, respectively.

Eligibility

All of the Plan’s employees became participants in accordance with a negotiated Memorandum of Understanding (“MOU”) as negotiated by each group or bargaining unit. In order to receive benefits, eligible employees must meet the minimum requirements defined in their MOU. At June 30, 2024 valuation date, the following numbers of participants were covered by the benefit terms:

| | Plans | | |
|--|------------------------------------|---------------|--------------|
| | Governmental Activities | GTrans | Sewer |
| Inactives currently receiving benefits | 191 | 43 | - |
| Inactives entitled to benefit payments | - | - | - |
| Active employees | 219 | 101 | 4 |
| Total | 410 | 144 | 4 |

Contributions

| | Fiscal Year Ended June 30, 2024 | | |
|---------------------|--|-------------------|---------------------|
| | Governmental Activities | GTrans | Total |
| Benefit payments | \$ 3,216,034 | \$ 724,778 | \$ 3,940,812 |
| Trust contributions | 1,750,000 | - | 1,750,000 |
| Total | \$ 4,966,034 | \$ 724,778 | \$ 5,690,812 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

Net OPEB Liability

The City’s Net OPEB liability was measured as of June 30, 2023, and total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023.

Significant Actuarial Assumptions Used for Total OPEB Liability

The total OPEB liability, measured as of June 30, 2023, was determined using the following actuarial assumptions:

| | |
|---|--|
| Actuarial Cost Method | Entry Age, Level Percent of Pay |
| Actuarial Assumptions: | |
| Actuarial Valuation Date | June 30, 2023 |
| Valuation of Fiduciary Net Position | Governmental Activities and Gtrans: Fair value assets. Sewer: No assets held in an irrevocable trust as of the measurement date. |
| Recognition of deferred inflows and outflows of resources | Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB. |
| Salary Increases | 2.75% |
| Discount Rate | Governmental Activities and Sewer: 3.54% Gtrans: 6.25% |
| Inflation Rate | 2.50% |
| Investment Rate of Return | 6.25%, net OPEB plan investment expense |
| Healthcare Cost Trend Rate (City Plan) | 6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069 and 4.00% for 2070 and later years. |
| Healthcare Cost Trend Rate (Kaiser) | 6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069 and 4.00% for 2070 and later years. |
| Preretirement Mortality: | |
| Miscellaneous | Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Safety | Preretirement Mortality Rates for Public Agency Police and Fire from CalPERS Experience Study (2000-2019). |
| Preretirement Mortality: | |
| Miscellaneous | Post-retirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Safety | Post-retirement Mortality Rates for Public Agency Police and Fire from CalPERS Experience Study (2000-2019). |

Actuarial assumptions used in the June 30, 2023 valuation were based on a review of the plan experience during the period June 30, 2023 to June 30, 2024.

Total OPEB Liability

Change in Assumptions

Discount rate changed from 3.54% at June 30, 2022 to 3.65% at June 30, 2023 for the governmental activities and Sewer Enterprise’s plans. No change in discount rate for GTrans Plan. Medical plan assumption, trend rate assumption, demographic assumption and mortality improvement scale were updated.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

Total OPEB Liability (Continued)

Discount Rate

a. A long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan’s fiduciary net position (if any) is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.

b. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met. To determine a resulting single (blended) rate, the amount of the plan’s projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the City’s total OPEB liability is based on these requirements and the following information:

| Reporting Date | Measurement Date | Long-Term Expected Return of Plan Investments | Bond Buyer 20-Bond GO Index | Discount Rate |
|-----------------------|-------------------------|--|--|----------------------|
| June 30, 2024 | June 30, 2023 | 6.25% | 3.65% | 3.65% |

The discount rate used to measure total OPEB liability for Governmental Activities and Sewer was 3.65%. The discount rate used to measure the total OPEB liability for GTrans was 6.25% percent.

Investment Policy

The City’s policy regarding the allocation of the plan’s invested assets is established and may be amended by City management. The City participates in the California Employers' Retiree Benefit Trust (CERBT), a Section 115 trust fund dedicated to prefunding Other Postemployment Benefits for all eligible California public agencies.

The City has adopted the CERBT Strategy 1 portfolio with an objective to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. The portfolio is invested in various asset classes in percentages approved by the CalPERS Board.

| Asset Class Component | Target Allocation | Expected Real Rate of Return | Benchmark |
|---|--------------------------|---|---|
| Global Equity | 49.00% | +/-5% | MSCI All Country World Index IMI (net) |
| Fixed Income | 23.00% | +/-5% | Bloomberg Barclays Long Liability Index |
| Treasury Inflation-Protected Securities | 5.00% | +/-3% | Bloomberg Barclays Barclays US TIPS Index |
| Real Estate Investment Trusts | 20.00% | +/-5% | FTSE EPRA/NAREIT Developed Liquid Index (net) |
| Commodities | 3.00% | +/-3% | S&P GSCI Total Return Index |
| Cash | 0.00% | +2% | 91 Day Treasury Bill |
| | 100.00% | | |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

Total OPEB Liability (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table below provides the long-term expected real rates of return by asset class (based on published capital market assumptions). Change in Net OPEB Liability.

| Asset Class | Assumed Asset Allocation | Real Rate of Return |
|-----------------------|--------------------------|---------------------|
| Global ex-U.S. Equity | 49.00% | 4.80% |
| U.S. Fixed | 23.00% | 1.80% |
| TIPS | 5.00% | 1.60% |
| Real Estate | 20.00% | 3.70% |
| Commodities | 3.00% | 1.90% |
| | <u>100.00%</u> | |

Rate of Return

For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was 6.42 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Change in Net OPEB Liability

The following presents the changes in the net OPEB liability for the governmental activities’ Retiree Health Plan:

| | Increase (Decrease) | | |
|--|----------------------|------------------------|--------------------|
| | Total OPEB Liability | Fiduciary Net Position | Net OPEB Liability |
| | (a) | (b) | (c) = (a) - (b) |
| Balance at June 30, 2022 | \$ 64,941,611 | \$ 173,347 | \$ 64,768,264 |
| Changes recognized for the measurement period: | | | |
| Service Cost | 2,096,595 | - | 2,096,595 |
| Interest on the total pension liability | 2,325,252 | - | 2,325,252 |
| Differences between expected and actual experience | - | - | - |
| Changes in assumptions and other inputs | (980,157) | - | (980,157) |
| Contributions - employer | - | 4,479,974 | (4,479,974) |
| Net investment income | - | 11,129 | (11,129) |
| Benefits payments | (2,729,974) | (2,729,974) | - |
| Administrative expenses | - | (50) | 50 |
| Net changes during July 1, 2022 to June 30, 2023 | 711,716 | 1,761,079 | (1,049,363) |
| Balance at June 30, 2023 (Measurement Date) | \$ 65,653,327 | \$ 1,934,426 | \$ 63,718,901 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

Change in Net OPEB Liability (Continued)

The following presents the changes in the net OPEB liability for the GTrans Enterprise’s retiree OPEB Plan:

| | Increase (Decrease) | | |
|--|--|--|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (c) = (a) - (b) |
| Balance at June 30, 2022 | \$ 12,673,325 | \$ 4,947,153 | \$ 7,726,172 |
| Changes recognized for the measurement period: | | | |
| Service cost | 315,938 | - | 315,938 |
| Interest on the total OPEB liability | 794,147 | - | 794,147 |
| Differences between expected and actual experience | - | - | - |
| Changes in assumptions | - | - | - |
| Contributions - employer | - | 574,545 | (574,545) |
| Net investment income | - | 317,552 | (317,552) |
| Benefit payments | (574,545) | (574,545) | - |
| Administrative expenses | - | (1,437) | 1,437 |
| Net changes during July 1, 2022 to June 30, 2023 | 535,540 | 316,115 | 219,425 |
| Balance at June 30, 2023 (Measurement Date) | \$ 13,208,865 | \$ 5,263,268 | \$ 7,945,597 |

The following presents the changes in the net OPEB liability for the Sewer Enterprise Fund (nonmajor):

| | Increase (Decrease) | | |
|--|--|--|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (c) = (a) - (b) |
| Balance at June 30, 2022 | \$ 294,726 | \$ - | \$ 294,726 |
| Changes recognized for the measurement period: | | | |
| Service cost | 26,422 | - | 26,422 |
| Interest on the total OPEB liability | 11,207 | - | 11,207 |
| Differences between expected and actual experience | - | - | - |
| Changes in assumptions | (5,457) | - | (5,457) |
| Contributions - employer | - | - | - |
| Net investment income | - | - | - |
| Benefit payments | (9,211) | - | (9,211) |
| Administrative expenses | - | - | - |
| Net changes during July 1, 2022 to June 30, 2023 | 22,961 | - | 22,961 |
| Balance at June 30, 2023 (Measurement Date) | \$ 317,687 | \$ - | \$ 317,687 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

Change in Net OPEB Liability (Continued)

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

The following presents the net OPEB liability of the governmental activities and the Sewer’s Retiree Health Plans, as well as what the governmental activities and the Sewer Enterprise’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

| | Plan's Net OPEB Liability | | |
|-------------------------|-------------------------------|----------------------------------|-------------------------------|
| | Discount Rate - 1% (2.65%) | Current Discount Rate (3.65%) | Discount Rate + 1% (4.65%) |
| Governmental Activities | \$ 73,503,542 | \$ 63,718,901 | \$ 55,728,381 |
| Sewer | \$ 372,311 | \$ 317,687 | \$ 273,384 |

The following presents the net OPEB liability of the GTrans Enterprise Retiree Health Plan, as well as what the GTrans Enterprise Retiree Health Plan’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current discount rate:

| Plan's Net OPEB Liability | | |
|-------------------------------|----------------------------------|-------------------------------|
| Discount Rate - 1% (5.25%) | Current Discount Rate (6.25%) | Discount Rate + 1% (7.25%) |
| \$ 9,693,849 | \$ 7,945,597 | \$ 6,496,369 |

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

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

The following presents the total OPEB liability of the City, GTrans, and Sewer, as well as what the City’s, GTrans’, and Sewer’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| | Plan's Net OPEB Liability | | |
|-------------------------|---------------------------|---------------|---------------|
| | 1% Decrease | Current Trend | 1% Increase |
| Governmental Activities | \$ 73,503,542 | \$ 63,718,901 | \$ 55,728,381 |
| GTrans | \$ 6,185,648 | \$ 7,945,597 | \$ 10,130,039 |
| Sewer | \$ 258,279 | \$ 317,687 | \$ 395,954 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the measurement period ended June 30, 2023, the governmental activities recognized expense of \$3,707,186. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to governmental activities OPEB from the following sources:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|---|--|
| Difference between expected and actual experience | \$ 519,691 | \$ (904,014) |
| Changes in assumptions | 5,711,883 | (11,905,519) |
| Net difference between projected and actual earnings on plan investments | 10,976 | - |
| Employer contributions made subsequent to the measurement date | 3,810,971 | - |
| Total | <u>\$ 10,053,521</u> | <u>\$ (12,809,533)</u> |

For the measurement period ended June 30, 2023, GTrans recognized expense of \$948,526. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to GTrans OPEB from the following sources:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|---|--|
| Difference between expected and actual experience | \$ 1,120,014 | \$ (149,047) |
| Changes in assumptions | 59,353 | (451,930) |
| Net difference between projected and actual earnings on plan investments | 313,339 | - |
| Employer contributions made subsequent to the measurement date | 651,738 | - |
| Total | <u>\$ 2,144,444</u> | <u>\$ (600,977)</u> |

For the measurement period ended June 30, 2023, Sewer recognized expense of \$21,174. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to Sewer OPEB from the following sources:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|---|--|
| Difference between expected and actual experience | \$ 10,685 | \$ (185,319) |
| Changes in assumptions | 56,214 | (81,038) |
| Employer contributions made subsequent to the measurement date | 7,489 | - |
| Total | <u>\$ 74,388</u> | <u>\$ (266,357)</u> |

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 7.8 years, 8.2 years, and 14.2 years for the governmental activities, the GTrans, and the Sewer, respectively, which was determined as of June 30, 2023, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms.

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 11 – Other Postemployment Benefits (“OPEB”) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

\$3,810,971, \$651,738, and \$7,489 reported as deferred outflows of resources related to OPEB under the governmental activities, GTrans, and Sewer, respectively resulting from the City’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025. Other amount reported as deferred inflows of resources related to OPEB will be recognized in the future OPEB expense as follows:

| Measurement Periods Ended June 30 | Deferred Outflows/(Inflows) of Resources | | |
|---|--|-------------------|---------------------|
| | Governmental Activities | GTrans | Sewer |
| 2025 | \$ (423,031) | \$ 141,414 | \$ (14,455) |
| 2026 | (175,132) | 113,546 | (14,455) |
| 2027 | (646,512) | 310,148 | (14,455) |
| 2028 | (1,795,833) | 86,560 | (14,455) |
| 2029 | (1,889,341) | 107,925 | (13,843) |
| Thereafter | (1,637,134) | 132,136 | (127,795) |
| | <u>\$ (6,566,983)</u> | <u>\$ 891,729</u> | <u>\$ (199,458)</u> |

Note 12 – Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan assets are under the participants control and are principally invested in demand deposits and mutual funds and are held in trust for the exclusive benefit of the participants and their beneficiaries. The plan assets are not included in the accompanying financial statements. At June 30, 2024, the amount held by the Trustee for the City employees is \$33,082,959.

Note 13 – Net Position and Fund Balances

A. Government-Wide Financial Statements

Net Investment in Capital Assets

The following is the calculation of net investment in capital assets at June 30, 2024:

| | Governmental Activities | Business-Type Activities |
|---|----------------------------|-----------------------------|
| Capital Assets, net of accumulated depreciation and amortization | \$ 68,997,398 | \$ 86,655,955 |
| Less: outstanding principal on capital related debt, net | (24,532,661) | (187,573) |
| Add: Unspent debt proceeds | 12,284,636 | - |
| Less: capital assets related accounts payable | (1,670,362) | (5,364,441) |
| Less: retention payable | (236,541) | (23,033) |
| Net investments in capital assets | <u>\$ 54,842,470</u> | <u>\$ 81,080,908</u> |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 13 – Net Position and Fund Balances (Continued)

B. Fund Financial Statements

Fund Balance Classification:

At June 30, 2024, fund balances are classified in the governmental funds as follows:

| | General Fund | Economic Development Grants Special Revenue Fund | City Capital Projects Fund | City Debt Service Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|-----------------------------------|-----------------|---|-------------------------------|---------------------------|-----------------------------------|--------------------------------|
| Nonspendable: | | | | | | |
| Inventories | \$ 41,474 | \$ - | \$ - | \$ - | \$ - | \$ 41,474 |
| Prepaid items and deposits | 305,509 | - | - | 3,689 | 6,075 | 315,273 |
| Total nonspendable | 346,983 | - | - | 3,689 | 6,075 | 356,747 |
| Restricted: | | | | | | |
| Economic development | - | 5,971,740 | - | - | - | 5,971,740 |
| Debt service | - | - | - | 2,142,222 | - | 2,142,222 |
| Law enforcement | - | - | - | - | 1,046,383 | 1,046,383 |
| Local street improvements | - | - | - | - | 8,671,919 | 8,671,919 |
| Community development | - | - | - | - | 105,508 | 105,508 |
| Capital projects | - | - | 301,894 | 12,284,636 | 5,394,556 | 17,981,086 |
| Other purposes | - | - | - | - | 30,747 | 30,747 |
| Total restricted | - | 5,971,740 | 301,894 | 14,426,858 | 15,249,113 | 35,949,605 |
| Committed: | | | | | | |
| Emergency contingency | 16,990,487 | - | - | - | - | 16,990,487 |
| Senior and Aquatic Center Project | 10,944,000 | - | - | - | - | 10,944,000 |
| Pension stabilization fund | 5,374,919 | - | - | - | - | 5,374,919 |
| Total committed | 33,309,406 | - | - | - | - | 33,309,406 |
| Assigned: | | | | | | |
| ERP and vehicle replacement | 6,405,840 | - | - | - | - | 6,405,840 |
| Equipment replacement | 11,188,041 | - | - | - | - | 11,188,041 |
| Future debt service payments | 5,140,440 | - | - | - | - | 5,140,440 |
| Benefit liability stabilization | 2,962,273 | - | - | - | - | 2,962,273 |
| Total assigned | 25,660,594 | - | - | - | - | 25,660,594 |
| Unassigned: | 300,000 | - | - | (2,411) | - | 297,589 |
| Total fund balance | \$ 59,616,983 | \$ 5,971,470 | \$ 301,894 | \$ 14,428,136 | \$ 15,255,188 | \$ 95,573,941 |

City of Gardena
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 14 – Jointly Governed Organization

South Bay Regional Public Communications Authority

The City is a member of the South Bay Regional Public Communications Authority (“SBRPCA”), which provides financing and equipment for a police communications system for the City and the other member municipalities of SBRPCA - Hawthorne and Manhattan Beach. SBRPCA financial statements can be obtained from the SBRPCA at 4440 West Broadway, Hawthorne, California 90250.

Revenues, expenses and indebtedness incurred by the SBRPCA relating to services associated with central dispatch are divided by member agencies in accordance with set percentages; however, expenses incurred relating to specific equipment and services requested by an individual member agency for use by its own public safety services are paid entirely by that member agency. As of June 30, 2024, the City’s percentage interest is 32.08%.

Note 15 – Commitments and Contingencies

The City participates in a number of federal and state assisted grant programs, which are subject to program compliance audits by the grantors or their representatives. Final closeout audits of these programs have not yet been completed. Accordingly, the City’s ultimate compliance with applicable grant requirements will be established at some future date. Expenditures, if any, which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is currently a party to various claims and legal proceedings. In management’s opinion, the ultimate liabilities, if any, resulting from such claims and proceedings, will not materially affect the City’s financial position.

The City had outstanding construction commitments in the amount of \$37,042,495 as of June 30, 2024.

Note 16 – Family Child Care Program

On May 30, 2023, per Section General Provisions, Sub Section – L. Contractor’s Termination for Convenience (5 CCR 18024) of the California Department of Social Services (CDSS) Funding Terms and Conditions, the City provided the CDSS its 90 days’ notice of intent to terminate the Agreement. The contract between CDSS and the City was terminated effective August 31, 2023, with the Family Child Care Program’s last day being August 31, 2023.

Note 17 – Subsequent Events

On September 28, 2024, the Governor signed the Senate Bill 549: Gaming: Tribal Nations Access to Justice Act (SB 549) into law. This law allows Indian tribes to bring legal action against California licensed card clubs and third-party proposition player services providers (TPPP) to seek a declaration as to whether controlled Las Vegas-style games operated by those card clubs and banked by TPPP violate state law. A court declaration in favor of the Indian tribe would stop almost all controlled games at local card clubs like the Huster Casino and the Lucky Lady Casino in Gardena. The potential adverse financial effect to the City is the loss of \$9 million per fiscal year from the General Fund.

Management has evaluated subsequent events through December 10, 2024, which is the date the financial statements were available to be issued.

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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City of Gardena
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2024

| | Budgeted Amounts | | Actual | Variance with |
|---|--------------------|--------------------|----------------------|------------------|
| | Original | Final | Amounts | Final Budget |
| REVENUES: | | | | |
| Taxes | \$ 67,906,603 | \$ 67,906,603 | \$ 71,026,695 | \$ 3,120,092 |
| Licenses and permits | 1,968,790 | 1,968,790 | 3,168,262 | 1,199,472 |
| Intergovernmental | 537,500 | 537,500 | 512,624 | (24,876) |
| Charges for services | 5,461,996 | 5,461,996 | 5,718,391 | 256,395 |
| Fines, forfeitures and penalties | 1,220,924 | 1,220,924 | 795,650 | (425,274) |
| Use of money and property | 355,000 | 355,000 | 1,986,496 | 1,631,496 |
| Miscellaneous | 502,286 | 502,286 | 399,558 | (102,728) |
| Total revenues | <u>77,953,099</u> | <u>77,953,099</u> | <u>83,607,676</u> | <u>5,654,577</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government: | | | | |
| City clerk | 606,383 | 606,383 | 548,659 | 57,724 |
| City treasurer | 348,947 | 81,956 | 95,646 | (13,690) |
| Executive office | 1,864,266 | 1,864,266 | 1,372,875 | 491,391 |
| Administrative services | 3,089,421 | 3,356,682 | 3,021,390 | 335,292 |
| Non-departmental | 2,149,043 | 3,949,043 | 3,504,917 | 444,126 |
| Public safety: | | | | |
| Police | 36,096,596 | 36,096,596 | 34,287,748 | 1,808,848 |
| L.A. County Fire Department | 13,493,514 | 13,493,514 | 13,689,106 | (195,592) |
| Public works | 7,881,981 | 7,881,981 | 7,227,210 | 654,771 |
| Recreation and human services | 5,081,306 | 5,081,306 | 4,767,223 | 314,083 |
| Community development | 3,233,654 | 3,233,654 | 3,138,525 | 95,129 |
| Capital outlay | 1,105,607 | 1,105,607 | 918,404 | 187,203 |
| Debt service: | | | | |
| Principal retirement | - | - | 59,844 | (59,844) |
| Interest and fiscal charges | - | - | 21,450 | (21,450) |
| Total expenditures | <u>74,950,718</u> | <u>76,750,988</u> | <u>72,652,997</u> | <u>4,097,991</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | 3,002,381 | 1,202,111 | 10,954,679 | 9,752,568 |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | 4,242,486 | 4,242,486 | 3,385,222 | (857,264) |
| Transfers out | (5,260,128) | (5,366,216) | (4,866,568) | 499,648 |
| Proceed from sale of assets | 10,000 | 10,000 | 5,053 | (4,947) |
| Total other financing sources (uses) | <u>(1,007,642)</u> | <u>(1,113,730)</u> | <u>(1,476,293)</u> | <u>(362,563)</u> |
| NET CHANGE IN FUND BALANCE | <u>1,994,739</u> | <u>88,381</u> | <u>9,478,386</u> | <u>9,390,005</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 50,138,597 | |
| End of year | | | <u>\$ 59,616,983</u> | |

City of Gardena
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Economic Development Grants Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|--------------------|---------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 172,655 | \$ 172,655 |
| Charges for services | - | - | 564,000 | 564,000 |
| Fines, forfeitures and penalties | 790,000 | 790,000 | 260,000 | (530,000) |
| Use of money and property | 20,000 | 20,000 | 123,281 | 103,281 |
| Miscellaneous | 4,000,000 | 4,000,000 | 207,501 | (3,792,499) |
| Total revenues | <u>4,810,000</u> | <u>4,810,000</u> | <u>1,327,437</u> | <u>(3,482,563)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | 4,000,000 | 4,758,000 | 830,470 | 3,927,530 |
| Capital outlay | - | - | 198,426 | (198,426) |
| Total expenditures | <u>4,000,000</u> | <u>4,758,000</u> | <u>1,028,896</u> | <u>3,729,104</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | 810,000 | 52,000 | 298,541 | 246,541 |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | (4,656,000) | (4,656,000) | (1,042,233) | 3,613,767 |
| Total other financing sources (uses) | <u>(4,656,000)</u> | <u>(4,656,000)</u> | <u>(1,042,233)</u> | <u>3,613,767</u> |
| NET CHANGE IN FUND BALANCE | <u>(3,846,000)</u> | <u>(4,604,000)</u> | <u>(743,692)</u> | <u>3,860,308</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 6,715,432 | |
| End of year | | | <u>\$ 5,971,740</u> | |

City of Gardena
Required Supplementary Information (Unaudited)
Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2024

Note 1 - Budgetary Control and Accounting Policy

The City adopts annual budgets for the General Fund, special revenue funds, and debt service funds as well as adopts project length budgets for projects within the City Capital Projects Fund. During the year ended June 30, 2024, the City did not adopt a budget for the Asset Forfeiture Special Revenue Fund.

The City's budget is a detailed operating plan, which identifies estimated costs and results in relation to estimated revenues. The budget includes (1) the programs, projects, services, and activities to be provided during the fiscal year, (2) the estimated resources (inflows) and amounts available for appropriation and (3) the estimated charges to appropriations (outflows). The budget represents a process through which policy decisions are made, implemented, and controlled. The City's policy prohibits expending funds for which there is no legal appropriation.

The City's procedures for preparing the budgetary data reflected in the financial statements are:

- The budget is prepared under the City Manager's direction and adopted by the City Council, generally prior to June 30 of each year. It is revised periodically during the year by the City Council. The budget presented in the financial statements includes the original and final amounts.
- The budget serves as a policy document for the deliverance of public services; however, expenditures are individually approved by the City Council. The City Manager is authorized to transfer amounts within individual fund budgets without the approval of City Council. Additional appropriations during the year may be submitted to the City Council for review and approval.
- Budget information is presented for the governmental fund types. Budgeted revenue amounts represent the original budget modified by Council-authorized adjustments during the year, which were contingent upon new, or additional revenue sources. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year.
- Total expenditures of each governmental fund may not legally exceed fund appropriations, and total expenditures for each department (for example: police department, public works department, community development department, etc.) may not legally exceed departmental appropriations. The City does not employ encumbrance accounting. The budgets conform, in all material respects, to U.S. GAAP.
- Appropriations lapse at year-end to the extent they have not been expended, except for capital projects appropriations which lapse when individual projects are completed.

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

| Measurement period | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total pension liability | | | | | |
| Service cost | \$ 2,713,029 | \$ 2,672,238 | \$ 2,740,901 | \$ 3,129,118 | \$ 3,173,762 |
| Interest | 9,625,167 | 10,024,136 | 10,454,955 | 10,781,297 | 11,153,035 |
| Changes of benefit terms | - | - | - | - | - |
| Change in assumptions | - | (2,344,195) | - | 8,715,907 | (778,396) |
| Difference between expected and actual experience | - | (500,092) | (36,375) | (553,030) | 122,851 |
| Benefit payments, including refunds of employee contributions | (6,617,452) | (6,931,772) | (7,193,626) | (7,669,492) | (8,486,647) |
| Net change in total pension liability | 5,720,744 | 2,920,315 | 5,965,855 | 14,403,800 | 5,184,605 |
| Total pension liability - beginning | 130,287,771 | 136,008,515 | 138,928,830 | 144,894,685 | 159,298,485 |
| Total pension liability - ending (a) | \$136,008,515 | \$138,928,830 | \$144,894,685 | \$159,298,485 | \$164,483,090 |
| Pension fiduciary net position | | | | | |
| Contributions - employer | \$ 1,628,415 | \$ 2,016,919 | \$ 2,317,060 | \$ 2,645,234 | \$ 3,015,630 |
| Contributions - employee | 1,181,161 | 1,242,246 | 1,321,368 | 1,327,795 | 1,405,045 |
| Net investment income | 17,430,461 | 2,536,012 | 604,797 | 12,260,577 | 10,029,125 |
| Benefit payments, including refunds of employee contributions | (6,617,452) | (6,931,772) | (7,193,626) | (7,669,492) | (8,486,647) |
| Net plan to plan resource movement | - | - | (1,234) | 11,249 | (291) |
| Administrative expense | - | (128,654) | (69,658) | (164,291) | (186,505) |
| Other miscellaneous income/(expense) ¹ | - | - | - | - | (354,176) |
| Net change in plan fiduciary net position | 13,622,585 | (1,265,249) | (3,021,293) | 8,411,072 | 5,422,181 |
| Plan fiduciary net position - beginning² | 101,939,625 | 115,562,210 | 114,296,961 | 111,275,668 | 119,686,740 |
| Plan fiduciary net position - ending (b) | \$115,562,210 | \$114,296,961 | \$111,275,668 | \$119,686,740 | \$125,108,921 |
| Plan net pension liability - ending (a)-(b) | \$ 20,446,305 | \$ 24,631,869 | \$ 33,619,017 | \$ 39,611,745 | \$ 39,374,169 |
| Plan fiduciary net position as a percentage of the total pension liability | 84.97% | 82.27% | 76.80% | 75.13% | 76.06% |
| Covered payroll | \$ 17,651,457 | \$ 18,094,788 | \$ 19,012,911 | \$ 19,306,012 | \$ 19,929,430 |
| Plan net pension liability as a percentage of covered payroll | 115.83% | 136.13% | 176.82% | 205.18% | 197.57% |

¹ During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75. Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statement to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

² Includes one year's payroll growth using 2.80% payroll growth assumption for fiscal year ended June 20, 2022; 2.75% payroll growth assumption for fiscal years ended June 20, 2018-21; 3.00% payroll growth assumption for fiscal years ended June 30, 2014-17.

Notes to Schedule:

Benefit Changes: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Management Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios (Continued)
For the Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

| Measurement period | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| Total pension liability | | | | | |
| Service cost | \$ 3,162,100 | \$ 3,329,543 | \$ 3,190,091 | \$ 3,211,338 | \$ 3,290,767 |
| Interest | 11,820,982 | 12,201,071 | 12,451,995 | 12,420,366 | 12,911,242 |
| Changes of benefit terms | - | - | - | - | 274,039 |
| Change in assumptions | - | - | - | 5,350,605 | - |
| Difference between expected and actual experience | 3,672,690 | (593,300) | (1,841,509) | (4,506,679) | 1,931,594 |
| Benefit payments, including refunds of employee contributions | (8,816,825) | (9,498,332) | (10,721,565) | (10,568,643) | (10,957,147) |
| Net change in total pension liability | 9,838,947 | 5,438,982 | 3,079,012 | 5,906,987 | 7,450,495 |
| Total pension liability - beginning | 164,483,090 | 174,322,037 | 179,761,019 | 182,840,031 | 188,747,018 |
| Total pension liability - ending (a) | \$ 174,322,037 | \$ 179,761,019 | \$ 182,840,031 | \$ 188,747,018 | \$ 196,197,513 |
| Pension fiduciary net position | | | | | |
| Contributions - employer | \$ 3,688,807 | \$ 4,397,533 | \$ 46,940,155 | \$ 2,100,703 | \$ 1,934,460 |
| Contributions - employee | 1,457,546 | 1,611,737 | 1,203,298 | 1,242,880 | 1,594,067 |
| Net investment income | 8,130,102 | 6,417,192 | 35,069,162 | (15,201,569) | 11,006,934 |
| Benefit payments, including refunds of employee contributions | (8,816,825) | (9,498,332) | (10,721,565) | (10,568,643) | (10,957,147) |
| Net plan to plan resource movement | - | - | - | - | (8,010) |
| Administrative expense | (89,280) | (182,534) | (132,085) | (127,444) | (133,856) |
| Other miscellaneous income/(expense) ¹ | 291 | - | - | - | - |
| Net change in plan fiduciary net position | 4,370,641 | 2,745,596 | 72,358,965 | (22,554,073) | 3,436,448 |
| Plan fiduciary net position - beginning² | 125,108,921 | 129,479,562 | 132,225,158 | 204,584,123 | 182,030,050 |
| Plan fiduciary net position - ending (b) | \$ 129,479,562 | \$ 132,225,158 | \$ 204,584,123 | \$ 182,030,050 | \$ 185,466,498 |
| Plan net pension liability - ending (a)-(b) | \$ 44,842,475 | \$ 47,535,861 | \$ (21,744,092) | \$ 6,716,968 | \$ 10,731,015 |
| Plan fiduciary net position as a percentage of the total pension liability | 74.28% | 73.56% | 111.89% | 96.44% | 94.53% |
| Covered payroll | \$ 20,102,352 | \$ 21,343,226 | \$ 20,567,963 | \$ 18,319,096 | \$ 19,110,147 |
| Plan net pension liability as a percentage of covered payroll | 223.07% | 222.72% | -105.72% | 36.67% | 56.15% |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Safety Plan

| Measurement period | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---|---------------|---------------|-----------------|---------------|---------------|
| City's Proportion of the Net Pension Liability/(Asset) | 0.65549% | 0.65832% | 0.62924% | 0.61206% | 0.62701% |
| City's Proportionate share of the Net Pension Liability/(Asset) | \$ 40,787,661 | \$ 45,186,413 | \$ 54,448,433 | \$ 60,699,742 | \$ 60,419,894 |
| City's Covered payroll | \$ 9,078,779 | \$ 9,351,143 | \$ 10,491,839 | \$ 10,435,515 | \$ 11,232,919 |
| City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its covered payroll | 449.26% | 483.22% | 518.96% | 581.67% | 537.88% |
| Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability | 75.54% | 77.40% | 68.79% | 68.27% | 69.50% |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| City's Proportion of the Net Pension Liability/(Asset) | 0.55899% | 0.56472% | -0.50839% | 0.10940% | 0.25257% |
| City's Proportionate share of the Net Pension Liability/(Asset) | \$ 57,280,320 | \$ 61,443,923 | \$ (27,495,287) | \$ 12,636,888 | \$ 18,879,716 |
| City's Covered payroll | \$ 12,156,428 | \$ 11,992,232 | \$ 11,768,395 | \$ 12,233,930 | \$ 13,043,131 |
| City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its covered payroll | 471.19% | 512.36% | -233.64% | 103.29% | 144.75% |
| Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability | 72.58% | 72.05% | 111.98% | 94.86% | 74.87% |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of City's Contributions - Pensions
For the Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|--|----------------|----------------|----------------------|----------------|----------------|
| Actuarially determined contribution | \$ 1,628,415 | \$ 2,016,919 | \$ 2,317,060 | \$ 2,645,234 | \$ 3,015,630 |
| Contributions in relation to the actuarially determined contributions ¹ | \$ (1,628,415) | \$ (2,016,919) | \$ (2,317,060) | \$ (2,645,234) | \$ (3,015,630) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered payroll ² | \$ 17,651,457 | \$ 18,094,788 | \$ 19,012,911 | \$ 19,306,012 | \$ 19,929,430 |
| Contributions as a percentage of covered employee payroll | 9.23% | 11.15% | 12.19% | 13.70% | 15.13% |
| | 2018-19 | 2019-20 | 2020-21 ³ | 2021-22 | 2022-23 |
| Actuarially determined contribution | \$ 3,688,807 | \$ 4,397,533 | \$ 4,625,188 | \$ 2,100,703 | \$ 1,934,460 |
| Contributions in relation to the actuarially determined contributions ¹ | \$ (3,688,807) | \$ (4,397,533) | \$ (46,910,155) | \$ (2,100,703) | \$ (1,934,460) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ (42,284,967) | \$ - | \$ - |
| Covered payroll ² | \$ 20,102,352 | \$ 21,343,226 | \$ 20,567,963 | \$ 18,319,096 | \$ 19,110,147 |
| Contributions as a percentage of covered employee payroll | 18.35% | 20.60% | 228.07% | 11.47% | 10.12% |

¹ Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

² Includes one year's payroll growth using 2.8% payroll growth assumption for fiscal year ended June 30, 2022; 2.75% payroll growth assumptions for fiscal year ended June 30, 2018-21; 3.00% payroll growth assumption for fiscal years ended June 30, 2014-17.

³ During FY2020-21, the City contributed \$42,022,534 additional funds to CalPERS via proceeds of the 2020 Taxable Pension Obligation Bonds.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined for Fiscal Year 2021-22 were derived from the June 30, 2019 funding valuation report.

Methods and assumptions used to determine contribution rates:

| | |
|---------------------------|--|
| Actuarial cost method | Entry Age Normal Cost Method |
| Amortization method | Level percentage of payroll |
| Asset valuation method | Fair value |
| Inflation | 2.50% |
| Salary increases | Varies by entry age and service |
| Payroll Growth | 2.750% |
| Investment rate of return | 7.00% net of pension plan investment and administrative expenses; includes Inflation. |
| Retirement age | The probabilities of retirement are based on the 2017 CalPERS Experience study for the period from 1997 to 2015 |
| Mortality | The probabilities of mortality are based on the 2017 CalPERS Experience study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of City's Contributions - Pensions
For the Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Safety Plan

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 ² |
|---|----------------|----------------------|----------------|----------------|----------------------|
| Actuarially determined contribution | \$ 4,265,350 | \$ 4,917,350 | \$ 5,401,275 | \$ 6,093,811 | \$ 6,617,559 |
| Contributions in relation to the actuarially determined contributions | \$ (4,265,350) | \$ (4,917,350) | \$ (5,401,275) | \$ (6,093,811) | \$ (12,677,559) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ (6,060,000) |
| Covered payroll ¹ | \$ 9,351,143 | \$ 10,491,839 | \$ 10,435,515 | \$ 11,232,919 | \$ 12,156,428 |
| Contributions as a percentage of covered employee payroll | 45.61% | 46.87% | 51.76% | 54.25% | 104.29% |
| | 2019-20 | 2020-21 ³ | 2021-22 | 2022-23 | 2023-24 |
| Actuarially determined contribution | \$ 6,185,808 | \$ 8,595,603 | \$ 2,950,604 | \$ 3,126,759 | \$ 2,994,848 |
| Contributions in relation to the actuarially determined contributions | \$ (6,185,808) | \$ (60,369,859) | \$ (2,950,604) | \$ (3,126,759) | \$ (2,994,848) |
| Contribution deficiency (excess) | \$ - | \$ (51,774,256) | \$ - | \$ - | \$ - |
| Covered payroll ¹ | \$ 21,343,226 | \$ 11,768,395 | \$ 12,233,930 | \$ 12,576,480 | \$ 14,136,619 |
| Contributions as a percentage of covered employee payroll | 28.98% | 512.98% | 24.12% | 24.86% | 21.19% |

¹ Payroll from 2021-22 was assumed to increase by the 2.8% payroll growth assumptions.

² During FY 2018-19, the City contributed \$6,060,000 to CalPERS to proceed with the 20 year fresh start of the unfunded liability to the safety plan.

³ During FY2020-21, the City contributed \$51,774,256 additional funds to CalPERS via proceeds of the 2020 Taxable Pension Obligation Bonds.

Notes to Schedule:

Change in Benefit Terms: There was no change in benefit terms.

Changes of Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions: The accounting discount rate was 7.15% for measurement dates 2017 through 2021, 7.65% for measurement dates 2015 through 2016, and 7.50% for measurement date 2014. None in 2019-2021. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. There were no changes in the discount rate. In 2017, the discount rate was reduced from 7.65% to 7.15%. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years

Governmental Activities Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability | | | | | |
| Service cost | \$ 2,001,000 | \$ 1,619,506 | \$ 1,649,332 | \$ 1,902,932 | \$ 2,450,797 |
| Transfers to Sewer | - | (288,000) | - | - | - |
| Interest | 1,888,000 | 2,141,404 | 2,284,925 | 2,265,606 | 1,663,721 |
| Changes in benefit terms | - | - | - | - | - |
| Changes in assumptions | (7,755,000) | (4,569,074) | 3,665,059 | 10,099,593 | 654,965 |
| Actual and expected experience difference | - | 2,253,827 | - | (2,109,370) | - |
| Benefit payments | (2,162,000) | (2,247,465) | (2,251,080) | (2,075,527) | (2,237,985) |
| Other - funding rates used by benefits paid | 580,000 | - | - | - | - |
| Net change in total OPEB liability | (5,448,000) | (1,089,802) | 5,348,236 | 10,083,234 | 2,531,498 |
| Total OPEB liability - beginning | 65,056,000 | 59,608,000 | 58,518,198 | 63,866,434 | 73,949,668 |
| Total OPEB liability - ending (a) | <u>\$ 59,608,000</u> | <u>\$ 58,518,198</u> | <u>\$ 63,866,434</u> | <u>\$ 73,949,668</u> | <u>\$ 76,481,166</u> |
| Plan Fiduciary Net Position | | | | | |
| Contribution - employer | \$ - | \$ 2,247,465 | \$ 2,401,080 | \$ 2,075,527 | \$ 2,237,985 |
| Contribution - employee | - | - | - | - | - |
| Net investment income | - | - | 1,792 | 5,361 | 43,168 |
| Benefit payments, including refunds | - | (2,247,465) | (2,251,080) | (2,075,527) | (2,237,985) |
| Administrative expense | - | - | (1) | (74) | (59) |
| Other changes | - | - | - | - | - |
| Net change in plan fiduciary net position | - | - | 151,791 | 5,287 | 43,109 |
| Plan fiduciary net position - beginning | - | - | - | 151,791 | 157,078 |
| Plan fiduciary net position - ending (b) | <u>-</u> | <u>-</u> | <u>151,791</u> | <u>157,078</u> | <u>200,187</u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u>\$ 59,608,000</u> | <u>\$ 58,518,198</u> | <u>\$ 63,714,643</u> | <u>\$ 73,792,590</u> | <u>\$ 76,280,979</u> |
| Fiduciary net position as a % of | | | | | |
| total OPEB liability | 0.00% | 0.00% | 0.24% | 0.21% | 0.26% |
| Covered payroll | 25,500,000 | 23,523,270 | 24,650,894 | 25,558,730 | 22,948,265 |
| Net OPEB liability as a | | | | | |
| percentage of payroll | 233.76% | 248.77% | 258.47% | 288.72% | 332.40% |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

Changes of assumptions: In 2022, the accounting discount rate increase from 2.16% to 3.54%. In addition, the demographic assumptions and the inflation rate assumption were changed in accordance with the 2002-2016 CalPERS Experience Study and Review of Actuarial Assumptions. In 2021, the accounting discount rate decreased from 2.21% to 2.16%. In 2020, the accounting discount rate decreased from 3.58% to 3.87%. In 2017, the accounting discount rate incareased from 2.85% to 3.58%.

Changes of benefit terms: There were no changes of benefitterms in 2022.

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios (Continued)
For the Year Ended June 30, 2024

Last Ten Fiscal Years

Governmental Activities Retiree Healthcare Plan

| For the Measurement Period: | 2021-22 | 2022-23 |
|---|----------------------|----------------------|
| Total OPEB Liability | | |
| Service cost | \$ 2,815,579 | \$ 2,096,595 |
| Transfers to Sewer | - | - |
| Interest | 1,688,245 | 2,325,252 |
| Changes in benefit terms | - | - |
| Changes in assumptions | (14,060,251) | (980,157) |
| Actual and expected experience difference | 303,548 | - |
| Benefit payments | (2,286,676) | (2,729,974) |
| Other - funding rates used by benefits paid | - | - |
| Net change in total OPEB liability | (11,539,555) | 711,716 |
| Total OPEB liability - beginning | 76,481,166 | 64,941,611 |
| Total OPEB liability - ending (a) | <u>\$ 64,941,611</u> | <u>\$ 65,653,327</u> |
| Plan Fiduciary Net Position | | |
| Contribution - employer | \$ 2,286,676 | \$ 4,479,974 |
| Contribution - employee | - | - |
| Net investment income | (26,789) | 11,129 |
| Benefit payments, including refunds | (2,286,676) | (2,729,974) |
| Administrative expense | (51) | (50) |
| Other changes | - | - |
| Net change in plan fiduciary net position | (26,840) | 1,761,079 |
| Plan fiduciary net position - beginning | 200,187 | 173,347 |
| Plan fiduciary net position - ending (b) | <u>173,347</u> | <u>\$ 1,934,426</u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u>\$ 64,768,264</u> | <u>\$ 63,718,901</u> |
| Fiduciary net position as a % of | | |
| total OPEB liability | 0.27% | 2.95% |
| Covered payroll | 24,154,486 | 25,140,436 |
| Net OPEB liability as a | | |
| percentage of payroll | 268.14% | 253.45% |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years

GTrans Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------------|---------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability | | | | | |
| Service cost | \$ 232,000 | \$ 238,960 | \$ 291,129 | \$ 299,863 | \$ 340,578 |
| Interest | 598,000 | 629,344 | 661,199 | 706,976 | 691,860 |
| Changes in benefit terms | - | - | - | - | - |
| Changes in assumptions | - | (357,602) | - | 117,261 | - |
| Actual and expected experience difference | - | 301,185 | - | (294,459) | - |
| Benefit payments | (462,000) | (494,701) | (289,528) | (276,271) | (272,358) |
| Other - funding rates used by benefits paid | 190,000 | - | - | - | - |
| Net change in total OPEB liability | 558,000 | 317,186 | 662,800 | 553,370 | 760,080 |
| Total OPEB liability - beginning | 8,774,000 | 9,332,000 | 9,649,186 | 10,311,986 | 10,865,356 |
| Total OPEB liability - ending (a) | <u>\$ 9,332,000</u> | <u>\$ 9,649,186</u> | <u>\$ 10,311,986</u> | <u>\$ 10,865,356</u> | <u>\$ 11,625,436</u> |
| Plan Fiduciary Net Position | | | | | |
| Contribution - employer | \$ 462,000 | \$ 4,516,245 | \$ 289,528 | \$ 276,271 | \$ 272,358 |
| Contribution - employee | - | - | - | - | - |
| Net investment income | - | 60,118 | 251,747 | 152,987 | 1,231,806 |
| Benefit payments, including refunds | (462,000) | (494,701) | (289,528) | (276,271) | (272,358) |
| Administrative expense | - | (505) | (874) | (2,115) | (1,696) |
| Other changes | - | - | - | - | - |
| Net change in plan fiduciary net position | - | 4,081,157 | 250,873 | 150,872 | 1,230,110 |
| Plan fiduciary net position - beginning | - | - | 4,081,157 | 4,332,030 | 4,482,902 |
| Plan fiduciary net position - ending (b) | <u>-</u> | <u>4,081,157</u> | <u>4,332,030</u> | <u>4,482,902</u> | <u>5,713,012</u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u>\$ 9,332,000</u> | <u>\$ 5,568,029</u> | <u>\$ 5,979,956</u> | <u>\$ 6,382,454</u> | <u>\$ 5,912,424</u> |
| Fiduciary net position as a % of total OPEB liability | 0.00% | 42.30% | 42.01% | 41.26% | 49.14% |
| Covered payroll | 9,759,000 | 10,316,000 | 9,798,690 | 10,811,701 | 8,791,518 |
| Net OPEB liability as a percentage of payroll | 95.62% | 53.97% | 61.03% | 59.03% | 67.25% |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

Changes of assumptions: In 2022, there were no changes in discount rate; however, the demographic assumptions and the inflation rate assumptions were changed in accordance with the 2002-2019 CalPERS Experience Study and Review of Actuarial Assumptions. In 2020, the discount rate change from 6.75% to 6.25% and the inflation assumption was changed from 2.75% per year to 2.50%. In 2019, there were no changes in assumptions. In 2018, medical plan at retirement assumption updated, trend rate updated, demographic assumptions were updated to CalPERS 1997-2015 Experience Study, and mortality improvement scale was updated to Scale MP-2018. In 2017, there were no changes.

Changes of benefit terms: There were no changes of benefit terms in 2022.

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios (Continued)
For the Year Ended June 30, 2024

Last Ten Fiscal Years

GTrans Retiree Healthcare Plan

| For the Measurement Period: | <u>2021-22</u> | <u>2022-23</u> |
|---|-----------------------------|-----------------------------|
| Total OPEB Liability | | |
| Service cost | \$ 300,182 | \$ 315,938 |
| Interest | 718,462 | 794,147 |
| Changes in benefit terms | (873,696) | - |
| Changes in assumptions | (475,092) | - |
| Actual and expected experience difference | 1,378,033 | - |
| Benefit payments | - | (574,545) |
| Other - funding rates used by benefits paid | - | - |
| Net change in total OPEB liability | <u>1,047,889</u> | <u>535,540</u> |
| Total OPEB liability - beginning | <u>11,625,436</u> | <u>12,673,325</u> |
| Total OPEB liability - ending (a) | <u><u>\$ 12,673,325</u></u> | <u><u>\$ 13,208,865</u></u> |
| Plan Fiduciary Net Position | | |
| Contribution - employer | \$ 873,696 | \$ 574,545 |
| Contribution - employee | - | - |
| Net investment income | 357,018 | 317,552 |
| Benefit payments, including refunds | (873,696) | (574,545) |
| Administrative expense | (1,447) | (1,437) |
| Other changes | <u>(1,121,430)</u> | <u>-</u> |
| Net change in plan fiduciary net position | <u>(765,859)</u> | <u>316,115</u> |
| Plan fiduciary net position - beginning | <u>5,713,012</u> | <u>4,947,153</u> |
| Plan fiduciary net position - ending (b) | <u><u>4,947,153</u></u> | <u><u>\$ 5,263,268</u></u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u><u>\$ 7,726,172</u></u> | <u><u>\$ 7,945,597</u></u> |
| Fiduciary net position as a % of | | |
| total OPEB liability | 39.04% | 39.85% |
| Covered payroll | 10,652,412 | 9,500,663 |
| Net OPEB liability as a | | |
| percentage of payroll | 72.53% | 83.63% |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years

Sewer Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|
| Total OPEB Liability | | | | | |
| Service cost | \$ - | \$ 16,001 | \$ 19,620 | \$ 22,199 | \$ 73,740 |
| Transfers from the Governmental Activities | - | 288,000 | - | - | - |
| Interest | - | 10,883 | 11,678 | 12,351 | 11,482 |
| Changes in benefit terms | - | - | - | - | - |
| Changes in assumptions | - | (32,020) | 17,238 | 64,526 | 5,084 |
| Actual and expected experience difference | - | (709) | - | 16,025 | - |
| Benefit payments | - | - | - | - | - |
| Other - funding rates used by benefits paid | - | - | - | - | - |
| Net change in total OPEB liability | - | 282,155 | 48,536 | 115,101 | 90,306 |
| Total OPEB liability - beginning | - | - | 282,155 | 330,691 | 445,792 |
| Total OPEB liability - ending (a) | <u>\$ -</u> | <u>\$ 282,155</u> | <u>\$ 330,691</u> | <u>\$ 445,792</u> | <u>\$ 536,098</u> |
| Plan Fiduciary Net Position | | | | | |
| Contribution - employer | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contribution - employee | - | - | - | - | - |
| Net investment income | - | - | - | - | - |
| Benefit payments, including refunds | - | - | - | - | - |
| Administrative expense | - | - | - | - | - |
| Other changes | - | - | - | - | - |
| Net change in plan fiduciary net position | - | - | - | - | - |
| Plan fiduciary net position - beginning | - | - | - | - | - |
| Plan fiduciary net position - ending (b) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u>\$ -</u> | <u>\$ 282,155</u> | <u>\$ 330,691</u> | <u>\$ 445,792</u> | <u>\$ 536,098</u> |
| Fiduciary net position as a % of total OPEB liability | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Covered payroll | N/A | 388,821 | 482,665 | 515,111 | 497,972 |
| Net OPEB liability as a percentage of payroll | N/A | 72.57% | 68.51% | 86.54% | 107.66% |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

Changes of assumptions: In 2022, the accounting discount rate increase from 2.16% to 3.54%. In 2020, the accounting discount rate decreased from 2.21% to 2.16%. In 2020, the accounting discount rate decreased from 3.50% to 2.21%. In 2019, the accounting discount rate increased from 3.87% to 3.50%. In 2018, the accounting discount rate increased from 3.58% to 3.87%. In 2017, the accounting discount rate increased from 2.85% to 3.58%.

Changes of benefit terms: There were no changes of benefit terms in 2022.

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios (Continued)
For the Year Ended June 30, 2024

Last Ten Fiscal Years

Sewer Retiree Healthcare Plan

For the Measurement Period:

| | 2021-22 | 2022-23 |
|---|-------------------|-------------------|
| Total OPEB Liability | | |
| Service cost | \$ 32,554 | \$ 26,422 |
| Transfers from the Governmental Activities | - | - |
| Interest | 12,283 | 11,207 |
| Changes in benefit terms | - | - |
| Changes in assumptions | (71,603) | (5,457) |
| Actual and expected experience difference | (214,606) | - |
| Benefit payments | - | (9,211) |
| Other - funding rates used by benefits paid | - | - |
| Net change in total OPEB liability | (241,372) | 22,961 |
| Total OPEB liability - beginning | 536,098 | 294,726 |
| Total OPEB liability - ending (a) | <u>\$ 294,726</u> | <u>\$ 317,687</u> |
| Plan Fiduciary Net Position | | |
| Contribution - employer | \$ - | \$ - |
| Contribution - employee | - | - |
| Net investment income | - | - |
| Benefit payments, including refunds | - | - |
| Administrative expense | - | - |
| Other changes | - | - |
| Net change in plan fiduciary net position | - | - |
| Plan fiduciary net position - beginning | - | - |
| Plan fiduciary net position - ending (b) | <u>-</u> | <u>\$ -</u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u>\$ 294,726</u> | <u>\$ 317,687</u> |
| Fiduciary net position as a % of | | |
| total OPEB liability | 0.00% | 0.00% |
| Covered payroll | 386,209 | 599,215 |
| Net OPEB liability as a | | |
| percentage of payroll | 76.31% | 53.02% |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Contributions - Other Postemployment Benefits Plans
For the Year Ended June 30, 2024
Last Ten Fiscal Years

Governmental Activities Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------------|----------------|---------------|---------------|---------------|
| Actuarially determined contributions | \$ 5,029,000 | N/A | \$ 3,631,000 | \$ 3,867,000 | \$ 3,941,000 |
| Contributions in relation to the actuarially determined contribution | (2,162,000) | (2,247,465) | (2,557,088) | (2,075,527) | (2,237,985) |
| Contribution deficiency (excess) | \$ 2,867,000 | \$ (2,247,465) | \$ 1,073,912 | \$ 1,791,473 | \$ 1,703,015 |
| Covered payroll | N/A | \$ 23,523,270 | \$ 24,650,894 | \$ 25,558,730 | \$ 22,948,265 |
| Contributions as a percentage of covered payroll | N/A | N/A | 10.37% | 8.12% | 9.75% |
| For the Measurement Period: | 2021-22 | 2022-23 | 2023-24 | | |
| Actuarially determined contributions | \$ 4,211,000 | \$ 5,012,263 | \$ 5,150,100 | | |
| Contributions in relation to the actuarially determined contribution | (2,286,676) | (4,966,034) | (4,479,974) | | |
| Contribution deficiency (excess) | \$ 1,924,324 | \$ 46,229 | \$ 670,126 | | |
| Covered payroll | \$ 24,154,486 | \$ 24,818,734 | \$ 25,140,436 | | |
| Contributions as a percentage of covered payroll | 9.47% | 20.01% | 17.82% | | |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2022 funding valuation report.

Methods and assumptions used to determine contribution rates:

| | |
|---------------------------|--|
| Actuarial cost method | Entry Age Normal, Level % of pay |
| Discount rate: | Level % of pay |
| Long-term expected return | 6.25% |
| Municipal bond index | 3.54% |
| GASB 75 | 3.54% |
| Salary increases | 2.75% |
| Withdrawal | Miscellaneous and Safety - Terminated Refund and Terminated Vested Rates for Public Agency Miscellaneous and Police from CalPERS Experience Study (2000-2019). |
| Pre-retirement mortality | Miscellaneous and Safety - Preretirement Mortality Rates for Public Agency Miscellaneous and Police and Fire from CalPERS Experience Study (2000-2019). |
| Postretirement mortality | Miscellaneous and Safety - Postretirement Mortality Rates for Public Agency Miscellaneous and Police and Fire from CalPERS Experience Study (2000-2019). |
| Retirement | Miscellaneous - Classic - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 55-from CalPERS Experience Study (2000-2019). Miscellaneous - PEPRA - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 62-from CalPERS Experience Study (2000-2019). Police - Classic - Service Retirement Rates for Public Agency Police-3.00% at 50-CalPERS Experience Study (2000-2019). Police - PEPRA - Service Retirement Rates for Public Agency Police-2.70% at 57-CalPERS Experience Study (2000-2019). |
| Medical trend | Pre-Medicare-6.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare City Plan-6.0% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare Kaiser-4.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Contributions - Other Postemployment Benefits Plans
For the Year Ended June 30, 2024

Last Ten Fiscal Years

GTrans Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------------|----------------|--------------|---------------|--------------|
| Actuarially determined contributions | \$ 848,000 | \$ 785,000 | \$ 721,000 | \$ 776,000 | \$ 848,000 |
| Contributions in relation to the actuarially determined contribution | (462,000) | (4,516,544) | (532,056) | (276,271) | (272,358) |
| Contribution deficiency (excess) | \$ 386,000 | \$ (3,731,544) | \$ 188,944 | \$ 499,729 | \$ 575,642 |
| Covered payroll | \$ 9,759,000 | \$ 10,316,000 | \$ 9,798,690 | \$ 10,811,701 | \$ 8,791,518 |
| Contributions as a percentage of covered payroll | 4.73% | 43.78% | 5.43% | 2.56% | 3.10% |
| For the Measurement Period: | 2021-22 | 2022-23 | 2023-24 | | |
| Actuarially determined contributions | \$ 899,000 | \$ 954,864 | \$ 981,123 | | |
| Contributions in relation to the actuarially determined contribution | (873,696) | (724,778) | (574,545) | | |
| Contribution deficiency (excess) | \$ 25,304 | \$ 230,086 | \$ 406,578 | | |
| Covered payroll | \$ 10,484,293 | \$ 10,954,086 | \$ 9,500,663 | | |
| Contributions as a percentage of covered payroll | 8.33% | 6.62% | 6.05% | | |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2022 funding valuation report.

Methods and assumptions used to determine contribution rates:

| | |
|---------------------------|---|
| Actuarial cost method | Entry Age Normal, Level % of pay |
| Discount rate: | Level % of pay |
| Long-term expected return | 6.25% |
| Municipal bond index | 3.54% |
| GASB 75 | 6.25% |
| Salary increases | 2.75% |
| Withdrawal | Miscellaneous - Terminated Refund and Terminated Vested Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Pre-retirement mortality | Miscellaneous - Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Postretirement mortality | Miscellaneous - Postretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Retirement | Miscellaneous - Classic - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 55-from CalPERS Experience Study (2000-2019). Miscellaneous - PEPR - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 62-from CalPERS Experience Study (2000-2019). |
| Medical trend | Pre-Medicare-6.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare City Plan-6.0% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare Kaiser-4.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. |

City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Contributions - Other Postemployment Benefits Plans
For the Year Ended June 30, 2024
Last Ten Fiscal Years

Sewer Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------------|------------|------------|------------|------------|
| Actuarially determined contributions | \$ - | \$ - | \$ 25,000 | \$ 26,000 | \$ 46,000 |
| Contributions in relation to the actuarially determined contribution | - | - | - | - | - |
| Contribution deficiency (excess) | \$ - | \$ - | \$ 25,000 | \$ 26,000 | \$ 46,000 |
| Covered payroll | N/A | \$ 388,821 | \$ 482,665 | \$ 515,111 | \$ 497,972 |
| Contributions as a percentage of covered payroll | N/A | N/A | 0.00% | 0.00% | 0.00% |
| For the Measurement Period: | 2021-22 | 2022-23 | 2023-24 | | |
| Actuarially determined contributions | \$ 48,000 | \$ 32,004 | \$ 74,388 | | |
| Contributions in relation to the actuarially determined contribution | - | (10,147) | - | | |
| Contribution deficiency (excess) | \$ 48,000 | \$ 21,857 | \$ 74,388 | | |
| Covered payroll | \$ 386,578 | \$ 397,209 | \$ 599,215 | | |
| Contributions as a percentage of covered payroll | 0.00% | 2.55% | 0.00% | | |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2022 funding valuation report.

Methods and assumptions used to determine contribution rates:

| | |
|---------------------------|--|
| Actuarial cost method | Entry Age Normal, Level % of pay |
| Discount rate: | Level % of pay |
| Long-term expected return | 6.25% |
| Municipal bond index | 3.54% |
| GASB 75 | 3.54% |
| Salary increases | 2.75% |
| Withdrawal | Miscellaneous and Safety - Terminated Refund and Terminated Vested Rates for Public Agency Miscellaneous and Police from CalPERS Experience Study (2000-2019). |
| Pre-retirement mortality | Miscellaneous and Safety - Preretirement Mortality Rates for Public Agency Miscellaneous and Police and Fire from CalPERS Experience Study (2000-2019). |
| Postretirement mortality | Miscellaneous and Safety - Postretirement Mortality Rates for Public Agency Miscellaneous and Police and Fire from CalPERS Experience Study (2000-2019). |
| Retirement | Miscellaneous - Classic - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 55-from CalPERS Experience Study (2000-2019). Miscellaneous - PEPRA - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 62-from CalPERS Experience Study (2000-2019). Police - Classic - Service Retirement Rates for Public Agency Police-3.00% at 50-CalPERS Experience Study (2000-2019). Police - PEPRA - Service Retirement Rates for Public Agency Police-2.70% at 57-CalPERS Experience Study (2000-2019). |
| Medical trend | Pre-Medicare-6.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare City Plan-6.0% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare Kaiser-4.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. |

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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SUPPLEMENTARY INFORMATION

City of Gardena
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
City Capital Projects Fund
For the Year Ended June 30, 2024

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|-------------------------|---------------------------|---------------------------------------|
| EXPENDITURES: | | | | |
| Capital outlay | \$ 50,894,884 | \$ 51,230,972 | \$ 11,576,988 | \$ (39,653,984) |
| Total expenditures | <u>50,894,884</u> | <u>51,230,972</u> | <u>11,576,988</u> | <u>(39,653,984)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | <u>50,894,884</u> | <u>51,230,972</u> | <u>11,576,985</u> | <u>(39,653,987)</u> |
| Total other financing sources (uses) | <u>50,894,884</u> | <u>51,230,972</u> | <u>11,576,985</u> | <u>(39,653,987)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | (3) | <u>\$ (3)</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>301,897</u> | |
| End of year | | | <u>\$ 301,894</u> | |

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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NONMAJOR GOVERNMENTAL FUNDS

Consolidated Lighting District Special Revenue Fund - To account for monies received from property assessments restricted to fund district lighting activities.

Prop C Local Return Special Revenue Fund - To account for monies derived from Los Angeles County 1/2% sales tax, received from MTA and expended on streets and roads heavily used by public transit.

Gas Tax Special Revenue Fund - To account for funding from the State of California for the state and county gas tax allocation and the Senate Bill No. 1 (SB1) allocation.

Asset Forfeiture Special Revenue Fund - To account for monies that were seized from criminal activities and is to be used solely for law enforcement purposes.

Public Safety Grants Special Revenue Fund - Represents twenty-two funds used to fund various police activities. Four of the grants receive funding from the California Office of Traffic Safety. These grants fund sobriety checkpoints, saturation patrols, seatbelt enforcement, warrant/probation sweeps and additional activities to raise public awareness and reduce alcohol involved fatalities. Two grants from the U.S. Department of Justice provides funding for technological programs and equipment to improve public safety issues. One grant from Board of State and Community Corrections (“BSCC”) for establishing officer wellness units and support. Finally, The COPS grant and Traffic Safety grant are funds earmarked for any police activity that will increase public safety. The Federal Emergency Management Agency (“FEMA”) Coronavirus Pandemic Public Assistance Program provides support to meet emergency needs during the COVID-19 pandemic. The State Homeland Security Grant Program (“HSGP”) provides funding to prevent terrorism and other catastrophic events and to prepare local governments for the threats and hazards that pose the greatest risk to the security of the community.

Public Works Grants Special Revenue Fund - Represents fourteenth funds used to implement various capital improvements projects. The Artesia Boulevard Landscaping Assessment is received from property assessments and restricted to funding district landscaping activities. Several funds to account for various grants received from the California Department of Transportation or Caltrans to implement programs that promote pedestrian friendly areas, street and signal improvements. The Measure Proposition A Park Bond Safe neighborhood Parks Proposition of 1992 and 1996 is received from Los Angeles County Regional Park and Open Space District to be used for acquisition and improvements to parks. The South Coast AQMD fund is monies received from the motor vehicle tax to be expended on programs to reduce air pollution, which is necessary to comply with the California Clean Air Act of 1988. Measure R & Measure M funds are derived from Los Angeles County 1/2 cent sales tax approved by voters to meet the transportation needs of Los Angeles County. The program is to be used for transportation projects that have been approved by the Los Angeles County Metropolitan Transportation Authority (“MTA”). The Measure W fund is derived from Los Angeles County 2.5 cents parcel tax approved by voters in November 2018 to increase local water supply, improve water quality, and protect public health. This fund is use for Municipal Separate Storm Sewer System (“MS4”) programs and projects. Proposition 68 Fund to account for grant monies received from the Statewide Park Development and Community Revitalization Program (“SPP”) to create new parks and recreation opportunities in underserved communities.

Human Services Grants Special Revenue Fund - Represents seven funds. Two of the funds provide meals to the elderly and disabled funded by Aging Program. These meals are served at the Nakaoka Center or delivered directly to the participants. One grant provides for a socialization program for elderly persons suffering from Alzheimer's Disease or dementia. The two Family Child Care grants are funded by the California Department of Education Social Services (“CDSS”) and provides daycare and early education to qualified families. Once fund to account for the Los Angeles County Measure H Homeless grant to provide homeless prevention and referral services.

Community Development Block Grant (CDBG) Special Revenue Fund - To account for funding from HUD to fund programs that benefit low income, elderly or disabled individuals. A number of programs are funded with these monies, including an at-risk youth program, code enforcement, a handy worker program for small home repairs and access ramps, projects to improve or eliminate slum blight conditions, as well as assistance for landlords in designated areas to improve living conditions for qualified tenants.

American Rescue Plan Special Revenue Fund - To account for revenues and activities for American Rescue Plan Act funding which was provided to fund additional relief for individuals and businesses affected by the coronavirus pandemic.

City of Gardena
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

| | Special Revenue Funds | | | | |
|--|--------------------------------------|---------------------------|---------------------|---------------------|----------------------------|
| | Consolidated Lighting District | Prop C Local Return | Gas Tax | Asset Forfeiture | Public Safety Grants |
| ASSETS | | | | | |
| Cash and investments | \$ 737,796 | \$ 2,974,338 | \$ 4,532,258 | \$ 770,419 | \$ 259,648 |
| Receivables: | | | | | |
| Accounts | - | - | 172,516 | - | 327,203 |
| Taxes | 19,040 | 103,565 | 268,980 | - | - |
| Prepaid items and deposits | - | - | 4,812 | - | - |
| Due from other governments | - | - | - | - | 28,736 |
| Total assets | <u>\$ 756,836</u> | <u>\$ 3,077,903</u> | <u>\$ 4,978,566</u> | <u>\$ 770,419</u> | <u>\$ 615,587</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 55,289 | \$ - | \$ 57,588 | \$ - | \$ 8,357 |
| Accrued liabilities | - | - | 20,711 | - | 331 |
| Salaries and benefits payable | - | 757 | 2,229 | - | 3,732 |
| Due to other governments | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - |
| Total liabilities | <u>55,289</u> | <u>757</u> | <u>80,528</u> | <u>-</u> | <u>12,420</u> |
| Deferred inflows of resources: | | | | | |
| Unavailable revenue | - | - | - | - | 327,203 |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>327,203</u> |
| Fund Balances: | | | | | |
| Nonspendable | - | - | 4,812 | - | - |
| Restricted | 701,547 | 3,077,146 | 4,893,226 | 770,419 | 275,964 |
| Total fund balances | <u>701,547</u> | <u>3,077,146</u> | <u>4,898,038</u> | <u>770,419</u> | <u>275,964</u> |
| Total liabilities, deferred inflows and fund balances | <u>\$ 756,836</u> | <u>\$ 3,077,903</u> | <u>\$ 4,978,566</u> | <u>\$ 770,419</u> | <u>\$ 615,587</u> |

City of Gardena
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2024

| | Special Revenue Funds | | | | Total Nonmajor Governmental Funds |
|--|---------------------------|-----------------------------|---|----------------------------|--|
| | Public Works Grants | Human Services Grants | Community Development Block Grant (CDBG) | American Rescue Plan | |
| ASSETS | | | | | |
| Cash and investments | \$ 1,133,391 | \$ 990,472 | \$ 133,995 | \$ 1,547,465 | \$ 13,079,782 |
| Receivables: | | | | | |
| Accounts | - | 64,963 | 3,291 | - | 567,973 |
| Taxes | 166,223 | - | - | - | 557,808 |
| Prepaid items and deposits | - | 1,263 | - | - | 6,075 |
| Due from other governments | 4,633,677 | 61,228 | 26,525 | - | 4,750,166 |
| Total assets | <u>\$ 5,933,291</u> | <u>\$ 1,117,926</u> | <u>\$ 163,811</u> | <u>\$ 1,547,465</u> | <u>\$ 18,961,804</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 51,732 | \$ 50,091 | \$ 33,018 | \$ - | \$ 256,075 |
| Accrued liabilities | - | - | - | - | 21,042 |
| Salaries and benefits payable | 1,392 | 8,169 | 2,688 | - | 18,967 |
| Due to other governments | - | 1,027,656 | - | - | 1,027,656 |
| Unearned revenue | - | - | 22,597 | 1,547,465 | 1,570,062 |
| Total liabilities | <u>53,124</u> | <u>1,085,916</u> | <u>58,303</u> | <u>1,547,465</u> | <u>2,893,802</u> |
| Deferred inflows of resources: | | | | | |
| Unavailable revenue | 485,611 | - | - | - | 812,814 |
| Total deferred inflows of resources | <u>485,611</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>812,814</u> |
| Fund Balances: | | | | | |
| Nonspendable | - | 1,263 | - | - | 6,075 |
| Restricted | 5,394,556 | 30,747 | 105,508 | - | 15,249,113 |
| Total fund balances (deficits) | <u>5,394,556</u> | <u>32,010</u> | <u>105,508</u> | <u>-</u> | <u>15,255,188</u> |
| Total liabilities, deferred inflows and fund balances | <u>\$ 5,933,291</u> | <u>\$ 1,117,926</u> | <u>\$ 163,811</u> | <u>\$ 1,547,465</u> | <u>\$ 18,961,804</u> |

City of Gardena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

| | Special Revenue Funds | | | | |
|---|--------------------------------------|---------------------------|---------------------|---------------------|----------------------------|
| | Consolidated Lighting District | Prop C Local Return | Gas Tax | Asset Forfeiture | Public Safety Grants |
| REVENUES: | | | | | |
| Taxes | \$ 865,581 | \$ 1,318,518 | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 3,288,737 | - | 350,809 |
| Fines, forfeitures, and penalties | - | - | - | - | 22,646 |
| Use of money and property | 14,610 | 87,735 | 116,969 | 18,158 | 16,376 |
| Miscellaneous | - | - | 14,440 | - | - |
| Total revenues | <u>880,191</u> | <u>1,406,253</u> | <u>3,420,146</u> | <u>18,158</u> | <u>389,831</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General government | - | - | 1,127 | - | - |
| Public safety | - | - | - | - | 286,273 |
| Public works | 761,548 | 41,300 | 603,982 | - | - |
| Recreation and human services | - | - | - | - | - |
| Community deveopment | - | - | - | - | - |
| Capital outlay | - | - | - | - | 8,357 |
| Debt service: | | | | | |
| Principal retirement | 13,177 | - | 59 | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total expenditures | <u>774,725</u> | <u>41,300</u> | <u>605,168</u> | <u>-</u> | <u>294,630</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>105,466</u> | <u>1,364,953</u> | <u>2,814,978</u> | <u>18,158</u> | <u>95,201</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | - | - | - | - | 314,243 |
| Transfers out | (100,869) | (2,268,936) | (3,184,493) | - | (75,500) |
| Proceeds from the sale of assets | - | - | - | - | - |
| Total other financing sources (uses) | <u>(100,869)</u> | <u>(2,268,936)</u> | <u>(3,184,493)</u> | <u>-</u> | <u>238,743</u> |
| NET CHANGE IN FUND BALANCE | <u>4,597</u> | <u>(903,983)</u> | <u>(369,515)</u> | <u>18,158</u> | <u>333,944</u> |
| Fund balances (deficits), beginning of year | <u>696,950</u> | <u>3,981,129</u> | <u>5,267,553</u> | <u>752,261</u> | <u>(57,980)</u> |
| Fund balances, end of year | <u>\$ 701,547</u> | <u>\$ 3,077,146</u> | <u>\$ 4,898,038</u> | <u>\$ 770,419</u> | <u>\$ 275,964</u> |

City of Gardena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

| | Special Revenue Funds | | | | Total |
|---|---------------------------|-----------------------------|---|----------------------------|-----------------------------------|
| | Public Works Grants | Human Services Grants | Community Development Block Grant (CDBG) | American Rescue Plan | Nonmajor Governmental Funds |
| REVENUES: | | | | | |
| Taxes | \$ 2,186,871 | \$ - | \$ - | \$ - | \$ 4,370,970 |
| Intergovernmental | 5,535,276 | 1,847,030 | 159,595 | 1,505,721 | 12,687,168 |
| Fines, forfeitures, and penalties | - | - | - | - | 22,646 |
| Use of money and property | 128,799 | 29,445 | 3,846 | 61,101 | 477,039 |
| Miscellaneous | - | 52,592 | - | - | 67,032 |
| Total revenues | <u>7,850,946</u> | <u>1,929,067</u> | <u>163,441</u> | <u>1,566,822</u> | <u>17,624,855</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | 1,127 |
| Public safety | - | - | - | - | 286,273 |
| Public works | 453,334 | - | - | - | 1,860,164 |
| Recreation and human services | 59,307 | 2,526,813 | - | - | 2,586,120 |
| Community development | - | - | 221,335 | - | 221,335 |
| Capital outlay | 17,937 | - | - | - | 26,294 |
| Debt service: | | | | | |
| Principal retirement | 4,489 | 4,193 | - | - | 21,918 |
| Interest and fiscal charges | 28,826 | - | - | - | 28,826 |
| Total expenditures | <u>563,893</u> | <u>2,531,006</u> | <u>221,335</u> | <u>-</u> | <u>5,032,057</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>7,287,053</u> | <u>(601,939)</u> | <u>(57,894)</u> | <u>1,566,822</u> | <u>12,592,798</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | - | 229,572 | - | - | 543,815 |
| Transfers out | (6,297,421) | - | (131) | (1,566,822) | (13,494,172) |
| Proceeds from the sale of assets | 12,495 | - | - | - | 12,495 |
| Total other financing sources (uses) | <u>(6,284,926)</u> | <u>229,572</u> | <u>(131)</u> | <u>(1,566,822)</u> | <u>(12,937,862)</u> |
| NET CHANGE IN FUND BALANCE | 1,002,127 | (372,367) | (58,025) | - | (345,064) |
| Fund balances (deficits), beginning of year | 4,392,429 | 404,377 | 163,533 | - | 15,600,252 |
| Fund balances, end of year | <u>\$ 5,394,556</u> | <u>\$ 32,010</u> | <u>\$ 105,508</u> | <u>\$ -</u> | <u>\$ 15,255,188</u> |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Consolidated Lighting District Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|---------------------|-------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Taxes | \$ 885,031 | \$ 885,031 | \$ 865,581 | \$ (19,450) |
| Use of money and property | 2,500 | 2,500 | 14,610 | 12,110 |
| Total revenues | <u>887,531</u> | <u>887,531</u> | <u>880,191</u> | <u>(7,340)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | 820,769 | 820,769 | 761,548 | 59,221 |
| Debt service: | | | | |
| Principal retirement | 14,296 | 14,296 | 13,177 | 1,119 |
| Total expenditures | <u>835,065</u> | <u>835,065</u> | <u>774,725</u> | <u>60,340</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>52,466</u> | <u>52,466</u> | <u>105,466</u> | <u>53,000</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | (298,000) | (298,000) | (100,869) | 197,131 |
| Total other financing sources (uses) | <u>(298,000)</u> | <u>(298,000)</u> | <u>(100,869)</u> | <u>197,131</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (245,534)</u> | <u>\$ (245,534)</u> | 4,597 | <u>\$ 250,131</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 696,950 | |
| End of year | | | <u>\$ 701,547</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Prop C Local Return Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|-----------------------|---------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Taxes | \$ 1,437,090 | \$ 1,437,090 | \$ 1,318,518 | \$ (118,572) |
| Use of money and property | <u>20,000</u> | <u>20,000</u> | <u>87,735</u> | <u>67,735</u> |
| Total revenues | <u>1,457,090</u> | <u>1,457,090</u> | <u>1,406,253</u> | <u>(50,837)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | <u>41,228</u> | <u>41,228</u> | <u>41,300</u> | <u>(72)</u> |
| Total expenditures | <u>41,228</u> | <u>41,228</u> | <u>41,300</u> | <u>(72)</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>1,415,862</u> | <u>1,415,862</u> | <u>1,364,953</u> | <u>(50,909)</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | <u>(4,240,117)</u> | <u>(4,240,117)</u> | <u>(2,268,936)</u> | <u>1,971,181</u> |
| Total other financing sources (uses) | <u>(4,240,117)</u> | <u>(4,240,117)</u> | <u>(2,268,936)</u> | <u>1,971,181</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (2,824,255)</u> | <u>\$ (2,824,255)</u> | <u>(903,983)</u> | <u>\$ 1,920,272</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>3,981,129</u> | |
| End of year | | | <u>\$ 3,077,146</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Gas Tax Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|-----------------------|---------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Intergovernmental | \$ 3,318,681 | \$ 3,318,681 | \$ 3,288,737 | \$ (29,944) |
| Use of money and property | 27,500 | 27,500 | 116,969 | 89,469 |
| Miscellaneous | - | - | 14,440 | 14,440 |
| Total revenues | <u>3,346,181</u> | <u>3,346,181</u> | <u>3,420,146</u> | <u>73,965</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | 16,297 | 16,297 | 1,127 | 15,170 |
| Public works | 574,300 | 574,300 | 603,982 | (29,682) |
| Debt service: | | | | |
| Principal retirement | - | - | 59 | (59) |
| Total expenditures | <u>590,597</u> | <u>590,597</u> | <u>605,168</u> | <u>(14,571)</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>2,755,584</u> | <u>2,755,584</u> | <u>2,814,978</u> | <u>59,394</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | <u>(7,229,000)</u> | <u>(7,339,000)</u> | <u>(3,184,493)</u> | <u>4,154,507</u> |
| Total other financing sources (uses) | <u>(7,229,000)</u> | <u>(7,339,000)</u> | <u>(3,184,493)</u> | <u>4,154,507</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (4,473,416)</u> | <u>\$ (4,583,416)</u> | <u>(369,515)</u> | <u>\$ 4,213,901</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>5,267,553</u> | |
| End of year | | | <u>\$ 4,898,038</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Asset Forfeiture Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|-----------------------------------|-------------------------|---------------------|-------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Use of money and property | \$ - | \$ - | \$ 18,158 | \$ 18,158 |
| Total revenues | <u>-</u> | <u>-</u> | <u>18,158</u> | <u>18,158</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public safety | <u>150,000</u> | <u>150,000</u> | <u>-</u> | <u>150,000</u> |
| Total expenditures | <u>150,000</u> | <u>150,000</u> | <u>-</u> | <u>150,000</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (150,000)</u> | <u>\$ (150,000)</u> | 18,158 | <u>\$ 168,158</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>752,261</u> | |
| End of year | | | <u>\$ 770,419</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Public Safety Grants Special Revenue Fund
For the Year Ended June 30, 2024

| | Budgeted Amounts | | Actual | Variance with |
|---|------------------|-----------------|-------------------|-------------------|
| | Original | Final | Amounts | Final Budget |
| REVENUES: | | | | |
| Intergovernmental | \$ 276,126 | \$ 276,126 | \$ 350,809 | \$ 74,683 |
| Fines, forfeitures, and penalties | 75,000 | 75,000 | 22,646 | (52,354) |
| Use of money and property | 500 | 500 | 16,376 | 15,876 |
| Total revenues | <u>351,626</u> | <u>351,626</u> | <u>389,831</u> | <u>38,205</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public safety | 276,126 | 276,126 | 286,273 | (10,147) |
| Capital outlay | - | - | 8,357 | (8,357) |
| Total expenditures | <u>276,126</u> | <u>276,126</u> | <u>294,630</u> | <u>(18,504)</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>75,500</u> | <u>75,500</u> | <u>95,201</u> | <u>19,701</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | - | - | 314,243 | 314,243 |
| Transfers out | (75,000) | (75,000) | (75,500) | (500) |
| Total other financing sources (uses) | <u>(75,000)</u> | <u>(75,000)</u> | <u>238,743</u> | <u>313,743</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 500</u> | <u>\$ 500</u> | <u>333,944</u> | <u>\$ 333,444</u> |
| FUND BALANCE (DEFICIT): | | | | |
| Beginning of year | | | (57,980) | |
| End of year | | | <u>\$ 275,964</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Public Works Grants Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|-----------------------|---------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Taxes | \$ 2,401,007 | \$ 2,401,007 | \$ 2,186,871 | \$ (214,136) |
| Intergovernmental | 16,695,767 | 16,695,767 | 5,535,276 | (11,160,491) |
| Use of money and property | 23,000 | 23,000 | 128,799 | 105,799 |
| Total revenues | <u>19,119,774</u> | <u>19,119,774</u> | <u>7,850,946</u> | <u>(11,268,828)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | 730,319 | 730,319 | 453,334 | 276,985 |
| Recreation and human services | 10,000 | 10,000 | 59,307 | (49,307) |
| Capital outlay | 31,900 | 31,900 | 17,937 | 13,963 |
| Debt service: | | | | |
| Principal retirement | - | - | 4,489 | (4,489) |
| Interest and fiscal charges | - | - | 28,826 | (28,826) |
| Total expenditures | <u>772,219</u> | <u>772,219</u> | <u>563,893</u> | <u>208,326</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>18,347,555</u> | <u>18,347,555</u> | <u>7,287,053</u> | <u>(11,060,502)</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | (19,516,267) | (19,636,267) | (6,297,421) | 13,338,846 |
| Proceeds from the sale of assets | - | - | 12,495 | 12,495 |
| Total other financing sources (uses) | <u>(19,516,267)</u> | <u>(19,636,267)</u> | <u>(6,284,926)</u> | <u>13,351,341</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (1,168,712)</u> | <u>\$ (1,288,712)</u> | 1,002,127 | <u>\$ 2,290,839</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 4,392,429 | |
| End of year | | | <u>\$ 5,394,556</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Human Services Grants Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|------------------|------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Intergovernmental | \$ 4,322,192 | \$ 4,322,192 | \$ 1,847,030 | \$ (2,475,162) |
| Use of money and property | 4,000 | 4,000 | 29,445 | 25,445 |
| Miscellaneous | 31,000 | 31,000 | 52,592 | 21,592 |
| Total revenues | <u>4,357,192</u> | <u>4,357,192</u> | <u>1,929,067</u> | <u>(2,428,125)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Recreation and human services | 4,389,976 | 4,389,976 | 2,526,813 | 1,863,163 |
| Debt service: | | | | |
| Principal retirement | - | - | 4,193 | (4,193) |
| Total expenditures | <u>4,389,976</u> | <u>4,389,976</u> | <u>2,531,006</u> | <u>1,858,970</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>(32,784)</u> | <u>(32,784)</u> | <u>(601,939)</u> | <u>(569,155)</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | 32,784 | 32,784 | 229,572 | 196,788 |
| Total other financing sources (uses) | <u>32,784</u> | <u>32,784</u> | <u>229,572</u> | <u>196,788</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>(372,367)</u> | <u>\$ (372,367)</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 404,377 | |
| End of year | | | <u>\$ 32,010</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Community Development Block Grant (CDBG) Special Revenue Fund
For the Year Ended June 30, 2024

| | Budgeted Amounts | | Actual | Variance with |
|---|------------------|----------------|-------------------|--------------------|
| | Original | Final | Amounts | Final Budget |
| REVENUES: | | | | |
| Intergovernmental | \$ 592,299 | \$ 592,299 | \$ 159,595 | \$ (432,704) |
| Use of money and property | - | - | 3,846 | 3,846 |
| Total revenues | <u>592,299</u> | <u>592,299</u> | <u>163,441</u> | <u>(428,858)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | <u>592,299</u> | <u>592,299</u> | <u>221,335</u> | <u>370,964</u> |
| Total expenditures | <u>592,299</u> | <u>592,299</u> | <u>221,335</u> | <u>370,964</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>-</u> | <u>-</u> | <u>(57,894)</u> | <u>(57,894)</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | <u>-</u> | <u>-</u> | <u>(131)</u> | <u>(131)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(131)</u> | <u>(131)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>(58,025)</u> | <u>\$ (58,025)</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>163,533</u> | |
| End of year | | | <u>\$ 105,508</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
American Rescue Plan Special Revenue Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|--------------------|--------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Intergovernmental | \$ 2,453,486 | \$ 2,453,486 | \$ 1,505,721 | \$ (947,765) |
| Use of money and property | <u>-</u> | <u>-</u> | <u>61,101</u> | <u>61,101</u> |
| Total revenues | <u>2,453,486</u> | <u>2,453,486</u> | <u>1,566,822</u> | <u>(886,664)</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers out | <u>(2,453,486)</u> | <u>(2,453,486)</u> | <u>(1,566,822)</u> | <u>886,664</u> |
| Total other financing sources (uses) | <u>(2,453,486)</u> | <u>(2,453,486)</u> | <u>(1,566,822)</u> | <u>886,664</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>-</u> | |
| End of year | | | <u>\$ -</u> | |

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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CITY DEBT SERVICE FUNDS

DEBT SERVICE FUNDS:

To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, including certificates of participation and refunding revenue bonds, and capital leases.

2006 Refunding COPS, Series A Fund - To account for the accumulated funds for the payment of interest and principal for the certificates issued in 2006.

2007 Refunding Revenue Bonds SBRPCA Fund - To account for the accumulated funds for the payment of interest and principal for the refunding bonds issued in 2007.

2014 Taxable Lease Revenue Refunding Bonds Fund - To account for the accumulated funds for the payment of interest and principal for the refunding bonds issued in 2014.

2017 Lease Financing Bonds Fund - To account for the accumulated funds for the payment of interest and principal for the refunding bonds issued in 2017.

2020 Taxable Pension Obligation Bonds Fund - To account for the accumulated funds for the payment of interest and principal for the pension obligation bonds issued in 2020.

2021 Lease Revenue Bonds Fund - To account for the accumulated funds for the payment of interest and principal for the lease revenue bonds issued in 2021.

City of Gardena
Combining Balance Sheet
All Debt Service Fund
June 30, 2024

| | 2006 Refunding COP's Series A | 2007 Refunding Revenue Bonds SBRPCA | 2014 Taxable Lease Revenue Refunding Bonds | 2017 Lease Financing Bonds |
|--|--|--|---|-------------------------------------|
| ASSETS | | | | |
| Cash and investments with fiscal agents | \$ 1,884,977 | \$ 223,642 | \$ 9 | \$ - |
| Prepaid items and deposits | - | 1,149 | 1,206 | - |
| Total assets | <u>\$ 1,884,977</u> | <u>\$ 224,791</u> | <u>\$ 1,215</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Due to other funds | \$ - | \$ 1,149 | \$ 2,420 | \$ - |
| Total liabilities | <u>-</u> | <u>1,149</u> | <u>2,420</u> | <u>-</u> |
| Fund Balances: | | | | |
| Nonspendable | - | 1,149 | 1,206 | - |
| Restricted | 1,884,977 | 222,493 | - | - |
| Unassigned | - | - | (2,411) | - |
| Total fund balances (deficits) | <u>1,884,977</u> | <u>223,642</u> | <u>(1,205)</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 1,884,977</u> | <u>\$ 224,791</u> | <u>\$ 1,215</u> | <u>\$ -</u> |

City of Gardena
Combining Balance Sheet (Continued)
All Debt Service Fund
June 30, 2024

| | 2020 Taxable Pension Obligation Bonds | 2021 Lease Revenue Bonds | Total |
|--|--|-----------------------------------|-----------------------------|
| ASSETS | | | |
| Cash and investments with fiscal agents | \$ 47,548 | \$ 12,290,576 | \$ 14,446,752 |
| Prepaid items and deposits | <u>917</u> | <u>417</u> | <u>3,689</u> |
| Total assets | <u><u>\$ 48,465</u></u> | <u><u>\$ 12,290,993</u></u> | <u><u>\$ 14,450,441</u></u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Due to other funds | <u>\$ 917</u> | <u>\$ 17,819</u> | <u>\$ 22,305</u> |
| Total liabilities | <u>917</u> | <u>17,819</u> | <u>22,305</u> |
| Fund Balances: | | | |
| Nonspendable | 917 | 417 | 3,689 |
| Restricted | 46,631 | 12,272,757 | 14,426,858 |
| Unassigned | <u>-</u> | <u>-</u> | <u>(2,411)</u> |
| Total fund balances (deficits) | <u>47,548</u> | <u>12,273,174</u> | <u>14,428,136</u> |
| Total liabilities and fund balances | <u><u>\$ 48,465</u></u> | <u><u>\$ 12,290,993</u></u> | <u><u>\$ 14,450,441</u></u> |

City of Gardena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Debt Service Funds
For the Year Ended June 30, 2024

| | 2006 Refunding COP's Series A | 2007 Refunding Revenue Bonds SBRPCA | 2014 Taxable Lease Revenue Refunding Bonds | 2017 Lease Financing Bonds |
|---|--|--|---|-------------------------------------|
| REVENUES: | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ - |
| Use of money and property | 51,052 | 9,420 | 2 | - |
| Total revenues | <u>51,052</u> | <u>9,420</u> | <u>2</u> | <u>-</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | 665,000 | 125,000 | 70,000 | 285,000 |
| Interest and fiscal charges | <u>360,431</u> | <u>61,809</u> | <u>438,694</u> | <u>2,950</u> |
| Total expenditures | <u>1,025,431</u> | <u>186,809</u> | <u>508,694</u> | <u>287,950</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(974,379)</u> | <u>(177,389)</u> | <u>(508,692)</u> | <u>(287,950)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 1,044,510 | 184,271 | 507,480 | 287,950 |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>1,044,510</u> | <u>184,271</u> | <u>507,480</u> | <u>287,950</u> |
| NET CHANGE IN FUND BALANCE | 70,131 | 6,882 | (1,212) | - |
| Fund balances, beginning of year | <u>1,814,846</u> | <u>216,760</u> | <u>7</u> | <u>-</u> |
| Fund balances (deficits), end of year | <u>\$ 1,884,977</u> | <u>\$ 223,642</u> | <u>\$ (1,205)</u> | <u>\$ -</u> |

City of Gardena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
All Debt Service Funds
For the Year Ended June 30, 2024

| | 2020 Taxable Pension Obligation Bonds | 2021 Lease Revenue Bonds | Total |
|---|--|-----------------------------------|-----------------------------|
| REVENUES: | | | |
| Charges for services | \$ 5,541,063 | \$ - | \$ 5,541,063 |
| Use of money and property | 26,574 | 591,892 | 678,940 |
| Total revenues | <u>5,567,637</u> | <u>591,892</u> | <u>6,220,003</u> |
| EXPENDITURES: | | | |
| Debt service: | | | |
| Principal retirement | 3,285,063 | 465,000 | 4,895,063 |
| Interest and fiscal charges | 2,258,750 | 478,500 | 3,601,134 |
| Total expenditures | <u>5,543,813</u> | <u>943,500</u> | <u>8,496,197</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>23,824</u> | <u>(351,608)</u> | <u>(2,276,194)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 2,750 | 943,500 | 2,970,461 |
| Transfers out | <u>-</u> | <u>(15,350)</u> | <u>(15,350)</u> |
| Total other financing sources (uses) | <u>2,750</u> | <u>928,150</u> | <u>2,955,111</u> |
| NET CHANGE IN FUND BALANCE | 26,574 | 576,542 | 678,917 |
| Fund balances, beginning of year | <u>20,974</u> | <u>11,696,632</u> | <u>13,749,219</u> |
| Fund balances (deficits), end of year | <u><u>\$ 47,548</u></u> | <u><u>\$ 12,273,174</u></u> | <u><u>\$ 14,428,136</u></u> |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
2006 Refunding COP's, Series A Debt Service Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|--------------------|---------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Use of money and property | \$ - | \$ - | \$ 51,052 | \$ 51,052 |
| Total revenues | <u>-</u> | <u>-</u> | <u>51,052</u> | <u>51,052</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | 665,000 | 665,000 | 665,000 | - |
| Interest and fiscal charges | <u>360,189</u> | <u>360,189</u> | <u>360,431</u> | <u>(242)</u> |
| Total expenditures | <u>1,025,189</u> | <u>1,025,189</u> | <u>1,025,431</u> | <u>(242)</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>(1,025,189)</u> | <u>(1,025,189)</u> | <u>(974,379)</u> | <u>50,810</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | <u>1,025,189</u> | <u>1,025,189</u> | <u>1,044,510</u> | <u>19,321</u> |
| Total other financing sources (uses) | <u>1,025,189</u> | <u>1,025,189</u> | <u>1,044,510</u> | <u>19,321</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | 70,131 | <u>\$ 70,131</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>1,814,846</u> | |
| End of year | | | <u>\$ 1,884,977</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
2007 Refunding Revenue Bonds SBRPCA Debt Service Fund
For the Year Ended June 30, 2024

| | Budgeted Amounts | | Actual | Variance with |
|---|------------------|------------------|-------------------|-----------------|
| | Original | Final | Amounts | Final Budget |
| REVENUES: | | | | |
| Use of money and property | \$ - | \$ - | \$ 9,420 | \$ 9,420 |
| Total revenues | <u>-</u> | <u>-</u> | <u>9,420</u> | <u>9,420</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | 125,000 | 125,000 | 125,000 | - |
| Interest and fiscal charges | <u>62,545</u> | <u>62,545</u> | <u>61,809</u> | <u>736</u> |
| Total expenditures | <u>187,545</u> | <u>187,545</u> | <u>186,809</u> | <u>736</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>(187,545)</u> | <u>(187,545)</u> | <u>(177,389)</u> | <u>10,156</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | <u>187,545</u> | <u>187,545</u> | <u>184,271</u> | <u>(3,274)</u> |
| Total other financing sources (uses) | <u>187,545</u> | <u>187,545</u> | <u>184,271</u> | <u>(3,274)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | 6,882 | <u>\$ 6,882</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>216,760</u> | |
| End of year | | | <u>\$ 223,642</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
2014 Taxable Lease Revenue Refunding Bonds Debt Service Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|------------------|-------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Use of money and property | \$ - | \$ - | \$ 2 | \$ 2 |
| Total revenues | <u>-</u> | <u>-</u> | <u>2</u> | <u>2</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | 70,000 | 70,000 | 70,000 | - |
| Interest and fiscal charges | <u>438,444</u> | <u>438,444</u> | <u>438,694</u> | <u>(250)</u> |
| Total expenditures | <u>508,444</u> | <u>508,444</u> | <u>508,694</u> | <u>(250)</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>(508,444)</u> | <u>(508,444)</u> | <u>(508,692)</u> | <u>(248)</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | <u>508,444</u> | <u>508,444</u> | <u>507,480</u> | <u>(964)</u> |
| Total other financing sources (uses) | <u>508,444</u> | <u>508,444</u> | <u>507,480</u> | <u>(964)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | (1,212) | <u>\$ (1,212)</u> |
| FUND BALANCE (DEFICIT): | | | | |
| Beginning of year | | | <u>7</u> | |
| End of year | | | <u>\$ (1,205)</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
2017 Lease Financing Bonds Debt Service Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|------------------|------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | \$ 285,000 | \$ 285,000 | \$ 285,000 | \$ - |
| Interest and fiscal charges | 2,950 | 2,950 | 2,950 | - |
| Total expenditures | <u>287,950</u> | <u>287,950</u> | <u>287,950</u> | <u>-</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>(287,950)</u> | <u>(287,950)</u> | <u>(287,950)</u> | <u>-</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | <u>287,950</u> | <u>287,950</u> | <u>287,950</u> | <u>-</u> |
| Total other financing sources (uses) | <u>287,950</u> | <u>287,950</u> | <u>287,950</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>-</u> | |
| End of year | | | <u>\$ -</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
2020 Taxable Pension Obligation Bonds Debt Service Fund
For the Year Ended June 30, 2024

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|------------------|------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Final Budget</u> |
| REVENUES: | | | | |
| Charges for services | \$ 5,543,563 | \$ 5,543,563 | \$ 5,541,063 | \$ (2,500) |
| Use of money and property | - | - | 26,574 | 26,574 |
| Total revenues | <u>5,543,563</u> | <u>5,543,563</u> | <u>5,567,637</u> | <u>24,074</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | 3,285,063 | 3,285,063 | 3,285,063 | - |
| Interest and fiscal charges | <u>2,258,500</u> | <u>2,258,500</u> | <u>2,258,750</u> | <u>(250)</u> |
| Total expenditures | <u>5,543,563</u> | <u>5,543,563</u> | <u>5,543,813</u> | <u>(250)</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>-</u> | <u>-</u> | <u>23,824</u> | <u>23,824</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | - | - | 2,750 | 2,750 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>2,750</u> | <u>2,750</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>26,574</u> | <u>\$ 26,574</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>20,974</u> | |
| End of year | | | <u>\$ 47,548</u> | |

City of Gardena
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
2021 Lease Revenue Bonds Debt Service Fund
For the Year Ended June 30, 2024

| | Budgeted Amounts | | Actual | Variance with |
|---|------------------------|------------------------|----------------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| REVENUES: | | | | |
| Use of money and property | \$ - | \$ - | \$ 591,892 | \$ 591,892 |
| Total revenues | <u>-</u> | <u>-</u> | <u>591,892</u> | <u>591,892</u> |
| EXPENDITURES: | | | | |
| Debt service: | | | | |
| Principal retirement | 465,000 | 465,000 | 465,000 | - |
| Interest and fiscal charges | <u>478,500</u> | <u>478,500</u> | <u>478,500</u> | <u>-</u> |
| Total expenditures | <u>943,500</u> | <u>943,500</u> | <u>943,500</u> | <u>-</u> |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | <u>(943,500)</u> | <u>(943,500)</u> | <u>(351,608)</u> | <u>591,892</u> |
| OTHER FINANCING | | | | |
| SOURCES (USES): | | | | |
| Transfers in | 943,500 | 943,500 | 943,500 | - |
| Transfers out | <u>(10,944,000)</u> | <u>(10,944,000)</u> | <u>(15,350)</u> | <u>10,928,650</u> |
| Total other financing sources (uses) | <u>(10,000,500)</u> | <u>(10,000,500)</u> | <u>928,150</u> | <u>10,928,650</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (10,944,000)</u> | <u>\$ (10,944,000)</u> | 576,542 | <u>\$ 11,520,542</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | <u>11,696,632</u> | |
| End of year | | | <u>\$ 12,273,174</u> | |

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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INTERNAL SERVICE FUNDS

The Internal Service Fund accounts for financing of goods and services provided by one department to other departments of the City on a cost-reimbursement basis.

Internal Service Funds include:

Liability Insurance Fund - To finance and account for the City's general liability claims program.

Workers' Compensation Fund - To finance and account for the workers' compensation claims program.

Health Benefit Fund - To finance and account for the health benefit claims program.

City of Gardena
Combining Schedule of Net Position
Internal Service Funds
June 30, 2024

| | <u>Liability Insurance</u> | <u>Workers' Compensation</u> | <u>Health Benefit</u> | <u>Total</u> |
|---|--------------------------------|----------------------------------|---------------------------|-----------------------|
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and investments | \$ 3,656,688 | \$ 2,105,747 | \$ 5,731,937 | \$ 11,494,372 |
| Account receivables | 7,917 | - | 1,976 | 9,893 |
| Prepaid items and deposits | 299 | 69,542 | 17,139 | 86,980 |
| Total current assets | <u>3,664,904</u> | <u>2,175,289</u> | <u>5,751,052</u> | <u>11,591,245</u> |
| Total assets | <u>3,664,904</u> | <u>2,175,289</u> | <u>5,751,052</u> | <u>11,591,245</u> |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | 201,536 | - | 1,810 | 203,346 |
| Accrued liabilities | - | 59,079 | 19,264 | 78,343 |
| Salaries and benefits payable | 886 | 1,608 | - | 2,494 |
| Claims payable, due within one year | <u>1,178,705</u> | <u>2,028,470</u> | <u>707,920</u> | <u>3,915,095</u> |
| Total current liabilities | <u>1,381,127</u> | <u>2,089,157</u> | <u>728,994</u> | <u>4,199,278</u> |
| Long-term liabilities: | | | | |
| Claims payable, due in more than one year | <u>1,651,818</u> | <u>10,142,351</u> | <u>-</u> | <u>11,794,169</u> |
| Total long-term liabilities | <u>1,651,818</u> | <u>10,142,351</u> | <u>-</u> | <u>11,794,169</u> |
| Total liabilities | <u>3,032,945</u> | <u>12,231,508</u> | <u>728,994</u> | <u>15,993,447</u> |
| NET POSITION | | | | |
| Unrestricted (deficit) | <u>631,959</u> | <u>(10,056,219)</u> | <u>5,022,058</u> | <u>(4,402,202)</u> |
| Total net position | <u>\$ 631,959</u> | <u>\$ (10,056,219)</u> | <u>\$ 5,022,058</u> | <u>\$ (4,402,202)</u> |

City of Gardena
Combining Schedule of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
For the year ended June 30, 2024

| | <u>Liability Insurance</u> | <u>Workers' Compensation</u> | <u>Health Benefit</u> | <u>Total</u> |
|--|--------------------------------|----------------------------------|---------------------------|-----------------------|
| OPERATING REVENUES: | | | | |
| Charges for services | \$ 1,349,585 | \$ 1,437,241 | \$ 10,781,450 | \$ 13,568,276 |
| Other | <u>201,450</u> | <u>15,375</u> | <u>821,263</u> | <u>1,038,088</u> |
| Total operating revenues | <u>1,551,035</u> | <u>1,452,616</u> | <u>11,602,713</u> | <u>14,606,364</u> |
| OPERATING EXPENSES: | | | | |
| Salaries and benefits | 38,175 | 83,288 | - | 121,463 |
| Insurance claims | 1,278,663 | 805,365 | 3,635,222 | 5,719,250 |
| General and administrative | 1,374,864 | 480,627 | 6,036,251 | 7,891,742 |
| Other operating expenses | <u>105,413</u> | <u>92,158</u> | <u>202,199</u> | <u>399,770</u> |
| Total operating expenses | <u>2,797,115</u> | <u>1,461,438</u> | <u>9,873,672</u> | <u>14,132,225</u> |
| OPERATING INCOME | <u>(1,246,080)</u> | <u>(8,822)</u> | <u>1,729,041</u> | <u>474,139</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | |
| Interest income | <u>74,547</u> | <u>45,728</u> | <u>153,624</u> | <u>273,899</u> |
| Total non-operating revenues (expenses) | <u>74,547</u> | <u>45,728</u> | <u>153,624</u> | <u>273,899</u> |
| INCOME BEFORE TRANSFERS | <u>(1,171,533)</u> | <u>36,906</u> | <u>1,882,665</u> | <u>748,038</u> |
| Transfers in | 986,852 | 1,400,000 | - | 2,386,852 |
| Transfers out | <u>-</u> | <u>-</u> | <u>(1,286,852)</u> | <u>(1,286,852)</u> |
| Total transfers | <u>986,852</u> | <u>1,400,000</u> | <u>(1,286,852)</u> | <u>1,100,000</u> |
| Change in net position | <u>(184,681)</u> | <u>1,436,906</u> | <u>595,813</u> | <u>1,848,038</u> |
| Net position (deficit), beginning of year | <u>816,640</u> | <u>(11,493,125)</u> | <u>4,426,245</u> | <u>(6,250,240)</u> |
| Net position (deficit), end of year | <u>\$ 631,959</u> | <u>\$ (10,056,219)</u> | <u>\$ 5,022,058</u> | <u>\$ (4,402,202)</u> |

City of Gardena
Combining Schedule of Cash Flows
All Internal Service Funds
For the year ended June 30, 2024

| | Liability Insurance | Workers' Compensation | Health Benefit | Total |
|---|------------------------|--------------------------|---------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Receipts from users | \$ 1,347,403 | \$ 1,437,241 | \$ 10,779,474 | \$ 13,564,118 |
| Receipts from claims and recoveries | 201,450 | 15,375 | 821,263 | 1,038,088 |
| Payments for insurance claims | (1,962,429) | (2,903,224) | (3,603,660) | (8,469,313) |
| Payment to suppliers | (1,628,362) | (613,950) | (6,248,164) | (8,490,476) |
| Net cash provided (used by) operating activities | <u>(2,041,938)</u> | <u>(2,064,558)</u> | <u>1,748,913</u> | <u>(2,357,583)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | |
| Transfers from other funds | 986,852 | 1,400,000 | - | 2,386,852 |
| Transfers to other funds | - | - | (1,286,852) | (1,286,852) |
| Net cash provided (used by) non-capital financing activities | <u>986,852</u> | <u>1,400,000</u> | <u>(1,286,852)</u> | <u>1,100,000</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received | 74,547 | 45,728 | 153,624 | 273,899 |
| Net cash provided (used by) investing activities | <u>74,547</u> | <u>45,728</u> | <u>153,624</u> | <u>273,899</u> |
| Net increase (decrease) in cash and cash equivalents | (980,539) | (618,830) | 615,685 | (983,684) |
| Cash and equivalents, beginning of year | 4,637,227 | 2,724,577 | 5,116,252 | 12,478,056 |
| Cash and equivalents, end of year | <u>\$ 3,656,688</u> | <u>\$ 2,105,747</u> | <u>\$ 5,731,937</u> | <u>\$ 11,494,372</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED BY) OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ (1,246,080) | \$ (8,822) | \$ 1,729,041 | \$ 474,139 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Changes in operating assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable | (2,182) | - | (1,976) | (4,158) |
| (Increase) decrease in prepaid items and deposits | 1,326 | (67,396) | (5,533) | (71,603) |
| Increase (decrease) in accounts payable | 108,126 | (736) | (4) | 107,386 |
| Increase (decrease) in accrued liabilities | (257,537) | 26,967 | (4,177) | (234,747) |
| Increase (decrease) in salaries and benefits payable | 886 | 1,608 | - | 2,494 |
| Increase (decrease) in claims payable | (646,477) | (2,016,179) | 31,562 | (2,631,094) |
| Total adjustments | <u>(795,858)</u> | <u>(2,055,736)</u> | <u>19,872</u> | <u>(2,831,722)</u> |
| Net cash provided (used) by operating activities | <u>\$ (2,041,938)</u> | <u>\$ (2,064,558)</u> | <u>\$ 1,748,913</u> | <u>\$ (2,357,583)</u> |

City of Gardena

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For the Year Ended June 30, 2024*



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City of Gardena

*Annual Comprehensive Financial Report
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STATISTICAL SECTION

Fiscal Year 2023-24



STATISTICAL SECTION

Fiscal Year 2023-24



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CITY OF GARDENA STATISTICAL SECTION

Fiscal Year 2023-24



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

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City of Gardena

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City of Gardena
Net Position by Component⁽¹⁾
Last Ten Fiscal Years Ended June 30, 2024
(accrual basis of accounting)

| | Fiscal Year | | | | |
|---|----------------|-----------------|----------------|-----------------|-----------------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
| Governmental Activities | | | | | |
| Net Investment in Capital Assets | \$ 54,842,470 | \$ 43,557,695 | \$ 40,126,502 | \$ 28,550,313 | \$ 30,055,713 |
| Restricted for: | | | | | |
| Debt Service | 2,162,116 | 1,994,718 | 1,617,913 | 1,681,507 | 1,708,162 |
| Employment and Training Services | - | - | - | - | - |
| Law Enforcement | 1,046,383 | 1,414,499 | 1,459,666 | 1,593,265 | 1,080,052 |
| Local Street Improvements | 8,671,919 | 14,126,722 | 10,385,580 | 9,329,940 | 7,956,523 |
| Economic Development | 5,971,740 | 6,965,240 | 6,914,470 | 5,783,794 | 4,393,701 |
| Capital Projects | 17,981,086 | 301,897 | 273,887 | 273,887 | 273,887 |
| Human Services | 30,747 | 1,219,550 | 1,014,200 | 662,807 | 689,290 |
| Community Development | 105,508 | - | - | - | - |
| Total Restricted: | 35,969,499 | 26,022,626 | 21,665,716 | 19,325,200 | 16,101,615 |
| Unrestricted ⁽²⁾ | (119,308,822) | (115,019,564) | (95,499,040) | (114,185,399) | (126,640,099) |
| Total governmental activities net position | (\$28,496,853) | (\$45,439,243) | (\$33,706,822) | (\$66,309,886) | (\$80,482,771) |
| Business-type Activities | | | | | |
| Net Investment in Capital Assets | \$81,127,691 | \$59,138,198 | \$59,701,427 | \$60,014,796 | \$50,474,813 |
| Unrestricted ⁽²⁾ | (30,126,568) | (32,642,965) | (33,216,568) | (34,052,901) | (32,350,671) |
| Total business-type activities net position | \$51,001,123 | \$26,495,233 | \$26,484,859 | \$25,961,895 | \$18,124,142 |
| Primary Government | | | | | |
| Net Investment in Capital Assets | \$135,970,161 | \$102,695,893 | \$99,827,929 | \$88,565,109 | \$80,530,526 |
| Restricted | 35,969,499 | 26,022,626 | 21,665,716 | 19,325,200 | 16,101,615 |
| Unrestricted ⁽²⁾ | (149,435,390) | (147,662,529) | (128,715,608) | (148,238,300) | (158,990,770) |
| Total Primary Government Net Position: | \$ 22,504,270 | \$ (18,944,010) | \$ (7,221,963) | \$ (40,347,991) | \$ (62,358,629) |

NOTE: ⁽¹⁾ Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets, restricted, and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of California or the federal government, places a restriction on how the revenues may be used, or (2) enabling legislation is enacted by the City.

City of Gardena
Net Position by Component (Continued) ⁽¹⁾
Last Ten Fiscal Years Ended June 30, 2024
(accrual basis of accounting)

| | Fiscal Year | | | | |
|---|-----------------|------------------------|-----------------|----------------|----------------|
| | 2018-19 | 2017-18 ⁽²⁾ | 2016-17 | 2015-16 | 2014-15 |
| Governmental Activities | | | | | |
| Net Investment in Capital Assets | \$ 47,404,733 | \$ 27,748,135 | \$ 28,138,906 | \$ 27,897,717 | \$ 26,430,711 |
| Restricted for: | | | | | |
| Debt Service | 1,669,313 | 1,916,945 | 1,924,432 | 2,679,363 | 2,965,697 |
| Employment and Training Services | - | 5,287 | 43,611 | 164,116 | 300,190 |
| Law Enforcement | 1,344,114 | 921,976 | 914,062 | 1,251,314 | 1,701,810 |
| Local Street Improvements | 7,130,678 | 6,060,770 | 6,205,701 | 7,072,378 | 7,930,518 |
| Local Street Improvements | 5,306,507 | 6,006,024 | 1,986,202 | 2,394,395 | 2,292,714 |
| Economic Development | 295,912 | 571,089 | 295,912 | 301,546 | - |
| Other Purposes | 657,424 | 633,275 | 651,830 | 289,859 | 447,605 |
| Specific Projects and Programs | - | - | - | - | - |
| Total Restricted: | 16,403,948 | 16,115,366 | 12,021,750 | 14,152,971 | 15,638,534 |
| Unrestricted | (131,787,090) | (107,886,487) | (99,400,392) | (60,913,888) | (67,531,463) |
| Total governmental activities net position | (\$67,978,409) | (\$64,022,986) | (\$59,239,736) | (\$18,863,200) | (\$25,462,218) |
| Business-type Activities | | | | | |
| Net Investment in Capital Assets | \$53,054,448 | \$56,261,253 | \$60,150,166 | \$62,151,750 | \$67,684,810 |
| Unrestricted | (29,646,082) | (27,969,730) | (27,390,162) | (21,068,543) | (18,107,410) |
| Total business-type activities net position | \$23,408,366 | \$28,291,523 | \$32,760,004 | \$41,083,207 | \$49,577,400 |
| Primary Government | | | | | |
| Net Investment in Capital Assets | \$100,459,181 | \$84,009,388 | \$88,289,072 | \$90,049,467 | \$94,115,521 |
| Restricted | 16,403,948 | 16,115,366 | 12,021,750 | 14,152,971 | 15,638,534 |
| Unrestricted | (161,433,172) | (135,817,893) | (126,790,554) | (81,982,431) | (85,638,873) |
| Total Primary Government Net Position: | \$ (44,570,043) | \$ (35,693,139) | \$ (26,479,732) | \$ 22,220,007 | \$ 24,115,182 |

NOTE: ⁽¹⁾ Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets, restricted, and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of California or the federal government, places a restriction on how the revenues may be used, or (2) enabling legislation is enacted by the City.

⁽²⁾ 2017 balances were restated due to implementation of GASB 75

City of Gardena
Changes in Net Position
Last Ten Fiscal Years Ended June 30, 2024
(accrual basis of accounting)

| | Fiscal Year | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
| Expenses | | | | | |
| Governmental Activities | | | | | |
| General Government | \$ 10,765,058 | \$ 7,470,021 | \$ 7,771,663 | \$ 7,807,099 | \$ 7,383,173 |
| Public Safety | 53,473,334 | 77,971,300 | 27,964,662 | 47,363,640 | 47,760,821 |
| Public Works | 11,783,411 | 10,737,606 | 11,239,762 | 7,543,698 | 10,958,845 |
| Recreation and Human Services | 8,503,950 | 8,229,820 | 7,566,226 | 6,766,739 | 6,600,989 |
| Community Development | 5,022,928 | 2,266,794 | 5,946,949 | 2,986,934 | 2,692,644 |
| Interest and fiscal charges | 3,233,912 | 3,773,164 | 3,888,463 | 2,532,013 | 1,156,041 |
| Total governmental activities expenses: | 92,782,593 | 110,448,705 | 64,377,725 | 75,000,123 | 76,552,513 |
| Business-type Activities | | | | | |
| GTrans | 31,973,093 | 28,643,376 | 27,966,497 | 29,505,837 | 31,024,629 |
| Sewer | 1,723,699 | 1,466,607 | 1,423,680 | 1,190,734 | 1,651,788 |
| Total business-type activities expenses: | 33,696,792 | 30,109,983 | 29,390,177 | 30,696,571 | 32,676,417 |
| Total primary government expenses: | 126,479,385 | 140,558,688 | 93,767,902 | 105,696,694 | 109,228,930 |
| Program Revenues | | | | | |
| Governmental Activities | | | | | |
| Charges for services: | | | | | |
| General Government | 10,785,228 | 4,149,501 | 8,769,328 | 5,333,187 | 4,072,004 |
| Public Safety | 2,694,787 | 1,251,096 | 1,236,057 | 1,240,360 | 1,338,121 |
| Public Works | 3,112,536 | 396,408 | 534,045 | 378,834 | 351,732 |
| Recreation and Human Services | 632,632 | 3,647,400 | 3,647,094 | 2,750,536 | 3,801,562 |
| Community Development | 939,062 | 2,521,913 | 3,139,836 | 2,499,553 | 2,246,297 |
| Interest and fiscal charges | - | - | - | - | - |
| Operating Grants and Contributions | 8,113,744 | 5,814,708 | 4,081,043 | 14,663,306 | 3,351,864 |
| Capital Grants and Contributions | 5,535,276 | 3,329,828 | 2,511,878 | 3,017,989 | 1,621,611 |
| Total governmental activities program revenues: | 31,813,265 | 21,110,854 | 23,919,281 | 29,883,765 | 16,783,191 |
| Business-type Activities | | | | | |
| Charges for services: | | | | | |
| GTrans | 1,947,714 | 1,793,580 | 1,643,970 | 135,875 | 1,766,952 |
| Sewer | 2,545,381 | 2,473,501 | 2,610,910 | 2,685,365 | 2,323,753 |
| Operating Grants and Contributions | 27,682,663 | 22,744,442 | 22,018,364 | 20,725,314 | 21,277,188 |
| Capital Grants and Contributions | 25,560,140 | 3,186,920 | 3,915,704 | 14,856,026 | 1,962,998 |
| Total business-type activities program revenues: | 57,735,898 | 30,198,443 | 30,188,948 | 38,402,580 | 27,330,891 |
| Total primary government revenues: | \$ 89,549,163 | \$ 51,309,297 | \$ 54,108,229 | \$ 68,286,345 | \$ 44,114,082 |

City of Gardena
Changes in Net Position (Continued)
Last Ten Fiscal Years Ended June 30, 2024
(accrual basis of accounting)

| | Fiscal Year | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| Expenses | | | | | |
| Governmental Activities | | | | | |
| General Government | \$ 8,609,254 | \$ 6,177,468 | \$ 5,848,247 | \$ 5,730,664 | \$ 6,239,825 |
| Public Safety | 43,617,238 | 41,420,762 | 38,700,824 | 36,304,203 | 35,912,110 |
| Public Works | 11,717,321 | 7,120,106 | 6,956,766 | 8,545,467 | 9,846,657 |
| Recreation and Human Services | 6,395,004 | 9,742,993 | 9,154,921 | 6,777,838 | 6,677,536 |
| Community Development | 2,662,554 | 2,938,656 | 2,796,216 | 2,538,835 | 2,675,341 |
| Interest and fiscal charges | 1,191,118 | 1,241,054 | 1,382,078 | 1,365,398 | 1,805,649 |
| Total governmental activities expenses: | 74,192,489 | 68,641,039 | 64,839,052 | 61,262,405 | 63,157,118 |
| Business-type Activities | | | | | |
| GTrans | 28,646,739 | 27,804,739 | 28,195,640 | 26,410,211 | 26,643,082 |
| Sewer | 1,512,189 | 1,432,695 | 1,760,303 | 1,046,864 | 1,021,131 |
| Total business-type activities expenses: | 30,158,928 | 29,237,434 | 29,955,943 | 27,457,075 | 27,664,213 |
| Total primary government expenses: | 104,351,417 | 97,878,473 | 94,794,995 | 88,719,480 | 90,821,331 |
| Program Revenues | | | | | |
| Governmental Activities | | | | | |
| Charges for services: | | | | | |
| General Government | 4,107,289 | 3,864,795 | 3,504,735 | 3,298,306 | 3,022,929 |
| Public Safety | 1,862,764 | 1,312,945 | 1,422,001 | 1,174,116 | 1,337,761 |
| Public Works | 351,463 | 418,667 | 615,289 | 513,495 | 340,541 |
| Recreation and Human Services | 2,962,339 | 2,685,240 | 2,979,625 | 2,315,212 | 2,238,445 |
| Community Development | 1,687,652 | 1,724,501 | 1,771,754 | 2,187,082 | 1,432,560 |
| Interest and fiscal charges | - | - | - | - | - |
| Operating Grants and Contributions | 3,142,207 | 3,719,048 | 2,048,938 | 2,067,123 | 2,963,405 |
| Capital Grants and Contributions | 2,037,030 | 2,002,799 | 1,268,576 | 1,918,489 | 7,167,801 |
| Total governmental activities program revenues: | 16,150,744 | 15,727,995 | 13,610,918 | 13,473,823 | 18,503,442 |
| Business-type Activities | | | | | |
| Charges for services: | | | | | |
| GTrans | 2,382,758 | 2,459,105 | 2,482,516 | 2,685,573 | 3,346,233 |
| Sewer | 2,016,346 | 1,790,296 | 954,552 | 673,199 | 727,054 |
| Operating Grants and Contributions | 20,612,788 | 19,855,368 | 17,462,145 | 16,905,476 | 17,353,740 |
| Capital Grants and Contributions | 1,086,741 | 576,031 | 3,120,351 | 1,850,968 | 832,350 |
| Total business-type activities program revenues: | 26,098,633 | 24,680,800 | 24,019,564 | 22,115,216 | 22,259,377 |
| Total primary government revenues: | \$ 42,249,377 | \$ 40,408,795 | \$ 37,630,482 | \$ 35,589,039 | \$ 40,762,819 |

City of Gardena
Changes in Net Position (Continued)
Last Ten Fiscal Years Ended June 30, 2024
(accrual basis of accounting)

| | Fiscal Year | | | | |
|--|----------------------|------------------------|----------------------|----------------------|------------------------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
| Net (expense)/revenue: ⁽¹⁾ | | | | | |
| Governmental activities | (60,969,328) | (89,337,851) | (40,458,444) | (46,089,053) | (59,769,322) |
| Business-type activities | 24,039,106 | 88,460 | 798,771 | 7,676,625 | (5,345,526) |
| Total net revenues (expenses): | <u>(36,930,222)</u> | <u>(89,249,391)</u> | <u>(39,659,673)</u> | <u>(38,412,428)</u> | <u>(65,114,848)</u> |
| General Revenue and Other Changes in Net Position | | | | | |
| Governmental activities | | | | | |
| Taxes: | | | | | |
| Property taxes | 10,141,426 | 9,985,883 | 9,186,838 | 8,799,364 | 8,205,539 |
| Sales tax | 28,056,992 | 29,662,286 | 27,908,699 | 23,760,125 | 12,440,147 |
| Business license | 3,477,728 | 2,733,939 | 2,647,094 | 2,508,287 | 2,438,304 |
| Utility user taxes | 6,404,308 | 6,317,851 | 5,481,395 | 4,970,799 | 4,801,229 |
| Franchise taxes | 3,724,876 | 3,275,380 | 3,075,659 | 2,809,101 | 2,816,277 |
| Card club taxes | 8,910,456 | 8,633,144 | 10,544,947 | 3,999,147 | 4,874,457 |
| Other taxes | 4,819,341 | 5,882,066 | 4,626,009 | 3,764,716 | 3,920,393 |
| Vehicle license - unrestricted | 8,558,629 | 8,073,890 | 7,485,678 | 7,203,563 | 6,788,130 |
| Investment income | 2,260,394 | 1,881,428 | (1,520,476) | (57,164) | 1,036,057 |
| Miscellaneous | 1,399,408 | 643,709 | 3,281,484 | 2,730,183 | 690,353 |
| Gain on sale of assets | - | - | - | (190,979) | (863,795) |
| Transfers | 158,160 | 515,854 | 344,181 | (35,204) | 117,869 |
| Total governmental activities | <u>77,911,718</u> | <u>77,605,430</u> | <u>73,061,508</u> | <u>60,261,938</u> | <u>47,264,960</u> |
| Business-type activities | | | | | |
| Investment income | 624,944 | 437,768 | 68,374 | 125,924 | 162,760 |
| Miscellaneous | - | - | - | - | - |
| Gain (loss) on sale of assets | - | - | - | - | 16,411 |
| Transfers | (158,160) | (515,854) | (344,181) | 35,204 | (117,869) |
| Total business-type activities: | <u>466,784</u> | <u>(78,086)</u> | <u>(275,807)</u> | <u>161,128</u> | <u>61,302</u> |
| Total primary government: | <u>78,378,502</u> | <u>77,527,344</u> | <u>72,785,701</u> | <u>60,423,066</u> | <u>47,326,262</u> |
| Change in Net Position | | | | | |
| Governmental activities | 16,942,390 | (11,732,421) | 32,603,064 | 14,172,885 | (12,504,362) |
| Business-type activities | 24,505,890 | 10,374 | 522,964 | 7,837,753 | (5,284,224) |
| Total primary government: | <u>\$ 41,448,280</u> | <u>\$ (11,722,047)</u> | <u>\$ 33,126,028</u> | <u>\$ 22,010,638</u> | <u>\$ (17,788,586)</u> |

- ⁽¹⁾ Net (expense)/revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program is supported with its own fees and program specific grants versus its reliance upon funding from taxes and other general revenues.
- A number in parentheses are net expenses, indicating that expenses were greater than program revenues and therefore, general revenues were needed to finance that function or program.
 - Numbers without parentheses are net revenues, meaning that program revenues were more than sufficient to cover expenses.

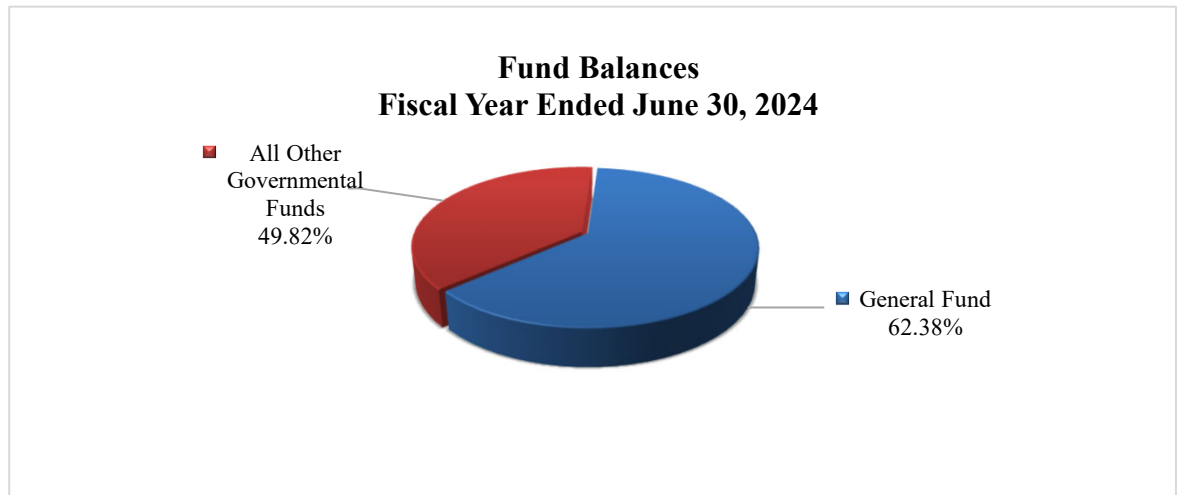
City of Gardena
Changes in Net Position (Continued)
Last Ten Fiscal Years Ended June 30, 2024
(accrual basis of accounting)

| | Fiscal Year | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| Net (expense)/revenue: ⁽¹⁾ | | | | | |
| Governmental activities | (58,041,745) | (52,913,044) | (51,228,234) | (47,788,582) | (44,653,676) |
| Business-type activities | (4,060,295) | (4,556,634) | (5,936,379) | (5,341,859) | (5,404,836) |
| Total net revenues (expenses): | (62,102,040) | (57,469,678) | (57,164,613) | (53,130,441) | (50,058,512) |
| General Revenue and Other Changes in Net Position | | | | | |
| Governmental activities | | | | | |
| Taxes: | | | | | |
| Property taxes | 7,735,545 | 7,150,957 | 7,130,426 | 6,729,849 | 6,402,520 |
| Sales tax | 13,466,178 | 11,006,901 | 11,204,697 | 11,227,326 | 9,965,476 |
| Business license | 2,843,375 | 2,727,532 | 2,606,279 | 2,536,438 | 2,547,148 |
| Utility user taxes | 4,955,645 | 5,088,450 | 5,147,736 | 5,212,410 | 5,335,375 |
| Franchise taxes | 2,777,572 | 2,609,219 | 2,440,108 | 2,534,820 | 2,417,342 |
| Card club taxes | 8,101,583 | 8,071,001 | 8,975,991 | 9,057,202 | 9,517,550 |
| Other taxes | 4,354,725 | 3,985,315 | 3,855,705 | 3,479,372 | 3,136,222 |
| Vehicle license - unrestricted | 6,378,321 | 5,994,920 | 5,677,909 | 5,445,385 | 5,166,984 |
| Investment income | 1,061,732 | 158,902 | 129,187 | 499,279 | 248,773 |
| Miscellaneous | 1,384,272 | 1,134,729 | 2,261,772 | 2,566,919 | 3,329,396 |
| Gain on sale of assets | 10,622 | 201,560 | 883,201 | 1,877,151 | - |
| Transfers | 978,428 | 38,632 | 9,898 | 3,221,449 | 200,846 |
| Total governmental activities | 54,047,998 | 48,168,118 | 50,322,909 | 54,387,600 | 48,267,632 |
| Business-type activities | | | | | |
| Investment income | 155,566 | 124,243 | 77,618 | 55,492 | 24,196 |
| Miscellaneous | - | 2,542 | 18,512 | 13,623 | 4,370 |
| Gain (loss) on sale of assets | - | - | - | - | - |
| Transfers | (978,428) | (38,632) | (9,898) | (3,221,449) | (200,846) |
| Total business-type activities: | (822,862) | 88,153 | 86,232 | (3,152,334) | (172,280) |
| Total primary government: | 53,225,136 | 48,256,271 | 50,409,141 | 51,235,266 | 48,095,352 |
| Change in Net Position | | | | | |
| Governmental activities | (3,993,747) | (4,744,926) | (905,325) | 6,599,018 | 3,613,956 |
| Business-type activities | (4,883,157) | (4,468,481) | (5,850,147) | (8,494,193) | (5,577,116) |
| Total primary government: | \$ (8,876,904) | \$ (9,213,407) | \$ (6,755,472) | \$ (1,895,175) | \$ (1,963,160) |

- ⁽¹⁾ Net (expense)/revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program is supported with its own fees and program specific grants versus its reliance upon funding from taxes and other general revenues.
- A number in parentheses are net expenses, indicating that expenses were greater than program revenues and therefore, general revenues were needed to finance that function or program.
 - Numbers without parentheses are net revenues, meaning that program revenues were more than sufficient to cover expenses.

City of Gardena
Fund Balances of Governmental Funds
Last Ten Fiscal Years Ended June 30, 2024
(modified accrual basis of accounting)

| | | Fiscal Year | | | | |
|-------------------------------------|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
| General Fund | | | | | | |
| Nond spendable | (1) | \$ 346,983 | \$ 327,406 | \$ 352,425 | \$ 1,214,022 | \$ 302,361 |
| Restricted | (1) | - | - | - | - | - |
| Committed | (1) | 33,309,406 | 26,848,674 | 26,936,620 | 18,697,703 | 7,310,676 |
| Assigned | (1) | 25,660,594 | 22,662,517 | 14,236,728 | 8,670,503 | 2,848,416 |
| Unassigned | (1) | 300,000 | 300,000 | 300,001 | 200,000 | 173,122 |
| Total General Fund: | | <u>\$59,616,983</u> | <u>\$50,138,597</u> | <u>\$41,825,774</u> | <u>\$28,782,228</u> | <u>\$10,634,575</u> |
| All Other Governmental Funds | | | | | | |
| Nond spendable | (1) | \$ 9,764 | \$ 311,097 | \$ 329,979 | \$ 342,428 | \$ 350,432 |
| Restricted | (1) | 29,675,971 | 36,402,832 | 31,699,951 | 16,660,769 | 15,682,481 |
| Committed | (1) | 301,894 | - | - | - | - |
| Assigned | (1) | - | - | - | - | - |
| Unassigned | (1) | 5,969,329 | (347,129) | (185,700) | (1,298,092) | (81,218) |
| Total all other governmental funds: | | <u>\$ 35,956,958</u> | <u>\$ 36,366,800</u> | <u>\$ 31,844,230</u> | <u>\$ 15,705,105</u> | <u>\$ 15,951,695</u> |



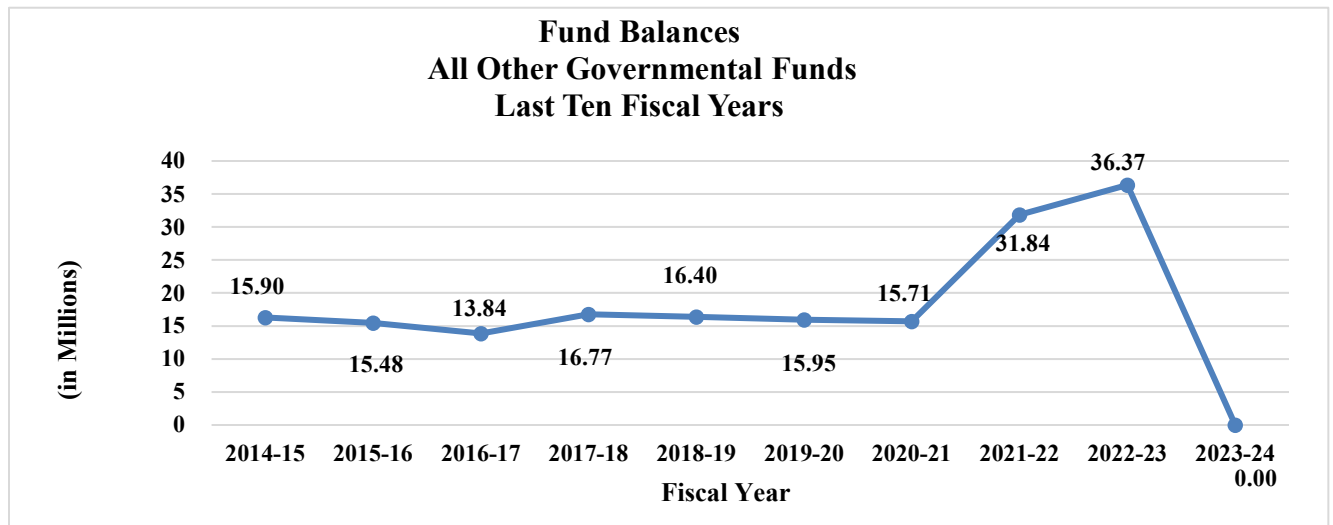
NOTES:

(1) New reporting requirements per GASB 54.

Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years Ended June 30, 2024
(modified accrual basis of accounting)

| | | Fiscal Year | | | | |
|-------------------------------------|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| General Fund | | | | | | |
| Nonspendable | (1) | \$ 333,803 | \$ 385,931 | \$ 294,133 | \$ 189,819 | \$ 179,244 |
| Restricted | (1) | - | 5,287 | 43,611 | 164,116 | 327,752 |
| Committed | (1) | 13,287,448 | 19,315,675 | 19,413,135 | 17,542,367 | 7,274,423 |
| Assigned | (1) | 2,622,256 | 3,609,547 | 3,936,266 | 2,773,686 | 7,579,856 |
| Unassigned | (1) | 271,377 | 200,000 | 200,000 | 200,000 | 400,362 |
| Total General Fund: | | <u>\$16,514,884</u> | <u>\$23,516,440</u> | <u>\$23,887,145</u> | <u>\$20,869,988</u> | <u>\$15,761,637</u> |
| All Other Governmental Funds | | | | | | |
| Nonspendable | (1) | \$ 308,741 | \$ 16,769,655 | \$ - | \$ - | \$ 4,734 |
| Restricted | (1) | 16,089,466 | - | 10,073,376 | 11,726,127 | 13,048,054 |
| Committed | (1) | - | - | 3,765,323 | 3,776,154 | 3,051,323 |
| Assigned | (1) | - | - | - | (20,809) | 179,079 |
| Assigned | (1) | - | - | - | - | - |
| Total all other governmental funds: | | <u>\$ 16,398,207</u> | <u>\$ 16,769,655</u> | <u>\$ 13,838,699</u> | <u>\$ 15,481,472</u> | <u>\$ 16,283,190</u> |



NOTES:

(1) New reporting requirements per GASB 54.

Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
Changes In Fund Balances - Governmental Funds
Last Ten Fiscal Years Ended June 30, 2024
(modified accrual basis of accounting)

| | Fiscal Year | | | | |
|---|---------------|---------------|---------------|------------------------|----------------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 ⁽²⁾ | 2019-20 |
| Revenues: | | | | | |
| Taxes | \$ 75,397,665 | \$ 74,247,538 | \$ 70,663,462 | \$ 57,968,745 | \$ 46,128,710 |
| Licenses and permits | 3,168,262 | 2,158,749 | 2,900,062 | 2,389,538 | 1,646,059 |
| Use of money and property | 3,265,756 | 1,881,431 | (1,517,780) | (56,416) | 1,036,059 |
| Intergovernmental | 13,372,447 | 12,265,983 | 13,689,853 | 16,142,006 | 7,157,208 |
| Fines, forfeitures, and penalties | 1,078,296 | 1,235,414 | 3,660,686 | 3,168,468 | 1,112,890 |
| Charges for services | 11,823,454 | 5,723,983 | 5,448,044 | 5,188,250 | 6,142,402 |
| Miscellaneous | 674,091 | 720,310 | 5,245,065 | 1,664,391 | 831,773 |
| Total Revenues: | 108,779,971 | 98,233,408 | 100,089,392 | 86,464,982 | 64,055,101 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 8,544,614 | 6,208,151 | 5,296,661 | 5,325,270 | 6,576,421 |
| Public safety | 48,263,127 | 42,327,977 | 41,545,473 | 37,558,085 | 41,295,066 |
| Public works | 9,087,374 | 8,435,997 | 7,868,811 | 6,776,073 | 8,372,502 |
| Recreation and Human resources | 7,353,343 | 8,221,690 | 7,318,062 | 6,232,436 | 6,155,882 |
| Community development | 4,190,330 | 2,837,108 | 3,061,632 | 2,789,072 | 2,474,928 |
| Capital outlay | 12,720,112 | 8,816,842 | 8,929,107 | 5,199,699 | 3,636,782 |
| Debt service: | | | | | |
| Principal | 4,976,825 | 5,052,989 | 3,850,985 | 1,173,158 | 967,696 |
| Interest and fiscal charges | 3,651,410 | 3,750,867 | 3,899,642 | 2,340,735 | 1,155,814 |
| Total Expenditures: | 98,787,135 | 85,651,621 | 81,770,373 | 67,394,528 | 70,635,091 |
| Excess of Revenues over (under) Expenditures | 9,992,836 | 12,581,787 | 18,319,019 | 19,070,454 | (6,579,990) |
| Other Financing Sources (Uses): | | | | | |
| Proceeds of long-term debt | - | - | - | - | - |
| Proceeds from sale of assets | 17,548 | 34,093 | 127,623 | 3,492 | 46,241 |
| Proceeds from debt issuance | - | - | 15,391,848 | 79,193,585 | - |
| Issuance of capital leases | - | - | - | - | - |
| Costs of Bond issuance | - | - | - | - | - |
| Contribution to pension trust | - | - | - | (78,731,264) | - |
| Issuance of new debt | - | 1,048,143 | - | - | - |
| Issuance discount | - | - | - | - | - |
| Issuance of loans | - | - | - | - | 86,223 |
| Transfers in | 18,476,483 | 18,089,299 | 16,400,118 | 12,724,862 | 7,476,706 |
| Transfers out | (19,418,323) | (18,917,929) | (21,055,937) | (14,360,066) | (7,356,001) |
| Total Other Financing Sources (Uses): | (924,292) | 253,606 | 10,863,652 | (1,169,391) | 253,169 |
| Net change in fund balances | \$ 9,068,544 | \$ 12,835,393 | \$ 29,182,671 | \$ 17,901,063 | \$ (6,326,821) |
| Debt service as a percentage of noncapital expenditures: ⁽¹⁾ | 8.77% | 10.41% | 9.66% | 5.39% | 3.14% |

NOTE:

⁽¹⁾ Ratio is calculated by dividing total debt service expenditures by total non-capital expenditures (difference between total expenditures and capitalized capital outlay expenditures)

⁽²⁾ Cost of bond issuance was reclassified into interest and fiscal charges from other financing uses

Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
Changes In Fund Balances - Governmental Funds (Continued)
Last Ten Fiscal Years Ended June 30, 2024
(modified accrual basis of accounting)

| | Fiscal Year | | | | |
|---|----------------|---------------|---------------|---------------|---------------|
| | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| Revenues: | | | | | |
| Taxes | \$ 50,827,680 | \$ 47,527,518 | \$ 46,847,209 | \$ 46,222,802 | \$ 44,488,617 |
| Licenses and permits | 1,735,711 | 1,694,670 | 1,800,752 | 1,521,379 | 1,109,169 |
| Use of money and property | 1,061,734 | 158,902 | 129,186 | 499,278 | 248,773 |
| Intergovernmental | 7,409,245 | 6,201,645 | 5,549,872 | 5,705,627 | 11,575,383 |
| Fines, forfeitures, and penalties | 2,261,549 | 1,124,079 | 1,102,235 | 1,794,049 | 1,433,758 |
| Charges for services | 5,270,787 | 5,070,020 | 5,155,573 | 4,545,874 | 4,208,616 |
| Miscellaneous | 892,283 | 1,197,011 | 2,944,050 | 1,807,155 | 3,141,148 |
| Total Revenues: | 69,458,989 | 62,973,845 | 63,528,877 | 62,096,164 | 66,205,464 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 6,004,196 | 5,025,047 | 4,914,416 | 4,886,467 | 5,108,064 |
| Public safety | 45,783,773 | 37,851,314 | 36,977,198 | 34,674,068 | 32,542,544 |
| Public works | 8,058,427 | 4,012,134 | 4,064,485 | 5,584,816 | 5,352,388 |
| Recreation and Human resources | 6,138,238 | 9,194,054 | 8,631,034 | 6,498,830 | 6,135,402 |
| Community development | 2,382,263 | 2,734,299 | 2,757,861 | 2,533,734 | 2,594,007 |
| Capital outlay | 6,127,264 | 3,794,206 | 3,349,481 | 8,332,649 | 8,064,783 |
| Debt service: | | | | | |
| Principal | 902,804 | 627,898 | 2,703,105 | 754,158 | 9,228,535 |
| Interest and fiscal charges | 1,198,262 | 1,227,659 | 1,431,641 | 1,369,936 | 2,029,383 |
| Total Expenditures: | 76,595,227 | 64,466,611 | 64,829,221 | 64,634,658 | 71,055,106 |
| Excess of Revenues over (under) Expenditures | (7,136,238) | (1,492,766) | (1,300,344) | (2,538,494) | (4,849,642) |
| Other Financing Sources (Uses): | | | | | |
| Proceeds of long-term debt | - | - | - | - | - |
| Proceeds from sale of property | 16,413 | 423,735 | 1,024,538 | 4,990,156 | - |
| Proceeds from debt issuance | - | - | - | - | - |
| Issuance of capital leases | - | - | - | - | - |
| Costs of Bond issuance | - | - | - | - | - |
| Contribution to pension trust | - | - | - | - | - |
| Issuance of new debt | - | - | 1,635,000 | - | 9,110,000 |
| Issuance discount | - | - | - | - | (297,460) |
| Issuance of loans | 86,223 | 86,223 | 86,223 | 311,026 | 408,740 |
| Transfers in | 9,013,583 | 6,747,282 | 6,487,933 | 11,143,623 | 10,368,953 |
| Transfers out | (8,350,155) | (6,708,650) | (6,558,966) | (9,599,678) | (11,368,107) |
| Total Other Financing Sources (Uses): | 766,064 | 548,590 | 2,674,728 | 6,845,127 | 8,222,126 |
| Net change in fund balances | \$ (6,370,174) | \$ (944,176) | \$ 1,374,384 | \$ 4,306,633 | \$ 3,372,484 |
| Debt service as a percentage of noncapital expenditures: ⁽¹⁾ | 2.87% | 3.03% | 6.64% | 3.51% | 17.16% |

NOTE:

- ⁽¹⁾ Ratio is calculated by dividing total debt service expenditures by total non-capital expenditures (difference between total expenditures and capitalized capital outlay expenditures)

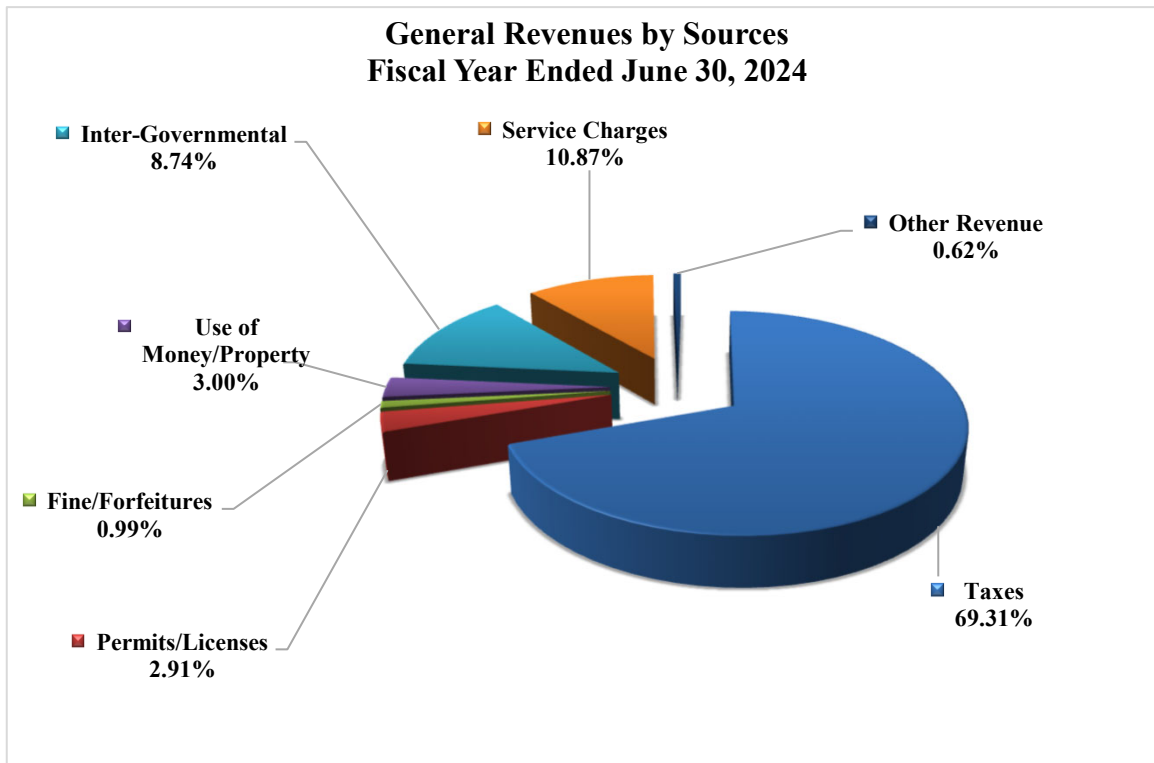
Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena

Governmental Revenues By Sources

Last Ten Fiscal Years

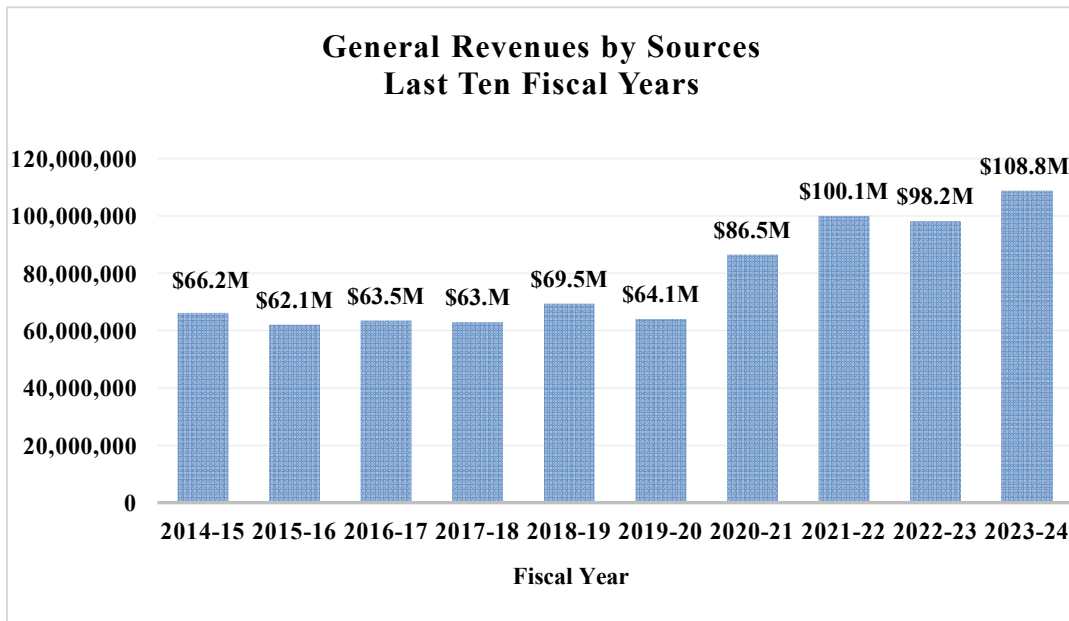
| Fiscal Year | Taxes | Permits, Licenses and Fees | Fines and Forfeitures | Uses of Money and Property |
|-------------|------------|----------------------------|-----------------------|----------------------------|
| 2014-15 | 44,488,617 | 1,109,169 | 1,433,758 | 248,773 |
| 2015-16 | 46,222,802 | 1,521,379 | 1,794,049 | 499,278 |
| 2016-17 | 46,847,209 | 1,800,752 | 1,102,235 | 129,186 |
| 2017-18 | 47,527,518 | 1,694,670 | 1,124,079 | 158,902 |
| 2018-19 | 50,827,680 | 1,735,711 | 2,261,549 | 1,061,734 |
| 2019-20 | 46,128,710 | 1,646,059 | 1,112,890 | 1,036,059 |
| 2020-21 | 57,968,745 | 2,389,538 | 3,168,468 | (56,416) |
| 2021-22 | 70,663,462 | 2,900,062 | 3,660,686 | (1,517,780) |
| 2022-23 | 74,247,538 | 2,158,749 | 1,235,414 | 1,881,431 |
| 2023-24 | 75,397,665 | 3,168,262 | 1,078,296 | 3,265,756 |



Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
Governmental Revenues By Sources (Continued)
Last Ten Fiscal Years

| Fiscal Year | Inter-Governmental | Charges for Services | Other Revenues | Total |
|--------------------|---------------------------|-----------------------------|-----------------------|--------------|
| 2014-15 | 11,575,383 | 4,208,616 | 3,141,148 | 66,205,464 |
| 2015-16 | 5,705,627 | 4,545,874 | 1,807,155 | 62,096,164 |
| 2016-17 | 5,549,872 | 5,155,573 | 2,944,050 | 63,528,877 |
| 2017-18 | 6,201,645 | 5,070,020 | 1,197,011 | 62,973,845 |
| 2018-19 | 7,409,245 | 5,270,787 | 892,283 | 69,458,989 |
| 2019-20 | 7,157,208 | 6,142,402 | 831,773 | 64,055,101 |
| 2020-21 | 16,142,006 | 5,188,250 | 1,664,391 | 86,464,982 |
| 2021-22 | 13,689,853 | 5,448,044 | 5,245,065 | 100,089,392 |
| 2022-23 | 12,265,983 | 5,723,983 | 720,310 | 98,233,408 |
| 2023-24 | 13,372,447 | 11,823,454 | 674,091 | 108,779,971 |



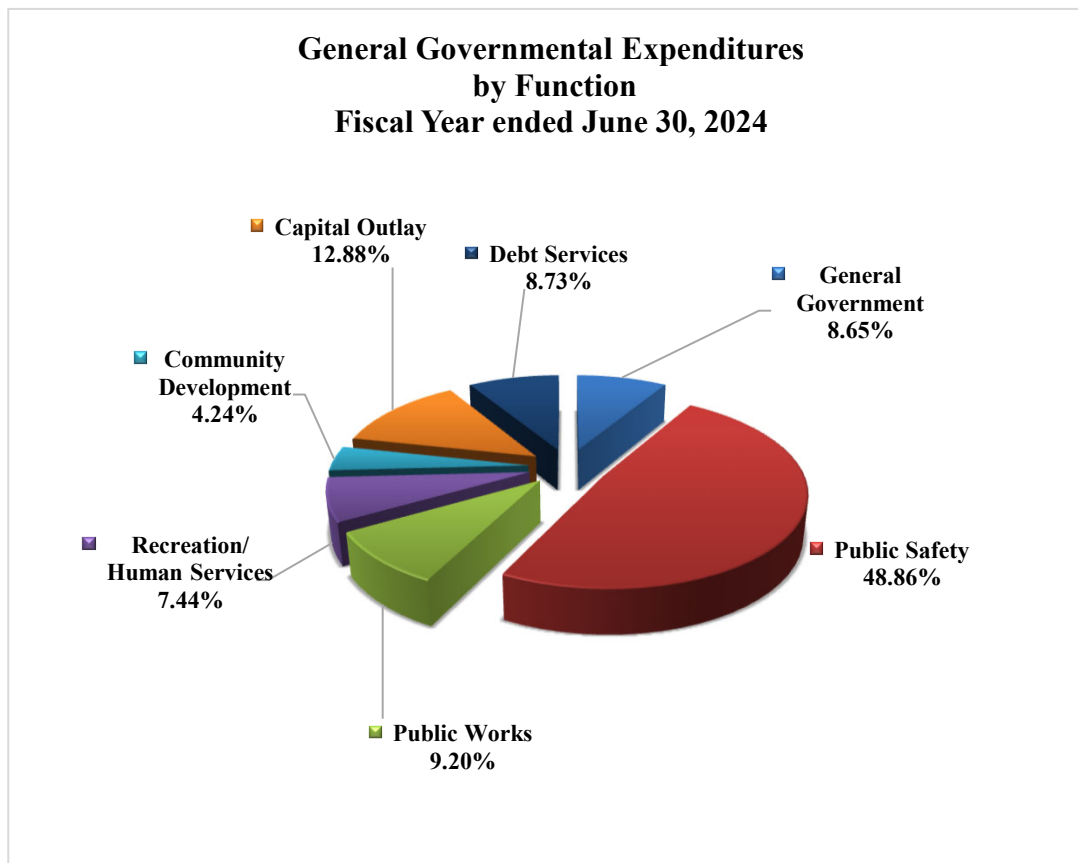
Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena

General Governmental Expenditures By Function

Last Ten Fiscal Years

| Fiscal Year | General Government | Public Safety | Public Works | Recreation and Human Services |
|-------------|--------------------|---------------|--------------|-------------------------------|
| 2014-15 | 5,108,064 | 32,542,544 | 5,352,388 | 6,135,402 |
| 2015-16 | 4,886,467 | 34,674,068 | 5,584,816 | 6,498,830 |
| 2016-17 | 4,914,416 | 36,977,198 | 4,064,485 | 8,631,034 |
| 2017-18 | 5,025,047 | 37,851,314 | 4,012,134 | 9,194,054 |
| 2018-19 | 6,004,196 | 45,783,773 | 8,058,427 | 6,138,238 |
| 2019-20 | 6,576,421 | 41,295,066 | 8,372,502 | 6,155,882 |
| 2020-21 | 5,325,270 | 37,558,085 | 6,776,073 | 6,232,436 |
| 2021-22 | 5,296,661 | 41,545,473 | 7,868,811 | 7,318,062 |
| 2022-23 | 6,208,151 | 42,327,977 | 8,435,997 | 8,221,690 |
| 2023-24 | 8,544,614 | 48,263,127 | 9,087,374 | 7,353,343 |



Note: These figures include all governmental fund types and exclude other financing sources (uses).
(General, Special Revenue, Capital Projects and Debt Service Funds)

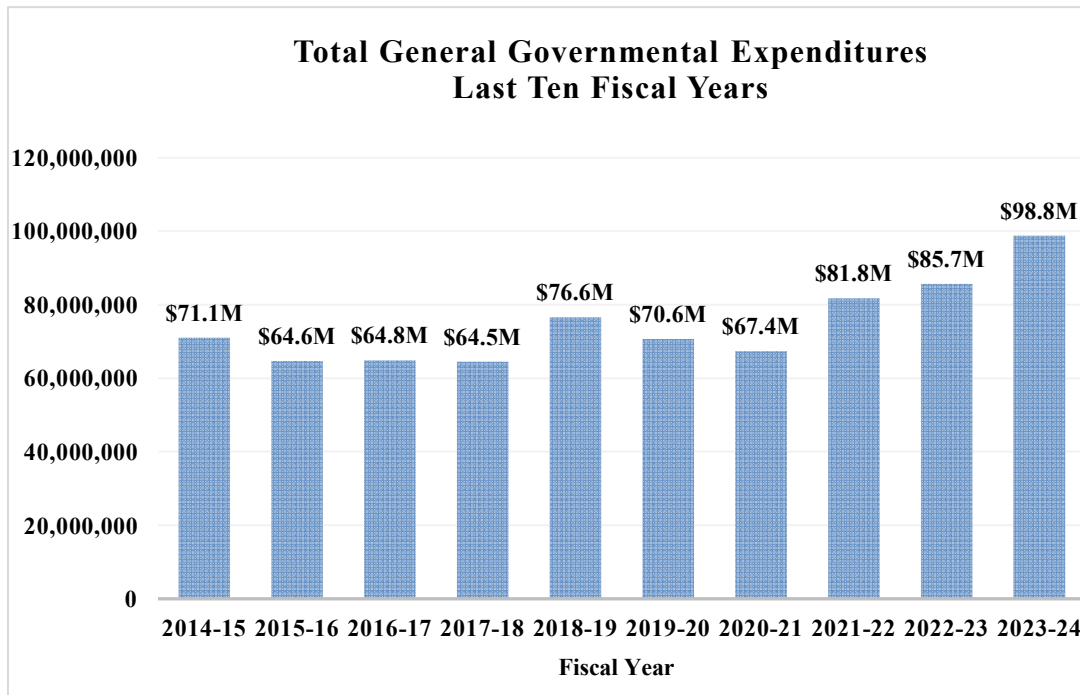
⁽¹⁾ These figures include Lease/Bonds, Payments for Debt Services and excluding Cost of bonds issuance and escrow payments.

⁽²⁾ 2021 cost of bond issuance was reclassified into debt service from other financing uses

Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
General Governmental Expenditures By Function (Continued)
Last Ten Fiscal Years

| Fiscal Year | Community Development | Capital Outlay | Debt Service ⁽¹⁾⁽²⁾ | Total |
|--------------------|------------------------------|-----------------------|---------------------------------------|--------------|
| 2014-15 | 2,594,007 | 8,064,783 | 11,257,918 | 71,055,106 |
| 2015-16 | 2,533,734 | 8,332,649 | 2,124,094 | 64,634,658 |
| 2016-17 | 2,757,861 | 3,349,481 | 4,134,746 | 64,829,221 |
| 2017-18 | 2,734,299 | 3,794,206 | 1,855,557 | 64,466,611 |
| 2018-19 | 2,382,263 | 6,127,264 | 2,101,066 | 76,595,227 |
| 2019-20 | 2,474,928 | 3,636,782 | 2,123,510 | 70,635,091 |
| 2020-21 | 2,789,072 | 5,199,699 | 3,513,803 | 67,394,438 |
| 2021-22 | 3,061,632 | 8,929,107 | 7,750,627 | 81,770,373 |
| 2022-23 | 2,837,108 | 8,816,842 | 8,803,856 | 85,651,621 |
| 2023-24 | 4,190,330 | 12,720,112 | 8,628,235 | 98,787,135 |



Note: These figures include all governmental fund types and exclude other financing sources (uses).
 (General, Special Revenue, Capital Projects and Debt Service Funds)

⁽¹⁾ These figures include Lease/Bonds, Payments for Debt Services and excluding Cost of bonds issuance and escrow payments.

⁽²⁾ 2021 cost of bond issuance was reclassified into debt service from other financing uses

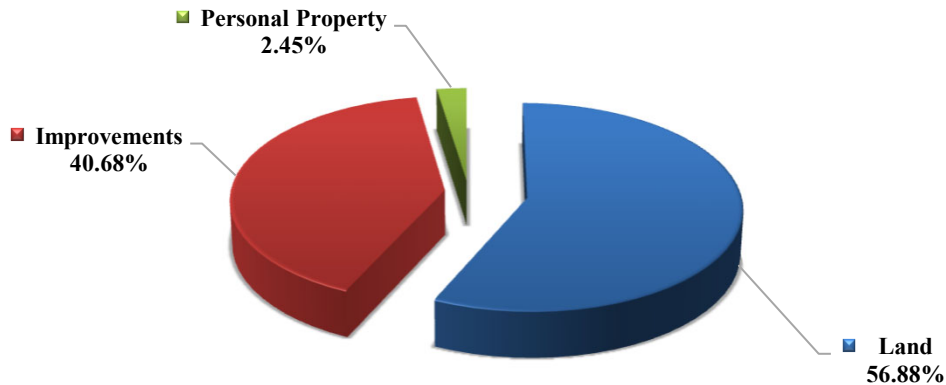
Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena

Assessed Valuation ⁽¹⁾ and Actual Value of Taxable Property Last Ten Fiscal Years

| Fiscal Year | STATE ASSESSED | | | | LOCALLY ASSESSED | | | | |
|----------------|------------------|-------------------|----------------------|-----------|------------------|-------------------|----------------------|---------------------|---------------|
| | SECURED -UTILITY | | | | SECURED | | | | |
| | Land | Improve- ments | Personal Property | Total | Land | Improve- ments | Personal Property | Other Exemptions | Total |
| 2014-15 | 3,447,381 | 500 | 0 | 3,447,881 | 2,733,522,040 | 2,198,829,256 | 21,125,783 | (101,657,690) | 4,851,819,389 |
| 2015-16 | 256,548 | 500 | 0 | 257,048 | 2,901,287,675 | 2,302,898,593 | 21,733,418 | (100,791,312) | 5,125,128,374 |
| 2016-17 | 256,548 | 500 | 0 | 257,048 | 3,059,313,278 | 2,408,565,245 | 21,982,639 | (101,483,543) | 5,388,377,619 |
| 2017-18 | 256,548 | 500 | 0 | 257,048 | 3,259,570,366 | 2,534,031,367 | 22,671,336 | (97,785,800) | 5,718,487,269 |
| 2018-19 | 256,548 | 500 | 0 | 257,048 | 3,514,987,541 | 2,674,639,058 | 22,263,329 | (106,481,118) | 6,105,408,810 |
| 2019-20 | 256,548 | 500 | 0 | 257,048 | 3,745,803,302 | 2,836,862,048 | 22,530,962 | (99,222,153) | 6,505,974,159 |
| 2020-21 | 379,899 | 4,167 | 0 | 384,066 | 4,005,949,237 | 3,004,367,152 | 24,551,498 | (105,940,809) | 6,928,927,078 |
| 2021-22 | 213,049 | 0 | 0 | 213,049 | 4,213,320,667 | 3,080,008,549 | 27,201,792 | (100,843,365) | 7,219,687,643 |
| 2022-23 | 213,049 | 0 | 0 | 213,049 | 4,581,077,862 | 3,256,656,564 | 27,312,819 | (83,188,820) | 7,781,858,425 |
| 2023-24 | 79,755 | 0 | 0 | 79,755 | 4,996,682,580 | 3,447,486,489 | 29,700,615 | (128,753,189) | 8,345,116,495 |

**Assessed Valuation by Categories
(Total Secured and Unsecured)
Fiscal Year Ended June 30, 2024**

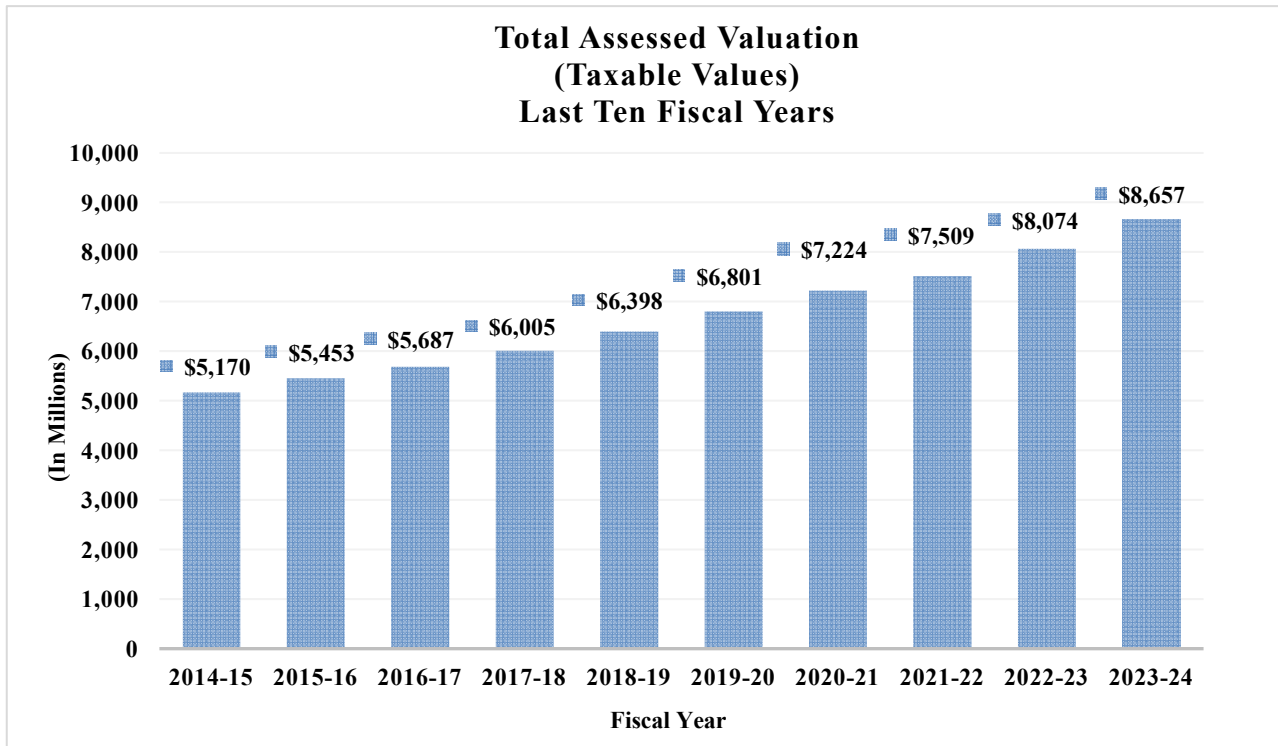


In 1978, California voters passed Proposition 13 which set the property tax at a 1.00% fixed amount. This 1.00% is shared by all the taxing agencies for which the subject property resides within. In addition to 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds. Assessed valuation is based on 100% of full value in accordance with Section 135 of the California Revenue and Taxation Code.

Source: ⁽¹⁾ L.A. County Assessor 2023/24 Combined Tax Rolls
⁽²⁾ Hdl Coren & Cone.

City of Gardena
Assessed Valuation ⁽¹⁾ and Actual Value of Taxable Property (Continued)
Last Ten Fiscal Years

| Fiscal Year | LOCALLY ASSESSED | | | | TOTALS | | | | |
|----------------|-------------------|----------------------|---------------------|-------------|-------------------------------|------------------------------|-----------------------|--|--|
| | UNSECURED | | | | Before Other Exemptions | Taxable Assessed Value | % INCR. (DECR.) | Total Direct Rate ⁽²⁾ | Home- Owner Property Tax Relief |
| | Improve- ments | Personal Property | Other Exemptions | Total | | | | | |
| 2014-15 | 140,748,595 | 174,403,010 | (89,000) | 315,062,605 | 5,272,076,565 | 5,170,329,875 | 4.29% | 0.11837% | 49,327,059 |
| 2015-16 | 149,004,701 | 178,788,974 | (82,000) | 327,711,675 | 5,553,970,409 | 5,453,097,097 | 5.47% | 0.11809% | 48,873,792 |
| 2016-17 | 130,722,770 | 167,676,863 | (82,000) | 298,317,633 | 5,788,517,843 | 5,686,952,300 | 4.29% | 0.11790% | 48,088,576 |
| 2017-18 | 125,455,566 | 161,242,825 | (47,000) | 286,651,391 | 6,103,228,508 | 6,005,395,708 | 5.60% | 0.11766% | 47,602,798 |
| 2018-19 | 125,099,278 | 166,925,685 | (77,300) | 291,947,663 | 6,504,171,939 | 6,397,613,521 | 6.53% | 0.11737% | 46,936,370 |
| 2019-20 | 123,980,060 | 170,442,727 | (73,400) | 294,349,387 | 6,899,876,147 | 6,800,580,594 | 6.30% | 0.11711% | 46,368,399 |
| 2020-21 | 119,705,782 | 174,999,947 | (36,400) | 294,669,329 | 7,329,957,682 | 7,223,980,473 | 6.23% | 0.11685% | 45,437,387 |
| 2021-22 | 120,700,759 | 169,061,580 | (1,154,249) | 288,608,090 | 7,610,506,396 | 7,508,508,782 | 3.94% | 0.11672% | 44,954,554 |
| 2022-23 | 122,253,280 | 171,000,192 | (1,151,403) | 292,102,069 | 8,158,513,766 | 8,074,173,543 | 7.53% | 0.11644% | 44,725,326 |
| 2023-24 | 126,122,624 | 185,436,471 | 0 | 311,559,095 | 8,785,508,534 | 8,656,755,345 | 7.22% | 0.11618% | 44,144,720 |



In 1978, California voters passed Proposition 13 which set the property tax at a 1.00% fixed amount. This 1.00% is shared by all the taxing agencies for which the subject property resides within. In addition to 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds. Assessed valuation is based on 100% of full value in accordance with Section 135 of the California Revenue and Taxation Code.

Source: ⁽¹⁾ L.A. County Assessor 2023/24 Combined Tax Rolls

⁽²⁾ Hdl Coren & Cone.

City of Gardena
Assessed Value of Property by User Code
Last Ten Fiscal Years

| CATEGORY | Fiscal Year | | | | |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
| Residential | \$5,697,161,939 | \$5,247,758,428 | \$4,857,419,242 | \$4,671,664,590 | \$4,397,530,388 |
| Commercial | 1,131,751,802 | 1,074,201,133 | 1,027,450,526 | 1,006,453,482 | 936,892,089 |
| Industrial | 1,298,035,540 | 1,208,490,671 | 1,117,152,653 | 1,037,251,905 | 964,891,072 |
| Govt. Owned | 116,674 | 22 | - | - | - |
| Recreational | 43,240,677 | 42,678,387 | 41,518,155 | 40,966,262 | 40,263,960 |
| Institutional | 88,652,232 | 114,427,704 | 94,990,583 | 89,836,280 | 76,976,001 |
| Miscellaneous | 2,262,303 | 88 | - | - | - |
| Vacant land | 56,048,027 | 66,945,560 | 66,349,257 | 69,851,264 | 75,744,666 |
| SBE Nonunitary | 79,755 | 213,049 | 213,049 | 384,066 | 257,048 |
| Possessory Int. | 27,847,301 | 27,356,432 | 14,807,227 | 12,903,295 | 13,675,983 |
| Unsecured | 311,559,095 | 292,102,069 | 288,608,090 | 294,669,329 | 294,349,387 |
| Unknown | - | - | - | - | - |
| | 8,656,755,345 | 8,074,173,543 | 7,508,508,782 | 7,223,980,473 | 6,800,580,594 |
| Homeowner Exemption ⁽¹⁾ | - | - | - | - | - |
| TOTALS: | \$8,656,755,345 | \$8,074,173,543 | \$7,508,508,782 | \$7,223,980,473 | \$6,800,580,594 |

Notes: In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exemptions, property is only reassessed as a result of new construction or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitation just mentioned.

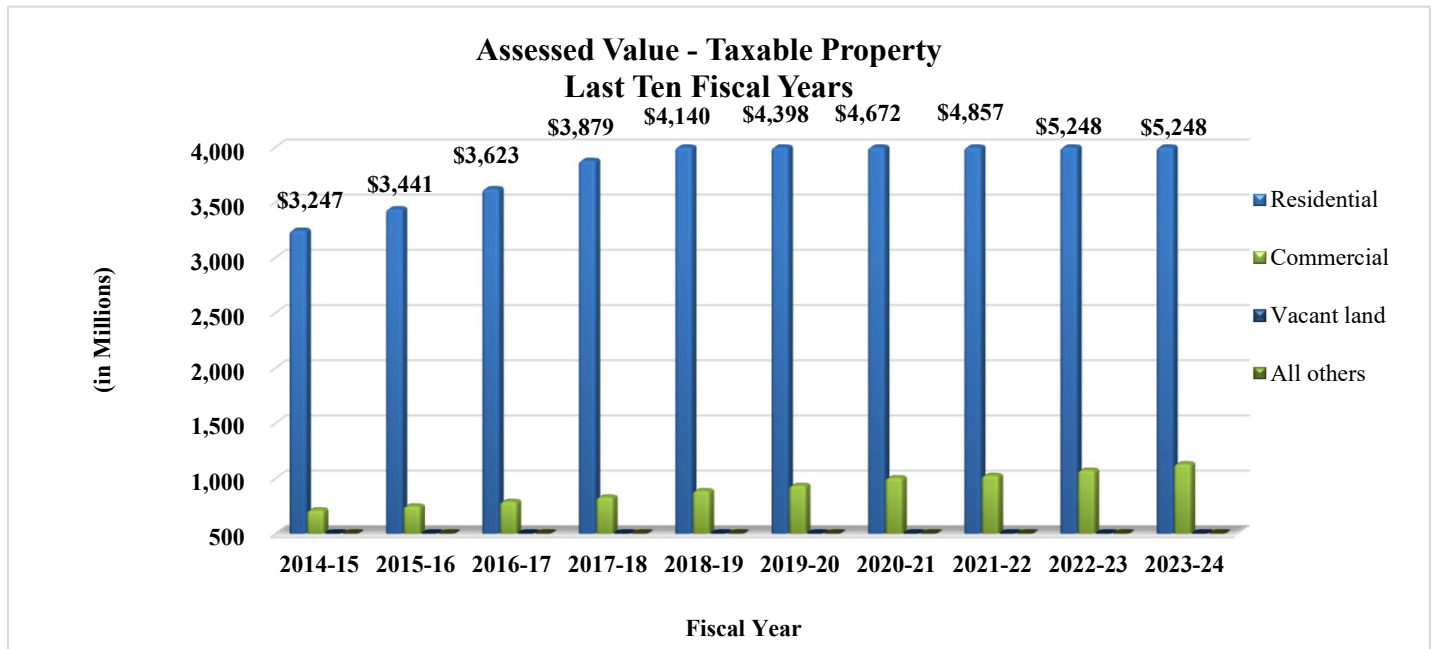
-Exempt values are not included in Total.

⁽¹⁾ In 2006-07 certain report formatting changes have been made to comply with GASB 44 standard reporting requirements; therefore, the net of Homeowner Exemption is separated from previous years.

Source: L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls, HdL, Coren & Cone

City of Gardena
Assessed Value of Property by User Code (Continued)
Last Ten Fiscal Years

| CATEGORY | Fiscal Year | | | | |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| Residential | \$4,139,852,554 | \$3,879,882,318 | \$3,623,545,163 | \$3,441,407,499 | \$3,247,456,567 |
| Commercial | 888,959,749 | 831,348,140 | 791,527,339 | 750,255,119 | 715,396,379 |
| Industrial | 889,298,836 | 834,753,358 | 796,231,706 | 763,622,835 | 735,316,073 |
| Govt. Owned | - | - | 5,250,000 | - | - |
| Recreational | 39,491,086 | 38,342,794 | 38,760,141 | 39,348,412 | 38,689,706 |
| Institutional | 74,813,850 | 78,834,725 | 69,798,622 | 65,412,639 | 62,243,721 |
| Miscellaneous | - | 451,519 | 442,667 | - | - |
| Vacant land | 62,990,225 | 46,086,466 | 54,308,182 | 57,298,803 | 46,471,775 |
| SBE Nonunitary | 257,048 | 257,048 | 257,048 | 257,048 | 3,447,881 |
| Possessory Int. | 10,002,510 | 8,787,949 | 8,513,799 | 7,783,045 | 6,245,168 |
| Unsecured | 291,947,663 | 286,651,391 | 298,317,633 | 327,711,675 | 315,062,605 |
| Unknown | - | - | - | 22 | - |
| | 6,397,613,521 | 6,005,395,708 | 5,686,952,300 | 5,453,097,097 | 5,170,329,875 |
| Homeowner Exemption | (1) - | - | - | - | - |
| TOTALS: | \$6,397,613,521 | \$6,005,395,708 | \$5,686,952,300 | \$5,453,097,097 | \$5,170,329,875 |



Notes: In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exemptions, property is only reassessed as a result of new construction or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitation just mentioned.

-Exempt values are not included in Total.

(1) In 2006-07 certain report formatting changes have been made to comply with GASB 44 standard reporting requirements; therefore, the net of Homeowner Exemption is separated from previous years.

Source: L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls, HdL, Coren & Cone

City of Gardena
Assessed Value and Estimated Value of Taxable Property
Last Ten Fiscal Years
(in thousands)

| Fiscal | | | | | | | | |
|---------------|--------------------|-------------------|-------------------|--------------------|---------------------|----------------------|--------------------|--------------------|
| Year | Residential | Commercial | Industrial | Agriculture | Recreational | Institutional | Govt. Owned | Vacant land |
| 2014-15 | 3,247,457 | 715,396 | 735,316 | - | 38,690 | 62,244 | - | 46,472 |
| 2015-16 | 3,441,407 | 750,255 | 763,623 | - | 39,348 | 65,413 | - | 57,299 |
| 2016-17 | 3,623,545 | 791,527 | 796,232 | - | 38,760 | 69,798 | 5,250 | 54,308 |
| 2017-18 | 3,879,882 | 831,348 | 834,753 | - | 38,342 | 78,834 | - | 46,086 |
| 2018-19 | 4,139,853 | 888,960 | 889,299 | - | 39,491 | 74,814 | - | 62,990 |
| 2019-20 | 4,397,530 | 936,892 | 964,891 | - | 40,264 | 76,976 | - | 75,745 |
| 2020-21 | 4,671,665 | 1,006,453 | 1,037,252 | - | 40,967 | 89,836 | - | 69,851 |
| 2021-22 | 4,857,419 | 1,027,451 | 1,117,153 | - | 41,518 | 94,991 | - | 66,349 |
| 2022-23 | 5,247,759 | 1,074,201 | 1,208,491 | - | 42,678 | 114,428 | - | 66,946 |
| 2023-24 | 5,697,162 | 1,131,751 | 1,298,036 | - | 43,241 | 88,652 | 117 | 56,048 |

NOTES: Report formatting changes have been made to comply with GASB 44 standard reporting requirements.
Public Utility values are not included in this report.

⁽¹⁾ Tax Rate Areas: TRA 000576

-Tax rate limit: A state constitutional amendment (Proposition 13) provided that the tax rate was limited to 1% of full cash values, levied only by the County and shared with all other jurisdictions. All other jurisdictions and the County can levy a tax rate for voter-approved debt.

⁽²⁾ Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sales price and the Factor of Taxable Assessed Value is the result. This factor is changing from year to year; however, since the previous fiscal years calculating data is not available, the fiscal year 2007-08 factor is used.

Source: L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls, HdL, Coren & Cone

City of Gardena
Assessed Value and Estimated Value of Taxable Property (Continued)
Last Ten Fiscal Years
(in thousands)

| Fiscal | | | | | | Total | Estimated | Factor of |
|---------------|-------------------|------------------------|------------------|--------------|--------------|----------------------------|-----------------------------|------------------|
| Year | SBE | Possessory Int. | Unsecured | Misc. | TOTAL | Direct | Taxable | Taxable |
| | Nonunitary | | | | | Tax | Value | Assessed |
| | | | | | | Rate ⁽¹⁾ | Value ⁽²⁾ | Value |
| 2014-15 | 3,448 | 6,245 | 315,062 | - | 5,170,330 | 0.11837 | 6,895,721 | 1.33371 |
| 2015-16 | 257 | 7,783 | 327,712 | - | 5,453,097 | 0.11809 | 7,272,850 | 1.33371 |
| 2016-17 | 257 | 8,514 | 298,317 | 442 | 5,686,950 | 0.11790 | 7,584,742 | 1.33371 |
| 2017-18 | 257 | 8,787 | 286,651 | - | 6,004,940 | 0.11790 | 8,008,849 | 1.33371 |
| 2018-19 | 257 | 10,002 | 291,948 | - | 6,397,614 | 0.11737 | 8,532,562 | 1.33371 |
| 2019-20 | 257 | 13,676 | 294,349 | - | 6,800,580 | 0.11711 | 9,070,002 | 1.33371 |
| 2020-21 | 384 | 12,903 | 294,669 | - | 7,223,980 | 0.11685 | 9,634,694 | 1.33371 |
| 2021-22 | 213 | 14,807 | 288,608 | - | 7,508,509 | 0.11672 | 10,014,174 | 1.33371 |
| 2022-23 | 213 | 27,356 | 292,102 | - | 8,074,174 | 0.11644 | 10,768,607 | 1.33371 |
| 2023-24 | 80 | 27,847 | 311,559 | 2,262 | 8,656,755 | 0.11618 | 11,545,601 | 1.33371 |

NOTES: Report formatting changes have been made to comply with GASB 44 standard reporting requirements.
Public Utility values are not included in this report.

⁽¹⁾ Tax Rate Areas: TRA 000576

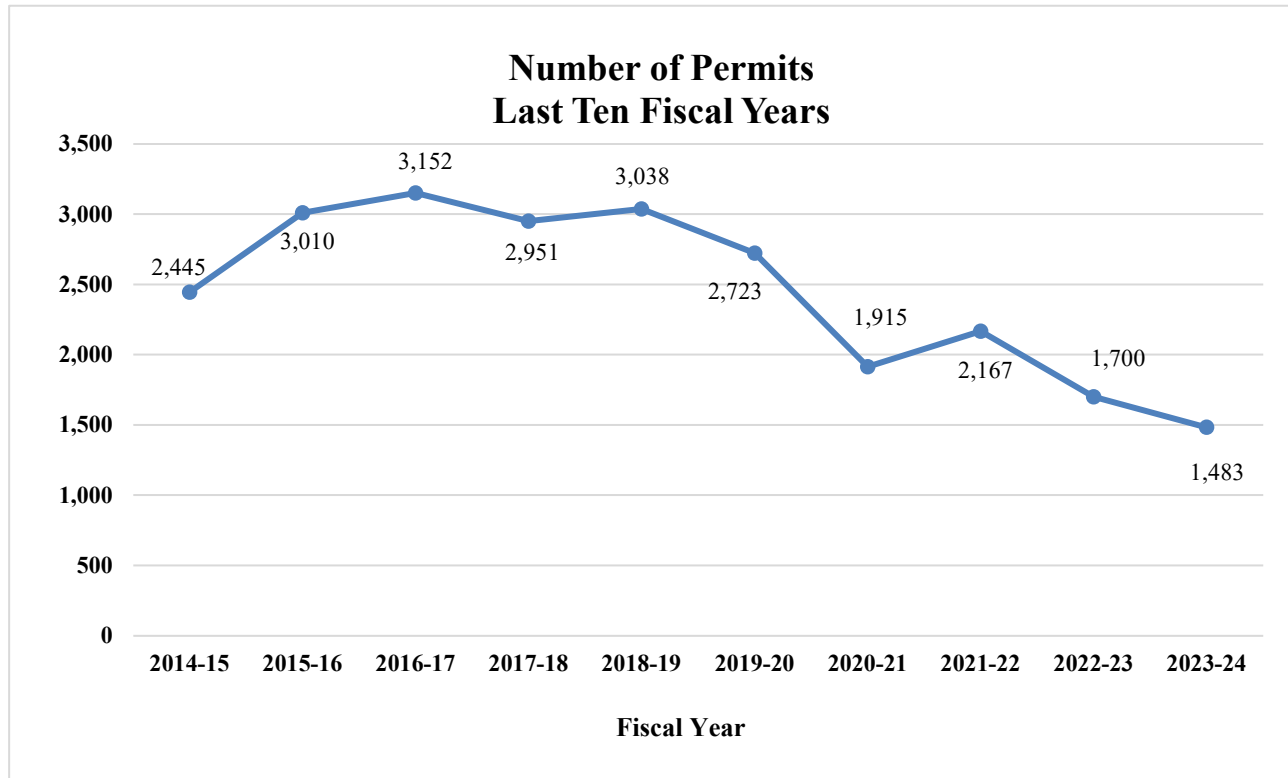
-Tax rate limit: A state constitutional amendment (Proposition 13) provided that the tax rate was limited to 1% of full cash values, levied only by the County and shared with all other jurisdictions. All other jurisdictions and the County can levy a tax rate for voter-approved debt.

⁽²⁾ Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sales price and the Factor of Taxable Assessed Value is the result. This factor is changing from year to year; however, since the previous fiscal years calculating data is not available, the fiscal year 2007-08 factor is used.

Source: L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls, HdL, Coren & Cone

**City of Gardena
Construction and Bank Deposits
(Miscellaneous Information)
Last Ten Fiscal Years**

| Fiscal Year | CONSTRUCTION ⁽¹⁾ | | | | | |
|-------------|-----------------------------|------------|----------------|------------|----------------|-----------|
| | Residential | | Commercial | | Industrial | |
| | No. of Permits | Valuation | No. of Permits | Valuation | No. of Permits | Valuation |
| 2014-15 | 785 | 11,173,245 | 295 | 10,524,008 | 2 | 63,500 |
| 2015-16 | 1,126 | 18,042,192 | 253 | 12,303,725 | 2 | 26,500 |
| 2016-17 | 1,161 | 10,988,165 | 269 | 16,919,670 | 9 | 7,091,565 |
| 2017-18 | 964 | 18,379,450 | 264 | 25,034,187 | 15 | 1,069,280 |
| 2018-19 | 1,107 | 23,699,914 | 220 | 10,676,880 | 11 | 437,850 |
| 2019-20 | 927 | 33,001,214 | 164 | 11,378,321 | 10 | 88,468 |
| 2020-21 | 737 | 82,991,894 | 105 | 10,605,434 | 5 | 1,712,440 |
| 2021-22 | 1,041 | 49,722,116 | 146 | 20,804,846 | 2 | 320,000 |
| 2022-23 | 1,070 | 30,141,588 | 122 | 13,599,849 | 5 | 1,862,509 |
| 2023-24 | 856 | 97,341,915 | 123 | 22,062,761 | 14 | 1,528,900 |

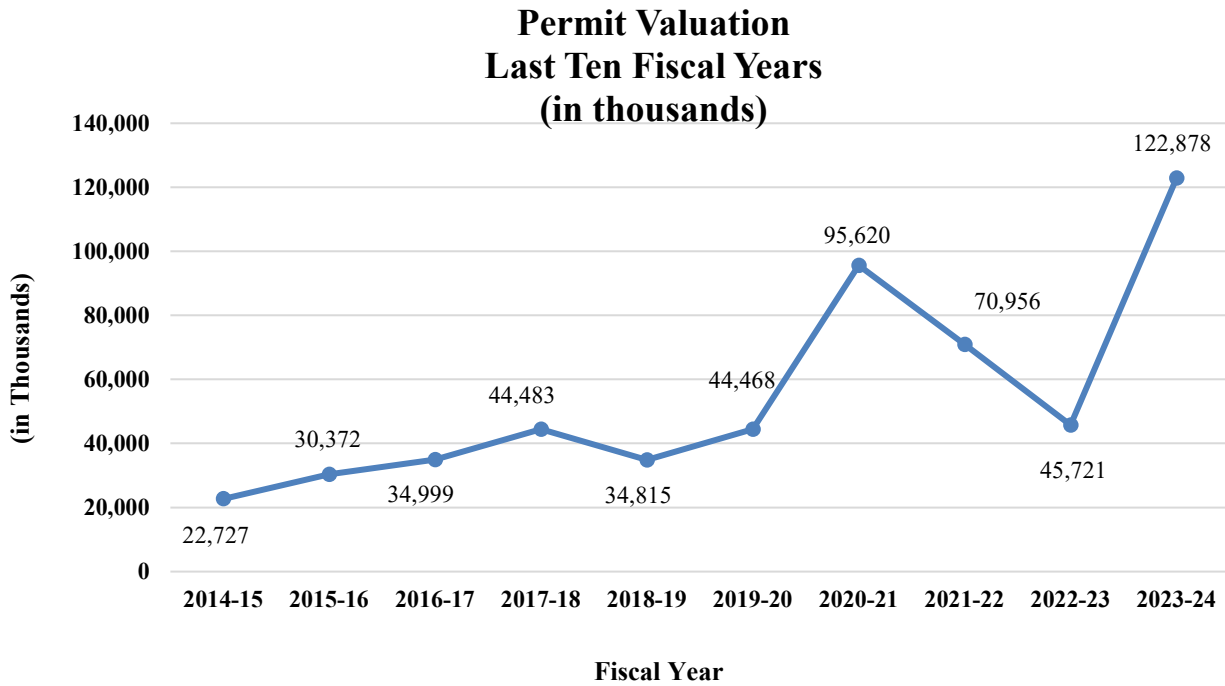


Sources: ⁽¹⁾ City of Gardena, Community Development Department.

⁽²⁾ City of Gardena-FDIC-Insured Institutions as of 06/30/2024

City of Gardena
Construction and Bank Deposits (Continued)
(Miscellaneous Information)
Last Ten Fiscal Years

| CONSTRUCTION ⁽¹⁾ | | | | | Bank Deposits ⁽²⁾ (in Thousands) |
|-----------------------------|-------------------|-----------|-------------------|-------------|---|
| Fiscal Year | All others | | Total | | |
| | No. of Permits | Valuation | No. of Permits | Valuation | |
| 2014-15 | 1,363 | 966,527 | 2,445 | 22,727,280 | 1,656,979 |
| 2015-16 | 1,629 | - | 3,010 | 30,372,417 | 2,311,146 |
| 2016-17 | 1,713 | - | 3,152 | 34,999,400 | 1,913,039 |
| 2017-18 | 1,708 | - | 2,951 | 44,482,917 | 1,913,039 |
| 2018-19 | 1,700 | - | 3,038 | 34,814,644 | 1,980,803 |
| 2019-20 | 1,622 | - | 2,723 | 44,468,003 | 2,285,338 |
| 2020-21 | 1,068 | 310,030 | 1,915 | 95,619,798 | 2,483,396 |
| 2021-22 | 978 | 109,000 | 2,167 | 70,955,962 | 2,618,588 |
| 2022-23 | 503 | 117,273 | 1,700 | 45,721,219 | 2,484,565 |
| 2023-24 | 490 | 1,943,979 | 1,483 | 122,877,556 | 2,352,713 |

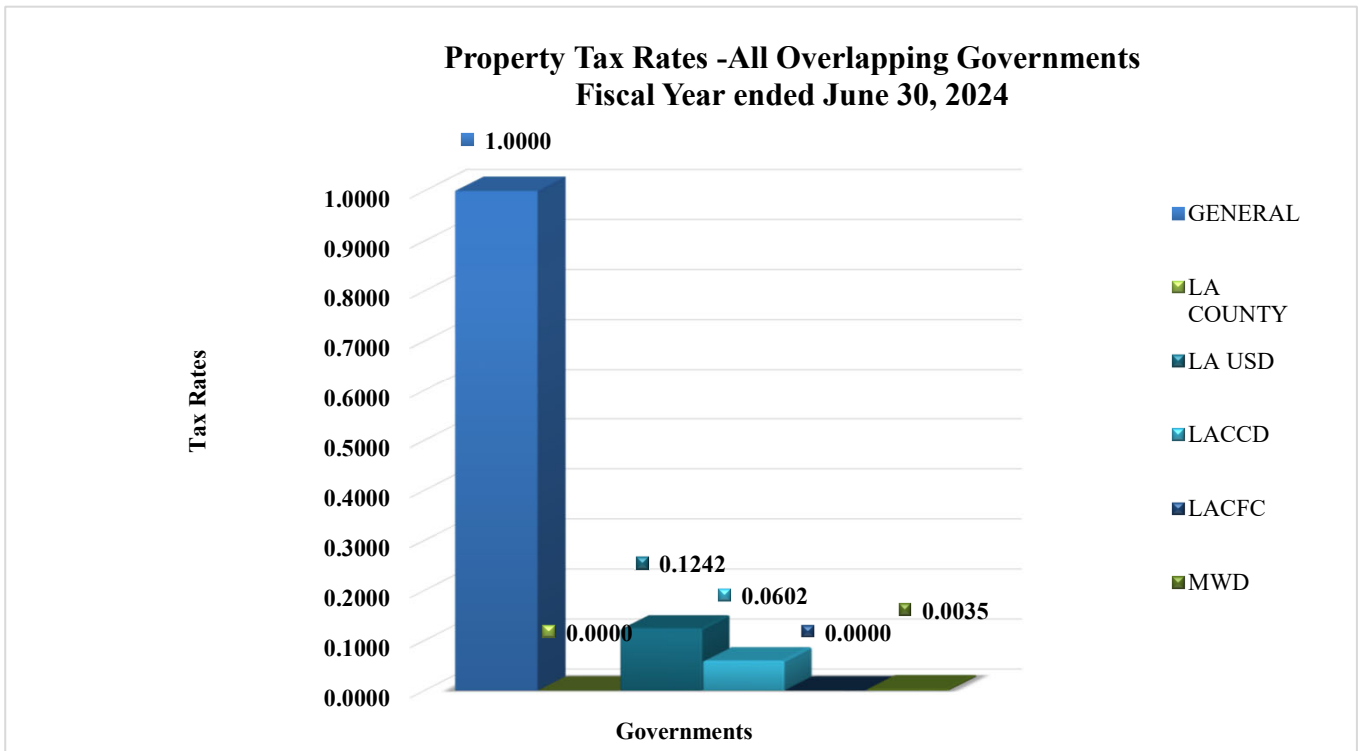


Sources: ⁽¹⁾ City of Gardena, Community Development Department.

⁽²⁾ City of Gardena-FDIC-Insured Institutions as of 06/30/2024

City of Gardena
Property Tax Rates ⁽¹⁾ - All Overlapping Governments
Last Ten Fiscal Years
(Rate per \$100 of Taxable Value)

| Fiscal Year | General | Los Angeles County | Los Angeles Unified School District |
|-------------|----------|--------------------|-------------------------------------|
| 2014-15 | 1.000000 | 0.000000 | 0.146880 |
| 2015-16 | 1.000000 | 0.000000 | 0.129710 |
| 2016-17 | 1.000000 | 0.000000 | 0.131100 |
| 2017-18 | 1.000000 | 0.000000 | 0.122190 |
| 2018-19 | 1.000000 | 0.000000 | 0.123230 |
| 2019-20 | 1.000000 | 0.000000 | 0.125520 |
| 2020-21 | 1.000000 | 0.000000 | 0.139930 |
| 2021-22 | 1.000000 | 0.000000 | 0.113230 |
| 2022-23 | 1.000000 | 0.000000 | 0.121070 |
| 2023-24 | 1.000000 | 0.000000 | 0.124220 |

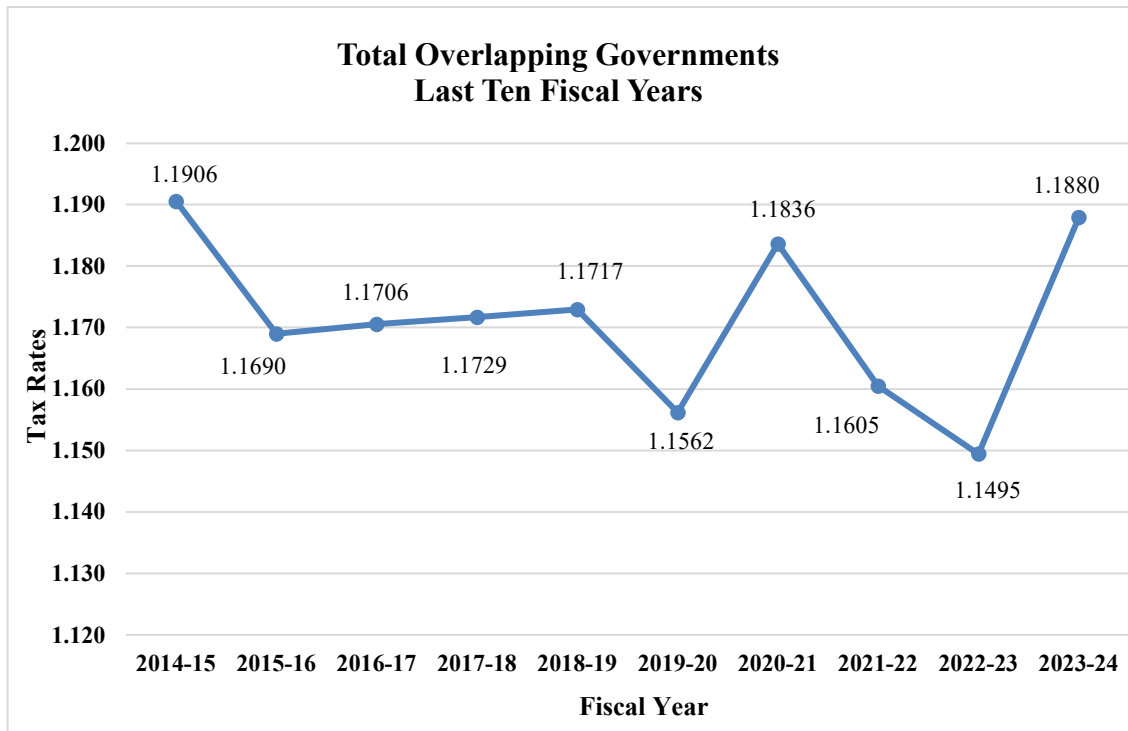


⁽¹⁾ Tax Rate Areas: TRA 000576

-Tax rate limit: A state constitutional amendment (Proposition 13) provided that the tax rate was limited to 1% of full cash values, levied only by the County and shared with all other jurisdictions. All other jurisdictions and the County can levy a tax rate for voter-approved debt.

City of Gardena
Property Tax Rates ⁽¹⁾ - All Overlapping Governments (Continued)
Last Ten Fiscal Years
(Rate per \$100 of Taxable Value)

| Fiscal Year | Los Angeles Community College District | Los Angeles County Flood Control | Metropolitan Water District | Total |
|-------------|---|---|-----------------------------------|----------|
| 2014-15 | 0.040170 | 0.000000 | 0.003500 | 1.190550 |
| 2015-16 | 0.035750 | 0.000000 | 0.003500 | 1.168960 |
| 2016-17 | 0.035960 | 0.000000 | 0.003500 | 1.170560 |
| 2017-18 | 0.045990 | 0.000000 | 0.003500 | 1.171680 |
| 2018-19 | 0.046210 | 0.000000 | 0.003500 | 1.172940 |
| 2019-20 | 0.027170 | 0.000000 | 0.003500 | 1.156190 |
| 2020-21 | 0.040160 | 0.000000 | 0.003500 | 1.183590 |
| 2021-22 | 0.043760 | 0.000000 | 0.003500 | 1.160490 |
| 2022-23 | 0.024880 | 0.000000 | 0.003500 | 1.149450 |
| 2023-24 | 0.060230 | 0.000000 | 0.003500 | 1.187950 |



⁽¹⁾ Tax Rate Areas: TRA 000576

-Tax rate limit: A state constitutional amendment (Proposition 13) provided that the tax rate was limited to 1% of full cash values, levied only by the County and shared with all other jurisdictions. All other jurisdictions and the County can levy a tax rate for voter-approved debt.

Source: L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls, HdL, Coren & Cone

City of Gardena
Direct and Overlapping Property Tax Rates
(rate per \$100 of assessed value)
Ten Fiscal Year Detail of Rates for Largest General Fund Tax Rates Area 00576
(Proposition 13 Rate)

| Agency | FISCAL YEAR | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 22-23 | 22-23 | 21-22 | 20-21 | 19-20 |
| City of Gardena Tax District I | 0.11160 % | 0.11160 % | 0.11160 % | 0.11160 % | 0.11160 % |
| Children's Institutional Tuition Fund | 0.00285 % | 0.00285 % | 0.00285 % | 0.00285 % | 0.00285 % |
| County Sanitation District No. 5 Operations | 0.01256 % | 0.01256 % | 0.01256 % | 0.01256 % | 0.01256 % |
| County School Services | 0.00144 % | 0.00144 % | 0.00144 % | 0.00144 % | 0.00144 % |
| County School Service Fund Los Angeles | 0.00001 % | 0.00001 % | 0.00001 % | 0.00001 % | 0.00001 % |
| Development Center for Handicapped Minors -LA Unified School District | 0.00127 % | 0.00127 % | 0.00127 % | 0.00127 % | 0.00127 % |
| Educational Augmentation Fund Impound | 0.16240 % | 0.16240 % | 0.16240 % | 0.16240 % | 0.16240 % |
| Educational Augmentation Fund (ERAF) Impound | 0.07820 % | 0.07820 % | 0.07820 % | 0.07820 % | 0.07820 % |
| LA City Community College District | 0.03070 % | 0.03070 % | 0.03070 % | 0.03070 % | 0.03070 % |
| LA County Community College Children's Center Fund | 0.00032 % | 0.00000 % | 0.00032 % | 0.00032 % | 0.00032 % |
| LA County Accumulative Capital Outlays | 0.00012 % | 0.00012 % | 0.00012 % | 0.00012 % | 0.00012 % |
| LA County Fire - Ffw | 0.00747 % | 0.00747 % | 0.00747 % | 0.00747 % | 0.00747 % |
| LA County Flood Control Dr. Improvement District | 0.00178 % | 0.00178 % | 0.00178 % | 0.00178 % | 0.00178 % |
| LA County Library | 0.02380 % | 0.02380 % | 0.02380 % | 0.02380 % | 0.02380 % |
| LA County Flood Control Maintenance | 0.01007 % | 0.01007 % | 0.01007 % | 0.01007 % | 0.01007 % |
| Los Angeles Children's Center Fund | 0.00371 % | 0.00371 % | 0.00371 % | 0.00371 % | 0.00371 % |
| LA County General | 0.32520 % | 0.32520 % | 0.32520 % | 0.32520 % | 0.32520 % |
| Los Angeles Unified School District | 0.22590 % | 0.22590 % | 0.22590 % | 0.22590 % | 0.22590 % |
| Greater L A Co Vector Control | 0.00038 % | 0.00038 % | 0.00038 % | 0.00038 % | 0.00038 % |
| Water Replacement District of Southern California | 0.00018 % | 0.00018 % | 0.00018 % | 0.00018 % | 0.00018 % |
| Total Prop. 13 Rate: | 1.00000 % | 1.00000 % | 1.00000 % | 1.00000 % | 1.00000 % |
| TOTAL DIRECT RATE (Producing Revenue for The City)⁽¹⁾: | 0.11618 % | 0.11644 % | 0.11672 % | 0.11685 % | 0.11711 % |
| County of Los Angeles⁽¹⁾ | 0.00000 % | 0.00000 % | 0.00000 % | 0.00000 % | 0.00000 % |

Notes: General fund tax rates are representative and based upon the direct and overlapping rates for the largest General Fund tax rates area (TRA) by net taxable value.
Total Direct Rate ⁽¹⁾ is weighted average of all individual direct rates applied by the government preparing the statistical section information. The percentages presented in the columns above do not sum across rows.
RDA rate is based on the largest RDA tax rate area (TRA) and includes only rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values.

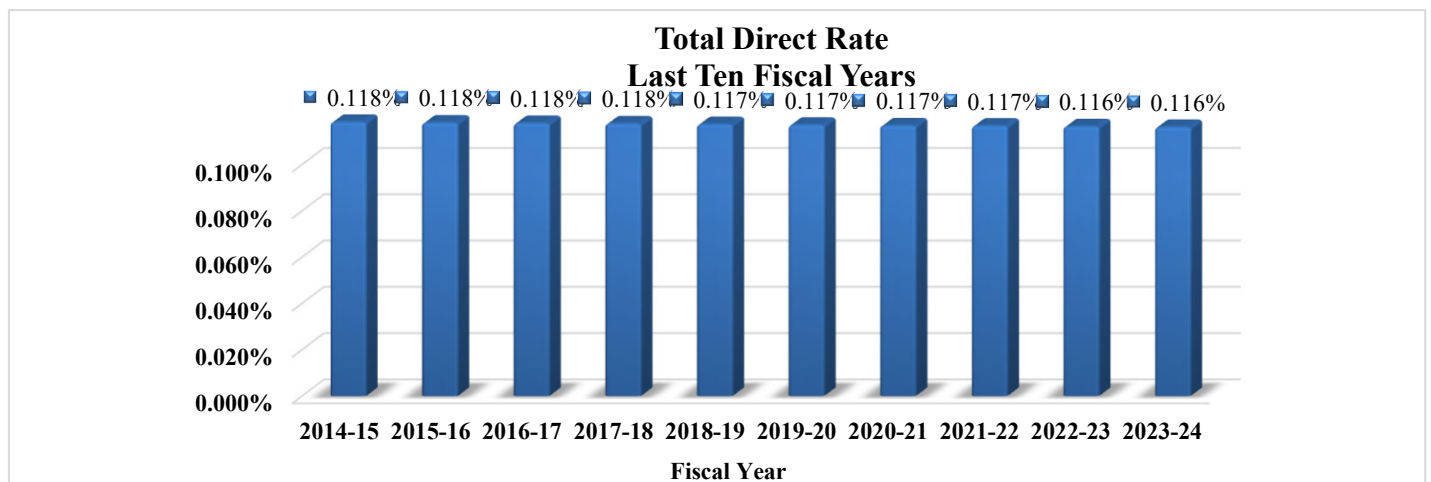
In 1978, California voters passed Proposition 13 which set the property tax at a 1.00% fixed amount. This 1.00% is shared by all the taxing agencies for which the subject property resides within. In addition to 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property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

Source: ⁽¹⁾ L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls, HdL, Coren & Cone

City of Gardena
Direct and Overlapping Property Tax Rates (Continued)
(rate per \$100 of assessed value)
Ten Fiscal Year Detail of Rates for Largest General Fund Tax Rates Area 00576
(Proposition 13 Rate)

| Agency | FISCAL YEAR | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 18-19 | 17-18 | 16-17 | 15-16 | 14-15 |
| City of Gardena Tax District 1 | 0.11160 % | 0.11160 % | 0.11160 % | 0.11160 % | 0.11157 % |
| Children's Institutional Tuition Fund | 0.00285 % | 0.00285 % | 0.00285 % | 0.00285 % | 0.00285 % |
| County Sanitation District No. 5 Operations | 0.01256 % | 0.01256 % | 0.01256 % | 0.01256 % | 0.01256 % |
| County School Services | 0.00144 % | 0.00144 % | 0.00144 % | 0.00144 % | 0.00144 % |
| County School Service Fund of Angeles -LAUSD | 0.00001 % | 0.00001 % | 0.00001 % | 0.00001 % | 0.00001 % |
| Development Center for Handicapped Minors -LA Unified School District | 0.00127 % | 0.00127 % | 0.00127 % | 0.00127 % | 0.00127 % |
| Educational Augmentation Fund Impound | 0.16240 % | 0.16240 % | 0.16240 % | 0.16240 % | 0.16240 % |
| Educational Augmentation Fund (ERAF) Impound | 0.07820 % | 0.07820 % | 0.07820 % | 0.07820 % | 0.07820 % |
| LA County Community College District | 0.03070 % | 0.03070 % | 0.03070 % | 0.03070 % | 0.03070 % |
| LA County Community College Children's Center Fund | 0.00032 % | 0.00032 % | 0.00032 % | 0.00032 % | 0.00032 % |
| LA County Accumulative Capital Outlays | 0.00012 % | 0.00012 % | 0.00012 % | 0.00012 % | 0.00012 % |
| LA County Fire - Ffw | 0.00747 % | 0.00747 % | 0.00747 % | 0.00747 % | 0.00747 % |
| LA County Flood Control Improvement District | 0.00178 % | 0.00178 % | 0.00178 % | 0.00178 % | 0.00178 % |
| LA County Library | 0.02380 % | 0.02380 % | 0.02380 % | 0.02380 % | 0.02380 % |
| LA County Flood Control Maintenance | 0.01007 % | 0.01007 % | 0.01007 % | 0.01007 % | 0.01007 % |
| Los Angeles Children's Center Fund | 0.00371 % | 0.00371 % | 0.00371 % | 0.00371 % | 0.00371 % |
| LA County General | 0.32520 % | 0.32520 % | 0.32520 % | 0.32520 % | 0.32520 % |
| Los Angeles Unified School District | 0.22590 % | 0.22590 % | 0.22590 % | 0.22590 % | 0.22590 % |
| Greater L A Co Vector Control | 0.00038 % | 0.00038 % | 0.00038 % | 0.00038 % | 0.00038 % |
| Water Replacement District of Southern California | 0.00018 % | 0.00018 % | 0.00018 % | 0.00018 % | 0.00018 % |
| Total Prop. 13 Rate: | 1.00000 % | 1.00000 % | 1.00000 % | 1.00000 % | 1.00000 % |

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| TOTAL DIRECT RATE (Producing Revenue for The City) ⁽¹⁾ : | 0.11737 % | 0.11766 % | 0.11790 % | 0.11809 % | 0.11837 % |
| County of Los Angeles ⁽¹⁾ | 0.00000 % | 0.00000 % | 0.00000 % | 0.00000 % | 0.00000 % |



City of Gardena
Ten Largest Property Taxpayers
Current Year and Nine Years Ago

| Owner/Taxpayer | Business Type | Fiscal Year 2023-24 | | Fiscal Year 2014-15 | |
|--|---------------------------------|------------------------|--------------------------------------|------------------------|--------------------------------------|
| | | Total Assessed Value | Percent of Total City Assessed Value | Total Assessed Value | Percent of Total City Assessed Value |
| Nissin Foods USA Company Inc | Manufacturing | \$60,988,483 | 0.70 % | | |
| MPT of Gardena PHS LP | Hospital services | 56,763,629 | 0.66 | | |
| Terreno 139th LLC | Non-residential property owners | 41,066,410 | 0.47 | | |
| Gardena Owner LP | Non-residential property owners | 35,789,760 | 0.41 | | |
| JSL Gardena I LLC | Non-residential property owners | 33,481,922 | 0.39 | | |
| 14215 Normandie LLC | Property management | 32,931,482 | 0.38 | | |
| Showa Marine Inc | Wholesale sales | 28,801,525 | 0.33 | | |
| Liberty Property LP | Non-residential property owners | 28,381,819 | 0.33 | | |
| Majestic Properties Inc | Property management | 26,324,728 | 0.30 | | |
| Brek Manufacturing Company | Manufacturing | 25,954,764 | 0.30 | | |
| Hitco Technologies Inc. | Manufacturing parts | | | 96,752,230 | 1.87 % |
| Nissin Foods Company Inc. | Manufacturing | | | 57,547,694 | 1.11 |
| GA HC REIT II Gardena CA Hospital LLC | Hospital services | | | 42,190,677 | 0.82 |
| JSL Gardena I LLC | Non-residential property owners | | | 28,416,375 | 0.55 |
| Majestic Properties Inc. | Property management | | | 25,282,264 | 0.49 |
| Brek Manufacturing Company | Manufacturing | | | 24,686,316 | 0.48 |
| Gramercy Properties LLC | Non-residential property owners | | | 21,917,192 | 0.42 |
| Target Corporation | Retail sales | | | 20,302,729 | 0.39 |
| WH Gardena Marketplace LLC | Shopping Center | | | 19,100,000 | 0.37 |
| Sams Real Estate Business Trust | Non-residential property owners | | | 18,320,848 | 0.35 |
| Top Ten Totals (secured and unsecured): | | 370,484,522 | 4.28 % | 354,516,325 | 6.86 % |
| All Others (secured) | | 8,286,270,823 | 95.72 | 4,815,813,550 | 93.14 |
| Total All Assessed Valuation (secured): | | \$8,656,755,345 | 100.00 % | \$5,170,329,875 | 100.00 % |

Source: L.A. County Assessor 2014/15-2023/24 Combined Tax Rolls and the SBE Non Unitary Tax Roll

City of Gardena
Top 25 Sales Tax Producers ⁽¹⁾
(Miscellaneous Information)
Previous Calendar Year and Ten Years Ago

| Calendar Year 2023 | | |
|--------------------|------------------------------------|------------------------------|
| | Tax Payers | Business Type |
| 1 | 76 | Service Stations |
| 2 | A&A Chevron | Service Stations |
| 3 | Albertsons | Grocery Stores |
| 4 | Arco AM PM | Service Stations |
| 5 | Beacon Roofing Supply | Building Materials |
| 6 | Chick Fil A | Quick-Service Restaurants |
| 7 | Crenshaw Lumber Co | Building Materials |
| 8 | Crenshaw Wholesale Electric Supply | Plumbing/Electrical Supplies |
| 9 | Enterprise Rent A Car | Transportation/Rentals |
| 10 | Food 4 Less | Grocery Stores |
| 11 | G & C Equipment Finders Corp | Contractors |
| 12 | Gardena Honda | New Motor Vehicle Dealers |
| 13 | Honda Lease Trust | Auto Lease |
| 14 | In N Out Burger | Quick-Service Restaurants |
| 15 | Marukai Market | Grocery Stores |
| 16 | McDonald's | Quick-Service Restaurants |
| 17 | Nissan of Gardena | New Motor Vehicle Dealers |
| 18 | Raising Cane's | Quick-Service Restaurants |
| 19 | Ralphs | Grocery Stores |
| 20 | Sam's Club w/ Fuel | Discount Dept Stores |
| 21 | Smardan Hatcher Co. | Plumbing/Electrical Supplies |
| 22 | Target | Discount Dept Stores |
| 23 | Valero | Service Stations |
| 24 | Vons Fuel | Service Stations |
| 25 | Wood Oil Company | Petroleum Prod/Equipment |

-Account for 56.52%
of the total sales tax collected.

| Calendar Year 2014 | | |
|------------------------------------|------------|------------------------------|
| | Tax Payers | Business Type |
| 76 | | Service Stations |
| 76 | | Service Stations |
| A&A Chevron | | Service Stations |
| Albertsons | | Grocery Stores |
| Beacon Roofing Supply | | Building Materials |
| Crenshaw Lumber Co | | Building Materials |
| Crenshaw Wholesale Electric Supply | | Plumbing/Electrical Supplies |
| Enterprise Rent A Car | | Transportation/Rentals |
| Food 4 Less | | Grocery Stores |
| G & C Equipment Finders Corp | | Contractors |
| Gardena Blue Water | | Service Stations |
| Gardena Honda | | New Motor Vehicle Dealers |
| Gardena Nissan | | New Motor Vehicle Dealers |
| Marukai Market | | Grocery Stores |
| McDonald's | | Quick-Service Restaurants |
| Mobil Gardena | | Service Stations |
| Nader's Furniture | | Home Furnishings |
| New York Times Sales | | Light Industrial/Printers |
| Sam's Club w/ Fuel | | Discount Dept Stores |
| Smardan Hatcher Co. | | Plumbing/Electrical Supplies |
| Target | | Discount Dept Stores |
| United Oil Company | | Service Stations |
| Vons Fuel | | Service Stations |
| Wood Oil Company | | Petroleum Prod/Equipment |
| Z Gallerie | | Home Furnishings |

-Account for 56.25%
of the total sales tax collected.

*** The names are listed in alphabetical order, not sales tax volume.

Source: SBOE, CDTFA, SCO, HdL Companies

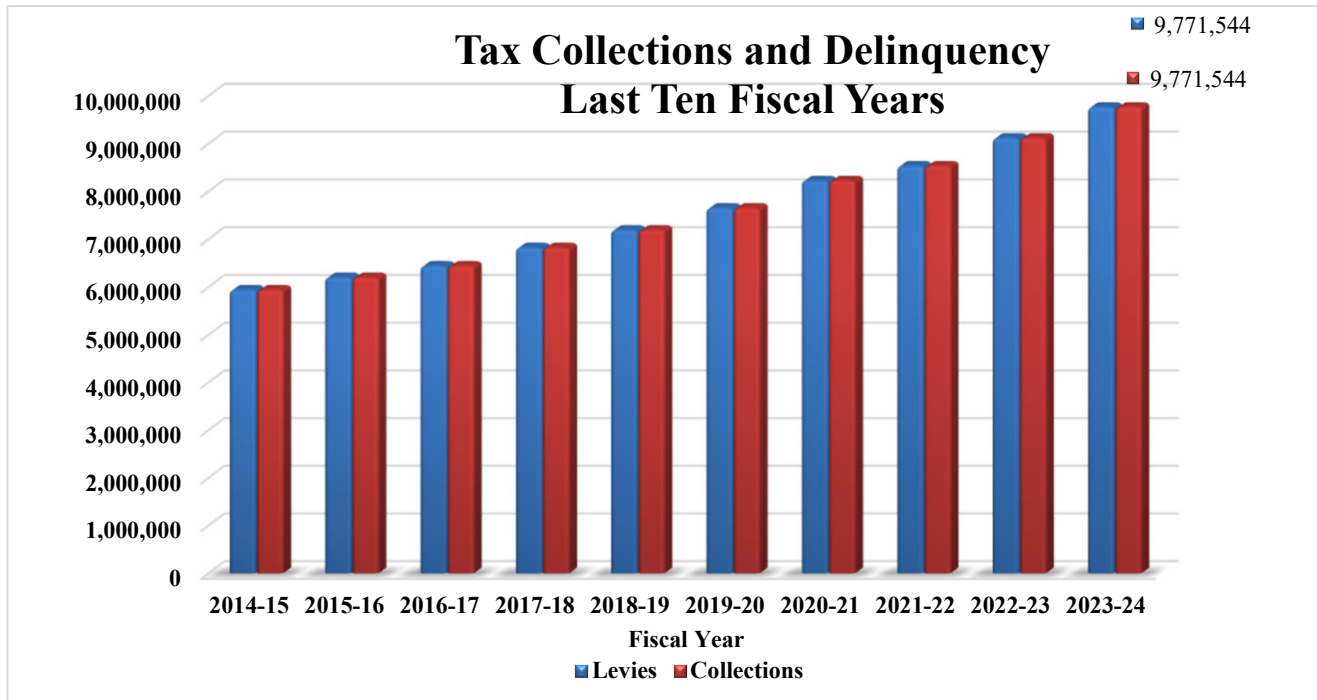
⁽¹⁾ Period: from January to December

City of Gardena

Property Tax Levies, Tax Collections, and Delinquency

Last Ten Fiscal Years

| Fiscal Year | Taxes Levied for the Fiscal Year | COLLECTED WITHIN THE FISCAL YEAR OF LEVY | | Collections in Subsequent Years | TOTAL COLLECTIONS TO DATE | |
|-------------|----------------------------------|--|-----------------|---------------------------------|---------------------------|-----------------|
| | | Amount | Percent of Levy | | Amount | Percent of Levy |
| 2014-15 | 5,948,939 | 5,946,829 | 99.96% | 2,109 | 5,948,939 | 100.00% |
| 2015-16 | 6,208,056 | 6,192,921 | 99.76% | 15,134 | 6,208,056 | 100.00% |
| 2016-17 | 6,447,952 | 6,433,016 | 99.77% | 14,936 | 6,447,952 | 100.00% |
| 2017-18 | 6,832,148 | 6,816,038 | 99.76% | 16,110 | 6,832,148 | 100.00% |
| 2018-19 | 7,198,451 | 7,164,319 | 99.53% | 34,132 | 7,198,451 | 100.00% |
| 2019-20 | 7,660,514 | 7,640,236 | 99.74% | 20,278 | 7,660,514 | 100.00% |
| 2020-21 | 8,233,669 | 8,207,649 | 99.68% | 26,020 | 8,233,669 | 100.00% |
| 2021-22 | 8,540,847 | 8,524,459 | 99.81% | 16,388 | 8,540,847 | 100.00% |
| 2022-23 | 9,123,832 | 9,071,698 | 99.43% | 52,134 | 9,123,832 | 100.00% |
| 2023-24 | 9,771,544 | 9,717,972 | 99.45% | 53,572 | 9,771,544 | 100.00% |

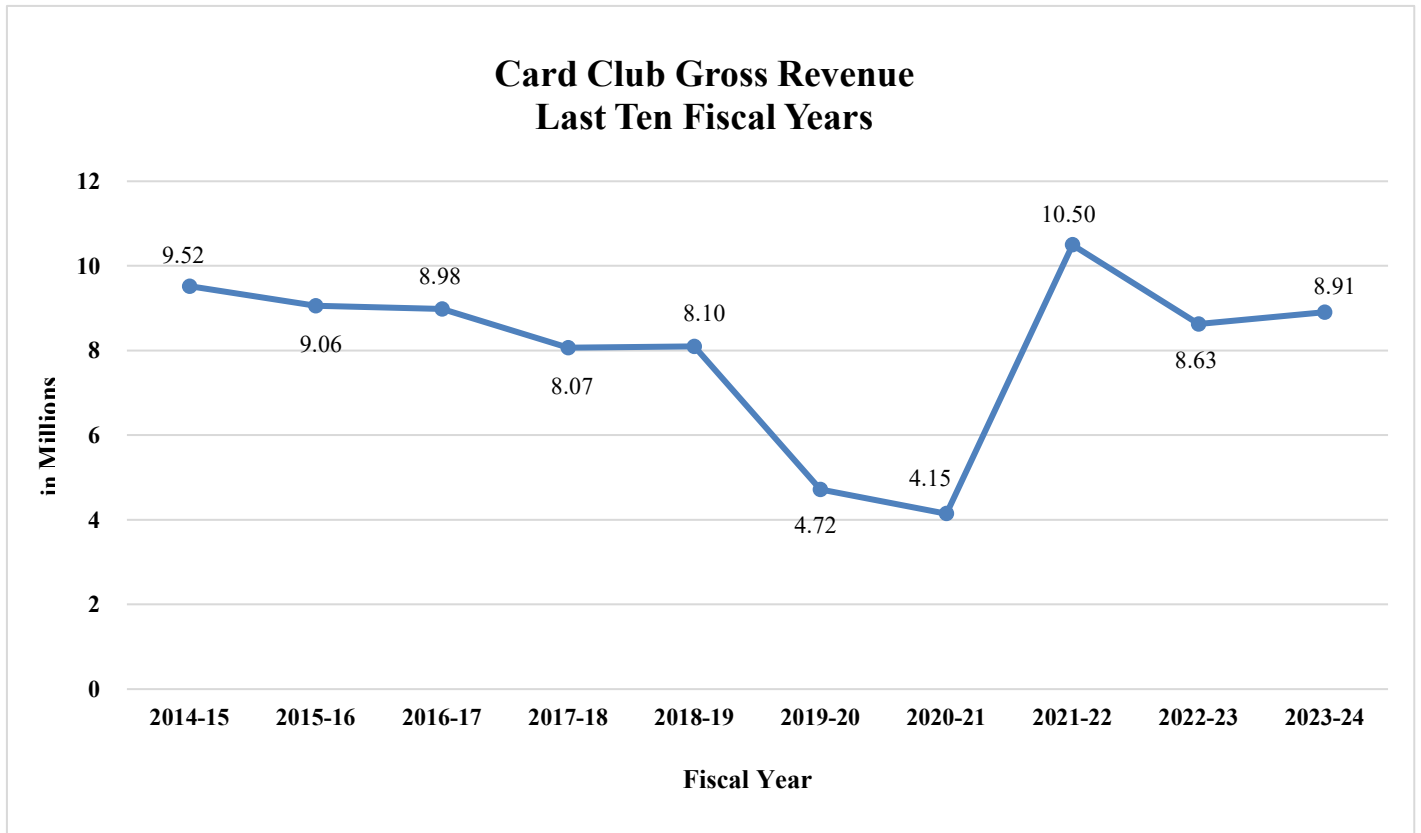


NOTE: Article XIII-A of the Constitution of the State of California adopted by the electorate in June 1978, precludes the City from a local property tax levy. All general-purpose property taxes are levied by the County and allocated to other governmental entities on a predetermined formula.

Sources: City of Gardena, Administrative Services Department - Finance Division

**City of Gardena
Card Club Gross Revenue Fee
Last Ten Fiscal Years**

| Fiscal Year | Card Club Revenue | General Fund Gross Revenue | Percent of General Fund Revenue |
|------------------------|------------------------------|---------------------------------------|--|
| 2014-15 | 9,517,550 | 54,413,202 | 17.49% |
| 2015-16 | 9,057,202 | 54,092,710 | 16.74% |
| 2016-17 | 8,975,991 | 56,237,621 | 15.96% |
| 2017-18 | 8,071,001 | 55,972,281 | 14.42% |
| 2018-19 | 8,101,583 | 60,267,575 | 13.44% |
| 2019-20 | 4,718,691 | 55,906,560 | 8.44% |
| 2020-21 | 4,154,913 | 79,772,701 | 5.21% |
| 2021-22 | 10,544,948 | 80,865,048 | 13.04% |
| 2022-23 | 8,633,145 | 83,114,369 | 10.39% |
| 2023-24 | 8,910,456 | 86,997,951 | 10.24% |



⁽¹⁾ Two card clubs: Lucky Lady Casino & Hustler Casino
City receives 12% of the total monthly gross revenue of the card game business.

City of Gardena
Utility Users Tax Received
Last Five Fiscal Years

| | Fiscal Year Ended June 30 | | | | |
|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| | 2024 | 2023 | 2022 | 2021 | 2020 |
| Utility Users Tax Electric | \$ 3,311,316 | \$ 3,072,555 | \$ 2,584,392 | \$ 2,331,492 | \$ 2,110,227 |
| Utility Users Tax Gas | 793,877 | 1,177,694 | 837,674 | 648,472 | 616,341 |
| Utility Users Tax Electric Service Provider | 429,601 | 324,189 | 323,978 | 199,496 | 217,700 |
| Utility Users Tax Gas-Non Core | 112,050 | 127,587 | 111,839 | 88,421 | 91,533 |
| UUT-Mobile/Cellular Telephones | 235,814 | 240,469 | 216,708 | 181,548 | 313,603 |
| UUT-Long Distance Telephone/Non Cellular | 371,199 | 439,504 | 417,966 | 458,602 | 490,588 |
| Utility Users Tax Water | 1,097,773 | 898,171 | 930,300 | 947,276 | 902,866 |
| UUT-Prepaid Mobile Telephone | 52,680 | 37,681 | 58,537 | 115,493 | 58,372 |
| TOTAL | \$ 6,404,308 | \$ 6,317,851 | \$ 5,481,395 | \$ 4,970,799 | \$ 4,801,230 |

Sources: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
Taxable Sales by Category
Calendar Years 2019 through 2023
(in thousands)

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|
| Apparel Stores | \$ 13,491 | \$ 13,224 | \$ 13,671 | \$ 9,294 | \$ 12,209 |
| General Merchandise | 161,461 | 167,193 | 152,741 | 127,495 | 125,790 |
| Food Stores | 49,468 | 48,854 | 46,211 | 47,793 | 43,373 |
| Eating and Drinking Places | 244,557 | 237,796 | 208,331 | 169,453 | 194,542 |
| Building Materials | 230,320 | 269,392 | 239,752 | 167,892 | 151,441 |
| Auto Dealers and Supplies | 220,374 | 163,647 | 161,756 | 135,836 | 152,677 |
| Service Stations | 104,259 | 117,176 | 92,427 | 68,200 | 93,644 |
| Other Retail Stores | 80,850 | 85,265 | 95,811 | 89,810 | 87,059 |
| All Other Outlets | 454,835 | 468,004 | 151,132 | 150,482 | 192,835 |
| TOTAL | <u><u>\$ 1,559,615</u></u> | <u><u>\$ 1,570,551</u></u> | <u><u>\$ 1,161,832</u></u> | <u><u>\$ 966,255</u></u> | <u><u>\$ 1,053,570</u></u> |

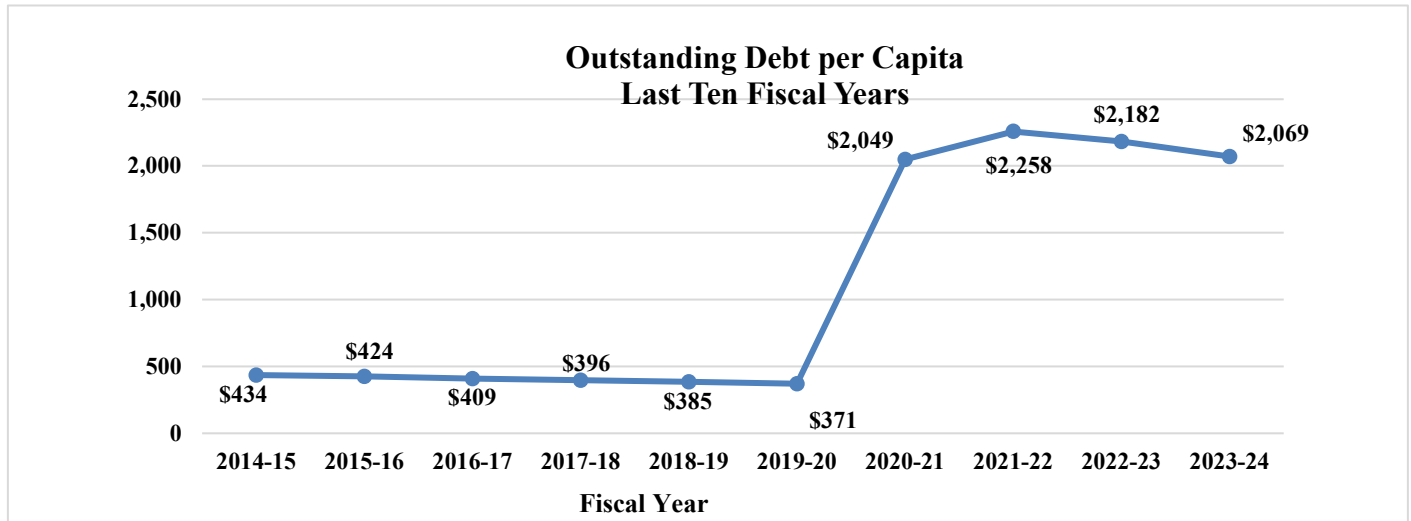
Source: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, HdL Companies

City of Gardena

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years

| GOVERNMENTAL ACTIVITIES | | | | | | | | | | |
|-------------------------|---------------------------|--|---------------|--------------------------|----------------|--------------|--------------------------|-----------------------|---------|-------------|
| Fiscal Year | Population ⁽¹⁾ | Certificates of Participation ⁽²⁾ | Revenue Bonds | Pension Obligation Bonds | Leases Payable | Loan Payable | Subscription Liabilities | Direct Purchase Lease | Other | Total |
| 2014-15 | 60,414 | 12,370,000 | 10,835,639 | - | 67,125 | 2,930,317 | - | - | - | 26,203,081 |
| 2015-16 | 60,785 | 11,770,000 | 10,764,523 | - | - | 3,114,763 | - | - | 124,548 | 25,773,834 |
| 2016-17 | 60,721 | 9,170,000 | 10,688,407 | - | - | 3,200,986 | - | 1,635,000 | 111,443 | 24,805,836 |
| 2017-18 | 61,246 | 8,710,000 | 10,552,291 | - | - | 3,287,209 | - | 1,635,000 | 93,545 | 24,278,045 |
| 2018-19 | 61,042 | 8,220,000 | 10,411,175 | - | - | 3,373,432 | - | 1,390,000 | 80,741 | 23,475,348 |
| 2019-20 | 60,937 | 7,700,000 | 10,260,059 | - | - | 3,459,655 | - | 1,120,000 | 68,045 | 22,607,759 |
| 2020-21 | 60,344 | 7,150,000 | 10,103,943 | 79,029,723 | 381,696 | 3,545,880 | - | 845,000 | 53,749 | 101,109,991 |
| 2021-22 | 59,947 | 6,565,000 | 24,826,484 | 76,692,725 | 337,409 | 3,632,103 | 755,138 | 565,000 | 43,361 | 113,417,220 |
| 2022-23 | 59,809 | 5,940,000 | 24,108,714 | 73,832,926 | 459,635 | 3,718,327 | 1,032,161 | 285,000 | 29,065 | 109,405,828 |
| 2023-24 | 60,028 | 5,275,000 | 23,355,944 | 70,547,863 | 544,477 | 3,804,551 | 617,471 | - | 14,769 | 104,160,075 |



NOTES:

⁽¹⁾ State of California, Finance Department

⁽²⁾ The City of Gardena had 6 Certificates of Participations at the end of fiscal year 1996-97. At the end of fiscal year 2005-06, there were only two Certificates of Participation Series 2001A and 2006AB&C. During the fiscal year 2005-06, the City refunded the Certificates of Participation Series 1994 and 1999 A & B by Series 2006 A B & C.

In fiscal year 2006-07, the City refunded Certificates of Participation Series 2001A by the Refunding Revenue COPs series 2007A.

In fiscal year 2014-15, the City refunded Certificates of Participation Series 2006 B by the Taxable Lease Revenue Refunding Bonds 2014.

In fiscal year 2016-17, the City refunded Certificates of Participation Series 2006 C by the 2017 Direct Purchase Lease.

-Refer to Notes in the Financial Statement for details of the City's outstanding debt

⁽³⁾ Assessed value has been used because the actual value of taxable property is not readily available in the State of California

⁽⁴⁾ Income data was provided by HDL Coren & Cone using City of Gardena Average per Capita Personal Income.

Sources: City of Gardena, Administrative Services Department - Finance Division
County of Los Angeles, Auditor-Controller Office/Tax Division
HdL Coren & Cone

City of Gardena
Ratio of Outstanding Debt by Type (Continued)
Last Ten Fiscal Years

| Fiscal Year | BUSINESS-TYPE ACTIVITIES | | | | Taxable Assessed Value (3) | Percent of Taxable Assessed Value | Debt per Capita | Average Capita Personal Income (4) | Percent of Debt by Personal Income |
|-------------|--------------------------------|---------------|-----------------------------|------------|----------------------------------|--|--------------------|---|---|
| | Pension Obligation Bonds | Lease Payable | Subscription Liabilities | Total | | | | | |
| 2014-15 | - | - | - | - | 5,170,329,875 | 0.51% | 434 | 23,032 | 1.88% |
| 2015-16 | - | - | - | - | 5,453,097,097 | 0.47% | 424 | 22,808 | 1.86% |
| 2016-17 | - | - | - | - | 5,686,952,300 | 0.44% | 409 | 23,246 | 1.76% |
| 2017-18 | - | - | - | - | 6,005,395,708 | 0.40% | 396 | 23,584 | 1.68% |
| 2018-19 | - | - | - | - | 6,397,613,521 | 0.37% | 385 | 24,282 | 1.58% |
| 2019-20 | - | - | - | - | 6,800,580,594 | 0.33% | 371 | 25,991 | 1.43% |
| 2020-21 | 22,250,277 | 304,112 | - | 22,554,389 | 7,223,980,473 | 1.71% | 2,049 | 27,372 | 7.49% |
| 2021-22 | 21,592,275 | 158,923 | 205,064 | 21,956,262 | 7,508,508,782 | 1.80% | 2,258 | 28,211 | 8.00% |
| 2022-23 | 20,787,074 | 13,353 | 279,567 | 21,079,994 | 8,074,173,543 | 1.62% | 2,182 | 30,493 | 7.15% |
| 2023-24 | 19,862,137 | 17,884 | 154,290 | 20,034,311 | 8,656,755,345 | 1.43% | 2,069 | 33,812 | 6.12% |

NOTES:

(1) State of California, Finance Department

(2) The City of Gardena had 6 Certificates of Participations at the end of fiscal year 1996-97. At the end of fiscal year 2005-06, there were only two Certificates of Participation Series 2001A and 2006AB&C. During the fiscal year 2005-06, the City refunded the Certificates of Participation Series 1994 and 1999 A & B by Series 2006 A B & C.

In fiscal year 2006-07, the City refunded Certificates of Participation Series 2001A by the Refunding Revenue COPs series 2007A.

In fiscal year 2014-15, the City refunded Certificates of Participation Series 2006 B by the Taxable Lease Revenue Refunding Bonds 2014.

In fiscal year 2016-17, the City refunded Certificates of Participation Series 2006 C by the 2017 Direct Purchase Lease.

-Refer to Notes in the Financial Statement for details of the City's outstanding debt

(3) Assessed value has been used because the actual value of taxable property is not readily available in the State of California

(4) Income data was provided by HDL Coren & Cone using City of Gardena Average per Capita Personal Income.

Sources: City of Gardena, Administrative Services Department - Finance Division
County of Los Angeles, Auditor-Controller Office/Tax Division
HdL Coren & Cone

City of Gardena
Pledged-Revenue Coverage
Last Five Fiscal Years

| Fiscal Year | Revenue | Operating Expenses | Net Available Revenue | Refunding Certificates of Participation ⁽¹⁾ | | |
|----------------|------------|-----------------------|-----------------------------|--|----------|---------------------|
| | | | | Debt Service | | Percent Coverage |
| | | | | Principal | Interest | |
| 2019-20 | 55,906,560 | 61,786,869 | (5,880,309) | 105,000 | 83,075 | (31.27) |
| 2020-21 | 79,772,701 | 61,625,048 | 18,147,653 | 110,000 | 77,825 | 96.62 |
| 2021-22 | 80,865,048 | 67,821,502 | 13,043,546 | 115,000 | 72,325 | 69.63 |
| 2022-23 | 84,162,512 | 75,849,689 | 8,312,823 | 120,000 | 66,575 | 44.55 |
| 2023-24 | 86,997,951 | 77,519,565 | 9,478,386 | 125,000 | 60,575 | 51.08 |

NOTES:

- ⁽¹⁾ On January 24, 2007, the City issued the Refunding Revenue Bonds, Series 2007A to refund the Certificates of Participation Series 2001A. No principal and interest were paid during the fiscal year 2006-07.
- Details regarding the City's outstanding debt can be found in the notes to the financial statements.
- Shortfall in net available revenue was covered by the general fund balance

Sources: City of Gardena, Administrative Services Department - Finance Division

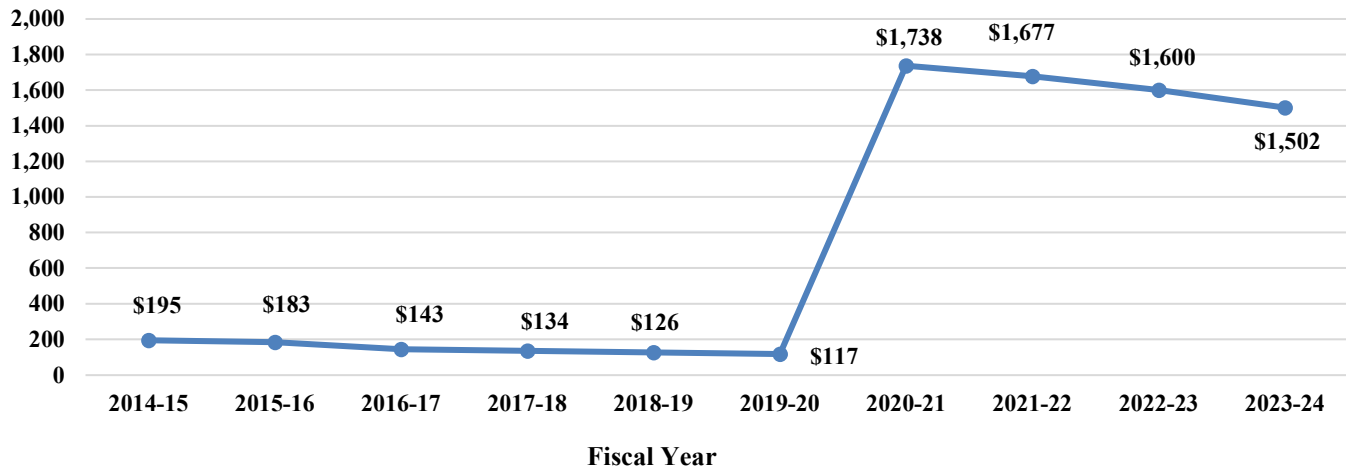
City of Gardena

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

| OUTSTANDING GENERAL BONDED DEBT | | | | | | | | Percent of | |
|---------------------------------|---------------------------|----------------------------------|--|-----------------------------|--|-------------|------------------------------|------------------------------|-----------------------|
| Fiscal Year | Population ⁽¹⁾ | Certificates of Participation | Less: Amounts | | Less: Amounts | | Taxable Assessed Value | Taxable Assessed Value | Debt per Capita |
| | | | Available in Debt Service Fund ⁽²⁾ | Pension Obligation Bonds | Available in Debt Service Fund ⁽³⁾ | Total | | | |
| 2014-15 | 60,414 | 12,370,000 | 600,000 | - | - | 11,770,000 | 4,957,766,359 | 0.24% | 195 |
| 2015-16 | 60,785 | 11,770,000 | 640,000 | - | - | 11,130,000 | 5,170,329,875 | 0.22% | 183 |
| 2016-17 | 60,721 | 9,170,000 | 460,000 | - | - | 8,710,000 | 5,453,097,097 | 0.16% | 143 |
| 2017-18 | 61,246 | 8,710,000 | 490,000 | - | - | 8,220,000 | 5,686,952,300 | 0.14% | 134 |
| 2018-19 | 61,042 | 8,220,000 | 520,000 | - | - | 7,700,000 | 6,397,613,521 | 0.12% | 126 |
| 2019-20 | 60,937 | 7,700,000 | 550,000 | - | - | 7,150,000 | 6,800,580,594 | 0.11% | 117 |
| 2020-21 | 60,344 | 7,150,000 | 585,000 | 101,280,000 | 2,995,000 | 104,850,000 | 7,223,980,473 | 1.45% | 1,738 |
| 2021-22 | 59,947 | 6,565,000 | 625,000 | 98,285,000 | 3,665,001 | 100,559,999 | 7,508,508,782 | 1.34% | 1,677 |
| 2022-23 | 59,809 | 5,940,000 | 665,000 | 94,620,000 | 4,210,000 | 95,685,000 | 8,074,173,543 | 1.19% | 1,600 |
| 2023-24 | 60,028 | 5,275,000 | 705,000 | 90,410,000 | 4,800,000 | 90,180,000 | 8,656,755,345 | 1.04% | 1,502 |

General Bonded Debt Outstanding per Capita Last Ten Fiscal Years



Source: ⁽¹⁾ State of California, Finance Department.

⁽²⁾ This is the amount for the COP debt service principal payments in the current fiscal year.

⁽³⁾ This is the amount for the POB debt service principal payments in the current fiscal year.

City of Gardena
Direct and Overlapping Bonded Debt
June 30, 2024

2023-24 Assessed Valuation:

\$8,656,755,345

| | Total Debt | Percent | City's Share |
|--|-------------------|-------------------|---------------------|
| | 06/30/2024 | Applicable | of Debt |
| | | To City | 06/30/2024 |
| <u>Overlapping Tax and Assessment Debt:</u> | | | |
| Metropolitan Water District | \$ 18,210,000 | 0.224 % | \$ 40,790 |
| Los Angeles Community College District | 5,155,845,000 | 0.762 % | 39,287,539 |
| Los Angeles Unified School District | 10,723,385,000 | 0.931 % | 99,834,714 |
| California Statewide Communities Development Authority 1915 Act Bonds | 6,239,000 | 100.000 % | 6,239,000 |
| TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT | | | \$ 145,402,043 |
| Less: Los Angeles Unified School District supported general obligation bonds | | | 2,788,126 |
| TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT | | | \$ 142,613,917 |
| <u>Direct and Overlapping General Fund Debt</u> | | | |
| Los Angeles County General Fund Obligations | \$ 2,479,229,730 | 0.432 % | \$ 10,710,272 |
| Los Angeles County Superintendent of Schools Certificates of Participation | 2,857,300 | 0.432 % | 12,344 |
| Los Angeles Unified School District Certificates of Participation | 471,590,000 | 0.931 % | 4,390,503 |
| City of Gardena General Fund Obligations | 27,000,000 | 100.000 % | 27,000,000 |
| City of Gardena Pension Obligation Bonds | 70,547,863 | 100.000 % | 70,547,863 |
| TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT | | | \$ 112,660,982 |
| TOTAL DIRECT DEBT | | | \$ 97,547,863 |
| TOTAL GROSS OVERLAPPING DEBT | | | \$ 160,515,162 |
| TOTAL NET OVERLAPPING DEBT | | | \$ 157,727,036 |
| GROSS COMBINED TOTAL DEBT | | | \$ 258,063,025 (2) |
| NET COMBINED TOTAL DEBT | | | \$ 275,137,036 |

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

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

Ratios to 2023-24 Assessed Valuation:

| | |
|--|-------|
| Direct Debt (\$97,547,863)..... | 1.13% |
| Total Gross Overlapping Tax and Assessment Debt..... | 1.68% |
| Total Net Overlapping Tax and Assessment Debt..... | 1.65% |
| Gross Combined Total Debt..... | 3.21% |
| Net Combined Total Debt..... | 3.18% |

**City of Gardena
Legal Debt Margin Information
Last Ten Fiscal Years**

| | Fiscal Year | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 23-24 | 22-23 | 21-22 | 20-21 | 19-20 |
| Assessed valuation | \$8,656,755,345 | \$8,074,173,543 | \$7,508,508,782 | \$7,223,980,473 | \$6,800,580,594 |
| Conversion percentage | 25% | 25% | 25% | 25% | 25% |
| Adjusted assessed valuation | 2,164,188,836 | 2,018,543,386 | 1,877,127,196 | 1,805,995,118 | 1,700,145,149 |
| Debt limit percentage | 15% | 15% | 15% | 15% | 15% |
| Debt limit | \$324,628,325 | \$302,781,508 | \$281,569,079 | \$270,899,268 | \$255,021,772 |
| Total net debt applicable to limit: General obligation bonds | - | - | - | - | - |
| Legal debt margin | \$324,628,325 | \$302,781,508 | \$281,569,079 | \$270,899,268 | \$255,021,772 |
| Total debt applicable to the limit as a percentage of debt limit | - 0% | - 0% | - 0% | - 0% | - 0% |

Section 43605 of the Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% OF MARKET VALUE. Effective with 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The Computations shown above reflect a conversion of assessed valuation data for each fiscal year from current full valuation perspective to the 25% level that was in effect at the time the legal debt margin was enacted by the State of California for local governments located within the State.

Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena
Legal Debt Margin Information (Continued)
Last Ten Fiscal Years

| | Fiscal Year | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 18-19 | 17-18 | 16-17 | 15-16 | 14-15 |
| Assessed valuation | \$6,397,613,521 | \$6,005,395,708 | \$5,686,952,300 | \$5,453,097,097 | \$5,170,329,875 |
| Conversion percentage | 25% | 25% | 25% | 25% | 25% |
| Adjusted assessed valuation | 1,599,403,380 | 1,501,348,927 | 1,421,738,075 | 1,363,274,274 | 1,292,582,469 |
| Debt limit percentage | 15% | 15% | 15% | 15% | 15% |
| Debt limit | \$239,910,507 | \$225,202,339 | \$213,260,711 | \$204,491,141 | \$193,887,370 |
| Total net debt applicable to limit: General obligation bonds | - | - | - | - | - |
| Legal debt margin | \$239,910,507 | \$225,202,339 | \$213,260,711 | \$204,491,141 | \$193,887,370 |
| Total debt applicable to the limit as a percentage of debt limit | - 0% | - 0% | - 0% | - 0% | - 0% |



City of Gardena

Debt Service Payment Schedule

| YEAR | 2006 A REF COPS | | | 2014 TAXABLE LEASE BONDS | | | 2007A REV REF BONDS | | |
|--------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL |
| 2023-2024 | 665,000 | 357,759 | 1,022,759 | 70,000 | 435,799 | 505,799 | 125,000 | 60,575 | 185,575 |
| 2024-2025 | 705,000 | 314,056 | 1,019,056 | 70,000 | 433,034 | 503,034 | 130,000 | 54,325 | 184,325 |
| 2025-2026 | 750,000 | 267,641 | 1,017,641 | 75,000 | 429,709 | 504,709 | 135,000 | 47,825 | 182,825 |
| 2026-2027 | 800,000 | 218,196 | 1,018,196 | 75,000 | 426,148 | 501,148 | 145,000 | 41,075 | 186,075 |
| 2027-2028 | 850,000 | 165,561 | 1,015,561 | 80,000 | 422,586 | 502,586 | 155,000 | 33,825 | 188,825 |
| 2028-2029 | 905,000 | 109,577 | 1,014,577 | 85,000 | 418,787 | 503,787 | 160,000 | 25,881 | 185,881 |
| 2029-2030 | 965,000 | 49,924 | 1,014,924 | 815,000 | 414,750 | 1,229,750 | 170,000 | 17,681 | 187,681 |
| 2030-2031 | 300,000 | 9,570 | 309,570 | 1,175,000 | 374,000 | 1,549,000 | 175,000 | 8,969 | 183,969 |
| 2031-2032 | | | | 1,235,000 | 315,250 | 1,550,250 | | | |
| 2032-2033 | | | | 1,295,000 | 253,500 | 1,548,500 | | | |
| 2033-2034 | | | | 1,355,000 | 188,750 | 1,543,750 | | | |
| 2034-2035 | | | | 1,430,000 | 121,000 | 1,551,000 | | | |
| 2035-2036 | | | | 990,000 | 49,500 | 1,039,500 | | | |
| 2036-2037 | | | | | | | | | |
| 2037-2038 | | | | | | | | | |
| 2038-2039 | | | | | | | | | |
| 2039-2040 | | | | | | | | | |
| 2040-2041 | | | | | | | | | |
| TOTAL | \$ 5,940,000 | \$ 1,492,282 | \$ 7,432,282 | \$ 8,750,000 | \$ 4,282,812 | \$13,032,812 | \$ 1,195,000 | \$ 290,156 | \$ 1,485,156 |

City of Gardena
Debt Service Payment Schedule (Continued)

| YEAR | 2017 DIRECT LEASE | | | 20 TAXABLE PENSION OBLIGATION BONDS | | | 2021 LEASE REVENUE BONDS | | |
|--------------|-------------------|-----------------|-------------------|-------------------------------------|----------------------|-----------------------|--------------------------|---------------------|----------------------|
| | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL |
| 2023-2024 | 285,000 | 2,950 | 287,950 | 4,210,000 | 2,891,196 | 7,101,196 | 465,000 | 476,000 | 941,000 |
| 2024-2025 | | | | 4,800,000 | 2,827,962 | 7,627,962 | 490,000 | 452,750 | 942,750 |
| 2025-2026 | | | | 5,075,000 | 2,746,266 | 7,821,266 | 510,000 | 428,250 | 938,250 |
| 2026-2027 | | | | 5,175,000 | 2,641,416 | 7,816,416 | 540,000 | 402,750 | 942,750 |
| 2027-2028 | | | | 5,295,000 | 2,518,976 | 7,813,976 | 565,000 | 375,750 | 940,750 |
| 2028-2029 | | | | 5,440,000 | 2,377,970 | 7,817,970 | 595,000 | 347,500 | 942,500 |
| 2029-2030 | | | | 5,590,000 | 2,227,663 | 7,817,663 | 620,000 | 317,750 | 937,750 |
| 2030-2031 | | | | 5,750,000 | 2,067,621 | 7,817,621 | 655,000 | 286,750 | 941,750 |
| 2031-2032 | | | | 5,920,000 | 1,897,249 | 7,817,249 | 685,000 | 254,000 | 939,000 |
| 2032-2033 | | | | 6,105,000 | 1,714,143 | 7,819,143 | 715,000 | 226,600 | 941,600 |
| 2033-2034 | | | | 6,295,000 | 1,521,042 | 7,816,042 | 740,000 | 198,000 | 938,000 |
| 2034-2035 | | | | 6,500,000 | 1,315,636 | 7,815,636 | 765,000 | 175,800 | 940,800 |
| 2035-2036 | | | | 6,720,000 | 1,097,041 | 7,817,041 | 790,000 | 152,850 | 942,850 |
| 2036-2037 | | | | 6,975,000 | 838,052 | 7,813,052 | 810,000 | 129,150 | 939,150 |
| 2037-2038 | | | | 7,245,000 | 569,236 | 7,814,236 | 835,000 | 104,850 | 939,850 |
| 2038-2039 | | | | 7,525,000 | 290,014 | 7,815,014 | 860,000 | 79,800 | 939,800 |
| 2039-2040 | | | | | | | 885,000 | 54,000 | 939,000 |
| 2040-2041 | | | | | | | 915,000 | 27,450 | 942,450 |
| TOTAL | \$ 285,000 | \$ 2,950 | \$ 287,950 | \$ 94,620,000 | \$ 29,541,483 | \$ 124,161,483 | \$ 12,440,000 | \$ 4,490,000 | \$ 16,930,000 |

City of Gardena
Debt Service Payment Schedule (Continued)

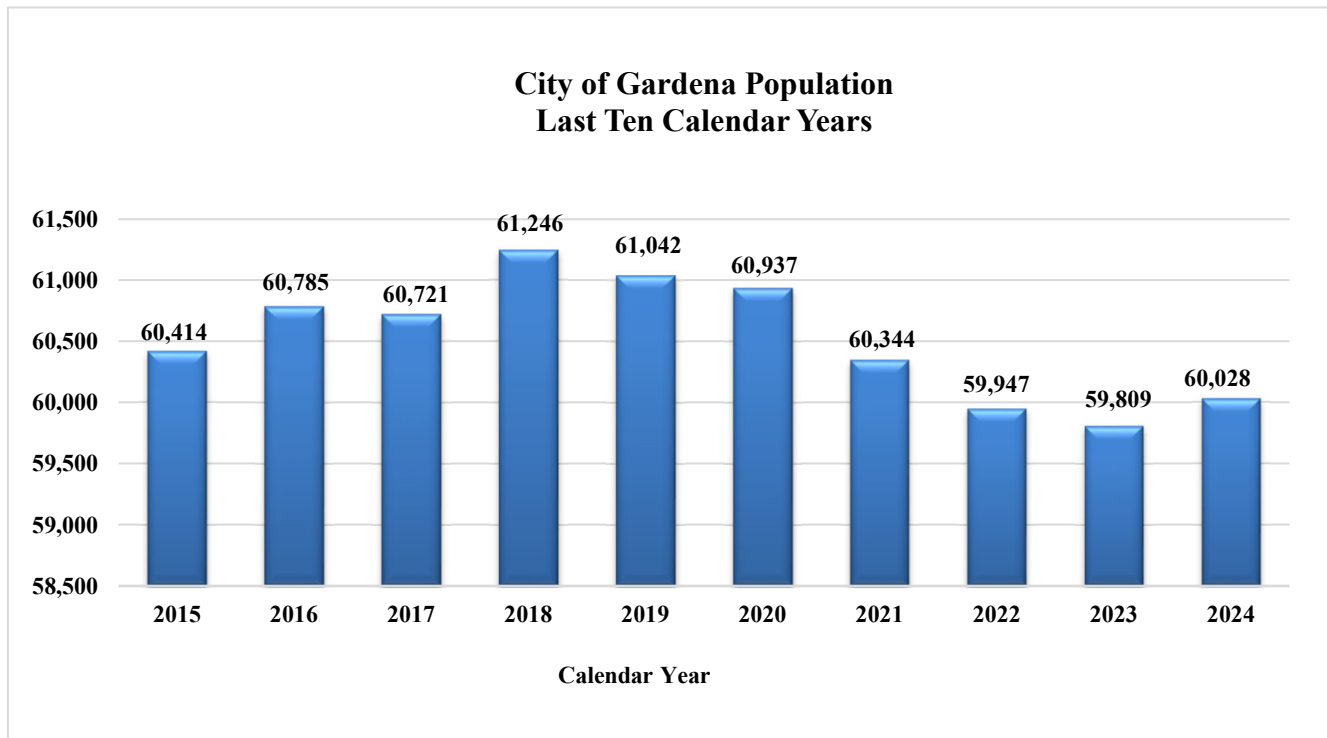
| YEAR | ANNUAL BOND OBLIGATIONS | | |
|--------------|-------------------------|----------------------|-----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 2023-2024 | 5,820,000 | 4,224,278 | 10,044,278 |
| 2024-2025 | 6,195,000 | 4,082,126 | 10,277,126 |
| 2025-2026 | 6,545,000 | 3,919,691 | 10,464,691 |
| 2026-2027 | 6,735,000 | 3,729,585 | 10,464,585 |
| 2027-2028 | 6,945,000 | 3,516,698 | 10,461,698 |
| 2028-2029 | 7,185,000 | 3,279,715 | 10,464,715 |
| 2029-2030 | 8,160,000 | 3,027,768 | 11,187,768 |
| 2030-2031 | 8,055,000 | 2,746,910 | 10,801,910 |
| 2031-2032 | 7,840,000 | 2,466,499 | 10,306,499 |
| 2032-2033 | 8,115,000 | 2,194,243 | 10,309,243 |
| 2033-2034 | 8,390,000 | 1,907,792 | 10,297,792 |
| 2034-2035 | 8,695,000 | 1,612,436 | 10,307,436 |
| 2035-2036 | 8,500,000 | 1,299,391 | 9,799,391 |
| 2036-2037 | 7,785,000 | 967,202 | 8,752,202 |
| 2037-2038 | 8,080,000 | 674,086 | 8,754,086 |
| 2038-2039 | 8,385,000 | 369,814 | 8,754,814 |
| 2039-2040 | 885,000 | 54,000 | 939,000 |
| 2040-2041 | 915,000 | 27,450 | 942,450 |
| TOTAL | \$ 123,230,000 | \$ 40,099,683 | \$ 163,329,683 |

City of Gardena

Demographic and Economic Statistics

Last Ten Calendar Years

| Year | City of Gardena Housing Units | City of Gardena Population ⁽¹⁾ | Average Annual Percentage Increase | Los Angeles County Population ⁽¹⁾ | Average Annual Percentage Increase | Gardena Personal Income (1,000s) ⁽²⁾ | Per Capita Personal Income ⁽²⁾ | LAUSD Enrollment ⁽³⁾ | Gardena Employment ⁽⁴⁾ | Gardena Unemployment Rate ⁽⁴⁾ |
|------|-------------------------------|---|------------------------------------|--|------------------------------------|---|---|---------------------------------|-----------------------------------|--|
| 2015 | 21,649 | 60,414 | 0.87% | 10,136,559 | 0.94% | 1,384,454 | 23,032 | 643,493 | 28,200 | 6.70% |
| 2016 | 21,714 | 60,785 | 0.61% | 10,400,000 | 2.60% | 1,386,384 | 22,808 | 664,774 | 29,000 | 5.20% |
| 2017 | 21,815 | 60,721 | -0.11% | 10,271,018 | -1.24% | 1,411,571 | 23,246 | 713,871 | 29,500 | 4.40% |
| 2018 | 21,815 | 61,246 | 0.86% | 10,163,507 | -1.05% | 1,444,440 | 23,584 | 694,096 | 29,300 | 4.80% |
| 2019 | 22,092 | 61,042 | -0.33% | 10,105,518 | -0.57% | 1,482,260 | 24,282 | 673,849 | 29,000 | 4.70% |
| 2020 | 22,137 | 60,937 | -0.17% | 10,079,000 | -0.26% | 1,583,855 | 25,991 | 464,731 | 24,900 | 4.50% |
| 2021 | 22,371 | 60,344 | -0.97% | 10,044,458 | -0.34% | 1,651,792 | 27,372 | 628,468 | 27,400 | 9.80% |
| 2022 | 22,761 | 59,947 | -0.66% | 9,861,224 | -1.82% | 1,691,219 | 28,211 | 565,479 | 27,900 | 4.80% |
| 2023 | 22,933 | 59,809 | -0.23% | 9,761,210 | -1.01% | 1,823,814 | 30,493 | 563,083 | 27,900 | 4.70% |
| 2024 | 23,006 | 60,028 | 0.37% | 9,824,091 | 0.64% | 2,028,673 | 33,812 | 557,352 | 28,400 | 6.10% |



NOTES:

- ⁽¹⁾ State of California, Finance Department.
- ⁽²⁾ Income data was provided by HDL Coren & Cone using City of Gardena Average per Capita Personal Income.
- ⁽³⁾ Student Enrollment is from LAUSD website. LAUSD does not have breakdown per City count.
- ⁽⁴⁾ Employment and Unemployment rates are provided by the EDD's Labor Market Information Division.

City of Gardena
Ten Principal Employers
Current Year and Nine Years Ago

| Employer | Business Type | 2020* | | 2015 | |
|------------------------------------|---------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| | | Number of Employees | Percent of Total Employment | Number of Employees | Percent of Total Employment |
| United Parcel Service Inc. | Delivery | 789 | 2.83% | | |
| Gardena Memorial Hospital | Hospital services | 750 | 2.69% | | |
| Nissin Foods Company | Manufacturing | 550 | 1.97% | | |
| Hustler Casino | Casino | 465 | 1.67% | | |
| Air Fayre | Airline caterers | 289 | 1.04% | | |
| Avcorp | Manufacturing parts | 289 | 1.04% | | |
| Larry Flynt's Lucky Lady Casino | Casino | 245 | 0.88% | | |
| Southwest Offset Printing | Book binding and printing | 235 | 0.84% | | |
| Kindred Hospital South Bay | Hospital services | 225 | 0.81% | | |
| Target | Retail | 200 | 0.72% | | |
| Hustler Casino | Casino | | | 744 | 2.69% |
| Gardena Memorial Hospital | Hospital services | | | 740 | 2.67% |
| United Parcel Service Inc. | Delivery | | | 348 | 1.26% |
| Hitco Carbon Composites, Inc. | Manufacturing parts | | | 486 | 1.75% |
| Normandie Club, LP | Casino | | | 430 | 1.55% |
| Southwest Offset Printing | Book binding and printing | | | 365 | 1.32% |
| Target | Retail | | | 217 | 0.78% |
| Ramona's Mexican Food | Food | | | 150 | 0.54% |
| Sam's Club | Retail | | | 150 | 0.54% |
| Gardena Honda | Auto Sales | | | 122 | 0.44% |
| Total top ten employers | | 4,037 | | 3,752 | |
| Total City Employment ¹ | | 27,900 | | 27,700 | |

*Used 2020 employment data as 2024 was unavailable

NOTE: Non-Governmental Employers.

Several potential businesses that may qualify for Top 10 ranking. However, current employee counts were unattainable at the time of report preparation. Previous historical data is not available.

¹Total City employment provided by EDD-Labor Market Information Division.

SOURCE: Economic Development Staff

City of Gardena

Unemployment Rates

Last Five Calendar Years

Employment

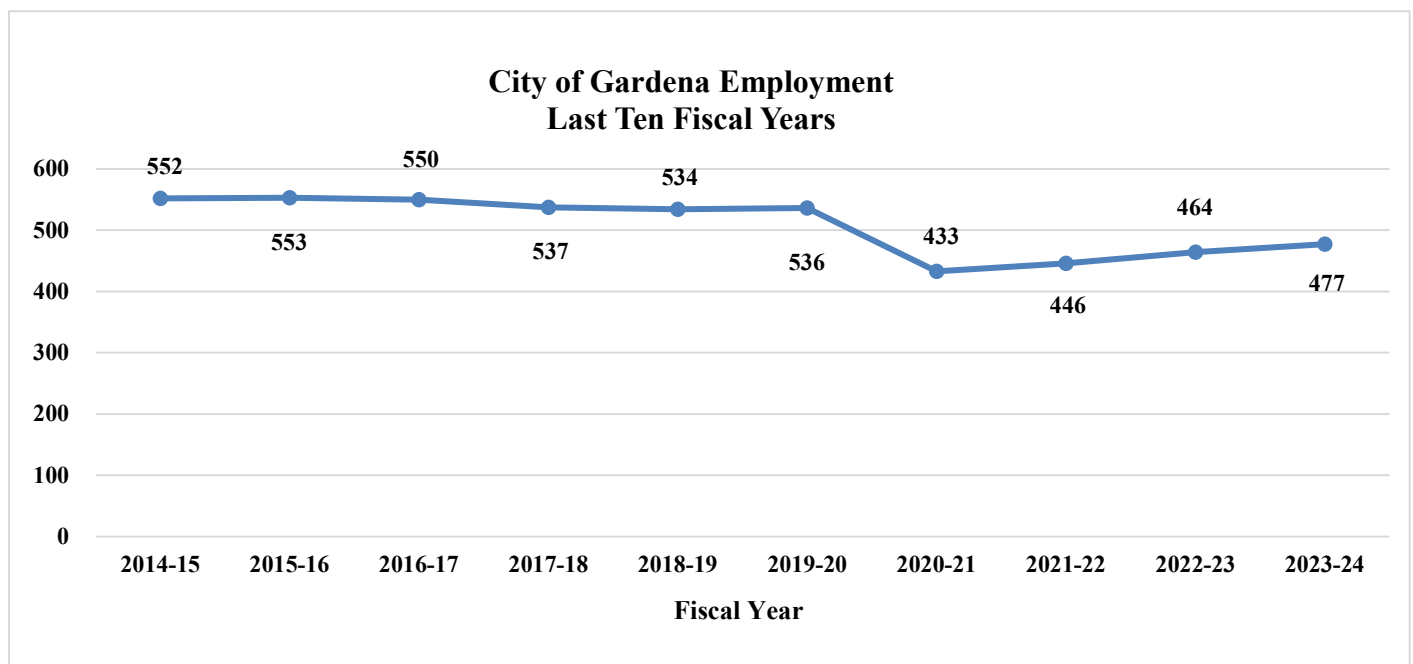
The following table shows unemployment information for the United States (the "Federal"), California (the "State"), Los Angeles County (the "County") and the City of Gardena (the "City") for calendar years 2020 through 2024.

| | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|
| Federal Unemployment Rate | 4.0% | 3.8% | 3.5% | 4.8% | 8.4% |
| State Unemployment Rate | 5.2 | 4.6 | 3.9 | 6.4 | 10.8 |
| County Unemployment Rate | 6.0 | 5.0 | 4.8 | 9.7 | 15.1 |
| City Unemployment Rate | 6.1 | 4.7 | 4.8 | 9.8 | 15.2 |

Source: State of California Employment Development Department; Los Angeles-Long Beach Metropolitan Statistical Area and United States Bureau of Labor Statistics.

City of Gardena
Full-Time and Part-Time City Employees
by Function
Last Ten Fiscal Years

| Function | Fiscal Year | | | | | | | | | |
|-----------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| General government | 142 | 130 | 120 | 115 | 151 | 181 | 209 | 186 | 181 | 181 |
| Public safety | 122 | 125 | 124 | 126 | 149 | 140 | 142 | 154 | 160 | 157 |
| Public works | 46 | 45 | 46 | 44 | 56 | 47 | 31 | 51 | 50 | 50 |
| Community development | 26 | 21 | 15 | 12 | 15 | 18 | 15 | 19 | 18 | 17 |
| Transit - Bus line | 141 | 143 | 141 | 136 | 165 | 148 | 140 | 140 | 144 | 147 |
| Total | 477 | 464 | 446 | 433 | 536 | 534 | 537 | 550 | 553 | 552 |



Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena

Employee Union Representation

| <u>Name of Union</u> | <u>Number of Employees Represented as of</u> | <u>Number of Employees Represented as of</u> | <u>Number of Employees Represented as of</u> | <u>Number of Employees Represented as of</u> | <u>Expiration of Contract</u> |
|---|--|--|--|--|-----------------------------------|
| Gardena Municipal Employees Association | 239 | 239 | 224 | 220 | 6/30/2025 |
| Gardena Management Employees Organization | 17 | 19 | 19 | 21 | 6/30/2025 |
| Gardena Police Officers Association | 84 | 89 | 84 | 86 | 7/31/2024 |
| Gardena Police Executive Association | 9 | 6 | 6 | 6 | N/A |
| | 349 | 353 | 333 | 333 | |

Source: City of Gardena

**City of Gardena
Operating Indicators
by Function
Last Ten Fiscal Years**

| Function | Fiscal Year | | | | | | | | | |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| Police: | | | | | | | | | | |
| Arrests | 1,591 | 1,921 | 1,674 | 1,547 | 1,761 | 2,183 | 2,901 | 2,642 | 2,423 | 4,499 |
| Number of parking citations issued | 19,479 | 17,942 | 20,293 | 30,000 | 27,568 | 29,868 | 29,254 | 23,145 | 22,665 | 11,203 |
| Public works: | | | | | | | | | | |
| Street resurfacing (miles) | 4.29 | 4.17 | 3.58 | 2.25 | 5.68 | 19.06 | 0.49 | 4.52 | 2.95 | 7.00 |
| Traffic lights and signals | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 90 | 89 |
| Parks and recreation: | | | | | | | | | | |
| Number of recreation classes | 151 | 216 | 272 | 0 | 432 | 1,374 | 1,226 | 1,410 | 1,466 | 1,150 |
| Number of facility rentals | 9,123 | 2,717 | 584 | 0 | 53 | 1,977 | 1,112 | 1,222 | 1,221 | 1,164 |
| Transit: | | | | | | | | | | |
| Number of customers served ⁽¹⁾ | 2,180,251 | 1,910,285 | 1,606,377 | 1,203,880 | 2,406,910 | 2,943,363 | 3,110,354 | 3,094,180 | 3,610,718 | 3,687,038 |

NOTE:

⁽¹⁾ Fiscal Year 2017-18 data includes Fixed Route and Demand Response customers. Prior Year data includes Fixed Route only.

Source: City of Gardena, Administrative Services Department

City of Gardena
Capital Asset Statistics
by Function
Last Ten Fiscal Years

| Function | Fiscal Year | | | | | | | | | |
|------------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 |
| Police: | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public works: | | | | | | | | | | |
| Streets (miles) | | | | | | | | | | |
| -Two lanes street | 83.0 | 83.0 | 83.0 | 83.0 | 83.0 | 83.0 | 83.0 | 83.0 | 83.0 | 83.0 |
| -Four lanes street | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 50.0 |
| -Alley | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| -Sidewalks | 113.5 | 113.5 | 113.5 | 113.5 | 113.5 | 113.5 | 113.5 | 113.5 | 113.5 | 113.5 |
| Street lights | | | | | | | | | | |
| -Edison maintenance ⁽¹⁾ | 3,250 | 3,250 | 3,250 | 3,337 | 3,337 | 3,392 | 3,327 | 3,321 | 3,350 | 3,319 |
| -City maintenance | 194 | 194 | 194 | 193 | 193 | 194 | 191 | 198 | 385 | 197 |
| Traffic signals | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 70 | 69 |
| Traffic signals (shared) | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 23 | 20 |
| Parks and recreation: | | | | | | | | | | |
| Number of parks | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Number of parkette | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of municipal pool | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of gymnasiums | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Community center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Transit: | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Bus stops | 487 | 492 | 492 | 492 | 492 | 492 | 492 | 595 | 595 | 595 |

NOTES:

⁽¹⁾ Streetlights maintained by Southern California Edison Company.

Source: City of Gardena, Administrative Services Department - Finance Division

City of Gardena

*Annual Comprehensive Financial Report
For the Year Ended June 30, 2024*



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditors' Report

To the Honorable Mayor and the Members of the City Council
of the City of Gardena
Gardena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gardena, California ("City"), as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Honorable Mayor and the Members of the City Council
of the City of Gardena
Gardena, California
Page 2

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GRUBER AND LOPEZ, INC.

Newport Beach, California
December 10, 2024

The GTrans Enterprise Fund of the City of Gardena

Gardena, California

**Independent Auditors' Reports
and Financial Statements**

For the Year Ended June 30, 2024

City of Gardena
Annual Comprehensive Financial Report
For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and the Members of the City Council of the City of Gardena
Gardena, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the GTrans Enterprise Fund ("GTrans") of the City of Gardena, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of GTrans as of June 30, 2024, and the changes in financial position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matters

Financial Statements Presentation

As discussed in Note 1B, the financial statements present only the GTrans and do not purport to, and do not present fairly the financial position of the City as of June 30, 2024, the changes in its financial positions, or where applicable, its cash flows for the year ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management's Responsibility for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of the GTrans' Proportionate Share of Net Pension Liability, the Schedule of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board ("GASB"), who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis ("MD&A") that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the GASB, who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the GTrans of the City's financial statements. The Schedule of Farebox Recovery Ratio Calculation and the Schedule of Proceeds Received and Expended are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the GTrans' financial statements. Such information has been subjected to the auditing procedures applied in the audit of the GTrans' financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Farebox Recovery Ratio Calculation and the Schedule of Proceeds Received and Expended are fairly stated, in all material respects, in relation to the GTrans' financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024, on our consideration of the City's internal control over GTrans' financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over GTrans' financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over GTrans' financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over GTrans' financial reporting and compliance.

GRUBER AND LOPEZ, INC.

Newport Beach, California
December 10, 2024

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE (INCLUDING THOSE CONTAINED IN THE TDA STATUTES
AND CALIFORNIA CODES OF REGULATION) AND OTHER MATTERS
BASED ON AN AUDIT OF THE GTRANS' FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditors' Report

To the Honorable Mayor and the Members of the City Council of the City of Gardena
Gardena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and the TDA Statutes and California Codes of Regulations, issued by California Department of Transportation, the financial statements of the GTrans Enterprise Fund ("GTrans") of the City of Gardena, California ("City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the GTrans' financial statements, we considered the City's internal control over the GTrans' financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the GTrans' financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the GTrans' financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the GTrans' financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GRUBER AND LOPEZ, INC.

Newport Beach, California
December 10, 2024

**REPORT ON COMPLIANCE FOR THE TRANSIT OPERATOR
REQUIRED BY THE TRANSPORTATION DEVELOPMENT ACT
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Independent Auditors' Report

To the Honorable Mayor and the Members of the City Council of the City of Gardena
Gardena, California

Report on Compliance for the Transit Operator Required by the Transportation Development Act

Opinion on the City as the Transit Operator

We have audited the City of Gardena, California's (the "City") compliance with the types of compliance requirements described in §6667 of the California Code of Regulation, Title 21 Division 3, Chapter 3, Article 5.5 applicable to the City's compliance as a Transit Operator for the year ended June 30, 2024.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that are applicable to the City as transit operator for the year ended June 30, 2024.

Basis for Opinion on the Compliance for the Transit Operator Required by the Transportation Development Act

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States ("Government Auditing Standards"); and Transportation Development Act ("TDA") Statutes and California Code of Regulations, July 2018 ("TDA Guidebook"), issued by the California Department of Transportation Division of Rail and Mass Transportation. Our responsibility under those standards and the TDA Guidebook are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the City as a transit operator. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City as a transit operator.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GASS, *Government Auditing Standards*, and the TDA Guidebook will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the transit operator as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the TDA Guidebook, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement of the transit operator will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement that is less severe than a material weakness in internal control, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Honorable Mayor and the Members of the City Council
of the City of Gardena
Gardena, California Page 3

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, not such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal over compliance and the results of that testing based on the requirements of the §6667 of the California Code of Regulation, Title 21 Division 3, Chapter 3, Article 5.5. Accordingly, this report is not suitable for any other purposes.

GRUBER AND LOPEZ, INC.

Newport Beach, California
December 10, 2024

INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Mayor and the Members of the City Council of the City of Gardena
Gardena, California

We have examined the City of Gardena, California's ("City") compliance with the compliance requirements for Measure R as described in Los Angeles County's the Traffic Relief and Rail Expansion Ordinance #08-01 for the year ended June 30, 2024. The City's management is responsible for City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the compliance requirements referenced above. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected dependent on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Attestation standards established by the American Institute of Certified Public Accountants require that we request a written statement from the City stating that the City's compliance that we examined has been accurately measured or evaluated.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination of the City's compliance with these requirements.

In our opinion, the City complied with the aforementioned requirements for the year ended June 30, 2024, is fairly stated, in all material respects.

This report is intended solely for the information and use of the members of the Measure R Independent Taxpayer Oversight Committee, the City Council, and management and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

GRUBER AND LOPEZ, INC.

Newport Beach, California
December 10, 2024

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FINANCIAL STATEMENTS

The GTrans Enterprise Fund of the City of Gardena
Statement of Net Position
June 30, 2024

ASSETS

Current assets:

| | |
|-----------------------------|-------------------|
| Cash and investments | \$ 13,076,396 |
| Account receivables, net | 349,341 |
| Due from other governments | 7,679,670 |
| Inventories | 766,591 |
| Prepaid items and deposits | 69,307 |
| Total current assets | <u>21,941,305</u> |

Noncurrent assets:

| | |
|--------------------------------|--------------------|
| Capital assets, net | <u>85,659,936</u> |
| Total noncurrent assets | <u>85,659,936</u> |
| Total assets | <u>107,601,241</u> |

DEFERRED OUTFLOWS OF RSOURCES

| | |
|---|------------------|
| Deferred outflows of resources related to pensions | 2,035,870 |
| Deferred outflows of resources related to other postemployment benefits | <u>2,144,444</u> |
| Total deferred outflows of resources | <u>4,180,314</u> |

LIABILITIES

Current liabilities:

| | |
|---|-------------------|
| Accounts payable | 5,361,612 |
| Accrued liabilities | 113,122 |
| Salaries and benefits payable | 281,539 |
| Unearned revenue | 16,843,550 |
| Accrued interest payable | 4,344 |
| Compensated absences, due within one year | 376,484 |
| Lease payable, due withing one year | 17,884 |
| Subscription payable, due within one year | 128,305 |
| Long-term debt, due within one year | <u>1,007,520</u> |
| Total current liabilities | <u>24,134,360</u> |

Noncurrent liabilities:

| | |
|---|-------------------|
| Compensated absences, due in more than one year | 1,505,935 |
| Long-term debt, due in more than one year | 17,973,636 |
| Net pension laibility | 1,737,613 |
| Net other postemployment benefits liabilities | <u>7,945,597</u> |
| Total noncurrent liabilities | <u>29,162,781</u> |
| Total liabilities | <u>53,297,141</u> |

DEFERRED INFLOWS OF RSOURCES

| | |
|--|----------------|
| Deferred inflows of resources related to pensions | 308,734 |
| Deferred inflows of resources related to other postemployment benefits | <u>600,977</u> |
| Total deferred inflows of resources | <u>909,711</u> |

NET POSITION

| | |
|----------------------------------|----------------------|
| Net investment in capital assets | 80,118,644 |
| Unrestricted (deficit) | <u>(22,543,941)</u> |
| Total net position | <u>\$ 57,574,703</u> |

The GTrans Enterprise Fund of the City of Gardena
Statement of Revenues, Expenses, and Changes in Net Position
For the year ended June 30, 2024

OPERATING REVENUES:

| | |
|---------------------------------|------------------|
| Charges for services | \$ 1,710,139 |
| Other | <u>219,985</u> |
| Total operating revenues | <u>1,930,124</u> |

OPERATING EXPENSES:

| | |
|---------------------------------|-------------------|
| Salaries and benefits | 18,824,869 |
| General and administrative | 5,918,113 |
| Depreciation and amortization | 3,925,720 |
| Other operating expenses | <u>2,594,668</u> |
| Total operating expenses | <u>31,263,370</u> |

| | |
|-------------------------|---------------------|
| OPERATING INCOME | <u>(29,333,246)</u> |
|-------------------------|---------------------|

NON-OPERATING REVENUES (EXPENSES):

| | |
|--|-------------------|
| Local transportation fund | 3,190,038 |
| Other local assistance | 14,494,964 |
| Federal transit assistance | 3,234,000 |
| State transit assistance fund | 1,934,190 |
| Interest income | 524,127 |
| Interest expense | (601,562) |
| Gain on sale of capital assets | <u>17,590</u> |
| Total non-operating revenues (expenses) | <u>22,793,347</u> |

| | |
|---|--------------------|
| INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS | <u>(6,539,899)</u> |
|---|--------------------|

CONTRIBUTIONS AND TRANSFERS

| | |
|--|-------------------|
| Capital contributions | <u>30,651,564</u> |
| Total contributions and transfers | <u>30,651,564</u> |

| | |
|-------------------------------|------------|
| Change in net position | 24,111,665 |
|-------------------------------|------------|

| | |
|---------------------------------|-------------------|
| Net position, beginning of year | <u>33,463,038</u> |
|---------------------------------|-------------------|

| | |
|---------------------------|----------------------|
| Net position, end of year | <u>\$ 57,574,703</u> |
|---------------------------|----------------------|

The GTrans Enterprise Fund of the City of Gardena
Statement of Cash Flows
For the year ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

| | |
|---|---------------------|
| Receipts from customers and users | \$ 1,609,340 |
| Payments to suppliers for goods and services | (4,350,525) |
| Payments to employees | (16,055,029) |
| Other receipts | 219,985 |
| Net cash provided (used by) operating activities | <u>(18,576,229)</u> |

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:

| | |
|---|-------------------|
| Payments paid to other funds | (7,093,382) |
| Principal payments on long term debt | (979,427) |
| Interest paid | (597,218) |
| Transit assistance funds received | 18,698,956 |
| Net cash provided (used by) non-capital financing activities | <u>10,028,929</u> |

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

| | |
|---|------------------|
| Acquisition of capital assets | (30,548,988) |
| Proceeds from sale of capital assets | 17,590 |
| Receipt from capital grants | 30,108,640 |
| Net cash provided (used by) capital and related financing activities | <u>(422,758)</u> |

CASH FLOWS FROM INVESTING ACTIVITIES:

| | |
|---|----------------|
| Interest received | 524,128 |
| Net cash provided (used by) investing activities | <u>524,128</u> |

Net increase (decrease) in cash and cash equivalents (8,445,930)

Cash and equivalents, beginning of year 21,522,326

Cash and equivalents, end of year \$ 13,076,396

**RECONCILIATION OF OPERATING INCOME (LOSS) TO
NET CASH (USED BY) OPERATING ACTIVITIES:**

| | |
|--|-------------------------------|
| Operating income (loss) | \$ (29,333,246) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | |
| Depreciation and amortization expenses | 3,925,720 |
| (Increase) decrease: | |
| Accounts receivable | (100,799) |
| Inventories | (21,947) |
| Prepaid items and deposits | 2,559 |
| Deferred outflows of resources - pensions | 4,990,251 |
| Deferred outflows of resources - OPEB | 366,035 |
| Increase (decrease): | |
| Accounts payable | 4,177,650 |
| Accrued liabilities | 3,994 |
| Accrued salaries and benefits payable | 51,838 |
| Compensated absences | 81,554 |
| Net pension liability | (1,309,254) |
| Net other postemployment benefits liability | 219,425 |
| Deferred outflows of resources - pensions | (1,491,570) |
| Deferred outflows of resources - OPEB | (138,439) |
| Total adjustments | <u>10,757,017</u> |
| Net cash provided (used) by operating activities | <u><u>\$ (18,576,229)</u></u> |

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements
For the Year Ended June 30, 2024**

Note 1 – Summary of Significant Accounting Policies

A. Financial Reporting Entity

The financial statements of GTrans, previously known as the Municipal Bus Lines, Enterprise Fund (“GTrans”) of the City of Gardena, California (the “City”) are intended to present the financial position and results of the operations of the bus line services. The financial statements of the GTrans are included in the basic financials statements of the City. The Annual Comprehensive Financial Report can be obtained from the City’s Finance Department (1700 West 162nd Street, Gardena, CA 90247) and the City’s website (www.cityofgardena.org).

As an operator of a public transportation system, the City is eligible for Transportation Development Act (“TDA”) Public Utilities Code Section 99260 (“TDA Section 99260”) funds. These funds were allocated by the Los Angeles County Metropolitan Transportation Authority (“MTA”) to supplement the City’s transit operations.

B. Basis of Accounting and Measurement Focus

The accompanying financial statements present only the GTrans and are not intended to present the financial position, changes in financial position, or cashflows of the City in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

The accounting policies of the GTrans are in accordance with U.S. GAAP applicable to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing accounting and financial reporting principles.

The financial statements are prepared using the “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues are those revenues that are generated from the primary operations of the GTrans. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operation of the GTrans. All other expenses are reported as nonoperating expenses.

C. Cash, Cash Equivalents

GTrans’ cash is pooled with the City’s internal investment pool. Cash on hand and demand deposits pooled with the City are considered as cash and cash equivalents.

D. Grants

Grant revenues and receivables are recorded when earned on grants that have been approved and funded by the grantor. Grant sources include Federal Transit Administration, Transportation Development Act, State Transit Assistance, Measure R, Measure M, Proposition 1B, Proposition A, and Proposition C.

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Inventories

Inventories consist of materials and supplies which are valued at cost on a first-in, first-out basis. Inventories are recorded as an expense when consumed for financial statement purposes, but recorded as inventory when purchased.

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.

G. Capital Assets

GTrans' capital assets include buildings, buses, vehicles, furniture and equipment which are recorded at historical cost or estimated historical costs if actual cost is not available. Donated capital assets are valued at their acquisition value. GTrans' policy is to capitalize all assets with a unit cost of \$5,000 or more, and a useful life of more than one year. Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method. The lives used for depreciation purposes are as follows:

The intangible right-to-use asset includes lease assets or subscription-based information technology arrangements ("SBITA") assets ("subscription asset"). These intangible assets are recorded at the amount of the initial measurement of the lease liabilities or SBITA liabilities ("subscription liabilities") and adjusted by any lease made to the lessor or subscription payments to the SBITA vendor at or before the commencement of the lease or subscription term, less any incentives received from the lessor or SBITA vendor at or before the commencement of the lease or subscription term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service or subscription implementation costs. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the GTrans has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset. Subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying Information Technology assets.

| | |
|---------------------------------------|-------------|
| Buildings/structures and improvements | 40 years |
| Machinery and equipment | 3-15 years |
| Buses | 12 years |
| Furniture and fixtures | 3-10 years |
| Infrastructure | 30-60 years |

H. Deferred Outflows and Inflows of Resources

The statement of net position reports separate sections for deferred outflows of resources and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent a consumption of net assets that applies to future periods.

Deferred Inflows of Resources represent an acquisition of net assets that applies to future periods.

I. Unearned Revenue

Unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues are prepaid charges for services and grants received but not yet earned.

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

J. Compensated Absences

It is the City's policy to accrue annual leave when incurred. A liability is recorded for unused sick leave balances only to the extent that it is probable that the unused balances will result in termination payments. This is estimated by including in the liability the unused balances of employees currently entitled to receive termination benefits, as well as those who are expected to become eligible to receive termination benefits as a result of continuing their employment with the City. Other amounts of unused sick leave are excluded from the liability since their payment is contingent solely upon the occurrence of a future event (illness) which is outside the control of the City and the employee.

K. Leases

GTrans has a policy to recognize a lease liability and a right-to-use asset (lease asset) in the financial statements with an initial, individual value of \$5,000 or more with a lease term greater than one year. Variable payments based on future performance or usage of the underlying assets are not included in the measurement of the lease liability.

At the commencement of a lease, the lease liability is measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the State has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease, plus any option periods that are reasonably certain to be exercised.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise. The City monitors changes in circumstances that would require a remeasurement of a lease and will remeasure any lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported as right-to-use along with other capital assets and lease liabilities are reported on the statement of net position.

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 1 – Summary of Significant Accounting Policies (Continued)

L. Subscription Based Information Technology Arrangements Liabilities

GTrans recognizes subscription liabilities with an initial, individual value of \$5,000 or more with a subscription term greater than one year in the government-wide and proprietary fund financial statements. Variable payments based on future performance of the City, usage of the underlying IT assets, or number of user seats are not included in the measurement of the subscription liability.

At the commencement of a subscription, the City initially measures the subscription liability at the present value of subscription payments expected to be made during the subscription term. Subsequently, the lease liability is reduced by the principal portion of subscription payments made.

Subscription assets are recorded at the amount of the initial measurement of the subscription liabilities, less any payments made to the SBITA vendor before the commencement of the subscription term, and capitalizable initial implementation cost, less any incentives received from the SBITA vendor at or before the commencement of the subscription term.

- Preliminary Project Stage: Outlays are expensed as incurred.
- Initial Implementation Stage: Outlays are capitalized as an addition to the subscription asset.
- Key estimates and judgements related to subscription liabilities include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, (3) subscription criteria.
- Operation and Additional Implementation Stage: Outlays are expensed as incurred unless that meet specific capitalization criteria.

Upon adoption, GTrans elected to exclude the capitalization outlays associated with the initial implementation stage and the operation and additional implementation stage that were incurred prior to the implementation of this Statement in the measurement of subscription assets as of July 1, 2023.

Subscription assets are reported in capital assets and subscription liabilities are reported with long-term liabilities on the statement of net position. Subscription assets are amortized using the straight-line method over the shorter of the subscription term or the useful life of the underlying IT asset, unless the subscription contains a purchase option that GTrans has determined is reasonably certain of being exercised. In this case, the subscription asset is amortized over the useful life of the underlying IT asset.

- GTrans uses the interest rate charged by the SMITA vendor as the discount rate. When the interest rate charged by the lessor is not provided, GTrans generally uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the SBITA. Subscription payments are included in the measurement of the subscription liability are composed of fixed payments.

GTrans monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure any subscription asset or liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Pensions

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

The following timeframes are used for pension reporting:

| | |
|--------------------|-------------------------------|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2023 |
| Measurement Period | July 1, 2022 to June 30, 2023 |

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

N. Other Postemployment Benefits ("OPEB")

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

The following timeframes are reported OPEB reporting:

OPEB

| | |
|--------------------|-------------------------------|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2024 |
| Measurement Period | July 1, 2022 to June 30, 2023 |

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

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Net Position

Net position is classified as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of retention payable and debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred outflows and inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

As of June 30, 2024, there was no “restricted” component of net position of the GTrans.

P. Use of Estimates

The preparation of the basic financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Q. Implementation of New GASB Pronouncements

For the year ended June 30, 2024, the financial statements include the adoption of GASB Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes (such as changes in accounting principles and estimates) and error corrections to provide more understandable, reliable, consistent, and comparable information for making decisions or assessing accountability. The adoption of the GASB No. 100 did not significantly impact the City.

Note 2 – Cash and Investments

Petty cash and the GTrans’ share of the City’s cash and investments at June 30, 2024 was \$13,076,396.

Cash is deposited in the City’s internal investment pool, which is reported at the amortized cost. GTrans does not own specifically identifiable securities in the City’s pool. Interest income is allocated based on average cash balances. Investment policies and associated risk factors applicable to GTrans are those of the City and are included in the City’s basic financial statements. Please refer to the City’s Annual Comprehensive Financial Report for related disclosures for cash and investments.

Note 3 – Due from Other Governments

Due from other governments consisted of the following at June 30, 2024:

| | |
|--|----------------------------|
| Los Angeles County Metropolitan Transportation Authority | \$ 5,796,574 |
| South Coast Air Quality Management District | 350,000 |
| U.S. Department of Transportation Federal Transit Administration | <u>1,533,096</u> |
| Total | <u>\$ 7,679,670</u> |

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 4 – Capital Assets

A summary of changes in the capital assets for the GTrans for the year ended June 30, 2024 is as follows:

| | Business-Type Activities | | | |
|--|--------------------------|----------------------|------------------------|--------------------------|
| | Balance July 1, 2023 | Additions | Deletions | Balance June 30, 2024 |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 12,956,405 | \$ - | \$ - | \$ 12,956,405 |
| Construction in progress | 7,804,434 | 30,674,597 | (26,793,934) | 11,685,097 |
| Total capital assets, not being depreciated | 20,760,839 | 30,674,597 | (26,793,934) | 24,641,502 |
| Capital assets, being depreciated: | | | | |
| Buildings/structures and improvements | 39,893,428 | - | - | 39,893,428 |
| Buses | 43,375,270 | 25,645,653 | (7,888,993) | 61,131,930 |
| Machinery and equipment | 9,953,798 | 1,118,410 | (256,021) | 10,816,187 |
| Furniture and fixtures | 1,639,889 | 29,871 | (29,852) | 1,639,908 |
| Infrastructure | 1,010,673 | - | - | 1,010,673 |
| Total capital assets, being depreciated | 95,873,058 | 26,793,934 | (8,174,866) | 114,492,126 |
| Less accumulated depreciation | (57,856,452) | (3,948,753) | 8,174,866 | (53,630,339) |
| Total capital assets, being depreciated, net | 38,016,606 | 22,845,181 | - | 60,861,787 |
| Intangible assets, being amortized | | | | |
| Right-to-use lease assets | 26,484 | 20,415 | (26,484) | 20,415 |
| Right-to-use subscription assets | 331,035 | - | (11,560) | 319,475 |
| Total intangible assets, being amortized | 357,519 | 20,415 | (38,044) | 339,890 |
| Less accumulated amortization | (98,296) | (122,991) | 38,044 | (183,245) |
| Total intangible assets, being amortized, net | 259,223 | (102,576) | - | 156,647 |
| Business-type activities capital assets, net | \$ 59,036,668 | \$ 53,417,202 | \$ (26,793,934) | \$ 85,659,936 |

Depreciation and amortization expenses of the GTrans were in the amounts of \$3,818,691 and \$107,029, respectively for the year ended June 30, 2024.

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 5 – Unearned Revenues

Unearned revenues represent excess operating and excess capital assistance. The following represents the amount at June 30, 2024:

| | |
|---|-----------------------------|
| Proposition A – Local Return | \$ 4,086,899 |
| Proposition A – Fare Subsidy | 2,469,358 |
| Measure M – Local Return | 5,098,086 |
| Measure R – Bus Operations | 4,775,307 |
| Measure R – Capital | 361,499 |
| California Department of Transportation – Low Carbon Transit Operation Program | <u>52,401</u> |
| Total | <u>\$ 16,843,550</u> |

Note 6 – Long-Term Liabilities

A summary of changes in long-term liabilities of the GTrans for the year ended June 30, 2024 is as follows:

| | Balance July 1, 2023 | Additions | Deletions | Balance June 30, 2024 | Due within One Year | Due in more One Year |
|---------------------------------|-------------------------|---------------------|-----------------------|--------------------------|------------------------|-------------------------|
| 2020 Taxable Pension Obligation | | | | | | |
| Bonds - publicly offered | \$ 19,864,835 | \$ - | \$ (883,679) | \$ 18,981,156 | \$ 1,007,520 | \$ 17,973,636 |
| Lease payable | 13,353 | 20,415 | (15,884) | 17,884 | 3,903 | 13,981 |
| Subscription payable | 228,584 | - | (100,279) | 128,305 | 100,925 | 27,380 |
| Compensated absences | 1,800,865 | 1,134,563 | (1,053,009) | 1,882,419 | 376,484 | 1,505,935 |
| Total | \$ 21,907,637 | \$ 1,154,978 | \$ (2,052,851) | \$ 21,009,764 | \$ 1,488,832 | \$ 19,520,932 |

2020 Taxable Pension Obligation Bonds – Original Issuance \$101,490,000 (\$22,296,415 for Business-Type Activities)

In November 2020, the City issued the Taxable Pension Obligation Bonds, Series 2020 in the amount of \$101,490,000. The purpose of the bonds was to finance a portion of the City's unfunded accrued actuarial liability to the California Public Employees' Retirement System (CalPERS) for the benefit of the City's employees and to pay the costs of issuance of the bonds. Of the original \$101,490,000 of bond principal issued, \$21,306,850 was allocated to the GTrans.

The bonds accrue interest at rates between 1.081% and 3.363%. Interest on the bonds is payable semiannually on each April 1 and October 1, commencing April 1, 2021. Principal payments are due in annual installments ranging from \$210,000 to \$7,525,000, commencing April 1, 2021 through April 1, 2039. The bonds are not subject to optional and mandatory redemption prior to maturity. The bond debt service payments will be made from the debt service funds.

The amount outstanding at June 30, 2024 totaled \$18,981,156. The annual debt service requirements are as follows:

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 6 – Long-Term Liabilities (Continued)

2020 Taxable Pension Obligation Bonds – Original Issuance \$101,490,000 (\$22,296,415 for Business-Type Activities)

| Fiscal Year | Principal | Interest | Total |
|-------------|---------------|--------------|---------------|
| 2025 | \$ 1,007,520 | \$ 593,590 | \$ 1,601,110 |
| 2026 | 1,065,243 | 576,442 | 1,641,685 |
| 2027 | 1,086,233 | 554,434 | 1,640,667 |
| 2028 | 1,111,421 | 528,734 | 1,640,155 |
| 2029 | 1,141,856 | 499,136 | 1,640,992 |
| 2030-2034 | 6,225,635 | 1,978,876 | 8,204,511 |
| 2035-2039 | 7,343,248 | 862,686 | 8,205,934 |
| Total | \$ 19,981,156 | \$ 5,593,898 | \$ 24,575,054 |

Lease Payable

The City's business-type activities have entered leases for the machine uses. The terms of the agreements range from 18 months to 60 months. The calculated interest rates used were between 0.185% to 3.305% based on the term of the agreements.

Principal and interest payments to maturity at June 30, 2024 are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|-----------|----------|-----------|
| 2025 | \$ 3,903 | \$ 532 | \$ 4,435 |
| 2026 | 4,034 | 401 | 4,435 |
| 2027 | 4,169 | 266 | 4,435 |
| 2028 | 4,309 | 126 | 4,435 |
| 2029 | 1,468 | 10 | 1,478 |
| Total | \$ 17,884 | \$ 1,335 | \$ 19,218 |

Subscription Liabilities

The City's business-type activities has entered into subscriptions for information technology arrangements. The terms of the arrangements range from 24 to 60 months with implicit rates used between 0.552% to of 3.305%. Principal and interest to maturity are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|------------|----------|------------|
| 2025 | \$ 100,924 | \$ 3,329 | \$ 104,243 |
| 2026 | 16,097 | 850 | 16,947 |
| 2027 | 11,283 | 373 | 11,656 |
| Total | \$ 128,305 | \$ 4,552 | \$ 132,856 |

Compensated Absences

All vested vacation and compensatory leave time is recognized as an expense and as a liability in the business-type funds at the time the liability vests. GTrans and the Sewer Enterprise funds have been used to liquidate the liability. The balance outstanding at June 30, 2024 was \$1,882,419.

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 7 – Employees’ Retirement Plans

General Information about the Pension Plan

Plan Description

The GTrans participates in the City’s pension plan. The City contributes to the California Public Employees Retirement System (“CalPERS”), an agent multiple- employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the Annual Actuarial Valuation Report. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website under Forms and Publications (www.calpers.ca.gov/page/forms-publications).

Benefit Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A classic CalPERS member becomes eligible for service retirement upon attainment of age 50 with at least 5 years of credited service. PEPRAs miscellaneous members become eligible for service retirement upon attainment of age 52 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member’s highest 36 or 12 consecutive months’ full-time equivalent monthly pay. Retirement benefits for classic miscellaneous employees are calculated as 2% of average final 12 months compensation. Retirement benefit for PEPRAs miscellaneous employees are calculated as 2% of the average final 36 months compensation.

Participant is eligible for non-industrial disability retirement if the participant becomes disabled and has at least 5 years credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service.

Industrial disability benefits are not offered to miscellaneous employees.

An employee's beneficiary may receive the basic death benefit if the employee becomes deceased while actively employed. The employee must be actively employed with the City to be eligible for this benefit. An employee's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death. Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree’s designated survivor(s), or to the retiree’s estate.

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 7 – Employees’ Retirement Plans (Continued)

General Information about the Pension Plan (Continued)

Employees Covered by Benefit Terms

At June 30, 2023, the valuation date, the following GTrans’ employees were covered by the benefit terms under the City’s miscellaneous plan:

| | |
|--------------------------------------|-------------------|
| Active employees | 148 |
| Transferred and terminated employees | <u>66</u> |
| Total | <u><u>214</u></u> |

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (“PERL”) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2023, the employer’s contribution rates were 9.18%. The active classic miscellaneous employee contribution rate was 7% of annual pay and the active PEPPRA miscellaneous employee contribution rate was 6.75% of annual pay.

Net Pension Liability

Actuarial Methods and Assumption Used to Determine Total Pension Liability

For the measurement period ended June 30, 2023, the total pension liability was determined by rolling forward the June 30, 2022 total pension liability. The June 30, 2022 total pension liabilities were based on the following actuarial methods and assumptions:

| | |
|-----------------------------------|---|
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Discount Rates | 6.90% |
| Inflation | 2.50% |
| Salary Increases | Varies by Entry Age and Service |
| Mortality Rate Table ¹ | Derived using CalPERS’s Membership Data for all Funds. |
| Post Retirement Benefit Increase | In 2021, the lesser of contract COLA or 2.30% until Purchasing Power Protection allowance floor on purchasing power applies, 2.30% thereafter |

¹ The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter¹ The mortality table used for June 30, 2022 was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 7 – Employees’ Retirement Plans (Continued)

Net Pension Liability (Continued)

Change of Assumptions

Effective with the June 30, 2022 valuation date (2023 measurement date), the accounting discount rate was remained at 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

Long-term Expected Rate of Return

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

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

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

| Asset Class ¹ | Assumed Asset Allocation | Real Return Years 1 - 10 ^{1, 2} |
|----------------------------------|-----------------------------|---|
| Global Equity - Cap-weighted | 30.00% | 4.54% |
| Global Equity - Non-cap-weighted | 12.00% | 3.84% |
| Private Equity | 13.00% | 7.28% |
| Treasury | 5.00% | 0.27% |
| Mortgage-backed Securities | 5.00% | 0.50% |
| Investment Grade Corporates | 10.00% | 1.56% |
| High Yield | 5.00% | 2.27% |
| Emerging Market Debt | 5.00% | 2.48% |
| Private Debt | 5.00% | 3.57% |
| Real Assets | 15.00% | 3.21% |
| Leverage | -5.00% | -0.59% |
| | 100.00% | |

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

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

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 7 – Employees’ Retirement Plans (Continued)

Net Pension Liability (Continued)

Discount Rate

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

Changes in the Net Pension Liability

Proportionate Share of Net Pension Liability

GTrans’ proportionate share of net pension liability of the City’s miscellaneous plan is determined by the City’s CalPERS long term projected contribution made by GTrans over the total miscellaneous plan contribution. The following table shows GTrans’ proportionate share of the City’s miscellaneous plan net pension liability over the measurement period.

| | Increase (Decrease) | | |
|---|--|--|--|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (asset) (c) = (a) - (b) |
| Balance at June 30, 2022 (Valuation Date) | \$ 30,562,747 | \$ 29,475,106 | \$ 1,087,641 |
| Balance at June 30, 2023 (Measurement Date) | 31,769,164 | 30,031,551 | 1,737,613 |
| Net Changes during 2022-2023 | 1,206,417 | 556,445 | 649,972 |

The GTrans’ proportionate share of net pension liabilities are as follows:

| Measurement Date | 2023 |
|------------------------------|-------------|
| June 30, 2022 | 46.7030% |
| June 30, 2023 | 16.1924% |
| Change - Increase (Decrease) | (30.5106)% |

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

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

| | Plan's Net Pension Liability (asset) | | |
|-------------------------|---|--|---------------------------------------|
| Measurement Date | Discount Rate - 1% (5.90%) | Current Discount Rate (6.90%) | Discount Rate + 1% (7.90%) |
| June 30, 2023 | \$ 5,906,602 | \$ 1,737,613 | \$ (4,865,25) |

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 7 – Employees’ Retirement Plans (Continued)

Changes in the Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in the separately issued CalPERS financial report.

Pension Expense (Credit) and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the measurement period ended June 30, 2023, the GTrans incurred a pension expense of \$788,210.

As of measurement date of June 30, 2023, GTrans had deferred outflows and deferred inflows of resources related to pensions as follows:

| | Measurement Date | |
|--|---|--|
| | June 30, 2023 | |
| | Deferred outflows of Resources | Deferred inflows of Resources |
| Changes of assumptions | \$ 324,898 | \$ - |
| Difference between expected and actual experience | 208,515 | (308,734) |
| Net difference between projected and actual earning on pension plan investments | 1,502,457 | - |
| Total | <u>\$ 2,035,870</u> | <u>\$ (308,734)</u> |

The amounts above are net of outflows and inflows recognized in the 2022-23 measurement period expense.

The expected average remaining service lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for the miscellaneous plan for the 2022-23 measurement period is 3.2, which was obtained by dividing the total service years of 3,447 (the sum of remaining service lifetimes of the active employees) by 1,087 (the total number of participants: active, inactive, and retired).

GTrans has deferred outflows and deferred inflows of resources related to pensions as follows:

| | Deferred Outflows/ (Inflows) of Resources | |
|----------------------|--|------------------|
| Ended June 30 | Miscellaneous Plan | |
| 2025 | \$ | 394,751 |
| 2026 | | 308,385 |
| 2027 | | 982,438 |
| 2028 | | 41,562 |
| 2029 | | - |
| Thereafter | | - |
| | <u>\$</u> | <u>1,727,136</u> |

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 8 – Other Postemployment Benefits (“OPEB”)

General Information about the OPEB Plan

Plan Description

Plan Administration

The City governing board administers the Postemployment Benefits Plan (the “Plan”). The Plan is a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (“OPEB”) for eligible retirees. The Plan provides medical insurance benefits to eligible retirees of the transportation enterprises. Benefits are provided through the City’s self-insured plan and Kaiser. The City’s governing board has the authority to establish and amend the benefit terms as contained within the labor agreements.

Benefits Provided

The City provides retiree health benefits to eligible retirees and dependents based on employment group and the employee’s classification as either Classic or PEPRa under CalPERS.

Gardena Municipal Employees Association (GMEA) members:

Tier 1: Classic employees hired before July 1, 2002 are eligible to retire at age 55 with 13 years of service. City paid health coverage is at the two-party plan rate.

Tier 2: Employees hired between July 1, 2002 and July 1, 2021:

- a) Classic employees hired on or after July 1, 2002 and before January 1, 2013 may retire at age 55 with 20 years of service. City paid health coverage is at the retiree only plan rate.
- b) PEPRa employees hired on or after January 1, 2013 and before July 1, 2021, are eligible to retire at age 62 with 20 years of service. City paid health coverage is at the retiree only plan rate.

Tier 3: Employees hired on or after July 1, 2021 and earn benefits by the following minimum requirements:

- a) Twenty (20) years of full-time service with the City earns 75% of single party rate; or
- b) Twenty-five (25) years of full-time service earns 100% of the single party rate; and
- c) Enrollment in an any health insurance plan offered by the City for the minimum years of service; and
- d) Age fifty-five (55) years for Classic employees or sixty-two (62) years for PEPRa employees for full CalPERS service retirement; and
- e) Retiree coverage shall terminate upon the date the retiree becomes Medicare eligible or death of the retiree, whichever occurs first.

Gardena Municipal Employees Organization(GMEO) members:

Tier 1: Classic employees hired before March 15, 2000 are eligible to retire at age 55 with 13 years of service. City paid health coverage is at the two-party plan rate.

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)

General Information about the OPEB Plan (Continued)

Plan Description (Continued)

Benefits Provided (Continued)

Tier 2: Employees hired between March 15, 2000 and January 1, 2013:

- a) Classic employees hired between March 15, 2000 and December 31, 2008 may retire at age 55 with 13 years of service. City paid health coverage is at the retiree only plan rate. Spousal coverage is available with an employee contribution of \$175 per month.
- b) Classic employees hired on or after January 1, 2009, are eligible to retire at age 55 with 13 years of service. City paid health coverage is at the retiree only plan rate. Spousal coverage is available with an employee contribution of \$250 per month.

Tier 3: PEPRAs employees hired on or after January 1, 2013, are eligible to retire at age 62 with 20 years of service. City paid health coverage is at the retiree only plan rate. Spousal coverage is available with an employee contribution of \$250 per month.

Tier 4: Employees hired on or after January 1, 2021 earn benefits by the following minimum requirements:

- a) Twenty (20) years of full-time service with the City earns 75% of single party rate; or
- b) Twenty-five (25) years of full-time service earns 100% of the single party rate; and
- c) Enrollment in an any health insurance plan offered by the City for the minimum years of service; and
- d) Age fifty-five (55) years for Classic employees or sixty-two (62) years for PEPRAs employees for full CalPERS service retirement; and
- e) Retiree coverage shall terminate upon the date the retiree becomes Medicare eligible or death of the retiree, whichever occurs first.

The benefits provided for retirees are the same as for active employees of the City. Lifetime benefits are provided for eligible GMEA and GMEO members hired before July 1, 2021. Benefits cease at age 65 for all members hired on or after July 1, 2021. The City contributes to the cost of health premiums up to applicable cap of \$1,498 and \$1,498 per month for the calendar years 2024 and 2023.

Eligibility

All of the Plan’s employees became participants in accordance with a negotiated Memorandum of Understanding (“MOU”) as negotiated by each group or bargaining unit. In order to receive benefits, eligible employees must meet the minimum requirements defined in their MOU. At June 30, 2023 measurement date, the following numbers of participants were covered by the benefit terms:

| | |
|--|------------|
| Inactives currently receiving benefits | 43 |
| Active employees | <u>101</u> |
| Total | <u>144</u> |

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)

General Information about the OPEB Plan (Continued)

Contributions

As the plan sponsor, the City determines the contributions needed to fund the OPEB Plan. The City pays the liability on a pay-as-you-go basis. The City participates in the California Employers’ Retiree Benefit Trust (CERBT) in accordance with GASB 75, which provides a means to fund the annual OPEB costs.

Net OPEB Liability

The City’s Net OPEB liability was measured as of June 30, 2023, and total liabilities used to calculate the net OPEB liabilities were determined by an actuarial valuation as of June 30, 2023.

Significant Actuarial Assumptions Used for Total OPEB Liability

The total OPEB liability, measured as of June 30, 2023, was determined using the following actuarial assumptions:

| | |
|---|--|
| Actuarial Cost Method | Entry Age, Level Percent of Pay |
| Actuarial Assumptions: | |
| Actuarial Valuation Date | June 30, 2022 |
| Valuation of Fiduciary Net Position | Fair value assets. |
| Recognition of deferred inflows and outflows of resources | Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB. |
| Salary Increases | 2.75% |
| Discount Rate | Governmental Activities and Sewer: 3.54% GTrans: 6.25% |
| Inflation Rate | 2.50% |
| Investment Rate of Return | 6.25%, net OPEB plan investment expense |
| Healthcare Cost Trend Rate (City Plan) | 6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069 and 4.00% for 2070 and later years. |
| Healthcare Cost Trend Rate (Kaiser) | 6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069 and 4.00% for 2070 and later years. |
| Preretirement Mortality: | |
| Miscellaneous | Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Preretirement Mortality: | |
| Miscellaneous | Post-retirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)

Net OPEB Liability (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table below provides the long-term expected real rates of return by asset class (based on published capital market assumptions). Change in Net OPEB Liability.

| Asset Class | Assumed Asset Allocation | Real Rate of Return |
|-----------------------|---------------------------------|----------------------------|
| Global ex-U.S. Equity | 49% | 4.8% |
| U.S. Fixed | 23% | 1.8% |
| TIPS | 5% | 1.6% |
| Real Estate | 20% | 3.7% |
| Commodities | 3% | 1.9% |

Discount Rate

GASB 75 requires a discount rate that reflects the following: a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan’s fiduciary net position (if any) is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return. b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan’s projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the City’s total OPEB liability is based on these requirements and the following information:

| Long-Term Expected Return of Plan Investments | Fidelity GO AA 20 Years Municipal Index | Discount Rate |
|--|--|----------------------|
| 6.25% | 3.65% | 3.65% |

Change in Net OPEB Liability

The following presents the changes in the net OPEB liability for the GTrans Enterprise’s retiree OPEB Plan:

| | Increase (Decrease) | | |
|--|---|--|---|
| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (c) = (a) - (b) |
| Balance at June 30, 2022 | \$ 12,673,325 | \$ 4,947,153 | \$ 7,726,172 |
| Changes recognized for the measurement period: | | | |
| Service cost | 315,938 | - | 315,938 |
| Interest on the total OPEB liability | 794,147 | - | 794,147 |
| Contributions - employer | - | 574,545 | (574,545) |
| Net investment income | - | 317,552 | (317,552) |
| Benefit payments | (574,545) | (574,545) | - |
| Administrative expenses | - | (1,437) | 1,437 |
| Net changes during July 1, 2022 to June 30, 2023 | 535,540 | 316,115 | 219,425 |
| Balance at June 30, 2023 (Measurement Date) | \$ 13,208,865 | \$ 5,263,268 | \$ 7,945,597 |

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)

Total OPEB Liability (Continued)

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

The following presents the net OPEB liability of the governmental activities and the Sewer’s Retiree Health Plans, as well as what the governmental activities and the Sewer Enterprise’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

| Plan's Net OPEB Liability | | |
|-------------------------------|----------------------------------|-------------------------------|
| Discount Rate - 1% (5.25%) | Current Discount Rate (6.25%) | Discount Rate + 1% (7.25%) |
| \$ 9,693,849 | \$ 7,945,597 | \$ 6,496,369 |

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

The following presents the total OPEB liability of the City, GTrans, and Sewer, as well as what the City’s, GTrans’, and Sewer’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| Plan's Net OPEB Liability | | |
|---------------------------|---------------|---------------|
| 1% Decrease | Current Trend | 1% Increase |
| \$ 6,185,648 | \$ 7,945,597 | \$ 10,130,039 |

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

For the measurement period ended June 30, 2023, GTrans recognized expense of \$948,526. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to GTrans OPEB from the following sources:

| | Deferred outflows of resources | Deferred inflows of resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience | \$ 1,120,014 | \$ (149,047) |
| Changes in assumptions | 59,353 | (451,930) |
| Net difference between projected and actual earnings on plan investments | 313,339 | - |
| Employer contributions made subsequent to the measurement date | 651,738 | - |
| Total | \$ 2,144,444 | \$ (600,977) |

GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

Note 9 – Capital Contributions

The following represents the different sources of capital contributions for the year ended June 30, 2024:

| | |
|---|----------------------|
| Municipal Operator Service Improvement Program (“MOSIP”) | \$ 3,422,214 |
| Federal Transit Assistance Funds | 21,012,680 |
| State Transit Assistance | 746,011 |
| The Los Angeles County Metropolitan Transportation Authority: | |
| Information Technology Systems | 155,231 |
| Prop 1B Bridge | 696,426 |
| Low Carbon Transit Program | 224,004 |
| TDA | 4,317,697 |
| Other | <u>77,300</u> |
| Total | <u>\$ 30,651,563</u> |

Note 10 – Related Party Transactions

Certain general and administrative costs are allocated to the GTrans by the City based on approved cost allocation plan. Such allocated costs were \$2,471,676 was included as other operating expenses in the accompanying statement of revenues, expenses, and changes in net position for the year ended June 30, 2024.

Note 11 – Net Investment In Capital Assets

The following is the calculation of net investment in capital assets at June 30, 2024:

| | |
|--|----------------------|
| Capital assets, net of accumulated depreciation and amortization | \$ 85,659,936 |
| Less: outstanding principal on capital related debt, net | (156,647) |
| Less: capital assets related to accounts payable | (5,361,612) |
| Less: retention payable | <u>(23,033)</u> |
| Total | <u>\$ 80,118,644</u> |

**GTrans Enterprise Fund of the City of Gardena
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

Note 12 – Commitments & Contingencies

A. Lawsuits

The GTrans is presently involved in certain matters of litigation that have arisen in the normal course of conducting the GTrans' business. Management believes, based upon consultation with attorneys that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the GTrans. Additionally, the GTrans' management believes that the GTrans' insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

B. Federal and State Grant Programs

The City participates in Federal and State grant programs for GTrans, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended and applicable State requirements. Accordingly, the City's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although GTrans management anticipates such amounts, if any, will be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

The GTrans Enterprise Fund of the City of Gardena
Required Supplementary Information (Unaudited)
Schedule of the Gtrans Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2024

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") - Gtrans

| Measurement period | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|--|----------------------|----------------------|------------------------|----------------------|----------------------|
| GTrans Proportion of the Net Pension Liability | <u>50.18180%</u> | <u>50.31818%</u> | <u>50.31818%</u> | <u>44.79196%</u> | <u>46.05480%</u> |
| GTrans' Proportionate Share of the Net Pension Liability (Asset) | <u>\$ 12,288,210</u> | <u>\$ 12,394,309</u> | <u>\$ 16,916,479</u> | <u>\$ 19,931,911</u> | <u>\$ 17,636,461</u> |
| GTrans' Covered Payroll | <u>\$ 8,756,618</u> | <u>\$ 9,049,080</u> | <u>\$ 8,766,851</u> | <u>\$ 8,881,850</u> | <u>\$ 9,297,404</u> |
| GTrans' Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll | <u>140.33%</u> | <u>136.97%</u> | <u>192.96%</u> | <u>224.41%</u> | <u>189.69%</u> |
| GTrans' Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability | <u>84.97%</u> | <u>82.27%</u> | <u>76.80%</u> | <u>75.13%</u> | <u>76.06%</u> |
| Measurement period | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| GTrans Proportion of the Net Pension Liability | <u>47.80000%</u> | <u>46.70000%</u> | <u>46.70000%</u> | <u>45.36080%</u> | <u>42.73720%</u> |
| GTrans' Proportionate Share of the Net Pension Liability (Asset) | <u>\$ 20,652,115</u> | <u>\$ 22,722,142</u> | <u>\$ (10,155,145)</u> | <u>\$ 3,046,867</u> | <u>\$ 1,737,613</u> |
| GTrans' Covered Payroll | <u>\$ 9,725,277</u> | <u>\$ 10,165,752</u> | <u>\$ 8,986,120</u> | <u>\$ 9,856,478</u> | <u>\$ 8,941,209</u> |
| GTrans' Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll | <u>212.36%</u> | <u>223.52%</u> | <u>-113.01%</u> | <u>30.91%</u> | <u>19.43%</u> |
| GTrans' Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability | <u>74.28%</u> | <u>73.56%</u> | <u>111.89%</u> | <u>96.44%</u> | <u>94.53%</u> |

Notes to Schedule:

Change in Benefit Terms: There were no changes in benefit terms.

Changes in Assumptions: In 2022, the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumptions were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. In 2021, 2020 and 2019, there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

**The GTrans Enterprise Fund of the City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Contributions - Pensions
For the Year Ended June 30, 2024**

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") - GTrans

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|
| Actuarially determined contribution | \$ 1,014,203 | \$ 1,163,588 | \$ 1,329,405 | \$ 1,517,116 | \$ 1,651,631 |
| Contributions in relation to the actuarially determined contributions | <u>\$ (1,014,203)</u> | <u>\$ (1,163,588)</u> | <u>\$ (1,329,405)</u> | <u>\$ (1,517,116)</u> | <u>\$ (1,651,631)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered payroll ¹ | \$ 9,049,080 | \$ 8,766,851 | \$ 8,881,850 | \$ 9,297,404 | \$ 9,725,277 |
| Contributions as a percentage of covered employee payroll | 11.21% | 13.27% | 14.97% | 16.32% | 16.98% |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Actuarially determined contribution | \$ 1,993,187 | \$ 2,102,021 | \$ 981,092 | \$ 877,731 | \$ 1,158,139 |
| Contributions in relation to the actuarially determined contributions | <u>\$ (1,993,187)</u> | <u>\$ (22,470,696)</u> | <u>\$ (981,092)</u> | <u>\$ (877,731)</u> | <u>\$ (1,158,139)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ (20,368,675)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered payroll ¹ | \$ 10,165,752 | \$ 8,986,120 | \$ 9,856,478 | \$ 10,241,478 | \$ 8,941,209 |
| Contributions as a percentage of covered employee payroll | 19.61% | 250.06% | 9.95% | 8.57% | 12.95% |

¹ Covered payroll represented above is based on pensionable earnings.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined for Fiscal Year 2022-23 were derived from the June 30, 2020 funding valuation report.

Methods and assumptions used to determine contribution rates:

| | |
|---------------------------|--|
| Actuarial cost method | Entry Age Normal Cost Method |
| Amortization method | Level percentage of payroll |
| Asset valuation method | Fair value |
| Inflation | 2.50% |
| Salary increases | Varies by entry age and service |
| Payroll Growth | 2.750% |
| Investment rate of return | 7.00% net of pension plan investment and administrative expenses; includes Inflation. |
| Retirement age | The probabilities of retirement are based on the 2017 CalPERS Experience study for the period from 1997 to 2015 |
| Mortality | The probabilities of mortality are based on the 2017 CalPERS Experience study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. |

The GTrans Enterprise Fund of the City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years

GTrans Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------------|---------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability | | | | | |
| Service cost | \$ 232,000 | \$ 238,960 | \$ 291,129 | \$ 299,863 | \$ 340,578 |
| Interest | 598,000 | 629,344 | 661,199 | 706,976 | 691,860 |
| Changes in benefit terms | - | - | - | - | - |
| Changes in assumptions | - | (357,602) | - | 117,261 | - |
| Actual and expected experience difference | - | 301,185 | - | (294,459) | - |
| Benefit payments | (462,000) | (494,701) | (289,528) | (276,271) | (272,358) |
| Other - funding rates used by benefits paid | 190,000 | - | - | - | - |
| Net change in total OPEB liability | 558,000 | 317,186 | 662,800 | 553,370 | 760,080 |
| Total OPEB liability - beginning | 8,774,000 | 9,332,000 | 9,649,186 | 10,311,986 | 10,865,356 |
| Total OPEB liability - ending (a) | <u>\$ 9,332,000</u> | <u>\$ 9,649,186</u> | <u>\$ 10,311,986</u> | <u>\$ 10,865,356</u> | <u>\$ 11,625,436</u> |
| Plan Fiduciary Net Position | | | | | |
| Contribution - employer | \$ 462,000 | \$ 4,516,245 | \$ 289,528 | \$ 276,271 | \$ 272,358 |
| Contribution - employee | - | - | - | - | - |
| Net investment income | - | 60,118 | 251,747 | 152,987 | 1,231,806 |
| Benefit payments, including refunds | (462,000) | (494,701) | (289,528) | (276,271) | (272,358) |
| Administrative expense | - | (505) | (874) | (2,115) | (1,696) |
| Other changes | - | - | - | - | - |
| Net change in plan fiduciary net position | - | 4,081,157 | 250,873 | 150,872 | 1,230,110 |
| Plan fiduciary net position - beginning | - | - | 4,081,157 | 4,332,030 | 4,482,902 |
| Plan fiduciary net position - ending (b) | <u>-</u> | <u>4,081,157</u> | <u>4,332,030</u> | <u>4,482,902</u> | <u>5,713,012</u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u>\$ 9,332,000</u> | <u>\$ 5,568,029</u> | <u>\$ 5,979,956</u> | <u>\$ 6,382,454</u> | <u>\$ 5,912,424</u> |
| Fiduciary net position as a % of total OPEB liability | 0.00% | 42.30% | 42.01% | 41.26% | 49.14% |
| Covered payroll | 9,759,000 | 10,316,000 | 9,798,690 | 10,811,701 | 8,791,518 |
| Net OPEB liability as a percentage of payroll | 95.62% | 53.97% | 61.03% | 59.03% | 67.25% |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

Changes of assumptions: In 2022, there were no changes in discount rate; however, the demographic assumptions and the inflation rate assumptions were changed in accordance with the 2002-2019 CalPERS Experience Study and Review of Actuarial Assumptions. In 2020, the discount rate change from 6.75% to 6.25% and the inflation assumption was changed from 2.75% per year to 2.50%. In 2019, there were no changes in assumptions. In 2018, medical plan at retirement assumption updated, trend rate updated, demographic assumptions were updated to CalPERS 1997-2015 Experience Study, and mortality improvement scale was updated to Scale MP-2018. In 2017, there were no changes.

Changes of benefit terms: There were no changes of benefit terms in 2022.

The GTrans Enterprise Fund of the City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Changes in the Net OPEB Liability and Related Ratios (Continued)
For the Year Ended June 30, 2024

Last Ten Fiscal Years

GTrans Retiree Healthcare Plan

| For the Measurement Period: | <u>2021-22</u> | <u>2022-23</u> |
|---|-----------------------------|-----------------------------|
| Total OPEB Liability | | |
| Service cost | \$ 300,182 | \$ 315,938 |
| Interest | 718,462 | 794,147 |
| Changes in benefit terms | (873,696) | - |
| Changes in assumptions | (475,092) | - |
| Actual and expected experience difference | 1,378,033 | - |
| Benefit payments | - | (574,545) |
| Other - funding rates used by benefits paid | - | - |
| Net change in total OPEB liability | <u>1,047,889</u> | <u>535,540</u> |
| Total OPEB liability - beginning | <u>11,625,436</u> | <u>12,673,325</u> |
| Total OPEB liability - ending (a) | <u><u>\$ 12,673,325</u></u> | <u><u>\$ 13,208,865</u></u> |
| Plan Fiduciary Net Position | | |
| Contribution - employer | \$ 873,696 | \$ 574,545 |
| Contribution - employee | - | - |
| Net investment income | 357,018 | 317,552 |
| Benefit payments, including refunds | (873,696) | (574,545) |
| Administrative expense | (1,447) | (1,437) |
| Other changes | <u>(1,121,430)</u> | <u>-</u> |
| Net change in plan fiduciary net position | <u>(765,859)</u> | <u>316,115</u> |
| Plan fiduciary net position - beginning | <u>5,713,012</u> | <u>4,947,153</u> |
| Plan fiduciary net position - ending (b) | <u><u>4,947,153</u></u> | <u><u>\$ 5,263,268</u></u> |
| Net OPEB liability (asset) - ending (a)-(b) | <u><u>\$ 7,726,172</u></u> | <u><u>\$ 7,945,597</u></u> |
| Fiduciary net position as a % of | | |
| total OPEB liability | 39.04% | 39.85% |
| Covered payroll | 10,652,412 | 9,500,663 |
| Net OPEB liability as a | | |
| percentage of payroll | 72.53% | 83.63% |

The GTrans Enterprise Fund of the City of Gardena
Required Supplementary Information (Unaudited)
Schedule of Contributions - Other Postemployment Benefits Plans
For the Year Ended June 30, 2024
Last Ten Fiscal Years

GTrans Retiree Healthcare Plan

| For the Measurement Period: | 2016-17 ¹ | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------------|----------------|--------------|---------------|--------------|
| Actuarially determined contributions | \$ 848,000 | \$ 785,000 | \$ 721,000 | \$ 776,000 | \$ 848,000 |
| Contributions in relation to the actuarially determined contribution | (462,000) | (4,516,544) | (532,056) | (276,271) | (272,358) |
| Contribution deficiency (excess) | \$ 386,000 | \$ (3,731,544) | \$ 188,944 | \$ 499,729 | \$ 575,642 |
| Covered payroll | \$ 9,759,000 | \$ 10,316,000 | \$ 9,798,690 | \$ 10,811,701 | \$ 8,791,518 |
| Contributions as a percentage of covered payroll | 4.73% | 43.78% | 5.43% | 2.56% | 3.10% |
| For the Measurement Period: | 2021-22 | 2022-23 | 2023-24 | | |
| Actuarially determined contributions | \$ 899,000 | \$ 954,864 | \$ 981,123 | | |
| Contributions in relation to the actuarially determined contribution | (873,696) | (724,778) | (574,545) | | |
| Contribution deficiency (excess) | \$ 25,304 | \$ 230,086 | \$ 406,578 | | |
| Covered payroll | \$ 10,484,293 | \$ 10,954,086 | \$ 9,500,663 | | |
| Contributions as a percentage of covered payroll | 8.33% | 6.62% | 6.05% | | |

¹ Historical information is presented for measurement periods after GASB 75 implementation in 2016-17. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2022 funding valuation report.

Methods and assumptions used to determine contribution rates:

| | |
|---------------------------|---|
| Actuarial cost method | Entry Age Normal, Level % of pay |
| Discount rate: | Level % of pay |
| Long-term expected return | 6.25% |
| Municipal bond index | 3.54% |
| GASB 75 | 6.25% |
| Salary increases | 2.75% |
| Withdrawal | Miscellaneous - Terminated Refund and Terminated Vested Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Pre-retirement mortality | Miscellaneous - Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Postretirement mortality | Miscellaneous - Postretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019). |
| Retirement | Miscellaneous - Classic - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 55-from CalPERS Experience Study (2000-2019). Miscellaneous - PEPR - Service Retirement Rates for Public Agency Miscellaneous -2.00% at 62-from CalPERS Experience Study (2000-2019). |
| Medical trend | Pre-Medicare-6.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare City Plan-6.0% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. Medicare Kaiser-4.5% for 2022, decreasing on an ultimate rate of 4.00% in 2070+. |

SUPPLEMENTARY INFORMATION

The GTrans Enterprise Fund of the City of Gardena
Supplementary Information
For the year ended June 30, 2024

Schedule of Farebox Recovery Ratio Calculation

The GTrans is subject to the provisions of TDA Section 99268.3 and must maintain a minimum fare ratio of 20%.

For the year ended June 30, 2024, the GTrans' Farebox recovery ratios of operating revenues to operating expenses were as follows:

| | |
|---|----------------------|
| Operating revenues: | |
| Bus operation related passanger fares | \$ 1,419,497 |
| Local support: | |
| Proposition A - Local Return | 1,575,911 |
| Measure R Local Return | 3,520,618 |
| Other revenues | <u>141,844</u> |
| Total operating revenues | <u>\$ 6,657,870</u> |
| Operating expenses | \$ 31,263,370 |
| Less: Depreciation/amortization expense | <u>(3,925,720)</u> |
| Total operating expenses, excluding depreciation/amortization | <u>\$ 27,337,650</u> |
| | <u>24%</u> |

The GTrans Enterprise Fund of the City of Gardena
Supplementary Information (Continued)
For the year ended June 30, 2024

Schedule of Proceeds Received and Expended

Measure R

| | |
|--|---------------------|
| Unexpended proceeds at beginning of the year | \$ 5,136,806 |
| Proceeds received/expended: | |
| Measure R Allocation | 3,520,618 |
| Interest income | 161,236 |
| Expenses incurred | <u>(3,681,854)</u> |
| Unexpended proceeds at end of the year | <u>\$ 5,136,806</u> |



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 12.B
Section: DEPARTMENTAL
ITEMS - ADMINISTRATIVE
SERVICES
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Authorize the City Manager to Execute Master Equity Lease Agreement and Full Maintenance Agreement for Vehicle Leasing with Enterprise Fleet Management with an Expiration Date of April 18, 2026, with the Option to Extend for One Additional Year.

COUNCIL ACTION REQUIRED:

Staff Recommendation: Authorize the City Manager to Execute Master Equity Lease Agreement and Full Maintenance Agreement

RECOMMENDATION AND STAFF SUMMARY:

It is respectfully recommended that the City Council authorize the City Manager to execute a Master Equity Lease Agreement and Full Maintenance Agreement for vehicle leasing with Enterprise Fleet Management with an expiration date of April 18, 2026, which can be extended one additional year upon the request of Sourcewell and written agreement by Enterprise Fleet Management to April 18, 2027.

The City currently has 39 leased vehicles through Enterprise Fleet Management that are used by various departments and includes Full Maintenance and Physical Damage Management programs. These programs cover all preventative maintenance and Enterprise will handle repairs of vehicles involved in traffic collisions, less a \$1,000 deductible. This allows the City to have fixed budget costs and minimize losses. The program fees will be included in the monthly lease cost and is fixed for the term of the lease. The proposed lease agreements range from three to five year terms.

This agreement is sought under a "piggy-back" with Sourcewell, who issued a public solicitation (solicitation number: RFP #030122) for Fleet Management Services and Enterprise Fleet Management was awarded the contract. Per the City's municipal code, Section 2.60.140 "Where purchases are to be made in concert with other governmental agencies, formal bid requirements as set forth in this chapter shall be waived and the purchasing officer shall be authorized to procure materials, supplies and services in cooperation with other governmental or public entities." Sourcewell is a service cooperative created by Minnesota legislature as a local unit of government and is governed by local elected municipal officials and school board members. All government and education entities can register with Sourcewell as a participating agency at no cost. This contract is due to expire April 18, 2026, but may be extended one additional year upon the request of Sourcewell and written agreement by

Enterprise Fleet Management.

FINANCIAL IMPACT/COST:

No Impact. The City will bring the amount to authorize during the yearly Blanket Purchase Order request to City Council for approval.

ATTACHMENTS:

[Master_Equity_Lease_Agreement_-_Government.pdf](#)

[Full_Maintenance_Agreement.pdf](#)

[Sourcewell-Enterprise Fleet Contract RFP 030122.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio".

Clint Osorio, City Manager

MASTER EQUITY LEASE AGREEMENT

This Master Equity Lease Agreement is entered into this _____ day of _____, 20____, by and between Enterprise FM Trust, a Delaware statutory trust ("Lessor"), and the lessee whose name and address is set forth on the signature page below ("Lessee").

1. LEASE OF VEHICLES: Lessor hereby leases to Lessee and Lessee hereby leases from Lessor the vehicles (individually, a "Vehicle" and collectively, the "Vehicles") described in the schedules from time to time delivered by Lessor to Lessee as set forth below ("Schedule(s)") for the rentals and on the terms and conditions set forth in this Agreement and in the applicable Schedule. References to this "Agreement" shall include this Master Equity Lease Agreement and the various Schedules and addenda to this Master Equity Lease Agreement, each of which are incorporated herein as part of a single, unitary Agreement. Lessor will, on or about the date of delivery of each Vehicle to Lessee, send Lessee a Schedule covering the Vehicle, which will include, among other things, a description of the Vehicle, the lease term and the monthly rental and other payments due with respect to the Vehicle. The terms contained in each such Schedule will be binding on Lessee unless Lessee objects in writing to such Schedule within ten (10) days after the date of delivery of the Vehicle covered by such Schedule. Lessor is the sole legal owner of each Vehicle. This Agreement is a lease only and Lessee will have no right, title or interest in or to the Vehicles except for the use of the Vehicles as described in this Agreement. This Agreement shall be treated as a true lease for federal and applicable state income tax purposes with Lessor having all benefits of ownership of the Vehicles. It is understood and agreed that Enterprise Fleet Management, Inc. or an affiliate thereof (together with any subservicer, agent, successor or assign as servicer on behalf of Lessor, "Servicer") may administer this Agreement on behalf of Lessor and may perform the service functions herein provided to be performed by Lessor.

2. TERM: The term of this Agreement ("Term") for each Vehicle begins on the date such Vehicle is delivered to Lessee (the "Delivery Date") and, unless terminated earlier in accordance with the terms of this Agreement, continues for the "Lease Term" as described in the applicable Schedule.

3. RENT AND OTHER CHARGES:

(a) Lessee agrees to pay Lessor monthly rental and other payments according to the Schedules, Open-End (Equity) Lease Rate Quotes, and this Agreement. The monthly payments will be in the amount listed as the "Total Monthly Rental Including Additional Services" on the applicable Schedule (with any portion of such amount identified as a charge for maintenance services under Section 4 of the applicable Schedule being payable to Lessor as agent for Enterprise Fleet Management, Inc.) and will be due and payable in advance on the first day of each month. Lessee agrees to pay Lessor interest charges, in connection with the acquisition of a Vehicle, for the period between the date Lessor issues payment to acquire such Vehicle and the date the Vehicle is delivered to Lessee. Such interest charges shall be included in each Schedule. If a Vehicle is delivered to Lessee on any day other than the first day of a month, monthly rental payments will begin on the first day of the next month. In addition to the monthly rental payments, Lessee agrees to pay Lessor a pro-rated rental charge for the number of days that the Delivery Date precedes the first monthly rental payment date. A portion of each monthly rental payment, being the amount designated as "Depreciation Reserve" on the applicable Schedule, will be considered as a reserve for depreciation and will be credited against the Delivered Price of the Vehicle for purposes of computing the Book Value of the Vehicle under Section 3(c). Lessee agrees to pay Lessor the "Total Initial Charges" set forth in each Schedule on the due date of the first monthly rental payment under such Schedule. Lessee agrees to pay Lessor the "Service Charge Due at Lease Termination" set forth in each Schedule at the end of the applicable Term (whether by reason of expiration, early termination or otherwise).

(b) In the event the Term for any Vehicle ends prior to the last day of the scheduled Term, whether as a result of a default by Lessee, a Casualty Occurrence or any other reason, the rentals and management fees paid by Lessee will be recalculated in accordance with the rule of 78's and the adjusted amount will be payable by Lessee to Lessor on the termination date.

(c) Lessee agrees to pay Lessor within thirty (30) days after the end of the Term for each Vehicle, additional rent equal to the excess, if any, of the Book Value of such Vehicle over the greater of (i) the wholesale value of such Vehicle as determined by Lessor in good faith or (ii) except as provided below, twenty percent (20%) of the Delivered Price of such Vehicle as set forth in the applicable Schedule. If the Book Value of such Vehicle is less than the greater of (i) the wholesale value of such Vehicle as determined by Lessor in good faith or (ii) except as provided below, twenty percent (20%) of the Delivered Price of such Vehicle as set forth in the applicable Schedule, Lessor agrees to pay such deficiency to Lessee as a terminal rental adjustment after the end of the applicable Term (subject to Lessor's right to recoup any amounts Lessor would owe to Lessee under this Section 3(c) against any obligations of Lessee to Lessor under this Agreement). Notwithstanding the foregoing, if (i) the Term for a Vehicle is greater than forty-eight (48) months (including any extension of the Term for such Vehicle), (ii) the mileage on a Vehicle at the end of the Term is greater than 15,000 miles per year on average (prorated on a daily basis) (i.e., if the mileage on a Vehicle with a Term of thirty-six (36) months is greater than 45,000 miles) or (iii) in the sole judgment of Lessor, a Vehicle has been subject to damage or any abnormal or excessive wear and tear, the calculations described in the two immediately preceding sentences shall be made without giving effect to clause (ii) in each such sentence. The "Book Value" of a Vehicle means the sum of (i) the "Delivered Price" of the Vehicle as set forth in the applicable Schedule minus (ii) the total Depreciation Reserve paid by Lessee to Lessor with respect to such Vehicle plus (iii) all accrued and unpaid rent and/or other amounts owed by Lessee with respect to such Vehicle.

(d) Any security deposit of Lessee will be returned to Lessee at the end of the applicable Term, except that the deposit will first be applied to and recouped against any losses and/or damages suffered by Lessor as a result of Lessee's breach of or default under this Agreement and/or to any other amounts then owed by Lessee to Lessor.

(e) Any rental payment or other amount owed by Lessee to Lessor which is not paid within twenty (20) days after its due date will accrue interest, payable on demand of Lessor, from the date due until paid in full at a rate per annum equal to the lesser of (i) Eighteen Percent (18%) per annum or (ii) the highest rate permitted by applicable law (the "Default Rate").

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(f) If Lessee fails to pay any amount due under this Agreement or to comply with any of the covenants contained in this Agreement, Lessor, Servicer or any other agent of Lessor may, at its option, pay such amounts or perform such covenants and all sums paid or incurred by Lessor in connection therewith will be repayable by Lessee to Lessor upon demand together with interest thereon at the Default Rate.

(g) Lessee's obligations to make all payments of rent and other amounts under this Agreement are absolute and unconditional and such payments shall be made in immediately available funds without setoff, counterclaim or deduction of any kind. Lessee acknowledges and agrees that neither any Casualty Occurrence to any Vehicle nor any defect, unfitness or lack of governmental approval in, of, or with respect to, any Vehicle regardless of the cause or consequence nor any breach by Enterprise Fleet Management, Inc. of any maintenance agreement between Enterprise Fleet Management, Inc. and Lessee covering any Vehicle regardless of the cause or consequence will relieve Lessee from the performance of any of its obligations under this Agreement, including, without limitation, the payment of rent and other amounts under this Agreement.

(h) In the event Lessor, Servicer or any other agent of Lessor arranges for rental vehicle(s) with a subsidiary or affiliate of Enterprise Holdings, Inc., Lessee shall be fully responsible for all obligations under any applicable rental agreement.

4. USE AND SURRENDER OF VEHICLES: Lessee agrees to allow only duly authorized, licensed and insured drivers to use and operate the Vehicles. Lessee agrees to comply with, and cause its drivers to comply with, all laws, statutes, rules, regulations and ordinances (including without limitation such federal, state and local laws, statutes, rules, regulations and ordinances governing autonomous vehicles and automated driving systems and any parts, components and products related thereto) and the provisions of all insurance policies affecting or covering the Vehicles or their use or operation. In connection with autonomous vehicles and automated driving systems and the parts, components and products related thereto, Lessee agrees to comply with all applicable guidance and professional standards issued, released or published by governmental and quasi-governmental agencies, including without limitation the federal guidance for automated vehicles published by the Department of Transportation and the Federal Automated Vehicle Policy issued by the U.S. Department of Transportation and the National Highway Traffic Safety Administration. Lessee agrees to keep the Vehicles free of all liens, charges and encumbrances. Lessee agrees that in no event will any Vehicle be used or operated for transporting hazardous substances or persons for hire, for any illegal purpose or to pull trailers that exceed the manufacturer's trailer towing recommendations. Lessee agrees that no Vehicle is intended to be or will be utilized as a "school bus" as defined in the Code of Federal Regulations or any applicable state or municipal statute or regulation. Lessee agrees not to remove any Vehicle from the continental United States without first obtaining Lessor's written consent. At the expiration or earlier termination of this Agreement with respect to each Vehicle, or upon demand by Lessor made pursuant to Section 14, Lessee at its risk and expense agrees to return such Vehicle to Lessor at such place and by such reasonable means as may be designated by Lessor. If for any reason Lessee fails to return any Vehicle to Lessor as and when required in accordance with this Section, Lessee agrees to pay Lessor additional rent for such Vehicle at twice the normal pro-rated daily rent. Acceptance of such additional rent by Lessor will in no way limit Lessor's remedies with respect to Lessee's failure to return any Vehicle as required hereunder.

5. COSTS, EXPENSES, FEES AND CHARGES: Lessee agrees to pay all costs, expenses, fees, charges, fines, tickets, penalties and taxes (other than federal and state income taxes on the income of Lessor) incurred in connection with the titling, licensing, registration, delivery, purchase, sale, rental, and Lessee's use or operation of the Vehicles. If Lessor, Servicer or any other agent of Lessor incurs any such costs or expenses, Lessee agrees to promptly reimburse Lessor for the same.

6. LICENSE AND CHARGES: Each Vehicle will be titled, registered and licensed in the name designated by Lessor at Lessee's expense. Certain other charges relating to the acquisition of each Vehicle and paid or satisfied by Lessor have been capitalized in determining the monthly rental, treated as an initial charge or otherwise charged to Lessee. Such charges have been determined without reduction for trade-in, exchange allowance or other credit attributable to any Lessor-owned vehicle.

7. REGISTRATION PLATES, ETC.: Lessee agrees, at its expense, to obtain in the name designated by Lessor all registration plates and other plates, permits, inspections and/or licenses required in connection with the Vehicles, except for the initial registration plates which Lessor will obtain at Lessee's expense. The parties agree to cooperate and to furnish any and all information or documentation, which may be reasonably necessary for compliance with the provisions of this Section or any federal, state or local law, rule, regulation or ordinance. Lessee agrees that it will not permit any Vehicle to be located in a state other than the state in which such Vehicle is then titled for any continuous period of time that would require such Vehicle to become subject to the titling, licensing and/or registration laws of such other state.

8. MAINTENANCE OF AND IMPROVEMENTS TO VEHICLES:

(a) Lessee agrees, at its expense, to (i) maintain the Vehicles in good condition, repair, maintenance and running order and in accordance with all manufacturer's instructions and warranty requirements and all legal requirements and (ii) furnish all labor, materials, parts and other essentials required for the proper operation and maintenance of the Vehicles. Lessee will not make (or cause to be made) any alterations, upgrades, upfitting, additions or improvements (collectively, "Alterations") to any Vehicle which (i) could impact or impair the "motor vehicle safety" (as defined by the Motor Vehicle Safety Act) of the Vehicle, or (ii) could impact, impair, void or render unenforceable the manufacturer's warranty. Without the prior written consent of Lessor, Lessee will not make (or cause to be made) any Alterations to any Vehicle which (i) detracts, impairs, damages or alters the Vehicle's nature, purpose, economic value, remaining useful life, functionality, utility, software or controls, or (ii) subjects the Vehicle or any part or component of such Vehicle to any lien, charge or encumbrance. Any Alterations of any nature to a Vehicle are made at Lessee's sole cost, risk and liability, including without limitation, any such Alterations approved by, or made with the assistance or at the direction of Lessor. Any replacement parts added to any Vehicle shall be in at least as good an operating condition as the prior part before the replacement (assuming such part was, at the time of the replacement, in the condition required by the terms of this Agreement). Any Alterations to a Vehicle will become and remain the property of Lessor and will be returned with such Vehicle upon such Vehicle's return pursuant to Section 4 and shall be free of any liens, charges or encumbrances; provided, however, Lessor shall have the right at any time to require Lessee to remove any such Alteration at Lessee's sole cost, expense and liability. In no event or instance shall the value of any Alterations be regarded as rent. Lessee and Lessor acknowledges and agrees that Lessor will not be required to make any repairs, replacements or Alterations of any nature or description with respect to any Vehicle, to maintain or repair any Vehicle or to make any

expenditure whatsoever in connection with any such Vehicle(s) or this Agreement.

(b) Lessor and Lessee acknowledge and agree that if Section 4 of a Schedule includes a charge for maintenance, (i) the Vehicle(s) covered by such Schedule are subject to a separate maintenance agreement between Enterprise Fleet Management, Inc. and Lessee and (ii) Lessor shall have no liability or responsibility for any failure of Enterprise Fleet Management, Inc. to perform any of its obligations thereunder or to pay or reimburse Lessee for its payment of any costs and expenses incurred in connection with the maintenance or repair of any such Vehicle(s).

9. SELECTION OF VEHICLES AND DISCLAIMER OF WARRANTIES:

(a) LESSEE ACCEPTANCE OF DELIVERY AND USE OF EACH VEHICLE WILL CONCLUSIVELY ESTABLISH THAT SUCH VEHICLE IS OF A SIZE, DESIGN, CAPACITY, TYPE AND MANUFACTURE SELECTED BY LESSEE AND THAT SUCH VEHICLE IS IN GOOD CONDITION AND REPAIR AND IS SATISFACTORY IN ALL RESPECTS AND IS SUITABLE FOR LESSEE'S PURPOSE. LESSEE ACKNOWLEDGES THAT LESSOR IS NOT A MANUFACTURER OF ANY VEHICLE OR AN AGENT OF A MANUFACTURER OF ANY VEHICLE.

(b) LESSOR MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO ANY VEHICLE, INCLUDING, WITHOUT LIMITATION, ANY REPRESENTATION OR WARRANTY AS TO CONDITION, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE, IT BEING AGREED THAT ALL SUCH RISKS ARE TO BE BORNE BY LESSEE. THE VEHICLES ARE LEASED "AS IS," "WITH ALL FAULTS." All warranties made by any supplier, vendor and/or manufacturer of a Vehicle are hereby assigned by Lessor to Lessee for the applicable Term and Lessee's only remedy, if any, is against the supplier, vendor or manufacturer of the Vehicle.

(c) None of Lessor, Servicer or any other agent of Lessor will be liable to Lessee for any liability, claim, loss, damage (direct, incidental or consequential) or expense of any kind or nature, caused directly or indirectly, by any Vehicle or any inadequacy of any Vehicle for any purpose or any defect (latent or patent) in any Vehicle or the use or maintenance of any Vehicle or any repair, servicing or adjustment of or to any Vehicle, or any delay in providing or failure to provide any Vehicle, or any interruption or loss of service or use of any Vehicle, or any loss of business or any damage whatsoever and however caused. In addition, none of Lessor, Servicer or any other agent of Lessor will have any liability to Lessee under this Agreement or under any order authorization form executed by Lessee if Lessor is unable to locate or purchase a Vehicle ordered by Lessee or for any delay in delivery of any Vehicle ordered by Lessee.

(d) In no event shall Lessor, Servicer or any other agent of Lessor or their respective affiliates be liable for consequential, indirect, incidental, special, exemplary, punitive or enhanced damages, lost profits or revenues or diminution in value, arising out of or relating to this Agreement, including, without limitation, any breach or performance of this Agreement, regardless of (i) whether such damages were foreseeable, (ii) whether or not Lessor, Servicer or any other agent of Lessor or their respective affiliates were advised of the possibility of such damages and/or (iii) the legal or equitable theory (contract, tort or otherwise) upon which a claim, action, cause of action, demand, lawsuit, arbitration, inquiry, proceeding or litigation is based, and notwithstanding the failure of any agreed or other remedy of its essential purpose.

10. RISK OF LOSS: Lessee assumes and agrees to bear the entire risk of loss of, theft of, damage to or destruction of any Vehicle from any cause whatsoever ("Casualty Occurrence"). In the event of a Casualty Occurrence to a Vehicle, Lessee shall give Lessor prompt notice of the Casualty Occurrence and thereafter will place the applicable Vehicle in good repair, condition and working order; provided, however, that if the applicable Vehicle is determined by Lessor to be lost, stolen, destroyed or damaged beyond repair (a "Totaled Vehicle"), Lessee agrees to pay Lessor no later than the date thirty (30) days after the date of the Casualty Occurrence the amounts owed under Sections 3(b) and 3(c) with respect to such Totaled Vehicle. Upon such payment, this Agreement will terminate with respect to such Totaled Vehicle.

11. INSURANCE:

(a) Lessee agrees to purchase and maintain in force during the Term, insurance policies in at least the amounts listed below covering each Vehicle, to be written by an insurance company or companies satisfactory to Lessor, insuring Lessee, Lessor and any other person or entity designated by Lessor against any damage, claim, suit, action or liability, and that Lessor will suffer immediate and irreparable harm if Lessee fails to comply with such obligations:

(i) Commercial Automobile Liability Insurance (including Uninsured/Underinsured Motorist Coverage and No-Fault Protection where required by law) for the limits listed below (Note - \$2,000,000 Combined Single Limit Bodily Injury and Property Damage per accident with No Deductible is required for each Vehicle capable of transporting more than 8 passengers):

| <u>State of Vehicle Registration</u> | <u>Coverage</u> |
|---|--|
| Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont | \$1,000,000 Combined Single Limit Bodily Injury and Property Damage per accident - No Deductible |
| Florida | \$500,000 Combined Single Limit Bodily Injury and Property Damage per accident or \$100,000 Bodily Injury Per Person Per Accident, \$300,000 Per Accident and \$50,000 Property Damage per accident (100/300/50) - No Deductible |
| All Other States | \$300,000 Combined Single Limit Bodily Injury and Property Damage Per Accident or \$100,000 Bodily Injury Per Person Per Accident, \$300,000 Per Accident and \$50,000 Property Damage Per Accident (100/300/50) - No Deductible |

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(ii) Physical Damage Insurance (Collision & Comprehensive): Actual cash value of the applicable Vehicle. Maximum deductible of \$1,000 per accident - Collision and \$1,000 per accident - Comprehensive).

If the requirements of any governmental or regulatory agency exceed the minimums stated in this Agreement, Lessee must obtain and maintain the higher insurance requirements. Lessee agrees that each required policy of insurance will by appropriate endorsement or otherwise name Lessor and any other person or entity designated by Lessor as additional insureds and loss payees, as their respective interests may appear. Further, each such insurance policy must provide the following: (i) that the same may not be cancelled, changed or modified until after the insurer has given to Lessor, Servicer and any other person or entity designated by Lessor at least thirty (30) days prior written notice of such proposed cancellation, change or modification, (ii) that no act or default of Lessee or any other person or entity shall affect the right of Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns to recover under such policy or policies of insurance in the event of any loss of or damage to any Vehicle and (iii) that the coverage is "primary coverage" for the protection of Lessee, Lessor, Servicer, any other agent of Lessor and their respective successors and assigns notwithstanding any other coverage carried by Lessee, Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns protecting against similar risks. Original certificates evidencing such coverage and naming Lessor, Servicer, any other agent of Lessor and any other person or entity designated by Lessor as additional insureds and loss payees shall be furnished to Lessor prior to the Delivery Date, and annually thereafter and/or as reasonably requested by Lessor from time to time. In the event of default, Lessee hereby appoints Lessor, Servicer and any other agent of Lessor as Lessee's attorney-in-fact to receive payment of, to endorse all checks and other documents and to take any other actions necessary to pursue insurance claims and recover payments if Lessee fails to do so. Any expense of Lessor, Servicer or any other agent of Lessor in adjusting or collecting insurance shall be borne by Lessee.

Lessee, its drivers, servants and agents agree to cooperate fully with Lessor, Servicer, any other agent of Lessor and any insurance carriers in the investigation, defense and prosecution of all claims or suits arising from the use or operation of any Vehicle. If any claim is made or action commenced for death, personal injury or property damage resulting from the ownership, maintenance, use or operation of any Vehicle, Lessee will promptly notify Lessor of such action or claim and forward to Lessor a copy of every demand, notice, summons or other process received in connection with such claim or action.

(b) Notwithstanding the provisions of Section 11(a) above: (i) if Section 4 of a Schedule includes a charge for physical damage waiver, Lessor agrees that (A) Lessee will not be required to obtain or maintain the minimum physical damage insurance (collision and comprehensive) required under Section 11(a) for the Vehicle(s) covered by such Schedule and (B) Lessor will assume the risk of physical damage (collision and comprehensive) to the Vehicle(s) covered by such Schedule; provided, however, that such physical damage waiver shall not apply to, and Lessee shall be and remain liable and responsible for, damage to a covered Vehicle caused by wear and tear or mechanical breakdown or failure, damage to or loss of any parts, accessories or components added to a covered Vehicle by Lessee without the prior written consent of Lessor and/or damage to or loss of any property and/or personal effects contained in a covered Vehicle. In the event of a Casualty Occurrence to a covered Vehicle, Lessor may, at its option, replace, rather than repair, the damaged Vehicle with an equivalent vehicle, which replacement vehicle will then constitute the "Vehicle" for purposes of this Agreement; and (ii) if Section 4 of a Schedule includes a charge for commercial automobile liability enrollment, Lessor agrees that it will, at its expense, obtain for and on behalf of Lessee, by adding Lessee as an additional insured under a commercial automobile liability insurance policy issued by an insurance company selected by Lessor, commercial automobile liability insurance satisfying the minimum commercial automobile liability insurance required under Section 11(a) for the Vehicle(s) covered by such Schedule. Lessor may at any time during the applicable Term terminate said obligation to provide physical damage waiver and/or commercial automobile liability enrollment and cancel such physical damage waiver and/or commercial automobile liability enrollment upon giving Lessee at least ten (10) days prior written notice. Upon such cancellation, insurance in the minimum amounts as set forth in 11(a) shall be obtained and maintained by Lessee at Lessee's expense. An adjustment will be made in monthly rental charges payable by Lessee to reflect any such change and Lessee agrees to furnish Lessor with satisfactory proof of insurance coverage within ten (10) days after mailing of the notice. In addition, Lessor may change the rates charged by Lessor under this Section 11(b) for physical damage waiver and/or commercial automobile liability enrollment upon giving Lessee at least thirty (30) days prior written notice.

12. INDEMNITY: To the extent permitted by state law, Lessee agrees to defend and indemnify Lessor, Servicer, any other agent of Lessor and their respective successors and assigns from and against any and all losses, damages, liabilities, suits, claims, demands, costs and expenses (including, without limitation, reasonable attorneys' fees and expenses) which Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns may incur by reason of Lessee's breach or violation of, or failure to observe or perform, any term, provision or covenant of this Agreement, or as a result of any loss, damage, theft or destruction of any Vehicle or related to or arising out of or in connection with the use, operation or condition of any Vehicle. The provisions of this Section 12 shall survive any expiration or termination of this Agreement. Nothing herein shall be deemed to affect the rights, privileges, and immunities of Lessee and the foregoing indemnity provision is not intended to be a waiver of any sovereign immunity afforded to Lessee pursuant to the law.

13. INSPECTION OF VEHICLES; ODOMETER DISCLOSURE; FINANCIAL STATEMENTS: Lessee agrees to accomplish, at its expense, all inspections of the Vehicles required by any governmental authority during the Term. Lessor, Servicer, any other agent of Lessor and any of their respective successors or assigns will have the right to inspect any Vehicle at any reasonable time(s) during the Term and for this purpose to enter into or upon any building or place where any Vehicle is located. Lessee agrees to comply with all odometer disclosure laws, rules and regulations and to provide such written and signed disclosure information on such forms and in such manner as directed by Lessor. Providing false information or failure to complete the odometer disclosure form as required by law may result in fines and/or imprisonment. Lessee hereby agrees to promptly deliver to Lessor such financial statements and other financial information regarding Lessee as Lessor may from time to time reasonably request.

14. DEFAULT; REMEDIES: The following shall constitute events of default ("Events of Default") by Lessee under this Agreement: (a) if Lessee fails to pay when due any rent or other amount due under this Agreement and any such failure shall remain unremedied for ten (10) days; (b) if Lessee fails to perform, keep or observe any term, provision or covenant contained in Section 11 of this Agreement; (c) if Lessee fails to perform, keep or observe any other term, provision or covenant contained in this Agreement and any such failure shall remain unremedied for thirty (30) days after written notice thereof is given by Lessor, Servicer or any other agent of Lessor to Lessee; (d) any seizure or confiscation of any Vehicle or any other act (other than a Casualty Occurrence) otherwise rendering any Vehicle unsuitable for use (as determined by Lessor); (e) if any present or future guaranty in favor of Lessor of all or any portion of the obligations of Lessee under this Agreement shall at any time for any reason cease to be in full force and effect or shall be declared to be null and void by a court of competent jurisdiction, or

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if the validity or enforceability of any such guaranty shall be contested or denied by any guarantor, or if any guarantor shall deny that it, he or she has any further liability or obligation under any such guaranty or if any guarantor shall fail to comply with or observe any of the terms, provisions or conditions contained in any such guaranty; (f) the occurrence of a material adverse change in the financial condition, a going concern audit comment of Lessee or any guarantor, or if Lessee admits that it cannot pay its debts as they become due, makes an assignment for the benefit of creditors, is the subject of a voluntary or involuntary petition for bankruptcy, is adjudged insolvent or bankrupt, or a receiver or trustee is appointed for any portion of Lessee's assets or property; (g) if more than one (1) payment by Lessee to Lessor is returned by Lessee's bank for any reason within a twelve (12) month period; or (h) if Lessee or any guarantor is in default under or fails to comply with any other present or future agreement with or in favor of Lessor, Servicer of Lessor, or any direct or indirect subsidiary of Servicer of Lessor, Enterprise Holdings, Inc. or a subsidiary or affiliate of Enterprise Holdings, Inc.. For purposes of this Section 14, the term "guarantor" shall mean any present or future guarantor of all or any portion of the obligations of Lessee under this Agreement.

Upon the occurrence of any Event of Default, Lessor, without notice to Lessee, will have the right to exercise concurrently or separately (and without any election of remedies being deemed made), the following remedies: (a) Lessor may demand and receive immediate possession of any or all of the Vehicles from Lessee, without releasing Lessee from its obligations under this Agreement; if Lessee fails to surrender possession of the Vehicles to Lessor on default (or termination or expiration of the Term), Lessor, Servicer, any other agent of Lessor and any of Lessor's independent contractors shall have the right to enter upon any premises where the Vehicles may be located and to remove and repossess the Vehicles; (b) Lessor may enforce performance by Lessee of its obligations under this Agreement; (c) Lessor may recover damages and expenses sustained by Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns by reason of Lessee's default including, to the extent permitted by applicable law, all costs and expenses, including court costs and reasonable attorneys' fees and expenses, incurred by Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns in attempting or effecting enforcement of Lessor's rights under this Agreement (whether or not litigation is commenced) and/or in connection with bankruptcy or insolvency proceedings; (d) upon written notice to Lessee, Lessor may terminate Lessee's rights under this Agreement; (e) with respect to each Vehicle, Lessor may recover from Lessee all amounts owed by Lessee under Sections 3(b) and 3(c) of this Agreement (and, if Lessor does not recover possession of a Vehicle, (i) the estimated wholesale value of such Vehicle for purposes of Section 3(c) shall be deemed to be \$0.00 and (ii) the calculations described in the first two sentences of Section 3(c) shall be made without giving effect to clause (ii) in each such sentence); and/or (f) Lessor may exercise any other right or remedy which may be available to Lessor under the Uniform Commercial Code, any other applicable law or in equity. A termination of this Agreement shall occur only upon written notice by Lessor to Lessee. Any termination shall not affect Lessee's obligation to pay all amounts due for periods prior to the effective date of such termination or Lessee's obligation to pay any indemnities under this Agreement. All remedies of Lessor under this Agreement or at law or in equity are cumulative.

15. ASSIGNMENTS: Lessor may from time to time assign, pledge or transfer this Agreement and/or any or all of its rights and obligations under this Agreement to any person or entity. Lessee agrees, upon notice of any such assignment, pledge or transfer of any amounts due or to become due to Lessor under this Agreement to pay all such amounts to such assignee, pledgee or transferee. Any such assignee, pledgee or transferee of any rights or obligations of Lessor under this Agreement will have all of the rights and obligations that have been assigned to it. Lessee's rights and interest in and to the Vehicles are and will continue at all times to be subject and subordinate in all respects to any assignment, pledge or transfer now or hereafter executed by Lessor with or in favor of any such assignee, pledgee or transferee, provided that Lessee shall have the right of quiet enjoyment of the Vehicles so long as no Event of Default under this Agreement has occurred and is continuing. Lessee acknowledges and agrees that the rights of any assignee, pledgee or transferee in and to any amounts payable by the Lessee under any provisions of this Agreement shall be absolute and unconditional and shall not be subject to any abatement whatsoever, or to any defense, setoff, counterclaim or recoupment whatsoever, whether by reason of any damage to or loss or destruction of any Vehicle or by reason of any defect in or failure of title of the Lessor or interruption from whatsoever cause in the use, operation or possession of any Vehicle, or by reason of any indebtedness or liability howsoever and whenever arising of the Lessor or any of its affiliates to the Lessee or to any other person or entity, or for any other reason.

Without the prior written consent of Lessor, Lessee may not assign, sublease, transfer or pledge this Agreement, any Vehicle, or any interest in this Agreement or in and to any Vehicle, or permit its rights under this Agreement or any Vehicle to be subject to any lien, charge or encumbrance. Lessee's interest in this Agreement is not assignable and cannot be assigned or transferred by operation of law. Lessee will not transfer or relinquish possession of any Vehicle (except for the sole purpose of repair or service of such Vehicle) without the prior written consent of Lessor.

16. MISCELLANEOUS: This Agreement contains the entire understanding of the parties. This Agreement may only be amended or modified by an instrument in writing executed by both parties. Lessor shall not by any act, delay, omission or otherwise be deemed to have waived any of its rights or remedies under this Agreement and no waiver whatsoever shall be valid unless in writing and signed by Lessor and then only to the extent therein set forth. A waiver by Lessor of any right or remedy under this Agreement on any one occasion shall not be construed as a bar to any right or remedy, which Lessor would otherwise have on any future occasion. If any term or provision of this Agreement or any application of any such term or provision is invalid or unenforceable, the remainder of this Agreement and any other application of such term or provision will not be affected thereby. Without Lessor's prior written consent, Lessee shall not use or include Lessor's, Servicer's, any other agent of Lessor's names or trademarks orally or in writing in any media, customer lists or marketing materials. Giving of all notices under this Agreement will be sufficient if mailed by certified mail to a party at its address set forth below or at such other address as such party may provide in writing from time to time. Any such notice mailed to such address will be effective one (1) day after deposit in the United States mail, duly addressed, with certified mail, postage prepaid. Lessee will promptly notify Lessor of any change in Lessee's address. This Agreement may be executed in multiple counterparts (including facsimile and pdf counterparts), but the counterpart marked "ORIGINAL" by Lessor will be the original lease for purposes of applicable law. All of the representations, warranties, covenants, agreements and obligations of each Lessee under this Agreement (if more than one) are joint and several.

17. SUCCESSORS AND ASSIGNS; GOVERNING LAW: Subject to the provisions of Section 15, this Agreement will be binding upon Lessee and its heirs, executors, personal representatives, successors and assigns, and will inure to the benefit of Lessor, Servicer, any other agent of Lessor and their respective successors and assigns. This Agreement will be governed by and construed in accordance with the substantive laws of the State of Missouri (determined without reference to conflict of law principles).

18. NON-PETITION: Each party hereto hereby covenants and agrees that, prior to the date which is one year and one day after payment in full of all indebtedness

Initials: EFM_____ Customer_____

of Lessor, it shall not institute against, or join any other person in instituting against, Lessor any bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings or other similar proceeding under the laws of the United States or any state of the United States. The provisions of this Section 18 shall survive termination of this Master Equity Lease Agreement.

19. NON-APPROPRIATION: Lessee's funding of this Agreement shall be on a Fiscal Year basis and is subject to annual appropriations. Lessor acknowledges that Lessee is a municipal corporation, is precluded by the County or State Constitution and other laws from entering into obligations that financially bind future governing bodies, and that, therefore, nothing in this Agreement shall constitute an obligation of future legislative bodies of the County or State to appropriate funds for purposes of this Agreement. Accordingly, the parties agree that the lease terms within this Agreement or any Schedules relating hereto are contingent upon appropriation of funds. The parties further agree that should the County or State fail to appropriate such funds, the Lessor shall be paid all rentals due and owing hereunder up until the actual day of termination. In addition, Lessor reserves the right to be paid for any reasonable damages. These reasonable damages will be limited to the losses incurred by the Lessor for having to sell the vehicles on the open used car market prior to the end of the scheduled term (as determined in Section 3 and Section 14 of this Agreement).

IN WITNESS WHEREOF, Lessor and Lessee have duly executed this Master Equity Lease Agreement as of the day and year first above written.

| | |
|---------------------------|--|
| LESSEE: _____ | LESSOR: Enterprise FM Trust |
| Signature: _____ | By: Enterprise Fleet Management, Inc. its attorney in fact |
| By: _____ | Signature: _____ |
| Title: _____ | By: _____ |
| Address: _____ | Title: _____ |
| _____ | Address: _____ |
| _____ | _____ |
| Date Signed: _____, _____ | Date Signed: _____, _____ |

Initials: EFM_____ Customer_____

FULL MAINTENANCE AGREEMENT

This Full Maintenance Agreement (this "Agreement") is made and entered into this _____ day of _____, by Enterprise Fleet Management, Inc., a Missouri corporation ("EFM"), and _____ ("Lessee").

WITNESSETH

1. LEASE. Reference is hereby made to that certain Master Lease Agreement dated as of the _____ day of _____, 20____, by and between Enterprise FM Trust, a Delaware statutory trust, as lessor ("Lessor"), and Lessee, as lessee (as the same may from time to time be amended, modified, extended, renewed, supplemented or restated, the "Lease"). All capitalized terms used and not otherwise defined in this Agreement shall have the respective meanings ascribed to them in the Lease.

2. COVERED VEHICLES. This Agreement shall only apply to those vehicles leased by Lessor to Lessee pursuant to the Lease to the extent Section 4 of the Schedule for such vehicle includes a charge for maintenance (the "Covered Vehicle(s)").

3. TERM AND TERMINATION. The term of this Agreement ("Term") for each Covered Vehicle shall begin on the Delivery Date of such Covered Vehicle and shall continue until the last day of the "Term" (as defined in the Lease) for such Covered Vehicle unless earlier terminated as set forth below. Each of EFM and Lessee shall each have the right to terminate this Agreement effective as of the last day of any calendar month with respect to any or all of the Covered Vehicles upon not less than sixty (60) days prior written notice to the other party. The termination of this Agreement with respect to any or all of the Covered Vehicles shall not affect any rights or obligations under this Agreement which shall have previously accrued or shall thereafter arise with respect to any occurrence prior to termination, and such rights and obligations shall continue to be governed by the terms of this Agreement.

4. VEHICLE REPAIRS AND SERVICE. EFM agrees that, during the Term for the applicable Covered Vehicle and subject to the terms and conditions of this Agreement, it will pay for, or reimburse Lessee for its payment of, all costs and expenses incurred in connection with the maintenance or repair of a Covered Vehicle. This Agreement does not cover, and Lessee will remain responsible for and pay for, (a) fuel, (b) oil and other fluids between changes, (c) tire or brake repair and replacement beyond what is allocated within the Lease Schedule, (d) washing, (e) repair of damage due to lack of maintenance or neglect by Lessee between scheduled services (including, without limitation, failure to maintain fluid levels), (f) maintenance or repair of, or damage caused by, any alterations, upgrades, upfitting, additions, improvements (collectively, "Alterations") or unauthorized replacement parts added to a Covered Vehicle or of any after-market components (this Agreement covers maintenance and repair only of the Covered Vehicles themselves and any factory-installed components and does not cover maintenance or repair of chassis alterations, add-on bodies (including, without limitation, step vans), software or other equipment (including, without limitation, lift gates, autonomous or automated vehicle equipment, components, parts or products, and PTO controls) which is installed or modified by a dealer, body shop, upfitter or anyone else other than the manufacturer of the Covered Vehicle, (g) any service and/or damage resulting from, related to or arising out of (1) an accident, a collision, theft, fire, freezing, vandalism, riot, explosion, other Acts of God, an object striking the Covered Vehicle, improper use of the Covered Vehicle (including, without limitation, driving over curbs, overloading, racing or other competition) or (2) Lessee's failure to maintain or use the Covered Vehicle as required by and in compliance with, (A) the Lease, (B) all laws, statutes, rules, regulations and ordinances (including without limitation such applicable federal, state and local laws, statutes, rules, regulations, ordinances, guidance and professional standards governing autonomous vehicles and automated driving systems and any parts, components and products related thereto) and (C) the provisions of all insurance policies affecting or covering the Covered Vehicles or their use or operation, (h) roadside assistance or towing for routine vehicle maintenance purposes unless the vehicle is inoperable, (i) mobile services, (j) the cost of loaner or rental vehicles beyond what is allocated within the Lease Schedule or (k) if the Covered Vehicle is a Vehicle with a manual transmission, such manual transmission clutch adjustment or replacement. Whenever it is necessary to have a Covered Vehicle serviced, Lessee agrees to have the necessary work performed by an authorized dealer of such Covered Vehicle or by a service facility acceptable to EFM. In every case, if the cost of such service will exceed \$125.00, which may change from time to time based on market conditions, Lessee or service provider must notify EFM and obtain EFM's authorization for such service and EFM's instructions as to where such service shall be made and the extent of service to be obtained. Lessee agrees to furnish an invoice for all service to a Covered Vehicle, accompanied by a copy of the shop or service order (odometer mileage must be shown on each shop or service order). EFM will not be obligated to pay for any unauthorized charges or those exceeding \$125.00, which may change from time to time based on market conditions, for one service on any Covered Vehicle unless Lessee has complied with the above terms and conditions. EFM will not have any responsibility to pay for any services in excess of the services recommended by the manufacturer, unless otherwise agreed to by EFM. Notwithstanding any other provision of this Agreement to the contrary, (a) all service performed within one hundred twenty (120) days prior to the last day of the scheduled "Term" (as defined in the Lease) for the applicable Covered Vehicle must be authorized by and have the prior consent and approval of EFM and any service not so authorized will be the responsibility of and be paid for by Lessee and (b) EFM is not required to provide or pay for any service to any Covered Vehicle beyond the contract mileage not to exceed 120,000 miles.

5. ENTERPRISE CARDS: EFM may, at its option, provide Lessee with an authorization card (the "EFM Card"), which is an electronic card located on the Efleets mobile app and the efleets.com client website, for use in authorizing the payment of charges incurred in connection with the maintenance of the Covered Vehicles. Lessee agrees to be liable to EFM for, and upon receipt of a monthly or other statement from EFM, Lessee agrees to promptly pay to EFM, all charges made by or for the account of Lessee with the EFM Card (other than any charges which are the responsibility of EFM under the terms of this Agreement). EFM reserves the right to change the terms and conditions for the use of the EFM Card at any time. The EFM Card remains the property of EFM and EFM may revoke Lessee's right to possess or use the EFM Card at any time. Upon the termination of this Agreement or upon the demand of EFM, Lessee shall immediately cease using or accessing the EFM Card. The EFM Card is non-transferable.

Initials: EFM_____ Lessee_____

6. PAYMENT TERMS. The amount of the monthly maintenance fee will be listed on the applicable Schedule and will be due and payable in advance on the first day of each month. If the first day of the Term for a Covered Vehicle is other than the first day of a calendar month, Lessee will pay EFM, on the first day of the Term for such Covered Vehicle, a pro-rated maintenance fee for the number of days that the Delivery Date precedes the first monthly maintenance fee payment date. Any monthly maintenance fee or other amount owed by Lessee to EFM under this Agreement which is not paid within twenty (20) days after its due date will accrue interest, payable upon demand of EFM, from the date due until paid in full at a rate per annum equal to the lesser of (i) Eighteen Percent (18%) per annum or (ii) the highest rate allowed by applicable law. The monthly maintenance fee set forth on each applicable Schedule allows the number of miles per month as set forth in such Schedule. Lessee agrees to pay EFM at the end of the applicable Term (whether by reason of termination of this Agreement or otherwise) an overmileage maintenance fee for any miles in excess of this average amount per month at the rate set forth in the applicable Schedule. EFM may, at its option, permit Lessor, as an agent for EFM, to bill and collect amounts due to EFM under this Agreement from Lessee on behalf of EFM.

7. NO WARRANTIES. Lessee acknowledges that EFM does not perform maintenance or repair services on the Covered Vehicles but rather EFM arranges for maintenance and/or repair services on the Covered Vehicles to be performed by third parties. EFM MAKES NO REPRESENTATION OR WARRANTY WHATSOEVER OF ANY KIND, EXPRESS OR IMPLIED, WHETHER ARISING BY COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE OR OTHERWISE WITH RESPECT TO ANY EQUIPMENT, PRODUCTS, REPAIRS OR SERVICES PROVIDED FOR UNDER THIS AGREEMENT BY THIRD PARTIES, INCLUDING, WITHOUT LIMITATION, ANY REPRESENTATION OR WARRANTY AS TO MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, COMPLIANCE WITH SPECIFICATIONS, OPERATION, CONDITION, SUITABILITY, PERFORMANCE OR QUALITY. ANY DEFECT IN THE PERFORMANCE OF ANY PRODUCT, REPAIR OR SERVICE WILL NOT RELIEVE LESSEE OF ITS OBLIGATIONS UNDER THIS AGREEMENT, INCLUDING THE PAYMENT TO EFM OF THE MONTHLY MAINTENANCE FEES AND OTHER CHARGES DUE UNDER THIS AGREEMENT.

In no event shall EFM or its agents or their respective affiliates be liable for consequential, indirect, incidental, special, exemplary, punitive or enhanced damages, lost profits or revenues or diminution in value, arising out of or relating to this agreement, including, without limitation, any breach or performance of this agreement, regardless of (i) whether such damages were foreseeable, (ii) whether or not EFM or its agents or their respective affiliates were advised of the possibility of such damages and/or (iii) the legal or equitable theory (contract, tort or otherwise) upon which a claim, action, cause of action, demand, lawsuit, arbitration, inquiry, proceeding or litigation is based, and notwithstanding the failure of any agreed or other remedy of its essential purpose.

8. LESSOR NOT A PARTY. Lessor is not a party to, and shall have no rights, obligations or duties under or in respect of, this Agreement.

9. NOTICES. Any notice or other communication under this Agreement shall be in writing and delivered in person, electronic mail or mailed postage prepaid by registered or certified mail or sent by express overnight delivery service with a nationally recognized carrier, to the applicable party at its address set forth on the signature page of this Agreement, or at such other address as any party hereto may designate as its address for communications under this Agreement by notice so given. Any such notice or communication sent by mail will be effective and deemed received three (3) days after deposit in the United States mail, duly addressed to the address for the Party set forth below, with registered or certified mail postage prepaid. Any such notice or communication sent by express overnight delivery service with a nationally recognized carrier will be effective and deemed received one (1) day after deposit with such delivery service, duly addressed, with delivery fees prepaid. The Lessee shall promptly notify EFM of any change in the Lessee's address.

10. MISCELLANEOUS. This Agreement embodies the entire Agreement between the parties relating to the subject matter hereof. Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement or affecting the validity or enforceability of such provisions in any other jurisdiction. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, except that Lessee may not assign, transfer or delegate any of its rights or obligations under this Agreement without the prior written consent of EFM. This Agreement shall be governed by and construed in accordance with the substantive laws of the State of Missouri (without reference to conflict of law principles).

IN WITNESS WHEREOF, EFM and Lessee have executed this Full Maintenance Agreement as of the day and year first above written.

| | |
|----------------------------------|--|
| LESSEE: _____ | EFM: Enterprise Fleet Management, Inc. |
| Signature: _____ | Signature: _____ |
| By: _____ | By: _____ |
| Title: _____ | Title: _____ |
| Address: _____ | Address: _____ |
| _____ | _____ |
| _____ | _____ |
| Date Signed: _____ | Date Signed: _____ |
| Initials: EFM _____ Lessee _____ | |

**Solicitation Number: RFP #030122****CONTRACT**

This Contract is between Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and Enterprise Fleet Management, Inc., 600 Corporate Park Drive, St. Louis, MO 63105 (Supplier).

Sourcewell is a State of Minnesota local government unit and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that offers cooperative procurement solutions to government entities. Participation is open to eligible federal, state/province, and municipal governmental entities, higher education, K-12 education, nonprofit, tribal government, and other public entities located in the United States and Canada. Sourcewell issued a public solicitation for Fleet Management Services from which Supplier was awarded a contract.

Supplier desires to contract with Sourcewell to provide equipment, products, or services to Sourcewell and the entities that access Sourcewell's cooperative purchasing contracts (Participating Entities).

1. TERM OF CONTRACT

- A. **EFFECTIVE DATE.** This Contract is effective upon the date of the final signature below.
- B. **EXPIRATION DATE AND EXTENSION.** This Contract expires April 18, 2026, unless it is cancelled sooner pursuant to Article 22. This Contract may be extended one additional year upon the request of Sourcewell and written agreement by Supplier.
- C. **SURVIVAL OF TERMS.** Notwithstanding any expiration or termination of this Contract, all payment obligations incurred prior to expiration or termination will survive, as will the following: Articles 11 through 14 survive the expiration or cancellation of this Contract. All other rights will cease upon expiration or termination of this Contract.

2. EQUIPMENT, PRODUCTS, OR SERVICES

- A. **EQUIPMENT, PRODUCTS, OR SERVICES.** Supplier will provide the Equipment, Products, or Services as stated in its Proposal submitted under the Solicitation Number listed above.

Supplier's Equipment, Products, or Services Proposal (Proposal) is attached and incorporated into this Contract.

All Equipment and Products provided under this Contract must be new and the current model. Supplier may offer close-out or refurbished Equipment or Products if they are clearly indicated in Supplier's product and pricing list. Unless agreed to by the Participating Entities in advance, Equipment or Products must be delivered as operational to the Participating Entity's site.

This Contract offers an indefinite quantity of sales, and while substantial volume is anticipated, sales and sales volume are not guaranteed.

B. **WARRANTY.** Equipment, product, or service warranties will be provided by the manufacturer or service provider. Supplier will assist the Participating Entity in reaching a resolution in any dispute over warranty terms with the manufacturer or service provider. Any manufacturer's or service provider's warranty will be passed on to the Participating Entity.

C. **DEALERS, DISTRIBUTORS, AND/OR RESELLERS.** Upon Contract execution and throughout the Contract term, Supplier must provide to Sourcewell a current means to validate or authenticate Supplier's authorized dealers, distributors, or resellers relative to the Equipment, Products, and Services offered under this Contract, which will be incorporated into this Contract by reference. It is the Supplier's responsibility to ensure Sourcewell receives the most current information.

3. PRICING

All Equipment, Products, or Services under this Contract will be priced at or below the price stated in Supplier's Proposal.

When providing pricing quotes to Participating Entities, all pricing quoted must reflect a Participating Entity's total cost of acquisition. This means that the quoted cost is for delivered Equipment, Products, and Services that are operational for their intended purpose, and includes all costs to the Participating Entity's requested delivery location.

Regardless of the payment method chosen by the Participating Entity, the total cost associated with any purchase option of the Equipment, Products, or Services must always be disclosed in the pricing quote to the applicable Participating Entity at the time of purchase.

A. **SHIPPING AND SHIPPING COSTS.** All delivered Equipment and Products must be properly packaged. Damaged Equipment and Products may be rejected. If the damage is not readily apparent at the time of delivery, Supplier must permit the Equipment and Products to be returned within a reasonable time at no cost to Sourcewell or its Participating Entities. Participating Entities reserve the right to inspect the Equipment and Products at a reasonable

time after delivery where circumstances or conditions prevent effective inspection of the Equipment and Products at the time of delivery.

In the event that Equipment and Products arrive in a defective or inoperable condition, the Participating Entity must promptly bring any such condition to Supplier's attention. Supplier will then provide commercially reasonable assistance to the Participating Entity in any communication or negotiation with the Equipment and Product's manufacturer or dealer, as applicable, with respect to claims relating to such condition.

B. SALES TAX. Each Participating Entity is responsible for supplying the Supplier with valid tax-exemption certification(s). When ordering, a Participating Entity must indicate if it is a tax-exempt entity.

C. HOT LIST PRICING. At any time during this Contract, Supplier may offer a specific selection of Equipment, Products, or Services at discounts greater than those listed in the Contract. When Supplier determines it will offer Hot List Pricing, it must be submitted electronically to Sourcwell in a line-item format. Equipment, Products, or Services may be added or removed from the Hot List at any time through a Sourcwell Price and Product Change Form as defined in Article 4 below.

Hot List program and pricing may also be used to discount and liquidate close-out and discontinued Equipment and Products as long as those close-out and discontinued items are clearly identified as such. Current ordering process and administrative fees apply. Hot List Pricing must be published and made available to all Participating Entities.

4. PRODUCT AND PRICING CHANGE REQUESTS

Supplier may request Equipment, Product, or Service changes, additions, or deletions at any time. All requests must be made in writing by submitting a signed Sourcwell Price and Product Change Request Form to the assigned Sourcwell Supplier Development Administrator. This approved form is available from the assigned Sourcwell Supplier Development Administrator. At a minimum, the request must:

- Identify the applicable Sourcwell contract number;
- Clearly specify the requested change;
- Provide sufficient detail to justify the requested change;
- Individually list all Equipment, Products, or Services affected by the requested change, along with the requested change (e.g., addition, deletion, price change); and
- Include a complete restatement of pricing documentation in Microsoft Excel with the effective date of the modified pricing, or product addition or deletion. The new pricing restatement must include all Equipment, Products, and Services offered, even for those items where pricing remains unchanged.

A fully executed Sourcewell Price and Product Change Request Form will become an amendment to this Contract and will be incorporated by reference.

5. PARTICIPATION, CONTRACT ACCESS, AND PARTICIPATING ENTITY REQUIREMENTS

A. PARTICIPATION. Sourcewell's cooperative contracts are available and open to public and nonprofit entities across the United States and Canada; such as federal, state/province, municipal, K-12 and higher education, tribal government, and other public entities.

The benefits of this Contract should be available to all Participating Entities that can legally access the Equipment, Products, or Services under this Contract. A Participating Entity's authority to access this Contract is determined through its cooperative purchasing, interlocal, or joint powers laws. Any entity accessing benefits of this Contract will be considered a Service Member of Sourcewell during such time of access. Supplier understands that a Participating Entity's use of this Contract is at the Participating Entity's sole convenience and Participating Entities reserve the right to obtain like Equipment, Products, or Services from any other source.

Supplier is responsible for familiarizing its sales and service forces with Sourcewell contract use eligibility requirements and documentation and will encourage potential participating entities to join Sourcewell. Sourcewell reserves the right to add and remove Participating Entities to its roster during the term of this Contract.

B. PUBLIC FACILITIES. Supplier's employees may be required to perform work at government-owned facilities, including schools. Supplier's employees and agents must conduct themselves in a professional manner while on the premises, and in accordance with Participating Entity policies and procedures, and all applicable laws.

6. PARTICIPATING ENTITY USE AND PURCHASING

A. ORDERS AND PAYMENT. To access the contracted Equipment, Products, or Services under this Contract, a Participating Entity must clearly indicate to Supplier that it intends to access this Contract; however, order flow and procedure will be developed jointly between Sourcewell and Supplier. Typically, a Participating Entity will issue an order directly to Supplier or its authorized subsidiary, distributor, dealer, or reseller. If a Participating Entity issues a purchase order, it may use its own forms, but the purchase order should clearly note the applicable Sourcewell contract number. All Participating Entity orders under this Contract must be issued prior to expiration or cancellation of this Contract; however, Supplier performance, Participating Entity payment obligations, and any applicable warranty periods or other Supplier or Participating Entity obligations may extend beyond the term of this Contract.

Supplier's acceptable forms of payment are included in its attached Proposal. Participating Entities will be solely responsible for payment and Sourcewell will have no liability for any unpaid invoice of any Participating Entity.

B. **ADDITIONAL TERMS AND CONDITIONS/PARTICIPATING ADDENDUM.** Additional terms and conditions to a purchase order, or other required transaction documentation, may be negotiated between a Participating Entity and Supplier, such as job or industry-specific requirements, legal requirements (e.g., affirmative action or immigration status requirements), or specific local policy requirements. Some Participating Entities may require the use of a Participating Addendum; the terms of which will be negotiated directly between the Participating Entity and the Supplier. Any negotiated additional terms and conditions must never be less favorable to the Participating Entity than what is contained in this Contract.

C. **SPECIALIZED SERVICE REQUIREMENTS.** In the event that the Participating Entity requires service or specialized performance requirements not addressed in this Contract (such as e-commerce specifications, specialized delivery requirements, or other specifications and requirements), the Participating Entity and the Supplier may enter into a separate, standalone agreement, apart from this Contract. Sourcewell, including its agents and employees, will not be made a party to a claim for breach of such agreement.

D. **TERMINATION OF ORDERS.** Participating Entities may terminate an order prior to the applicable Equipment and Product manufacturer or dealer deadline, in whole or in part, immediately upon notice to Supplier in the event of any of the following:

1. The Participating Entity fails to receive funding or appropriation from its governing body at levels sufficient to pay for the equipment, products, or services to be purchased; or
2. Federal, state, or provincial laws or regulations prohibit the purchase or change the Participating Entity's requirements.

Any termination thereafter will be governed by the terms and conditions of Supplier's affiliates' Master Lease Agreement.

E. **GOVERNING LAW AND VENUE.** The governing law and venue for any action related to a Participating Entity's order will be determined by the Participating Entity making the purchase.

7. CUSTOMER SERVICE

A. **PRIMARY ACCOUNT REPRESENTATIVE.** Supplier will assign an Account Representative to Sourcewell for this Contract and must provide prompt notice to Sourcewell if that person is changed. The Account Representative will be responsible for:

- Maintenance and management of this Contract;

- Timely response to all Sourcewell and Participating Entity inquiries; and
- Business reviews to Sourcewell and Participating Entities, if applicable.

B. BUSINESS REVIEWS. Supplier must perform a minimum of one business review with Sourcewell per contract year. The business review will cover sales to Participating Entities, pricing and contract terms, administrative fees, sales data reports, supply issues, customer issues, and any other necessary information.

8. REPORT ON CONTRACT SALES ACTIVITY AND ADMINISTRATIVE FEE PAYMENT

A. CONTRACT SALES ACTIVITY REPORT. Each calendar quarter, Supplier must provide a contract sales activity report (Report) to the Sourcewell Supplier Development Administrator assigned to this Contract. Reports are due no later than 45 days after the end of each calendar quarter. A Report must be provided regardless of the number or amount of sales during that quarter (i.e., if there are no sales, Supplier must submit a report indicating no sales were made).

The Report must contain the following fields:

- Participating Entity Name (e.g., City of Staples Highway Department);
- Participating Entity Physical Street Address;
- Participating Entity City;
- Participating Entity State/Province;
- Participating Entity Zip/Postal Code;
- Participating Entity Contact Name;
- Participating Entity Contact Email Address;
- Participating Entity Contact Telephone Number;
- Sourcewell Assigned Entity/Participating Entity Number;
- Item Purchased Description;
- Item Purchased Price;
- Sourcewell Administrative Fee Applied; and
- Date Purchase was invoiced/sale was recognized as revenue by Supplier.

B. ADMINISTRATIVE FEE. In consideration for the support and services provided by Sourcewell, the Supplier will pay an administrative fee to Sourcewell on all Equipment, Products, and Services provided to Participating Entities. The Administrative Fee must be included in, and not added to, the pricing. Supplier may not charge Participating Entities more than the contracted price to offset the Administrative Fee.

The Supplier will submit payment to Sourcewell for the percentage of administrative fee stated in the Proposal multiplied by the total sales of all Equipment, Products, and Services purchased by Participating Entities under this Contract during each calendar quarter. Payments should

note the Supplier's name and Sourcewell-assigned contract number in the memo; and must be mailed to the address above "Attn: Accounts Receivable" or remitted electronically to Sourcewell's banking institution per Sourcewell's Finance department instructions. Payments must be received no later than 45 calendar days after the end of each calendar quarter.

Supplier agrees to cooperate with Sourcewell in auditing transactions under this Contract to ensure that the administrative fee is paid on all items purchased under this Contract.

In the event the Supplier is delinquent in any undisputed administrative fees, Sourcewell reserves the right to cancel this Contract and reject any proposal submitted by the Supplier in any subsequent solicitation. In the event this Contract is cancelled by either party prior to the Contract's expiration date, the administrative fee payment will be due no more than 30 days from the cancellation date.

9. AUTHORIZED REPRESENTATIVE

Sourcewell's Authorized Representative is its Chief Procurement Officer.

Supplier's Authorized Representative is the person named in the Supplier's Proposal. If Supplier's Authorized Representative changes at any time during this Contract, Supplier must promptly notify Sourcewell in writing.

10. AUDIT, ASSIGNMENT, AMENDMENTS, WAIVER, AND CONTRACT COMPLETE

A. **AUDIT.** Pursuant to Minnesota Statutes Section 16C.05, subdivision 5, the books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by Sourcewell or the Minnesota State Auditor for a minimum of six years from the end of this Contract. This clause extends to Participating Entities as it relates to business conducted by that Participating Entity under this Contract.

B. **ASSIGNMENT.** Neither party may assign or otherwise transfer its rights or obligations under this Contract without the prior written consent of the other party and a fully executed assignment agreement. Such consent will not be unreasonably withheld. Any prohibited assignment will be invalid.

C. **AMENDMENTS.** Any amendment to this Contract must be in writing and will not be effective until it has been duly executed by the parties.

D. **WAIVER.** Failure by either party to take action or assert any right under this Contract will not be deemed a waiver of such right in the event of the continuation or repetition of the circumstances giving rise to such right. Any such waiver must be in writing and signed by the parties.

E. **CONTRACT COMPLETE.** This Contract, with respect to the subject matter hereof, represents the complete agreement between the parties. No other understanding regarding this Contract, whether written or oral, may be used to bind either party. For any conflict between the attached Proposal and the terms set out in Articles 1-22 of this Contract, the terms of Articles 1-22 will govern.

F. **RELATIONSHIP OF THE PARTIES.** The relationship of the parties is one of independent contractors, each free to exercise judgment and discretion with regard to the conduct of their respective businesses. This Contract does not create a partnership, joint venture, or any other relationship such as master-servant, or principal-agent.

11. INDEMNITY AND HOLD HARMLESS

Supplier must indemnify, defend, save, and hold Sourcewell, including their agents and employees, harmless from any third-party claims or causes of action, including attorneys' fees incurred by Sourcewell, arising out of any act or omission in the performance of this Contract by the Supplier or its agents or employees. Sourcewell's responsibility will be governed by the State of Minnesota's Tort Liability Act (Minnesota Statutes Chapter 466) and other applicable law.

Indemnity obligations between Supplier and any Participating Entity, if any, will be as set forth in the applicable Supplier's affiliates' Master Lease Agreement.

12. GOVERNMENT DATA PRACTICES

Supplier and Sourcewell must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by or provided to Sourcewell under this Contract and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Supplier under this Contract.

13. INTELLECTUAL PROPERTY, PUBLICITY, MARKETING, AND ENDORSEMENT

A. INTELLECTUAL PROPERTY

1. *Grant of License.* During the term of this Contract:
 - a. Sourcewell grants to Supplier a royalty-free, worldwide, non-exclusive right and license to use the trademark(s) provided to Supplier by Sourcewell in advertising and promotional materials for the purpose of marketing Sourcewell's relationship with Supplier.
 - b. Supplier grants to Sourcewell a royalty-free, worldwide, non-exclusive right and license to use Supplier's trademarks in advertising and promotional materials for the purpose of marketing Supplier's relationship with Sourcewell.
2. *Limited Right of Sublicense.* The right and license granted herein includes a limited right of each party to grant sublicenses to their respective subsidiaries, distributors, dealers,

resellers, marketing representatives, and agents (collectively “Permitted Sublicensees”) in advertising and promotional materials for the purpose of marketing the Parties’ relationship to Participating Entities. Any sublicense granted will be subject to the terms and conditions of this Article. Each party will be responsible for any breach of this Article by any of their respective sublicensees.

3. Use; Quality Control.

- a. Neither party may alter the other party’s trademarks from the form provided and must comply with removal requests as to specific uses of its trademarks or logos.
- b. Each party agrees to use, and to cause its Permitted Sublicensees to use, the other party’s trademarks only in good faith and in a dignified manner consistent with such party’s use of the trademarks. Upon written notice to the breaching party, the breaching party has 30 days of the date of the written notice to cure the breach or the license will be terminated.

4. As applicable, Supplier agrees to indemnify and hold harmless Sourcewell and its Participating Entities against any and all suits, claims, judgments, and costs instituted or recovered against Sourcewell or Participating Entities by any person on account of the use of any Equipment or Products by Sourcewell or its Participating Entities supplied by Supplier in violation of applicable patent or copyright laws.

5. Termination. Upon the termination of this Contract for any reason, each party, including Permitted Sublicensees, will have 30 days to remove all Trademarks from signage, websites, and the like bearing the other party’s name or logo (excepting Sourcewell’s pre-printed catalog of suppliers which may be used until the next printing). Supplier must return all marketing and promotional materials, including signage, provided by Sourcewell, or dispose of it according to Sourcewell’s written directions.

B. **PUBLICITY.** Any publicity regarding the subject matter of this Contract must not be released without prior written approval from the Authorized Representatives. Publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Supplier individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from this Contract.

C. **MARKETING.** Any direct advertising, marketing, or offers with Participating Entities must be approved by Sourcewell. Send all approval requests to the Sourcewell Supplier Development Administrator assigned to this Contract.

D. **ENDORSEMENT.** The Supplier must not claim that Sourcewell endorses its Equipment, Products, or Services.

14. GOVERNING LAW, JURISDICTION, AND VENUE

The substantive and procedural laws of the State of Minnesota will govern this Contract. Venue for all legal proceedings arising out of this Contract, or its breach, must be in the appropriate state court in Todd County, Minnesota or federal court in Fergus Falls, Minnesota.

15. FORCE MAJEURE

Neither party to this Contract will be held responsible for delay or default caused by acts of God or other conditions that are beyond that party's reasonable control. A party defaulting under this provision must provide the other party prompt written notice of the default.

16. SEVERABILITY

If any provision of this Contract is found by a court of competent jurisdiction to be illegal, unenforceable, or void then both parties will be relieved from all obligations arising from that provision. If the remainder of this Contract is capable of being performed, it will not be affected by such determination or finding and must be fully performed.

17. PERFORMANCE, DEFAULT, AND REMEDIES

A. **PERFORMANCE.** During the term of this Contract, the parties will monitor performance and address unresolved contract issues as follows:

1. *Notification.* The parties must promptly notify each other of any known dispute and work in good faith to resolve such dispute within a reasonable period of time. If necessary, Sourcewell and the Supplier will jointly develop a short briefing document that describes the issue(s), relevant impact, and positions of both parties.
2. *Escalation.* If parties are unable to resolve the issue in a timely manner, as specified above, either Sourcewell or Supplier may escalate the resolution of the issue to a higher level of management. The Supplier will have 30 calendar days to cure an outstanding issue.
3. *Performance while Dispute is Pending.* Notwithstanding the existence of a dispute, the Supplier must continue without delay to carry out all of its responsibilities under the Contract that are not affected by the dispute.

B. **DEFAULT AND REMEDIES.** Either of the following constitutes cause to declare this Contract, or any Participating Entity order under this Contract, in default:

1. Nonperformance of contractual requirements, or
2. A material breach of any term or condition of this Contract.

The party claiming default must provide written notice of the default, with 30 calendar days to cure the default. Time allowed for cure will not diminish or eliminate any liability for liquidated

or other damages. If the default remains after the opportunity for cure, the non-defaulting party may:

- Exercise any remedy provided by law or equity, or
- Terminate the Contract or any portion thereof, including any orders issued against the Contract.

18. INSURANCE

A. REQUIREMENTS. At its own expense, Supplier must maintain insurance policy(ies) in effect at all times during the performance of this Contract with insurance company(ies) licensed or authorized to do business in the State of Minnesota having an "AM BEST" rating of A- or better, with coverage and limits of insurance not less than the following:

1. *Workers' Compensation and Employer's Liability.*

Workers' Compensation: As required by any applicable law or regulation.

Employer's Liability Insurance: must be provided in amounts not less than listed below:

Minimum limits:

\$500,000 each accident for bodily injury by accident

\$500,000 policy limit for bodily injury by disease

\$500,000 each employee for bodily injury by disease

2. *Commercial General Liability Insurance.* Supplier will maintain insurance covering its operations, with coverage on an occurrence basis, and must be subject to terms no less broad than the Insurance Services Office ("ISO") Commercial General Liability Form CG0001 (2001 or newer edition), or equivalent. At a minimum, coverage must include liability arising from premises, operations, bodily injury and property damage, independent contractors, products-completed operations including construction defect, contractual liability, blanket contractual liability, and personal injury and advertising injury. All required limits, terms and conditions of coverage must be maintained during the term of this Contract.

Minimum Limits:

\$1,000,000 each occurrence Bodily Injury and Property Damage

\$1,000,000 Personal and Advertising Injury

\$2,000,000 aggregate for Products-Completed operations

\$2,000,000 general aggregate

3. *Commercial Automobile Liability Insurance.* During the term of this Contract, Supplier will maintain insurance covering all owned, hired, and non-owned automobiles in limits of liability not less than indicated below. The coverage must be subject to terms no less broad than ISO Business Auto Coverage Form CA 0001 (2010 edition or newer), or equivalent.

Minimum Limits:

\$1,000,000 each accident, combined single limit

4. *Umbrella Insurance.* During the term of this Contract, Supplier will maintain umbrella coverage over Employer's Liability, Commercial General Liability, and Commercial Automobile.

Minimum Limits:

\$2,000,000

5. *Network Security and Privacy Liability Insurance.* During the term of this Contract, Supplier will maintain coverage for network security and privacy liability. The coverage may be endorsed on another form of liability coverage or written on a standalone policy. The insurance must cover claims which may arise from failure of Supplier's security resulting in, but not limited to, computer attacks, unauthorized access, disclosure of not public data – including but not limited to, confidential or private information, transmission of a computer virus, or denial of service.

Minimum limits:

\$2,000,000 per occurrence

\$2,000,000 annual aggregate

Failure of Supplier to maintain the required insurance will constitute a material breach entitling Sourcewell to immediately terminate this Contract for default.

B. CERTIFICATES OF INSURANCE. Prior to commencing under this Contract, Supplier must furnish to Sourcewell a certificate of insurance, as evidence of the insurance required under this Contract. Prior to expiration of the policy(ies), renewal certificates must be mailed to Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 or sent to the Sourcewell Supplier Development Administrator assigned to this Contract. The certificates must be signed by a person authorized by the insurer(s) to bind coverage on their behalf.

Failure to request certificates of insurance by Sourcewell, or failure of Supplier to provide certificates of insurance, in no way limits or relieves Supplier of its duties and responsibilities in this Contract.

C. ADDITIONAL INSURED ENDORSEMENT AND PRIMARY AND NON-CONTRIBUTORY INSURANCE CLAUSE. Supplier agrees to list Sourcewell and its Participating Entities, including their officers, agents, and employees, as an additional insured under the Supplier's commercial general liability insurance policy with respect to liability arising out of activities, "operations," or "work" performed by or on behalf of Supplier, and products and completed operations of Supplier. The policy provision(s) or endorsement(s) must further provide that coverage is primary and not excess over or contributory with any other valid, applicable, and collectible insurance or self-insurance in force for the additional insureds.

D. **WAIVER OF SUBROGATION.** Supplier waives and must require (by endorsement or otherwise) all its insurers to waive subrogation rights against Sourcewell and other additional insureds for losses paid under the insurance policies required by this Contract or other insurance applicable to the Supplier or its subcontractors. The waiver must apply to all deductibles and/or self-insured retentions applicable to the required or any other insurance maintained by the Supplier or its subcontractors. Where permitted by law, Supplier must require similar written express waivers of subrogation and insurance clauses from each of its subcontractors.

E. **UMBRELLA/EXCESS LIABILITY/SELF-INSURED RETENTION.** The limits required by this Contract can be met by either providing a primary policy or in combination with umbrella/excess liability policy(ies), or self-insured retention.

19. COMPLIANCE

A. **LAWS AND REGULATIONS.** All Equipment, Products, or Services provided under this Contract must comply fully with applicable federal laws and regulations, and with the laws in the states and provinces in which the Equipment, Products, or Services are sold.

B. **LICENSES.** Supplier must maintain a valid and current status on all required federal, state/provincial, and local licenses, bonds, and permits required for the operation of the business that the Supplier conducts with Sourcewell and Participating Entities.

20. BANKRUPTCY, DEBARMENT, OR SUSPENSION CERTIFICATION

Supplier certifies and warrants that it is not in bankruptcy or that it has previously disclosed in writing certain information to Sourcewell related to bankruptcy actions. If at any time during this Contract Supplier declares bankruptcy, Supplier must immediately notify Sourcewell in writing.

Supplier certifies and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Supplier certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this Contract. Supplier further warrants that it will provide immediate written notice to Sourcewell if this certification changes at any time.

21. PROVISIONS FOR NON-UNITED STATES FEDERAL ENTITY PROCUREMENTS UNDER UNITED STATES FEDERAL AWARDS OR OTHER AWARDS

Participating Entities that use United States federal grant or FEMA funds to purchase goods or services from this Contract may be subject to additional requirements including the

procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. § 200. Participating Entities may have additional requirements based on specific funding source terms or conditions. Within this Article, all references to “federal” should be interpreted to mean the United States federal government. The following list only applies when a Participating Entity accesses Supplier’s Equipment, Products, or Services with United States federal funds.

A. **EQUAL EMPLOYMENT OPPORTUNITY.** Except as otherwise provided under 41 C.F.R. § 60, all contracts that meet the definition of “federally assisted construction contract” in 41 C.F.R. § 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. §60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 C.F.R. §, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 C.F.R. § 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.” The equal opportunity clause is incorporated herein by reference.

B. **DAVIS-BACON ACT, AS AMENDED (40 U.S.C. § 3141-3148).** Intentionally omitted.

C. **CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (40 U.S.C. § 3701-3708).** Intentionally omitted.

D. **RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT.** Intentionally omitted.

E. **CLEAN AIR ACT (42 U.S.C. § 7401-7671Q.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. § 1251-1387).** Intentionally omitted.

F. **DEBARMENT AND SUSPENSION (EXECUTIVE ORDERS 12549 AND 12689).** A contract award (see 2 C.F.R. § 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. §180 that implement Executive Orders 12549 (3 C.F.R. § 1986 Comp., p. 189) and 12689 (3 C.F.R. § 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. Supplier certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

G. **BYRD ANTI-LOBBYING AMENDMENT, AS AMENDED (31 U.S.C. § 1352).** Suppliers must file any required certifications. Suppliers must not have used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award

covered by 31 U.S.C. § 1352. Suppliers must disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award. Suppliers must file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352).

H. RECORD RETENTION REQUIREMENTS. To the extent applicable, Supplier must comply with the record retention requirements detailed in 2 C.F.R. § 200.333. The Supplier further certifies that it will retain all records as required by 2 C.F.R. § 200.333 for a period of 3 years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

I. ENERGY POLICY AND CONSERVATION ACT COMPLIANCE. Intentionally omitted.

J. BUY AMERICAN PROVISIONS COMPLIANCE. Intentionally omitted.

K. ACCESS TO RECORDS (2 C.F.R. § 200.336). Supplier agrees that duly authorized representatives of a federal agency must have access to any books, documents, papers and records of Supplier that are directly pertinent to Supplier's discharge of its obligations under this Contract for the purpose of making audits, examinations, excerpts, and transcriptions. The right also includes timely and reasonable access to Supplier's personnel for the purpose of interview and discussion relating to such documents.

L. PROCUREMENT OF RECOVERED MATERIALS (2 C.F.R. § 200.322). Intentionally omitted.

M. FEDERAL SEAL(S), LOGOS, AND FLAGS. The Supplier not use the seal(s), logos, crests, or reproductions of flags or likenesses of Federal agency officials without specific pre-approval.

N. NO OBLIGATION BY FEDERAL GOVERNMENT. The U.S. federal government is not a party to this Contract or any purchase by an Participating Entity and is not subject to any obligations or liabilities to the Participating Entity, Supplier, or any other party pertaining to any matter resulting from the Contract or any purchase by an authorized user.

O. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS OR RELATED ACTS. The Contractor acknowledges that 31 U.S.C. 38 (Administrative Remedies for False Claims and Statements) applies to the Supplier's actions pertaining to this Contract or any purchase by a Participating Entity.

P. FEDERAL DEBT. The Supplier certifies that it is non-delinquent in its repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowance, and benefit overpayments.

Q. CONFLICTS OF INTEREST. The Supplier must notify the U.S. Office of General Services, Sourcewell, and Participating Entity as soon as possible if this Contract or any aspect related to the anticipated work under this Contract raises an actual or potential conflict of interest (as described in 2 C.F.R. Part 200). The Supplier must explain the actual or potential conflict in writing in sufficient detail so that the U.S. Office of General Services, Sourcewell, and Participating Entity are able to assess the actual or potential conflict; and provide any additional information as necessary or requested.

R. U.S. EXECUTIVE ORDER 13224. The Supplier, and its subcontractors, must comply with U.S. Executive Order 13224 and U.S. Laws that prohibit transactions with and provision of resources and support to individuals and organizations associated with terrorism.

S. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT. Intentionally omitted.

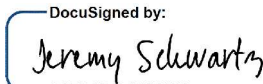
T. DOMESTIC PREFERENCES FOR PROCUREMENTS. To the extent applicable, Supplier certifies that during the term of this Contract will comply with applicable requirements of 2 C.F.R. § 200.322.

22. CANCELLATION

Sourcewell or Supplier may cancel this Contract at any time, with or without cause, upon 60 days' written notice to the other party. However, Sourcewell may cancel this Contract immediately upon discovery of a material defect in any certification made in Supplier's Proposal. Cancellation of this Contract does not relieve either party of financial, product, or service obligations incurred or accrued prior to cancellation.

Sourcewell

Enterprise Fleet Management, Inc.

DocuSigned by:

C0FD2A139D06489...

By: _____

Jeremy Schwartz

Title: Chief Procurement Officer

5/4/2022 | 9:11 AM CDT

Date: _____

DocuSigned by:

EFC279C1DE8D465...

By: _____

Dain Giesie

Title: Vice President

5/4/2022 | 2:58 PM CDT

Date: _____

Approved:

DocuSigned by:

7E42B8F817A64CC...

By: _____

Chad Coauette

Title: Executive Director/CEO

5/4/2022 | 3:23 PM CDT

Date: _____

RFP 030122 - Fleet Management Services

Vendor Details

Company Name: Enterprise Fleet Management, Inc.

Does your company conduct business under any other name? If yes, please state: MO

Address: 600 Corporate Park Dr.
St. Louis, MO 63050

Contact: Dain Giesie

Email: Dain.E.Giesie@efleets.com

Phone: 314-274-5428

Fax: 314-274-5428

HST#: 43-1697807

Submission Details

Created On: Tuesday February 01, 2022 10:13:18

Submitted On: Tuesday March 01, 2022 16:13:51

Submitted By: Dain Giesie

Email: Dain.E.Giesie@efleets.com

Transaction #: 53316618-72bf-4ca3-ad36-3ffb0fdf4609

Submitter's IP Address: 4.30.165.86

Specifications

Table 1: Proposer Identity & Authorized Representatives

General Instructions (applies to all Tables) Sourcewell prefers a brief but thorough response to each question. Do not merely attach additional documents to your response without also providing a substantive response. Do not leave answers blank; respond "N/A" if the question does not apply to you (preferably with an explanation).

| Line Item | Question | Response * | |
|-----------|--|--|---|
| 1 | Proposer Legal Name (one legal entity only): (In the event of award, will execute the resulting contract as "Supplier") | Enterprise Fleet Management, Inc. | * |
| 2 | Identify all subsidiary entities of the Proposer whose equipment, products, or services are included in the Proposal. | N/A | * |
| 3 | Identify all applicable assumed names or DBA names of the Proposer or Proposer's subsidiaries in Line 1 or Line 2 above. | Enterprise Fleet Management | * |
| 4 | Provide your CAGE code or DUNS number: | 08-001-5860 | * |
| 5 | Proposer Physical Address: | 600 Corporate Park Drive, St. Louis, MO 63105 | * |
| 6 | Proposer website address (or addresses): | efleets.com | * |
| 7 | Proposer's Authorized Representative (name, title, address, email address & phone) (The representative must have authority to sign the "Proposer's Assurance of Compliance" on behalf of the Proposer and, in the event of award, will be expected to execute the resulting contract): | Dain Giesie, Assistant Vice President, Dain.E.Giesie@efleets.com, 314-274-5428 | * |
| 8 | Proposer's primary contact for this proposal (name, title, address, email address & phone): | Dain Giesie, Assistant Vice President, Dain.E.Giesie@efleets.com, 314-274-5428 | * |
| 9 | Proposer's other contacts for this proposal, if any (name, title, address, email address & phone): | Michelle Rojas, Business Analyst, michelle.m.rojas@efleets.com, 314-274-4556 | |

Table 2: Company Information and Financial Strength

| Line Item | Question | Response * | |
|-----------|----------|------------|--|
|-----------|----------|------------|--|

| | | |
|----|--|--|
| 10 | Provide a brief history of your company, including your company's core values, business philosophy, and industry longevity related to the requested equipment, products or services. | <p>Background and History</p> <p>In 1957, with seven cars and a hunch that customers would embrace the novel concept of leasing automobiles, Jack Taylor founded Executive Leasing Company, what is today known as Enterprise Rent-A-Car. Twelve years later, Enterprise began expanding outside of St. Louis.</p> <p>In 1992, Enterprise surpassed \$1 billion in annual revenue and had nearly 10,000 employees in its work force. Enterprise's leasing division became known as Enterprise Fleet Management, serving businesses with small- to mid-sized fleets.</p> <p>In August 2007, the Taylor family acquired the National Car Rental and Alamo Rent A Car businesses. Two years later our operating company adopted the name Enterprise Holdings.</p> <p>Today, with 75,000 employees, 1.85 million vehicles, and annual revenue of \$23.9 billion, Enterprise Fleet Management and Enterprise Holdings combine to form one of the largest transportation service providers in the world.</p> <p>Using the expertise that comes from managing such a large worldwide fleet, Enterprise Fleet Management has grown into one of the largest fleet management companies in the nation. We specialize in partnering with companies to develop customized fleet programs which are proven to drive down costs and streamline the processes.</p> <p>Founding Values</p> <p>Our founding values are a simple yet powerful set of beliefs that drives us and are how we hold ourselves accountable every day. Over the years we have formalized the values into a set of guiding principles that every employee can understand and embrace:</p> <p>Our brands are the most valuable things we own. Personal honesty and integrity are the foundation of our success. Customer service is our way of life. Our company is a fun and friendly place, where teamwork rules. We work hard...and we reward hard work. Great things happen when we listen...to our customers and to each other. We strengthen our communities, one neighborhood at a time. Our doors are open.</p> <p>Business Philosophy</p> <p>Our goal is to create lifelong relationships with all our Enterprise customers and to exceed expectations through superior customer service. Our founding values are one of the many ways in which we remind ourselves to put our customers' needs first. The result has been millions of satisfied Enterprise customers, thousands of successful employees, and a company that continues to grow.</p> |
| 11 | What are your company's expectations in the event of an award? | <p>Our goal as a fleet management company is to work with our clients to develop a long-term, sustainable fleet program that will lower their total cost of ownership. We accomplish this through our localized, hands-on approach to account management, industry-leading products and services, technology, and 65 years of experience managing vehicles. As the awarded vendor, Enterprise Fleet Management will work directly with your member agencies to proactively create, implement and manage a cost-effective total transportation solution.</p> <p>It would be Enterprise's expectation that Sourcewell and its employees work in conjunction with Enterprise's local teams to identify optimal strategies on ways to best serve the members.</p> |
| 12 | Demonstrate your financial strength and stability with meaningful data. This could include such items as financial statements, SEC filings, credit and bond ratings, letters of credit, and detailed reference letters. Upload supporting documents (as applicable) in the document upload section of your response. | <p>Ranked on the Forbes America's Largest Private Companies list, Enterprise Fleet Management, together with our affiliate Enterprise Holdings, is unparalleled in size, strength and stability. As a privately held company, it is not our practice to publicly distribute consolidated financial information. However, our conservative and disciplined long-term approach to managing our business has earned us, by far, the strongest balance sheet in our industry.</p> <p>Standard and Poor's Rating Services recently upgraded Enterprise Fleet Management Inc.'s corporate credit rating to BBB+ from BBB. This reflects the financial strength of our company and our long-term approach to our business.</p> |
| 13 | What is your US market share for the solutions that you are proposing? | <p>Recently, Enterprise Fleet Management was ranked the largest fleet management provider in the United States, according to Automotive Fleet's 2021 Fact Book. We have been operating in the industry for decades. This stability has enabled us to pursue consistently conservative growth and residual value targets, while limiting operational and credit risk. Enterprise's positive outlook reflects our expectations that the company will maintain its industry-leading position in the automotive fleet leasing industry.</p> |

| | | | |
|----|--|--|---|
| 14 | What is your Canadian market share for the solutions that you are proposing? | Currently, Enterprise manages 5,000 leased units, 10,000 non-leased units and over 80,000 rentals across Canada. Enterprise has about 1 percent of the fleet management and leasing market and over 50 percent of the rental market. Enterprise Fleet Management is currently growing at 18.6 percent annually in Canada and over 200 percent in Western Canada. | * |
| 15 | Has your business ever petitioned for bankruptcy protection? If so, explain in detail. | No. | * |
| 16 | How is your organization best described: is it a manufacturer, a distributor/dealer/reseller, or a service provider? Answer whichever question (either a) or b) just below) best applies to your organization. a) If your company is best described as a distributor/dealer/reseller (or similar entity), provide your written authorization to act as a distributor/dealer/reseller for the manufacturer of the products proposed in this RFP. If applicable, is your dealer network independent or company owned? b) If your company is best described as a manufacturer or service provider, describe your relationship with your sales and service force and with your dealer network in delivering the products and services proposed in this RFP. Are these individuals your employees, or the employees of a third party? | Service provider | * |
| 17 | If applicable, provide a detailed explanation outlining the licenses and certifications that are both required to be held, and actually held, by your organization (including third parties and subcontractors that you use) in pursuit of the business contemplated by this RFP. | <ul style="list-style-type: none"> o Alberta Corporate License number: 2116040300 o Saskatchewan Corporate License number: 101184133 o Manitoba Corporate License number: 6262881 o GST number: 82540 4205 RT0001: o Saskatchewan PST number: 2476059 o Manitoba PST number: 82540 4205 MC0001 | * |
| 18 | Provide all "Suspension or Debarment" information that has applied to your organization during the past ten years. | N/A | * |

Table 3: Industry Recognition & Marketplace Success

| Line Item | Question | Response * | |
|-----------|--|--|---|
| 19 | Describe any relevant industry awards or recognition that your company has received in the past five years | Enterprise Fleet Management has a distinguished history of receiving awards and accolades. A selection of major honors received in recent years is included below and can also be found on our website. Blue Seal of Excellence from the National Institute for Automotive Service Excellence (ASE) (1997-2020 – 24 years straight) Silver Stevie Award, Innovation in Sales from the Stevie Awards for Sales & Customer Service (2020) Silver Stevie Award, Best Use of Technology in Sales from the Stevie Awards for Sales & Customer Service (2020) Bronze Stevie Award, Innovation in Customer Service from the Stevie Awards for Sales & Customer Service (2020) Bronze Stevie Award, Best Use of Technology in Customer Service from the Stevie Awards for Sales & Customer Service (2020) | * |
| 20 | What percentage of your sales are to the governmental sector in the past three years | Enterprise Fleet Management is a privately owned family run business and does not release specific performance numbers to the public. Owned by the Taylor family of St Louis since 1957, Enterprise Fleet Management operates a network of more than 50 fully staffed offices, which manages a fleet of more than 710,00 vehicles in the U.S and Canada. Enterprise Fleet Management provides services to hundreds of public and private schools, colleges, universities, cities, counties, and other government entities nationwide to manage tens of thousands of government vehicles. There have been no clients that have terminated a contract for non-performance. | * |
| 21 | What percentage of your sales are to the education sector in the past three years | Enterprise Fleet Management is a privately owned family run business and does not release specific performance numbers to the public. Owned by the Taylor family of St Louis since 1957, Enterprise Fleet Management operates a network of more than 50 fully staffed offices, which manages a fleet of more than 710,00 vehicles in the U.S and Canada. Enterprise Fleet Management provides services to hundreds of public and private schools, colleges, universities, cities, counties, and other government entities nationwide to manage tens of thousands of government vehicles. There have been no clients that have terminated a contract for non-performance. | * |
| 22 | List any state, provincial, or cooperative purchasing contracts that you hold. What is the annual sales volume for each of these contracts over the past three years? | Enterprise Fleet Management partners with Sourcwell, TIPS, and E&I for cooperative purchasing. As a privately held company we do not release specific performance numbers to the public. Enterprise Fleet Management provides services through the use of purchasing co-ops to all public and private schools, colleges, universities, cities, counties, and other government entities. | * |
| 23 | List any GSA contracts or Standing Offers and Supply Arrangements (SOSA) that you hold. What is the annual sales volume for each of these contracts over the past three years? | Enterprise Fleet Management, Inc. does not hold any contracts directly with the GSA. | * |

Table 4: References/Testimonials

Line Item 24. Supply reference information from three customers who are eligible to be Sourcwell participating entities.

| Entity Name * | Contact Name * | Phone Number * | |
|-----------------------------------|--|----------------|---|
| Kenosha Unified School District | Dan Aiello, Grounds and Vehicle Repair | (262) 359-7541 | * |
| City of Ruston | Michelle Colvin, Purchasing Agent | (318) 251-8631 | * |
| Kings Mosquito Abatement District | Michael Cavanagh, General Manager | (559) 584-3326 | * |

Table 5: Top Five Government or Education Customers

Line Item 25. Provide a list of your top five government, education, or non-profit customers (entity name is optional), including entity type, the state or province the entity is located in, scope of the project(s), size of transaction(s), and dollar volumes from the past three years.

| Entity Name | Entity Type * | State / Province * | Scope of Work * | Size of Transactions * | Dollar Volume Past Three Years * | |
|---|---------------|--------------------|---|------------------------|----------------------------------|---|
| Village Center Community Development District | Education | Florida - FL | Fleet Management Services for 101 vehicles. | 213 vehicles delivered | \$1,903,139 | * |
| City of Roswell, Georgia | Government | Georgia - GA | Fleet Management Services for 280 vehicles including Accident Management. | 117 vehicles delivered | \$2,871,939 | * |
| City of Rockville | Government | Maryland - MD | Fleet Management Services for 189 vehicles | 74 vehicles delivered | \$2,334,939 | * |
| City of Murrieta | Government | California - CA | Fleet Management Services for 44 vehicles including full maintenance and maintenance management | 73 vehicles delivered | \$2,698,024 | * |
| City of Newton | Government | Maine - ME | Fleet Management Services for 68 vehicles | 61 vehicles delivered | \$1,350,606 | * |

Table 6: Ability to Sell and Deliver Service

Describe your company’s capability to meet the needs of Sourcwell participating entities across the US and Canada, as applicable. Your response should address in detail at least the following areas: locations of your network of sales and service providers, the number of workers (full-time equivalents) involved in each sector, whether these workers are your direct employees (or employees of a third party), and any overlap between the sales and service functions.

| Line Item | Question | Response * | |
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| 26 | Sales force. | <p>Enterprise Fleet Management has experienced leadership at both the corporate and local level. This allows our regional group offices to make decisions at the local level to meet their customers' needs, while providing overall support, infrastructure and centralized services from our corporate teams.</p> <p>Each of our more than 50 Enterprise Fleet Management offices are staffed with more than 500 sales professionals to handle all areas of our customers' fleet programs, including sales. Key positions within the local teams include:</p> <p>Fleet Management Director</p> <ul style="list-style-type: none"> • The director of the local leadership team who can assist in resolving escalated customer service needs regarding the Sourcewell's fleet management services. <p>Fleet Strategy Manager</p> <ul style="list-style-type: none"> • Works with Client Strategy Manager to maximize resale/disposal of fleet vehicles • Works with wholesalers nationwide to sell vehicles in an average of 23 days <p>Finance Manager</p> <ul style="list-style-type: none"> • A member of the local leadership team who can assist in resolving escalated customer service needs regarding the financing of Sourcewell's fleet. <p>Account Executive</p> <ul style="list-style-type: none"> • Designs, reviews and implements fleet management programs • Supports the Client Strategy Manager in handling Sourcewell's ongoing fleet needs <p>Area Sales Manager</p> <ul style="list-style-type: none"> • Provides a managerial oversight to the Account Executive and Client Strategy Manager and can provide additional support to Sourcewell as needed <p>Client Strategy Manager</p> <ul style="list-style-type: none"> • Implements fleet management programs specifically designed for Sourcewell • Reviews Sourcewell's Fleet Profile on a regular basis • Proactively forecasts vehicle replacement needs • Secondary point of contact for fleet related matters <p>Account Fleet Coordinator</p> <ul style="list-style-type: none"> • Primary contact for Sourcewell's fleet needs • Administers all day-to-day fleet-related matters • Works with Client Strategy Manager to provide turnkey fleet management • Works directly with Sourcewell's employees on fleet issues |
| 27 | Dealer network or other distribution methods. | <p>As the largest purchaser of vehicles in North America, Enterprise has the ability to acquire vehicles from nearly any manufacturer. We can also offer both new and used vehicles from existing inventory.</p> <p>Vehicle Delivery</p> <p>Enterprise Fleet Management has 17,000 dealers in our database through which we can arrange vehicle delivery. Unless defined otherwise, we start our search for courtesy delivery (CD) dealers with fees under \$150 and within 35 miles of the driver. We shop for the best deal for all parties and always look for volume discount opportunities. When applicable we use the same dealers continuously to ensure they understand Enterprise and our customers' expectations. We have detailed instructions letting the dealer know step-by-step what is needed for a smooth transaction, including payment.</p> <p>This is what we expect from our CD dealers:</p> <ul style="list-style-type: none"> • Acceptance of vehicle, including inspection for damage or missing equipment. • Filing of claims and making arrangements for any necessary repairs. • Preparation of vehicle for delivery, including performing the post-delivery inspection, cleaning the vehicle, and installing any equipment. • Timely delivery of vehicle to driver, including providing excellent customer service and a demonstration of the vehicle. • Application for Title and Registration with the state and installation of license plates or temporary tags. |

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| 28 | Service force. | <p>Call Center</p> <p>Enterprise Fleet Management has a call center with a single toll-free number for all customer support related to vehicle maintenance, roadside assistance, and accident management. The call center is staffed exclusively by Enterprise Fleet Management associates.</p> <p>Our maintenance team's hours are 6 a.m. to 9 p.m. CST Monday through Friday, and 7 a.m. to 4 p.m. CST on Saturday. Our roadside team's hours are 6 a.m. to 7 p.m. Monday through Friday, and 7 a.m. to 4 p.m. on Saturday. Outside of these hours, roadside calls are routed to our partner vendors. Roadside assistance is available 24 hours a day, seven days a week.</p> <p>The National Service Department has a staff of approximately 240 people. We have 53 Maintenance Coordinators who handle preventative maintenance, fluid services, brakes, and tires, along with more than 110 Service Advisors who handle every type of repair — from an oil change to a transmission failure. In addition, we have approximately 39 Service Coordinators who set up tows, lockout services, jump starts, flat tire changes, and other related requests.</p> <p>Supplier Network</p> <p>Enterprise encourages the use of our more than 40,000 Preferred Partners to ensure the highest level of service and greatest value with lower downtimes. In total, Enterprise has established relationships with nearly 90,000 maintenance and repair shops nationwide, which includes dealers and National Account partners. National Account partners include: Firestone, Michelin, Pep Boys, Tire Kingdom, Jiffy Lube, Valvoline Instant Oil Change, Goodyear, Discount Tire, and Grease Monkey.</p> <p>Our partnerships give our customers access to a vast, nationwide network of vendors who are ready to perform routine maintenance and repairs outside of the vehicle warranties.</p> |
| 29 | Describe the ordering process. If orders will be handled by distributors, dealers or others, explain the respective roles of the Proposer and others. | <p>Enterprise Fleet Management has a dedicated ordering team at our corporate office in St. Louis to place factory orders for each manufacturer. We have developed system tools and a database that allow us to transmit orders from department to department electronically. Our ordering team has access to many of the manufacturer systems, ordering guides, and assigned contacts for any ordering, scheduling, and tracking questions.</p> <p>We track orders with the manufacturers throughout the process. Drivers can also check their vehicle status through our website or through the Enterprise mobile app. Once the vehicles arrive, your Account Fleet Coordinator will work with each driver to coordinate the most convenient method of pickup or delivery for the driver team.</p> |

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| 30 | Describe in detail the process and procedure of your customer service program, if applicable. Include your response-time capabilities and commitments, as well as any incentives that help your providers meet your stated service goals or promises. | <p>Service Quality index (SQi) is an industry leading metric that is core to Enterprise values.</p> <p>Enterprise uses a Service Quality index (SQi) to measure customer satisfaction for each of our brands. ESQi enables Enterprise to link our employees' career and financial aspirations to consistent and superior service levels with every customer. ESQi is one of the many ways in which we remind ourselves to put our customers' needs first. We also use our customer satisfaction data to monitor changing industry trends, needed enhancements, and local service issues to continually improve and distinguish our service from the competition. The result has been millions of satisfied Enterprise customers, thousands of successful employees, and a company that continues to grow.</p> <p>Customer Service Philosophy</p> <p>Our goal is to create lifelong relationships with all our Enterprise customers and to exceed expectations through superior customer service. Our founding values are one of the many ways in which we remind ourselves to put our customers' needs first. The result has been millions of satisfied Enterprise customers, thousands of successful employees, and a company that continues to grow.</p> <p>Founding Values</p> <p>Our founding values are a simple yet powerful set of beliefs that drives us and are how we hold ourselves accountable every day. Over the years we have formalized the values into a set of guiding principles that every employee can understand and embrace:</p> <ul style="list-style-type: none"> • Our brands are the most valuable things we own. • Personal honesty and integrity are the foundation of our success. • Customer service is our way of life. • Our company is a fun and friendly place, where teamwork rules. • We work hard...and we reward hard work. • Great things happen when we listen...to our customers and to each other. • We strengthen our communities, one neighborhood at a time. • Our doors are open. | * |
| 31 | Describe your ability and willingness to provide your products and services to Sourcewell participating entities in the United States. | Enterprise Fleet Management has 50 offices across North America staffed by more than 500 sales professionals. These sales professionals facilitate thousands of meetings each year where they are demonstrating how Enterprise Fleet Management's programs help government organizations. As part of these demonstrations it has become engrained in each salesperson to position our Sourcewell contract as the best way to implement our fleet strategies. They are trained to recommend cooperative purchasing contracts during the sales process as a means of improving the customer experience by reducing unnecessary friction. | * |
| 32 | Describe your ability and willingness to provide your products and services to Sourcewell participating entities in Canada. | Enterprise Fleet Management is able to provide our full range of services to Sourcewell member agencies in Canada. We currently operate three teams in Canada. | * |
| 33 | Identify any geographic areas of the United States or Canada that you will NOT be fully serving through the proposed contract. | Enterprise has a unique geographical footprint with more than 50 fleet management offices and more than 4,000 rental locations that will work with members in most geographic areas in North America to provide services or find a solution that fits the needs of the member. | * |
| 34 | Identify any Sourcewell participating entity sectors (i.e., government, education, not-for-profit) that you will NOT be fully serving through the proposed contract. Explain in detail. For example, does your company have only a regional presence, or do other cooperative purchasing contracts limit your ability to promote another contract? | Enterprise Fleet Management operates a network of more than 50 fully staffed offices, which manages a fleet of more than 710,00 vehicles in the U.S and Canada. Enterprise Fleet Management provides services to nearly 2,000 public and private schools, colleges, universities, cities, counties, and other government entities nationwide. | * |
| 35 | Define any specific contract requirements or restrictions that would apply to our participating entities in Hawaii and Alaska and in US Territories. | Enterprise Fleet Management currently has lease vehicles in Hawaii, Alaska, and Puerto Rico and operate in accordance with local laws and statutes. All vehicles in Puerto Rico would have dealer stock pricing. | * |

Table 7: Marketing Plan

| Line Item | Question | Response * |
|-----------|--|---|
| 36 | Describe your marketing strategy for promoting this contract opportunity. Upload representative samples of your marketing materials (if applicable) in the document upload section of your response. | Enterprise will work with Sourcewell to develop a customized marketing strategy that leverages our existing sales teams throughout North America. Because of our company's size and infrastructure, we can also scale up to meet higher demand at a moment's notice. Some of the marketing methods will include: <ul style="list-style-type: none"> • A marketing banner on the Sourcewell website announcing the partnership and details • Targeting the largest members first to maximize the impact • Local sales teams will meet regularly with current and potential members • Direct-mail campaign with customized fliers featuring program information |
| 37 | Describe your use of technology and digital data (e.g., social media, metadata usage) to enhance marketing effectiveness. | Enterprise Fleet Management uses our customer website (efleets.com) to provide company information and receive online inquiries. In the past, Enterprise Fleet Management has invested in and participated in re-targeting advertising; however, this is a rare occurrence. Enterprise prefers to partner with trusted industry leaders to advertise and communicate to our niche demographic. <p>Enterprise Fleet Management uses LinkedIn for recruiting purposes and does not presently leverage social media at a corporate level. We use Salesforce.com and the Pardot email platform to communicate with customers and prospects that have opted in to receive communications.</p> |
| 38 | In your view, what is Sourcewell's role in promoting contracts arising out of this RFP? How will you integrate a Sourcewell-awarded contract into your sales process? | Enterprise Fleet Management has 50 fully staffed offices that are trained to recommend cooperative purchasing contracts during the sales process, we provide in depth training on how these contracts work and the benefits on utilizing them over other diligence options. Our expectation for Sourcewell would be to promote and send any leads to our management team and help answer specific questions from the governmental entity regarding utilizing the contract. |
| 39 | Are your products or services available through an e-procurement ordering process? If so, describe your e-procurement system and how governmental and educational customers have used it. | Our ordering and procurement process is customized for each individual member based on their needs. Our dedicated account teams will meet with each individual member to determine what products and services are needed to create a menu price of vehicles that the member can utilize for ordering. After the selections are made, the member will receive a quote for each vehicle to be approved by the authorized signer. |

Table 8: Value-Added Attributes

| Line Item | Question | Response * |
|-----------|--|--|
| 40 | Describe any product, equipment, maintenance, or operator training programs that you offer to Sourcewell participating entities. Include details, such as whether training is standard or optional, who provides training, and any costs that apply. | Your account team will manage, provide and host all driver training and implementation services, including webinars, conference calls, printed materials, online videos, etc. We can provide a wide range of resources and efficient ways to implement these programs to ensure a great foundation for a long-term partnership. This local team will take complete ownership of these processes and take on all aspects of managing the transition and training. We will review all of the options with you and set out a clear plan to meet your needs and make this process as easy as possible for your company. <p>This will be customized to Sourcewell and your drivers' unique needs, and there are no additional costs for implementation and transition services, as this is standard and included in our service offering.</p> |

| | | |
|----|---|--|
| 41 | Describe any technological advances that your proposed products or services offer. | <p>Enterprise Fleet Management uses a combination of online tools, technologies, and automated processes to give our customers complete oversight of their fleets, lower overall costs, and provide convenience for drivers and administrators. These resources complement our local account management teams and allow us to supplement local support with self-service capabilities. Our IT teams are continually updating and enhancing our systems and technologies to provide new features and tools that our customers ask for.</p> <p>Customer Website – Complete oversight on entire fleet and individual vehicles</p> <ul style="list-style-type: none"> • Customizable dashboards show graphs, data, and analysis that is most important to you • Reporting covering entire fleet, with drill-down capability to individual vehicles • Custom, automatic alerts for maintenance, billing, registrations, renewals, recalls, etc. • Life-to-date maintenance data and complete vehicle history for each vehicle <p>Annual Client Review – Identify and lower costs</p> <ul style="list-style-type: none"> • Web-based solution for year-over-year fleet analysis led by local Enterprise team • Analyze all fleet costs including maintenance, fuel, insurance, depreciation, etc. • Document goals to develop the best possible fleet cycling plan and lower costs <p>Fleet Planning Toolkit – The right vehicles at the right cost</p> <ul style="list-style-type: none"> • Vehicle selector allows Enterprise to compare up to six vehicles side-by-side • Integrate all costs for a total cost analysis • Determine the best time to replace your vehicles <p>Auto Integrate – Minimize downtime</p> <ul style="list-style-type: none"> • Web-based repair and maintenance authorization platform to reduce downtime • Integration with most national account partners for faster approvals • Partnered with more than 35,000 maintenance and repair shops to eliminate billing issues • Real-time maintenance updates • Access to more than 100 ASE-certified technicians employed by Enterprise <p>Mobile App – Convenience for drivers</p> <ul style="list-style-type: none"> • Fuel station and maintenance shop locator • Click-to-call roadside assistance • Accident reporting (including photos) • Receive alerts • Enter and track mileage • View order status of purchased vehicles • View maintenance cards • Check-in and check-out for vehicles with multiple drivers • Edit incorrect mileage entries |
| 42 | Describe any “green” initiatives that relate to your company or to your products or services, and include a list of the certifying agency for each. | <p>Enterprise Fleet Management not only takes a sustainable approach to its business, but it aligns with the sustainable goals of its partner companies, agencies, and organizations. Some of these combined efforts are as follows:</p> <p>Vehicle Cycling/Fleet Optimization</p> <p>Managing vehicle emissions can represent a key component of customers’ environmental commitment and corporate social responsibility efforts, but companies can only manage what they can measure. It is the fundamental principle of fleet optimization — getting all the data needed to make smart decisions about vehicle cycling.</p> <p>In addition to the traditional vehicle emission consisting of acquisition cost, maintenance expenses and residual value, our team provides additional data points.</p> <p>Enterprise Fleet Management can help add a comprehensive environmental dimension to vehicle-cycling decisions, which includes fleet emissions, fuel efficiency, and direct and indirect remediation costs.</p> <p>Carbon Reporting and Offsets</p> <p>Commercial operations may have limited options for reducing the environmental impact of their fleet. Enterprise Fleet Management can simplify the benchmarking process and offer a tailored, accurate report on vehicle emissions. This data can then be used to influence fleet management choices, such as vehicle selection and replacement, or the decision to participate in a carbon offset program.</p> <p>Verified carbon offsets can provide an appealing option for fleet operators who would otherwise have few practical ways to reduce the impact of their vehicle emissions. In essence, these offsets are contracts to invest in projects and technologies that remove carbon dioxide from the atmosphere. Enterprise Fleet Management can help you purchase these offsets through a trusted third-party partner, TerraPass.</p> <p>TerraPass invests in alternative-energy projects to remove harmful greenhouse gases from the atmosphere. Enterprise Fleet Management — through the Enterprise Holdings</p> |

Foundation, our philanthropic arm — will also match a portion of each customer's greenhouse gas offset purchase.

Energy and Facilities Management

Enterprise Fleet Management's corporate office in St. Louis received LEED Gold Certification from the U.S. Green Building Council's green building rating program — the second-highest LEED certification available.

The building was certified, in part, for:

- being built on previously developed land to reduce the impact on virgin ground.
- installing low-flow fixtures that reduce the building's water use by 46 percent.
- using LED lighting fixtures that reduce the electricity used for lighting by 56 percent.
- recycling and repurposing 92 percent of construction waste, which reduces the amount of material sent to landfills.

Corporate Social Responsibility Policy

Owned by the Taylor family of St. Louis, Enterprise Fleet Management is an affiliate of Enterprise Holdings, the largest car rental company in the world. From our executive suite to our branch locations, we know that healthy and prosperous communities are the lifeblood of our business. That is why Enterprise Holdings and Enterprise Fleet Management are committed to promoting long-term community growth and prosperity — through our economic impact and employment, local foundation grants, global philanthropic initiatives, corporate sustainability, and, of course, sustainable transportation options.

We believe that strong business growth is built on putting the needs of customers, the growth of employees, and the health of local communities first. Through our global Corporate Social Responsibility (CSR) efforts, we are investing in making our business and our world a better place through initiatives that:

- promote the viability of mobility and alternative fuels.
- increase access to fuel-efficient vehicles.
- improve the resource efficiency of our operations.
- minimize waste throughout the lifecycle of our vehicles.
- minimize the impact of vehicle leasing and rental by offering carbon offsets that support renewable energy projects.
- support causes that improve the quality of life in local communities.
- enhance relief efforts in the wake of natural disasters.

In addition to these efforts, a robust set of policies and a CSR Governance Council guide our approach to sustainable business management. The most important of these policies and programs are summarized below:

- Carbon Offsets
- Duty of Care
- Supplier Code of Conduct
- Human Rights
- Safety Recalls
- Workplace Ethics
- Employment and Equal Opportunity
- Founding Values
- Privacy and Safe Harbor
- Subsidiaries and Franchisees
- Sustainable Maintenance Programs

When it comes to sustainable transportation, our approach is quite simple — little things can make a big difference. As a result, corporate sustainability is an ongoing pursuit to shrink our impact.

For example, we recycle, repurpose and reduce materials wherever possible. Our thorough vehicle maintenance program also helps lower costs, divert waste from landfills and reduce reliance on non-recycled materials.

Our commitment to sustainability is based on both a comprehensive understanding of critical details as well as the long-term picture of success. Reducing our environmental impact is ultimately about making responsible choices and following sustainable business practices:

- Managing Materials Responsibly
- Recycling Windshields
- Prioritizing Fuel Efficiency
- Renewing License Plates
- Using Water-Based Paints
- Re-Refining Oil and Recycling Filters
- Repurposing Tires

| | | | |
|----|---|---|---|
| 43 | Identify any third-party issued eco-labels, ratings or certifications that your company has received for the equipment or products included in your Proposal related to energy efficiency or conservation, life-cycle design (cradle-to-cradle), or other green/sustainability factors. | N/A | * |
| 44 | Describe any Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business certifications that your company or hub partners have obtained. Upload documentation of certification (as applicable) in the document upload section of your response. | <p>While Enterprise Fleet Management does not qualify as a minority- or woman-owned business, our company has a Supplier Diversity program which is a strategic initiative to grow our business by utilizing such businesses. Purchasing goods and services from businesses that are classified as small, minority-owned, woman-owned and other nationally or federally recognized designations solidifies Enterprise as a responsible corporation and a driver of economic growth.</p> <p>Good Faith Plan</p> <p>Our commitment to the principles of equal employment opportunity (EEO) and affirmative action (AA) is communicated in our employee handbook, posted in all branch offices companywide, and integrated in our mandatory companywide diversity training.</p> <p>Small Business Enterprise (SBE) & Minority and Women Business Enterprise (MWBE)</p> <ul style="list-style-type: none"> • Identify opportunities for SBE/MWBE certified vendors to provide goods and services. • Send letters to interested SBE/MWBE vendors encouraging them to contact us with proposals in regard to providing goods and services and keep a log of all letters, contacts, responses, and nonresponses. • Encourage other vendors who may be eligible to apply for certification and assist each SBE/MWBE contacted that needs assistance in obtaining bonding, lines of credit, or insurance as required • Negotiate in good faith with interested SBE/MWBE Certified Vendors • Join and support local and national minority, women, and small business organizations. • Advertise in local and national DBE-focused publications for vendors that can provide needed goods and services. • Encourage drivers to utilize DBE & MWBE vendors for maintenance and repair based on each company's needs. • In addition, Enterprise and National are also members of numerous local programs including NMSDC affiliates, ethnic chambers, NAWBO chapters, WBENC regional chapters, Urban Leagues, etc. | * |
| 45 | What unique attributes does your company, your products, or your services offer to Sourcewell participating entities? What makes your proposed solutions unique in your industry as it applies to Sourcewell participating entities? | <p>At Enterprise Fleet Management, we believe the following are differentiating factors that distinguish us from the competition:</p> <ul style="list-style-type: none"> • Fleet Expertise/Experience: Because we own and operate 1.85 million units worldwide, together with affiliate Enterprise Holdings, we are keenly aware of industry trends, recalls, vehicle values, new model enhancements, regulatory issues, manufacturer updates, and more. • Sales force & Infrastructure: Our local account team presence — more than 50 fleet locations nationwide and over 500 fleet professionals locally along with our manufacturer relationships differentiate us from the competition. Enterprise has local offices around the country with teams who can meet face-to-face and serve our customers. • Total Cost of Ownership Approach: Through managing our own fleet of vehicles, we are experts at analyzing each cost bucket to ensure that we are operating at the lowest cost of ownership and we bring this forth to our clients as well. • Logistics: We are constantly picking up, delivering, and moving our own fleet units, which gives us an inherent understanding and ability to navigate these situations quickly and efficiently for our fleet customers. • Vehicle Resale: Our more than 700 experienced remarketing professionals are what make the Enterprise service so effective. We invest more in this area of business than any of our competitors, and we have a wide network of remarketing offices across the nation. We use our knowledge and experience to remarket vehicles through the appropriate channels to maximize the sales price. • Physical Damage Claims and Subrogation: As a company, we are self-insured and have in-house teams that handle subrogation and claims services. Because this affects our bottom line, we have unmatched experience, resources and employees managing this area, and this greatly sets us apart from our competitors. | * |

Table 9A: Warranty

Describe in detail your manufacturer warranty program, including conditions and requirements to qualify, claims procedure, and overall structure. You may upload representative samples of your warranty materials (if applicable) in the document upload section of your response in addition to responding to the questions below.

| Line Item | Question | Response * | |
|-----------|---|--|---|
| 46 | Do your warranties cover all products, parts, and labor? | Warranties vary by manufacturer, vehicle type, make and model, etc. | * |
| 47 | Do your warranties impose usage restrictions or other limitations that adversely affect coverage? | Warranty details — including any mileage limits or other restrictions — vary by manufacturer, vehicle type, make and model, etc. We will advise and advocate on behalf of our customers when needed as well. Because we maintain strong relationships with vehicle manufacturers and our dealer partners, we can often work directly with them to help recuperate warranty costs for our customers on a case-by-case basis. | * |
| 48 | Do your warranties cover the expense of technicians' travel time and mileage to perform warranty repairs? | Most standard vehicle warranties do not cover these expenses. | * |
| 49 | Are there any geographic regions of the United States or Canada (as applicable) for which you cannot provide a certified technician to perform warranty repairs? How will Sourcewell participating entities in these regions be provided service for warranty repair? | This will depend on the manufacturer's dealer network. When needed, Enterprise's National Service Department will work with the drivers to find an approved shop for warranty services that is close to their location. Because of the vast network of dealers that our company utilizes, we are able to easily manage these situations for our customers. | * |
| 50 | Will you cover warranty service for items made by other manufacturers that are part of your proposal, or are these warranties issues typically passed on to the original equipment manufacturer? | All warranty coverages are provided by the applicable manufacturer. | * |
| 51 | What are your proposed exchange and return programs and policies? | In most cases, Enterprise will acquire vehicles that are new from the factory and under the manufacturer warranty. We will also proactively plan with each member to ensure they are ordering the specific vehicles that are needed, including make/model, available options, any additional equipment or up-fitting required, etc. Your Client Strategy Manager will perform a cost analysis to make sure we are ordering and cycling vehicles at the proper time. We will also do a side-by-side vehicle comparison to verify that Sourcewell is using the most cost-efficient vehicles for your needs. We will work with Sourcewell to make sure drivers are getting the correct vehicle for their application, and within the boundaries set by Sourcewell. | * |
| 52 | Describe any service contract options for the items included in your proposal. | Enterprise Fleet Management's goal is to provide Sourcewell with the most comprehensive service possible. To do this, we offer several additional options for convenience and maximum efficiency: Fuel Card We partner with WEX for fuel card services. The WEX fuel card management program offers three main benefits: <ul style="list-style-type: none">• Convenience: Card accepted at more than 180,000 U.S. locations• Security: Cards with driver identification issued to the driver assigned to the vehicle• Control: Card program offers various controls to help manage your fleet's fueling expenses WEX offers product-type control, merchant control, real-time alerts, and flexible exception reporting as powerful tools to monitor abuse. Exceptions include total dollars spent, total gallons filled, days of the week, time, type of fuel, etc. In addition to the exception report sent monthly, WEX also offers flexible exception reporting, which reports exceptions via email on a daily, weekly, or monthly basis. Your account management team will work with you to establish exceptions that can be viewed on a monthly report. In addition, the WEX Fraud Department performs three primary functions in an effort to identify and mitigate fraud on our fleet customers' accounts: <ul style="list-style-type: none">• Review transaction activity• Identify potentially abusive or fraudulent behavior• Notify customers when such behavior occurs GPS Our fleet vehicles can be equipped with a Geotab telematics device. This functions as a GPS tracking device, with additional options such as driver safety, odometer capture, accelerometer, and engine diagnostics. Geotab's unique technology provides added value to your fleet and your business by addressing the following needs: <ul style="list-style-type: none">• Safety: Breakthrough accident detection, safer driving behavior, in- | |

vehicle driver coaching

- Cost Reduction: Lowered worker's compensation claims, lowered bent metal costs
- Productivity: Real-time and archived GPS vehicle tracking, route optimization, fuel consumption monitoring
- Engine Health: Engine diagnostics, improved preventative maintenance, overall improved vehicle health
- Compliance: Accurate HOS and/or IFTA reporting

Enterprise's customer data shows that Geotab has reduced miles traveled and fuel costs, increased fleet productivity, improved workforce utilization, improved service response times and reduced downtime related to maintenance issues. We have also seen an improvement in driver safety through the accelerometer component of our solution.

Full Maintenance

Enterprise's Full Maintenance program covers lessees nationwide and is available for most makes and models in your fleet. The program is completely managed by Enterprise and will not require any internal approval of repairs or review of monthly invoices. Cost is based on vehicle type and driving pattern.

- Monthly cost is fixed for the term of the vehicle
- Coverage is available up to 100,000 miles
- Covers all routine services recommended by the manufacturer
- Covers all unexpected repairs (not related to damage or neglect)
- 24/7 roadside assistance and towing is included
- Brakes, tires, and loaner vehicles can be included
- Windshield repair, fueling service, and other miscellaneous items are available
- Sourcewell can set up and send automatic service reminders through Enterprise's website

Maintenance Management

With Enterprise's Maintenance Management program, authorization and maintenance / repair limits are similar to our Full Maintenance program. Enterprise manages the process and contacts the client when additional approval is needed. Through this program, repairs are charged as needed and passed directly through to Sourcewell for a flat monthly fee.

Enterprise leverages our agreements and relationships with vendors to ensure both labor and parts are charged at a fair market value.

Table 9B: Performance Standards or Guarantees

Describe in detail your performance standards or guarantees, including conditions and requirements to qualify, claims procedure, and overall structure. You may upload representative samples of your performance materials (if applicable) in the document upload section of your response in addition to responding to the questions below.

| Line Item | Question | Response * |
|-----------|--|--|
| 53 | Describe any performance standards or guarantees that apply to your services | Providing completely satisfied service to Sourcewell is important to us. As a result, we plan to collect ESQI feedback from Sourcewell drivers and employees twice a year, and annually from management. This feedback will allow us to highlight areas of improvement and areas of success. |
| 54 | Describe any service standards or guarantees that apply to your services (policies, metrics, KPIs, etc.) | <p>Our performance as Sourcewell's fleet management partner is measured by success in three core areas, customer satisfaction, customer retention and fleet growth. We strive to reduce our customers' total cost of ownership in several categories, including maintenance costs, fuel spend, acquisition costs and resale gain. Some of the ways in which we accomplish this include:</p> <ul style="list-style-type: none"> • Active management of vehicle lifecycle to minimize fuel and maintenance spend • Annual fuel and maintenance spend benchmarking to decrease total cost of ownership • Comparison of vehicle makes and models to provide better total cost of ownership • Increased equity gain at disposal through proactive fleet planning and forecasting • Continuing review of resale market to identify best disposal method and holding period • Comparison of Enterprise resale performance against industry standards • Management of Sourcewell incentive programs to reduce acquisition costs • Review of vehicle application to "right-size" makes and models that are best suited for Sourcewell needs • Review driver and administrator feedback to maximize driver satisfaction |

Table 10: Payment Terms and Financing Options

| Line Item | Question | Response * |
|-----------|--|--|
| 55 | Describe your payment terms and accepted payment methods. | <p>Payment Terms</p> <p>Payment terms are Net 30.</p> <p>Payment</p> <p>Enterprise offers several payment options to our clients:</p> <ul style="list-style-type: none"> • Direct debit – payments are withdrawn on the 20th of each month • One-time ACH – can be completed via phone or email • Check – can be mailed or overnighted to Enterprise • Wire/ACH push – can be set up through Enterprise's bank |
| 56 | Describe any leasing or financing options available for use by educational or governmental entities. | <p>Your local Enterprise team will work with you to customize the lease terms and provide you with the most cost-effective leases that meet your specific needs.</p> <p>Enterprise offers four types of funding solutions. They are an Open-Ended Equity Lease, Closed-End Lease, Prepaid Lease, and Finance.</p> <ul style="list-style-type: none"> • Open-Ended Equity Lease: flexible option that allows the lessee to turn in the vehicle before the lease term with no early termination penalties, the company/agency can get out of the lease at any time; there is always a payoff amount. If the value of the vehicle is greater than the payoff, that money or equity can be put toward another lease. If the value of the vehicle is less than the payoff, Enterprise will bill the company/agency the difference. • Closed-End Lease: allows for a lower monthly payment based on vehicle usage, geared towards individuals that drive minimal miles. • Prepaid Lease: allows the lessee to take advantage of discounted interest rates by paying all rent up front. • Traditional Purchase Finance: allows Sourcewell to take ownership of the vehicle at the end of the financed/lease term without paying the reduced book value. <p>Open-Ended Lease</p> <p>Agencies commonly find it difficult — sometimes impossible — to fund a healthy vehicle lifecycle. Many of these organizations turn to a bridge funding mechanism to facilitate their necessary vehicle replacements. Enterprise Fleet Management features an Open-Ended Lease product to help bridge any funding gaps. Our Open-Ended Lease is characterized by:</p> <ul style="list-style-type: none"> • Improved cash flow • No mileage restrictions or wear-and-tear charges • Flexible financing options • Customized terms for use and type of vehicle • Retention of ownership rights <p>In most programs, a vehicle would be purchased outright from the capital budget and kept in-fleet until a specified time when it was sold. However, to increase flexibility, our Open-Ended Lease allows for funding of only the time the vehicle is used. This approach allows companies to pay the minimum value for the use of the vehicle on a monthly basis, improving cash flow.</p> <p>The mechanics of this lease involve financing the difference between the vehicle's purchase price and a conservative Reduced Book Value (RBV), which is based upon the anticipated market value in consideration of the vehicle's age and application.</p> <p>Lease Terms</p> <p>Enterprise Fleet Management can offer lease terms as short as 12 months and as long as 60 months, or at any six-month interval in between. While we do not offer initial lease terms beyond 60 months, our Open-Ended Leases can be structured with a Reduced Book Value at 60 months that can be paid off or extended for an additional 12 or 24 months, or continue month to month until the Reduced Book Value has been completely paid off.</p> |

| | | | |
|----|--|---|---|
| 57 | Describe any standard transaction documents that you propose to use in connection with an awarded contract (order forms, terms and conditions, service level agreements, etc.). Upload a sample of each (as applicable) in the document upload section of your response. | We have attached our sample contracts. | * |
| 58 | Do you accept the P-card procurement and payment process? If so, is there any additional cost to Sourcwell participating entities for using this process? | We cannot accept a P-card payment at this time. | * |

Table 11: Pricing and Delivery

Provide detailed pricing information in the questions that follow below. Keep in mind that reasonable price and product adjustments can be made during the term of an awarded Contract as described in the RFP, the template Contract, and the Sourcwell Price and Product Change Request Form.

| Line Item | Question | Response * | |
|-----------|--|---|---|
| 59 | Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the Sourcwell discounted price) on all of the items that you want Sourcwell to consider as part of your RFP response. If applicable, provide a SKU for each item in your proposal. Upload your pricing materials (if applicable) in the document upload section of your response. | <p>Inclusive, Upfront Pricing Calculating fleet expenses to account for both direct and indirect costs can be difficult. That's why we provide inclusive pricing upfront as well as predictive cost tools. We think you deserve a clear view of all costs moving forward to plan for spending throughout the year – and beyond.</p> <p>Integrity and Transparency We don't believe in complicated contracts or hidden fees. Our Client Strategy Managers will only provide honest, informed recommendations that benefit your business. You'll also have access to the same fleet information through our Client Website, ensuring you see what your Client Strategy Manager sees, and can work with them to maximize your investment.</p> <p>Flexible Options Enterprise Fleet Management offers a variety of fleet leasing and financing services. We want our clients to be able to choose the financing plan that works best for their business and operating needs, whether they need an open-end, close-end, or self-funded program. We'll adapt to your needs.</p> <p>We have uploaded our pricing materials as instructed.</p> | * |
| 60 | Quantify the pricing discount represented by the pricing proposal in this response. For example, if the pricing in your response represents a percentage discount from MSRP or list, state the percentage or percentage range. | Discounts range from 5-25 percent off the manufacturer's suggested retail price (MSRP). For example, the MSRP for a typical Ford Explorer would be \$36,540. With our purchasing power and discounts provided to Sourcwell Members, the delivered price would be \$31,232, 15% savings. In some cases the manufactures do offer free options that provide additional discounts, if available. Capitalized cost is the factory invoice, less manufacturer-provided incentives less any applicable advertising | * |
| 61 | Describe any quantity or volume discounts or rebate programs that you offer. | <p>Through a team of incentive analysts at our operations headquarters, partnerships with manufacturers, and relationships with dealers, we work to get the best incentives available for our customers. The team tracks a wide range of retail incentives and enters those in our database, which compares them to the standard fleet, association, and upfit incentives that may be applicable. Through our relationships with manufacturers and zone representatives, we work to obtain and maximize any special or client-specific incentives available. Manufacturers sometimes provide us with special incentives that are not available through other avenues and we use those as needed.</p> <p>For ancillary programs such as Full Maintenance and Maintenance Management, additional discounts on parts and labor are passed through to our customers.</p> | * |

| | | | |
|----|---|--|---|
| 62 | Propose a method of facilitating "sourced" products or related services, which may be referred to as "open market" items or "nonstandard options". For example, you may supply such items "at cost" or "at cost plus a percentage," or you may supply a quote for each such request. | Enterprise will provide a quote for each sourced product that will include any discounts that Enterprise receives. We do not mark-up any quotes or charge for coordinating supply or installation — this is a part of Enterprise's standard service. Enterprise Fleet Management will coordinate the up-fit of any needed aftermarket equipment. We have established relationships with local and national vendors that supply these items and will deliver the equipment in a work-ready state. Enterprise will plan ahead with vendors to have equipment ready for installation once the ordered vehicles are delivered to ensure that the vehicles are ready for service as soon as possible. Enterprise will negotiate on behalf of the member agency to leverage volume discounts and deliver the lowest possible price on any needed equipment. The equipment can be billed up front or capitalized as a part of the lease structure. In both scenarios, the member will own the equipment at the conclusion or termination of the lease. Enterprise is able to sell customer-owned units as an additional benefit if the end user signs our consignment agreement. We have included a sample consignment agreement. | * |
| 63 | Identify any element of the total cost of acquisition that is NOT included in the pricing submitted with your response. This includes all additional charges associated with a purchase that are not directly identified as freight or shipping charges. For example, list costs for items like pre-delivery inspection, installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer. | Costs for registering a vehicle are passed through directly to the end user. All other costs are addressed throughout our provided pricing offerings. | * |
| 64 | If freight, delivery, or shipping is an additional cost to the Sourcewell participating entity, describe in detail the complete freight, shipping, and delivery program. | For a majority of our deliveries, vehicles will be sent to the dealer that is closest to the end user so they can pick up the unit directly. We can also coordinate with the dealer or our own employees to deliver the vehicles. Certain charges may apply based on distance to the driver and other factors. | * |
| 65 | Specifically describe freight, shipping, and delivery terms or programs available for Alaska, Hawaii, Canada, or any offshore delivery. | Enterprise has a large network of dealerships throughout these regions that can assist with vehicle logistics and delivery. Along with our dealer network, we have a large number of employees within these regions — either through an Enterprise Fleet Management office or an affiliate Enterprise Rent-A-Car or National Car Rental rental location — who are available to assist with vehicle delivery and pick-up. | * |
| 66 | Describe any unique distribution and/or delivery methods or options offered in your proposal. | Enterprise employs one of the largest teams of drivers in the industry. This allows us to quickly and easily manage vehicle logistics for our fleet customers. Because we own and operate 1.85 million units worldwide, together with affiliate Enterprise Holdings, we are constantly picking up, delivering, and moving our own fleets units, which gives us an inherent understanding and ability to navigate these situations quickly and efficiently for our fleet customers. | * |

Table 11A: Pricing Grid: Acquisition Terms

Provide detailed pricing information in the table below.

| Line Item | Type | Charged/Percentage | Details | |
|-----------|---------------------------------|---|---|---|
| 67 | Interest Rate Index Used | 3 year t-bill Canadian 3yr Bond | US: 350 basis points over 3 year t-bill Canada: Canadian 3yr Bond + 300 basis points | * |
| 68 | Basis Points | US: 350 Canada: 300 | US: 350 basis points over 3 year t-bill Canada: Canadian 3yr Bond + 300 basis points | * |
| 69 | Domestic Factory Order Vehicles | US: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$60 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) Canada: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$275 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) | US: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$60 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) Canada: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$275 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) | * |
| 70 | Foreign Factory Order Vehicles | US: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$60 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) Canada: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$275 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) | US: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$60 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) Canada: Manufacturer Published Invoice Less Applicable Incentives Less (-) Applicable Advertising plus (+) \$275 acquisition fee plus (+) courtesy delivery fee (variable \$150-\$450 depending on location) | * |
| 71 | Domestic Dealer Stock Vehicles | US: Dealer Provided Invoice Less (-) Applicable Incentives plus (+) \$60 acquisition fee, subject to dealer availability Canada: Base Purchase Price from Dealer Less (-) Applicable Manufacturer Incentives Plus (+) Courtesy Delivery Fees \$150-\$450 depended on Delivery Location Plus (+) \$275 Acquisition fee | US: Dealer Provided Invoice Less (-) Applicable Incentives plus (+) \$60 acquisition fee, subject to dealer availability Canada: Base Purchase Price from Dealer Less (-) Applicable Manufacturer Incentives Plus (+) Courtesy Delivery Fees \$150-\$450 depended on Delivery Location Plus (+) \$275 Acquisition fee | * |
| 72 | Foreign Dealer Stock Vehicles | US: Dealer Provided Invoice Less (-) Applicable Incentives plus (+) \$60 acquisition fee, subject to dealer availability Canada: Base Purchase Price from Dealer Less (-) Applicable Manufacturer Incentives Plus (+) Courtesy Delivery Fees \$150-\$450 depended on Delivery Location Plus (+) \$275 Acquisition fee | US: Dealer Provided Invoice Less (-) Applicable Incentives plus (+) \$60 acquisition fee, subject to dealer availability Canada: Base Purchase Price from Dealer Less (-) Applicable Manufacturer Incentives Plus (+) Courtesy Delivery Fees \$150-\$450 depended on Delivery Location Plus (+) \$275 Acquisition fee | * |

Table 11B: Pricing Grid: Incentives

Provide detailed pricing information in the table below.

| Line Item | Type | Charged/Percentage | Details | |
|-----------|-------------------------|--------------------|---|---|
| 73 | Federal Tax Incentives | 100% | 100% of end user eligible incentives are passed to the member | * |
| 74 | State Tax Incentives | 100% | 100% of end user eligible incentives are passed to the member | * |
| 75 | Manufacturer Incentives | 100% | 100% of end user eligible incentives are passed to the member | * |

Table 11C: Pricing Grid: Maintenance & Fees

Provide detailed pricing information in the table below.

| Line Item | Type | Charged/Percentage | Details | |
|-----------|---|---|---|---|
| 76 | Fixed Maintenance | Variable (Avg. \$60-\$90) per month per vehicle | Pricing on average is \$60-\$90 based on vehicle type and anticipated miles and usage driven over term, the pricing can also be modified to include or exclude brakes and tires depending on what is the best interest of the member, Coverage is available up to 100,000 miles, covers all routine maintenance recommended by the manufacturer and any unplanned repairs that come up as long as they are not abuse. | * |
| 77 | Occurance Maintenance | \$6 per month card fee per vehicle plus cost of service and parts | \$6 per month card fee per vehicle plus cost of service and parts | * |
| 78 | Management Fee | 0.10% for Factory Ordered Vehicles / 0.15% for Dealer Stock Vehicles | 0.10% for Factory Ordered Vehicles / 0.15% for Dealer Stock Vehicles | * |
| 79 | Service Charge | US \$400.00 Canada \$495.00 | US \$400.00 Canada \$495.00 | * |
| 80 | Lease Termination Fee | \$0 Termination Fee for Equity Leases, Termination Fees for Net Leases are an amount equal to three months rent plus 30% of the total rent due under the master walk away lease agreement section 14. | \$0 Termination Fee for Equity Leases, Termination Fees for Net Leases are an amount equal to three months rent plus 30% of the total rent due under the master walk away lease agreement section 14. | * |
| 81 | Interim Interest Yes/No, How is it calculated? | NO | N/A | * |
| 82 | Resale Fee | \$395 | For each Vehicle sold, the End User "Member" shall pay Enterprise a fee of \$395.00 ("Service Fee") plus towing at prevailing rates, applies to member owned/non-leased units | * |
| 83 | Provide fees not listed + rate | Optional services offered | Enterprise Fleet Management offers additional services to our clients, these programs and plans are described in the technical proposal under the pricing grid. | * |

Table 12: Pricing Offered

| Line Item | The Pricing Offered in this Proposal is: * | Comments |
|-----------|---|----------|
| 84 | a. the same as the Proposer typically offers to an individual municipality, university, or school district. | |

Table 13: Audit and Administrative Fee

| Line Item | Question | Response * | |
|-----------|--|---|---|
| 85 | Specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed Contract with Sourcewell. This process includes ensuring that Sourcewell participating entities obtain the proper pricing, that the Vendor reports all sales under the Contract each quarter, and that the Vendor remits the proper administrative fee to Sourcewell. Provide sufficient detail to support your ability to report quarterly sales to Sourcewell as described in the Contract template. | Enterprise will set a pricing plan up for the Sourcewell program within our system. This pricing plan will be hard-coded for all Sourcewell members and cannot be deviated from by any sales or support team member. Quarterly, we will review deliveries that have been placed and delivered through the Sourcewell program to ensure compliance and accuracy. We will provide a detailed breakdown to Sourcewell monthly or quarterly for review depending on preference. | * |
| 86 | If you are awarded a contract, provide a few examples of internal metrics that will be tracked to measure whether you are having success with the contract. | <p>Example metrics to be tracked and measured are new customers utilizing the awarded contract, total orders and total deliveries.</p> <p>Our goal is to create lifelong relationships with all of our Enterprise customers. As a result, we collect customer satisfaction results from a variety of sources to ensure we are meeting our customers' needs. Those sources include our internal Service Quality index (SQi) process, external surveys such as the J.D. Power Satisfaction Survey, and a range of other customer service inquiries. The results are closely monitored, and any necessary changes are made to improve customer satisfaction.</p> | * |
| 87 | Identify a proposed administrative fee that you will pay to Sourcewell for facilitating, managing, and promoting the Sourcewell Contract in the event that you are awarded a Contract. This fee is typically calculated as a percentage of Vendor's sales under the Contract or as a per-unit fee; it is not a line-item addition to the Member's cost of goods. (See the RFP and template Contract for additional details.) | <p>Enterprise will offer Sourcewell and your members access to our fleet management program and pay Sourcewell a quarterly marketing fee based upon the volume of Combined New Deliveries generated as defined below.</p> <p>Deliveries to qualified members during the term of the contract is \$125.00 per new delivery.</p> <p>Qualified members are eligible members who utilize the Agreement between Sourcewell and Enterprise Fleet Management as an approved means to satisfy proper due diligence and competitive requirements. Enterprise Fleet Management retains the right to offer discounted promotional pricing on a market by market basis.</p> | * |

Table 14A: Depth and Breadth of Offered Equipment Products and Services

| Line Item | Question | Response * |
|-----------|--|---|
| 88 | Provide a detailed description of the equipment, products, and services that you are offering in your proposal. | <p>Enterprise Fleet Management offers a full range of customizable fleet solutions to our customers, including:</p> <ul style="list-style-type: none"> • Total cost of ownership analysis and comparisons • Dedicated local account team assigned to each client to make ongoing cost saving recommendations • Company fleet policy consultation • Insurance consultation and programs • Customizable lease options and financing • Detailed driver analysis • Fleet selection and acquisition • Maintenance and fuel program management for both leased and client owned vehicles • Four-year cost model development • License, title and renewal services for both leased and client owned vehicles • Customizable website dashboard with near real-time data and reporting • Remarketing and resale for both leased and client owned vehicles • Driver Safety programs |
| 89 | Within this RFP category there may be subcategories of solutions. List subcategory titles that best describe your products and services. | <p>Our clients enjoy the benefits of Enterprise's sustained 65-year investment in infrastructure that enables us to quickly and efficiently move vehicles into and out of service. This includes 150 staging grounds throughout the U.S. and Canada staffed by 700 dedicated remarketing specialists, as well as 800 professionals at our corporate office. We have teams dedicated to specific aspects of our service, including License and Title, Maintenance, Risk Management, Accounting, Information Technology, and Vehicle Acquisition.</p> <p>As a result, Enterprise Fleet Management is able to provide Sourcewell with a complete fleet management program that includes:</p> <ul style="list-style-type: none"> • Fleet cost analysis • Company fleet policy constitution • Insurance consultation • Detailed driver analysis • Fleet selection • Maintenance and fuel program management • Customized fleet plan based on your specific needs <p>We also provide a range of ancillary solutions to address specific needs throughout the vehicle lifecycle:</p> <ul style="list-style-type: none"> • Universal fuel card management • Personal-use reporting • Vehicle sharing technology • Maintenance services from ASE-certified technicians • Accident Management services from I-CAR certified professionals • Insurance coverage through our broker, Lockton |

Table 148: Depth and Breadth of Offered Equipment Products and Services

Indicate below if the listed types or classes of equipment, products, and services are offered within your proposal. Provide additional comments in the text box provided, as necessary.

| Line Item | Category or Type | Offered | Comments | |
|-----------|--|--|---|---|
| 90 | Services for the acquisition by Sourcewell participating entities, whether by lease or financing, of on-road vehicles of all types or classifications, all weight classes, and all engine types | <input checked="" type="radio"/> Yes <input type="radio"/> No | As the largest purchaser of vehicles in North America, Enterprise has the ability to acquire vehicles from nearly any manufacturer. This includes specialty vehicles and Emergency Response Vehicles. | * |
| 91 | New vehicle service and preparation for the vehicles described in Line 90 above, such as, pre-delivery inspection, parts and accessories installation, and vehicle marking application or installation | <input checked="" type="radio"/> Yes <input type="radio"/> No | Through our Fleet Management programs we are able to offer all of these services. | * |
| 92 | Preventative maintenance plans, vehicle maintenance and repair services, and related service level agreements for Sourcewell participating entity on-road vehicle fleets of all types | <input checked="" type="radio"/> Yes <input type="radio"/> No | Through our Fleet Management programs we are able to offer all of these services. | * |
| 93 | In addition to the solutions described in Lines 90-92 above, proposers may include a complementary offering of the following ancillary services: i. Short-term rental programs; ii. Upfitting of after-market programs; iii. Fleet management information technologies, such as: telematics, fleet monitoring, fuel management, fuel tank management, and motor pool/fleet sharing software and systems; iv. Roadside assistance including towing, emergency towing, and repairs; v. Installation, operation, and maintenance of dedicated charging and fuelling stations; and vi. Vehicle battery longevity monitoring and replacement plans. | <input checked="" type="radio"/> Yes <input type="radio"/> No | Through our Fleet Management programs we are able to offer all of these services. | |

Exceptions to Terms, Conditions, or Specifications Form

Only those Proposer Exceptions to Terms, Conditions, or Specifications that have been accepted by Sourcewell have been incorporated into the contract text.

Documents

Ensure our submission document(s) conforms to the following :

1. Documents in PDF format are preferred. Documents in Word, Excel, or compatible formats may also be provided.
2. Documents should NOT have a security password, as Sourcewell may not be able to open the file. It is your sole responsibility to ensure that the uploaded document(s) are not either defective, corrupted or blank and that the documents can be opened and viewed by Sourcewell.
3. Sourcewell may reject any response where any document(s) cannot be opened and viewed by Sourcewell.
4. If you need to upload more than one (1) document for a single item, you should combine the documents into one zipped file. If the zipped file contains more than one (1) document, ensure each document is named, in relation to the submission format item responding to. For example, if responding to the Marketing Plan category save the document as "Marketing Plan."

- [Pricing](#) - Pricing-Final.xlsx - Tuesday March 01, 2022 14:16:51
- [Financial Strength and Stability](#) - Enterprise Financial Stability.pdf - Tuesday March 01, 2022 14:16:39
- [Marketing Plan/Samples](#) - Sample Marketing Plan.pdf - Tuesday March 01, 2022 14:19:21
- [WM8E/M8E/S8E or Related Certificates](#) - Wade Ford 2022 GMSDC Certificate.pdf - Tuesday March 01, 2022 14:27:57
- [Warranty Information](#) - Sample Warranty Information.pdf - Tuesday March 01, 2022 14:26:14
- [Standard Transaction Document Samples](#) - Sample Quote 2427574.pdf - Tuesday March 01, 2022 15:27:53
- [Upload Additional Document](#) - Sourcewell Submission.zip - Tuesday March 01, 2022 14:20:22

Addenda, Terms and Conditions

PROPOSER AFFIDAVIT AND ASSURANCE OF COMPLIANCE

I certify that I am the authorized representative of the Proposer submitting the foregoing Proposal with the legal authority to bind the Proposer to this Affidavit and Assurance of Compliance:

1. The Proposer is submitting this Proposal under its full and complete legal name, and the Proposer legally exists in good standing in the jurisdiction of its residence.
2. The Proposer warrants that the information provided in this Proposal is true, correct, and reliable for purposes of evaluation for contract award.
3. The Proposer, including any person assisting with the creation of this Proposal, has arrived at this Proposal independently and the Proposal has been created without colluding with any other person, company, or parties that have or will submit a proposal under this solicitation; and the Proposal has in all respects been created fairly without any fraud or dishonesty. The Proposer has not directly or indirectly entered into any agreement or arrangement with any person or business in an effort to influence any part of this solicitation or operations of a resulting contract; and the Proposer has not taken any action in restraint of free trade or competitiveness in connection with this solicitation. Additionally, if Proposer has worked with a consultant on the Proposal, the consultant (an individual or a company) has not assisted any other entity that has submitted or will submit a proposal for this solicitation.
4. To the best of its knowledge and belief, and except as otherwise disclosed in the Proposal, there are no relevant facts or circumstances which could give rise to an organizational conflict of interest. An organizational conflict of interest exists when a vendor has an unfair competitive advantage or the vendor's objectivity in performing the contract is, or might be, impaired.
5. The contents of the Proposal have not been communicated by the Proposer or its employees or agents to any person not an employee or legally authorized agent of the Proposer and will not be communicated to any such persons prior to Due Date of this solicitation.
6. If awarded a contract, the Proposer will provide to Sourcewell Participating Entities the equipment, products, and services in accordance with the terms, conditions, and scope of a resulting contract.
7. The Proposer possesses, or will possess before delivering any equipment, products, or services, all applicable licenses or certifications necessary to deliver such equipment, products, or services under any resulting contract.
8. The Proposer agrees to deliver equipment, products, and services through valid contracts, purchase orders, or means that are acceptable to Sourcewell Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to Sourcewell Members under an awarded Contract.
9. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
10. The Proposer understands that Sourcewell will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statutes Section 13.591, subdivision 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals become public data. Minnesota Statutes Section 13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.
11. Proposer its employees, agents, and subcontractors are not:
 1. Included on the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign Assets Control of the United States Department of the Treasury found at: <https://www.treasury.gov/ofac/downloads/sdnlist.pdf>;
 2. Included on the government-wide exclusions lists in the United States System for Award Management found at: <https://sam.gov/SAM/>; or
 3. Presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated

by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this solicitation.

☒ By checking this box I acknowledge that I am bound by the terms of the Proposer's Affidavit, have the legal authority to submit this Proposal on behalf of the Proposer, and that this electronic acknowledgment has the same legal effect, validity, and enforceability as if I had hand signed the Proposal. This signature will not be denied such legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation. - Dain Giesie, Assistant Vice President, Enterprise Fleet Management, Inc.

The Proposer declares that there is an actual or potential Conflict of Interest relating to the preparation of its submission, and/or the Proposer foresees an actual or potential Conflict of Interest in performing the contractual obligations contemplated in the bid.

☒ Yes ☐ No

The Bidder acknowledges and agrees that the addendum/addenda below form part of the Bid Document.

Check the box in the column "I have reviewed this addendum" below to acknowledge each of the addenda.

| File Name | I have reviewed the below addendum and attachments (if applicable) | Pages |
|--|--|-------|
| Addendum_3_Fleet_Mgmt_Services_RFP_030122 Mon February 21 2022 04:30 PM | <input checked="" type="checkbox"/> | 2 |
| Addendum_2_Fleet_Mgmt_Services_RFP_030122 Thu February 17 2022 08:53 AM | <input checked="" type="checkbox"/> | 3 |
| Addendum_1_Fleet_Mgmt_Services_RFP_030122 Thu January 13 2022 04:26 PM | <input checked="" type="checkbox"/> | 1 |



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 12.C
Section: DEPARTMENTAL
ITEMS - ADMINISTRATIVE
SERVICES
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Approval of a Side Letter between the City of Gardena and the Gardena Municipal Employees Association ("GMEA")

COUNCIL ACTION REQUIRED:

Staff Recommendation: Approve the Side Letter between the City of Gardena and the Gardena Municipal Employees Association ("GMEA")

RECOMMENDATION AND STAFF SUMMARY:

The City continues to work on a record number of recruitments to competitively fill the vacancies throughout all City departments. While there are a number of different examinations that can be conducted to run recruitments, whenever it is determined the needs of the service require that recruitment be limited to persons already employed by the City, a Closed-Promotional Examination may be conducted.

The City's Personnel Rules and Regulations currently limit the Closed-Promotional Examination only to "those employees who are full-time and have satisfactorily completed the minimum period of probationary employment with the City".

The City and the GMEA bargaining group agree it is in both the City's and the employees' best interest to allow all current employees to compete in a Closed-Promotional Examination. The proposed side letter will effectuate a change to allow probationary, seasonal, temporary, provisional, transitional and part-time employees to be eligible to participate in a Closed-Promotional recruitment. Only those employees who have received a satisfactory rating or higher, on the most recent performance evaluation and not on a performance improvement plan, may be eligible to apply.

A second type of examination is the Open-Competitive Examination. The City and GMEA have agreed when there are at least three (3) current employees who meet the minimum qualifications of the position and pass all components of the testing process, all internal candidates will be placed in Band 1 on the Eligibility List. All external candidates shall be placed in subsequent bands.

The parties agree to modify the MOU in order to reflect the definition of "exhausted" as follows: "When there are at least three (3) current employees who meet the minimum qualifications of

the position and pass all components of the testing process the HR Office shall place the successful internal candidates in Band 1 of the Eligibility List, ranked in the order of merit, and all external candidates shall be placed in subsequent bands. Each department has the discretion to meet with all candidates in Band 1 and candidates in subsequent bands, to discuss requirements, assess experience and fit. This may be accomplished through examinations outlined in the Personnel Rules and Regulations.

In conjunction with GMEA, we believe this will lead to successful recruitments and selections.

FINANCIAL IMPACT/COST:

No Financial Impact

ATTACHMENTS:

[Recruitment Side Letter 12-2025.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio".

Clint Osorio, City Manager

SIDE LETTER OF AGREEMENT
City of Gardena
And
Gardena Municipal Employees Association
December 3, 2024

The City of Gardena ("City") and Gardena Municipal Employees Association ("GMEA") (collectively, the "Parties") enter into this Side Letter of Agreement and hereby agree to the following:

1. In July 2021, the Parties entered into a Memorandum of Understanding (MOU) with effective dates of July 1, 2021, through June 30, 2025.
2. Thereafter, the parties agreed to expand those eligible to participate in "closed-promotional" recruitment. Under the MOU, as amended, probationary, seasonal, temporary, provisional, and part-time employees are eligible to participate in "closed-promotional" recruitment. (Article 1, Section 3, A.)
3. Further, for open-competitive examinations, the parties agreed to not restrict the City's discretion in considering candidates from Band 2 without exhausting the candidates on the Band 1 eligibility list.
4. The Parties agree to modify the MOU in order to reflect the definition of "exhausted" as follows: Article 1 – Classification Plan – Position Vacancies, Section 2, C shall now read:

When there are at least three (3) current employees who meet the minimum qualifications of the position and pass all components of the testing process, the Human Resources Office shall place the successful internal candidates in "Band 1" of the Eligibility List, ranked in the order of merit, and all external candidates shall be placed in subsequent bands. Each department has the discretion to meet with all candidates in Band 1 and candidates in subsequent bands, to discuss requirements, assess experience and fit. This may be accomplished through examinations outlined in Rule 6, Section 6.1 – Nature and Types of Examinations in the Personnel Rules and Regulations. Any candidate considered will be required to submit to the same tests, regardless of what band they are in.

If the Department selects a candidate from one of the subsequent bands, any internal candidates who are in Band 1 of the eligibility list and not selected will remain on the list until they decline an offer, the list is exhausted, or the list expires.

5. The Parties agree to modify the MOU in order to reflect the expansion of those eligible to participate in "closed-promotional" recruitment as follows: Article 1 – Classification Plan – Promotions. Section 3, A shall now read:

A. Promotion is defined as a move from a lower classification to a higher classification. It is the intention of the CITY to fill job vacancies within the city by employee promotion as provided in this Section.

1) At the recommendation of the department head and with the approval of the City Manager, the Human Resources Officer shall conduct a "Closed-Promotional" recruitment for any position when the needs of the service shall be limited to persons already employed by the City, regardless of employment status including probationary, seasonal, temporary, transitional, provisional and part-time. Only those employees who have received a satisfactory rating, or higher, on the most recent performance evaluation, and not on a Performance Improvement Plan (PIP), may be eligible to apply. If a performance evaluation was not due (i.e. less than 12 months employment), one will not be required.

It is the intent of the Parties that the agreed-to modifications, unless otherwise addressed in this Side Letter Agreement, shall be permanent changes to the MOU for its duration.

This Side Letter Agreement is not intended to waive the Parties' respective legal rights or the rights of the individual members of the GMEA under the laws of the State of California. Additionally, this Side Letter of Agreement is not meant to confer any new benefit, or to remove any prior benefit, other than what is provided for above.

Agreed to on this 3rd day of December, 2024 by the Parties' authorized representatives.

Representatives for the City:

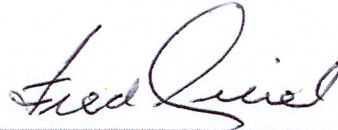


Clint Osorio
City Manager

Representatives for the GMEA:



Jeremy Bastian
GMEA President



Fred Quiel
GMEA Business Representative



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 13.A
Section: DEPARTMENTAL
ITEMS - COMMUNITY
DEVELOPMENT
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Approval of Consultant Agreement with Kimley-Horn to Provide Environmental Consulting Services in Compliance with the California Environmental Quality Act for the Terreno Industrial Center Private Development Project

COUNCIL ACTION REQUIRED:

Staff Recommendation: Staff respectfully recommends that Council approve the consultant agreement with Kimley Horn to provide environmental consulting services for the Terreno Industrial Center Project

RECOMMENDATION AND STAFF SUMMARY:

On November 7, 2024, the Community Development Department sent a request for proposals (RFP) for environmental consulting services to three consulting firms to assist the city in preparing the necessary environmental reports in accordance with the California Environmental Quality Act (CEQA) for a new industrial development proposal. Staff evaluated the three consultants based on professional qualifications, related experience, their approach to the project, capacity/ staffing, and cost. Staff carefully reviewed all three proposals, and after a thorough evaluation, it was determined that Kimley-Horn's proposal fully addressed the RFP. This contract is being entered into by the City with the consultants, but the costs will be reimbursed by the applicants of the proposed development project.

FINANCIAL IMPACT/COST:

No impact to the general fund. The \$131,130 will be reimbursed by the Applicant.

ATTACHMENTS:

[Staff Report - Env. Consultant Agreement.pdf](#)

[Attachment A - Draft Consultant Agreement With Exhibits.pdf](#)

APPROVED:

Clint Osorio, City Manager



City of Gardena

City Council Meeting

Agenda Item No. 13A
Department: Community Development
Meeting Date: December 17, 2024

AGENDA STAFF REPORT

AGENDA TITLE: Approval of Consultant Agreement with Kimley-Horn to Provide Environmental Consulting Services in Compliance with the California Environmental Quality Act for the Terreno Industrial Center Private Development Project

RECOMMENDATION:

Staff respectfully recommends that Council approve the consultant agreement with Kimley Horn to provide environmental consulting services for the Terreno Industrial Center Project.

BACKGROUND:

On August 28, 2024, the Applicant, a private developer, submitted a request for a conditional use permit, site plan review, and tentative parcel map for the construction of three multi-tenant industrial buildings totaling 224,281 square feet (-sf). These buildings are designed to accommodate up to 15 tenants for various industrial uses, including manufacturing, warehousing, and ancillary office space, on a 11.1-acre lot located at 1855 West 139th Street. The Community Development Department sought the services of an environmental consultant to prepare the necessary environmental reports to assess the potential for any significant environmental impacts associated with the project in accordance with the California Environmental Quality Act (CEQA).

On November 7, 2024, the Community Development Department sent a request for proposals (RFP) for environmental consulting services to three consulting firms (see Exhibit A to Attachment A). Staff anticipated that the project would require a Mitigated Negative Declaration (MND) or an Environmental Impact Report (EIR) under CEQA, however, also considered the preparation of a Class 2 categorical exemption if the consulting firms deemed it a viable option. All of the proposals addressed these options and included specific information related to the project's environmental review. Staff evaluated the three consultants based on professional qualifications, related experience, their approach to the project, capacity/ staffing, and cost.

On December 6, 2024, the City received three proposals from the following consultants: Dudek, De Novo Planning Group, and Kimley-Horn. While all three proposals showed that they each have the qualifications, experience and capability to undertake the project at this time, each consultant proposed a different approach on the analysis of the project in accordance with CEQA.

The proposal from Dudek indicated that they had reviewed the project and considered the possibility of a Class 2 exemption. However, they concluded that it would not be suitable, as the project would introduce new uses compared to the existing operations. As a result, Dudek's proposal included services for preparing a MND at a total cost of \$197,509.36, with an alternative option for an EIR at \$277,249.83. Staff took into account Dudek's assessment of the exemption

possibility and reviewed CEQA Guidelines Section 15302, which does allow for the replacement of existing structures with new ones that serve substantially the same purpose and capacity.

Both Kimley-Horn and De Novo submitted proposals with options for analyzing a Class 2 exemption, along with the preparation of an Initial Study and MND. Kimley-Horn proposed the Class 2 exemption analysis at \$76,100, with an additional \$55,030 for the MND, totaling \$131,130. In contrast, De Novo offered the Class 2 exemption analysis for \$27,925, and the total cost for the MND was \$79,780, totaling \$107,705. The \$23,425 price difference between the two consultants stems from Kimley-Horn's inclusion of additional technical studies which staff believes is needed to better assess the project's potential environmental impacts. Kimley-Horn also accounted for 50 hours of meeting time as outlined in the RFP, while De Novo specified that meeting time would be billed on a time-and-materials basis.

Staff carefully reviewed all three proposals, and after a thorough evaluation, it was determined that Kimley-Horn's proposal fully addressed the RFP. Their approach to the project was the most comprehensive and thorough, and their total cost was comparable considering the additional studies to be provided.

These contracts are entered into by the City with the consultants, but the costs will be reimbursed by the applicants. The drafted agreement with the consultant is included as Attachment A. If the Council authorizes the execution of this agreement, staff will also move forward with working with the City Attorney's Office to prepare a reimbursement agreement with the applicants to cover the cost of the consultant's work.

FISCAL IMPACT:

No impact to the general fund. The \$131,130 will be reimbursed by the Applicant.

CONCLUSION

Staff respectfully recommends that Council approve the consultant agreement with Kimley Horn to provide environmental consulting services for the Terreno Industrial Center Project.

Submitted by: Amanda Acuna, Community Development Manager

Date: 12/12/2024

Attachment(s):

A – Draft Consultant Agreement

- Exhibit A – Request for Proposals on Terreno Industrial Center Project
- Exhibit B – Proposal from Kimley-Horn dated December 6, 2024

ATTACHMENT A

AGREEMENT BETWEEN THE CITY OF GARDENA AND KIMLEY-HORN AND ASSOCIATES, INC.

This contract, hereinafter referred to as Agreement is entered into this _____ day of _____, 2024, by and between THE CITY OF GARDENA ("City") and Kimley-Horn and Associates, Inc., a North Carolina Corporation ("Consultant"), authorized to do business in the State of California ("Consultant"). Based on the mutual promises and covenants contained herein, the Parties hereto agree, as follows.

1. Recitals.

- A. Whereas, on August 28, 2024, the Applicant, a private developer, submitted a request for a conditional use permit, site plan review, and tentative parcel map for the construction of three multi-tenant industrial buildings totaling 224,281 square feet (-sf) (the "Project"). These buildings are designed to accommodate up to 15 tenants for various industrial uses, including manufacturing, warehousing, and ancillary office space, on a 11.1-acre lot located at 1855 West 139th Street.
- B. Whereas, the Community Development Department is seeking the services of an environmental consultant to prepare the necessary environmental reports to assess the potential for any significant environmental impacts associated with the Project in accordance with the California Environmental Quality Act (CEQA).
- C. Whereas, Consultant has represented that it is qualified by virtue of experience, training, education and expertise to provide these services; and
- D. Whereas, City has determined that the public interest, convenience and necessity require the execution of this Agreement.
- E. Whereas, no official or employee of City has a financial interest, within the provisions of sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

2. Services.

A. Consultant agrees to provide the professional services described in the City's Request for Proposals (RFP) and any associated addendum, attached hereto as **Exhibit "A"** and Consultant's Response to City's RFP ("Consultant's Proposal"), attached hereto as **Exhibit "B"**, both incorporated herein by this reference ("Services").

B. The Services shall be performed in accordance with the Project Schedule

set forth in **Exhibit B**. Consultant shall not be liable for any failure or delay in furnishing proposed Services resulting from fire, explosion, flood, storm, Act of God, governmental acts, orders or regulations, hostilities, civil disturbances, strikes, labor difficulties, difficulty in obtaining parts, supplies, or shipping facilities, inability to obtain or delays in obtaining suitable material or facilities required for performance, temporary unavailability of qualified personnel, failure by City to provide appropriate access to equipment or personnel, or other causes beyond Consultant's reasonable control.

3. Additional Services. If City determines that additional Services are required to be provided by Consultant in addition to the Services set forth above, City shall authorize Consultant to perform such additional Services in writing ("Additional Services"). Such Additional Services shall be specifically described and approved by City in writing prior to the performance thereof. Consultant shall be compensated for such Additional Services in accordance with the amount agreed upon in writing by the Parties. No compensation shall be paid to Consultant for Additional Services which are not specifically approved by City in writing.

4. Consultant's Proposal. This Agreement shall include Consultant's proposal or bid which is incorporated herein as **Exhibit B**. In the event of any inconsistency between the terms of the proposal and this Agreement, this Agreement shall govern.

5. Timing of Performance. Time is of the essence with respect to Consultant's performance of the Services required by this Agreement. Consultant shall diligently and timely pursue and complete the performance of the Services required of it by this Agreement as set forth in **Exhibit A**. Notwithstanding any other provisions of this Agreement, the Consultant shall not have liability for or be deemed in breach because of delays caused by any factor outside of its reasonable control, including but not limited to natural disasters, adverse weather, pandemics, or acts of or failure to act by the City, third parties, or governmental agencies. City, in its sole discretion, may extend the time for performance of any Service.

6. Compensation. Compensation for the Services shall be billed as set forth in **Exhibit B**, attached hereto. The Compensation is inclusive of all costs that may be incurred by Consultant in performance of the Services, including but not limited to such items as travel, copies, delivery charges, phone charges, and facsimile charges, unless otherwise. In no event shall compensation under this Agreement exceed one hundred thirty-one thousand three hundred **(\$131,130)** without the prior written authorization of the City Council.

7. Term of Agreement/Termination. This Agreement shall commence upon the Effective Date and shall continue until completion of the Services required herein, unless earlier terminated as provided below.

A. This Agreement shall be effective as of the date of execution by the City and shall remain in effect until all Services are completed or until terminated as provided for herein.

B. City may terminate this Agreement without cause by providing written notice to Consultant not less than ten days prior to an effective termination date. City's only obligation in the event of termination will be payment of fees and allowed expenses incurred up to and including the effective date of termination.

C. Unless for cause, Consultant may not terminate this Agreement. If Consultant is terminating this Agreement for cause, it must provide the City with thirty (30) days written notice.

D. Upon receipt of a termination notice, Consultant shall: (1) promptly discontinue all Services, unless the notice directs otherwise; and (2) within ten (10) days, deliver to City all files, data, reports, estimates, summaries, and such other information and materials as may have been accumulated or prepared to date by Consultant in performing the Services under this Agreement, whether completed or in progress. Consultant shall provide these documents by both hard copy and in electronic format if available. In the event of termination for other than cause attributable to Consultant, Consultant shall be entitled to reasonable compensation for the Services it performs up to the date of termination and shall be deemed released from liability for any work assigned but not completed as of the effective date of termination.

8. Agreement Administrator. For purposes of this Agreement, City designates Community Development Director Greg Tsujiuchi or designee as the Agreement Administrator who shall monitor Consultant's performance under this Agreement. Consultant shall be notified in writing of any deficiency in the performance of this Agreement in a timely manner by Agreement Administrator. Consultant shall have five (5) business days from receipt of the notification to cure any deficiency to the reasonable satisfaction of the Agreement Administrator. All costs for such corrections shall be borne by Consultant and shall not increase Consultant's fees due hereunder. Should the Agreement Administrator determine that Consultant has not performed its obligation as stated in this Agreement in a satisfactory manner, City may terminate this Agreement for cause as specified in Section- Term of Agreement/Termination. All notices, invoices or other documents shall be addressed to the Agreement Administrator, as well as all substantive issues relating to this contract. City reserves the right to change this designation upon written notice to Consultant.

9. Invoices and Payments.

A. Payment shall be made upon receipt and approval of invoices for Services rendered. In order for payment to be made, Consultant's invoice must include an itemization as to the services rendered, date(s) of service, direct and/or subcontract costs, and be submitted on an official letterhead or invoice with Consultant's name, address, and telephone number referenced.

B. The Agreement Administrator shall review the invoices to determine whether services performed and documents submitted are consistent with this

Agreement. Payment shall be made within forty-five (45) days following receipt of the invoice or the Agreement Administrator shall provide Consultant with a written statement objecting to the charges and stating the reasons therefore.

C. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment.

10. Records/Audit.

A. Consultant shall be responsible for ensuring accuracy and propriety of all billings and shall maintain all supporting documentation for a minimum of three (3) years from the completion date of the Services under this agreement the following records:

1. All accounts and records, including personnel, property and financial, adequate to identify and account for all costs pertaining to this Agreement and assure proper accounting for all funds;

2. Records which establish that Consultant and any subconsultant who renders Services under this Agreement are in full compliance with the requirements of this Agreement and all federal, state and local laws and regulations

3. Any additional records deemed necessary by City to assume verification of full compliance with this Agreement.

B. City shall have the right to audit Consultant's invoices and all supporting documentation for purposes of compliance with this Agreement for a period of three years following the completion of Services under this Agreement.

C. Upon reasonable notice from City or any other governmental agency, Consultant shall cooperate fully with any audit of its billings conducted by, or of, City and shall permit access to its books, records and accounts as may be necessary to conduct such audits.

11. Successors and Assignment. This Agreement covers professional services of a specific and unique nature. Except as otherwise provided herein, Consultant shall not assign or transfer its interest in this Agreement or subcontract any services to be performed without amending this Agreement. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

12. Change in Name, Ownership or Control. Consultant shall notify the Agreement Administrator, in writing, of any change in name, ownership or control of Consultant's firm or subconsultant. Change of ownership or control of Consultant's firm may require an amendment to the Agreement.

13. Key Personnel. City has relied upon the professional training and ability of Consultant to perform the Services hereunder as a material inducement to enter into this

Agreement. Consultant shall provide properly skilled professional and technical personnel to perform all Services under this Agreement. In the event that City, in its sole discretion, at any time during the Agreement, desires the removal of any person or persons assigned by Consultant to perform Services pursuant to this Agreement, Consultant shall remove any such person immediately upon receiving notice from City.

14. Performance By Consultant. Consultant shall maintain or exceed the level of competency presently maintained by other similar practitioners in the State of California, for professional and technical soundness, accuracy and adequacy of all work, advice and material furnished under this Agreement.

15. Use of Materials.

A. City shall make available to Consultant such materials from its files as may be required by Consultant to perform Services under this Agreement. Such materials shall remain the property of City while in Consultant's possession. Upon termination of this Agreement and payment of outstanding invoices of Consultant, or completion of work under this Agreement, Consultant shall return to City any property of City in its possession and any calculations, notes, reports, electronic files, or other materials prepared by Consultant in the course of performance of this Agreement.

B. City may utilize any material prepared or work performed by Consultant pursuant to this Agreement, including computer software, in any manner, which City deems proper without additional compensation to Consultant. Consultant shall have no responsibility or liability for any revisions, changes, or corrections made by City, or any use or reuse pursuant to this paragraph unless Consultant accepts such responsibility in writing.

16. Nonuse of Intellectual Property of Third Parties. Consultant shall not use, disclose or copy any intellectual property of any third parties in connection with work carried out under this Agreement, except for intellectual property for which Consultant has a license. Consultant shall indemnify and hold City harmless against all claims raised against City based upon allegations that Consultant has wrongfully used intellectual property of others in performing work for City, or that City has wrongfully used intellectual property developed by Consultant pursuant to this Agreement.

17. Ownership of Work Product. All documents or other information created, developed, or received by Consultant shall, for purposes of copyright law, be deemed works made for hire for City by Consultant and shall be the sole property of City. Consultant shall provide City with copies of these items upon demand, and in any event, upon termination of this Agreement.

18. Confidentiality Clause. Consultant acknowledges that some of the material and information that may come into its possession or knowledge in connection with this Agreement or its performance may consist of information that is exempt from disclosure to the public or other unauthorized persons under either state or federal statutes

("Confidential Information"). Confidential Information includes, but is not limited to, names, addresses, Social Security numbers, e-mail addresses, telephone numbers, financial profiles, credit card information, driver's license numbers, medical data, law enforcement records, agency source code or object code, agency security data, or information identifiable to an individual that relates to any of these types of information. Consultant agrees to hold Confidential Information in strictest confidence and not to make use of Confidential Information for any purpose other than the performance of this Agreement, to release it only to authorized employees or Sub-consultants requiring such information for the purposes of carrying out this Agreement, and not to release, divulge, publish, transfer, sell, disclose, or otherwise make the information known to any other party without City's express written consent or as provided by law. Consultant agrees to release such information or material only to employees or Sub-consultants who have signed a nondisclosure agreement, the terms of which have been previously approved by City. Consultant agrees to implement physical, electronic, and managerial safeguards to prevent unauthorized access to Confidential Information.

"Personal information" including, but not limited to, "Protected Health Information" (PHI) under Health Insurance Portability And Accountability Act (HIPAA), individuals' names, addresses, phone numbers, birth dates, and social security numbers collected, used, or acquired in connection with this Agreement shall be protected against unauthorized use, disclosure, modification or loss.

HIPAA establishes national minimum standards for the use and disclosure of certain health information. The Consultant must comply with all HIPAA requirements and rules when determined applicable by the City. If City determines that (1) City is a "covered entity" under HIPAA, and that (2) Consultant will perform "business associate" services and activities covered under HIPAA, then at City's request, Consultant agrees to execute City's Agreement in compliance with HIPAA.

Consultant shall ensure its directors, officers, employees, Sub-consultants or agents use personal information solely for the purposes of accomplishing the services set forth herein. Consultant and its Sub-consultants agree not to release, divulge, publish, transfer, sell or otherwise make known to unauthorized persons personal information without the express written consent of the City or as otherwise required by law.

Any breach of this provision may result in termination of the Agreement and demand for return of all personal information. Moreover, Consultant will indemnify and hold the City harmless from and against all losses and damages resulting from any unauthorized or improper disclosure, dissemination or use of the information as a result, in whole or in part, of Consultant's action or inaction.

19. Legal Requirements.

A. Consultant shall secure and maintain all licenses or permits required by law, including a City business license, and shall comply with all ordinances, laws, orders, rules, and regulations pertaining to the work.

B. Consultant warrants that it shall perform the Services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Consultant shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Consultant's performance under this Agreement.

C. Consultant covenants that there shall be no discrimination based upon race, color, creed, religion, sex, marital status, age, handicap, national origin or ancestry, or any other category forbidden by law in performance of this Agreement.

20. Conflict of Interest and Reporting.

A. Consultant shall at all times avoid conflicts of interest or the appearance of a conflict of interest in the performance of this Agreement. If required, Consultant shall comply with the City's Conflict of Interest reporting requirements. Consultant understands that pursuant to Gardena Municipal Code sections 2.24.020H and 2.24.025G, it is forbidden to make any contribution to a candidate or committee of a candidate for a municipal office of the City, or to an officeholder, until the completion of Services to be performed under this Agreement.

B. Consultant and its representatives shall refrain from lobbying City of Gardena officials, employees and representatives for the duration of this Agreement.

21. Guarantee and Warranty. Consultant warrants to City that the material, analysis, data, programs and Services to be delivered or rendered hereunder will be of the kind and quality designated and will be performed by qualified personnel. Without waiver of City's other rights or remedies, City may require Consultant to re-perform any of said Services, which were not performed in accordance with these standards. Consultant shall perform the remedial Services at its sole expense.

22. Insurance.

A. Commencement of Work. Consultant shall not commence work under this Agreement until it has obtained City approved insurance. Before beginning work hereunder, during the entire period of this Agreement, for any extensions hereto, and for periods after the end of this Agreement as may be indicated below, Consultant must have and maintain in place all of the insurance coverage required in this Section. Consultant's insurance shall comply with all items specified by this Agreement. Any subcontractors shall be subject to all of the requirements of this Section and Consultant shall be

responsible to obtain evidence of insurance from each subcontractor and provide it to City before the subcontractor commences work. Alternatively, Consultant's insurance may cover all subcontractors.

B. Insurance Company Requirements. All insurance policies used to satisfy the requirements imposed hereunder shall be issued by insurers admitted to do business in the State of California. Insurers shall have a current Best's rating of not less than A-:VII, unless otherwise approved by City.

C. Coverage, Limits and Policy Requirements. Consultant shall maintain the types of coverage and limits indicated below:

1. Commercial General Liability Insurance - a policy for occurrence coverage for bodily injury, personal injury and property damage, with coverage at least as broad as Insurance Services Office Form CG 00 01, with no special limitations affecting City. The limit for all coverage under this policy shall be no less than one million dollars (\$1,000,000.00) per occurrence.

2. Commercial Auto Liability Insurance - a policy with coverage at least as broad as Insurance Services Office form CA 0001, including Symbol 1 (any auto) with no special limitations affecting City. The limit for bodily injury and property damage liability shall be no less than one million dollars (\$1,000,000.00) per accident.

3. Policy Requirements. The policies set forth above shall comply with the following, as evidenced by the policies or endorsements to the policies:

a. The City, its appointed and elected officers, employees, agents and volunteers shall be added as additional insured to the policy.

b. The insurer shall agree to provide City with thirty (30) days prior written notice, return receipt requested, of any cancellation, non-renewal or material change in coverage.

c. For any claims with respect to the Services covered by this Agreement, Consultant's insurance coverage shall be primary insurance as respects the City, its elected and appointed officers, employees, agents and volunteers. Any insurance or self-insurance maintained by the City, its elected and appointed officers, employees, agents and volunteers shall be excess of Consultant's insurance and shall not contribute with it.

4. Worker's Compensation and Employer's Liability Insurance - a policy which meets all statutory benefit requirements of the Labor Code, or other applicable law, of the State of California. The minimum coverage limits for said insurance shall be no less than one million dollars per claim. The policy shall be issued by an insurance company which is admitted to do business in the State of California and shall contain a clause that the policy may not be canceled without thirty (30) days prior written notice,

return receipt requested, is mailed to City.

5. Professional Errors & Omissions - a policy with minimum limits of one million dollars (\$1,000,000.00) per claim and aggregate. This policy shall be issued by an insurance company which is admitted to do business in the State of California and Consultant shall contain a clause that the policy may not be canceled until thirty (30) days written notice, return receipt requested, is mailed to City.

D. Additional Requirements. The procuring of such required policies of insurance shall not be construed to limit Consultant's liability hereunder or to fulfill the indemnification provisions and requirements of this Agreement. There shall be no recourse against City for payment of premiums or other amounts with respect thereto. City shall notify Consultant in writing of changes in the insurance requirements. If Consultant does not deposit copies of acceptable insurance policies or endorsements with City incorporating such changes within sixty (60) days of receipt of such notice, Consultant shall be deemed in default hereunder.

E. Deductibles. Any deductible or self-insured retention over \$25,000 per occurrence must be declared to and approved by City. Any deductible exceeding an amount acceptable to City shall be subject to the following changes: either the insurer shall eliminate or reduce such deductibles or self-insured retentions with respect to City, its officers, employees, agents and volunteers (with additional premium, if any, to be paid by Consultant); or Consultant shall provide satisfactory financial guarantee for payment of losses and related investigations, claim administration and defense expenses.

F. Verification of Compliance. Consultant shall furnish City with original policies or certificates and endorsements effecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. All endorsements are to be received and approved by City before work commences. Not less than fifteen (15) days prior to the expiration date of any policy of insurance required by this Agreement, Consultant shall deliver to City a binder or certificate of insurance with respect to each renewal policy, bearing a notation evidencing payment of the premium therefore, or accompanied by other proof of payment satisfactory to City. Consultant shall provide full copies of any requested policies to City within three (3) days of any such request by City.

G. Termination for Lack of Required Coverage. If Consultant, for any reason, fails to have in place, at all times during the term of this Agreement, including any extension hereto, all required insurance and coverage, City may immediately obtain such coverage at Consultant's expense and/or terminate this Agreement.

23. Indemnity.

A. Consultant assumes all risk of injury to its employees, agents, and

contractors, including loss or damage to property.

B. Consultant agrees to defend, indemnify, hold free and harmless the City, its elected officials, officers, agents, employees and volunteers, , from and against any and all claims, actions, suits or other legal proceedings brought against the City, its elected officials, officers, agents, employees and volunteers to the extent arising out of the negligent performance of the Consultant, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, and/or authorized subcontractors,. Notwithstanding the foregoing, the Consultant shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole negligence or willful misconduct of the City. This provision shall supersede and replace all other indemnity provisions contained either in the City's specifications or Consultant's Proposal, which shall be of no force and effect.

C. No official, employee, agent or volunteer of City shall be personally liable for any default or liability under this Agreement.

24. Independent Contractor. Consultant agrees to furnish consulting services in the capacity of an independent contractor and neither Consultant nor any of its employees shall be considered to be an employee or agent of City.

25. PERS Eligibility Indemnification. In the event that Consultant or any employee, agent, or subcontractor of Consultant providing Services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

26. Notices. Any notice or communication given under this Agreement shall be effective when deposited, postage prepaid, with the United States Postal Service and addressed to the contracting parties. Name, address, telephone and facsimile numbers of the parties are as follows:

City of Gardena:
1700 West 162nd Street
Gardena, California 90247-3732
Attn: Greg Tsujiuchi
Title Community Development Director
Email: gtsujiuchi@cityofgardena.org
Telephone: 310-217-9530

Kimley-Horn and Associates, Inc.,
765 The City Drive, Suite 200
Orange, CA 92868
Attn: Rita Garcia
Telephone: (714) 786-6116
E-mail: rita.garcia@kimley-horn.com

Either party may change the information to which notice or communication is to be sent by providing advance written notice to the other party.

27. Severability. If any provision of this Agreement shall be held illegal, invalid, or unenforceable, in whole or in part, such provision shall be modified to the minimum extent necessary to make it legal, valid, and enforceable, and the legality, validity, and enforceability of the remaining provisions shall not be affected thereby.

28. Jurisdiction and Venue. This Agreement shall be deemed a contract under the laws of the State of California and for all purposes shall be interpreted in accordance with such laws. Both parties hereby agree and consent to the exclusive jurisdiction of the courts of the State of California and that the venue of any action brought hereunder shall be Los Angeles County, California.

29. Waiver. No delay or failure by either Party to exercise or enforce at any time any right or provision of this Agreement shall be considered a waiver thereof or of such Party's right thereafter to exercise or enforce each and every right and provision of this Agreement. To be valid a waiver shall be in writing but need not be supported by consideration. No single waiver shall constitute a continuing or subsequent waiver.

30. Electronic Signatures. The parties hereby acknowledge and agree that electronic records and electronic signatures, as well as facsimile signatures, used in connection with the execution of this Agreement and electronic signatures, facsimile signatures or signatures transmitted by electronic mail in so-called pdf format shall be legal and binding and shall have the same full force and effect as if a paper original of this Agreement had been delivered and had been signed using a handwritten signature. City and Consultant (i) agree that an electronic signature, whether digital or encrypted, of a party to this Agreement is intended to authenticate this writing and to have the same force and effect as a manual signature, (ii) intend to be bound by the signatures (whether original, faxed or electronic) on any document sent or delivered by facsimile or, electronic mail, or other electronic means, (iii) are aware that the other party will reply on such

signatures, and (iv) hereby waive any defenses to the enforcement of the terms of this Agreement based on the foregoing forms of signature. If this Agreement has been executed by electronic signature, all parties executing this document are expressly consenting under the United States Federal Electronic Signatures in Global and National Commerce Act of 2000 ("E-SIGN") and California Uniform Electronic Transactions Act ("UETA")(Cal. Civ. Code § 1633.1, et seq.), that a signature by fax, email or other electronic means shall constitute an Electronic Signature to an Electronic Record under both E-SIGN and UETA with respect to this specific transaction.

31. Joint Drafting. Each party acknowledges that it has had an adequate opportunity to review each and every provision in this Agreement and to submit the same to counsel and other consultants for review and comment and that the parties jointly drafted this Agreement. No provision of this Agreement or any Assignment shall be construed more strictly against one party than the other party by reason that one or the other party proposed, drafted or modified such provision or any other existing or proposed provision.

32. Public Records Act Disclosure. Consultant has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Consultant, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code section 7920.000 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the California Government Code section 7924.510, and of which Consultant informs City of such trade secret. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

33. Authority to Execute. The persons executing this Agreement on behalf of the parties warrant that they are duly authorized to execute this Agreement.

34. Attorney's Fees. In the event that legal action is necessary to enforce the provisions of this Agreement, or to declare the rights of the parties hereunder, the parties agree that the prevailing party in the legal action shall be entitled to recover attorney's fees and court costs from the opposing party.

35. Section Headings. The Section headings used in this Agreement are for reference purposes only and shall have no binding effect.

36. Entire Agreement. This Agreement contains the entire understanding between City and Consultant. Any prior agreement, promises, negotiations or representations not expressly set forth herein are of no force or effect. Subsequent modifications to this Agreement shall be effective only if in writing and signed by both parties. This Agreement may be signed by the parties hereto in separate counterparts, including both counterparts that are executed on paper and counterparts that are in the form of electronic signatures.

Electronic signatures include facsimile or email electronic signatures. Each executed counterpart shall be deemed an original. All counterparts, taken together, constitute the executed Agreement.

IN WITNESS WHEREOF, the parties have hereunto affixed their names as of the day and year written below.

“City”
City of Gardena

By: _____
Mayor Tash Cerda

Date: _____

“Consultant”
KIMLEY-HORN and ASSOCIATES, INC.

By: _____
Pearse Melvin, Vice President

Date: _____

By: _____
Jason Melchor, Assistant Secretary

Date: _____

ATTEST:

Mina Semenza, City Clerk

APPROVED AS TO FORM:



Carmen Vasquez, City Attorney

Exhibit A

CITY OF GARDENA REQUEST FOR PROPOSALS



Environmental Consulting Services

Terreno Industrial Center

November 7, 2024

Inquiries regarding these projects
should be directed to: Amanda Acuna,
Community Development Manager
aacuna@cityofgardena.org

Deadline: December 6, 2024

Request for Proposal for Environmental Consulting Services

INTRODUCTION

The City of Gardena seeks an Environmental Consultant with education, experience and background in conducting environmental assessments in accordance with the California Environmental Quality Act.

PROJECT APPLICANT

The Project Applicant is Hayes Graham. Project Representative is Michael Ortwein.

PROJECT LOCATION

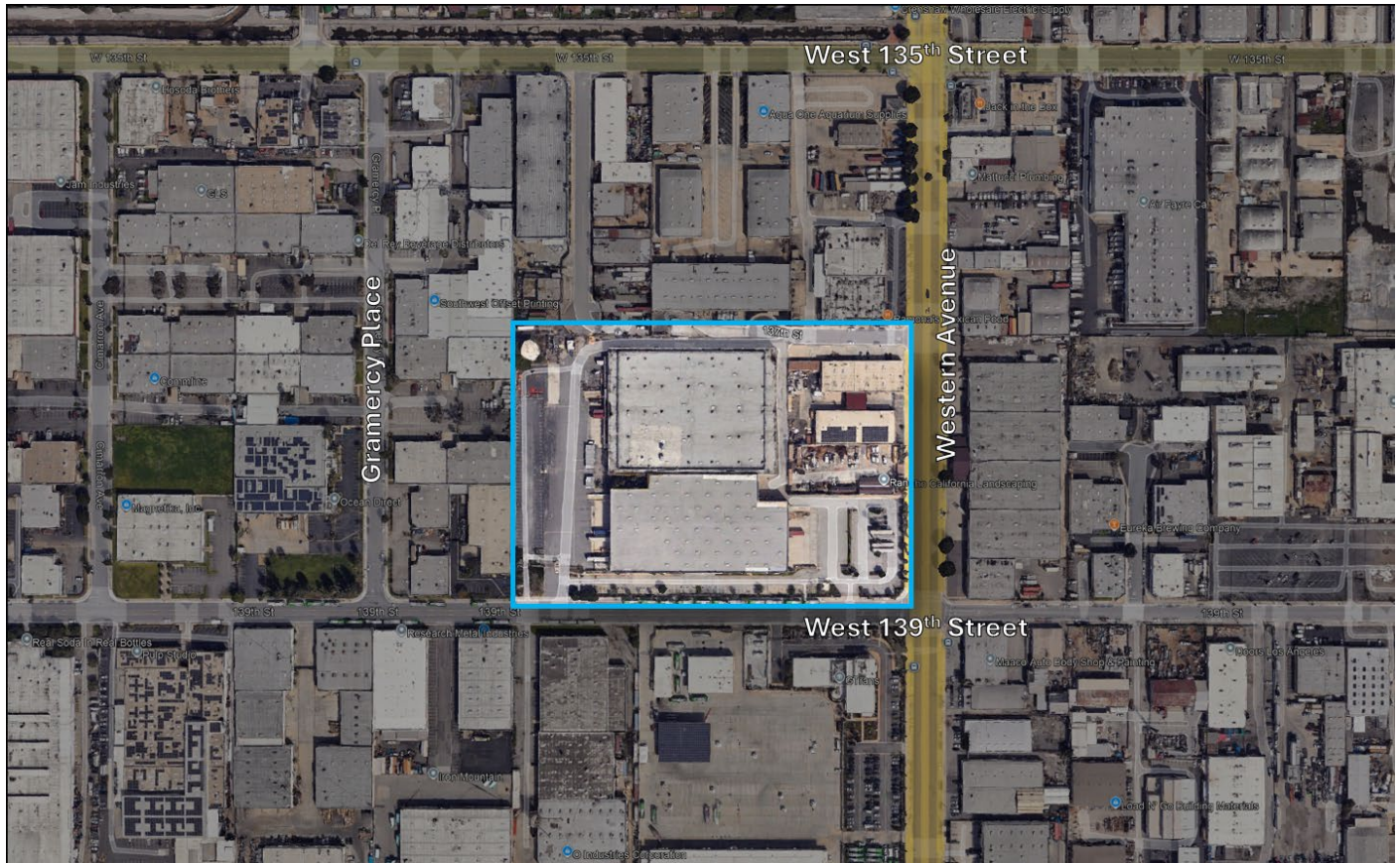
The Project area consists of an L-shaped lot located at 1855 West 139th Street in the City of Gardena, near the corner of Western Avenue and West 139th Street (Figure 1, Project Location). The Project site consists of eight lots that are tied to form a single parcel, totaling approximately 11.1 acres (APN: 4061-025-130). Western Avenue, a north-south traveling street, is identified as an arterial roadway in the Gardena General Plan and is intended to connect traffic from smaller roadways to freeway interchanges and regional roadway corridors. A portion of the western boundary of the Project site abuts Western Avenue; however, there is no access from this street. The southern boundary line of the Project site abuts West 139th Street, a west-east traveling street, and has three driveway approaches that provide access to the site. The northwest corner of the property also connects to the end of a cul-de-sac which leads to Saint Andrews Place, a local street that connects to West 135th Street, a major collector roadway. The northeast corner of the site connects to end of the cul-de-sac off West 137th Street. The current facility does not use either Saint Andrews Place or West 139th Street for vehicular access.

EXISTING USE

The site is located in a commercial and industrial area of the City. The site currently consists of two connected concrete tilt up warehouse buildings with flat roofs and steel-framed windows and doors, originally constructed in 1965 and 2003. Between the two buildings, there is total of 233,634 square feet (-sf) of tenant space, with 35 loading docks to accommodate 53-foot truck trailers. Other structures on-site include a water tank and pump at the northwest corner of the property, wrought-iron fencing along the eastern and southern boundaries of the property, and chain-link fencing along the western and northern ends of the site. There is moderate landscaping provided at the east and south ends of the site, and the remaining area is asphalt parking with concrete at the truck loading docks.

The primary use of the buildings is for warehousing and distribution. The existing facilities have been occupied by the same tenant, Z Galleries, since 1997 and used as their corporate headquarters, administrative offices, manufacturing/assembly and furniture warehousing storage for nationwide distribution.

Figure 1, Project Location



Google Maps Link –

https://www.google.com/maps/place/1855+139th+St,+Gardena,+CA+90249/@33.9062165,118.3135184,973m/data=!3m2!1e3!4b1!4m6!3m5!1s0x80c2b592aea50b8d:0xd39479f493fa900b!8m2!3d33.9062121!4d-118.3109435!16s%2Fg%2F11bw4l_bs9?entry=tту&g_ep=EgoyMDI0MTEwNS4wKXMDSoASAFAQw%3D%3D

City's Interactive Zoning Map -

<https://cityofgardena.maps.arcgis.com/apps/webappviewer/index.html?id=d00dce8305304a68829a39dc9d700dac>

LAND USE AND ZONING DESIGNATION

The Land Use Plan of the Gardena General Plan designates the property as Industrial, which allows for a wide variety of clean and environmentally friendly industries. The property is zoned General Industrial (M-2), which is governed by the same regulations as the Industrial zone (M-1) of the Gardena Municipal Code. The zoning is consistent with the General Plan land use designation.

SURROUNDING USES

The Project is surrounded by M-2 zoning on all sides. Furthermore, the properties to the northeast of the Project have a zoning designation for Housing Overlay 5, an overlay that allows for 31-50 DU/AC. The property to the south of the Project, across West 139th Street, is zoned Official (O) and consists of the City of Gardena's transportation facilities for its bus line.

PROJECT DESCRIPTION

The proposed Project will include the demolition of the existing 233,634-sf of structures and all other site improvements to construct three multi-tenant industrial buildings totaling 224,281 -sf designed to accommodate a range of industrial uses for 15 tenants. The Project will consist of 183,746-sf of manufacturing and warehouse space, 20,248-sf of office space, and 20,257-sf of mezzanine space. The project is designed so each tenant will have its own independent entry and warehouse/manufacturing space with independent loading areas. All loading areas will be screened with concrete walls from 139th Street, and the entire site will consist of 5% landscape areas. The project reflects a reduction of 9,350-sf from the existing facility.

Access improvements include the closing of one of the three existing driveways along West 139th Street and introducing three new driveways: one at the eastern end of the site with access to Western Avenue, and two others located off the cul-de-sacs on Saint Andrews Place and West 137th Street. Off-site improvements involve removing and replacing sidewalks, curbs, and driveways, as well as establishing a street easement for the northeastern portion of the property with the City's Public Works Department to create a 40-foot radius at the cul-de-sac on West 137th Street.

ENTITLEMENTS REQUESTED

In order to allow for the proposed Project, the applicant is requesting approval for the following entitlements:

- Conditional Use Permit – To allow for warehouse use, in accordance with Gardena Municipal Code (GMC) section 18.36.030.O;
- Site Plan Review – the construction of three multi-tenant industrial building totaling 224,281-sf of building and all site improvements, in accordance with GMC section 18.44.010.A; and
- Tentative Parcel Map – for the formal merger of the eight lots that are tied to form the 11.1-acre parcel.

STUDIES

The Applicant will be providing the studies listed below, which will require peer review. All other required studies will be prepared by the selected environmental consultant.

- Phase I Environmental Site Assessment Report
- Phase II Environmental Site Assessment Report
- Geotechnical Report

PROPOSAL REQUIREMENTS

As it is not known whether a Mitigated Negative Declaration or an EIR will be required, the proposal should cover both options. The proposal need not be in any specific format, but should contain the following information.

Consultant Qualifications

The proposal shall include the following information:

1. A list of projects in the State of California for developments that are similar to this project.
2. Names and Qualifications of the primary and alternative project manager as well as the team assigned to the project.
3. References – name and contact information for three public sector clients.
4. List of subcontractors and details of same information described in 1-3 above for each.

Detailed description of the proposed schedule

Detailed breakdown of tasks to be performed, hourly rates and proposed fee for each task. Please specify whether the proposal is a set price, “not to exceed” price, or other.

Please include in the proposal:

1. Kick-off meeting with staff/applicant
2. Preparation of Technical studies. Please include the following within the proposal:
 - VMT Assessment
 - Air Quality/Health Risk Assessment
 - Cultural Resources
 - GHG
 - Energy
 - Noise
3. Preparation of Initial Study
4. Scoping meeting if an EIR is required.
5. Additional technical analysis required.
6. Preparation of draft environmental documents (Environmental Impact Report and all related paperwork).
7. Preparation of tribal notifications under AB 52.
8. Preparation, distribution and filing of required Notices for both an MND and an EIR.
9. Preparation and filing Notices of Determinations (NODs) required for project.
10. Disclosure as to whether the proposer has done work directly or indirectly for the

- project proponent.
11. Hourly rates for services not covered by proposal.
 12. Attendance of virtual weekly standing meetings that will cover at least 50 hours of time.
 13. Attendance at three public hearings and hourly rates for additional hearings if required.
 14. Other items proposed by consultant.

SELECTION CRITERIA

The City will review up to three consultants whose proposal and qualifications are deemed to most closely match the requirements of the RFP. Printed copies of the proposals may be required at this time. The City will negotiate a contract with the consultant who has the combination of background, approach, and capability to undertake this project at this time with compensation that the City determines is fair and reasonable based on the scope of work. The City has a right to reject all proposals if they do not include adequate qualifications for the project.

Staff will provide a recommendation to the City Council which will award the contract at the meeting of December 17, 2024.

REQUIREMENTS FOR AGREEMENT FOR SERVICES

An agreement for services will be utilized. The consultant is required to meet City insurance requirements and obtain a City business license.

Attachments on Drive:

- Project Plan
- Draft consultant agreement

SUBMITTAL INSTRUCTIONS

1. For questions regarding this RFP, submit all inquiries via email to aacuna@cityofgardena.org by the deadline below. The City will not be responsible for or bound by any oral communication or contact that occurs outside the official communication process specified herein, unless confirmed in writing by the City Contract.

2. Method of Submission

Electronic proposals in PDF format shall be submitted directly to Amanda Acuna at the email address below. The Consultant is solely responsible for “on time” submission and receipt of their electronic narrative proposal and cost proposal. The City will respond with an email to confirm receipt. The City will only receive those proposals that were transmitted successfully. The RFP cover page shall be signed in ink, scanned and included as the first/top page of the narrative proposal in the electronic proposal submission.

Submit proposal by email to:

Amanda Acuna, Community Development Manager
aacuna@cityofgarden.org

By submitting a response to this RFP, the prospective consultant waives all rights to protest or seek any legal remedies whatsoever regarding any aspect of this RFP. The City reserves the right to issue written notice to all participating firms of any changes in the proposal submission schedule, should the City determine in its sole and absolute direction that such changes are necessary. Acceptance of any proposal submitted pursuant to this RFP shall not constitute any implied intent to enter into a contract for consulting services. The City reserves the right to reject any and all proposals.

3. Proposals must be received by **4:00 PM (PT) on Friday, December 6, 2024**. Proposals that do not arrive by the specified date and time **WILL NOT BE CONSIDERED**. The City will not be held responsible for proposals mishandled as a result of technical error.
4. Proposals are to be prepared in such a way as to provide a straightforward, concise delineation of capabilities to satisfy the requirements of this RFP.
5. The proposal must be signed by the individual(s) legally authorized to bind the Consultant. Consultants shall complete the cover page of the RFP document, sign in ink, and submit electronically with their narrative/technical proposal.
6. A responsive proposal will include the following completed documents:

COST

The cost proposal and scope of work shall include and specify the firm's labor, indirect costs, and any subconsultant costs, including a list with every team member's title and billable rates. Payments will be made at the Consultant's established billable rates for hours and direct expenses. Time must be billed in no greater than 15 minute increments. Billable rates shall not include mark-ups on reimbursable items; no additional payment will be made for those items. The City does not reimburse for mileage, use of computer equipment, copies or phone calls. The proposal shall identify a line item for each task listed above that Consultant wishes to bid on.

CONTRACT

A copy of the City's standard professional services agreement is provided as an attachment. The Consultant should provide a statement that consultant is agreeable to execute the enclosed Agreement or indicate areas that the Consultant wishes to be modified. The Consultant will be required to obtain a City of Gardena business license, and to provide proof of insurance as noted in the agreement.

COVER LETTER

December 6, 2024

Ms. Amanda Acuna
Community Development Manager
City of Gardena
1700 West 162nd Street
Gardena, CA 90247

» 1100 W Town & Country Road
Suite 700
Orange, CA
92868
Tel: 714.939.1030

Exhibit B**RE: Proposal for Environmental Consulting Services for the Terreno Industrial Center**

Dear Ms. Acuna and Members of the Selection Committee:



The City of Gardena (City) is looking for a qualified consultant who offers local knowledge, hands-on experience, and a depth of resources necessary to provide environmental services for the Terreno Industrial Center project. **Kimley-Horn is that consultant.** We have substantial experience assisting the City as well as many other local municipalities with all aspects of environmental review, California Environmental Quality Act (CEQA) requirements, technical studies, planning and design, and project implementation. We are confident our team can serve you for the following reasons:



Established, Successful Relationship with the City. The Kimley-Horn team has partnered with the City on various projects since 2018, including currently partnering with the City on the Normandie Crossing Specific Plan Project, the 14600 South Western Avenue Sustainable Communities Project Exemption, and the 1450 Artesia Boulevard Specific Plan Project. We have collaborated with the City and its stakeholders and built a solid working relationship with City staff. We know your processes and preferred approaches/methodologies—there will be no learning curve and we will hit the ground running. Kimley-Horn has experienced firsthand the City's recent growth, development, and flourishing and looks forward to the opportunity to continue providing support to the City as this growth continues.



Local Knowledge and Experience. Kimley-Horn has successfully delivered 11 projects for the City over the past six years and are currently working on three more, for a total of 14 projects. As a result, the City and project will benefit from our team's local knowledge and experience. We have assembled a strategic team of environmental planners, scientists, and engineers who have already worked together to successfully deliver many projects for the City and for other Southern California public agencies. This brings local and regional experience with common issues and resources, and how to manage them in project delivery. We also bring extensive and up-to-date knowledge of frequent challenges and solutions for project delivery.



Emphasis on Quality. Since our founding, Kimley-Horn has been deeply committed to delivering quality in every task, product, and service we provide. Understanding the critical role of quality control, we developed a comprehensive quality control/quality assurance (QC/QA) manual that all project and task managers are required to know and follow. Our goal is to make certain that our procedures enable us to consistently deliver high-quality services that meet and exceed our clients' needs. The City staff can personally attest to our sustained delivery of exemplary products and services across the last 14 projects, often meeting very aggressive schedules without any sacrifice to quality. The Kimley-Horn team is fully prepared to continue delivering quality.

Kimley-Horn's team will be led by project manager, **James Thomas, CEP-IT**, with technical oversight provided by principal-in-charge **Rita Garcia**. Should you have any questions about this submittal, please do not hesitate to contact James at 619.798.5658, james.thomas@kimley-horn.com, or at the address listed above.

Sincerely,

KIMLEY-HORN AND ASSOCIATES, INC.


James Thomas, CEP-IT
Project Manager
**Jason Melchor is authorized to bind Kimley-Horn and execute agreements on behalf of the firm.*


Jason Melchor, PE*
Associate



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CONSULTANT QUALIFICATIONS

Kimley-Horn is a full-service environmental, planning, and engineering consulting firm providing services to public agencies nationwide. Since our founding in 1967, Kimley-Horn has grown from a small group of traffic engineers and transportation planners to a firm of more than 8,200 employees with 134 offices across the US. Our 13 California offices, including local offices in Orange, Los Angeles, and Riverside have more than 800 planners, designers, engineers, and technicians—affording us the depth of resources necessary to staff and execute this assignment. We offer clients the local knowledge and responsiveness of a small organization, backed by the extensive resources only a national firm can offer.

Our staff is experienced in the preparation and processing of all types of environmental documents under CEQA and the National Environmental Policy Act (NEPA) and has extensive knowledge of environmental document requirements. Our environmental professionals not only have years of experience in developing CEQA documents that support specific plans, general plan elements, transportation, site development, and public works projects, but also receive regular training on changes in CEQA, NEPA, and applicable case law affecting the interpretation of current statutes. We have a tremendous amount of experience writing CEQA/NEPA documents and providing regulatory compliance assistance.

Combining national experience with a local sensibility, Kimley-Horn's professionals provide comprehensive solutions to the planning, analysis, and design of public and private spaces. Our team draws upon years of experience with private development and public agencies to develop user-friendly documents—creating project designs that minimize impacts to the natural environment and community. On all our projects, we work extensively with our internal partners, agency staff, and clients to create the appropriate technical approach for the document and scope of related technical studies.

Project Experience

City of Gardena

Kimley-Horn has been successfully partnering with the City for many years and is currently the go-to planning and environmental consultant to the City Planning Department to prepare and peer review Technical Studies, Specific Plans, and CEQA environmental documents, including Environmental Impact Reports (EIRs), Initial Studies (IS)/Mitigated Negative Declaration (MNDs), addenda, Categorical Exemptions (CEs), Sustainable Communities Environmental Assessments (SCEAs), and Sustainable Communities Project Exemptions (SCPEs).

Gardena Transit Oriented Development (TOD) Specific Plan and EIR

The Kimley-Horn team prepared an IS and EIR and peer reviewed applicant-provided technical studies, provided in-house preparation of energy impacts analysis, notices, and participated in public hearings. This project included a high-density residential development within the 1.33-acre Gardena TOD Specific Plan area. The project would replace the existing auto parts warehouse with an eight-story residential building with up to 265 dwelling units at a density of 200 du/acre. The proposed building would have a maximum height of 90 feet, including 5.5 levels of residential development over 2.5 levels of parking. The final EIR has been certified and the project approved in May 2021.

Normandie Crossing Specific Plan and EIR

This project proposes a Specific Plan for a multi-family residential development on a 5.3-acre property occupied by approximately 115,424 square feet (SF) of industrial/food plant uses. Two at-grade railroad crossings are near/adjacent to the project site requiring significant strategizing and coordination with California Public Utilities Commission (CPUC) and Union Pacific Railroad (UPRR). The project proposes to remove all existing onsite structures and construct up to 328 apartment units in a single building and up to 75 townhomes in nine buildings. Key environmental resource areas studied include site access, potential transportation-related hazards associated with railroad crossing, land use, and hazards and hazardous materials. The project is expected to go to hearings in 2024.

1450 Artesia Boulevard Specific Plan

The project proposes to redevelop an existing blighted site with a mixed-use development with a total building area of 268,000 SF and an approximate height of 75 feet, including a self-storage use (three levels totaling 186,000 gross SF with 1,480 storage units), an industrial warehouse use (one level totaling 72,000 gross SF with ten loading docks), and an office/retail use (a mezzanine totaling 10,000 gross SF). The project's proposed 72,000 gross SF of warehouse use includes 10,000 gross SF of potential future floor area to account for the potential future acquisition of a 0.23-acre parcel currently occupied by a single residential dwelling unit. Additionally, proposed associated facilities and improvements include perimeter fencing, onsite and perimeter landscaping, lighting, exterior sidewalks, and pavement for on-site parking.

spaces. Under the Specific Plan, the parking lot area would be used periodically for City-sponsored outdoor events outside of the project's warehouse/industrial component operating hours.

Other City of Gardena Projects

In addition to the above representative projects, Kimley-Horn has prepared CEQA analyses and technical studies for 11 other projects in the City:

- | | |
|-------------------------------|--|
| 1. 14600 Western Avenue SCEA | 7. Rosecrans Place Phase II CE |
| 2. 13126 Western Avenue SCPE | 8. Gardner Marine Avenue Project CE |
| 3. 2545 Marine Avenue CE | 9. Melia Avenue/178th Street Townhome Project IS/MND |
| 4. Western SRO Apartments, CE | 10. Normandie Courtyards Project CE |
| 5. Normandie Place CE | 11. KB Home Stonefield Project IS/MND |
| 6. Rosecrans Place IS/MND | |

Additional Industrial Project CEQA Experience

Kimley-Horn has extensive experience preparing CEQA documents for industrial projects. We understand the unique nuances of industrial projects, particularly concerning variations in the type of industrial use (affecting traffic and greenhouse gas (GHG) assumptions); air quality and GHG impacts associated with industrial truck traffic; and health risks associated with diesel particulate emissions. Regarding Assembly Bill (AB) 98, we are also at the forefront of navigating the requirements on new development or expansions of logistics uses, exceptions, and the new design and build standards. We are also very familiar with addressing public review comment letters from environmental and union groups (e.g., the Sierra Club, CARE, LIUNA/Safer, Western Carpenters, and Golden State Environmental Justice Alliance). The following is a small sample of recent CEQA documents for industrial projects.

City of Rialto, Olive Avenue Development Project EIR, Rialto, CA

This project proposes to develop an existing vacant property with two industrial warehouse buildings with approximately 10,000 SF of office/mezzanine space, 866 SF for exterior building sprinkler fire pumps, and 668,524 SF of warehouse space for a total of 679,390 SF on approximately 31.08 net acres. The project proposes to split the existing property from one large lot into two lots to allow for each of the two proposed buildings to have their own legal parcel. The buildings were architecturally designed to allow for multiple units in various increments based on tenant demand.

City of Rialto, Locust Gateway Development Project EIR, Rialto, CA

The project site is undeveloped, except for remnants of a World War II-era bunker and rail spurs. Project implementation would include the removal of existing vegetation and bunker remnants to allow for construction of a 666,265-SF warehouse, including 10,000 SF of ancillary office space, 373 vehicle parking spaces, 630 trailer parking spaces, and a fence-secured dock area with 82 dock doors. The project proposes three new driveways on Lowell Street, one driveway on Locust Avenue, and two emergency vehicle access driveways on Lake Padden Lane. The project would be constructed using concrete tilt-up panels with architectural treatments for visual relief along the building facades. Views of the warehouse would be shielded by a 14-foot-high decorative screen wall and an 8-foot-high concrete masonry unit (CMU) retaining wall.

City of Ontario, Ontario Ranch Business Park Specific Plan Amendment EIR, Ontario, CA

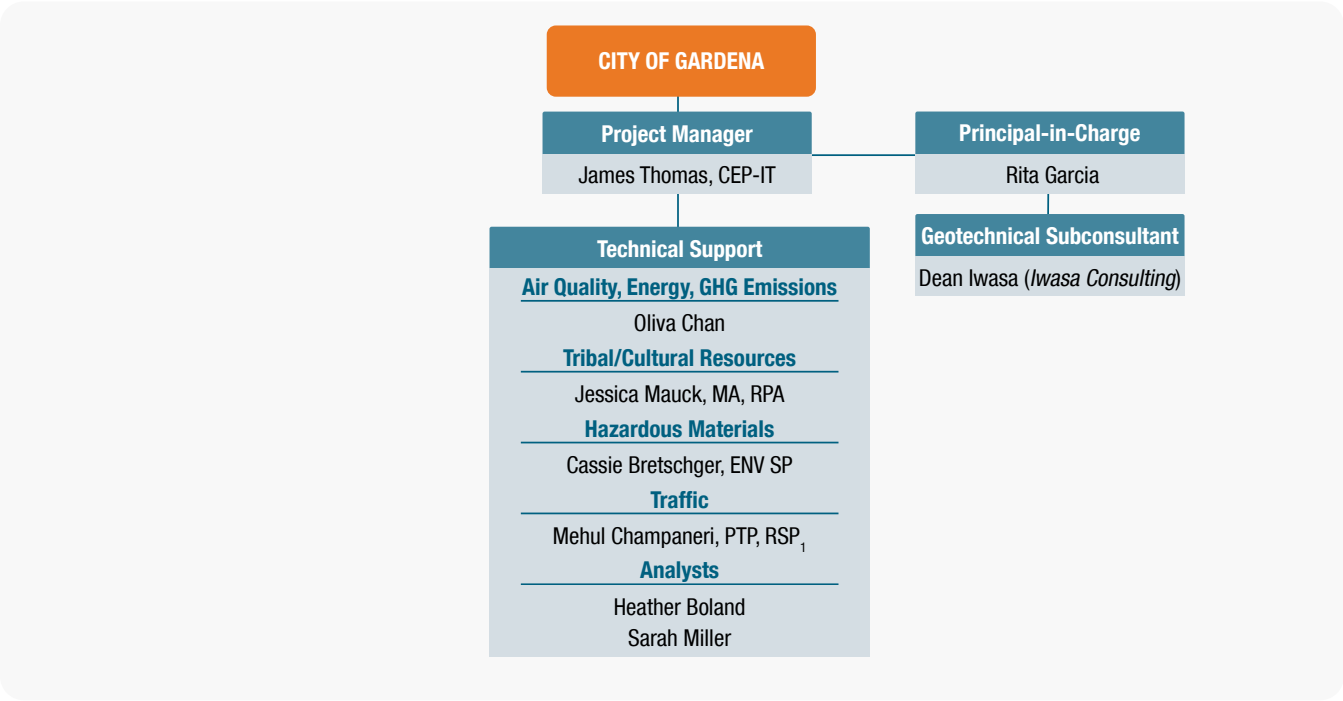
The Ontario Ranch Business Park Specific Plan Amendment (SPA) project is made up of eight parcels totaling 71.7 acres. The project includes an application for a SPA to change the zoning from SP-AG to Industrial General. The SPA would create two new Planning Areas (PAs)—PA 3 and PA 4—which would accommodate various industrial-serving commercial, low-intensity office, technology, light manufacturing, and warehouse/distribution uses. Under the conceptual plan, PA 3 is proposed to be developed with three buildings totaling 211,790 SF and PA 4 is proposed to be developed with three buildings totaling 1,310,450 SF.



Proposed Team

The Kimley-Horn team will be led by project manager James Thomas, CEP-IT and principal-in-charge Rita Garcia. Rita will also serve as alternate project manager in the unlikely event James becomes unavailable. We have assembled a strong team of experienced environmental planners, scientists, and technicians for this project as outlined on the organizational chart below.

Organizational Chart



Resumes

Qualifications of our proposed team are provided in their resumes below.



James Thomas, CEP-IT

Project Manager

Professional Credentials

- Bachelors, Environmental Studies, California State University, San Marcos
- Certified Environmental Professional in Training #47132219

James' experience includes infill developments for public and private clients—primarily residential and mixed-use developments as well as infrastructure projects. James currently works on the on-call environmental team for two other cities in Los Angeles County, so he is experienced with analyzing projects on behalf of other local cities. James previously worked in the planning department of a nearby City. His primary focus is preparing CEQA documents, including CEs, MNDs, EIRs, and SCEAs.

RELEVANT EXPERIENCE

- **City of Gardena, Transit-Oriented Development (TOD) Specific Plan EIR, Gardena, CA** – Task Manager
- **City of Gardena, 1450 Artesia Boulevard Specific Plan Project, Gardena, CA** – Project Manager
- **City of Gardena, Normandie Crossing Specific Plan Project, Gardena, CA** – Task Manager
- **City of Gardena, Rosecrans Place IS/MND, Gardena, CA** – Analyst
- **City of Gardena, Melia Avenue/178th Street Townhome Project, Gardena, CA** – Analyst
- **City of Orange, 6th Cycle Housing Element Update, Orange, CA** – Project Manager
- **City of Pico Rivera, 6th Cycle Housing Element Update, Del Mar, CA** – Analyst
- **City of Del Mar, 6th Cycle Housing Element Update, Del Mar, CA** – Analyst
- **City of El Segundo, Project Ollie Data Center, El Segundo, CA** – Task Manager
- **Burlington Northern Santa Fe Railway (BNSF), Baby Barstow IMF Expansion, Barstow, CA** – Task Manager
- **BNSF, Barstow International Gateway Project, Barstow, CA** – Task Manager
- **BNSF, Ono Lead Track Extension Project, San Bernardino, CA** – Analyst
- **City of San Bernardino, 1300 Highland Avenue Self-Storage Project, San Bernardino, CA** – Analyst
- **City of Palm Springs, 410 West Rafael Drive Self-Storage Project, Palm Springs, CA** – Analyst
- **Confidential Client, Airport Expansion Project** – Task Manager
- **Trojan Storage, Calabasas Self-Storage IS/MND, unincorporated Los Angeles County, CA** – Task Manager



Rita Garcia

Principal-in-Charge

Professional Credentials

- Bachelor of Science, Urban and Regional Planning, California State Polytechnic University, Pomona
- National Association of Environmental Planners (AEP), Member

With more than 35 years of experience, Rita has provided environmental and planning consulting services to a broad range of public- and private-sector clients. She has specialized in managing and contributing to CEQA and NEPA compliance documentation and regulatory permitting, including various general plan updates, housing element updates, large-scale multi-component specific plans, facility/infrastructure projects, and in-fill developments, including transit-oriented. She has been involved with varied development and redevelopment projects in sensitive environments with substantial public involvement and controversy. Rita has extensive experience managing environmental analyses for complex programmatic/policy studies, as well as project-level studies. Having served in various capacities as applicant, city staff, and consultant, she contributes unique perspectives and approaches to navigating challenging planning and regulatory environments.

RELEVANT EXPERIENCE

- **City of Gardena, 1610 West Artesia Boulevard SCEA, Gardena, CA** – Project Manager
- **City of Gardena, 14600 South Western Avenue SCPE, Gardena, CA** – Project Manager
- **City of Gardena, Gardena Transit Oriented Development Specific Plan EIR, Gardena, CA** – Project Manager
- **City of Gardena, Normandie Crossing SP EIR, Gardena, CA** – Project Manager
- **City of Gardena, 1450 West Artesia Boulevard SP and Technical Studies, Gardena, CA** – Project Manager
- **City of Gardena, Gardner Marine Avenue Mixed-Use IS/MND Project, Gardena, CA** – Project Manager
- **City of Gardena, Rosecrans Place Project Revised Site Plan IS/MND, Gardena, CA** – Project Manager
- **City of Gardena, Rosecrans Place Phase II Project CEQA Memo and CE, Gardena, CA** – Project Manager
- **City of Malibu, Civic Center Wastewater Treatment Facility Modified Phase 2 Project Addendum EIR, Malibu, CA** - Project Manager
- **City of El Segundo, Senate Bill (SB) 743/VMT Implementation Guidelines, TREDLite Tool, and Notice of Exemption/CEQA Compliance Memorandum, El Segundo, CA** – Project Manager
- **City of El Segundo, Chargers Headquarters and Training Facility Addendum EIR, El Segundo, CA** – Project Manager
- **Serverfarm, 444 Nash Street Data Center Project IS/MND, El Segundo, CA** – Project Manager
- **City of Agoura Hills, Agoura Village Specific Plan Update Project Recirculated IS/MND, Agoura Hills, CA** – Project Manager
- **City of Agoura Hills, Kanan Road/Agoura Road Ultimate Intersection Improvement Project IS/MND, Agoura Hills, CA** – Project Manager
- **BNSF Railway, Barstow International Gateway (“BIG”) Project Administrative EIR, Barstow and County of San Bernardino, CA** – EIR Project Manager
- **City of Hawthorne, 5151 West El Segundo Boulevard Hotel Project CE & Technical Studies, Hawthorne, CA** – Project Manager
- **6th Cycle Housing Element Update Notices of Exemption/IS/MNDs/EIRs, CA** – Project Manager
 - City of Costa Mesa
 - City of Calimesa
 - City of Chino
 - City of Del Mar
 - City of Encinitas
 - City of Huntington Beach
 - City of Newport Beach
 - City of Orange
 - City of Pico Rivera
 - City of Villa Park
 - City of Watsonville



Rita Garcia

(Cont.)

- **4th and 5th Cycle Housing Element Update Notices of Exemption/IS/MNDs/EIRs, CA – Project Manager***

- | | |
|---|---|
| <ul style="list-style-type: none">○ City of Anaheim○ City of Fontana○ City of Fullerton○ City of Gilroy○ City of Indio○ City of Los Alamitos○ City of Montclair | <ul style="list-style-type: none">○ City of Orange○ City of Palmdale○ City of Pico Rivera○ City of Riverside○ City of Placentia○ City of Stanton |
|---|---|

*Prior to joining Kimley-Horn



Olivia Chan

Air Quality, Greenhouse Gas Emissions, Noise

Professional Credentials

- Master, Urban and Regional Planning, University of California, Irvine
- Bachelor of Arts, Environmental Design, University of California, Irvine

Olivia specializes in air quality, GHG emissions, energy, and noise. With nearly two decades of experience, she brings an in-depth knowledge to clients through her work on a variety of complex projects that rely on her proficiency with various state and federally approved models, including the California Emissions Estimator Model (CalEEMod), the Federal Highway Administration (FHWA) Traffic Noise Model (TNM) and Roadway Construction Noise Model, and the AERMOD modeling system. Olivia also has experience in research, preparation, and analysis for a variety of environmental planning projects consistent with CEQA and NEPA guidelines.

RELEVANT EXPERIENCE

- **City of Ontario, Euclid Mixed-Use Specific Plan, Ontario, CA** – Technical Lead
- **City of Carson, The Districts Specific Plan Project, Carson, CA** – Technical Analyst*
- **Hillwood Investment Properties, Hillwood Fontana Industrial Project CEQA/Entitlements, Fontana, CA** – Technical Lead
- **Berk Consulting, City of Seattle Comprehensive Plan Update Environmental Impact Statement, Seattle, WA** – Technical Lead
- **Berk Consulting, City of Burien Comprehensive Plan Update Environmental Impact Statement, Burien, WA** – Technical Lead
- **Kimco Realty Corporation, Whittwood Entitlement, Whittier, CA** – Technical Lead
- **Crown Enterprises, Inc., Santa Ana Logistics Facility, Bloomington, CA** – Technical Lead
- **Pacific Development Group (PDG), PDG Lake Elsinore Entitlements, Lake Elsinore, CA** – Technical Lead
- **DLA Piper, LLP, 7022 Sunset MND, Los Angeles, CA** – Technical Lead
- **TerraGen Solar, Desert Breeze, Lockhart, CA** – Technical Lead
- **Los Angeles County Public Works, Rancho Los Amigos South Campus Project EIR, Los Angeles County, CA** – Technical Analyst*
- **City of Inglewood, Inglewood Basketball and Entertainment (IBEC) Project, Inglewood, CA** – Technical Analyst*
- **City of Moreno Valley, World Logistics Center, Moreno Valley, CA** – Technical Lead*

*Prior to joining Kimley-Horn



Jessica Mauck, MA, RPA

Tribal/Cultural Resources

Professional Credentials

- Master of Arts, Historical Archaeology, University of Leicester, England
- Bachelor of Arts, Anthropology, University of California, Los Angeles
- Register of Professional Archaeologists #37243944

Jessica has over 15 years of experience in archaeology and historic preservation, and meets SOI Professional Qualifications for Archaeology, History, and Architectural History. Her background includes long-term contracting for Federal land management agencies (USFS, NPS, DoD, BLM, etc.), overseeing Cultural Resources Management programming within Tribal government, and serving on several historic preservation advisory groups for State and Federal agencies. She has extensive experience conducting all phases of fieldwork, analysis, and reporting under applicable state and federal law, such as the National Historic Preservation Act (NHPA), NEPA, and CEQA. She also has many years of experience managing process for inadvertent discoveries of human remains and the inventory/repatriation of existing archaeological collections subject to State and Federal law, such as the Native American Graves Protection and Repatriation Act (NAGPRA) and California Health & Safety Code (Section 7050.5).

RELEVANT EXPERIENCE

- **1610 Artesia Boulevard Project, Cultural Resources Assessment (Archaeology), Gardena, CA** – Principal Investigator
- **Lowes Norwalk Relocation Project, Cultural Resources Assessment (Archaeology), Norwalk, CA** – Principal Investigator
- **Park 55 Project, Cultural Resources Assessment (Archaeology and Historic Built Environment), Santa Ana, CA** – Principal Investigator/Architectural Historian
- **San Juan Plaza Project, Cultural Resources Assessment (Archaeology and Historic Built Environment), EPA/San Juan Capistrano, CA** – Principal Investigator/ Architectural Historian
- **Avenida Cordoba/Via Avila Storm Drain Improvements Project, Historic Property Inventory (Archaeology and Historic Built Environment), EPA/San Clemente, CA** – Principal Investigator/Architectural Historian
- **Recycled Water Improvement Project, Historic Property Inventory (Archaeology and Historic Built Environment), EPA/San Clemente, CA** – Principal Investigator/Architectural Historian
- **Sea Cliff Boutique Hotel and Restaurant, Design Review and Memorandum for Compliance with CEQA Exemption and Secretary of Interior (SOI) Treatment of Historic Properties, San Clemente, CA** – Senior Architectural Historian
- **956 Seward Project, Archaeological and Paleontological Resources Assessments (Archaeology and Paleontology), Los Angeles, CA** – Principal Investigator
- **Burbank Serverfarm Project, Historical Resources Inventory and Evaluation Report (Historic Built Environment), Burbank, CA** – Senior Architectural Historian
- **450 North Roxbury Drive Project, Archaeological Resources Assessment (Archaeology), Beverly Hills, CA** – Principal Investigator
- **2245 West Valley Boulevard Project, Cultural Resources Assessment (Historic Built Environment), Colton, CA** – Architectural Historian
- **Linwood Rose Senior Housing Project, Historic Properties Inventory (Archaeology and Historic Built Environment), Moreno Valley, CA** – Principal Investigator/Architectural Historian
- **Merwin Property Project, Cultural Resources Inventory and Evaluation (Archaeology and Historic Built Environment), Moreno Valley, CA** – Senior Cultural Resources Manager/Architectural Historian
- **Banning Commerce Center Project, Paleontological Resources Assessment, Banning, CA** – Principal Investigator
- **Lowes Parking Lot Project, Cultural and Paleontological Resources Assessments (Archaeology and Historic Built Environment), Perris, CA** – Principal Investigator/Architectural Historian
- **Pala Indian Reservation, Comprehensive Land Use Plan, San Diego County, CA** – Tribal Community Outreach Lead



Cassie Bretschger, ENV SP

Hazardous Materials

Cassie has more than 10 years of experience providing environmental services for land use development involving acquisition, forward planning and remedial engineering. She has managed efforts in a wide range of disciplines including regulatory compliance and inspections, due diligence, Phase I and II Environmental Site Assessments (ESAs), policy planning, entitlement strategy, processing and implementation of Master Plan Developments including Specific Plans, Community Plans and Transit-Oriented Development (TOD) Plans, and public outreach. Oversight on long term remediation and mining sites at local, state, and federal levels for aerospace, rail, retail service stations, and other industrial facilities. Additionally, she has coordinated with multiple cities for land redevelopment with ongoing environmental cases while processing or implementing entitlements. Cassie utilizes her technical background within soil science and remedial engineering to implement policy documentation and outreach, in addition to geographic information systems (GIS) mapping, technical writing and project management.

Professional Credentials

- Master of Science, Geographic Information Systems and Environmental Science, University of Arizona
- Bachelor of Science, Environmental Science (focus in Soil Science), University of Arizona
- Envision Sustainability Professional #40071
- Urban Land Institute – Orange County/Inland Empire Chapter, Young Leaders Group Executive Committee
- OSHA 40-Hour Hazardous Waste Health and Safety Training, 29 CFR 1910.120, 2015
- OSHA 8-Hour Refresher Safety Training, 29 CFR 1910.120 and CCR Title 8, Section 5192

RELEVANT EXPERIENCE

Compliance, Due Diligence, and Hazardous Materials

- **Class I Railroad**
 - ↳ **Due Diligence Phase I/II ESA Investigations of Multiple Properties (>100), San Bernardino and Barstow, CA – Project Manager***
 - ↳ **Former Vehicle Maintenance Facility DTSC Restrictive Covenant Compliance, Vernon, CA – Analyst***
 - ↳ **Low Threat Closure Compliance (RWQCB/ ADEQ), Barstow, CA and Winslow, AZ – Deputy Project Manager***
 - ↳ **Long-term Remediation Oversight, Needles, National City, Vernon, Bakersfield, CA – Deputy Project Manager***
 - ↳ **Specific Plan Development, CA – Analyst**
 - ↳ **Hazards and Hazardous Materials Reviewer, Barstow, CA – Analyst**
- **Confidential Private Client, Environmental Due Diligence for 6 Community Solar and BESS Projects, San Bernardino County, CA – Deputy Project Manager**
- **Confidential Private Client, Phase I ESAs for 7 Community Solar and BESS Projects, San Bernardino County, CA – Project Manager**
- **City of Burbank, San Fernando Bikeway Project, Environmental Assessment, Burbank, CA – Analyst**
- **CalCompact Landfill Redevelopment, Carson, CA – Analyst***
- **HomeFed Village III Master, LLC (SD-RWQCB), Soil Vapor Mapping and Assessments, Chula Vista, CA – Analyst***
- **Chevron Site Cleanup Portfolio (RWQCB/ LEA), multiple sites throughout California – Deputy Project Manager***
- **Northrup Grumman, Former TRW Facility Remediation, San Clemente, CA – Deputy Project Manager***

Master Plans/Specific Plans/Design Guidelines

- **San Bernardino County Airports, Development User Guide, San Bernardino County, CA – Project Manager**
- **City of Artesia, Artesia Boulevard Corridor Specific Plan Amendment, Artesia, CA – Analyst**

*Prior to joining Kimley-Horn



Mehul Champaneri, PTP, RSP,

Traffic

Professional Credentials

- Master of Science, Civil Engineering, University of Southern California
- Bachelor of Science, Civil Engineering, Gujarat University
- Professional Transportation Planner #842
- Roadway Safety Professional 1 #1195

Mehul has more than 19 years of experience in transportation planning and traffic engineering, including, regional planning studies, traffic operations analysis for numerous roadway and transit improvement projects. Mehul's primary responsibilities include calibrating and analyzing traffic demand models, VMT analysis, and the development of thresholds, methods, and tools for SB 743 compliance. He has played a key role in completing multiple complex VMT analyses for agencies throughout California and developed spreadsheet and web based VMT assessment tools. He has also taken a lead role in the development, enhancement, and validation of regional and sub-regional travel demand models across the state including Southern California Association of Governments (SCAG), Riverside County Transportation Model (RivCOM), San Bernardino Transportation Analysis Model (SBTAM), Orange County Transportation Analysis Model (OCTAM), City of Burbank, LA Metro, City of Glendale, City of Pasadena, Fresno Council of Governments (COG), Kern County, Association of Monterey Bay Area Governments (AMBAG), Santa Barbara County Association of Governments (SBCAG), City/County Association of Governments of San Mateo County-Santa Clara Valley Transportation Authority (CCAG-VTA), San Joaquin Council of Governments (SJCOC), Contra Costa Transportation Authority (CCTA), and Sacramento Area Council of Governments (SACOG).

RELEVANT EXPERIENCE

- **County of Riverside, VMT Analysis and SB 743 Implementation, Riverside County, CA** – Modeling Lead
- **City of Hawthorne, VMT Analysis and SB 743 Implementation, Agoura Hills, CA** – Modeling Lead
- **City of Agoura Hills, VMT Analysis and SB 743 Implementation, Agoura Hills, CA** – Modeling Lead
- **City of Westlake Village, VMT Analysis and SB 743 Implementation, Agoura Hills, CA** – Modeling Lead
- **City of Palmdale VMT Mitigation Bank/Program, Palmdale, CA** – Modeling Lead
- **City of Pasadena VMT Mitigation Calculator Tool, Pasadena, CA** – Modeling Lead
- **City of Marina, VMT Analysis and SB 743 Implementation, Marina, CA** – Modeling Lead
- **City of Hollister, VMT Analysis and SB 743 Implementation, Hollister, CA** – Modeling Lead
- **County of Santa Cruz, SB 743 Implementation Plan, Santa Cruz County, CA** – Project Planner
- **City of Glendale, La Crescenta Road Rehabilitation, Glendale, CA** – Modeling Lead
- **City of Menifee, I-215/Garban Road Interchange Feasibility Study, Menifee, CA** – Project Planner
- **City of Watsonville, Downtown Specific Plan Update, Watsonville, CA** – Project Manager
- **City of Monterey, VMT Analysis and SB 743 Implementation, Monterey, CA** – Modeling Lead
- **City of Capitola, VMT Analysis and SB 743 Implementation, Capitola, CA** – Modeling Lead
- **Betabel, Commercial Traffic Impact Analysis (TIA), San Benito County, CA** – Project Manager
- **C/CAG, TDM On-Call, San Mateo County, CA** – Project Manager
- **County of Ventura, Hueneme Road Widening Project, Ventura, CA** – Traffic Lead
- **Fresno COG, Activity-Based Model Update and On-Call Modeling Support, Fresno, CA** – Modeling Lead



Heather Boland

Analyst

Professional Credentials

- Bachelor of Science, Urban Ecology, University of Utah
- Minor in Architectural Studies, University of Utah
- American Planning Association (APA), Member

Heather has land and environmental planning experience preparing specific plans, planned unit developments, master plans, and project-level and programmatic CEQA documents, including exemptions, MNDs, and EIRs. Heather prepares technical studies including Phase I ESA's, Land Evaluation and Site Assessment (LESA) and is proficient in GIS for data analysis and mapping. Heather has worked on a range of commercial, industrial, residential, and infrastructure projects and uses her background in land and environmental planning to provide support for a range of planning efforts supporting both public and private clients.

RELEVANT EXPERIENCE

- **BNSF, City of Barstow General Plan Update and Barstow International Gateway (BIG) Specific Plan, Barstow, CA** – Environmental Planning and GIS Analyst
- **CanDo LLC, The Greens Indio Commercial Project IS/MND, Coachella, CA** – Environmental Planning Analyst
- **City of El Monte, Flame Broiler Drive-Through Restaurant CE, El Monte, CA** – Planning Analyst
- **City of Gardena, Normandie Crossing Specific Plan Project EIR, Gardena, CA** – Planning Analyst
- **City of Holladay, Accessory Dwelling Unit Program and Development Code Amendment, Holladay, UT** – Planning Analyst*
- **City of Holladay, Bicycle Master Plan Update, Holladay, UT** – GIS Analyst*
- **City of Indian Wells, Indian Wells Tennis Garden Parking Expansion Conditional Use Permit, Zoning Text Amendment, and IS/MND, Indian Wells, CA** – On-Call Planning Analyst*
- **City of Palm Springs, 575 North Palm Canyon Project IS/MND, Palm Springs, CA** – On-Call Planning Analyst*
- **City of San Gabriel, Via Del Mar Mixed Use Project CE, San Gabriel, CA** – Planning Analyst
- **City of San Gabriel, 905-909 Charlotte Avenue Multi-Family Residential Project CE, San Gabriel, CA** – Planning Analyst
- **City of Villa Park, 6th Cycle Housing Element Update IS/MND, Villa Park, CA** – Environmental Planning Analyst
- **Global Investment and Development, Encanto Planned Unit Development, Coachella, CA** – Planning Analyst*
- **Macy's, Broadway Plaza Expansion Environmental Permitting, Walnut Creek, CA** – Planning Analyst

*Prior to joining Kimley-Horn



Sarah Miller

Analyst

Sarah is an environmental planning analyst and has assisted in the preparation of CEs, IS/MNDs, and EIRs for private and public sector clients under CEQA. In addition to her work as an environmental planning analyst, Sarah also has experience preparing technical studies including Air Quality Assessments, Energy Assessments, GHG Emissions Assessments, Acoustical Assessments, and Phase I ESAs.

Professional Credentials

- Master of Science, Environmental Science and Management, California Polytechnic State University, San Luis Obispo
- Bachelor of Science, Environmental Management and Protection, California Polytechnic State University, San Luis Obispo
- California Association of Environmental Professionals

RELEVANT EXPERIENCE

- **BNSF Railway, City of Barstow General Plan Update and Barstow International Gateway (BIG) Specific Plan, Barstow, CA** – Environmental Planning Analyst
- **CanDo LLC, The Greens Indio IS/MND, Indio, CA** – Environmental Planning Analyst
- **City of El Monte, Flame Broiler Drive-Thru Restaurant CE, El Monte, CA** – Air Quality and Noise Analyst
- **City of Gardena, 1450 West Artesia Specific Plan EIR, Gardena, CA** – Task Manager
- **City of Gardena, Normandie Crossing Specific Plan Project EIR, Gardena, CA** – Environmental Planning Analyst
- **City of Hawthorne, 5151 West El Segundo Boulevard Hotel Project CatEx, Hawthorne, CA** – Environmental Planning Analyst and Air Quality, GHG, Energy, and Noise Analyst
- **City of Newport Beach, General Plan Housing Implementation Project Program EIR, Newport Beach, CA** – Environmental Planning Analyst
- **City of Pomona, Walnut Avenue Warehouse Project Technical Studies, Pomona, CA** – Air Quality, GHG, Energy, and Noise Analyst
- **County of Riverside, Lansing Nuevo South Project Technical Studies, Riverside County, CA** – Air Quality, GHG, and Noise Analyst
- **Trojan Storage, 7528 North Bellaire Avenue Project IS/MND, North Hollywood, CA** – Task Manager and Air Quality, GHG, Energy, and Noise Analyst
- **Victorville AutoZone, Project Technical Studies, Victorville, CA** – Task Manager Air Quality, GHG, Energy and Noise Analyst



Dean Iwasa, PE, GE

Geotechnical



Professional Credentials

- Master of Science, Civil Engineering, University of California, Berkeley
- Bachelor of Science, Civil Engineering, University of California, Berkeley
- Professional Engineer in California #44786
- Geotechnical Engineer in California #2285
- American Society of Civil Engineers, 1986-Present

Dean provides geotechnical investigation, design, and consultation services for a variety of projects, including commercial and residential structures, laboratories, and warehouses; energy and industrial facilities; shoreline and marina developments; slope stability assessments and stabilization; seismic upgrades and repair of existing buildings, including churches and historic buildings; and projects that require dewatering for deep excavations. He has participated in geotechnical investigations and technical studies for high-rise buildings, schools, churches, residences, roadways, major utilities, landslides, landfills, and sites that are impacted by chemical contaminants.

RELEVANT EXPERIENCE

- **16911 Normandie, Geotechnical Peer Review, Gardena, CA** – Reviewer
- **Lady Luck Property, Stoneridge 63 Condominiums, 1017 West 141st Street Geotechnical Peer Review, Gardena, CA** – Reviewer
- **Gilad Project, 12850 Crenshaw Boulevard Geotechnical Peer Review, Gardena, CA** – Reviewer
- **United Truck Centers (UTC), Warner Park Plaza, Canoga Park, CA** – Geotechnical Principal Engineer
- **Audi CODA, Beverly Hills, CA** – Geotechnical Principal Engineer
- **City of Los Angeles, Los Angeles Federal Courthouse, Los Angeles, CA** – Geotechnical Principal Engineer
- **Los Angeles County Metropolitan Transportation Authority (LACMTA), Purple Line Maintenance Building, Los Angeles, CA** – Geotechnical Principal Engineer
- **KORE Pilot Plant Project, Los Angeles, CA** – Geotechnical Principal Engineer
- **Goodyear Carson, Blimp Hanger Geotechnical Services, Carson, CA** – Geotechnical Principal Engineer
- **Audi CODA, Costa Mesa, CA** – Geotechnical Principal Engineer
- **Orange County Sanitation District, Gisler, Red Hill Interceptor and Baker Force Main Rehabilitation Project, Costa Mesa, CA** – Geotechnical Principal Engineer
- **San Francisco Wholesale Produce Market, San Francisco, CA** – Geotechnical Principal Engineer
- **1035 Howard Street, San Francisco, CA** – Geotechnical Principal Engineer
- **MACLAC, 19th and Utah Streets, San Francisco, CA** – Geotechnical Principal Engineer
- **The Foundry Warehouse Project, Oakland, CA** – Geotechnical Principal Engineer
- **Due Diligence Study, 727 Kennedy Street, Oakland, CA** – Geotechnical Principal Engineer
- **San Leandro Business Center, 100 Halcyon Avenue, San Leandro, CA** – Geotechnical Principal Engineer
- **Former Gillig Facility, 25800 Clawiter Road Investigation, Hayward, CA** – Geotechnical Principal Engineer
- **24493 Clawiter Road Project, Hayward, CA** – Geotechnical Principal Engineer
- **501 Sycamore Drive Warehouse, Milpitas, CA** – Geotechnical Principal Engineer
- **Livermore Oaks Business Park, Discovery Drive, Livermore, CA** – Geotechnical Principal Engineer
- **Gillig, Phantom Project, Discovery Drive, Livermore, CA** – Geotechnical Principal Engineer
- **Gillig, Lot 1 Due Diligence Study, 450 Discovery Drive, Livermore, CA** – Geotechnical Principal Engineer
- **Home Depot, Project Sierra Distribution Building, Port of Stockton, Stockton, CA** – Geotechnical Principal Engineer
- **West Coast Technology Center, Southport Parkway, West Sacramento, CA** – Geotechnical Principal Engineer






References




At Kimley-Horn, we bring passion and excitement to every job and focus on improving human experience in the many diverse areas where we live, work, and play. Below you will find a small sampling of relevant client references from the past three years. Kimley-Horn understands that real collaboration requires far more than a partnership—it also means earning deep trust by living up to our promises day-in and day-out. Our clients consistently tell us that Kimley-Horn provides a better experience. That is the truth behind our reputation—with Kimley-Horn, you can expect more and experience better.

We are proud of the projects we have worked on and completed as well as the relationships we have built with our clients. Below we have provided three municipal references who we closely partner with. We hope that you will reach out to them.




City of Agoura Hills

 Denice Thomas, AICP Community Development Director
 dthomas@agourahillscity.org
 818.597.7311

City of Hawthorne

 Gregg McClain, Planning Department Director
 gmccclain@cityofhawthorne.org
 310.349.2970

City of El Segundo

 Eduardo Schonborn, Principal Planner
 eschonborn@elsegundo.org
 310.524.2312

Subcontractors

Kimley-Horn has partnered with **Iwasa Consulting**, who will provide the peer review of the Geotechnical Inspection for this project. Iwasa Consulting is small geotechnical consulting firm that provides a wide range of geotechnical expertise and experience to support their client's projects. Iwasa Consulting provides geotechnical services ranging for subsurface explorations and investigations, design recommendations, and consultation services for a variety of projects, including commercial and residential structures, laboratories, and warehouses; energy and industrial facilities; shoreline and marina developments; slope stability assessments and stabilization; seismic upgrades and repair of existing buildings, including churches and historic buildings; litigation matters; and projects that require dewatering evaluations, such as deep excavations for new structures. Iwasa Consulting has worked on many similar projects to this one and is knowledgeable of strict foundation and slab settlement criteria under both static and dynamic loading conditions, heavy pavement loading conditions associated with commercial trucks traffic, and various ground improvement techniques that can be cost-effectively implemented to meet modern performance requirements.

Iwasa Consulting Project Experience

Trammell Crow (TC) Northern California Development, Inc. and The Home Depot, Sierra Distribution Warehouse Project, Port of Stockton, Stockton, CA

The planned Project Sierra development will include the construction of a 655,200-SF concrete tilt-up warehouse building and 293,951-SF outdoor storage area.

Prologis, 501 Sycamore Drive, Milpitas, CA

The project will include a new, approximately 289,200-SF concrete tilt-up building with a maximum concrete wall height of 52 feet. Loading docks with a concrete truck apron will be constructed along the northern edge of the building. Ground improvement consisting of aggregate piers are being used to control foundation settlement.




Trammell Crow Company, 100 Halcyon Avenue Industrial Project, San Leandro, CA

The project included the demolition of the existing former Kraft Foods structures and construction of three new concrete tilt-up buildings with footprints ranging from 121,300 SF to 295,000 SF. Portions of the site surrounding the new structures were improved with new landscape areas and parking lots. The landscape improvements included infiltration features for treating storm water runoff.


Iwasa Consulting Proposed Team

Dean Iwasa, PE, GE of Iwasa Consulting will be providing geotechnical support for this project. Dean is represented on the organizational chart provided on page 5, and his resume is included with the Kimley-Horn staff resumes provided in the **Resumes** section of this proposal.




*Iwasa Consulting References***Legacy Partners, Trammell Crow, Duke Realty, and Prologis**

 Tom Jodry, Developer/Executive
 tjodry@gmail.com
 650.224.8707

Prologis

 Mike Rowe, Development Manager
 mrowe@prologis.com
 510.661.4028

Wiss, Janney, Elstner Associates, Inc.

 Kent Sasaki, Principal Engineer
 ksasaki@wje.com
 510.428.2907

PROPOSED SCHEDULE

Project Overview

The proposed project will include the demolition of the existing 233,634 SF of structures and all other site improvements to construct three multi-tenant industrial buildings, totaling 224,281 SF, designed to accommodate a range of industrial uses for 15 tenants. The project will consist of 183,746 SF of manufacturing and warehouse space, 20,248 SF of office space, and 20,257 SF of mezzanine space. The project is designed such that each tenant will have their own independent entry and warehouse/manufacturing space with independent loading areas. All loading areas will be screened with concrete walls from 139th Street, and the entire site will consist of 5% landscape areas. The project would represent a reduction of 9,350 SF of floor area from the existing land uses.

Access improvements include closing of one of the three existing driveways along West 139th Street and introducing three new driveways: one at the eastern end of the site with access to Western Avenue and two others located off the culs-de-sac on Saint Andrews Place and West 137th Street. Offsite improvements involve removing and replacing sidewalks, curbs, and driveways as well as establishing a street easement with the City's Public Works Department for the property's northeastern portion to create a 40-foot radius at the cul-de-sac on West 137th Street.

This scope assumes the project will qualify for a Class 2 CE pursuant to State CEQA Guidelines Section 15302 – Replacement or Reconstruction. Should the analysis or technical studies find the project will have a significant effect on the environment, the project will not qualify for a Class 2 CE and preparation of an IS/MND would be required. Therefore, Optional Tasks 7 through 11 are included herein should an IS/MND be required.

Scope of Services

Kimley-Horn will provide the scope of services specifically set forth below. This scope has been prepared based upon Kimley-Horn's conversations with the City, review of City-provided documentation, and understanding of the project issues. This scope assumes the following:

- Baseline conditions, project Description, and approach will not change once the City issues Authorization to Proceed (ATP).
- Deliverables will be submitted to City electronically.
- For each deliverable, Kimley-Horn will:
 - Respond to one reconciled set of City comments- additional review cycles are excluded
 - Provide a "redline copy" that reflects the proposed edits and responds to City comments
 - Provide a "check copy" for City approval prior to finalizing
- City comments will not raise new substantive issues requiring re-analysis.

Task 1.0: Project Description

Kimley-Horn will prepare a Draft Project Description for City review and approval. The Project Description will detail the project's location, environmental setting, background and history, characteristics, discretionary actions, goals/objectives, construction schedule/phasing, agreements, and required permits and approvals. The Project Description will include sufficient detail concerning the existing and proposed uses to support a Class 2 CE (i.e., the proposed uses would be substantially the same size, purpose, and capacity as existing uses). Kimley-Horn will prepare exhibits to depict the regional and site vicinity and key project components to support the environmental analyses.

Task 1.0 Deliverables: Draft Project Description and Final Project Description

Task 2.0: Class 2 Categorical Exemption

State CEQA Guidelines Article 19 – CE includes a list of classes of projects, which have been determined not to have a significant effect on the environment and which shall, therefore, be exempt from CEQA. Preliminarily, it is anticipated that the proposed project would qualify under a Class 2 CE (State CEQA Guidelines Section 15302 – Replacement or Reconstruction). Class 2 consists of projects characterized as replacement or reconstruction of existing structures and facilities where the new structure will be located on the same site as the structure replaced and will have substantially the same purpose and capacity as the structure replaced. It is noted, this scope assumes the project does not meet any of the conditions specified in State CEQA Guidelines Section 15300.2 - Exceptions. Kimley-Horn will prepare a Notice of Exemption (NOE) in a City-approved format and will file the NOE with the County. As supporting analysis to the NOE, Kimley-Horn will prepare a CEQA Compliance Technical Memorandum (TM) that substantiates the appropriateness of a Class 2 CE summarizing technical study findings and substantiating that the project does not meet any of the conditions concerning exceptions to a CE.

Task 2.0 Deliverables: Draft and Final NOE; Draft and Final CEQA Compliance TM**Task 3.0:** Peer Review of Applicant-Provided Technical Studies

Per the RFP's requirements, Kimley-Horn will perform a limited peer review of the following applicant-provided technical studies:

- Phase I ESA
- Phase II ESA
- Preliminary Geotechnical Investigation

The peer reviews will focus on the appropriateness/thoroughness of the methodology and analysis, whether the analysis' conclusions are supported by factual/credible evidence, and whether the analysis meets the applicable provisions of CEQA and the State CEQA Guidelines. For each peer review, Kimley-Horn will:

- Conduct one peer review cycle
- Review the analyses, including all modeling data and assumptions
- Evaluate the adequacy of the methods used to conduct the various parts of the study concerning professional standards, regulatory standards, and State CEQA Guidelines
- Evaluate the consultant's recommendations and conclusions based on State CEQA Guidelines and other state and federal laws as applicable
- Present peer review findings in context and make recommendations
- Conduct follow-up review of the revised technical study to verify the recommendations have been incorporated
- Prepare a Final TM to substantiate compliance with the recommendations
- Additional peer review cycles and meeting attendance are excluded

This limited review may not disclose all errors or defects that might be in the documents. The City agrees that Kimley-Horn is not responsible for the content and accuracy of the reviewed documents, and the City will not attempt to hold Kimley-Horn liable for any defects that may exist in the documents.

Task 3.0 Deliverables: Draft and Final Peer Review TM**Task 4.0:** Technical Studies

Kimley-Horn will prepare the technical studies listed below to demonstrate the project does not meet any of the conditions specified in State CEQA Guidelines Section 15300.2(c) – Significant Effect.

Task 4.1: Air Quality Assessment

Kimley-Horn will assess air quality emissions in accordance with the South Coast Air Quality Management District's (SCAQMD's) recommended methodologies set forth in their CEQA Air Quality Handbook. The following outlines our approach:

Construction Emissions. Kimley-Horn will calculate construction emissions using the most current version of the California Emissions Estimator Model (CalEEMod). Emissions will be calculated based on the project's scope, applicant-provided assumptions regarding construction equipment and scheduling, and associated vehicle trips. The construction air pollutant emissions will be compared to the SCAQMD regional thresholds of significance. Construction-related mitigation will be identified as reasonably necessary.

Operational Emissions. Kimley-Horn will quantify operational emissions (i.e., area, mobile, and energy source) related to area sources and local/regional vehicle miles traveled. project emissions will be compared to the SCAQMD thresholds of significance. Mitigation measures will be identified as necessary. Regional emissions modeling (e.g., BenMAP, CAMx, etc.) is excluded.

Localized Impacts. Localized impacts will be analyzed based upon the SCAQMD's Localized Significance Thresholds (LST) methodology. This task excludes dispersion modeling.

Task 4.2: Construction Greenhouse Gas Emissions Modeling

GHG emissions (i.e., carbon dioxide equivalent [CO₂e] of nitrous oxide, methane, and carbon dioxide) from both direct (i.e., area and mobile sources) and indirect sources (i.e., energy/water consumption and wastewater/solid waste generation) will be quantified using the latest version of CalEEMod. Total construction GHG emissions will be amortized into the GHG emissions inventory.

Task 4.3: Construction Health Risk Assessment

Per SCAQMD requirements, a Health Risk Assessment (HRA) is warranted when siting any new facilities that have the potential to generate Toxic Air Contaminants (TACs) within 1,000 feet of a residence or sensitive use (e.g., residence, school, park, hospital, etc.). The project is located within 1,000 feet of sensitive receptors (i.e., residences located approximately 740 feet to the north).

The project would generate TACs during construction and operations. Construction on-road trucks and off-road equipment exhaust as well as operational trucks and on-site equipment would generate diesel particulate matter (DPM) (a TAC) within 1,000 feet of existing sensitive receptors. Health risk impacts from potential construction and operational TACs will be addressed quantitatively. The quantitative impact analysis involves the following:

- Construction diesel particulate matter (DPM) emissions rates will be derived from on- and off-road emissions quantified in the Air Quality Assessment.
- Operational DPM sources during operations will be quantified based on CARB's emissions factors and anticipated truck activity. DPM emissions will be based on the truck trip percentages and daily trip rates and fleet mix from the Transportation Impact Assessment and recommended by the SCAQMD.
- Construction and operational pollutant concentrations will be projected at the nearest sensitive receptors using the US EPA AERMOD dispersion modeling software.
- The modeled concentrations will be used to determine the increase in cancer risk, as well as the chronic and acute health impacts due to DPM exposure. The increased cancer risk and health hazard will be calculated following the methodology in the California Environmental Protection Agency's Office of Environmental Health Hazard Assessment (OEHHA) Air Toxics Hot Spots Program Risk Assessment Guidelines - The Air Toxics Hot Spot Program Guidance Manual for Preparation of Health Risk Assessment.

The assessment will present background information on DPM and its health risks, the assumptions used for the modeling and modeling methodology and the results of the analysis.

Task 4.4: Historic Resources Assessment

The project would remove two buildings circa 1965 and 2003. Therefore, Kimley-Horn will prepare a Historical Resources Assessment for the circa 1965 building pursuant to CEQA. This task will be completed or overseen by a cultural resources management professional that meets the Secretary of Interior (SOI) Professional Qualifications for Archaeology, History, and Architectural History.

Research: Kimley-Horn's cultural resources management staff will conduct a cultural/historical resources records search at the South Central Coastal Information Center (SCCIC) to determine if any previously recorded cultural resources are located within the project area or vicinity. Staff will research geomorphology and land use history through applicable databases, historic aerials, and topographic maps. Staff will also review applicable literature, repositories, and databases for additional research of the cultural/historical sensitivity of the project area. Staff will also review the South Bay Area Plan Historic Context Statement to understand established historic contexts, if any, within the City of Gardena.

Field Survey: Staff will conduct a site visit to record the structure utilizing CA DPR 523 series forms. This scope also accounts for the evaluation of this resource, to include resource-specific research, for eligibility for listing in the California Register of Historical Resources (CRHR).

Report: A Historic Resources Assessment will be produced that will include sections for project description, project setting (environmental, cultural, historic context, etc.), methodology, results, and recommendations. This scope includes one round of revisions to the report. Any additional rounds of revision will require a scope/fee adjustment. The final report will be submitted to the SCCIC once deemed acceptable and final by the lead agency.

Task 4.5: Noise Technical Analysis

Kimley-Horn will quantify both construction and operational noise levels. The analysis will examine whether the project noise would generate a substantial temporary or permanent increase in ambient noise levels in the project's vicinity in excess of applicable standards. The following outlines our approach:

- **Existing Conditions and Regulatory Setting.** A site visit will be conducted, and short-term noise level measurements will be taken along the project area. Up to four short-term (10-minute) noise measurements and one long-term (approximately 24-hour) measurement will be taken at various locations to establish ambient noise levels at various land uses and areas in the project vicinity.

- **Construction Noise.** Noise impacts from construction sources will be analyzed based on the anticipated equipment to be used, length of a specific construction task, equipment power type (gasoline or diesel engine), horsepower, load factor, and percentage of time in use. The construction noise impacts will be evaluated in terms of maximum levels (L_{max}) and hourly equivalent continuous noise levels (Leq) and the frequency of occurrence at adjacent sensitive locations.
- **Vibration.** An analysis of construction vibration impacts will be based on the Federal Transit Administration's (FTA's) vibration analysis guidance. Analysis requirements will be based on the sensitivity of the area, specific construction activities, and Noise Ordinance specifications. The analysis will examine whether the project would generate excessive groundborne vibration.
- **Operational Noise.** On-site noise generating activities will be addressed and analyzed for potential impacts to the adjacent uses and will be assessed against the applicable Land Use Noise and Compatibility Matrix and Interior/Exterior Noise Guidelines. Stationary noise sources will be quantitatively assessed. On- and off-site noise impacts from vehicular traffic will be assessed using the U.S. FHWA Traffic Noise Prediction Model (FHWA-RD-77-108).

Task 4.0 Deliverables (for each): Draft and Final Technical Studies

Task 5.0: CEQA Notices and State Clearinghouse Forms

Pursuant to AB 819, which took effect January 1, 2022, public agencies must submit all CEQA environmental documents to the State Clearinghouse (SCH) for publication to CEQAnet. Kimley-Horn will work with the City to obtain Submitter access to the CEQA Submit online platform. Kimley-Horn will complete the following CEQA Notices and SCH Forms for the project and file these along with the project's CE to CEQAnet and the County Clerk on behalf of the City:

- SCH Notice of Completion (NOC), Environmental Document Transmittal, and OPR Summary Form, and NOE.

The Notices will be distributed to responsible, trustee, and interested agencies, community groups, and individuals. Distribution will be based upon a City-provided distribution list. This Scope excludes payment of California Department of Fish and Wildlife (CDFW) fees, if required.

Task 5.0 Deliverables (each): Document Transmittal, Summary Form, and NOE

Task 6.0: Project Management and Meetings

Task 6.1: Project Management

Kimley-Horn will be responsible for project management, including overall project team coordination and supervision, and ongoing consultation with the City. Kimley-Horn will coordinate with technical and support staff, toward deliverable completion. This task assumes project management for a Class 2 CE and 6-month project duration. Should the project extend beyond this time, Kimley-Horn will provide additional project management on a time-and-materials basis.

Task 6.2: Meetings

Up to two Kimley-Horn staff will attend virtual and in-person meetings and hearings and represent the project team, as required. Per the RFP's requirements, this task assumes the following:

- Up to 50 hours of virtual weekly standing meetings
- Attendance at up to three public hearings. (Kimley-Horn has assumed two staff and five hours per staff to prepare and attend public hearings and up to 30 hours.)

Should the City determine that additional meetings beyond the assumed are required, services will be provided on a time-and-materials (T&M) basis.

Optional Tasks

Should the City determine an IS to be the project's appropriate CEQA document, or the technical studies find the project may result in a significant environmental effect, Kimley-Horn will perform the following tasks.

Task 7.0: Project Management and Meetings Augment

As noted in Tasks 6.1 and 6.2, should the project schedule be extended beyond the assumed duration, additional project management and meetings will be performed on a time-and-materials basis.

Task 8.0: Assembly Bill 52 Native American Communications

Kimley-Horn will provide AB52 Native American consultation assistance, as directed by the City. Using the City's California Native American tribal contacts list, Kimley-Horn will draft AB52 letters for City distribution. A request for consultation would require the City to enter a consultation process. Noticing results will be incorporated into the IS/MND. This Task excludes Kimley-Horn's participation in the consultation process. Should the City require Kimley-Horn's participation in the consultation process, Kimley-Horn will provide additional services on a T&M basis.

Task 8.0 Deliverables: AB52 Consultation Letters

Task 9.0: Additional Technical Studies

Task 9.1: Energy Analysis

Kimley-Horn will analyze the project's energy implications pursuant to State CEQA Guidelines Section 15126.2(b) and Appendix F. The analysis will describe, where relevant, the project's wasteful, inefficient, and unnecessary consumption of energy, if any. The analysis will evaluate energy consumption associated with short-term construction activities, long-term operations, buildings, and transportation-related energy during project construction and operation.

In addition to building code compliance, other relevant considerations may include, among others, the project's size, location, orientation, equipment use and any renewable energy features that could be incorporated into the project (State CEQA Guidelines Section 15126.2(b)). The project's effects on local and regional energy supplies and on requirements for additional capacity will also be analyzed.

Task 9.2: VMT Screening

The City has adopted SB 743 thresholds and guidance regarding methodology (Fehr and Peers, 2020), which Kimley-Horn will use to screen the project for VMT impacts.

Kimley-Horn will conduct VMT screening for the project in consultation with the City to determine whether the project can be screened from a detailed VMT analysis. Kimley-Horn will document the results of the analyses in a brief TM. Kimley-Horn will prepare and submit an electronic copy to the City. This task does not include a quantitative VMT analysis (modeling required). If the City requires any quantitative VMT analysis, this will constitute additional effort.

Task 9.0 Deliverables: Draft and Final Technical Study

TASK 10.0: DRAFT IS/MND

Task 10.1: Administrative Draft IS/MND

Kimley-Horn will prepare an IS in accordance with Public Resources Code Sections 21080(c)-(e) and State CEQA Guidelines Sections 15060-15065. The IS will describe the project's location, environmental setting/baseline conditions, and characteristics. The IS' main body will consist of an environmental checklist and the supporting environmental analyses. Kimley-Horn will explain all responses and "No Impact" or "Less than Significant Impact" responses will be supported by cited information sources. The responses will consider the whole action involved with the project: on- and off-site, project- and cumulative-level, direct and indirect, and short-term construction and long-term operational. The explanation of each issue will also identify the significance criteria or threshold used to evaluate each question. Preliminarily, it is assumed the IS will determine the project would not have a significant effect on the environment, and an MND would be required.

Upon IS completion, a conference call will be scheduled to communicate to the City preliminary environmental review findings and critical path items/issues. In consultation with and as directed by the City, Kimley-Horn will proceed with the Check Copy.

Task 10.2: Draft IS/MND Check Copy

Kimley-Horn will respond to one reconciled set of City comments on the Administrative Draft IS/MND. Kimley-Horn will provide the City with a redline copy that reflects the proposed edits and responds to the City's comments on Admin Draft IS/MND, as a check copy for approval prior to finalizing/reproduction.

Task 10.0 Deliverables: Administrative Draft IS/MND, Draft IS/MND,

Task 11.0: Responses to Public Review Comments, Final IS/MND, and Mitigation Monitoring and Reporting Program

Task 11.1: Administrative Responses to Public Review Comments

Kimley-Horn will respond to written comments received on the IS/MND during the public review period, and any additional comments raised during public hearings. Kimley-Horn will prepare responses to relevant environmental issues and incorporate these in the IS/MND. It is noted that the extent of public/agency comments that will result from the public review process is presently unknown. Kimley-Horn has budgeted conservatively, assuming a maximum of 20 hours for completion of the Administrative Responses to Public Review Comments. Should the level of comments and responses exceed the assumed effort, Kimley-Horn will provide additional services on a T&M basis. This task assumes no substantive issues requiring new analysis are received, and that no letters from outside law firms are received.

This task excludes public hearings/meetings during the public review period. Should the City determine that a public meeting is necessary during the public review period, Kimley-Horn will prepare for and attend on a T&M basis.

Task 11.2: Responses to Public Review Comments Completion

Kimley-Horn will respond to one reconciled set of City comments on the Administrative Responses to Public Review Comments. Kimley-Horn will provide the City with a redline copy that reflects the proposed edits and responds to the City's comments, and a check copy for approval prior to finalizing/reproduction.

Task 11.3: Final IS/MND

Once the Responses to Public Review Comments is finalized, Kimley-Horn will revise the IS in accordance with City staff direction and will prepare the Final IS/MND. Kimley-Horn has budgeted conservatively, assuming up to 10 hours for completion of the Final IS/MND. Should the level of IS updates exceed the assumed effort Kimley-Horn will provide additional services on a T&M basis. Kimley-Horn will provide the City with a check copy for approval prior to finalizing/reproduction.

Task 11.4: Mitigation Monitoring and Reporting Program (MMRP)

Kimley-Horn will prepare a MMRP to be defined through working with the City to identify appropriate monitoring steps/procedures, to provide a basis for monitoring such measures during and upon project implementation. The MMRP Checklist will indicate the mitigation measure number, mitigation measure, monitoring milestone, method of verification (documentation, field checks, etc.), and a verification section for the initials of the verifying individual, date of verification, and pertinent remarks.

Task 11.0 Deliverables: Administrative Responses to Public Review Comments, Responses to Public Review Comments, Final IS/MND, Administrative MMRP, MMRP

Task 12.0: Additional CEQA Notices and State Clearinghouse Forms

Kimley-Horn will complete the following additional CEQA Notices and SCH Forms for the project and file these along with the project's IS/MND to CEQAnet and the County Clerk on behalf of the City:

- Notice of Intent (NOI)
- Public hearing notices (radius mailing and newspaper notices)
- Notice of Determination (NOD)

The Notices will be distributed to responsible, trustee, and interested agencies, community groups, and individuals. Distribution will be based upon a City-provided distribution list. This Scope excludes payment of CDFW fees, if required.

Task 12.0 Deliverables (each): Draft and Final NOI, NOC, Document Transmittal, Summary Form, and NOD

Proposed Project Schedule

We will provide our services as expeditiously as practicable with the goal of meeting the preliminary schedule outlined below. Opportunity may exist for accelerating the schedule, which would be verified with the City. This schedule is highly dependent on timely review and responses from City staff. If a separate review process by City third party CEQA reviewer or legal counsel is desired, the schedule and fee estimate may increase to allow for additional coordination and review/revision time.

| Task | Month |
|--|------------|
| Project Kick-Off Meeting | Month 1 |
| Kimley-Horn Prepares Draft Project Description | Month 1 |
| Kimley-Horn Prepares Draft Technical Studies | Months 2-3 |
| City Reviews Draft Technical Studies | Month 3 |
| Kimley-Horn Prepares Final Technical Studies, CEQA | Month 4 |
| Planning Commission Hearing | Month 5 |
| City Council Hearing | Month 6 |

Disclosure

Kimley-Horn does not have any previous work, direct or indirect, with the project proponent to disclose.



COST PROPOSAL

Kimley-Horn has provided our cost proposal in a separate document.



CONTRACT EXCEPTIONS

Kimley-Horn has reviewed the sample Agreement for Professional Services and would like to discuss the following modifications previously agreed upon with the City.

5. Timing of Performance. This is of the essence with respect to Consultant's performance of the Services required by this Agreement.

Consultant shall diligently and timely pursue and complete the performance of the Services required of it by this Agreement as set forth in

Exhibit A. Notwithstanding any other provisions of this Agreement, the Consultant shall not have liability for or be deemed in breach because of delays caused by any factor outside of its reasonable control, including but not limited to natural disasters, adverse weather, pandemics, or acts of or failure to act by the City, third parties, or governmental agencies. City, in its sole discretion, may extend the time for performance of any Service.

23. Indemnity.

C. Consultant agrees to defend, indemnify, hold free and harmless the City, its elected officials, officers, agents, employees and volunteers, at Consultant's sole expense, from and against any and all claims, actions, suits or other legal proceedings brought against the City, its elected officials, officers, agents, employees and volunteers to the extent arising out of the negligent performance of the Consultant, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Consultant, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, and/or authorized subcontractors, and/or whenever any claim, action, complaint or suit asserts liability against the City, its elected officials, officers, agents, employees and volunteers based upon the work performed by the Consultant, its employees, and/or authorized subcontractors under this Agreement, whether or not the Consultant, its employees, and/or authorized subcontractors are specifically named or otherwise asserted to be liable. Notwithstanding the foregoing, the Consultant shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole negligence or willful misconduct of the City. This provision shall supersede and replace all other indemnity provisions contained either in the City's specifications or Consultant's Proposal, which shall be of no force and effect.

CONTACT

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Kimley»Horn



City of Gardena
Terreno Industrial Center

Fee and Expenses

| Task | Fee (Lump Sum) | Fee (Not to Exceed) |
|---|----------------|---------------------|
| 1.0 Project Description | \$ 1,800.00 | |
| 2.0 Class 2 Exemption Technical Memo | \$ 2,400.00 | |
| 3.0 Peer Review of Applicant-Prepared Technical Reports | | |
| 3.1 Preliminary Geotechnical Investigation | \$ 5,200.00 | |
| 3.2 Phase I and Phase II Environmental Site Assessment | \$ 4,000.00 | |
| 4.0 Technical Reports | | |
| 4.1 Air Quality Assessment | \$ 7,600.00 | |
| 4.2 Construction Greenhouse Gas Emissions | \$ 3,800.00 | |
| 4.3 Construction Health Risk Assessment | \$ 10,900.00 | |
| 4.4 Cultural Resources Assessment | \$ 6,700.00 | |
| 4.2 Noise Technical Analysis | \$ 6,000.00 | |
| 5.0 CEQA Notices Preparation | \$ 1,700.00 | |
| 6.0 Project Management and Meetings | | |
| 6.1 Project Management (6 months) | | \$ 4,500.00 |
| 6.2 Meetings | | \$ 20,000.00 |
| Expenses | | \$ 1,500.00 |
| | \$ 50,100.00 | \$ 26,000.00 |
| Total Lump Sum | \$76,100.00 | |

Optional Fee and Expenses

| Task | Fee (Not to Exceed) |
|---|---------------------|
| 6.0 Project Management and Meetings Augment (6 additional months) | |
| 6.1 Project Management Augment | T&M |
| 6.2 Meetings Augment | T&M |
| 7.0 AB52 Communications | \$ 2,080.00 |
| 8.0 Technical Studies | |
| 8.1 Energy Analysis | \$ 4,005.00 |
| 8.2 Vehicle Miles Travelled Assessment | \$ 2,700.00 |
| 9.0 Draft IS/MND | |
| 9.1 Admin Draft ISMND No. 1 | \$ 20,510.00 |
| 9.3 Draft ISMND Check Copy | \$ 8,500.00 |
| 10.0 Resp. to Comments, Final IS/MND, MMRP | |
| 10.1 Admin. Response to Comments | \$ 4,890* |
| 10.2 Response to Comments Completion | \$ 2,595* |
| 10.3 Final IS/MND | \$ 3,305.00 |
| 10.4 MMRP | \$ 2,710.00 |
| 11.0 CEQA Notices Preparation | \$ 2,420.00 |
| Expenses | \$ 1,300.00 |
| Total Additional Fee (Initial Study) | \$ 55,030.00 |

**Should the effort on Tasks 10.1 and 10.2 be greater than scoped, additional effort would be billed on a time and materials basis.*

Kimley-Horn will perform the services in Tasks 1-6 for the total lump sum fee above. Individual task amounts are informational only. All permitting, application, and similar project fees will be paid directly by the Client. Should the Client request Kimley-Horn to advance any such project fees on the Client's behalf, a separate invoice for such fees, with a 15% markup, will be immediately issued to and paid by the Client.

City of Gardena
Terreno Industrial Center

| | | Kimley-Horn and Associates, Inc. | | | | | | | | | | | |
|----------------|--|----------------------------------|---------------------|--------------------|------------------|-----------------|----------------|-------------|------------|-----------|---------------|-------------|------------|
| | | Sr. Professional III | Sr. Professional II | Sr. Professional I | Professional III | Professional II | Professional I | Analyst III | Analyst II | Analyst I | Support Staff | | |
| Category/Title | Billing Rate | \$425 | \$370 | \$335 | \$280 | \$260 | \$230 | \$205 | \$180 | \$170 | \$155 | TOTAL HOURS | TOTAL COST |
| Task 7 | AB52 Communication | 2 | | | | | | 6 | | | | 8 | \$ 2,080 |
| Task 8 | Technical Studies | | | 5 | 6 | | | 6 | 8 | 4 | | 29 | \$ 6,705 |
| 8.1 | Energy Analysis | | | | 6 | | | 1 | 8 | 4 | | 19 | \$ 4,005 |
| 8.2 | Vehicle Miles Travelled Assessment | | | 5 | | | | 5 | | | | 10 | \$ 2,700 |
| Task 9 | Draft IS/MND | 28 | | | | 4 | 10 | 28 | 21 | 25 | | 116 | \$ 29,010 |
| 9.1 | Admin Draft ISMND No. 1 | 20 | | | | 4 | 10 | 4 | 20 | 25 | | 83 | \$ 20,510 |
| 9.3 | Draft ISMND Check Copy | 8 | | | | | | 24 | 1 | | | 33 | \$ 8,500 |
| Task 10 | Response to Comments, Final IS/MND, MMRP | 10 | | | | | | 28 | 11 | 9 | | 58 | \$ 13,500 |
| 10.1 | Admin. Response to Comments | 3 | | | | | | 15 | 3 | | | 21 | \$ 4,890 |
| 10.2 | Responses to Comments Completion | 2 | | | | | | 5 | 4 | | | 11 | \$ 2,595 |
| 10.3 | Final IS/MND | 3 | | | | | | 4 | 2 | 5 | | 14 | \$ 3,305 |
| 10.4 | MMRP | 2 | | | | | | 4 | 2 | 4 | | 12 | \$ 2,710 |
| Task 11 | CEQA Notices Preparation | 2 | | | | | | 2 | | 5 | 2 | 11 | \$ 2,420 |
| | TOTAL HOURS | 42 | | 5 | 6 | 4 | 10 | 70 | 40 | 43 | 2 | 222 | |
| | Subtotal Labor: | \$17,850 | | \$1,675 | \$1,680 | \$1,040 | \$2,300 | \$14,350 | \$7,200 | \$7,310 | \$310 | | \$ 53,715 |



Hourly Labor Rate Schedule

| Classification | Rate |
|--------------------------|-------------|
| Analyst I | \$170 |
| Analyst II | \$180 |
| Analyst III | \$205 |
| Professional I | \$230 |
| Professional II | \$260 |
| Professional III | \$280 |
| Senior Professional I | \$335 |
| Senior Professional II | \$370 |
| Senior Professional III | \$425 |
| Senior Technical Support | \$210 |
| Technical Support | \$140 |
| Support Staff | \$155 |

Effective through June 30, 2027. Subject to annual adjustment thereafter.

Internal Reimbursable Expenses will be charged at 5% of Labor Billings.

External Reimbursable Expenses will be charged at 10% mark-up, or per the Contract.

Sub-Consultants will be billed per the Contract.



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 15.A
Section: DEPARTMENTAL
ITEMS - POLICE
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Authorization to Award a Two-Year Video Policing System Camera Maintenance and Repair Contract to DataGear, Inc. in the Amount Not to Exceed \$430,000.

COUNCIL ACTION REQUIRED:

Staff Recommendation: Authorize and execute a two-year contract for the Video Policing System Camera Maintenance and Repair to DataGear, Inc. It is further recommended that Council authorize the Mayor and City Clerk to execute the contract which has been approved as to form by the City Attorney

RECOMMENDATION AND STAFF SUMMARY:

It is respectfully recommended that the City Council approve a two-year (with optional one-year extension) Video Policing System Camera Maintenance contract to DataGear, Inc.

After an extensive Request for Information (RFI) and Request for Proposals (RFP) process, the City contracted with Federal Network Services, Inc., DBA Leverage Information Systems (Leverage) in May 2010 to design, install, and maintain the video policing system. Leverage then went on to modernize and upgrade the video system at GTrans in 2012. As a result, the Police Department and GTrans share a unified camera system that ensures greater safety and accountability for our staff and community. Since the installations by Leverage, the City has had two different contractors who provided camera and system maintenance: Convergent Technologies (from 2015-2019) and DataGear, Inc. (2019-present). During the last contract term with DataGear, DataGear completely updated the camera system at GTrans, added additional cameras at Rowley Park and traffic intersections, and modernized backbone infrastructure at the Police Department. The last contract with DataGear has now expired.

Since camera and system maintenance is so critical to the operation of the Video Policing System, Staff decided it would be in the best interest of the City to obtain proposals to ensure that the City is contracting with the lowest responsible bidder. A Request for Proposals (RFP) was released in September 2024. Staff published a notice to bidders in the Gardena Valley News and published the Request for Proposals (RFP) on PlanetBids. Only one company

attended the mandatory pre-bid conference and submitted a proposal: DataGear, Inc.

This new contract will be for any repairs that might be needed at GTrans and repairs/replacements for the cameras and backbone infrastructure equipment maintained by the Police Department. This includes all cameras throughout the parks, intersections, city campus, and jail.

Based on the evaluation of the proposal submitted by DataGear, Inc. and the fact that Staff has been satisfied with the service provided by DataGear, Inc., it is recommended that the contract be awarded to DataGear, Inc.

DataGear has been in business for over 20 years and has worked with numerous municipalities and government agencies, such as the City of Anaheim, Port of Long Beach Security Division, Port of Savannah, and Port of Oakland. DataGear is certified with many of the components the City's system utilizes, such as being a Siklu Certified Partner, Firetide Certified Partner, Motorola Certified Partner, and more. The team that DataGear will deploy to work with Gardena's system is experienced and certified to meet the needs of the contract. DataGear has also committed to meet the response times that the City has requested for calls for service.

FINANCIAL IMPACT/COST:

GTrans has allocated \$15,000 per year of this contract, totaling \$30,000 for the two-year agreement. The Police Department has allocated \$200,000 per year of this contract, totaling \$400,000. Therefore, the total cost of the two-year agreement shall not exceed \$430,000. The Police Department portion, is/will be included within the General Fund Budgets for Fiscal Years 2024-2025, 2025-2026 and 2026-2027.

ATTACHMENTS:

[Gardena-Data Gear Contract, Exhibits A and B.pdf](#)

APPROVED:



Clint Osorio, City Manager

AGREEMENT BETWEEN
THE CITY OF GARDENA
AND
DATAGEAR, INC.

This contract, hereinafter referred to as Agreement is entered into this 17th day of December, 2024, by and between THE CITY OF GARDENA ("City") and DATAGEAR, INC, a California corporation ("Consultant"). Based on the mutual promises and covenants contained herein, the Parties hereto agree, as follows.

1. Recitals.

- A. Whereas, City requires the services of a professional to design, sell, install, repair and maintain the Video Policing System; and
- B. Whereas, Consultant has represented that it is qualified by virtue of experience, training, education and expertise to provide these services; and
- C. Whereas, City has determined that the public interest, convenience and necessity require the execution of this Agreement.
- D. WHEREAS, no official or employee of City has a financial interest, within the provisions of sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

2. Services.

A. Consultant agrees to provide the professional services described in the City's Request for Proposals (RFP) and any associated addendum, attached hereto as **Exhibit "A"** and Consultant's Response to City's RFP ("Consultant's Proposal"), attached hereto as **Exhibit "B"**, both incorporated herein by this reference ("Services").

B. The Services shall be performed in accordance with the Project Schedule set forth in **Exhibit B**. Consultant shall not be liable for any failure or delay in furnishing proposed Services resulting from fire, explosion, flood, storm, Act of God, governmental acts, orders or regulations, hostilities, civil disturbances, strikes, labor difficulties, difficulty in obtaining parts, supplies, or shipping facilities, inability to obtain or delays in obtaining suitable material or facilities required for performance, temporary unavailability of qualified personnel, failure by City to provide appropriate access to equipment or personnel, or other causes beyond Consultant's reasonable control.

3. Additional Services. If City determines that additional Services are required to be provided by Consultant in addition to the Services set forth above, City shall authorize Consultant to perform such additional Services in writing ("Additional Services"). Such Additional Services shall be specifically described and approved by City in writing prior to the performance thereof. Consultant shall be compensated for such Additional Services in accordance with the amount agreed upon in writing by the Parties. No compensation shall be paid to Consultant for Additional Services which are not specifically approved by City in writing.

4. Consultant's Proposal. This Agreement shall include Consultant's proposal or bid which is incorporated herein as **Exhibit B**. In the event of any inconsistency between the terms of the proposal and this Agreement, this Agreement shall govern.

5. Timing of Performance. Time is of the essence with respect to Consultant's performance of the Services required by this Agreement. Consultant shall diligently and timely pursue and complete the performance of the Services required of it by this Agreement as set forth in **Exhibit A**. City, in its sole discretion, may extend the time for performance of any Service.

6. Compensation. Compensation for the Services shall be billed as set forth in **Exhibit B**, attached hereto. The Compensation is inclusive of all costs that may be incurred by Consultant in performance of the Services, including but not limited to such items as travel, copies, delivery charges, phone charges, and facsimile charges, unless otherwise. In no event shall compensation under this Agreement exceed **FOUR HUNDRED THIRTY THOUSAND and 00/00 (\$430,000.00)** without the prior written authorization of the City Council.

7. Term of Agreement/Termination. This Agreement shall commence on the Effective Date and continue for a period of two (2) years, ending on December 17, 2026, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. This Agreement may be extended by one [1] additional one [1] year period upon mutual written agreement of both parties.

A. This Agreement shall be effective as of the date of execution by the City and shall remain in effect until all Services are completed or until terminated as provided for herein.

B. City may terminate this Agreement without cause by providing written notice to Consultant not less than ten days prior to an effective termination date. City's only obligation in the event of termination will be payment of fees and allowed expenses incurred up to and including the effective date of termination.

C. Unless for cause, Consultant may not terminate this Agreement. If Consultant is terminating this Agreement for cause, it must provide the City with thirty (30) days written notice.

D. Upon receipt of a termination notice, Consultant shall: (1) promptly discontinue all Services, unless the notice directs otherwise; and (2) within ten (10) days, deliver to City all files, data, reports, estimates, summaries, and such other information and materials as may have been accumulated or prepared to date by Consultant in performing the Services under this Agreement, whether completed or in progress. Consultant shall provide these documents by both hard copy and in electronic format if available. In the event of termination for other than cause attributable to Consultant, Consultant shall be entitled to reasonable compensation for the Services it performs up to the date of termination and shall be deemed released from liability for any work assigned but not completed as of the effective date of termination.

8. Agreement Administrator. For purposes of this Agreement, City designates Chief Mike Saffell or designee as the Agreement Administrator who shall monitor Consultant's performance under this Agreement. Consultant shall be notified in writing of any deficiency in the performance of this Agreement in a timely manner by Agreement Administrator. Consultant shall have five (5) business days from receipt of the notification to cure any deficiency to the reasonable satisfaction of the Agreement Administrator. All costs for such corrections shall be borne by Consultant and shall not increase Consultant's fees due hereunder. Should the Agreement Administrator determine that Consultant has not performed its obligation as stated in this Agreement in a satisfactory manner, City may terminate this Agreement for cause as specified in Section- Term of Agreement/Termination. All notices, invoices or other documents shall be addressed to the Agreement Administrator, as well as all substantive issues relating to this contract. City reserves the right to change this designation upon written notice to Consultant.

9. Invoices and Payments.

A. Payment shall be made upon receipt and approval of invoices for Services rendered. In order for payment to be made, Consultant's invoice must include an itemization as to the services rendered, date(s) of service, direct and/or subcontract costs, and be submitted on an official letterhead or invoice with Consultant's name, address, and telephone number referenced.

B. The Agreement Administrator shall review the invoices to determine whether services performed and documents submitted are consistent with this Agreement. Payment shall be made within forty-five (45) days following receipt of the invoice or the Agreement Administrator shall provide Consultant with a written statement objecting to the charges and stating the reasons therefore.

C. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment.

10. Records/Audit.

A. Consultant shall be responsible for ensuring accuracy and propriety of all billings and shall maintain all supporting documentation for a minimum of three (3) years from the completion date of the Services under this agreement the following records:

1. All accounts and records, including personnel, property and financial, adequate to identify and account for all costs pertaining to this Agreement and assure proper accounting for all funds;

2. Records which establish that Consultant and any subconsultant who renders Services under this Agreement are in full compliance with the requirements of this Agreement and all federal, state and local laws and regulations

3. Any additional records deemed necessary by City to assume verification of full compliance with this Agreement.

B. City shall have the right to audit Consultant's invoices and all supporting documentation for purposes of compliance with this Agreement for a period of three years following the completion of Services under this Agreement.

C. Upon reasonable notice from City or any other governmental agency, Consultant shall cooperate fully with any audit of its billings conducted by, or of, City and shall permit access to its books, records and accounts as may be necessary to conduct such audits.

11. Successors and Assignment. This Agreement covers professional services of a specific and unique nature. Except as otherwise provided herein, Consultant shall not assign or transfer its interest in this Agreement or subcontract any services to be performed without amending this Agreement. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

12. Change in Name, Ownership or Control. Consultant shall notify the Agreement

Administrator, in writing, of any change in name, ownership or control of Consultant's firm or subconsultant. Change of ownership or control of Consultant's firm may require an amendment to the Agreement.

13. Key Personnel. City has relied upon the professional training and ability of Consultant to perform the Services hereunder as a material inducement to enter into this Agreement. Consultant shall provide properly skilled professional and technical personnel to perform all Services under this Agreement. In the event that City, in its sole discretion, at any time during the Agreement, desires the removal of any person or persons assigned by Consultant to perform Services pursuant to this Agreement, Consultant shall remove any such person immediately upon receiving notice from City.

14. Performance By Consultant. Consultant shall maintain or exceed the level of competency presently maintained by other similar practitioners in the State of California, for professional and technical soundness, accuracy and adequacy of all work, advice and material furnished under this Agreement.

15. Use of Materials.

A. City shall make available to Consultant such materials from its files as may be required by Consultant to perform Services under this Agreement. Such materials shall remain the property of City while in Consultant's possession. Upon termination of this Agreement and payment of outstanding invoices of Consultant, or completion of work under this Agreement, Consultant shall return to City any property of City in its possession and any calculations, notes, reports, electronic files, or other materials prepared by Consultant in the course of performance of this Agreement.

B. City may utilize any material prepared or work performed by Consultant pursuant to this Agreement, including computer software, in any manner, which City deems proper without additional compensation to Consultant. Consultant shall have no responsibility or liability for any revisions, changes, or corrections made by City, or any use or reuse pursuant to this paragraph unless Consultant accepts such responsibility in writing.

16. Nonuse of Intellectual Property of Third Parties. Consultant shall not use, disclose or copy any intellectual property of any third parties in connection with work carried out under this Agreement, except for intellectual property for which Consultant has a license. Consultant shall indemnify and hold City harmless against all claims raised against City based upon allegations that Consultant has wrongfully used intellectual property of others in performing work for City, or that City has wrongfully used intellectual property developed by Consultant pursuant to this Agreement.

17. Ownership of Work Product. All documents or other information created, developed, or received by Consultant shall, for purposes of copyright law, be deemed works made for hire for

City by Consultant and shall be the sole property of City. Consultant shall provide City with copies of these items upon demand, and in any event, upon termination of this Agreement.

18. Confidentiality Clause. Consultant acknowledges that some of the material and information that may come into its possession or knowledge in connection with this Agreement or its performance may consist of information that is exempt from disclosure to the public or other unauthorized persons under either state or federal statutes ("Confidential Information"). Confidential Information includes, but is not limited to, names, addresses, Social Security numbers, e-mail addresses, telephone numbers, financial profiles, credit card information, driver's license numbers, medical data, law enforcement records, agency source code or object code, agency security data, or information identifiable to an individual that relates to any of these types of information. Consultant agrees to hold Confidential Information in strictest confidence and not to make use of Confidential Information for any purpose other than the performance of this Agreement, to release it only to authorized employees or Sub-consultants requiring such information for the purposes of carrying out this Agreement, and not to release, divulge, publish, transfer, sell, disclose, or otherwise make the information known to any other party without City's express written consent or as provided by law. Consultant agrees to release such information or material only to employees or Sub-consultants who have signed a nondisclosure agreement, the terms of which have been previously approved by City. Consultant agrees to implement physical, electronic, and managerial safeguards to prevent unauthorized access to Confidential Information.

"Personal information" including, but not limited to, "Protected Health Information" (PHI) under Health Insurance Portability And Accountability Act (HIPAA), individuals' names, addresses, phone numbers, birth dates, and social security numbers collected, used, or acquired in connection with this Agreement shall be protected against unauthorized use, disclosure, modification or loss.

HIPAA establishes national minimum standards for the use and disclosure of certain health information. The Consultant must comply with all HIPAA requirements and rules when determined applicable by the City. If City determines that (1) City is a "covered entity" under HIPAA, and that (2) Consultant will perform "business associate" services and activities covered under HIPAA, then at City's request, Consultant agrees to execute City's Agreement in compliance with HIPAA.

Consultant shall ensure its directors, officers, employees, Sub-consultants or agents use personal information solely for the purposes of accomplishing the services set forth herein. Consultant and its Sub-consultants agree not to release, divulge, publish, transfer, sell or otherwise make known to unauthorized persons personal information without the express written consent of the City or as otherwise required by law.

Any breach of this provision may result in termination of the Agreement and demand for return of all personal information. Moreover, Consultant will indemnify and hold the City harmless from and against all losses and damages resulting from any unauthorized or improper disclosure, dissemination or use of the information as a result, in whole or in part, of Consultant's action or inaction.

19. Legal Requirements.

A. Consultant shall secure and maintain all licenses or permits required by law, including a City business license, and shall comply with all ordinances, laws, orders, rules, and regulations pertaining to the work.

B. Consultant warrants that it shall perform the Services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Consultant shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Consultant's performance under this Agreement.

C. Consultant covenants that there shall be no discrimination based upon race, color, creed, religion, sex, marital status, age, handicap, national origin or ancestry, or any other category forbidden by law in performance of this Agreement.

20. Conflict of Interest and Reporting.

A. Consultant shall at all times avoid conflicts of interest or the appearance of a conflict of interest in the performance of this Agreement. If required, Consultant shall comply with the City's Conflict of Interest reporting requirements. Consultant understands that pursuant to Gardena Municipal Code sections 2.24.020H and 2.24.025G, it is forbidden to make any contribution to a candidate or committee of a candidate for a municipal office of the City, or to an officeholder, until the completion of Services to be performed under this Agreement.

B. Consultant and its representatives shall refrain from lobbying City of Gardena officials, employees and representatives for the duration of this Agreement.

21. Guarantee and Warranty. Consultant warrants to City that the material, analysis, data, programs and Services to be delivered or rendered hereunder will be of the kind and quality designated and will be performed by qualified personnel. Without waiver of City's other rights or remedies, City may require Consultant to re-perform any of said Services, which were not performed in accordance with these standards. Consultant shall perform the remedial Services at its sole expense.

22. Insurance.

A. Commencement of Work. Consultant shall not commence work under this Agreement until it has obtained City approved insurance. Before beginning work hereunder, during the entire period of this Agreement, for any extensions hereto, and for periods after the end of this Agreement as may be indicated below, Consultant must have and maintain in place all of the insurance coverage required in this Section. Consultant's insurance shall comply with all items specified by this Agreement. Any subcontractors shall be subject to all of the requirements of this Section and Consultant shall be responsible to obtain evidence of insurance from each subcontractor and provide it to City before the subcontractor commences work. Alternatively, Consultant's insurance may cover all subcontractors.

B. Insurance Company Requirements. All insurance policies used to satisfy the requirements imposed hereunder shall be issued by insurers admitted to do business in the State of California. Insurers shall have a current Best's rating of not less than A-:VII, unless otherwise approved by City.

C. Coverage, Limits and Policy Requirements. Consultant shall maintain the types of coverage and limits indicated below:

1. Commercial General Liability Insurance - a policy for occurrence coverage for bodily injury, personal injury and property damage, with coverage at least as broad as Insurance Services Office Form CG 00 01, with no special limitations affecting City. The limit for all coverage under this policy shall be no less than one million dollars (\$1,000,000.00) per occurrence.

2. Commercial Auto Liability Insurance - a policy with coverage at least as broad as Insurance Services Office form CA 0001, including Symbol 1 (any auto) with no special limitations affecting City. The limit for bodily injury and property damage liability shall be no less than one million dollars (\$1,000,000.00) per accident.

3. Policy Requirements. The policies set forth above shall comply with the following, as evidenced by the policies or endorsements to the policies:

a. The City, its appointed and elected officers, employees, agents and volunteers shall be added as additional insured to the policy.

b. The insurer shall agree to provide City with thirty (30) days prior written notice, return receipt requested, of any cancellation, non-renewal or material change in coverage.

c. For any claims with respect to the Services covered by this Agreement, Consultant's insurance coverage shall be primary insurance as respects the City, its elected and appointed officers, employees, agents and volunteers. Any insurance or self-insurance maintained by the City, its elected and appointed officers, employees, agents and volunteers shall be excess of Consultant's insurance and shall not contribute with it.

4. Worker's Compensation and Employer's Liability Insurance - a policy which meets all statutory benefit requirements of the Labor Code, or other applicable law, of the State of California. The minimum coverage limits for said insurance shall be no less than one million dollars per claim. The policy shall be issued by an insurance company which is admitted to do business in the State of California and shall contain a clause that the policy may not be canceled without thirty (30) days prior written notice, return receipt requested, is mailed to City.

5. Professional Errors & Omissions - a policy with minimum limits of one million dollars (\$1,000,000.00) per claim and aggregate. This policy shall be issued by an insurance company which is admitted to do business in the State of California and Consultant shall contain a clause that the policy may not be canceled until thirty (30) days written notice, return receipt requested, is mailed to City.

D. Additional Requirements. The procuring of such required policies of insurance shall not be construed to limit Consultant's liability hereunder or to fulfill the indemnification provisions and requirements of this Agreement. There shall be no recourse against City for payment of premiums or other amounts with respect thereto. City shall notify Consultant in writing of changes in the insurance requirements. If Consultant does not deposit copies of acceptable insurance policies or endorsements with City incorporating such changes within sixty (60) days of receipt of such notice, Consultant shall be deemed in default hereunder.

E. Deductibles. Any deductible or self-insured retention over \$25,000 per occurrence must be declared to and approved by City. Any deductible exceeding an amount acceptable to City shall be subject to the following changes: either the insurer shall eliminate or reduce such deductibles or self-insured retentions with respect to City, its officers, employees, agents and volunteers (with additional premium, if any, to be paid by Consultant); or Consultant shall provide satisfactory financial guarantee for payment of losses and related investigations, claim administration and defense expenses.

F. Verification of Compliance. Consultant shall furnish City with original policies or certificates and endorsements effecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. All endorsements are to be received and approved by City before work commences. Not less than fifteen (15) days prior to the expiration date of any policy of insurance required by this Agreement, Consultant shall deliver to City a binder or certificate of insurance with respect to each renewal policy, bearing a notation evidencing payment of the premium therefore, or accompanied by other proof of payment satisfactory to City. Consultant shall provide full copies of any requested policies to City within three (3) days of any such request by City.

G. Termination for Lack of Required Coverage. If Consultant, for any reason, fails to have in place, at all times during the term of this Agreement, including any extension hereto, all required insurance and coverage, City may immediately obtain such coverage at Consultant's expense and/or terminate this Agreement.

23. Indemnity.

A. Consultant assumes all risk of injury to its employees, agents, and contractors, including loss or damage to property.

B. Consultant agrees to defend, indemnify, hold free and harmless the City, its elected officials, officers, agents, employees and volunteers, at Consultant's sole expense, from and against any and all claims, actions, suits or other legal proceedings brought against the City, its elected officials, officers, agents, employees and volunteers arising out of the performance of the Consultant, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Consultant, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, and/or authorized subcontractors, and/or whenever any

claim, action, complaint or suit asserts liability against the City, its elected officials, officers, agents, employees and volunteers based upon the work performed by the Consultant, its employees, and/or authorized subcontractors under this Agreement, whether or not the Consultant, its employees, and/or authorized subcontractors are specifically named or otherwise asserted to be liable. Notwithstanding the foregoing, the Consultant shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole negligence or willful misconduct of the City. This provision shall supersede and replace all other indemnity provisions contained either in the City's specifications or Consultant's Proposal, which shall be of no force and effect.

C. No official, employee, agent or volunteer of City shall be personally liable for any default or liability under this Agreement.

24. Independent Contractor. Consultant agrees to furnish consulting services in the capacity of an independent contractor and neither Consultant nor any of its employees shall be considered to be an employee or agent of City.

25. PERS Eligibility Indemnification. In the event that Consultant or any employee, agent, or subcontractor of Consultant providing Services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

26. Notices. Any notice or communication given under this Agreement shall be effective when deposited, postage prepaid, with the United States Postal Service and addressed to the contracting parties. Name, address, telephone and facsimile numbers of the parties are as follows:

City of Gardena:
1700 West 162nd Street
Gardena, California 90247-3732

Attn: Mike Saffell
Title: Chief
Email: chief@gardenapd.org
Telephone: (310) 217-9601

Consultant: DataGear, Inc.
500 West Dyer Road
Santa Ana, California 92707
Attn: Lee Coffey
Email: lcoffey@datagear.com
Telephone: (714) 556-5055

Either party may change the information to which notice or communication is to be sent by providing advance written notice to the other party.

27. Severability. If any provision of this Agreement shall be held illegal, invalid, or unenforceable, in whole or in part, such provision shall be modified to the minimum extent necessary to make it legal, valid, and enforceable, and the legality, validity, and enforceability of the remaining provisions shall not be affected thereby.

28. Jurisdiction and Venue. This Agreement shall be deemed a contract under the laws of the State of California and for all purposes shall be interpreted in accordance with such laws. Both parties hereby agree and consent to the exclusive jurisdiction of the courts of the State of California and that the venue of any action brought hereunder shall be Los Angeles County, California.

29. Waiver. No delay or failure by either Party to exercise or enforce at any time any right or provision of this Agreement shall be considered a waiver thereof or of such Party's right thereafter to exercise or enforce each and every right and provision of this Agreement. To be valid a waiver shall be in writing but need not be supported by consideration. No single waiver shall constitute a continuing or subsequent waiver.

30. Electronic Signatures. The parties hereby acknowledge and agree that electronic records and electronic signatures, as well as facsimile signatures, used in connection with the execution of this Agreement and electronic signatures, facsimile signatures or signatures transmitted by electronic mail in so-called pdf format shall be legal and binding and shall have the same full force and effect as if a paper original of this Agreement had been delivered and had been signed using a handwritten signature. City and Consultant (i) agree that an electronic signature, whether digital or encrypted, of a party to this Agreement is intended to authenticate this writing and to have the same force and effect as a manual signature, (ii) intend to be bound by the signatures (whether original, faxed or electronic) on any document sent or delivered by facsimile or, electronic mail, or other electronic means, (iii) are aware that the other party will reply on such signatures, and (iv) hereby waive any defenses to the enforcement of the terms of this Agreement based on the foregoing forms of signature. If this Agreement has been executed by electronic signature, all parties executing this document are expressly consenting under the United States Federal Electronic Signatures in Global and

National Commerce Act of 2000 ("E-SIGN") and California Uniform Electronic Transactions Act ("UETA")(Cal. Civ. Code § 1633.1, et seq.), that a signature by fax, email or other electronic means shall constitute an Electronic Signature to an Electronic Record under both E-SIGN and UETA with respect to this specific transaction.

31. Joint Drafting. Each party acknowledges that it has had an adequate opportunity to review each and every provision in this Agreement and to submit the same to counsel and other consultants for review and comment and that the parties jointly drafted this Agreement. No provision of this Agreement or any Assignment shall be construed more strictly against one party than the other party by reason that one or the other party proposed, drafted or modified such provision or any other existing or proposed provision.

32. Public Records Act Disclosure. Consultant has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Consultant, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code section 7920.000 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the California Government Code section 7924.510, and of which Consultant informs City of such trade secret. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

33. Authority to Execute. The persons executing this Agreement on behalf of the parties warrant that they are duly authorized to execute this Agreement.

34. Attorney's Fees. In the event that legal action is necessary to enforce the provisions of this Agreement, or to declare the rights of the parties hereunder, the parties agree that the prevailing party in the legal action shall be entitled to recover attorney's fees and court costs from the opposing party.

35. Section Headings. The Section headings used in this Agreement are for reference purposes only and shall have no binding effect.

36. Entire Agreement. This Agreement contains the entire understanding between City and Consultant. Any prior agreement, promises, negotiations or representations not expressly set forth herein are of no force or effect. Subsequent modifications to this Agreement shall be effective only if in writing and signed by both parties. This Agreement may be signed by the parties hereto in separate counterparts, including both counterparts that are executed on paper and counterparts that are in the form of electronic signatures. Electronic signatures include facsimile or email electronic signatures. Each executed counterpart shall be deemed an original. All counterparts, taken together, constitute the executed Agreement.

IN WITNESS WHEREOF, the parties have hereunto affixed their names as of the day and year written below.

“City”

City of Gardena

By: _____

Tasha Cerda, Mayor

“Consultant”

DataGear, Inc.

By: Lee Coffey

Lee M. Coffey, President

Date: _____

Date: 12/4/2024

ATTEST:

Mina Semenza, City Clerk

APPROVED AS TO FORM:

Carmen Vasquez

Carmen Vasquez, City Attorney



REQUEST FOR PROPOSALS FOR VIDEO POLICING SYSTEM MAINTENANCE AND REPAIR

PROPOSALS DUE: OCTOBER 10, 2024 at 12:00PM PST

A) Notice of Request for Proposals

The City of Gardena is releasing this Request for Proposals (RFP) from qualified CONTRACTORS to establish an agreement for a two (2) year period for a time for Video Policing System Maintenance and Repair. This contract has an optional one (1) year extension, for a total of up to three (3) year agreement.

A copy of the RFP may be obtained from Planet Bids and the City of Gardena website at www.cityofgardena.org. The City reserves the right to reject any and all proposals.

B) Purpose and Description of Services

The City of Gardena (City) is seeking the services of a CONTRACTOR to provide ongoing maintenance and repair services for a video policing camera system located within the city limits of Gardena, California.

The existing Video Policing System is comprised of:

- 22 cameras located in the City Campus, which includes multiple City buildings such as the Police Department, Nakaoka Community Center, and more
- 37 cameras located in the Police Department jail
- 19 cameras throughout the six (6) parks
- 29 cameras in traffic intersections
- 114 (estimated) cameras at GTrans

The system is comprised of both wireless and hard-wired (fiber) technology. This Request for Proposal also includes maintaining the backbone infrastructure and the desktop workstations where the cameras are monitored. This award may also include the maintenance of a primary command center and a secondary command center with smart TV's.

The traffic intersection cameras also have equipment at those locations which serve as the wireless infrastructure (hops) to transmit the video feed back to the Police Department. All equipment that is used to transmit the wireless signal from the traffic intersection locations back to the Police Department fall under the scope of this RFP.

The Transportation Department, GTrans, is currently installing its new camera system in and around its facility. Once complete, GTrans estimates 114 cameras and seven (7) viewing stations, which will be included in the award for this Request for Proposal. The successful Contractor will be required to provide the maintenance to all existing and new equipment at GTrans and allow for viewing capabilities of this video at both GTrans and Police Department.

This project will be awarded to a successful CONTRACTOR who will be responsible for the ongoing support of the camera system described within this Request for Proposal. A successful CONTRACTOR will demonstrate system support and maintenance capabilities with an office and permanent technical support staff capable of responding to the City within the times

specified in Attachment A: Scope of Work. Respondents to this RFP should demonstrate knowledge and expertise in microwave communications and camera system design.

The successful CONTRACTOR will be awarded a two (2) year agreement with the City, with an option to extend for an additional one (1) year. City may terminate any agreement with 60 days written notice.

CONTRACTOR shall provide all labor, tools, materials, equipment, non-consumable supplies, transportation, and every other item of expense necessary to provide maintenance of the Video Policing System that is located at Gardena Police Department, 1718 West 162nd Street, Gardena, CA 90247 and GTrans, 13999 South Western Avenue, Gardena, CA 90249. Bidders must refer to "Attachment A: Scope of Work" for complete description of services.

C. PREVAILING WAGE REQUIREMENTS

Installation, maintenance, and repair services provided under this contract are subject to the minimum wage requirements of California Labor Code 1771. CONTRACTOR and its subcontractors shall pay not less than the minimum as determined by the State Department of Industrial Relations' latest issue of the Director's General Prevailing Wage Determination at the time of the bid release, which are available at the California Department of Industrial Relations' Internet web site at <http://www.dir.ca.gov/oprl/DPreWageDetermination.htm>. Future effective general prevailing wage rates, which have been predetermined and are on file with the California Department of Industrial Relations are referenced but not printed.

Contractor Registration

All contractors and subcontractors that shall perform work under this contract must be registered with the DIR pursuant to Labor Code section 1725.5 to submit a bid, be listed on a bid, or engage in the performance of work for this project, with the exception that an unregistered contractor that has submitted a bid authorized by Business and Professions Code Section 7029.1 or Public Contract Code Section 20103.5 shall not be in violation of the law and shall be eligible for award so long as the contractor is registered at the time the contract is awarded. City shall not accept a bid or enter into a contract without proof of registration for both contractors and subcontractors.

Certified Payroll Requirements

Contractor must submit certified payroll reports to the DIR electronically each week in a format prescribed by the Labor Commissioner that contains not less than the information set out in Labor Code Section 1776. Unless another verification form is required by the Labor Commissioner, each payroll record must be verified using the verification form set out in the regulations implementing Labor Code Section 1776. [See Title 8, California Code of Regulations, Section 16401]. Contractor is responsible for submission of copies of payroll records of all subcontractors.

D) Bidder Minimum Qualifications

The following requirements shall be the minimum standards for a CONTRACTOR to be considered as qualified to provide services under this contract, and shall be a prerequisite to any award:

The CONTRACTOR shall have experience and certification in designing, selling, installing, maintaining and repairing of an IndigoVision Video Surveillance Systems (IVSS) and Milestone Video Surveillance Systems in an enterprise environment for a minimum of at least three (3) consecutive years as of release date of this RFP.

The CONTRACTOR must be a certified IndigoVision and Milestone integrator and have a minimum of two references in their portfolio that use an IndigoVision VMS and Milestone systems.

The CONTRACTOR shall be capable and willing to respond on-site within two (2) hours in the event an emergency service call is placed.

The CONTRACTOR at a minimum must be able to provide three (3) references of enterprise size contracts currently held by the CONTRACTOR that at a minimum include 40 cameras and a VMS system. At least two (2) references must include systems with centralized viewing within an Emergency Operation Center.

The CONTRACTOR must have a minimum of five (5) years' experience in the installation of integrated video surveillance systems, with a minimum of three (3) years' experience in the installation of integrated video surveillance systems with "Public Safety." "Public Safety" is defined as law enforcement agencies and not private security deployments.

The CONTRACTOR must have experience in the following areas:

- Installing, maintaining, and repairing radio equipment from companies such as, but not limited to, Firetide, Motorola, and BridgeWave.
- Deploying License-Free and Licensed wireless wide area networks
- Working with public safety band wireless equipment operating at 4.9 Ghz
- Long range wireless point-to-point deployments over 3 miles
- Point to point wireless infrastructure design and concepts
- Video integration into an enterprise network
- Enterprise network architecture and design concepts
- Enterprise video network architecture and design
- Interior and exterior camera selection, placement and configuration in secure environments
- Relevant broadcast protocols such as multicast

The CONTRACTOR must have Manufacturer's certification for the following aspects of the proposed system:

- Network infrastructure
- Wired and wireless portions of the proposed solution
- Surveillance system hardware and software

- IndigoVision certification
- Milestone certification

The CONTRACTOR shall be certified by the manufacturer to resell, install and configure proposed equipment.

The CONTRACTOR shall be licensed, at a minimum, as a Class C-7, Low Voltage Contractor by the California State Contractors License Board.

The CONTRACTOR shall assign an engineer to City who has been certified on IndigoVision and Milestone.

The CONTRACTOR shall be able to respond to calls for service within the prescribed Response Times (see Attachment A: Scope of Work for more information).

The CONTRACTOR's officers and employees must successfully pass a criminal background check.

The CONTRACTOR shall submit the License Verification and license number for bidder and for each proposed Key Subcontractor as part of the Bid Proposal on the Company Profile form included in the RFP. Duplicates of the form may be made for each Key Subcontractor.

The CONTRACTOR shall maintain a valid Gardena Business License for the duration of this Agreement.

E) Bid Requirements and Information

There is a **mandatory** walk-through/bid conference on **September 25, 2024 at 10:00AM**. The pre-bid conference will begin at the Gardena Police Department, located at 1718 West 162nd Street, Gardena, CA 90247. Immediately following the presentation at the Gardena Police Department, the conference will move to GTrans, located at 13999 South Western Avenue, Gardena, CA 90249. At this **mandatory** walk-through/bid conference, additional information will be provided to all bidders with further information of camera locations throughout the City.

Any requests for information concerning this RFP must be submitted in writing, and any substantive replies will be issued as a written addendum and emailed to those who attend the mandatory walk-through/bid conference. All questions must be submitted by **September 27, 2024 at 12:00PM**. Questions raised at the pre-bid conference may be answered orally. If any substantive new information is provided in response to questions raised at the pre-bid conference, it will also be memorialized in a written addendum to this RFP posted and emailed as prescribed above no later than **October 2, 2024 at 5:00PM**.

F) Contract Award

Based on bids received in response to this RFP, an array of factors may be used in selecting the CONTRACTOR. This RFP does not in any way limit the City of Gardena's right to solicit contracts for similar or identical services, if, in the City of Gardena's sole and absolute discretion, it determines bids received are inadequate to satisfy its needs.

G) Submission Requirements

1. Time and Place for Submission of Bids

Bids must be received by **12:00PM, PST, on October 10, 2024 via Planet Bids.**

Bids that are submitted by fax, email or hard copy will not be accepted. Late submissions will not be considered.

2. Price Proposal

The City of Gardena intends to award this contract to the CONTRACTOR that it considers will provide the best overall services. The City reserves the right to use an array of factors in selecting the CONTRACTOR, and to reject any bids that are not responsive to this request.

The City is requesting bid proposals for (**see Attachment B**):

- All-Inclusive Hourly Billing Rate for Services

- Please provide the all-inclusive hourly rate, and a complete breakdown of the hourly cost billing rate in accordance with the worksheet set forth in **Attachment C**.

The City intends to pay the CONTRACTOR for all services required under the contract based on a single all-inclusive rate for inspections and an hourly rate that will encompass all of the CONTRACTOR's labor, costs, overhead and profit.

The approved all-inclusive hourly rate will be specified in the contract, and shall remain in effect to the conclusion of the contract. Pricing for the optional third year extension should also be specified, if applicable, in this bid response.

Attachment A: Scope of Work

The Scope of Work that follows is to be used as a general guide and is not intended to be a complete list of all work necessary for our Video Policing System. CONTRACTOR is to provide all labor, materials, tools, supplies, equipment and supervision necessary to provide Video Policing System Camera System Maintenance at the Gardena Police Department and GTrans. Services shall include the following:

1. Repair Services

The CONTRACTOR shall follow up immediately with an investigation of any reported or observed equipment malfunction. Equipment malfunction is defined as the inability of the individual components, subassemblies, or major parts of the system to perform their specific functions, including equipment failure caused by actions of operational personnel, the public or environmental conditions. If it is determined that the cause of the problem is something other than equipment or system issues, the CONTRACTOR will notify a City of Gardena representative. The City will require a root cause analysis of any repair services in order to ensure that the cause of the problem has been addressed and resolved prior to completion of the repair. Unscheduled maintenance shall include inspections and tests required to determine the extent of any equipment malfunction, as well as the repair required to correct the problem.

2. Replacement Services

Various components and equipment may require replacement during the term of the contract. All labor associated with the replacement, upgrade or enhancement of the equipment shall be billed at the labor rates outlined in the CONTRACTOR's fee schedule on Attachment C. The CONTRACTOR will be responsible for providing any replacements to the components of any part of the system. Any components that cannot be replaced using the exact same make and model will require prior approval by the City in order to ensure that a similar replacement is used. All replacements parts must be non-proprietary. The CONTRACTOR shall provide a work order with pricing for replacements, updates, and moves, in line item or unit pricing format, prior to any work being performed. The pricing estimate, at a minimum, must include: a description of the work to be performed, a complete equipment list with related prices for each item, estimated labor hours, and any equipment required to complete the work. Any work performed by a sub-Contractor must also use the same format. Lump sum pricing will not be accepted.

All replacements must be installed within two weeks of authorized work order, unless pre-approved by City of Gardena representative. Any delay beyond the pre-approved replacement two-week time period shall be subject to \$100 per day liquidated damages.

3. Installation Services

The City of Gardena may request the CONTRACTOR to install new Video Policing Cameras within City of Gardena's property. As part of the scope of work, the CONTRACTOR shall provide the City of Gardena with system design services, which shall include but not be limited to hardware and software recommendations that will meet the City of Gardena's goals and objectives for the new system. Installation of cameras, servers, switches and cabling and other components which have been deemed necessary must be approved by the City of Gardena prior to any purchases, installation or integration into the City of Gardena's Video Policing System. The CONTRACTOR agrees to coordinate and facilitate any upgrades to the Video Policing System with the City of Gardena prior to any installation.

All new installations shall be inspected by a City of Gardena representative or his/her designee for quality of workmanship and component and system functionality. The CONTRACTOR shall be responsible for any corrections to the installations that result from poor workmanship or non-adherence to City, state, and/or federal standards. The CONTRACTOR shall provide a cost bid work order for new system installations prior to any work being performed. All components proposed and installed must be non-proprietary. The bid shall include at a minimum: a description of the work to be performed, a complete equipment list with related prices for each item, estimated labor hours, and any equipment required to complete the work. Any work performed by a sub-Contractor must also use the same format. Lump sum pricing will not be accepted.

All installations must be completed within two weeks of authorized work order, unless pre-approved by City of Gardena representative. Any delay beyond the pre-approved replacement two-week time period shall be subject to \$100 per day liquidated damages.

4. Preventative Maintenance

The CONTRACTOR is responsible for ensuring that the SYSTEM complies with ALL retention schedules (366 days for the jail and GTrans, and 30 days for all other locations). CONTRACTOR shall perform a health assessment on the whole SYSTEM and ensure NVR's meet retention deadlines every other month (January, March, May, July, September, November).

The CONTRACTOR will assume responsibility for providing a comprehensive backup solution of all critical software/data components of the City of Gardena's Video Policing System, to include all SQL Databases and configuration components. Responsibilities also include ensuring that all licensing and service maintenance agreements with any of our Video Policing System components remain valid and current throughout the duration of the contract. The CONTRACTOR is responsible for maintenance of all Servers, Storage Devices, Switches, Routers, Cameras, Cabling and any other components deemed part of the City of Gardena's system.

The City of Gardena may request additional preventative maintenance for all cameras, servers, storage devices and Video Policing System components. This could include cleaning of all camera lenses and domes where applicable, and scheduling and coordinating refreshes of servers, routers, switches, and cameras as needed.

5. **Training**

The CONTRACTOR will be responsible for providing training to City of Gardena staff on the different components of the system. The CONTRACTOR agrees to provide training on any changes made to any servers, switches or cameras as well as any hardware and software changes made to the Video Management System (VMS). Training shall include a complete overview and introduction of our current system identifying possible single points of failure and areas of future concern. Training shall also include specific component overviews in order to familiarize City staff with all the components of the system, as well as any troubleshooting techniques that can be used in order to prevent a future service call. Training will include an overview of our current Video Management System (VMS) and also training in conjunction with any upgrades done to our current VMS.

6. **Design**

The CONTRACTOR will be responsible for providing the City with design documentation on all existing, and/or new components pertaining to the Video Policing system. These design documents shall be all inclusive and include specific information pertaining to their location, make and model, component name, cabling routes, connection type and date of installation. The CONTRACTOR hereby agrees, all present and future designs for the City of Gardena once submitted become property of the City of Gardena.

7. **Warranty**

The CONTRACTOR will assume and provide an itemized warranty for all existing components of the City of Gardena Video Policing System. Warranty information shall be included for the following: hardware, software, licensing, service maintenance agreements, hardware maintenance agreements, and any other components deemed necessary by the City of Gardena. The selected CONTRACTOR shall detail, in its bid, the proposed warranty and support services they will provide pertaining to specific components currently existing within the City of Gardena Video Policing System. Additional information pertaining to specific components in use at the City of Gardena will be provided in the mandatory pre-bid meeting since it is considered Sensitive Security Information (SSI).

8. **Response Requirements**

The CONTRACTOR will be required to meet specific response requirements in order to be considered for this bid. The CONTRACTOR shall supply the City of Gardena with names (minimum of three of the CONTRACTOR's representatives) and phone numbers to contact for Emergency Service Calls. The CONTRACTOR's representatives shall be available twenty-four (24) hours per day, seven days per week to receive Emergency Service Calls.

The CONTRACTOR will be responsible for providing the City of Gardena with the following pertaining to service calls: direct telephone assistance, direct on-site assistance, assistance via VPN, and technical expertise and Contractor services. All service calls shall be coordinated with a City of Gardena representative and an estimated time of completion shall be communicated for each service call.

The CONTRACTOR will be responsible with providing the City of Gardena with pricing pertaining to the following levels of service pertaining to service calls for the System. Pricing pertaining to each level of response shall be included in the CONTRACTOR's submittals.

1. **Emergency Service Calls** – Calls that warrant immediate repair, as determined by a City of Gardena representative or his/her designee will require that a qualified service representative arrive on site within two hours from the time the call is acknowledged by the service representative via telephone.
2. **Urgent Calls** – Urgent calls, as determined by a City of Gardena representative or his/her designee, shall be acknowledged by phone or email within one hour and, at the discretion of the City of Gardena representative or his/her designee, response may be deferred to the start of the following business day.
3. **Routine Calls** – Routine calls, as determined by a City of Gardena representative or his/her designee, shall be acknowledged by phone or email within two hours and, at the discretion of the City of Gardena representative or his/her designee, response may be deferred longer than one business day, but not to exceed two business days.

The above mentioned shall always remain current. Any changes shall be forwarded to the City of Gardena in writing twenty-four (24) hours in advance of any such change and must be pre-approved by the City of Gardena.

During the contracted maintenance period, CONTRACTOR shall follow the maintenance terms as specified in the respective manufacturer's maintenance manual for system component maintenance, including using manufacturer's approved replacement parts.

During the maintenance period, CONTRACTOR shall maintain locally, or available by next business day, a readily available supply of system spare parts in adequate quantity to ensure the rapid replacement of any system-related component(s) that may fail. The City's Project Coordinator, or its designee, may maintain a supply of spare cameras and system components at their sole discretion.

The CONTRACTOR must be able to VPN in to assess and address (if necessary) any issues.

9. **Documentation Requirements**

The CONTRACTOR will be required to provide the City of Gardena with a service call management solution that will ensure that all service calls performed in the City are tracked and recorded in order to assist with the management of the contract. The service management solution should at a minimum allow the City of Gardena to administer work orders, attach root cause analysis documentation, and have the ability to attach invoicing information that will allow

key members of the City of Gardena to access information in order to easily manage the contract. Access to the service call management solution should at a minimum be provided to City of Gardena personnel managing this contract. It is highly desirable that this management solution be a web-portal allowing the City of Gardena the ability to place work orders and monitor all service activity directly online.

10. **CONTRACTOR'S RESPONSIBILITIES**

CONTRACTOR shall upon arrival perform the following tasks:

- A. Notify the Project Coordinator prior to commencing work
- B. Sign in at designated area.
- C. Perform all work as outlined in the Scope of Work.
- D. Submit to the City of Gardena a time sheet with a detailed description of all tasks or work completed.
- E. Sign out upon departure from the City facility.

11. **TOOLS**

CONTRACTOR shall:

- A. Supply all tools required to inspection and/or repairs and maintenance tasks and work.
- B. Ensure that all tools remain in CONTRACTOR'S possessions at all times and shall not be left unattended.
- C. Ensure that all tools and equipment are removed from the work site at the end of each task or work day.

12. **DAMAGES**

CONTRACTOR shall:

- A. Repair any damage, should it occur during the inspection and testing process using City of Gardena approved materials and procedures.
- B. City of Gardena Project Coordinator or designee shall make final approval and acceptance of repairs to restore all facilities.

13. **UNSATISFACTORY OR NON-PERFORMED WORK**

CONTRACTOR shall:

- A. Correct any work deemed unsatisfactory or non-performed work by the City of Gardena Project Coordinator and at CONTRACTOR'S expense.
- B. Be given written notice of observed unsatisfactory or non-performed work either by email or by letter. The letter heading will state "Notice of Default".
- C. Have seventy-two (72) hours to re-perform unsatisfactory or non-performed work.

Attachment B: Contractor's Pricing

All-inclusive inspection rates, and a complete breakdown of the hourly cost billing rate.

I. Compensation: This is a time and materials CONTRACT between City of Gardena and CONTRACTOR for Video Policing System Service, Inspections, and Repair as set forth in the Scope of Work. CONTRACTOR agrees to accept the specified compensation as set forth in this CONTRACT as full remuneration for performing all services and furnishing all staffing, labor and materials required, insurance requirements, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by CONTRACTOR of all its duties and obligations hereunder. CONTRACTOR shall only be compensated as set forth herein below for work performed in accordance with the Scope of Work.

II. Fees and charges: City of Gardena will pay the following fixed rates in accordance with the provisions of this CONTRACT. CONTRACTOR shall perform the requested services as described in Attachment A – Scope of Work.

Time: Labor hours shall be charged on the basis of actual time spent on each job, not on a portal-to- portal basis, and shall be computed to the nearest one quarter (1/4) hour.

Materials: CONTRACTOR must supply backup paperwork or evidence for all materials purchased. CONTRACTOR shall not mark-up the cost of any materials greater than 5%.

Cost Plus _____ % Mark-up

Cost Plus _____ % Discount

Note: Applicable sales tax shall be billed when invoicing.

III. Invoicing: Invoices are to be submitted in arrears, after services have been provided, to the address specified below. Payment will be Net 45 days after receipt of an invoice in a format acceptable to the City of Gardena and verified and approved by the agency/department and subject to routine processing requirements. City of Gardena's Project Coordinator, or designee, is responsible for approval of invoices and subsequent submittal of invoices to the Accounts Payable Department for processing of payment. The responsibility for providing an acceptable invoice to the City of Gardena for payment rests with CONTRACTOR. Incomplete or incorrect invoices are not acceptable and will be returned to CONTRACTOR for correction. Billing shall cover services and/or goods not previously invoiced. CONTRACTOR shall reimburse the City of Gardena for any monies paid to CONTRACTOR for goods or services not provided or when goods or services do not meet the CONTRACT requirements.

Payments made by the City of Gardena shall not preclude the right of the City of Gardena from thereafter disputing any items or services involved or billed under this CONTRACT and shall not be construed as acceptance of any part of the goods or services.

1. CONTRACTOR'S name and address
2. CONTRACTOR'S remittance address (if different from above)
3. CONTRACTOR'S Federal I. D. number
4. City of Gardena PURCHASE ORDER number
5. Service date(s)
6. Service description
7. Breakdown of cost
8. Hourly rate
9. Copy of signed City of Gardena Time Sheet
10. List of Materials, Equipment, and/or Permits plus mark-up
11. Total

Upon satisfactory delivery of goods and services, CONTRACTOR shall submit an itemized invoice to:

City of Gardena
1718 West 162nd Street
Gardena, CA 90247
Attention: Lt. Brian Messina
bmessina@gardenapd.org

City of Gardena – Transportation Department (GTrans)
13999 S. Western Ave
Gardena, CA 90249
Attention: TBD
Email address: TBD

ATTACHMENT C: FORMS
**(TO BE SUBMITTED WITH RFP
RESPONSE)**

ATTACHMENT C: CONTRACTOR’S PROPOSED PRICING

| | |
|---|----------------|
| PREVENTATIVE MAINTENANCE PROGRAM FOR CITY OF GARDENA | |
| Submitted By: _____ (Contractor Name) | |
| Service Calls: Time & Materials Basis – City/PD and GTrans <i>(includes vehicles and tools)</i> | |
| Technician | \$ _____ /hour |
| IT Specialist | \$ _____ /hour |
| Insert Any Additional Personnel | \$ _____ /hour |
| New Installations: Time & Materials Basis – City/PD and GTrans <i>(includes vehicles and tools; quotes will be provided for specific materials)</i> | |
| Installers | \$ _____ /hour |
| IT Specialist | \$ _____ /hour |
| Project Manager | \$ _____ /hour |

Cost Plus _____ % Mark-up

Cost Plus _____ % Discount

ATTACHMENT C: COMPANY PROFILE & REFERENCES

COMPANY PROFILE

Company Legal Name:

Company Legal Status (Corporation, partnership, sole proprietor, etc.):

Active licenses issued by the California State Contractor's License Board:

Business Address:

Website Address:

Telephone Number () _____ Fax Number : () _____

Email Address: _____

Length of time the CONTRACTOR has been in business: _____

Length of time at current location: _____

Is your CONTRACTOR a sole proprietorship doing business under a different name:

_____ Yes _____ No

If yes, please indicate sole proprietor's name and the name you are doing business under:

Is your CONTRACTOR incorporated: _____ Yes _____ No

If yes, State of Incorporation: _____

Federal Taxpayer ID Number:

Regular Business Hours: _____

Regular Holidays and hours when business is closed:

Contact person in reference to this solicitation:

Telephone Number: () _____ Fax Number: () _____

Email Address:

Contact person for Accounts Payable:

Telephone Number: () _____ Facsimile Number: () _____

Email Address:

Name of Project Manager:

Telephone Number: () _____ Fax Number: () _____

Email Address:

In the event of an emergency or declared disaster, the following information is required:

Name of contact during non-business hours:

Email Address: _____ Cell Number: _____

Telephone Number: () _____ Fax Number: () _____

REFERENCES

Submit the company names, addresses, telephone numbers, contact names, and brief contract descriptions of at least three clients for whom comparable projects have been completed or submit letters from your references which include the requested information (attach additional sheets if necessary).

Name of Reference: _____

Address: _____

Contact Name: _____ Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

Name of
Reference: _____

Address: _____

Contact Name: _____

Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

REFERENCES

Submit the company names, addresses, telephone numbers, contact names, and brief contract descriptions of at least three clients for whom comparable projects have been completed or submit letters from your references which include the requested information (attach additional sheets if necessary).

Name of Reference: _____

Address: _____

Contact Name: _____ Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

Name of
Reference: _____

Address: _____

Contact Name: _____

Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

ATTACHMENT D: SAMPLE CONTRACT

AGREEMENT BETWEEN
THE CITY OF GARDENA
AND

This contract, hereinafter referred to as Agreement is entered into this _____ day of _____, 202_, by and between THE CITY OF GARDENA ("City") and _____, a [state] [type of entity] ("Consultant"). Based on the mutual promises and covenants contained herein, the Parties hereto agree, as follows.

1. Recitals.

- A. Whereas, City requires the services of a professional to design, sell, install, repair and maintain the Video Policing System; and
- B. Whereas, Consultant has represented that it is qualified by virtue of experience, training, education and expertise to provide these services; and
- C. Whereas, City has determined that the public interest, convenience and necessity require the execution of this Agreement.
- D. WHEREAS, no official or employee of City has a financial interest, within the provisions of sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

2. Services.

A. Consultant agrees to provide the professional services described in the City's Request for Proposals (RFP) and any associated addendum, attached hereto as **Exhibit "A"** and Consultant's Response to City's RFP ("Consultant's Proposal"), attached hereto as **Exhibit "B"**, both incorporated herein by this reference ("Services").

B. The Services shall be performed in accordance with the Project Schedule set forth in **Exhibit B**. Consultant shall not be liable for any failure or delay in furnishing proposed Services resulting from fire, explosion, flood, storm, Act of God, governmental acts, orders or regulations, hostilities, civil disturbances, strikes, labor difficulties, difficulty in obtaining parts, supplies, or shipping facilities, inability to obtain or delays in obtaining suitable material or facilities required for performance, temporary unavailability of qualified personnel, failure by City to provide appropriate access to equipment or personnel, or other causes beyond Consultant's reasonable control.

3. Additional Services. If City determines that additional Services are required to be provided by Consultant in addition to the Services set forth above, City shall authorize Consultant to perform such additional Services in writing ("Additional Services"). Such Additional Services shall be specifically described and approved by City in writing prior to the performance thereof. Consultant shall be compensated for such Additional Services in accordance with the amount agreed upon in writing by the Parties. No compensation shall be paid to Consultant for Additional Services which are not specifically approved by City in writing.

4. Consultant's Proposal. This Agreement shall include Consultant's proposal or bid which is incorporated herein as **Exhibit B**. In the event of any inconsistency between the terms of the proposal and this Agreement, this Agreement shall govern.

5. Timing of Performance. Time is of the essence with respect to Consultant's performance of the Services required by this Agreement. Consultant shall diligently and timely pursue and complete the performance of the Services required of it by this Agreement as set forth in **Exhibit A**. City, in its sole discretion, may extend the time for performance of any Service.

6. Compensation. Compensation for the Services shall be billed as set forth in **Exhibit B**, attached hereto. The Compensation is inclusive of all costs that may be incurred by Consultant in performance of the Services, including but not limited to such items as travel, copies, delivery charges, phone charges, and facsimile charges, unless otherwise noted.

7. Term of Agreement/Termination. This Agreement shall commence on the Effective Date and continue for a period of two (2) years, ending on _____, 20__, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. This Agreement may be extended by one [1] additional one [1] year periods upon mutual written agreement of both parties.]

A. This Agreement shall be effective as of the date of execution by the City and shall remain in effect until all Services are completed or until terminated as provided for herein.

B. City may terminate this Agreement without cause by providing written notice to Consultant not less than ten days prior to an effective termination date. City's only obligation in the event of termination will be payment of fees and allowed expenses incurred up to and including the effective date of termination.

C. Unless for cause, Consultant may not terminate this Agreement. If Consultant is terminating this Agreement for cause, it must provide the City with thirty (30) days written notice.

D. Upon receipt of a termination notice, Consultant shall: (1) promptly discontinue all Services, unless the notice directs otherwise; and (2) within ten (10) days, deliver to City all files, data, reports, estimates, summaries, and such other information and materials as may have been accumulated or prepared to date by Consultant in performing the Services under this Agreement, whether completed or in progress. Consultant shall provide these documents by both hard copy and in electronic format if available. In the event of termination for other than cause attributable to Consultant, Consultant shall be entitled to reasonable compensation for the Services it performs up to the date of termination and shall be deemed released from liability for any work assigned but not completed as of the effective date of termination.

8. Agreement Administrator. For purposes of this Agreement, City designates Chief Mike Saffell or designee as the Agreement Administrator who shall monitor Consultant's performance under this Agreement. Consultant shall be notified in writing of any deficiency in the performance of this Agreement in a timely manner by Agreement Administrator. Consultant shall have five (5) business days from receipt of the notification to cure any deficiency to the reasonable satisfaction of the Agreement Administrator. All costs for such corrections shall be borne by Consultant and shall not increase Consultant's fees due hereunder. Should the Agreement Administrator determine that Consultant has not performed its obligation as stated in this Agreement in a satisfactory manner, City may terminate this Agreement for cause as specified in Section- Term of Agreement/Termination. All notices, invoices or other documents shall be addressed to the Agreement Administrator, as well as all substantive issues relating to this contract. City reserves the right to change this designation upon written notice to Consultant.

9. Invoices and Payments.

A. Payment shall be made upon receipt and approval of invoices for Services rendered. In order for payment to be made, Consultant's invoice must include an itemization as to the services rendered, date(s) of service, direct and/or subcontract costs, and be submitted on an official letterhead or invoice with Consultant's name, address, and telephone number referenced.

B. The Agreement Administrator shall review the invoices to determine whether services performed and documents submitted are consistent with this Agreement. Payment shall be made within forty-five (45) days following receipt of the invoice or the Agreement Administrator shall provide Consultant with a written statement objecting to the charges and stating the reasons therefore.

C. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment.

10. Records/Audit.

A. Consultant shall be responsible for ensuring accuracy and propriety of all billings and shall maintain all supporting documentation for a minimum of three (3) years from the completion date of the Services under this agreement the following records:

1. All accounts and records, including personnel, property and financial, adequate to identify and account for all costs pertaining to this Agreement and assure proper accounting for all funds;

2. Records which establish that Consultant and any subconsultant who renders Services under this Agreement are in full compliance with the requirements of this Agreement and all federal, state and local laws and regulations

3. Any additional records deemed necessary by City to assume verification of full compliance with this Agreement.

B. City shall have the right to audit Consultant's invoices and all supporting documentation for purposes of compliance with this Agreement for a period of three years following the completion of Services under this Agreement.

C. Upon reasonable notice from City or any other governmental agency, Consultant shall cooperate fully with any audit of its billings conducted by, or of, City and shall permit access to its books, records and accounts as may be necessary to conduct such audits.

11. Successors and Assignment. This Agreement covers professional services of a specific and unique nature. Except as otherwise provided herein, Consultant shall not assign or transfer its interest in this Agreement or subcontract any services to be performed without amending this Agreement. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

12. Change in Name, Ownership or Control. Consultant shall notify the Agreement Administrator, in writing, of any change in name, ownership or control of Consultant's firm or subconsultant. Change of ownership or control of Consultant's firm may require an amendment to the Agreement.

13. Key Personnel. City has relied upon the professional training and ability of Consultant to perform the Services hereunder as a material inducement to enter into this Agreement. Consultant shall provide properly skilled professional and technical personnel to perform all Services under this Agreement. In the event that City, in its sole discretion, at any time during the Agreement, desires the removal of any person or persons assigned by Consultant to perform Services pursuant to this Agreement, Consultant shall remove any such person immediately upon receiving notice from City.

14. Performance By Consultant. Consultant shall maintain or exceed the level of competency presently maintained by other similar practitioners in the State of California, for professional and technical soundness, accuracy and adequacy of all work, advice and material furnished under this Agreement.

15. Use of Materials.

A. City shall make available to Consultant such materials from its files as may be required by Consultant to perform Services under this Agreement. Such materials shall remain the property of City while in Consultant's possession. Upon termination of this Agreement and payment of outstanding invoices of Consultant, or completion of work under this Agreement, Consultant shall return to City any property of City in its possession and any calculations, notes, reports, electronic files, or other materials prepared by Consultant in the course of performance of this Agreement.

B. City may utilize any material prepared or work performed by Consultant pursuant to this Agreement, including computer software, in any manner, which City deems proper without additional compensation to Consultant. Consultant shall have no responsibility or liability for any revisions, changes, or corrections made by City, or any use or reuse pursuant to this paragraph unless Consultant accepts such responsibility in writing.

16. Nonuse of Intellectual Property of Third Parties. Consultant shall not use, disclose or copy any intellectual property of any third parties in connection with work carried out under this Agreement, except for intellectual property for which Consultant has a license. Consultant shall indemnify and hold City harmless against all claims raised against City based upon allegations that Consultant has wrongfully used intellectual property of others in performing work for City, or that City has wrongfully used intellectual property developed by Consultant pursuant to this Agreement.

17. Ownership of Work Product. All documents or other information created, developed, or received by Consultant shall, for purposes of copyright law, be deemed works made for hire for City by Consultant and shall be the sole property of City. Consultant shall provide City with copies of these items upon demand, and in any event, upon termination of this Agreement.

18. Confidentiality Clause. Consultant acknowledges that some of the material and

information that may come into its possession or knowledge in connection with this Agreement or its performance may consist of information that is exempt from disclosure to the public or other unauthorized persons under either state or federal statutes ("Confidential Information"). Confidential Information includes, but is not limited to, names, addresses, Social Security numbers, e-mail addresses, telephone numbers, financial profiles, credit card information, driver's license numbers, medical data, law enforcement records, agency source code or object code, agency security data, or information identifiable to an individual that relates to any of these types of information. Consultant agrees to hold Confidential Information in strictest confidence and not to make use of Confidential Information for any purpose other than the performance of this Agreement, to release it only to authorized employees or Sub-consultants requiring such information for the purposes of carrying out this Agreement, and not to release, divulge, publish, transfer, sell, disclose, or otherwise make the information known to any other party without City's express written consent or as provided by law. Consultant agrees to release such information or material only to employees or Sub-consultants who have signed a nondisclosure agreement, the terms of which have been previously approved by City. Consultant agrees to implement physical, electronic, and managerial safeguards to prevent unauthorized access to Confidential Information.

"Personal information" including, but not limited to, "Protected Health Information" (PHI) under Health Insurance Portability And Accountability Act (HIPAA), individuals' names, addresses, phone numbers, birth dates, and social security numbers collected, used, or acquired in connection with this Agreement shall be protected against unauthorized use, disclosure, modification or loss.

HIPAA establishes national minimum standards for the use and disclosure of certain health information. The Consultant must comply with all HIPAA requirements and rules when determined applicable by the City. If City determines that (1) City is a "covered entity" under HIPAA, and that (2) Consultant will perform "business associate" services and activities covered under HIPAA, then at City's request, Consultant agrees to execute City's Agreement in compliance with HIPAA.

Consultant shall ensure its directors, officers, employees, Sub-consultants or agents use personal information solely for the purposes of accomplishing the services set forth herein. Consultant and its Sub-consultants agree not to release, divulge, publish, transfer, sell or otherwise make known to unauthorized persons personal information without the express written consent of the City or as otherwise required by law.

Any breach of this provision may result in termination of the Agreement and demand for return of all personal information. Moreover, Consultant will indemnify and hold the City harmless from and against all losses and damages resulting from any unauthorized or improper disclosure, dissemination or use of the information as a result, in whole or in part, of Consultant's action or inaction.

19. Legal Requirements.

A. Consultant shall secure and maintain all licenses or permits required by law, including a City business license, and shall comply with all ordinances, laws, orders, rules, and regulations pertaining to the work.

B. Consultant warrants that it shall perform the Services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Consultant shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Consultant's performance under this Agreement.

C. Consultant covenants that there shall be no discrimination based upon race, color, creed, religion, sex, marital status, age, handicap, national origin or ancestry, or any other category forbidden by law in performance of this Agreement.

20. Conflict of Interest and Reporting.

A. Consultant shall at all times avoid conflicts of interest or the appearance of a conflict of interest in the performance of this Agreement. If required, Consultant shall comply with the City's Conflict of Interest reporting requirements. Consultant understands that pursuant to Gardena Municipal Code sections 2.24.020H and 2.24.025G, it is forbidden to make any contribution to a candidate or committee of a candidate for a municipal office of the City, or to an officeholder, until the completion of Services to be performed under this Agreement.

B. Consultant and its representatives shall refrain from lobbying City of Gardena officials, employees and representatives for the duration of this Agreement.

21. Guarantee and Warranty. Consultant warrants to City that the material, analysis, data, programs and Services to be delivered or rendered hereunder will be of the kind and quality designated and will be performed by qualified personnel. Without waiver of City's other rights

or remedies, City may require Consultant to re-perform any of said Services, which were not performed in accordance with these standards. Consultant shall perform the remedial Services at its sole expense.

22. Insurance.

A. **Commencement of Work.** Consultant shall not commence work under this Agreement until it has obtained City approved insurance. Before beginning work hereunder, during the entire period of this Agreement, for any extensions hereto, and for periods after the end of this Agreement as may be indicated below, Consultant must have and maintain in place all of the insurance coverage required in this Section. Consultant's insurance shall comply with all items specified by this Agreement. Any subcontractors shall be subject to all of the requirements of this Section and Consultant shall be responsible to obtain evidence of insurance from each subcontractor and provide it to City before the subcontractor commences work. Alternatively, Consultant's insurance may cover all subcontractors.

B. **Insurance Company Requirements.** All insurance policies used to satisfy the requirements imposed hereunder shall be issued by insurers admitted to do business in the State of California. Insurers shall have a current Best's rating of not less than A-:VII, unless otherwise approved by City.

C. **Coverage, Limits and Policy Requirements.** Consultant shall maintain the types of coverage and limits indicated below:

1. **Commercial General Liability Insurance** - a policy for occurrence coverage for bodily injury, personal injury and property damage, with coverage at least as broad as Insurance Services Office Form CG 00 01, with no special limitations affecting City. The limit for all coverage under this policy shall be no less than one million dollars (\$1,000,000.00) per occurrence.

2. **Commercial Auto Liability Insurance** - a policy with coverage at least as broad as Insurance Services Office form CA 0001, including Symbol 1 (any auto) with no special limitations affecting City. The limit for bodily injury and property damage liability shall be no less than one million dollars (\$1,000,000.00) per accident.

3. **Policy Requirements.** The policies set forth above shall comply with the following, as evidenced by the policies or endorsements to the policies:

a. The City, its appointed and elected officers, employees, agents and volunteers shall be added as additional insured to the policy.

b. The insurer shall agree to provide City with thirty (30) days prior written notice, return receipt requested, of any cancellation, non-renewal or material change in coverage.

c. For any claims with respect to the Services covered by this Agreement, Consultant's insurance coverage shall be primary insurance as respects the City, its elected and appointed officers, employees, agents and volunteers. Any insurance or self-insurance maintained by the City, its elected and appointed officers, employees, agents and volunteers shall be excess of Consultant's insurance and shall not contribute with it.

4. Worker's Compensation and Employer's Liability Insurance - a policy which meets all statutory benefit requirements of the Labor Code, or other applicable law, of the State of California. The minimum coverage limits for said insurance shall be no less than one million dollars per claim. The policy shall be issued by an insurance company which is admitted to do business in the State of California and shall contain a clause that the policy may not be canceled without thirty (30) days prior written notice, return receipt requested, is mailed to City.

5. Professional Errors & Omissions - a policy with minimum limits of one million dollars (\$1,000,000.00) per claim and aggregate. This policy shall be issued by an insurance company which is admitted to do business in the State of California and Consultant shall contain a clause that the policy may not be canceled until thirty (30) days written notice, return receipt requested, is mailed to City.

D. Additional Requirements. The procuring of such required policies of insurance shall not be construed to limit Consultant's liability hereunder or to fulfill the indemnification provisions and requirements of this Agreement. There shall be no recourse against City for payment of premiums or other amounts with respect thereto. City shall notify Consultant in writing of changes in the insurance requirements. If Consultant does not deposit copies of acceptable insurance policies or endorsements with City incorporating such changes within sixty (60) days of receipt of such notice, Consultant shall be deemed in default hereunder.

E. Deductibles. Any deductible or self-insured retention over \$25,000 per occurrence must be declared to and approved by City. Any deductible exceeding an amount acceptable to City shall be subject to the following changes: either the insurer shall eliminate or reduce such deductibles or self-insured retentions with respect to City, its officers, employees,

agents and volunteers (with additional premium, if any, to be paid by Consultant); or Consultant shall provide satisfactory financial guarantee for payment of losses and related investigations, claim administration and defense expenses.

F. Verification of Compliance. Consultant shall furnish City with original policies or certificates and endorsements effecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. All endorsements are to be received and approved by City before work commences. Not less than fifteen (15) days prior to the expiration date of any policy of insurance required by this Agreement, Consultant shall deliver to City a binder or certificate of insurance with respect to each renewal policy, bearing a notation evidencing payment of the premium therefore, or accompanied by other proof of payment satisfactory to City. Consultant shall provide full copies of any requested policies to City within three (3) days of any such request by City.

G. Termination for Lack of Required Coverage. If Consultant, for any reason, fails to have in place, at all times during the term of this Agreement, including any extension hereto, all required insurance and coverage, City may immediately obtain such coverage at Consultant's expense and/or terminate this Agreement.

23. Indemnity.

A. Consultant assumes all risk of injury to its employees, agents, and contractors, including loss or damage to property.

B. Consultant agrees to defend, indemnify, hold free and harmless the City, its elected officials, officers, agents, employees and volunteers, at Consultant's sole expense, from and against any and all claims, actions, suits or other legal proceedings brought against the City, its elected officials, officers, agents, employees and volunteers arising out of the performance of the Consultant, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Consultant, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, and/or authorized subcontractors, and/or whenever any claim, action, complaint or suit asserts liability against the City, its elected officials, officers, agents, employees and volunteers based upon the work performed by the Consultant, its employees, and/or authorized subcontractors under this Agreement, whether or not the Consultant, its employees, and/or authorized subcontractors are specifically named or

otherwise asserted to be liable. Notwithstanding the foregoing, the Consultant shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole negligence or willful misconduct of the City. This provision shall supersede and replace all other indemnity provisions contained either in the City's specifications or Consultant's Proposal, which shall be of no force and effect.

C. No official, employee, agent or volunteer of City shall be personally liable for any default or liability under this Agreement.

24. Independent Contractor. Consultant agrees to furnish consulting services in the capacity of an independent contractor and neither Consultant nor any of its employees shall be considered to be an employee or agent of City.

25. PERS Eligibility Indemnification. In the event that Consultant or any employee, agent, or subcontractor of Consultant providing Services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

26. Notices. Any notice or communication given under this Agreement shall be effective when deposited, postage prepaid, with the United States Postal Service and addressed to the contracting parties. Name, address, telephone and facsimile numbers of the parties are as follows:

City of Gardena:

1700 West 162nd Street

Gardena, California 90247-3732

Attn: Mike Saffell

Title: Chief

Email: chief@gardenapd.org

Telephone: (310) 217-9601

To Consultant: Name of Consultant

Street Address or P.O. Box

City, State Zip Code

Attn: _____

Email: _____

Telephone: (____) _____

Either party may change the information to which notice or communication is to be sent by providing advance written notice to the other party.

27. Severability. If any provision of this Agreement shall be held illegal, invalid, or unenforceable, in whole or in part, such provision shall be modified to the minimum extent necessary to make it legal, valid, and enforceable, and the legality, validity, and enforceability of the remaining provisions shall not be affected thereby.

28. Jurisdiction and Venue. This Agreement shall be deemed a contract under the laws of the State of California and for all purposes shall be interpreted in accordance with such laws. Both parties hereby agree and consent to the exclusive jurisdiction of the courts of the State of California and that the venue of any action brought hereunder shall be Los Angeles County, California.

29. Waiver. No delay or failure by either Party to exercise or enforce at any time any right or provision of this Agreement shall be considered a waiver thereof or of such Party's right thereafter to exercise or enforce each and every right and provision of this Agreement. To be valid a waiver shall be in writing but need not be supported by consideration. No single waiver shall constitute a continuing or subsequent waiver.

30. Electronic Signatures. The parties hereby acknowledge and agree that electronic records and electronic signatures, as well as facsimile signatures, used in connection with the execution of this Agreement and electronic signatures, facsimile signatures or signatures transmitted by electronic mail in so-called pdf format shall be legal and binding and shall have the same full force and effect as if a paper original of this Agreement had been delivered and had been signed using a handwritten signature. City and Consultant (i) agree that an electronic signature, whether digital or encrypted, of a party to this Agreement is intended to authenticate

this writing and to have the same force and effect as a manual signature, (ii) intend to be bound by the signatures (whether original, faxed or electronic) on any document sent or delivered by facsimile or, electronic mail, or other electronic means, (iii) are aware that the other party will rely on such signatures, and (iv) hereby waive any defenses to the enforcement of the terms of this Agreement based on the foregoing forms of signature. If this Agreement has been executed by electronic signature, all parties executing this document are expressly consenting under the United States Federal Electronic Signatures in Global and National Commerce Act of 2000 ("E-SIGN") and California Uniform Electronic Transactions Act ("UETA")(Cal. Civ. Code § 1633.1, et seq.), that a signature by fax, email or other electronic means shall constitute an Electronic Signature to an Electronic Record under both E-SIGN and UETA with respect to this specific transaction.

31. Joint Drafting. Each party acknowledges that it has had an adequate opportunity to review each and every provision in this Agreement and to submit the same to counsel and other consultants for review and comment and that the parties jointly drafted this Agreement. No provision of this Agreement or any Assignment shall be construed more strictly against one party than the other party by reason that one or the other party proposed, drafted or modified such provision or any other existing or proposed provision.

32. Public Records Act Disclosure. Consultant has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Consultant, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code section 7920.000 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the California Government Code section 7924.510, and of which Consultant informs City of such trade secret. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

33. Authority to Execute. The persons executing this Agreement on behalf of the parties warrant that they are duly authorized to execute this Agreement.

34. Attorney's Fees. In the event that legal action is necessary to enforce the provisions of this Agreement, or to declare the rights of the parties hereunder, the parties agree that the prevailing party in the legal action shall be entitled to recover attorney's fees and court costs from the opposing party.

35. Section Headings. The Section headings used in this Agreement are for reference purposes only and shall have no binding effect.

36. Entire Agreement. This Agreement contains the entire understanding between City and Consultant. Any prior agreement, promises, negotiations or representations not expressly set

forth herein are of no force or effect. Subsequent modifications to this Agreement shall be effective only if in writing and signed by both parties. This Agreement may be signed by the parties hereto in separate counterparts, including both counterparts that are executed on paper and counterparts that are in the form of electronic signatures. Electronic signatures include facsimile or email electronic signatures. Each executed counterpart shall be deemed an original. All counterparts, taken together, constitute the executed Agreement.

IN WITNESS WHEREOF, the parties have hereunto affixed their names as of the day and year written below.

“City”

City of Gardena

By: _____

Tasha Cerda, Mayor

Date: _____

“Consultant”

Name of Consultant or Consultant Company

By: _____

Name and title of individual

Date: _____

By: _____

Name and title of individual

Date: _____

ATTEST:

Mina Semenza, City Clerk

APPROVED AS TO FORM:

Carmen Vasquez, City Attorney

DATAGEAR | INDUSTRIAL DATA SOLUTIONS

DataGear, Inc.'s Cost Proposal & Narrative Response to:

CITY OF GARDENA REQUEST FOR PROPOSALS – OCTOBER 10, 2024

VIDEO POLICING SYSTEM MAINTENANCE AND REPAIR



Prepared by:

Lee Coffey
President
DataGear, Inc.
714-556-5055 x113
lcoffey@datagear.com





**CITY OF GARDENA
REQUEST FOR PROPOSALS – OCTOBER 10, 2024
VIDEO POLICING SYSTEM MAINTENANCE AND REPAIR
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We are more than a provider. We are a total solution.



City of Gardena

DataGear Company Information and Personnel Verification

October 10, 2024

City of Gardena
Police Department
1718 West 162nd Street
Gardena, California 90247-3732

Cover Letter

To Whom it May Concern:

I, Lee M. Coffey, in my capacity as President of DataGear, Inc., do hereby certify that I am duly authorized to contract on behalf of DataGear, Inc. I am the person submitting this DataGear proposal to The City of Gardena via Planet Bids in response to this RFP, and I take full responsibility for the absolute validity of its content.

I also certify that DataGear, Inc. is a corporation in good standing with the California Secretary of State.

I further certify that DataGear, Inc., along with the DataGear team for this project holds all potentially required Contractor's Licenses for performance contracting activities in the State of California. We also hold California Department of Industrial Relations (DIR) license 1000023361. DataGear meets or exceeds every requirement of this RFP.

My contact information is as follows:

Lee M. Coffey
President
DataGear, Inc.
500 West Dyer Road
Santa Ana, California 92707

Email: lcoffey@datagear.com
Telephone: 714-556-5055 Ext 113
Fax: 714-556-5077

Thank you very much for allowing DataGear to participate in this procurement. We truly look forward to receiving the award of this contract.

Sincerely,

Lee M.
Coffey

Lee M Coffey

Lee M. Coffey
President
DataGear, Inc.

Digitally signed by Lee M. Coffey
DN: cn=Lee M. Coffey,
o=DataGear, Inc., ou=President,
email=lcoffey@datagear.com,
c=US
Date: 2024.10.04 15:48:50 -07'00'



500 West Dyer Road, Santa Ana CA 92707 | www.DataGear.com | (714)556-5055

Company Information and Personnel Verification

General Company Information

DataGear was founded in 1998, over two highly successful decades ago. The heart of our business model, from which we have never deviated was, and remains, to design, build, implement, test and maintain extremely sophisticated, wireless, surveillance, security and communication systems, to include the physical installation of all required hardware and the implementation of all required applications.

When an access point is to be affixed to a wall, we affix it. When an access point is to be mounted on a lamppost, we bring in the DataGear owned bucket truck and mount it. When a tower must be built to accommodate an access point, we build it and mount the access point atop it. DataGear Inc. epitomizes the definition of a full-service Industrial Data Solutions company.

As the incumbent company providing these services, this Gardena RFP is an absolutely perfect fit for DataGear. It requires the exact training, skills and experience that define us. We have a background and a successful track record with each of the hardware and software vendors required in the performance of this RFP.

Our expertise, experience, resources, and deep understanding of our customers' needs, coupled with our partnerships with manufacturers, allow us to consistently deliver solutions that exceed the requirements, wants, needs and expectations of our customers. With our people, processes, and technology, DataGear is expert in making wireless, surveillance and security deployments go smoothly and flawlessly.

Every DataGear associate is dedicated and passionate about customer service and providing our customers with the best, most cost-effective solutions. We pride ourselves in our ability to be responsive, provide great service and establish ongoing long-term relationships with our customers. Their needs are invariably met.

DataGear's headquarters is located in Santa Ana, California, an easy drive to all equipment locations in Gardena. Our primary areas of operation include the entire United States, Canada and Mexico.

Personnel Verification

Listed here with their background summaries, followed by their full resumes are the extremely highly qualified, dedicated and passionate DataGear personnel who will be onsite for the installation and implementation of all phases of the Agreement that is executed by The City of Gardena and DataGear, Inc. as the Consultant in the event that this RFP is awarded to DataGear. The same team is responsible for our successes with similar large-scale installations for the City of Gardena, the City of Anaheim, San Diego County, the Port of Long Beach, and many, many more locations.

Company Certification and Personnel Verification

Personnel Verification Summary

Lee M. Coffey – President – Project Manager for The City of Gardena

Since founding DataGear, Inc. in 1998, Lee has been the principal driving force behind the unprecedented success of the organization, molding it into the surveillance, security and communication industry powerhouse that it is today. With a total of 38 years of experience in engineering, Lee began by working on chip sets in computer systems. He then moved on to a successful stint in field engineering, which then led to the founding of DataGear. Lee personally holds C-10/C-7 Contractors Licenses along with a TWIC Credential for select high security location access.

Ian Pedrosa – Senior Field Engineer – Engineer for The City of Gardena

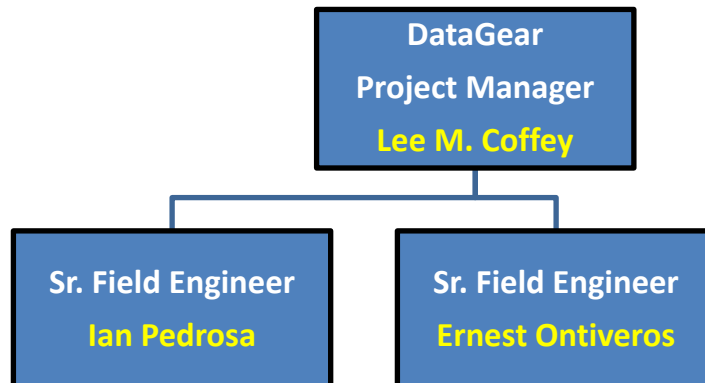
After obtaining a bachelor's degree from California State University Los Angeles, Ian went on to begin an 18-year tenure as a Field Engineer and then Senior Field Engineer with Zebra Technologies, the premier manufacturer of a vast array of portable devices communicating wirelessly, including computers, scanners and various security centric devices.

Ian then brought his remarkable talents to DataGear where he has focused on surveillance cameras and video management systems. He is manufacturer certified on a rainbow of Gardena pertinent devices and applications, including Axis cameras and Siklu EtherHaul, along with a long-term professional working knowledge of Motorola ReaperHD, Flir Latitude and Vigilant ALPR.

Ernest Ontiveros – Senior Field Engineer – Engineer for The City of Gardena

Ernest is the consummate Senior Engineer who specializes in the installation of large-scale camera, surveillance, security and communication. In his 10th year with DataGear, Ernest came to DataGear with a history of operations management for Electrolurgy, Inc.

Pertinent certifications held by Ernest include Milestone Video Management Software (VMS) integration, Millimeter Wave Wireless, and Zebra equipment, along with the MEWP Scissors/Boom Lift required to operate the DataGear owned bucket truck.



Company Certification and Personnel Verification

Personnel Verification – Lee M. Coffey

Lee M. Coffey – Project Manager for the City of Gardena

lcoffey@datagear.com 714-556-5055 x113

Since founding DataGear, Inc. in 1998, Lee Coffey has been the principal driving force behind the unprecedented success of the DataGear organization, molding it into the surveillance, security, and communication industry powerhouse that it is today. With a total of 38 years' experience in engineering, Lee began by working on chip sets in computer systems. He then moved on to a successful stint in field engineering, which then led to the founding of DataGear. Lee personally holds a C-7 & C-10 Contractors License along with a TWIC Credential for select high security location access.



EXPERIENCE

Long Range Camera Up-Grade, Port of Long Beach. 2021-2022.
Principal / Project Manager

Project Overview:
Replace Six Ultra Long-Range Camera

Units that are obsolete and inoperable with new, state-of-the-art military grade camera/sensor units. Install and integrate into existing Avigilon VMS System.

Responsibilities: Full in-depth management of project from proposal to final close out documents. Weekly meetings with manufacturer to maintain schedule and to ensure highest technical standards of the equipment and integration process. Prepare for long term service and maintenance of the entire Long Range Camera System.



Long Beach Airport FID System, Long Beach Ca. 2018-2024.
Principal / Project Manager.

Project Overview:
Provide and integrate Airport Flight

Information System. Ongoing on-site maintenance of entire system and network.

Responsibilities: Full in-depth management of the project from proposal to daily maintenance issues. Monthly meeting with Airport personnel regarding network and system maintenance. Meet with Airport Officials concerning Airport Expansion Project and FIDS integration and support.

Education:

Lee Coffey's post high school education consists of a vast array of manufacturer specific technical training courses.

Registrations/Certifications:

TWIC
CA Contractor C7 & C10

Office Location:

Santa Ana, California

Total Years of Experience:

Forty-one (43)

Years with Firm:

Twenty-six (26)

Value Provided

- 8 years working with the Port of Long Beach
- 38 years' experience installing, servicing, and maintaining wireless and networking equipment
- 26 years of project management experience in the field of installation, maintenance, support, and repair of complex networks, CCTV & Remote Access.



Company Certification and Personnel Verification

Personnel Verification – Lee M. Coffey (Continued)



Port of Savannah, New Wireless, GPA, Savannah, Georgia 2020 Principal / Installer

Project Overview: Design and install a new wireless network to support port expansion. During early days of National COVID crisis GPA reached out to DataGear to get new port expansion up and running during this crisis.

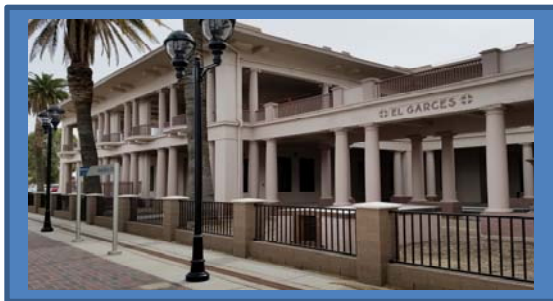
Responsibilities: Moving a team from California to Savannah, Georgia with all equipment and tools needed to complete the project on time in the beginning days of a national emergency.



Appalachian Regional Port, Georgia Port Authority, Savannah, Georgia. 2018-2019. Principal/Project Manager

Project Overview: Design and build complete wireless network to support the Port of Georgia's new rail yard projects

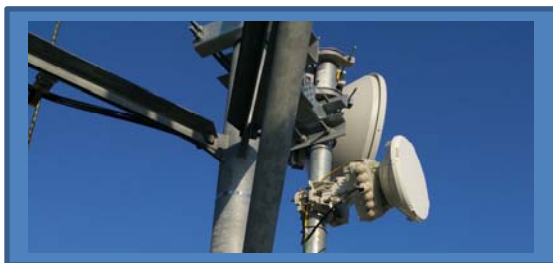
Responsibilities: Initial site evaluation. Preconstruction overview and planning. Project management and documentation. Project completed with great acclaim from the Governor of Georgia.



El Garces Security Camera Project, Amtrak, Needles, Ca. 2018. Principal/Manager.

Project Overview: Design and build a camera system to protect a national historic building.

Responsibilities: Design and manage entire project. From proposal to close out documents. On-site interface to City and museum personnel.



Wireless Network Enhancement, Port of Long Beach, Long Beach, Ca. 2016-2017. Principal/Manager.

Project Overview: Complete update of POLB wireless infrastructure. Review existing structure. Design, replace, enhance and Secure POLB wireless infrastructure.

Responsibilities: Provide a high level of management of the project working with both DataGear Inc PM and the POLB PM. Oversaw budget and time management of the entire project.

Company Certification and Personnel Verification

Personnel Verification Ian Pedrosa

Ian Pedrosa – Senior Field Engineer and Installer for the City of Gardena

After obtaining a bachelor's degree from California State University Los Angeles, Ian Pedrosa went on to begin an 18-year tenure as a Field Engineer and then Senior Field Engineer with Motorola/Zebra Technologies, the premier manufacturer of a vast array of portable devices communicating wirelessly, including computers, scanners and various security centric devices.

Ian then brought his remarkable talents to DataGear where he has focused on surveillance cameras and video management systems. He is manufacturer certified on a vast array of Port of Long Beach pertinent devices and applications, including Axis cameras and Siklu EtherHaul, along with a long-term professional working knowledge of Motorola, Flir and Vigilant products and applications.



EXPERIENCE

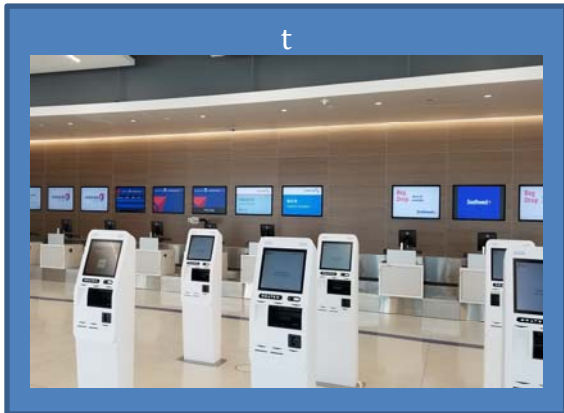
Long Range Camera Upgrade, Port of Long Beach. 2021-2022. Field Service Engineer.

Project Overview:

Replace six Ultra-Long Range Camera Units that are obsolete and inoperable with new,

state-of-the-art military-grade camera/sensor units. Install and integrate into existing Avigilon VMS system.

Responsibilities: Test and integrate the Flir Camera system for use with Avigilon VMS system. Provide technical support and liaison between Teledyne Flir support and Port of Long Beach during parameter and configuration adjustments and firmware updates.



Long Beach Airport FIDS, Long Beach, CA. 2018-2023. Field Service Engineer.

Project Overview:

Provide, install and integrate into Long Beach Airport a Flight Information Display System (FIDS) and Baggage Information Display System (BIDS). Provide ongoing on-site

maintenance of the entire FIDS/BIDS equipment and FIDS/BIDS network.

Responsibilities: Configure and integrate FIDS/BIDS equipment into Long Beach Airport's existing network. Provide on-call site support and equipment maintenance.

Education:

Bachelor of Science Degree, California State University – Los Angeles, 1998

Registrations/Certifications:

TWIC

Cameras & Video Management

- Axis
- Ceragon
- HK Vision
- IndigoVision
- Lilin
- Milestone
- Rukus

Cert Wireless Network Admin:

- Cisco
- Extreme Networks
- Ruckus
- Siklu
- Ceragon
- Motorola/Zebra

Office Location:

Santa Ana, California

Total Years of Experience:

Twenty-six (26)

Years with Firm:

Eight (8)

Value Provided

- 7 years working with the Port of Long Beach
- 26 years of hands-on experience installing, servicing, and maintaining wireless and networking equipment
- 8 years of installation, maintenance, support, and repair of CCTV/ Remote Access experience



Company Certification and Personnel Verification

Personnel Verification – Ian Pedrosa (Continued)

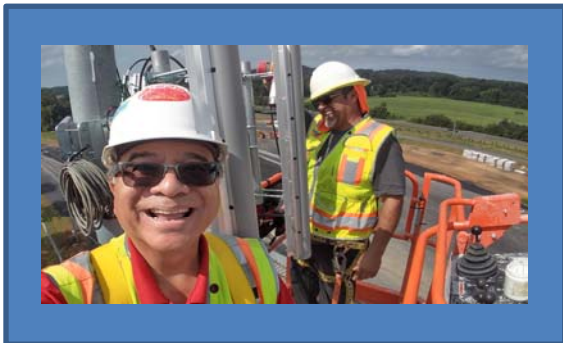


Port of Savannah – New Wireless, Georgia Ports Authority, Savannah, GA. 2020. Field Service Engineer

Project Overview: Design and install a new wireless network to support port expansion.

Responsibilities: Design wireless network system. Pre-configure, and bench test all access

points and network equipment. Pack and ship to site ready for the installers. Provide on-call phone support during install and acceptance.



Appalachian Regional Port – New Wireless, Georgia Ports Authority, Crandall, GA 2018-2019. Field Service Engineer.

Project Overview: Design, build and install a complete wireless network in support of Georgia Ports Authority's new railyard project.

Responsibilities: Design the wireless network system based on Georgia Port Authority's specifications and needs. Pre-Configure and test all access points and network switches before

install. Assist the installation of the wireless equipment. Test and conduct a wireless coverage survey of the system.

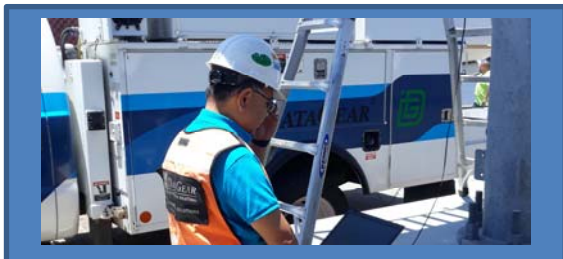


El Garces Security Camera Project, Amtrak Station, Needles, CA. 2018. Field Service Engineer.

Project Overview: Design and install a camera system to protect the national historic El Garces building.

Responsibilities: Design, configure, install and test the camera system and video managing

system (VMS). Provide training and onsite technical support.



Wireless Network Enhancement, Port of Long Beach (POLB), Long Beach, CA 2016-2017. Field Service Engineer

Project Overview: Complete update of POLB's wireless link infrastructure. Design, replace, enhance, and secure POLB's wireless links infrastructures.

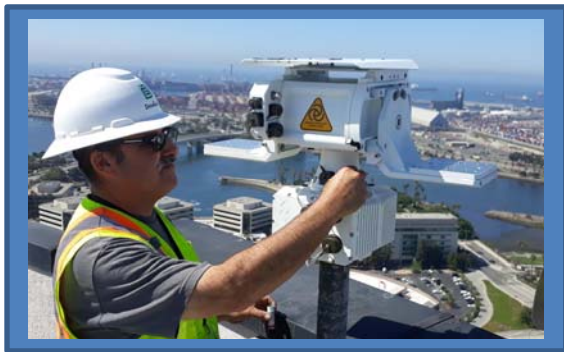
Responsibilities: Design, configure, test, and install Siklu and Ubiquiti wireless links. Provide on-call and onsite tech support.

Company Certification and Personnel Verification

Personnel Verification - Ernest Ontiveros

Ernest Ontiveros - Senior Installation Engineer for the City of Gardena

Ernest Ontiveros is the consummate senior field service engineer. Ernest specializes in the on-call, field support of large-scale camera, surveillance, security, and communications installations. Pertinent certifications held by Ernest include video management systems (VMS), Siklu Millimeter Wave Wireless, Axis cameras, along with Motorola/Zebra wireless and mobile technologies. Ernest also holds MEWP Scissors/Boom Lift certification as the operator of DataGear's own boom lift truck.



EXPERIENCE

Long Range Camera Upgrade, Port of Long Beach, Long Beach, CA. 2021-2022. Field Technician/Installer.

Project Overview:
Replacement of six long range camera systems at different locations at the

Education:

Ernest's post high school education consists of a vast array of manufacturer specific technical training courses.

Registrations/Certifications:

TWIC
Axis Camera
Milestone Video Mgt System
Siklu Millimeter Wave Wireless
Motorola/Zebra Wireless
Motorola/Zebra Mobile
MEWP Scissors/Boom Lift

Office Location:

Santa Ana, California

Total Years of Experience:

Eighteen (18)

Years with Firm:

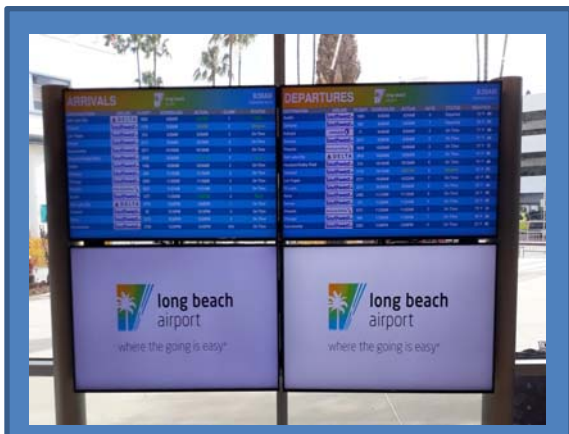
Ten (10)

Value Provided

- 7 years working with the Port of Long Beach
- Extensive background installing, servicing, and maintaining wireless and networking equipment
- 10 years of installation, maintenance, support and repair of CCTV/ Remote Access experience

POLB

Responsibilities: Removal of existing long range camera equipment, perform an asset retirement for decommission. Tag each piece of equipment for reference, stage, prep and inventory for each site.

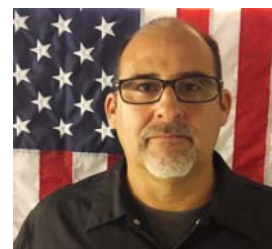


Long Beach Airport FIDS System, Long Beach, CA. 2018 - 2024. Field Technician/Installer.

Project Overview:
Provide and integrate airport flight, gate and baggage information system. Ongoing on-site maintenance of the entire system

and network

Responsibilities: Maintenance of any equipment that drops off the network, make sure that every location has the proper and correct information.



Company Certification and Personnel Verification

Personnel Verification – Ernest Ontiveros (Continued)



Remove and Replace Security Cameras, Anaheim Water District, Anaheim, CA. 2018. Field Technician/Installer

Project Overview: To remove and replace outdated security cameras with new cameras at each water tank and water pump stations.

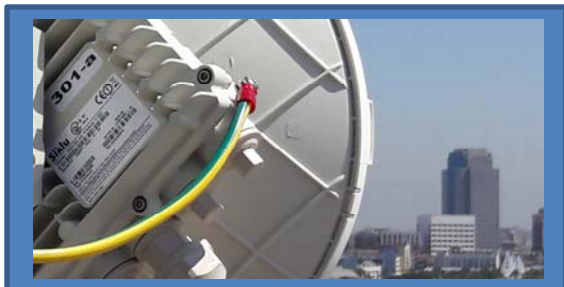
Responsibilities: Prep, stage and removal of old cameras and install new cameras at all storage tanks and pump stations. Provide a schedule for the entire project.



El Garces Security Camera Project, Amtrak, Needles, CA. 2018. Field Technician/Installer.

Project Overview: Design and build a camera system to protect a national historic building.

Responsibilities: Prep, stage, and inventory equipment for installation. Install conduit, cameras and an NVR system.



Wireless Network Enhancement, Port of Long Beach, Long Beach, CA. 2016-2017. Field Technician/Installer.

Project Overview: Complete upgrade of the wireless infrastructure throughout the POLB area.

Responsibilities: Prep, stage and inventory all equipment for the project, remove old equipment, perform an asset decommission, green tag old equipment for reference, and complete wireless infrastructure installation.



SSA Marine Wireless, Motorola Systems Inc., Oakland, Ca. 2015-2016. Field Technician/Installer

Project Overview: Complete installation replacement of a Cisco system that failed.

Responsibilities: Prep, stage and inventory of all equipment needed for the completion of the installation. While onsite, I assisted with the installation of a Motorola system.

Bidder Minimum Qualifications

DataGear, Inc. meets or exceeds all Bidder Minimum Qualifications listed on pages 4 and 5 of this RFP as follows:

DataGear has experience and certification in all phases of Indigo Video Surveillance Systems and Milestone Video Surveillance Systems in an enterprise environment for at least three (3) consecutive years as of the release date of this RFP. Our experience servicing the City of Gardena Video Policing System over the past five (5) years alone meets this qualification.

DataGear is capable of and willing to respond onsite within two (2) hours in the event an emergency service call is placed.

DataGear's references exceed the minimum qualification of servicing 40+ camera systems and systems with centralized viewing within an Emergency Operation Center.

DataGear exceeds the requirement of a minimum of five (5) years' experience in the installation of integrated video surveillance systems and a minimum of three (3) years' experience in provided this type of service for law enforcement agencies.

DataGear meets or exceeds the qualification of having experience in the following:

- ✓ Installing, maintaining, and repairing radio equipment from companies such as, but not limited to, Firetide, Motorola, and BridgeWave.
- ✓ Deploying License-Free and Licensed wireless wide area networks
- ✓ Working with public safety band wireless equipment operating at 4.9 Ghz
- ✓ Long range wireless point-to-point deployments over 3 miles
- ✓ Point to point wireless infrastructure design and concepts
- ✓ Video integration into an enterprise network
- ✓ Enterprise network architecture and design concepts
- ✓ Enterprise video network architecture and design
- ✓ Interior and exterior camera selection, placement and configuration in secure environments
- ✓ Relevant broadcast protocols such as multicast

DataGear is holds manufacturers' certifications in the following aspects of the system:

- ✓ Network infrastructure
- ✓ Wired and wireless portions of the solution
- ✓ Surveillance system hardware and software
- ✓ Indigo Vision certification
- ✓ Milestone certification

DataGear holds manufacturers' certifications for all items covered under the scope of the contract resulting from the award of this RFP.

Bidder Minimum Qualifications (Continued)

DataGear holds both a Class C-7, Low Voltage Contractor License and a Class C-10 Electrician License granted by the California State Contractors License Board.

DataGear will assign the same Indigo Vision and Milestone engineers to the City of Gardena who have been performing these services at the City for the past five (5) years.

DataGear is able to respond to calls for service within the prescribed response times as shown in Attachment A to this RFP.

DataGear's officers and employees will undoubtedly pass a criminal background check.

DataGear's License Verification is included with DataGear's Company Profile in our response to Attachment C herein. DataGear will not employ any subcontractors in the execution of this contract.

DataGear shall maintain all valid licenses needed in the execution of this contract for the duration of the contract.

RFP Attachment A: Scope of Work

DataGear thoroughly understands each and every facet of the Scope of Work for the performance of the contract resulting from the award of this RFP as outlined in Attachment A to the RFP on pages 7 through 12. The scope of work includes:

1. Repair Services
2. Replacement Services
3. Installation Services
4. Preventive Maintenance
5. Training
6. Design
7. Warranty
8. Response Requirements
9. Documentation Requirements
10. Contractor's Responsibilities
11. Tools
12. Damages
13. Unsatisfactory or Non-Performed Work

DataGear's 26-year history and extensive body of work, including maintaining the City of Gardena Video Policing System for the past 5 years, speaks for itself in demonstrating our unique qualifications in the area of video surveillance solutions, from concept to sign-off and beyond. DataGear is well staffed with highly trained personnel. We are very much in command of our current workload with plenty of available bandwidth to continue our support of the City of Gardena Police Department and accomplish the tasks involved on a priority basis. Our references will confirm the fact that we invariably complete projects on time, to the total satisfaction of the client, at or below budget.

DataGear's own bucket truck stands ready to be dispatched for the support of the video policing system for the City of Gardena Police Department.



Attachment B: Contractor's Pricing

DataGear thoroughly understands each and every clause, requirement and procedure involved in compensation, Fees and Charges, and Invoicing under contract resulting from the award of this RFP as outlined in Attachment B to the RFP on pages 13 and 14.

DataGear's pricing for this RFP appears on the next page of this submission document in response to Attachment C to this RFP.

Attachment C: Forms to be Submitted with RFP Response

ATTACHMENT C: CONTRACTOR'S PROPOSED PRICING

| | | |
|--|-----------|-------|
| PREVENTATIVE MAINTENANCE PROGRAM FOR CITY OF GARDENA | | |
| Submitted By: <u>DataGear, Inc.</u> (Contractor Name) | | |
| Service Calls: Time & Materials Basis – City/PD and GTrans <i>(includes vehicles and tools)</i> | | |
| Technician | \$ 172.00 | /hour |
| IT Specialist | \$ 188.00 | /hour |
| Insert Any Additional Personnel - Safety Manager | \$ 161.00 | /hour |
| New Installations: Time & Materials Basis – City/PD and GTrans <i>(includes vehicles and tools; quotes will be provided for specific materials)</i> | | |
| Installers | \$ 172.00 | /hour |
| IT Specialist | \$ 188.00 | /hour |
| Project Manager | \$ 209.00 | /hour |

Cost Plus Five (5) % Mark-up

~~Cost Plus _____ % Discount~~ N/A

Lee M.
Coffey



Digitally signed by Lee M. Coffey
DN: cn=Lee M. Coffey, o=DataGear, Inc., ou=President, email=lcoffey@datagear.com, c=US
Date: 2024.09.27 14:18:09 -07'00'

ATTACHMENT C: COMPANY PROFILE & REFERENCES**COMPANY PROFILE**

Company Legal Name:

DataGear, Inc.

Company Legal Status (Corporation, partnership, sole proprietor, etc.):

Corporation

Active licenses issued by the California State Contractor's License Board:

C10 and C7 License Number 1004304

Business Address:

500 W. Dyer Road, Santa Ana, CA 92707

Website Address:

www.datagear.comTelephone Number () 714-556-5055 Fax Number : () 714-556-5077Email Address: lcoffey@datagear.comLength of time the CONTRACTOR has been in business: 24 yearsLength of time at current location: 24 years

Is your CONTRACTOR a sole proprietorship doing business under a different name:

 Yes X No

If yes, please indicate sole proprietor's name and the name you are doing business under:

Is your CONTRACTOR incorporated: X Yes NoIf yes, State of Incorporation: California

Federal Taxpayer ID Number:

95-4676045Regular Business Hours: 7:00am to 5:00pm Pacific Time, Monday through Friday
Available for emergency calls 7x24x365

Regular Holidays and hours when business is closed:

Our regular holidays are New Years Day, President's Day, Memorial Day, Independence Day
Labor Day, Thanksgiving and the Friday after, Christmas, however, we are available for
emergency calls 7x24x365.

Attachment C: Company Profile & References (Continued)

Contact person in reference to this solicitation:

Lee M. Coffey, PresidentTelephone Number: () 714-556-5055 Fax Number: () 714-556-5077
ext 113

Email Address:

lcoffey@datagear.com

Contact person for Accounts Payable:

Jack Tateel, COOTelephone Number: () 714-556-5055 Facsimile Number: () 714-556-5077
ext 133

Email Address:

jtateel@datagear.com

Name of Project Manager:

Lee M. Coffey, PresidentTelephone Number: () 714-556-5055 Fax Number: () 714-556-5077
ext 113

Email Address:

lcoffey@datagear.com**In the event of an emergency or declared disaster, the following information is required:**

Name of contact during non-business hours:

Lee M. Coffey, PresidentEmail Address: lcoffey@datagear.com Cell Number: 714-865-7317Telephone Number: () 714-556-5055 Fax Number: () 714-556-5077

Attachment C: Company Profile & References (Continued)

STATE OF CALIFORNIA

 **CONTRACTORS STATE LICENSE BOARD**

Pursuant to Chapter 9 of Division 3 of the Business and Professions Code
and the Rules and Regulations of the Contractors State License Board,
the Registrar of Contractors does hereby issue this license to:

DATAGEAR INC

License Number 1004304

to engage in the business or act in the capacity of a contractor in the following classifications:

C10 - ELECTRICAL
C-7 - LOW VOLTAGE SYSTEMS

Witness my hand and seal this day,
April 16, 2021

Issued June 9, 2015


David De La Torre, Board Chair

This license is the property of the Registrar of Contractors,
is not transferable, and shall be returned to the Registrar
upon demand when suspended, revoked, or annulled
for any reason. It becomes void if not renewed.


David R. Fogt, Registrar of Contractors

AUDIT NO. 710756

Attachment C: Company Profile & References (Continued)**REFERENCES**

Submit the company names, addresses, telephone numbers, contact names, and brief contract descriptions of at least three clients for whom comparable projects have been completed or submit letters from your references which include the requested information (attach additional sheets if necessary).

Name of Reference: Tetra Tech Engineering Services Company WWW.Tectratech.com

Address: 17885 Von Karman Ave, Irvine, CA 92614

Contact Name: Molly Mell Title: Vice President

Telephone Number: (949) 809-5205

E-Mail Address: Molly.mell@tetrattech.com

Contract Title/Number: _____ Contract Value: \$ 300,00.00 plus / Multi Year Mint.

Contract effective Dates: 2-1-2016 on / Multi year awards

On-Site maintenance of Port Of Long Beach Security infractruture / Network / Wireless Communication/ Cameras
Brief description of all required and related services performed/goods provided:

Name of Reference: Port Of Long Beach Homeland Security Division

Address: 1249 Pier F Avenue Long Beach ca. 90802

Contact Name: Chris Samayoa

Title: Manager of Technical Security

Telephone Number: 562-283-7827 / Mobile 562-519-3081

E-Mail Address: chris.samayoa@polb.com

Contract Title/Number: LR Camera Project Contract Value: \$ 1,2000,000.00

Contract effective Dates: 3-03-2021 to 9-30-2022

Supply / Install / Integrate Specialized Long Range Inferred Camera System at POLB
Brief description of all required and related services performed/goods provided:

Attachment C: Company Profile & References (Continued)

REFERENCES

Submit the company names, addresses, telephone numbers, contact names, and brief contract descriptions of at least three clients for whom comparable projects have been completed or submit letters from your references which include the requested information (attach additional sheets if necessary).

Name of Reference: San Diego County Sheriff's Department

Address: 9621 Ridgehaven Court , San Diego Ca. 92123

Contact Name: Jennifer Myer Title: Contracts Administrative Analyst

Telephone Number: (858) 974-2705

E-Mail Address: Jennifer.Myer@sdsheriff.org

Contract Title/Number: 559487 / Surveillance Camera System Main Contract Value: \$ 75,000.00

Contract effective Dates: 12-31-2019 to 12-31-2023

Brief description of all required and related services performed/goods provided:

Name of Reference: Long Beach Fire Department

Address: Fireboat 19 & 20 / Fireboat Vigilance / Fireboat Protector

Contact Name: Chris Cole

Title: POLB Maintenance tech .

Telephone Number: ()

E-Mail Address: chris.cole@polb.com

Contract Title/Number: T & M Contract Value: \$ 100,000.00 Plus Multi Year

Contract effective Dates: 2018 forward

Provide maintenance on site to both boats Camera System and Communication Systems .

Brief description of all required and related services performed/goods provided:

The Original City of Gardena RFP Document

The following thirty-six (36) pages incorporate the entire original RFP document, included here for reference and convenience while reviewing DataGear's submission in response to the RFP.



REQUEST FOR PROPOSALS FOR VIDEO POLICING SYSTEM MAINTENANCE AND REPAIR

PROPOSALS DUE: OCTOBER 10, 2024 at 12:00PM PST

A) Notice of Request for Proposals

The City of Gardena is releasing this Request for Proposals (RFP) from qualified CONTRACTORS to establish an agreement for a two (2) year period for a time for Video Policing System Maintenance and Repair. This contract has an optional one (1) year extension, for a total of up to three (3) year agreement.

A copy of the RFP may be obtained from Planet Bids and the City of Gardena website at www.cityofgardena.org. The City reserves the right to reject any and all proposals.

B) Purpose and Description of Services

The City of Gardena (City) is seeking the services of a CONTRACTOR to provide ongoing maintenance and repair services for a video policing camera system located within the city limits of Gardena, California.

The existing Video Policing System is comprised of:

- 22 cameras located in the City Campus, which includes multiple City buildings such as the Police Department, Nakaoka Community Center, and more
- 37 cameras located in the Police Department jail
- 19 cameras throughout the six (6) parks
- 29 cameras in traffic intersections
- 114 (estimated) cameras at GTrans

The system is comprised of both wireless and hard-wired (fiber) technology. This Request for Proposal also includes maintaining the backbone infrastructure and the desktop workstations where the cameras are monitored. This award may also include the maintenance of a primary command center and a secondary command center with smart TV's.

The traffic intersection cameras also have equipment at those locations which serve as the wireless infrastructure (hops) to transmit the video feed back to the Police Department. All equipment that is used to transmit the wireless signal from the traffic intersection locations back to the Police Department fall under the scope of this RFP.

The Transportation Department, GTrans, is currently installing its new camera system in and around its facility. Once complete, GTrans estimates 114 cameras and seven (7) viewing stations, which will be included in the award for this Request for Proposal. The successful Contractor will be required to provide the maintenance to all existing and new equipment at GTrans and allow for viewing capabilities of this video at both GTrans and Police Department.

This project will be awarded to a successful CONTRACTOR who will be responsible for the ongoing support of the camera system described within this Request for Proposal. A successful CONTRACTOR will demonstrate system support and maintenance capabilities with an office and permanent technical support staff capable of responding to the City within the times

specified in Attachment A: Scope of Work. Respondents to this RFP should demonstrate knowledge and expertise in microwave communications and camera system design.

The successful CONTRACTOR will be awarded a two (2) year agreement with the City, with an option to extend for an additional one (1) year. City may terminate any agreement with 60 days written notice.

CONTRACTOR shall provide all labor, tools, materials, equipment, non-consumable supplies, transportation, and every other item of expense necessary to provide maintenance of the Video Policing System that is located at Gardena Police Department, 1718 West 162nd Street, Gardena, CA 90247 and GTrans, 13999 South Western Avenue, Gardena, CA 90249. Bidders must refer to "Attachment A: Scope of Work" for complete description of services.

C. PREVAILING WAGE REQUIREMENTS

Installation, maintenance, and repair services provided under this contract are subject to the minimum wage requirements of California Labor Code 1771. CONTRACTOR and its subcontractors shall pay not less than the minimum as determined by the State Department of Industrial Relations' latest issue of the Director's General Prevailing Wage Determination at the time of the bid release, which are available at the California Department of Industrial Relations' Internet web site at <http://www.dir.ca.gov/oprl/DPreWageDetermination.htm>. Future effective general prevailing wage rates, which have been predetermined and are on file with the California Department of Industrial Relations are referenced but not printed.

Contractor Registration

All contractors and subcontractors that shall perform work under this contract must be registered with the DIR pursuant to Labor Code section 1725.5 to submit a bid, be listed on a bid, or engage in the performance of work for this project, with the exception that an unregistered contractor that has submitted a bid authorized by Business and Professions Code Section 7029.1 or Public Contract Code Section 20103.5 shall not be in violation of the law and shall be eligible for award so long as the contractor is registered at the time the contract is awarded. City shall not accept a bid or enter into a contract without proof of registration for both contractors and subcontractors.

Certified Payroll Requirements

Contractor must submit certified payroll reports to the DIR electronically each week in a format prescribed by the Labor Commissioner that contains not less than the information set out in Labor Code Section 1776. Unless another verification form is required by the Labor Commissioner, each payroll record must be verified using the verification form set out in the regulations implementing Labor Code Section 1776. [See Title 8, California Code of Regulations, Section 16401]. Contractor is responsible for submission of copies of payroll records of all subcontractors.

D) Bidder Minimum Qualifications

The following requirements shall be the minimum standards for a CONTRACTOR to be considered as qualified to provide services under this contract, and shall be a prerequisite to any award:

The CONTRACTOR shall have experience and certification in designing, selling, installing, maintaining and repairing of an IndigoVision Video Surveillance Systems (IVSS) and Milestone Video Surveillance Systems in an enterprise environment for a minimum of at least three (3) consecutive years as of release date of this RFP.

The CONTRACTOR must be a certified IndigoVision and Milestone integrator and have a minimum of two references in their portfolio that use an IndigoVision VMS and Milestone systems.

The CONTRACTOR shall be capable and willing to respond on-site within two (2) hours in the event an emergency service call is placed.

The CONTRACTOR at a minimum must be able to provide three (3) references of enterprise size contracts currently held by the CONTRACTOR that at a minimum include 40 cameras and a VMS system. At least two (2) references must include systems with centralized viewing within an Emergency Operation Center.

The CONTRACTOR must have a minimum of five (5) years' experience in the installation of integrated video surveillance systems, with a minimum of three (3) years' experience in the installation of integrated video surveillance systems with "Public Safety." "Public Safety" is defined as law enforcement agencies and not private security deployments.

The CONTRACTOR must have experience in the following areas:

- Installing, maintaining, and repairing radio equipment from companies such as, but not limited to, Firetide, Motorola, and BridgeWave.
- Deploying License-Free and Licensed wireless wide area networks
- Working with public safety band wireless equipment operating at 4.9 Ghz
- Long range wireless point-to-point deployments over 3 miles
- Point to point wireless infrastructure design and concepts
- Video integration into an enterprise network
- Enterprise network architecture and design concepts
- Enterprise video network architecture and design
- Interior and exterior camera selection, placement and configuration in secure environments
- Relevant broadcast protocols such as multicast

The CONTRACTOR must have Manufacturer's certification for the following aspects of the proposed system:

- Network infrastructure
- Wired and wireless portions of the proposed solution
- Surveillance system hardware and software

- IndigoVision certification
- Milestone certification

The CONTRACTOR shall be certified by the manufacturer to resell, install and configure proposed equipment.

The CONTRACTOR shall be licensed, at a minimum, as a Class C-7, Low Voltage Contractor by the California State Contractors License Board.

The CONTRACTOR shall assign an engineer to City who has been certified on IndigoVision and Milestone.

The CONTRACTOR shall be able to respond to calls for service within the prescribed Response Times (see Attachment A: Scope of Work for more information).

The CONTRACTOR's officers and employees must successfully pass a criminal background check.

The CONTRACTOR shall submit the License Verification and license number for bidder and for each proposed Key Subcontractor as part of the Bid Proposal on the Company Profile form included in the RFP. Duplicates of the form may be made for each Key Subcontractor.

The CONTRACTOR shall maintain a valid Gardena Business License for the duration of this Agreement.

E) Bid Requirements and Information

There is a **mandatory** walk-through/bid conference on **September 25, 2024 at 10:00AM**. The pre-bid conference will begin at the Gardena Police Department, located at 1718 West 162nd Street, Gardena, CA 90247. Immediately following the presentation at the Gardena Police Department, the conference will move to GTrans, located at 13999 South Western Avenue, Gardena, CA 90249. At this **mandatory** walk-through/bid conference, additional information will be provided to all bidders with further information of camera locations throughout the City.

Any requests for information concerning this RFP must be submitted in writing, and any substantive replies will be issued as a written addendum and emailed to those who attend the mandatory walk-through/bid conference. All questions must be submitted by **September 27, 2024 at 12:00PM**. Questions raised at the pre-bid conference may be answered orally. If any substantive new information is provided in response to questions raised at the pre-bid conference, it will also be memorialized in a written addendum to this RFP posted and emailed as prescribed above no later than **October 2, 2024 at 5:00PM**.

F) Contract Award

Based on bids received in response to this RFP, an array of factors may be used in selecting the CONTRACTOR. This RFP does not in any way limit the City of Gardena's right to solicit contracts for similar or identical services, if, in the City of Gardena's sole and absolute discretion, it determines bids received are inadequate to satisfy its needs.

G) Submission Requirements

1. Time and Place for Submission of Bids

Bids must be received by **12:00PM, PST, on October 10, 2024 via Planet Bids.**

Bids that are submitted by fax, email or hard copy will not be accepted. Late submissions will not be considered.

2. Price Proposal

The City of Gardena intends to award this contract to the CONTRACTOR that it considers will provide the best overall services. The City reserves the right to use an array of factors in selecting the CONTRACTOR, and to reject any bids that are not responsive to this request.

The City is requesting bid proposals for (**see Attachment B**):

- All-Inclusive Hourly Billing Rate for Services

- Please provide the all-inclusive hourly rate, and a complete breakdown of the hourly cost billing rate in accordance with the worksheet set forth in **Attachment C**.

The City intends to pay the CONTRACTOR for all services required under the contract based on a single all-inclusive rate for inspections and an hourly rate that will encompass all of the CONTRACTOR's labor, costs, overhead and profit.

The approved all-inclusive hourly rate will be specified in the contract, and shall remain in effect to the conclusion of the contract. Pricing for the optional third year extension should also be specified, if applicable, in this bid response.

Attachment A: Scope of Work

The Scope of Work that follows is to be used as a general guide and is not intended to be a complete list of all work necessary for our Video Policing System. CONTRACTOR is to provide all labor, materials, tools, supplies, equipment and supervision necessary to provide Video Policing System Camera System Maintenance at the Gardena Police Department and GTrans. Services shall include the following:

1. Repair Services

The CONTRACTOR shall follow up immediately with an investigation of any reported or observed equipment malfunction. Equipment malfunction is defined as the inability of the individual components, subassemblies, or major parts of the system to perform their specific functions, including equipment failure caused by actions of operational personnel, the public or environmental conditions. If it is determined that the cause of the problem is something other than equipment or system issues, the CONTRACTOR will notify a City of Gardena representative. The City will require a root cause analysis of any repair services in order to ensure that the cause of the problem has been addressed and resolved prior to completion of the repair. Unscheduled maintenance shall include inspections and tests required to determine the extent of any equipment malfunction, as well as the repair required to correct the problem.

2. Replacement Services

Various components and equipment may require replacement during the term of the contract. All labor associated with the replacement, upgrade or enhancement of the equipment shall be billed at the labor rates outlined in the CONTRACTOR's fee schedule on Attachment C. The CONTRACTOR will be responsible for providing any replacements to the components of any part of the system. Any components that cannot be replaced using the exact same make and model will require prior approval by the City in order to ensure that a similar replacement is used. All replacements parts must be non-proprietary. The CONTRACTOR shall provide a work order with pricing for replacements, updates, and moves, in line item or unit pricing format, prior to any work being performed. The pricing estimate, at a minimum, must include: a description of the work to be performed, a complete equipment list with related prices for each item, estimated labor hours, and any equipment required to complete the work. Any work performed by a sub-Contractor must also use the same format. Lump sum pricing will not be accepted.

All replacements must be installed within two weeks of authorized work order, unless pre-approved by City of Gardena representative. Any delay beyond the pre-approved replacement two-week time period shall be subject to \$100 per day liquidated damages.

3. Installation Services

The City of Gardena may request the CONTRACTOR to install new Video Policing Cameras within City of Gardena's property. As part of the scope of work, the CONTRACTOR shall provide the City of Gardena with system design services, which shall include but not be limited to hardware and software recommendations that will meet the City of Gardena's goals and objectives for the new system. Installation of cameras, servers, switches and cabling and other components which have been deemed necessary must be approved by the City of Gardena prior to any purchases, installation or integration into the City of Gardena's Video Policing System. The CONTRACTOR agrees to coordinate and facilitate any upgrades to the Video Policing System with the City of Gardena prior to any installation.

All new installations shall be inspected by a City of Gardena representative or his/her designee for quality of workmanship and component and system functionality. The CONTRACTOR shall be responsible for any corrections to the installations that result from poor workmanship or non-adherence to City, state, and/or federal standards. The CONTRACTOR shall provide a cost bid work order for new system installations prior to any work being performed. All components proposed and installed must be non-proprietary. The bid shall include at a minimum: a description of the work to be performed, a complete equipment list with related prices for each item, estimated labor hours, and any equipment required to complete the work. Any work performed by a sub-Contractor must also use the same format. Lump sum pricing will not be accepted.

All installations must be completed within two weeks of authorized work order, unless pre-approved by City of Gardena representative. Any delay beyond the pre-approved replacement two-week time period shall be subject to \$100 per day liquidated damages.

4. Preventative Maintenance

The CONTRACTOR is responsible for ensuring that the SYSTEM complies with ALL retention schedules (366 days for the jail and GTrans, and 30 days for all other locations). CONTRACTOR shall perform a health assessment on the whole SYSTEM and ensure NVR's meet retention deadlines every other month (January, March, May, July, September, November).

The CONTRACTOR will assume responsibility for providing a comprehensive backup solution of all critical software/data components of the City of Gardena's Video Policing System, to include all SQL Databases and configuration components. Responsibilities also include ensuring that all licensing and service maintenance agreements with any of our Video Policing System components remain valid and current throughout the duration of the contract. The CONTRACTOR is responsible for maintenance of all Servers, Storage Devices, Switches, Routers, Cameras, Cabling and any other components deemed part of the City of Gardena's system.

The City of Gardena may request additional preventative maintenance for all cameras, servers, storage devices and Video Policing System components. This could include cleaning of all camera lenses and domes where applicable, and scheduling and coordinating refreshes of servers, routers, switches, and cameras as needed.

5. Training

The CONTRACTOR will be responsible for providing training to City of Gardena staff on the different components of the system. The CONTRACTOR agrees to provide training on any changes made to any servers, switches or cameras as well as any hardware and software changes made to the Video Management System (VMS). Training shall include a complete overview and introduction of our current system identifying possible single points of failure and areas of future concern. Training shall also include specific component overviews in order to familiarize City staff with all the components of the system, as well as any troubleshooting techniques that can be used in order to prevent a future service call. Training will include an overview of our current Video Management System (VMS) and also training in conjunction with any upgrades done to our current VMS.

6. Design

The CONTRACTOR will be responsible for providing the City with design documentation on all existing, and/or new components pertaining to the Video Policing system. These design documents shall be all inclusive and include specific information pertaining to their location, make and model, component name, cabling routes, connection type and date of installation. The CONTRACTOR hereby agrees, all present and future designs for the City of Gardena once submitted become property of the City of Gardena.

7. Warranty

The CONTRACTOR will assume and provide an itemized warranty for all existing components of the City of Gardena Video Policing System. Warranty information shall be included for the following: hardware, software, licensing, service maintenance agreements, hardware maintenance agreements, and any other components deemed necessary by the City of Gardena. The selected CONTRACTOR shall detail, in its bid, the proposed warranty and support services they will provide pertaining to specific components currently existing within the City of Gardena Video Policing System. Additional information pertaining to specific components in use at the City of Gardena will be provided in the mandatory pre-bid meeting since it is considered Sensitive Security Information (SSI).

8. Response Requirements

The CONTRACTOR will be required to meet specific response requirements in order to be considered for this bid. The CONTRACTOR shall supply the City of Gardena with names (minimum of three of the CONTRACTOR's representatives) and phone numbers to contact for Emergency Service Calls. The CONTRACTOR's representatives shall be available twenty-four (24) hours per day, seven days per week to receive Emergency Service Calls.

The CONTRACTOR will be responsible for providing the City of Gardena with the following pertaining to service calls: direct telephone assistance, direct on-site assistance, assistance via VPN, and technical expertise and Contractor services. All service calls shall be coordinated with a City of Gardena representative and an estimated time of completion shall be communicated for each service call.

The CONTRACTOR will be responsible with providing the City of Gardena with pricing pertaining to the following levels of service pertaining to service calls for the System. Pricing pertaining to each level of response shall be included in the CONTRACTOR's submittals.

1. **Emergency Service Calls** – Calls that warrant immediate repair, as determined by a City of Gardena representative or his/her designee will require that a qualified service representative arrive on site within two hours from the time the call is acknowledged by the service representative via telephone.
2. **Urgent Calls** – Urgent calls, as determined by a City of Gardena representative or his/her designee, shall be acknowledged by phone or email within one hour and, at the discretion of the City of Gardena representative or his/her designee, response may be deferred to the start of the following business day.
3. **Routine Calls** – Routine calls, as determined by a City of Gardena representative or his/her designee, shall be acknowledged by phone or email within two hours and, at the discretion of the City of Gardena representative or his/her designee, response may be deferred longer than one business day, but not to exceed two business days.

The above mentioned shall always remain current. Any changes shall be forwarded to the City of Gardena in writing twenty-four (24) hours in advance of any such change and must be pre-approved by the City of Gardena.

During the contracted maintenance period, CONTRACTOR shall follow the maintenance terms as specified in the respective manufacturer's maintenance manual for system component maintenance, including using manufacturer's approved replacement parts.

During the maintenance period, CONTRACTOR shall maintain locally, or available by next business day, a readily available supply of system spare parts in adequate quantity to ensure the rapid replacement of any system-related component(s) that may fail. The City's Project Coordinator, or its designee, may maintain a supply of spare cameras and system components at their sole discretion.

The CONTRACTOR must be able to VPN in to assess and address (if necessary) any issues.

9. **Documentation Requirements**

The CONTRACTOR will be required to provide the City of Gardena with a service call management solution that will ensure that all service calls performed in the City are tracked and recorded in order to assist with the management of the contract. The service management solution should at a minimum allow the City of Gardena to administer work orders, attach root cause analysis documentation, and have the ability to attach invoicing information that will allow

key members of the City of Gardena to access information in order to easily manage the contract. Access to the service call management solution should at a minimum be provided to City of Gardena personnel managing this contract. It is highly desirable that this management solution be a web-portal allowing the City of Gardena the ability to place work orders and monitor all service activity directly online.

10. **CONTRACTOR'S RESPONSIBILITIES**

CONTRACTOR shall upon arrival perform the following tasks:

- A. Notify the Project Coordinator prior to commencing work
- B. Sign in at designated area.
- C. Perform all work as outlined in the Scope of Work.
- D. Submit to the City of Gardena a time sheet with a detailed description of all tasks or work completed.
- E. Sign out upon departure from the City facility.

11. **TOOLS**

CONTRACTOR shall:

- A. Supply all tools required to inspection and/or repairs and maintenance tasks and work.
- B. Ensure that all tools remain in CONTRACTOR'S possessions at all times and shall not be left unattended.
- C. Ensure that all tools and equipment are removed from the work site at the end of each task or work day.

12. **DAMAGES**

CONTRACTOR shall:

- A. Repair any damage, should it occur during the inspection and testing process using City of Gardena approved materials and procedures.
- B. City of Gardena Project Coordinator or designee shall make final approval and acceptance of repairs to restore all facilities.

13. **UNSATISFACTORY OR NON-PERFORMED WORK**

CONTRACTOR shall:

- A. Correct any work deemed unsatisfactory or non-performed work by the City of Gardena Project Coordinator and at CONTRACTOR'S expense.
- B. Be given written notice of observed unsatisfactory or non-performed work either by email or by letter. The letter heading will state "Notice of Default".
- C. Have seventy-two (72) hours to re-perform unsatisfactory or non-performed work.

Attachment B: Contractor's Pricing

All-inclusive inspection rates, and a complete breakdown of the hourly cost billing rate.

I. Compensation: This is a time and materials CONTRACT between City of Gardena and CONTRACTOR for Video Policing System Service, Inspections, and Repair as set forth in the Scope of Work. CONTRACTOR agrees to accept the specified compensation as set forth in this CONTRACT as full remuneration for performing all services and furnishing all staffing, labor and materials required, insurance requirements, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by CONTRACTOR of all its duties and obligations hereunder. CONTRACTOR shall only be compensated as set forth herein below for work performed in accordance with the Scope of Work.

II. Fees and charges: City of Gardena will pay the following fixed rates in accordance with the provisions of this CONTRACT. CONTRACTOR shall perform the requested services as described in Attachment A – Scope of Work.

Time: Labor hours shall be charged on the basis of actual time spent on each job, not on a portal-to- portal basis, and shall be computed to the nearest one quarter (1/4) hour.

Materials: CONTRACTOR must supply backup paperwork or evidence for all materials purchased. CONTRACTOR shall not mark-up the cost of any materials greater than 5%.

Cost Plus _____ % Mark-up

Cost Plus _____ % Discount

Note: Applicable sales tax shall be billed when invoicing.

III. Invoicing: Invoices are to be submitted in arrears, after services have been provided, to the address specified below. Payment will be Net 45 days after receipt of an invoice in a format acceptable to the City of Gardena and verified and approved by the agency/department and subject to routine processing requirements. City of Gardena's Project Coordinator, or designee, is responsible for approval of invoices and subsequent submittal of invoices to the Accounts Payable Department for processing of payment. The responsibility for providing an acceptable invoice to the City of Gardena for payment rests with CONTRACTOR. Incomplete or incorrect invoices are not acceptable and will be returned to CONTRACTOR for correction. Billing shall cover services and/or goods not previously invoiced. CONTRACTOR shall reimburse the City of Gardena for any monies paid to CONTRACTOR for goods or services not provided or when goods or services do not meet the CONTRACT requirements.

Payments made by the City of Gardena shall not preclude the right of the City of Gardena from thereafter disputing any items or services involved or billed under this CONTRACT and shall not be construed as acceptance of any part of the goods or services.

1. CONTRACTOR'S name and address
2. CONTRACTOR'S remittance address (if different from above)
3. CONTRACTOR'S Federal I. D. number
4. City of Gardena PURCHASE ORDER number
5. Service date(s)
6. Service description
7. Breakdown of cost
8. Hourly rate
9. Copy of signed City of Gardena Time Sheet
10. List of Materials, Equipment, and/or Permits plus mark-up
11. Total

Upon satisfactory delivery of goods and services, CONTRACTOR shall submit an itemized invoice to:

City of Gardena
1718 West 162nd Street
Gardena, CA 90247
Attention: Lt. Brian Messina
bmessina@gardenapd.org

City of Gardena – Transportation Department (GTrans)
13999 S. Western Ave
Gardena, CA 90249
Attention: TBD
Email address: TBD

ATTACHMENT C: FORMS
**(TO BE SUBMITTED WITH RFP
RESPONSE)**

ATTACHMENT C: CONTRACTOR’S PROPOSED PRICING

| | |
|---|----------------|
| PREVENTATIVE MAINTENANCE PROGRAM FOR CITY OF GARDENA | |
| Submitted By: _____ (Contractor Name) | |
| Service Calls: Time & Materials Basis – City/PD and GTrans <i>(includes vehicles and tools)</i> | |
| Technician | \$ _____ /hour |
| IT Specialist | \$ _____ /hour |
| Insert Any Additional Personnel | \$ _____ /hour |
| New Installations: Time & Materials Basis – City/PD and GTrans <i>(includes vehicles and tools; quotes will be provided for specific materials)</i> | |
| Installers | \$ _____ /hour |
| IT Specialist | \$ _____ /hour |
| Project Manager | \$ _____ /hour |

Cost Plus _____ % Mark-up

Cost Plus _____ % Discount

ATTACHMENT C: COMPANY PROFILE & REFERENCES

COMPANY PROFILE

Company Legal Name:

Company Legal Status (Corporation, partnership, sole proprietor, etc.):

Active licenses issued by the California State Contractor's License Board:

Business Address:

Website Address:

Telephone Number () _____ Fax Number : () _____

Email Address: _____

Length of time the CONTRACTOR has been in business: _____

Length of time at current location: _____

Is your CONTRACTOR a sole proprietorship doing business under a different name:

_____ Yes _____ No

If yes, please indicate sole proprietor's name and the name you are doing business under:

Is your CONTRACTOR incorporated: _____ Yes _____ No

If yes, State of Incorporation: _____

Federal Taxpayer ID Number:

Regular Business Hours: _____

Regular Holidays and hours when business is closed:

Contact person in reference to this solicitation:

Telephone Number: () _____ Fax Number: () _____

Email Address:

Contact person for Accounts Payable:

Telephone Number: () _____ Facsimile Number: () _____

Email Address:

Name of Project Manager:

Telephone Number: () _____ Fax Number: () _____

Email Address:

In the event of an emergency or declared disaster, the following information is required:

Name of contact during non-business hours:

Email Address: _____ Cell Number: _____

Telephone Number: () _____ Fax Number: () _____

REFERENCES

Submit the company names, addresses, telephone numbers, contact names, and brief contract descriptions of at least three clients for whom comparable projects have been completed or submit letters from your references which include the requested information (attach additional sheets if necessary).

Name of Reference: _____

Address: _____

Contact Name: _____ Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

Name of
Reference: _____

Address: _____

Contact Name: _____

Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

REFERENCES

Submit the company names, addresses, telephone numbers, contact names, and brief contract descriptions of at least three clients for whom comparable projects have been completed or submit letters from your references which include the requested information (attach additional sheets if necessary).

Name of Reference: _____

Address: _____

Contact Name: _____ Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

Name of
Reference: _____

Address: _____

Contact Name: _____

Title: _____

Telephone Number: () _____

E-Mail Address: _____

Contract Title/Number: _____ Contract Value: \$ _____

Contract effective Dates: _____

Brief description of all required and related services performed/goods provided:

ATTACHMENT D: SAMPLE CONTRACT

AGREEMENT BETWEEN
THE CITY OF GARDENA
AND

This contract, hereinafter referred to as Agreement is entered into this _____ day of _____, 202_, by and between THE CITY OF GARDENA ("City") and _____, a [state] [type of entity] ("Consultant"). Based on the mutual promises and covenants contained herein, the Parties hereto agree, as follows.

1. Recitals.

- A. Whereas, City requires the services of a professional to design, sell, install, repair and maintain the Video Policing System; and
- B. Whereas, Consultant has represented that it is qualified by virtue of experience, training, education and expertise to provide these services; and
- C. Whereas, City has determined that the public interest, convenience and necessity require the execution of this Agreement.
- D. WHEREAS, no official or employee of City has a financial interest, within the provisions of sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

2. Services.

A. Consultant agrees to provide the professional services described in the City's Request for Proposals (RFP) and any associated addendum, attached hereto as **Exhibit "A"** and Consultant's Response to City's RFP ("Consultant's Proposal"), attached hereto as **Exhibit "B"**, both incorporated herein by this reference ("Services").

B. The Services shall be performed in accordance with the Project Schedule set forth in **Exhibit B**. Consultant shall not be liable for any failure or delay in furnishing proposed Services resulting from fire, explosion, flood, storm, Act of God, governmental acts, orders or regulations, hostilities, civil disturbances, strikes, labor difficulties, difficulty in obtaining parts, supplies, or shipping facilities, inability to obtain or delays in obtaining suitable material or facilities required for performance, temporary unavailability of qualified personnel, failure by City to provide appropriate access to equipment or personnel, or other causes beyond Consultant's reasonable control.

3. Additional Services. If City determines that additional Services are required to be provided by Consultant in addition to the Services set forth above, City shall authorize Consultant to perform such additional Services in writing ("Additional Services"). Such Additional Services shall be specifically described and approved by City in writing prior to the performance thereof. Consultant shall be compensated for such Additional Services in accordance with the amount agreed upon in writing by the Parties. No compensation shall be paid to Consultant for Additional Services which are not specifically approved by City in writing.

4. Consultant's Proposal. This Agreement shall include Consultant's proposal or bid which is incorporated herein as **Exhibit B**. In the event of any inconsistency between the terms of the proposal and this Agreement, this Agreement shall govern.

5. Timing of Performance. Time is of the essence with respect to Consultant's performance of the Services required by this Agreement. Consultant shall diligently and timely pursue and complete the performance of the Services required of it by this Agreement as set forth in **Exhibit A**. City, in its sole discretion, may extend the time for performance of any Service.

6. Compensation. Compensation for the Services shall be billed as set forth in **Exhibit B**, attached hereto. The Compensation is inclusive of all costs that may be incurred by Consultant in performance of the Services, including but not limited to such items as travel, copies, delivery charges, phone charges, and facsimile charges, unless otherwise noted.

7. Term of Agreement/Termination. This Agreement shall commence on the Effective Date and continue for a period of two (2) years, ending on _____, 20__, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. This Agreement may be extended by one [1] additional one [1] year periods upon mutual written agreement of both parties.]

A. This Agreement shall be effective as of the date of execution by the City and shall remain in effect until all Services are completed or until terminated as provided for herein.

B. City may terminate this Agreement without cause by providing written notice to Consultant not less than ten days prior to an effective termination date. City's only obligation in the event of termination will be payment of fees and allowed expenses incurred up to and including the effective date of termination.

C. Unless for cause, Consultant may not terminate this Agreement. If Consultant is terminating this Agreement for cause, it must provide the City with thirty (30) days written notice.

D. Upon receipt of a termination notice, Consultant shall: (1) promptly discontinue all Services, unless the notice directs otherwise; and (2) within ten (10) days, deliver to City all files, data, reports, estimates, summaries, and such other information and materials as may have been accumulated or prepared to date by Consultant in performing the Services under this Agreement, whether completed or in progress. Consultant shall provide these documents by both hard copy and in electronic format if available. In the event of termination for other than cause attributable to Consultant, Consultant shall be entitled to reasonable compensation for the Services it performs up to the date of termination and shall be deemed released from liability for any work assigned but not completed as of the effective date of termination.

8. Agreement Administrator. For purposes of this Agreement, City designates Chief Mike Saffell or designee as the Agreement Administrator who shall monitor Consultant's performance under this Agreement. Consultant shall be notified in writing of any deficiency in the performance of this Agreement in a timely manner by Agreement Administrator. Consultant shall have five (5) business days from receipt of the notification to cure any deficiency to the reasonable satisfaction of the Agreement Administrator. All costs for such corrections shall be borne by Consultant and shall not increase Consultant's fees due hereunder. Should the Agreement Administrator determine that Consultant has not performed its obligation as stated in this Agreement in a satisfactory manner, City may terminate this Agreement for cause as specified in Section- Term of Agreement/Termination. All notices, invoices or other documents shall be addressed to the Agreement Administrator, as well as all substantive issues relating to this contract. City reserves the right to change this designation upon written notice to Consultant.

9. Invoices and Payments.

A. Payment shall be made upon receipt and approval of invoices for Services rendered. In order for payment to be made, Consultant's invoice must include an itemization as to the services rendered, date(s) of service, direct and/or subcontract costs, and be submitted on an official letterhead or invoice with Consultant's name, address, and telephone number referenced.

B. The Agreement Administrator shall review the invoices to determine whether services performed and documents submitted are consistent with this Agreement. Payment shall be made within forty-five (45) days following receipt of the invoice or the Agreement Administrator shall provide Consultant with a written statement objecting to the charges and stating the reasons therefore.

C. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment.

10. Records/Audit.

A. Consultant shall be responsible for ensuring accuracy and propriety of all billings and shall maintain all supporting documentation for a minimum of three (3) years from the completion date of the Services under this agreement the following records:

1. All accounts and records, including personnel, property and financial, adequate to identify and account for all costs pertaining to this Agreement and assure proper accounting for all funds;

2. Records which establish that Consultant and any subconsultant who renders Services under this Agreement are in full compliance with the requirements of this Agreement and all federal, state and local laws and regulations

3. Any additional records deemed necessary by City to assume verification of full compliance with this Agreement.

B. City shall have the right to audit Consultant's invoices and all supporting documentation for purposes of compliance with this Agreement for a period of three years following the completion of Services under this Agreement.

C. Upon reasonable notice from City or any other governmental agency, Consultant shall cooperate fully with any audit of its billings conducted by, or of, City and shall permit access to its books, records and accounts as may be necessary to conduct such audits.

11. Successors and Assignment. This Agreement covers professional services of a specific and unique nature. Except as otherwise provided herein, Consultant shall not assign or transfer its interest in this Agreement or subcontract any services to be performed without amending this Agreement. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

12. Change in Name, Ownership or Control. Consultant shall notify the Agreement Administrator, in writing, of any change in name, ownership or control of Consultant's firm or subconsultant. Change of ownership or control of Consultant's firm may require an amendment to the Agreement.

13. Key Personnel. City has relied upon the professional training and ability of Consultant to perform the Services hereunder as a material inducement to enter into this Agreement. Consultant shall provide properly skilled professional and technical personnel to perform all Services under this Agreement. In the event that City, in its sole discretion, at any time during the Agreement, desires the removal of any person or persons assigned by Consultant to perform Services pursuant to this Agreement, Consultant shall remove any such person immediately upon receiving notice from City.

14. Performance By Consultant. Consultant shall maintain or exceed the level of competency presently maintained by other similar practitioners in the State of California, for professional and technical soundness, accuracy and adequacy of all work, advice and material furnished under this Agreement.

15. Use of Materials.

A. City shall make available to Consultant such materials from its files as may be required by Consultant to perform Services under this Agreement. Such materials shall remain the property of City while in Consultant's possession. Upon termination of this Agreement and payment of outstanding invoices of Consultant, or completion of work under this Agreement, Consultant shall return to City any property of City in its possession and any calculations, notes, reports, electronic files, or other materials prepared by Consultant in the course of performance of this Agreement.

B. City may utilize any material prepared or work performed by Consultant pursuant to this Agreement, including computer software, in any manner, which City deems proper without additional compensation to Consultant. Consultant shall have no responsibility or liability for any revisions, changes, or corrections made by City, or any use or reuse pursuant to this paragraph unless Consultant accepts such responsibility in writing.

16. Nonuse of Intellectual Property of Third Parties. Consultant shall not use, disclose or copy any intellectual property of any third parties in connection with work carried out under this Agreement, except for intellectual property for which Consultant has a license. Consultant shall indemnify and hold City harmless against all claims raised against City based upon allegations that Consultant has wrongfully used intellectual property of others in performing work for City, or that City has wrongfully used intellectual property developed by Consultant pursuant to this Agreement.

17. Ownership of Work Product. All documents or other information created, developed, or received by Consultant shall, for purposes of copyright law, be deemed works made for hire for City by Consultant and shall be the sole property of City. Consultant shall provide City with copies of these items upon demand, and in any event, upon termination of this Agreement.

18. Confidentiality Clause. Consultant acknowledges that some of the material and

information that may come into its possession or knowledge in connection with this Agreement or its performance may consist of information that is exempt from disclosure to the public or other unauthorized persons under either state or federal statutes ("Confidential Information"). Confidential Information includes, but is not limited to, names, addresses, Social Security numbers, e-mail addresses, telephone numbers, financial profiles, credit card information, driver's license numbers, medical data, law enforcement records, agency source code or object code, agency security data, or information identifiable to an individual that relates to any of these types of information. Consultant agrees to hold Confidential Information in strictest confidence and not to make use of Confidential Information for any purpose other than the performance of this Agreement, to release it only to authorized employees or Sub-consultants requiring such information for the purposes of carrying out this Agreement, and not to release, divulge, publish, transfer, sell, disclose, or otherwise make the information known to any other party without City's express written consent or as provided by law. Consultant agrees to release such information or material only to employees or Sub-consultants who have signed a nondisclosure agreement, the terms of which have been previously approved by City. Consultant agrees to implement physical, electronic, and managerial safeguards to prevent unauthorized access to Confidential Information.

"Personal information" including, but not limited to, "Protected Health Information" (PHI) under Health Insurance Portability And Accountability Act (HIPAA), individuals' names, addresses, phone numbers, birth dates, and social security numbers collected, used, or acquired in connection with this Agreement shall be protected against unauthorized use, disclosure, modification or loss.

HIPAA establishes national minimum standards for the use and disclosure of certain health information. The Consultant must comply with all HIPAA requirements and rules when determined applicable by the City. If City determines that (1) City is a "covered entity" under HIPAA, and that (2) Consultant will perform "business associate" services and activities covered under HIPAA, then at City's request, Consultant agrees to execute City's Agreement in compliance with HIPAA.

Consultant shall ensure its directors, officers, employees, Sub-consultants or agents use personal information solely for the purposes of accomplishing the services set forth herein. Consultant and its Sub-consultants agree not to release, divulge, publish, transfer, sell or otherwise make known to unauthorized persons personal information without the express written consent of the City or as otherwise required by law.

Any breach of this provision may result in termination of the Agreement and demand for return of all personal information. Moreover, Consultant will indemnify and hold the City harmless from and against all losses and damages resulting from any unauthorized or improper disclosure, dissemination or use of the information as a result, in whole or in part, of Consultant's action or inaction.

19. Legal Requirements.

A. Consultant shall secure and maintain all licenses or permits required by law, including a City business license, and shall comply with all ordinances, laws, orders, rules, and regulations pertaining to the work.

B. Consultant warrants that it shall perform the Services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Consultant shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Consultant's performance under this Agreement.

C. Consultant covenants that there shall be no discrimination based upon race, color, creed, religion, sex, marital status, age, handicap, national origin or ancestry, or any other category forbidden by law in performance of this Agreement.

20. Conflict of Interest and Reporting.

A. Consultant shall at all times avoid conflicts of interest or the appearance of a conflict of interest in the performance of this Agreement. If required, Consultant shall comply with the City's Conflict of Interest reporting requirements. Consultant understands that pursuant to Gardena Municipal Code sections 2.24.020H and 2.24.025G, it is forbidden to make any contribution to a candidate or committee of a candidate for a municipal office of the City, or to an officeholder, until the completion of Services to be performed under this Agreement.

B. Consultant and its representatives shall refrain from lobbying City of Gardena officials, employees and representatives for the duration of this Agreement.

21. Guarantee and Warranty. Consultant warrants to City that the material, analysis, data, programs and Services to be delivered or rendered hereunder will be of the kind and quality designated and will be performed by qualified personnel. Without waiver of City's other rights

or remedies, City may require Consultant to re-perform any of said Services, which were not performed in accordance with these standards. Consultant shall perform the remedial Services at its sole expense.

22. Insurance.

A. Commencement of Work. Consultant shall not commence work under this Agreement until it has obtained City approved insurance. Before beginning work hereunder, during the entire period of this Agreement, for any extensions hereto, and for periods after the end of this Agreement as may be indicated below, Consultant must have and maintain in place all of the insurance coverage required in this Section. Consultant's insurance shall comply with all items specified by this Agreement. Any subcontractors shall be subject to all of the requirements of this Section and Consultant shall be responsible to obtain evidence of insurance from each subcontractor and provide it to City before the subcontractor commences work. Alternatively, Consultant's insurance may cover all subcontractors.

B. Insurance Company Requirements. All insurance policies used to satisfy the requirements imposed hereunder shall be issued by insurers admitted to do business in the State of California. Insurers shall have a current Best's rating of not less than A-:VII, unless otherwise approved by City.

C. Coverage, Limits and Policy Requirements. Consultant shall maintain the types of coverage and limits indicated below:

1. Commercial General Liability Insurance - a policy for occurrence coverage for bodily injury, personal injury and property damage, with coverage at least as broad as Insurance Services Office Form CG 00 01, with no special limitations affecting City. The limit for all coverage under this policy shall be no less than one million dollars (\$1,000,000.00) per occurrence.

2. Commercial Auto Liability Insurance - a policy with coverage at least as broad as Insurance Services Office form CA 0001, including Symbol 1 (any auto) with no special limitations affecting City. The limit for bodily injury and property damage liability shall be no less than one million dollars (\$1,000,000.00) per accident.

3. Policy Requirements. The policies set forth above shall comply with the following, as evidenced by the policies or endorsements to the policies:

a. The City, its appointed and elected officers, employees, agents and volunteers shall be added as additional insured to the policy.

b. The insurer shall agree to provide City with thirty (30) days prior written notice, return receipt requested, of any cancellation, non-renewal or material change in coverage.

c. For any claims with respect to the Services covered by this Agreement, Consultant's insurance coverage shall be primary insurance as respects the City, its elected and appointed officers, employees, agents and volunteers. Any insurance or self-insurance maintained by the City, its elected and appointed officers, employees, agents and volunteers shall be excess of Consultant's insurance and shall not contribute with it.

4. Worker's Compensation and Employer's Liability Insurance - a policy which meets all statutory benefit requirements of the Labor Code, or other applicable law, of the State of California. The minimum coverage limits for said insurance shall be no less than one million dollars per claim. The policy shall be issued by an insurance company which is admitted to do business in the State of California and shall contain a clause that the policy may not be canceled without thirty (30) days prior written notice, return receipt requested, is mailed to City.

5. Professional Errors & Omissions - a policy with minimum limits of one million dollars (\$1,000,000.00) per claim and aggregate. This policy shall be issued by an insurance company which is admitted to do business in the State of California and Consultant shall contain a clause that the policy may not be canceled until thirty (30) days written notice, return receipt requested, is mailed to City.

D. Additional Requirements. The procuring of such required policies of insurance shall not be construed to limit Consultant's liability hereunder or to fulfill the indemnification provisions and requirements of this Agreement. There shall be no recourse against City for payment of premiums or other amounts with respect thereto. City shall notify Consultant in writing of changes in the insurance requirements. If Consultant does not deposit copies of acceptable insurance policies or endorsements with City incorporating such changes within sixty (60) days of receipt of such notice, Consultant shall be deemed in default hereunder.

E. Deductibles. Any deductible or self-insured retention over \$25,000 per occurrence must be declared to and approved by City. Any deductible exceeding an amount acceptable to City shall be subject to the following changes: either the insurer shall eliminate or reduce such deductibles or self-insured retentions with respect to City, its officers, employees,

agents and volunteers (with additional premium, if any, to be paid by Consultant); or Consultant shall provide satisfactory financial guarantee for payment of losses and related investigations, claim administration and defense expenses.

F. Verification of Compliance. Consultant shall furnish City with original policies or certificates and endorsements effecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. All endorsements are to be received and approved by City before work commences. Not less than fifteen (15) days prior to the expiration date of any policy of insurance required by this Agreement, Consultant shall deliver to City a binder or certificate of insurance with respect to each renewal policy, bearing a notation evidencing payment of the premium therefore, or accompanied by other proof of payment satisfactory to City. Consultant shall provide full copies of any requested policies to City within three (3) days of any such request by City.

G. Termination for Lack of Required Coverage. If Consultant, for any reason, fails to have in place, at all times during the term of this Agreement, including any extension hereto, all required insurance and coverage, City may immediately obtain such coverage at Consultant's expense and/or terminate this Agreement.

23. Indemnity.

A. Consultant assumes all risk of injury to its employees, agents, and contractors, including loss or damage to property.

B. Consultant agrees to defend, indemnify, hold free and harmless the City, its elected officials, officers, agents, employees and volunteers, at Consultant's sole expense, from and against any and all claims, actions, suits or other legal proceedings brought against the City, its elected officials, officers, agents, employees and volunteers arising out of the performance of the Consultant, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Consultant, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, and/or authorized subcontractors, and/or whenever any claim, action, complaint or suit asserts liability against the City, its elected officials, officers, agents, employees and volunteers based upon the work performed by the Consultant, its employees, and/or authorized subcontractors under this Agreement, whether or not the Consultant, its employees, and/or authorized subcontractors are specifically named or

otherwise asserted to be liable. Notwithstanding the foregoing, the Consultant shall not be liable for the defense or indemnification of the City for claims, actions, complaints or suits arising out of the sole negligence or willful misconduct of the City. This provision shall supersede and replace all other indemnity provisions contained either in the City's specifications or Consultant's Proposal, which shall be of no force and effect.

C. No official, employee, agent or volunteer of City shall be personally liable for any default or liability under this Agreement.

24. Independent Contractor. Consultant agrees to furnish consulting services in the capacity of an independent contractor and neither Consultant nor any of its employees shall be considered to be an employee or agent of City.

25. PERS Eligibility Indemnification. In the event that Consultant or any employee, agent, or subcontractor of Consultant providing Services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

26. Notices. Any notice or communication given under this Agreement shall be effective when deposited, postage prepaid, with the United States Postal Service and addressed to the contracting parties. Name, address, telephone and facsimile numbers of the parties are as follows:

City of Gardena:

1700 West 162nd Street

Gardena, California 90247-3732

Attn: Mike Saffell

Title: Chief

Email: chief@gardenapd.org

Telephone: (310) 217-9601

To Consultant: Name of Consultant

Street Address or P.O. Box

City, State Zip Code

Attn: _____

Email: _____

Telephone: (____) _____

Either party may change the information to which notice or communication is to be sent by providing advance written notice to the other party.

27. Severability. If any provision of this Agreement shall be held illegal, invalid, or unenforceable, in whole or in part, such provision shall be modified to the minimum extent necessary to make it legal, valid, and enforceable, and the legality, validity, and enforceability of the remaining provisions shall not be affected thereby.

28. Jurisdiction and Venue. This Agreement shall be deemed a contract under the laws of the State of California and for all purposes shall be interpreted in accordance with such laws. Both parties hereby agree and consent to the exclusive jurisdiction of the courts of the State of California and that the venue of any action brought hereunder shall be Los Angeles County, California.

29. Waiver. No delay or failure by either Party to exercise or enforce at any time any right or provision of this Agreement shall be considered a waiver thereof or of such Party's right thereafter to exercise or enforce each and every right and provision of this Agreement. To be valid a waiver shall be in writing but need not be supported by consideration. No single waiver shall constitute a continuing or subsequent waiver.

30. Electronic Signatures. The parties hereby acknowledge and agree that electronic records and electronic signatures, as well as facsimile signatures, used in connection with the execution of this Agreement and electronic signatures, facsimile signatures or signatures transmitted by electronic mail in so-called pdf format shall be legal and binding and shall have the same full force and effect as if a paper original of this Agreement had been delivered and had been signed using a handwritten signature. City and Consultant (i) agree that an electronic signature, whether digital or encrypted, of a party to this Agreement is intended to authenticate

this writing and to have the same force and effect as a manual signature, (ii) intend to be bound by the signatures (whether original, faxed or electronic) on any document sent or delivered by facsimile or, electronic mail, or other electronic means, (iii) are aware that the other party will rely on such signatures, and (iv) hereby waive any defenses to the enforcement of the terms of this Agreement based on the foregoing forms of signature. If this Agreement has been executed by electronic signature, all parties executing this document are expressly consenting under the United States Federal Electronic Signatures in Global and National Commerce Act of 2000 ("E-SIGN") and California Uniform Electronic Transactions Act ("UETA")(Cal. Civ. Code § 1633.1, et seq.), that a signature by fax, email or other electronic means shall constitute an Electronic Signature to an Electronic Record under both E-SIGN and UETA with respect to this specific transaction.

31. Joint Drafting. Each party acknowledges that it has had an adequate opportunity to review each and every provision in this Agreement and to submit the same to counsel and other consultants for review and comment and that the parties jointly drafted this Agreement. No provision of this Agreement or any Assignment shall be construed more strictly against one party than the other party by reason that one or the other party proposed, drafted or modified such provision or any other existing or proposed provision.

32. Public Records Act Disclosure. Consultant has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Consultant, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code section 7920.000 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the California Government Code section 7924.510, and of which Consultant informs City of such trade secret. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

33. Authority to Execute. The persons executing this Agreement on behalf of the parties warrant that they are duly authorized to execute this Agreement.

34. Attorney's Fees. In the event that legal action is necessary to enforce the provisions of this Agreement, or to declare the rights of the parties hereunder, the parties agree that the prevailing party in the legal action shall be entitled to recover attorney's fees and court costs from the opposing party.

35. Section Headings. The Section headings used in this Agreement are for reference purposes only and shall have no binding effect.

36. Entire Agreement. This Agreement contains the entire understanding between City and Consultant. Any prior agreement, promises, negotiations or representations not expressly set

forth herein are of no force or effect. Subsequent modifications to this Agreement shall be effective only if in writing and signed by both parties. This Agreement may be signed by the parties hereto in separate counterparts, including both counterparts that are executed on paper and counterparts that are in the form of electronic signatures. Electronic signatures include facsimile or email electronic signatures. Each executed counterpart shall be deemed an original. All counterparts, taken together, constitute the executed Agreement.

IN WITNESS WHEREOF, the parties have hereunto affixed their names as of the day and year written below.

“City”

City of Gardena

By: _____

Tasha Cerda, Mayor

Date: _____

“Consultant”

Name of Consultant or Consultant Company

By: _____

Name and title of individual

Date: _____

By: _____

Name and title of individual

Date: _____

ATTEST:

Mina Semenza, City Clerk

APPROVED AS TO FORM:

Carmen Vasquez, City Attorney



City of Gardena

Gardena City Council Meeting

AGENDA REPORT SUMMARY

Agenda Item No. 18.A
Section: DEPARTMENTAL
ITEMS - TRANSPORTATION
Meeting Date: December 17,
2024

TO: THE HONORABLE MAYOR AND MEMBERS OF THE GARDENA CITY COUNCIL

AGENDA TITLE: Approve Easement and Right of Way for Southern California Edison to Provide Electrical Power for Vehicle Charging Stations

COUNCIL ACTION REQUIRED:

Staff Recommendation: Approve Grant of Easement and Right of Way and Authorize Signature

RECOMMENDATION AND STAFF SUMMARY:

To support the construction and operation of a new electric vehicle charging station at its facility located at 13999 S. Western Avenue, GTrans is working with Southern California Edison (SCE) to bring sufficient electric service onto the property to accommodate that need.

GTrans is participating in SCE's Charge Ready Transport (CRT) Program, which offers low-to no-cost electrical system upgrades to support the installation of electric vehicle (EV) charging equipment for qualifying vehicles. Under the program, SCE will design, construct, and install the necessary infrastructure on the utility-side of the electric meter. Once electrical work is complete, GTrans will install its seven existing chargers on the customer-side of the meter.

In order to begin its work, SCE requires the City to grant an easement and right of way for a segment of the GTrans yard leading from 139th street to the charging station location within the yard.

Therefore Staff is requesting Council's approval to grant the easement and right of way for the vehicle charging station and to authorize the Mayor to sign the required document, which has already been reviewed by the City Attorney.

FINANCIAL IMPACT/COST:

While granting the easement and right of way under SCE's CRT program is at no cost, GTrans has dedicated local, state and federal funds for the eventual construction and installation of its electric charging station. There is no impact to the General Fund.

ATTACHMENTS:

[SCE Grant of Easement.pdf](#)

[SCE Easement Drawing.pdf](#)

[SCE Easement Map for Charging Station.pdf](#)

APPROVED:

A handwritten signature in blue ink, appearing to read "Clint Osorio", is centered within a light gray rectangular box.

Clint Osorio, City Manager

RECORDING REQUESTED BY



SOUTHERN CALIFORNIA
EDISON

An EDISON INTERNATIONAL Company

WHEN RECORDED MAIL TO
SOUTHERN CALIFORNIA EDISON COMPANY
2 INNOVATION WAY, 2nd FLOOR
POMONA, CA 91768

Attn: Title and Real Estate Services

SPACE ABOVE THIS LINE FOR RECORDER'S USE

SCE Doc No.:

**GRANT OF
EASEMENT**
Vehicle Charging Station

| | | | | |
|--|--------------------------------|---|--------------|------------------|
| DOCUMENTARY TRANSFER TAX \$ NONE (VALUE AND CONSIDERATION LESS THAN \$100.00) | DISTRICT South Bay | SERVICE ORDER TD2245069 | SERIAL NO. | MAP SIZE |
| SCE Company SIG. OF DECLARANT OR AGENT DETERMINING TAX FIRM NAME | FIM 46-67D APN 4061-027-901 | APPROVED: VEGETATION & LAND MANAGEMENT | BY SLS/CG | DATE 11/22/24 |

CITY OF GARDENA, a municipal corporation (hereinafter referred to as "Grantor"), hereby grants to SOUTHERN CALIFORNIA EDISON COMPANY, a corporation, its successors and assigns (hereinafter referred to as "Grantee"), an easement and right of way to construct, use, maintain, operate, alter, add to, repair, replace, reconstruct, inspect and remove at any time and from time to time overhead and underground electrical supply systems and internal communication systems for SCE's sole use (hereinafter referred to as "systems"), consisting of poles, guys and anchors, crossarms, wires, underground conduits, cables, vaults, manholes, handholes, and including above-ground enclosures, markers and concrete pads and other appurtenant fixtures and equipment necessary or useful for distributing electrical energy and for transmitting intelligence by electrical means, solely for the purpose of providing electrical power to vehicle charging stations, in, on, over, under, across and along that certain real property in the City of Gardena, County of Los Angeles, State of California, described as follows:

VARIOUS STRIPS OF LAND LYING WITHIN LOTS 38 AND 39 OF REPLAT OF BLOCKS "D" AND "E" STRAWBERRY PARK TRACT, AS PER MAP RECORDED IN BOOK 8, PAGE 138 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, THE CENTERLINES OF SAID STRIPS ARE DESCRIBED AS FOLLOWS:

STRIP #1 (6.00 FEET WIDE)

COMMENCING AT THE INTERSECTION OF THE WESTERLY BOUNDARY OF THE EASTERLY 28 FEET OF SAID LOT 38, WITH THE SOUTHERLY LINE OF 139TH STREET, 63.00 FEET WIDE, AS PRESENTLY ESTABLISHED;

THENCE ALONG SAID SOUTHERLY LINE, NORTH 89°55'00" EAST 4.00 FEET TO THE **TRUE POINT OF BEGINNING**;

THENCE SOUTH 00°16'50" EAST 320.34 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 12.50 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 67°20'09" AN ARC DISTANCE OF 14.69 FEET;

THENCE SOUTH 67°36'59" EAST 56.46 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 12.50 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 67°36'59" AN ARC DISTANCE OF 14.75 FEET;

THENCE SOUTH 12.00 FEET TO THE **POINT OF TERMINUS**, SAID POINT TO BE HEREINAFTER REFERRED TO AS POINT "A".

THE SIDELINES OF SAID STRIP ARE TO BE PROLONGED OR SHORTENED TO TERMINATE NORTHERLY IN SAID SOUTHERLY LINE.

STRIP #2 (10.00 FEET WIDE)

BEGINNING AT SAID POINT "A";

THENCE SOUTH 17.00 FEET TO A POINT TO BE HEREINAFTER REFERRED TO AS POINT "B";

THENCE CONTINUING SOUTH 5.00 FEET TO THE **POINT OF TERMINUS**.

STRIP #3 (16.00 FEET WIDE)

COMMENCING AT SAID POINT "B";

THENCE WEST 4.00 FEET TO THE **TRUE POINT OF BEGINNING**;

THENCE SOUTH 25.00 FEET TO THE **POINT OF TERMINUS**, SAID POINT TO BE HEREINAFTER REFERRED TO AS POINT "C".

EXCEPTING THEREFROM THAT PORTION INCLUDED WITHIN STRIP #2 DESCRIBED HEREINABOVE.

STRIP #4 (10.00 FEET WIDE)

COMMENCING AT SAID POINT "C";

THENCE EAST 2.00 FEET TO THE **TRUE POINT OF BEGINNING**;

THENCE SOUTH 13.00 FEET TO THE **POINT OF TERMINUS**, SAID POINT TO BE HEREINAFTER REFERRED TO AS POINT "D".

STRIP #5 (20.00 FEET WIDE)

COMMENCING AT SAID POINT "D";

THENCE WEST 2.50 FEET TO THE **TRUE POINT OF BEGINNING**;

THENCE SOUTH 37.00 FEET TO THE **POINT OF TERMINUS**.

It is understood and agreed that the above description is approximate only, it being the intention of the Grantor(s) to grant an easement for said systems as constructed. The centerline of the easement shall be coincidental with the centerline of said systems as constructed in, on, over, under, across, and along the Grantor(s) property.

This legal description was prepared pursuant to Sec. 8730(c) of the Business & Professions Code.

Grantor agrees for itself, its heirs and assigns, not to erect, place or maintain, nor to permit the erection, placement or maintenance of any building, planter boxes, earth fill or other structures except walls and fences on the hereinbefore described easement area. The Grantee, and its contractors, agents and employees, shall have the right to trim or top such trees and to cut such roots as may endanger or interfere with said systems and shall have free access to said systems and every part thereof, at all times, for the purpose of exercising the rights herein granted; provided, however, that in making any excavation on said property of the Grantor, the Grantee shall make the same in such a manner as will cause the least injury to the surface of the ground around such excavation, and shall replace the earth so removed by it and restore the surface of the ground to as near the same condition as it was prior to such excavation as is practicable.

Upon written request, Grantee shall relocate its facilities installed hereunder to another mutually approved area on Grantor's property and provided that Grantee has first been given an easement over such new area on terms identical to those set forth herein. Such relocation shall be at Grantor's sole cost and expense. Upon completion of the relocation, Grantee shall execute a quitclaim of this easement on terms reasonably acceptable to Grantor and Grantee.

To the extent Grantor removes the vehicle charging stations, and such removal is not part of a relocation, Grantor may, upon sixty (60) days written notice, terminate this easement and Grantee shall execute a quitclaim on a mutually acceptable form. However, except in connection with a termination of that certain Charge Ready Participation agreement affecting Grantor's property (the "CR Agreement) in accordance with the terms thereof, in no event will the vehicle charging stations be removed for a period of ten (10) years from "In-Service Date" (as defined in the CR Agreement). Upon termination, Grantee shall have a limited right to access the property for the purpose of removing its facilities or Grantee may abandon its systems in place. In addition, upon written request, Grantee will execute a quitclaim of this easement on terms reasonably acceptable to Grantee and Grantor.

EXECUTED this ____ day of _____, 20____.

GRANTOR

CITY OF GARDENA,
a municipal corporation

By _____

Name _____

Title _____

| |
|--|
| A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document. |
|--|

State of California)

County of _____)

On _____ before me, _____, a Notary Public, personally appeared

_____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

EXECUTED this ____ day of _____, 20____.

GRANTEE

SOUTHERN CALIFORNIA EDISON COMPANY,
a corporation

By _____

Name _____

Title _____

| |
|--|
| A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document. |
|--|

State of California)

County of _____)

On _____ before me, _____, a Notary Public, personally appeared

_____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

139TH STREET

63' 33"
30'

N89°55'00"E 4.00'

POC STRIP #1

TPOB STRIP #1



SCALE: 1"=60'

W'LY BDY OF THE E'LY 28'
OF LOT 38, M.B. 8/138

LOT 39
REPLAT OF BLOCKS "D" AND "E"
STRAWBERRY PARK TRACT
M.B. 8/138

POR. LOT 38

STRIP #1
6' WIDE

STRIP #3
16' WIDE

POR. LOT 38

PT. "A"

STRIP #2
10' WIDE

PT. "B"

PT. "C"

STRIP #4
10' WIDE

PT. "D"

STRIP #5
20' WIDE

28'

LEGEND



DENOTES
SCE EASEMENT AREA

POC = POINT OF COMMENCEMENT
TPOB = TRUE POINT OF BEGINNING

SHEET 1 OF 1

SCE Easement and Right of Way for Electric Vehicle Charging Station in GTrans Yard





CHARGE READY TRANSPORT

Clean energy to fuel Southern California's medium- and heavy-duty fleets



Enrollment is now open for Charge Ready Transport, a program designed to help you install the charging infrastructure needed to electrify your medium- and heavy-duty fleets.

Charge Ready Transport provides funding for installation of infrastructure for a minimum of **870 SCE commercial customer sites** over a five-year program. The sites are expected to support **at least 8,490 medium- and heavy-duty fleet vehicles**.

This program provides a great opportunity for fleet owners and other operators of industrial vehicles, including:

- Medium- and heavy-duty trucks and vans
- Transit buses
- School buses
- Transport refrigeration units
- Airport ground support equipment
- Port equipment
- Forklifts and other equipment



Program Highlights



Installation Options

You can choose between these two options:

- SCE provides no-cost installation of electric infrastructure
- Your business installs, owns, operates and maintains the infrastructure on your site for a rebate at 80% of cost¹



Rates

- Choose from attractive commercial rate options that make EV charging more affordable during certain times of the day
- You also may be eligible to offset electricity costs through the Low Carbon Fuel Standard (LCFS) Program



Rebates

Get a rebate to cover 50% of the base costs² to purchase charging stations if you are:

- A transit agency
- A school district or school bus operator
- Located in a Disadvantaged Community (DAC)³ and not listed as a Fortune 1000 company



Guidance

- SCE will discuss your options and work with you to complete the program application
- SCE will help you determine the appropriate number of charging ports to be deployed at your site



Program Details and Participation Requirements

SCE will work with applicants to:

- Determine project approval based on requirements, including proximity to and availability of electric infrastructure and overall project costs.
- Assess site qualification and other program criteria.

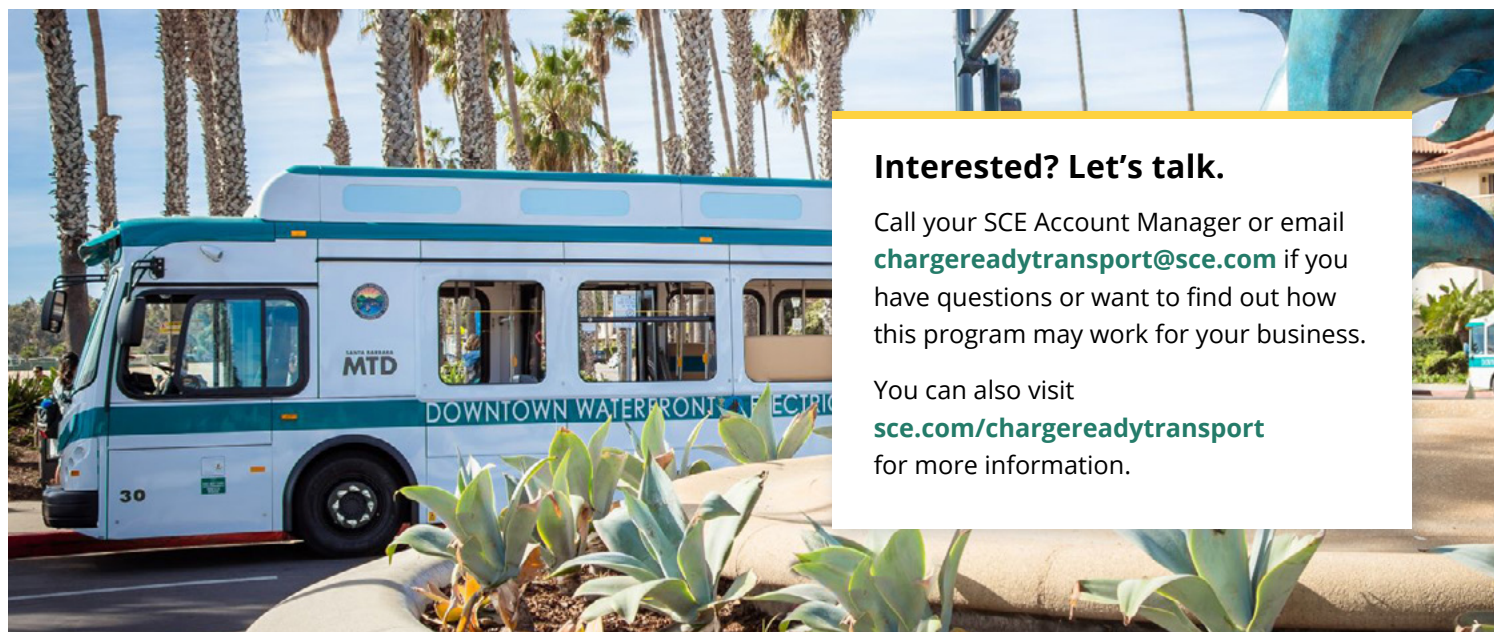
Participants are required to:

- Select from a list of approved charging stations that meet safety and charging standard requirements.
- Buy at least two EVs or convert at least two fossil-fuel vehicles to electric.
- Procure, own, install, and operate the charging stations; maintain them in working order at the originally installed location for the entire 10-year term of participation; and be served on an applicable General Service Time-of-Use rate for the full term of service.



Take the Lead

The Charge Ready Transport Program is an opportunity to reduce your organization's carbon footprint and improve the air quality of the community you serve.



Interested? Let's talk.

Call your SCE Account Manager or email chargereadytransport@sce.com if you have questions or want to find out how this program may work for your business.

You can also visit sce.com/chargereadytransport for more information.

¹ 80 percent of your SCE-approved cost or 80 percent of SCE's average cost, whichever is lower. Participant must use IBEW signatory labor and EVITP-certified electricians for the installation of infrastructure and follow all applicable requirements outlined in the Transportation Electrification Safety Requirements Checklist (<http://www.cpuc.ca.gov/sb350te/>) developed by the CPUC Safety and Enforcement Division.

² Equipment must be on the program-approved list for vehicle sectors where standards exist. However, for vehicle sectors where standards have not been established, the program allows participants to purchase non-standard charging for which they will not receive a rebate.

³ A Disadvantaged Community (DAC) is an area identified by the California Environmental Protection Agency based on geographic, socioeconomic, public health and environmental criteria in accordance to the Health and Safety Code § 39711 (<https://oehha.ca.gov/calenviroscreen/report/calenviroscreen-30>).