AGENDA

REGULAR MEETING

LA PALMA CITY COUNCIL

TUESDAY, MAY 5, 2026

Nitesh P. Patel
Mayor

Debbie S. Baker
Mayor Pro Tem

Janet Keo Conklin
Council Member

Vikesh P. Patel
Council Member

Mark I. Waldman
Council Member

5:30 PM Closed Session
6:30 PM Open Session
La Palma City Hall
Council Chambers
7822 Walker Street, La Palma

CALL TO ORDER

CLOSED SESSION

CS-1. ***CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Pursuant to paragraph (1) of subdivision (d) of California Government Code Section 54956.9)***

Name of Case: David Casey, et al. v. City of Buena Park, et al.
Case No. OCSC 30-2025-01497184-CU-PA-NJC

CS-2. ***CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Pursuant to paragraph (1) of subdivision (d) of California Government Code Section 54956.9)***

Name of Case: Ross Byer v. City of La Palma
Case No. OCSC 30-2024-01394359-CU-OE-CJC

CS-3. ***CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Pursuant to paragraph (1) of subdivision (d) of California Government Code Section 54956.9)***

Name of Case: Misty Torres v. City of La Palma
Case No. OCSC 30-2026-01561451-CU-OE-NJC

OPEN SESSION TO BEGIN AT 6:30 P.M.

PLEDGE OF ALLEGIANCE

Mayor Pro Tem Debbie Baker

INVOCATION

Reverend Nader Hanna, King of the Nations Ministries
Council Member Janet Keo Conklin

ROLL CALL

PRESENTATIONS

- Introduction of New Employees Water Service Worker II Daniel Perez and Water Service Worker I Stacy Weems
- Proclamation Recognizing Asian American and Pacific Islander Heritage Month
- Proclamation in Recognition of May through August as Drowning Prevention Awareness Months
- Presentation from Community Activities and Beautification Committee to the Home Spotlight Award Winners Jim and Rossana Teeples
- Recognition of John F. Kennedy High School Boys Basketball, Girls Basketball, and Wrestling Teams for Achieving League Championship Titles
- Recognition of John F. Kennedy High School Color Guard for their Winterguard and SCSBOA Competition Achievements
- Presentation Recognizing the Participants in the "Every 15 Minutes" Program
- Presentation Recognizing SoCal Channel for their Outstanding Community Leadership

ORAL COMMUNICATIONS (Time Limit: 5 Minutes Each)

Time has been reserved at this point in the Agenda for persons wishing to speak on any item that is not listed on the Agenda. By law, the City Council is prohibited from taking action on such oral comments. The matter will be automatically referred to staff for appropriate response or action or will be placed on the Agenda of a future meeting. Matters listed on the Agenda may be addressed either at this time or at the time they are before the City Council for discussion.

CONSENT CALENDAR

All matters listed under Consent Calendar will be acted upon by one motion affirming the action recommended on the Agenda. There will be no separate discussion on these items prior to voting unless members of the City Council, Staff, or the public request that specific items be removed from the Consent Calendar for separate action. Any member of the public who wishes to discuss a Consent Calendar item should come forward to the microphone and, upon recognition by the Mayor, state their name, address, and the item number.

1. ***Waive the Reading of All Ordinances***

Waive the reading of all Ordinances in their entirety and read by title only.

2. ***Approval of Council Minutes***

Approve the April 7, 2026, City Council Meeting Minutes.

3. ***Approval of Register of Demands***

Adopt a Resolution approving the Registers of Demands for April 21, 2026, and May 5, 2026.

4. ***Third Quarter Operating Report, Fiscal Year 2025-26***

Receive and file the Third Quarter Operating Report, Fiscal Year 2025-26.

5. ***Third Quarter Cash and Investment Report, Fiscal Year 2025-26, as of March 31, 2026***

Receive and file the Cash and Investment Report for the third quarter of Fiscal Year 2025-26.

6. ***Fiscal Year 2024-25 Single Audit Report***

Receive and file the Single Audit Report for the Fiscal Year ending June 30, 2025.

7. ***Approval of Payment to Able Services for Citywide Janitorial Services***

Approve and authorize the City Manager to approve payment to Able Services for citywide janitorial services.

8. ***Water Meter Interface Unit (MIU) Equipment Purchase***

Approve and authorize the City Manager to award a contract with Ferguson Waterworks for Water Meter Meter Interface Unit (MIU) equipment purchase.

9. ***Notification of Rate Adjustment for Waste and Recycling Services***

Receive and file the report regarding the rate adjustment for residential and commercial waste and recycling services, effective July 1, 2026.

10. ***ACMS Crossing Guard Services Extension Agreement***

Approve and authorize the City Manager to execute a one-year extension agreement with All City Management Services (ACMS), Inc. to provide school crossing guard services, commencing July 1, 2026, through June 30, 2027.

11. ***Designation of Thais P. Alves as Assistant City Attorney***

Adopt a Resolution designating Thais P. Alves as Assistant City Attorney.

12. ***Approval of Amended and Restated National Pollutant Discharge Elimination System (NPDES) Stormwater Permit Implementation Agreement***

Approve and authorize the City Manager to execute the Amended and Restated National Pollutant Discharge Elimination System (NPDES) Stormwater Permit Implementation Agreement between the County of Orange, Orange County Flood Control District, and participating Orange County cities, including the City of La Palma.

PUBLIC HEARINGS

No Public Hearing Items.

REGULAR ITEMS

13. ***Long-Term Fiscal Status and Draft Fiscal Year 2026-27 Budget***

1. Receive the staff presentation on the Long-Term Fiscal Status Update;

2. Receive an overview of the Draft Fiscal Year 2026-27 Budget and provide direction for additional materials or information needed for the final budget to be presented on June 2, 2026; and

3. Transfer $2.1 million from General Fund Unreserved Fund Balance to the Cash Flow Reserve ($1 million), Vehicle Maintenance & Replacement Fund ($538,000), and Emergency Reserve Fund ($525,000).

14. ***Authorization for Vehicle Purchases***

Authorize the purchase of four replacement vehicles for the Police, Public Works and Community Services Departments.

COUNCIL MEMBER AB1234 REPORTS, REPORTS FROM CITY-AFFILIATED COMMITTEES, AND COUNCIL REMARKS

CITY MANAGER REMARKS

CITY ATTORNEY REMARKS

ADJOURNMENT

NOTE: As a general rule, staff reports or other written documentation have been prepared or organized with respect to each item of business listed on the agenda. Copies of these materials and other disclosable public records distributed to all or a majority of the members of the City Council in connection with an open session item on the agenda are on file and available for inspection with the Office of the City Clerk, City Hall, 7822 Walker Street, during regular business hours 7:30 A.M. to 6:30 P.M., Monday through Thursday. If such writings are distributed to members of the Council on the day of a City Council meeting, the writings will be available at the entrance to the City Council Chambers. If you have any questions regarding any item of business on the agenda for this meeting, any of the staff reports, or other documentation relating to any agenda item, please contact the City Clerk at (714) 690-3334.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, you should contact the City Clerk at (714) 690-3334. Notification 48 hours prior to the meeting will enable the City to make reasonable accommodations to ensure accessibility to this meeting.

City of La Palma
Agenda Item No. 1

MEETING DATE: May 5, 2026

TO: City Council

FROM: City Manager

SUBMITTED BY: Norma I. Alley, MMC, City Clerk

AGENDA TITLE: Waive Reading of All Ordinances

RECOMMENDED ACTION:

Waive the reading of all Ordinances in their entirety and read by title only.

SUMMARY:

This is a regular agenda item and acts as a reminder of an action that Council Members should take to waive the reading of any Ordinance before them in its entirety, and instead read it by title only. This action helps to expedite the processing of Ordinances and contributes to the efficiency of City Council meetings.

FISCAL IMPACT:

None.

ATTACHMENTS:

None

City of La Palma
Agenda Item No. 2

MEETING DATE: May 5, 2026

TO: City Council

FROM: City Manager

SUBMITTED BY: Norma I. Alley, MMC, City Clerk

AGENDA TITLE: Approval of Minutes

RECOMMENDED ACTION:

Approve the April 7, 2026, City Council Meeting Minutes.

FISCAL IMPACT:

None.

ATTACHMENTS:

1. CC MIN 2026-0407

MINUTES OF THE REGULAR MEETING
OF THE LA PALMA CITY COUNCIL
April 7, 2026

CALL TO ORDER

Mayor N. Patel called the Regular Meeting of the La Palma City Council to order at 6:15 p.m. in the Council Chambers of La Palma City Hall, 7822 Walker Street, La Palma, California

CLOSED SESSION

CS-1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
(Pursuant to paragraph (1) of subdivision (d) of California Government Code Section 54956.9)
Name of Case: David Casey, et al. v. City of Buena Park, et al.
Case No. OCSC 30-2025-01497184-CU-PA-NJC

CS-2. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
(Pursuant to paragraph (1) of subdivision (d) of California Government Code Section 54956.9)
Name of Case: Ross Byer v. City of La Palma
Case No. OCSC 30-2024-01394359-CU-OE-CJC

Mayor N. Patel recessed the Open Session and convened the Closed Session at 6:15 p.m. Mayor N. Patel recessed Closed Session at 6:20 p.m.

OPEN SESSION TO BEGIN AT 6:30 P.M.

Mayor N. Patel reconvened in Open Session at 6:30 p.m. and asked for a report out of Closed Session. City Attorney Thind reported there were no reportable actions for Items CS-1 or CS-2.

PLEDGE OF ALLEGIANCE

Council Member Waldman led the Pledge of Allegiance.

INVOCATION

La Palma Christian Center Pastor Peter Hernandez conducted the Invocation.

ROLL CALL

Council Members Present:	Mayor Pro Tem Debbie Baker, Council Member Janet Keo Conklin, Mayor Nitesh Patel, Council Member Vikesh Patel, and Council Member Mark Waldman
City Officials Present:	Peter Kim, City Manager Ajit Thind, City Attorney Joe Cisneros, Deputy City Manager Todd Mattern, Interim Police Chief

Jake Chavira, Acting Community Development & Public Works Director
Norma I. Alley, MMC, City Clerk
Alan Rivera, Management Analyst

PRESENTATIONS

Interim Police Chief Mattern introduced the new Dispatcher Megan Martinez-King. City Manager's Office Management Analyst Rivera introduced Interns Emily Sandstrom and Arthur Castro.

Mayor N. Patel presented a proclamation recognizing Centralia Elementary School District Superintendent Norma Martinez for her achievement as Superintendent of the Year.

Mayor N. Patel presented a proclamation recognizing Precision Cutting Tools as the recipient of the Business Spotlight Award.

Mayor N. Patel and Council Member Keo Conklin presented a proclamation recognizing April as Cambodian Heritage Month.

Mayor N. Patel presented certificates to Young Leaders of Orange County volunteers for their dedication and volunteerism.

Orange County Sanitation District Director of Engineering Mike Dorman presented an update regarding the La Palma Avenue and Denni Street Rehabilitation Project.

ORAL COMMUNICATIONS

Mayor N. Patel called for public comment.

Abe Waheed provided accolades to the Community Activities and Beautification Committee for their hard work.

Seeing no further comments, Mayor N. Patel closed public comment.

CONSENT CALENDAR

1. Waived the reading of all ordinances in their entirety and read by title only.
2. Approved the Minutes of March 3, 2026, City Council Meeting Minutes.
3. Adopted Resolution No. 2026-13 approving the Registers of Demands for March 17, 2026, and April 7, 2026.
4. Received and filed the Second Quarter Operating Report, Fiscal Year 2025-26.
5. Adopted Resolution No. 2026-14 approving the updated Statement of Investment Policy.
6. Approved and authorized the City Manager to execute the Waste Infrastructure System Enterprise (WISE) Agreement between the County of Orange and City of La Palma and the Franchise Hauler Acknowledgment with EDCO Disposal to allow for the continued importation of waste at the County's landfills through June 30, 2036.
7. Authorized the City Manager to execute a Vehicle Fleet Purchase Agreement for the Police and Public Works Departments.
8. Approved and authorized the City Manager to execute an agreement with ABM Industry Groups, LLC, for citywide janitorial services.

9. Approved a Cal OES-FPD-130 Resolution form designating the City Manager, the Police Chief, and the Deputy City Manager as authorized agents to execute on behalf of the City of La Palma for the purpose of obtaining public assistance grants from Cal OES and FEMA in a post-disaster setting.
10. Adopted Resolution No. 2026-15 approving a street closure for the “Every 15 Minutes” Campaign on Tuesday, April 21, 2026.
11. Authorized the City Manager to execute the event agreement and any related documents with James Events Productions, Inc., for the provision of vendor booths, rides, attractions and game booths at the Festival of Nations community event on Saturday, April 25, 2026.
12. Approved and authorized the City Manager to execute an agreement with Precision Concrete Cutting for Citywide Sidewalk Survey.

Mayor Pro Tem Baker made a motion to approve Consent Calendar Items. The motion was seconded by Council Member Waldman and carried on the following vote:

AYES: Mayor Pro Tem Baker, Council Member Keo Conklin, Mayor N. Patel, Council Member V. Patel, and Council Member Waldman
NOES: None

PUBLIC HEARINGS

There were no Public Hearing items to be heard.

REGULAR ITEMS

13. Adopted Resolution No. 2026-16 amending the Fiscal Year 2025-26 Budget.

Deputy City Manager Cisneros introduced the item and provided a brief summary of the staff report.

Mayor N. Patel called for public comment. Seeing no one come forward, he closed public comment.

Mayor Pro Tem Baker made a motion to adopt Resolution No. 2026-16 approving amendments to the Fiscal Year 2025-26 Budget. The motion was seconded by Council Member Keo Conklin and carried on the following vote:

AYES: Mayor Pro Tem Baker, Council Member Keo Conklin, Mayor N. Patel, Council Member V. Patel, and Council Member Waldman
NOES: None

14. Presentation on Senate Bill (SB) 707: Brown Act Changes, adoption of Council Policy No. 9: Teleconference Disruption Policy, and Direction for Installation of Video Conferencing Equipment

City Clerk Alley and City Attorney Thind provided a presentation, accompanied by a PowerPoint. Staff recommended adoption of Councill Policy No. 9: Disruption of Telephonic or Internet Service During Meetings Policy and requested direction from Council regarding installation of video conferencing equipment prior to December 23, 2026.

Mayor Pro Tem Baker requested some formatting changes to Council Policy No. 9.

Staff fielded inquiries from the City Council confirming the City was currently in compliance with SB 707, applicability of Council Policy No. 9 to the public's participation in-house or through teleconference, public's speaking time limits and no yielding or sharing of time, Mayor's discretion on setting the public comment time limit, and SB 707's requirement was for public participation telephonically and not by video.

Concern was shared for accuracy of the public's translation of the City's agenda and procedures for the public comment queuing process.

Mayor N. Patel made a motion to adopt City Council Policy No. 9, to include formatting changes to the Definitions section, and directed the City Manager to return to a future Council Meeting with options for implementation of video conferencing in the City Council Chambers prior to the August 4, 2026, Council Meeting. The motion was seconded by Mayor Pro Tem Baker and carried on the following vote:

AYES: Mayor Pro Tem Baker, Council Member Keo Conklin, Mayor N. Patel, Council Member V. Patel, and Council Member Waldman
NOES: None

COUNCIL MEMBER AB1234 REPORTS, REPORTS FROM CITY-AFFILIATED COMMITTEES, AND COUNCIL REMARKS

Council Member Keo Conklin thanked the Mayor and City Council for supporting the Cambodian Heritage Month Proclamation, welcomed new staff members, and congratulated all the evening award recipients. She reported she attended the Cypress College Foundation Americana Awards Gala; Cal Cities Housing, Community, and Economic Development Policy Meeting; and an Association of California Cities Orange County (ACC-OC) Childcare webinar.

Council Member Waldman had nothing to report.

Council Member V. Patel reported he attended the Youth Leaders of Orange County Math Competition and Awards Ceremony, Neighborhood Watch Banquet, Orange County Mosquito and Vector Control Board Meeting, Cypress College Foundation Americana Awards Gala, and Chhatrapati Shivaji Maharaj Jayanti SMAP Celebration. He congratulated the new employees and all the evening award recipients.

Mayor Pro Tem Baker reported she attended the Swearing in Ceremony for Officer Cody Henshaw; Southern California Association of Governments (SCAG) Community, Economic, and Human Development (CEHD) Committee Meeting; SCAG Regional Council (RC) Meeting; Association of California Cities-Orange County (ACC-OC)/Waste Management's Grand Opening/Ribbon Cutting at the new Orange Recycling Center; Youth Leaders of Orange County (YLOC) Math Competition and Awards Ceremony; presentation of a $850K check from Congressman Derek Tran; La Palma Community Foundation (LPCF) Board Meeting; Moderated the League of California Cities (Cal Cities) Mayors and Council Members Roundtable; Orange County Sanitation District (OC San) Administration Committee Meeting; Read Across America event at Los Coyotes Elementary School; Cal Cities Orange County Division's Quarterly Meeting; Cal Cities Orange County Division Board of Directors Meeting; City Council's Business Engagement/Economic Development Ad Hoc Meeting; Cypress College Foundation Americana Awards Gala; filmed the video of our Business Spotlight Award recipient, Precision Cutting Tools, with Mayor Nitesh Patel; OC San Board of Directors Meeting; Cal Cities Community Services Policy Committee meeting; Centralia School District's Alumni Reception; Orange County Transit Authority's Mayors Forum; John F. Kennedy High School's Senior Capstone Showcase:

"My Kennedy Story". She thanked the Community Development Staff for the production of the Business Spotlight Award video and all their hard work, spoke regarding being a Centralia Elementary School District Alum and participating in their recent Alumni event, highlighted her experience at the JFK High School Capstone event, congratulated the evening award recipients, and welcomed the new employees.

Mayor N. Patel reported he attended the Orange County Fire Association (OCFA) Local 3631 Union Meeting, OCFA Fire Chief Recruitment Subcommittee Meeting, attended the Measure K Citizens' Bond Oversight Committee Meeting, Youth Leaders of Orange County Math Competition and Awards Ceremony, Chaired OCFA Budget Committee Meeting, presentation of a $850K check from Congressman Derek Tran, OCFA Fire Chief Recruitment Subcommittee Meeting, Chaired OCFA Budget and Finance Committee Meeting, Building Industry Association of Southern California Meeting, Neighborhood Watch Banquet, City Council's Business Engagement/Economic Development Ad Hoc Meeting, Association of California Cities Orange County (ACC-OC) Board Meeting, OCFA Agenda Review Meeting, filming of Business Spotlight Award recipient Precision Cutting Tools, OCFA Board Meeting, Chhatrapati Shivaji Maharaj Jayanti SMAP Celebration, Chaired OCFA Budget Committee Meeting, and John F. Kennedy High School's Senior Capstone Showcase: "My Kennedy Story". He highlighted his experience at the SMAP Celebration and JFK High School Capstone events and thanked the Community Development Staff for the production of the Business Spotlight Award video and all their hard work.

CITY MANAGER REMARKS

City Manager Kim reported the ballot drop box was to get a rewrap, announced upcoming events, and did a shout out to the Community Development Staff for all their hard work on the Business Spotlight Award video and ensuring highlights on the City's social media outlets.

CITY ATTORNEY REMARKS

City Attorney Thind had nothing to report.

ADJOURNMENT

Mayor N. Patel adjourned the Regular Meeting of the La Palma City Council at 8:25 p.m.

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Nitesh P. Patel, Mayor

ATTEST:

____
Norma I. Alley, MMC, City Clerk

City of La Palma
Agenda Item No. 3

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Alisha Farnell, Assistant to the City Manager
AGENDA TITLE:	Approval of Register of Demands

RECOMMENDED ACTION:

Adopt a Resolution approving the Registers of Demands for April 21, 2026, and May 5, 2026.

SUMMARY:

The laws of the State of California governing General Law Cities and the La Palma Municipal Code Sec. 14-30 provide that the City Council shall approve all payments made by the City. A Register of Demands is provided at each City Council meeting describing each payment made or to be made by the City during the specified period.

FISCAL IMPACT:

Sufficient funds are available to process all payments.

ATTACHMENTS:

1. Resolution
2. Warrant Register 04/21/2026
3. Warrant Register 05/05/2026

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PALMA, CALIFORNIA, APPROVING THE REGISTERS OF DEMANDS FOR APRIL 21, 2026, AND MAY 5, 2026

WHEREAS, the laws of the State of California governing General Law Cities and the La Palma Municipal Code §14-30 provide that the City Council shall approve all payments made by the City; and

WHEREAS, certain financial obligations are due and payable by the City of La Palma, a General Law City, as of April 21, 2026, and May 5, 2026; and

WHEREAS, the laws of the State of California governing General Law Cities and the Municipal Code of La Palma provide that the City Council of a General Law City shall approve all payments by said City from the various established funds of said City; and

WHEREAS, the City Manager and the City Council of the City of La Palma have ascertained that the following lists of obligations as submitted by the City of La Palma are paid or legally due and payable by the City.

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of La Palma does hereby resolves as follows:

SECTION 1. Approves the attached Registers of Demands dated April 21, 2026, and May 5, 2026, incorporated herein by reference.

SECTION 2. The City Clerk shall certify to the passage and adoption of this resolution and shall affix their signature and City Seal and that same shall be entered into the Book of Resolutions.

APPROVED AND ADOPTED by the City Council of La Palma at a Regular Meeting on the 5th day of May, 2026.

____
Nitesh P. Patel
Mayor

ATTEST:

____
Norma I. Alley, MMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS.
CITY OF LA PALMA)

I, NORMA I. ALLEY, MMC, City Clerk of the City of La Palma, California, DO HEREBY CERTIFY that the foregoing Resolution was adopted by the City Council of said City at a regular meeting of said City Council held on the 5th day of May, 2026, and that it was so adopted by called vote as follows:

AYES:

NOES:

ABSENT:

Norma I. Alley, MMC
City Clerk

City of La Palma, CA

Warrant Register

By Vendor Name

Payment Dates 4/8/2026 - 4/21/2026

Approval

Reviewed by:

Signed by:

Alisha Farnell

April 16, 2026

46B6CD7FD1294F5...

Alisha Farnell - Assistant to the City Manager

Signed by:

Peter Kim

April 16, 2026

D38706564B7C4C5...

Peter Kim - City Manager

Warrant Register **Payment Dates: 4/8/2026 - 4/21/2026**

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
Vendor: 01037 - ADMIRAL PEST CONTROL INC				
04/21/2026	2349428	ADMIRAL PEST CONTROL INC	3/18 GOPHER CONTROL/CP	175.00
04/21/2026	2350425	ADMIRAL PEST CONTROL INC	3/25 GOPHER CONTROL/CP	175.00
			Vendor 01037 - ADMIRAL PEST CONTROL INC Total:	**350.00**
Vendor: 01047 - AFLAC				
04/21/2026	539126	AFLAC	Apr '26 Aflac Ins Prem W/H	200.16
			Vendor 01047 - AFLAC Total:	**200.16**
Vendor: 01064 - ALL CITY MANAGEMENT SVC INC				
04/21/2026	PSINV104623	ALL CITY MANAGEMENT SVC I	3/1-3/14 CROSSING GUARD SVC/PD	7,700.41
			Vendor 01064 - ALL CITY MANAGEMENT SVC INC Total:	**7,700.41**
Vendor: 01067 - ALLIANT INSURANCE SVCS INC				
04/21/2026	3470172	ALLIANT INSURANCE SVCS IN	JAN-MAR '26 LIABILITY INS/RE	1,252.00
			Vendor 01067 - ALLIANT INSURANCE SVCS INC Total:	**1,252.00**
Vendor: 06034 - AMANDA VELA				
04/21/2026	1014735.0002	AMANDA VELA	CANCELLATION FEE	-11.00
04/21/2026	1014735.0002	AMANDA VELA	2/15 GAZEBO DEPOSIT RFD	100.00
			Vendor 06034 - AMANDA VELA Total:	**89.00**
Vendor: 05789 - AMAZON.COM SERVICES LLC				
04/14/2026	16WC-Q6J9-WLCD	AMAZON.COM SERVICES LLC	3/17 COMPUTER SUPPLIES/IT	9.77
			Vendor 05789 - AMAZON.COM SERVICES LLC Total:	**9.77**
Vendor: 03530 - AMERICAN TIRE DEPOT - BIG BRAND TIRE AND SERVICE				
04/21/2026	11148768435	AMERICAN TIRE DEPOT - BIG	3/24 RPL (2)TIRES/#753	599.81
			Vendor 03530 - AMERICAN TIRE DEPOT - BIG BRAND TIRE AND SERVICE Total:	**599.81**
Vendor: 05695 - ANGEL AN				
04/21/2026	13399	ANGEL AN	3/7-3/28 KOREAN DRUM	84.50
04/21/2026	13403	ANGEL AN	3/7- 3/28 KOREAN DANCE	169.00
04/21/2026	13407	ANGEL AN	3/7-3/28 KOREAN DANCE	97.50
			Vendor 05695 - ANGEL AN Total:	**351.00**
Vendor: 05526 - ANGEL NHA NGUYEN				
04/21/2026	INV0026860	ANGEL NHA NGUYEN	12/27 DENTAL CLM	468.00
04/21/2026	INV0026860	ANGEL NHA NGUYEN	12/27 DENTAL CLM	117.00
			Vendor 05526 - ANGEL NHA NGUYEN Total:	**585.00**
Vendor: 01015 - AT&T				
04/21/2026	25038083	AT&T	4/1#995-1569 WALKER ST SYNCH - BAN 9391033976	31.43
04/21/2026	25056674	AT&T	4/4#523-4309 EOC LINES/PD-BAN 9391033970	244.33
04/21/2026	25056675	AT&T	4/4#523-7351FAX/PD-BAN 9391033971	32.95
04/21/2026	25066615	AT&T	APR'26 DISPATCH PHONE SERV/PD-BAN 9391084360	137.15
			Vendor 01015 - AT&T Total:	**445.86**
Vendor: 01169 - B & M LAWN & GARDEN CENTER				
04/21/2026	716016	B & M LAWN & GARDEN CEN	3/24 EQUIP MAINT/PW	60.49
04/21/2026	717888	B & M LAWN & GARDEN CEN	4/9 EQUIP MAINT/PW	159.62
			Vendor 01169 - B & M LAWN & GARDEN CENTER Total:	**220.11**
Vendor: 05858 - BARCO PRODUCTS, LLC				
04/21/2026	INVRC037799	BARCO PRODUCTS, LLC	3/13 MAINT SUPPLIES/PW	4,911.22
			Vendor 05858 - BARCO PRODUCTS, LLC Total:	**4,911.22**
Vendor: 06045 - BIANCA SMOYER				
04/21/2026	1005008.001	BIANCA SMOYER	PROCESSING FEE	8.92
04/21/2026	1005008.001	BIANCA SMOYER	13445 SOCCER RFD	79.00
			Vendor 06045 - BIANCA SMOYER Total:	**87.92**

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
Vendor: 01272 - CA PARK & RECREATION SOCIETY				
04/21/2026	308202609	CA PARK & RECREATION SOCI	3/23 REC SPECIALIST TRNG/ (1)REC	35.00
			Vendor 01272 - CA PARK & RECREATION SOCIETY Total:	**35.00**
Vendor: 01252 - CALIFORNIA FORENSIC PHLEBOTOMY INCORPORATED				
04/21/2026	3190	CALIFORNIA FORENSIC PHLEB	(4)MARCH'26 BLOOD TESTS/P	607.72
			Vendor 01252 - CALIFORNIA FORENSIC PHLEBOTOMY INCORPORATED Total:	**607.72**
Vendor: 05652 - CASC ENGINEERING AND CONSULTING INC				
04/21/2026	54853	CASC ENGINEERING AND CON	FEB'26 CITY ENG'R SVCS/FOG	1,166.00
04/21/2026	54854	CASC ENGINEERING AND CON	Engineering Svcs for Management of NPDES and FOG	135.00
			Vendor 05652 - CASC ENGINEERING AND CONSULTING INC Total:	**1,301.00**
Vendor: 02669 - CHARTER COMMUNICATIONS				
04/21/2026	188679701040726	CHARTER COMMUNICATIONS	4/11-5/10 Internet SVC/CH-ACCT NO.188679701	427.70
			Vendor 02669 - CHARTER COMMUNICATIONS Total:	**427.70**
Vendor: 05455 - CHARTER COMMUNICATIONS				
04/21/2026	188679101040726	CHARTER COMMUNICATIONS	4/11-5/10 INTERNET SVC/CY&CH-ACCT NO.188679101	1,621.30
			Vendor 05455 - CHARTER COMMUNICATIONS Total:	**1,621.30**
Vendor: 05456 - CHARTER COMMUNICATIONS				
04/21/2026	188678801040726	CHARTER COMMUNICATIONS	4/11-5/10 INTERNET SVC/WW-ACCT NO. 18867880	719.00
			Vendor 05456 - CHARTER COMMUNICATIONS Total:	**719.00**
Vendor: 03604 - CINTAS CORPORATION				
04/21/2026	4263265271	CINTAS CORPORATION	3/19 UNIFORM SVC/PW	63.15
04/21/2026	4263265271	CINTAS CORPORATION	3/19 UNIFORM SVC/PW	63.15
04/21/2026	4263265271	CINTAS CORPORATION	3/19 UNIFORM SVC/PW	54.49
04/21/2026	5326736903	CINTAS CORPORATION	3/30 FIRST AID SUPPLIES/PD	120.14
			Vendor 03604 - CINTAS CORPORATION Total:	**300.93**
Vendor: 01356 - CITY OF LA PALMA FLEXIBLE				
04/16/2026	INV0026829	CITY OF LA PALMA FLEXIBLE	Flex Spending Contributions - Dependent Care	192.31
04/16/2026	INV0026830	CITY OF LA PALMA FLEXIBLE	Flexible Spending Contributions - Medical	341.31
			Vendor 01356 - CITY OF LA PALMA FLEXIBLE Total:	**533.62**
Vendor: 01368 - CIVICPLUS				
04/21/2026	367947	CIVICPLUS	MAR'26 CC MTG CLOSED CAPTIONING/ADM	231.83
			Vendor 01368 - CIVICPLUS Total:	**231.83**
Vendor: 06046 - CLAUDIA RIOS				
04/21/2026	1014931.002	CLAUDIA RIOS	4/8 SOFTBALL RFD	50.00
04/21/2026	1014931.002	CLAUDIA RIOS	4/3 SOFTBALL RFD	50.00
04/21/2026	1014931.002	CLAUDIA RIOS	5/14 SOFTBALL RFD	50.00
04/21/2026	1014931.002	CLAUDIA RIOS	4/13 SOFTBALL RFD	50.00
			Vendor 06046 - CLAUDIA RIOS Total:	**200.00**
Vendor: 02919 - COLBY DETERDING				
04/21/2026	INV0026792	COLBY DETERDING	3/9-3/12 TRAVEL REIMBURSEMENT	1,737.67
			Vendor 02919 - COLBY DETERDING Total:	**1,737.67**
Vendor: 01395 - COUNTY OF ORANGE				
04/21/2026	INV0026678	COUNTY OF ORANGE	DEC'26 PARKING CITATIONS/P	841.00
			Vendor 01395 - COUNTY OF ORANGE Total:	**841.00**
Vendor: 04388 - CROSSTOWN ELECTRICAL & DATA INC				
04/21/2026	433325008	CROSSTOWN ELECTRICAL & D	Traffic Signal Repairs	1,260.00

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/21/2026	545626003	CROSSTOWN ELECTRICAL & D	Traffic Signal Repairs	1,270.50
			Vendor 04388 - CROSSTOWN ELECTRICAL & DATA INC Total:	**2,530.50**
Vendor: 01427 - CYPRESS POLICE FOUNDATION				
04/21/2026	INV0026790	CYPRESS POLICE FOUNDATIO	5/19 CYPRESS PD LUNCH/PD CHIEF	75.00
			Vendor 01427 - CYPRESS POLICE FOUNDATION Total:	**75.00**
Vendor: 01005 - DELCO SERVICE, INC.				
04/21/2026	32058	DELCO SERVICE, INC.	3/31 Control valve repair, maintenance,service	3,847.08
			Vendor 01005 - DELCO SERVICE, INC. Total:	**3,847.08**
Vendor: 05868 - FIRE FORCE PROTECTION LLC				
04/21/2026	20873	FIRE FORCE PROTECTION LLC	Bldg Improvements-CY Facility Exit Sign Requiremen	4,224.88
			Vendor 05868 - FIRE FORCE PROTECTION LLC Total:	**4,224.88**
Vendor: 05071 - FLEETCOR TECHNOLOGIES INC - ARCO				
04/14/2026	NP70287351	FLEETCOR TECHNOLOGIES INC	4/3 GASOLINE/PW	267.31
04/14/2026	NP70287351	FLEETCOR TECHNOLOGIES INC	4/3 GASOLINE/REC	68.65
04/14/2026	NP70287351	FLEETCOR TECHNOLOGIES INC	4/3 GASOLINE/WTR	835.20
			Vendor 05071 - FLEETCOR TECHNOLOGIES INC - ARCO Total:	**1,171.16**
Vendor: 01631 - FRANCHISE TAX BOARD				
04/16/2026	INV0026852	FRANCHISE TAX BOARD	State Tax Withholding	8,993.32
			Vendor 01631 - FRANCHISE TAX BOARD Total:	**8,993.32**
Vendor: 01669 - GLOBALSTAR USA				
04/21/2026	109498319	GLOBALSTAR USA	3/16 #254-41-0048&49/PD	177.55
			Vendor 01669 - GLOBALSTAR USA Total:	**177.55**
Vendor: 01679 - GOVERNMENTAL FINANCIAL SVCS				
04/21/2026	INV0026785	GOVERNMENTAL FINANCIAL S	MAR'26 ACCOUNTING SVCS/ADM	6,216.38
04/21/2026	INV0026785	GOVERNMENTAL FINANCIAL S	FY26 Finance Consultant Services - APRIL	3,955.87
04/21/2026	INV0026785	GOVERNMENTAL FINANCIAL S	FY26 Finance Consultant Services - APRIL	1,320.00
04/21/2026	INV0026785	GOVERNMENTAL FINANCIAL S	MAR'26 ACCOUNTING SVCS/WTR	1,130.25
			Vendor 01679 - GOVERNMENTAL FINANCIAL SVCS Total:	**12,622.50**
Vendor: 04597 - GREENTECH LANDSCAPE INC				
04/13/2026	62542	GREENTECH LANDSCAPE INC	JUL'25 MOWING,VINE TRIM, MEDIAN MAINT	5,016.66
04/13/2026	62542	GREENTECH LANDSCAPE INC	JUL'25 MOWING,VINE TRIM, MEDIAN MAINT	1,600.00
04/13/2026	62542	GREENTECH LANDSCAPE INC	JUL'25 MOWING,VINE TRIM, MEDIAN MAINT	39.58
04/13/2026	62542	GREENTECH LANDSCAPE INC	JUL'25 MOWING,VINE TRIM, MEDIAN MAINT	3,260.42
04/13/2026	62753	GREENTECH LANDSCAPE INC	AUG'25 MOWING,VINE TRIM,MEDIAN MAINT	5,016.66
04/13/2026	62753	GREENTECH LANDSCAPE INC	AUG'25 MOWING,VINE TRIM,MEDIAN MAINT	39.58
04/13/2026	62753	GREENTECH LANDSCAPE INC	AUG'25 MOWING,VINE TRIM,MEDIAN MAINT	1,600.00
04/13/2026	62753	GREENTECH LANDSCAPE INC	AUG'25 MOWING,VINE TRIM,MEDIAN MAINT	3,260.42
04/21/2026	64043	GREENTECH LANDSCAPE INC	Landscape Maintenance Services	5,768.40
04/21/2026	64043	GREENTECH LANDSCAPE INC	Landscape Maintenance Services	1,835.40
04/21/2026	64043	GREENTECH LANDSCAPE INC	Landscape Maintenance Services	45.60

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/21/2026	64043	GREENTECH LANDSCAPE INC	Landscape Maintenance Services	3,750.60
			Vendor 04597 - GREENTECH LANDSCAPE INC Total:	**31,233.32**
Vendor: 06047 - GUADALUPE SANFT				
04/21/2026	1014588.002	GUADALUPE SANFT	3/21 GAZEBO DEP RFD	650.00
			Vendor 06047 - GUADALUPE SANFT Total:	**650.00**
Vendor: 05234 - HANABI TAIKO				
04/21/2026	INV0026728	HANABI TAIKO	4/25 ENTERTAINMENT/FON	500.00
			Vendor 05234 - HANABI TAIKO Total:	**500.00**
Vendor: 05303 - HEALTH AND HUMAN RESOURCES CENTER INC				
04/21/2026	E0366780	HEALTH AND HUMAN RESOU	May'26 EAP	129.60
			Vendor 05303 - HEALTH AND HUMAN RESOURCES CENTER INC Total:	**129.60**
Vendor: 02642 - HOME DEPOT				
04/21/2026	0512611	HOME DEPOT	3/17 SUPPLIES/PW	30.57
04/21/2026	2540924	HOME DEPOT	3/25 SUPPLIES/PD	183.09
04/21/2026	523392	HOME DEPOT	3/17 SUPPLIES/PW	101.24
			Vendor 02642 - HOME DEPOT Total:	**314.90**
Vendor: 05649 - INFINITY TECHNOLOGIES				
04/21/2026	5222	INFINITY TECHNOLOGIES	MAR'26 IT SVCS-PROOFPT	474.00
04/21/2026	5308	INFINITY TECHNOLOGIES	MAR'26 IT SVCS	13,083.00
04/21/2026	5308	INFINITY TECHNOLOGIES	MAR'26 SENTINEL ONE	686.00
04/21/2026	5308	INFINITY TECHNOLOGIES	MAR'26 DUO	147.00
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	330.83
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	330.83
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	330.83
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	330.83
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	496.25
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	330.83
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	330.83
04/21/2026	5309	INFINITY TECHNOLOGIES	MAR'26 IT SVCS - SP PROJ	496.27
			Vendor 05649 - INFINITY TECHNOLOGIES Total:	**17,367.50**
Vendor: 01764 - INTERNAL REVENUE SERVICE				
04/16/2026	INV0026795	INTERNAL REVENUE SERVICE	Medicare	1.00
04/16/2026	INV0026851	INTERNAL REVENUE SERVICE	Federal Tax Withholding	22,209.81
04/16/2026	INV0026853	INTERNAL REVENUE SERVICE	Medicare	6,573.92
			Vendor 01764 - INTERNAL REVENUE SERVICE Total:	**28,784.73**
Vendor: 01775 - IRON MOUNTAIN				
04/21/2026	LDZY237	IRON MOUNTAIN	APR'26 Records Storage	311.28
			Vendor 01775 - IRON MOUNTAIN Total:	**311.28**
Vendor: 04983 - IVON GUITRON				
04/21/2026	1014880.002	IVON GUITRON	3/31 SOFTBALL RFD	50.00
04/21/2026	1014880.002	IVON GUITRON	3/24 SOFTBALL RFD	50.00
			Vendor 04983 - IVON GUITRON Total:	**100.00**
Vendor: 01797 - J F K HIGH-SCHOLARSHIP				
04/21/2026	INV0026721	J F K HIGH-SCHOLARSHIP	Scholarship Foundation Dinner/CC	325.00
			Vendor 01797 - J F K HIGH-SCHOLARSHIP Total:	**325.00**
Vendor: 03277 - JAMES ROCHE JR				
04/21/2026	INV0026799	JAMES ROCHE JR	3/29-4/2 POST MGMT COURSE MODULE B/PD	387.00
			Vendor 03277 - JAMES ROCHE JR Total:	**387.00**
Vendor: 05481 - JASON HONG				
04/21/2026	INV0026791	JASON HONG	3/9-3/12 TRAVEL REIMBURSEMENT	2,102.34
			Vendor 05481 - JASON HONG Total:	**2,102.34**
Vendor: 05227 - JENNIFER LORENZO				
04/21/2026	1014702.002	JENNIFER LORENZO	5/9 PAVILION RNTL RFD	120.00

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/21/2026	1014702.002	JENNIFER LORENZO	CANCELLATION FEE	-11.00
04/21/2026	1014702.002	JENNIFER LORENZO	5/9 PAVILION DEP RFD	250.00
			Vendor 05227 - JENNIFER LORENZO Total:	**359.00**
Vendor: 01860 - JESUS FERNANDEZ				
04/21/2026	INV0026797	JESUS FERNANDEZ	3/9 CWEA CERT REIMB/PW	114.00
			Vendor 01860 - JESUS FERNANDEZ Total:	**114.00**
Vendor: 05590 - JONNA POWELL				
04/21/2026	1005015.001	JONNA POWELL	13443 SOCCER RFD (Jayla Powell)	79.00
04/21/2026	1005015.001	JONNA POWELL	PROCESSING FEE	8.92
			Vendor 05590 - JONNA POWELL Total:	**87.92**
Vendor: 01932 - KATHY PHELPS				
04/21/2026	13307	KATHY PHELPS	1/5-3/28 AEROBICS FULL QUARTER	682.50
04/21/2026	13308	KATHY PHELPS	1/5-3/25 AEROBICS	627.90
04/21/2026	13309	KATHY PHELPS	1/10-1/28 AEROBICS	46.80
			Vendor 01932 - KATHY PHELPS Total:	**1,357.20**
Vendor: 01938 - KEN GRODY FORD				
04/21/2026	620023	KEN GRODY FORD	3/23 RPR OXYGEN SENSOR/#741	652.34
			Vendor 01938 - KEN GRODY FORD Total:	**652.34**
Vendor: 05554 - KIM EUNG HWA & KOREAN DANCE ACADEMY				
04/21/2026	INV0026729	KIM EUNG HWA & KOREAN D	4/25 ENTERTAINMENT/FON	500.00
			Vendor 05554 - KIM EUNG HWA & KOREAN DANCE ACADEMY Total:	**500.00**
Vendor: 01975 - L P G E A				
04/16/2026	INV0026831	L P G E A	LPGEA Dues Withheld	225.00
			Vendor 01975 - L P G E A Total:	**225.00**
Vendor: 01980 - LA PALMA CAR WASH				
04/21/2026	2301	LA PALMA CAR WASH	3/2-3/31 CAR WASH/PD PW	1,157.00
04/21/2026	2301	LA PALMA CAR WASH	3/2-3/31 CAR WASH/PD PW	18.00
			Vendor 01980 - LA PALMA CAR WASH Total:	**1,175.00**
Vendor: 01984 - LA PALMA INTERCOMMUNITY HOSPITAL				
04/21/2026	INV0026730	LA PALMA INTERCOMMUNITY	FEB '26 MEALS ON WHEELS	624.00
			Vendor 01984 - LA PALMA INTERCOMMUNITY HOSPITAL Total:	**624.00**
Vendor: 01986 - LA PALMA NEIGHBORHOOD WATCH				
04/21/2026	INV0026686	LA PALMA NEIGHBORHOOD	3/12 CATERING REIMB/NW BNQT	970.00
04/21/2026	INV0026686	LA PALMA NEIGHBORHOOD	3/12 CATERING REIMB/NW BNQT	1,500.00
			Vendor 01986 - LA PALMA NEIGHBORHOOD WATCH Total:	**2,470.00**
Vendor: 01988 - LA PALMA POLICE ASSN				
04/16/2026	INV0026832	LA PALMA POLICE ASSN	LPPA Dues Withheld	1,428.44
			Vendor 01988 - LA PALMA POLICE ASSN Total:	**1,428.44**
Vendor: 01976 - LPPEA				
04/16/2026	INV0026833	LPPEA	LPPEA Dues Withheld	90.00
			Vendor 01976 - LPPEA Total:	**90.00**
Vendor: 05072 - MASTERLUBE CYPRESS				
04/21/2026	4496	MASTERLUBE CYPRESS	3/23 OIL CHANGE/#737	115.10
04/21/2026	4521	MASTERLUBE CYPRESS	3/24 OIL CHANGE/#753	106.29
04/21/2026	4634	MASTERLUBE CYPRESS	3/30 OIL CHANGE/#754	104.82
			Vendor 05072 - MASTERLUBE CYPRESS Total:	**326.21**
Vendor: 05856 - MCCi, LLC				
04/21/2026	NE27998	MCCi, LLC	MAR'25-MAR'26 LASERFICHE CLOUD SUBSCRIPTION/CITY	8,475.00
04/21/2026	NE27998	MCCi, LLC	MAR'25-MAR'26 LASERFICHE CLOUD SUBSCRIPTION/CITY	5,000.00

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/21/2026	NE27998	MCCi, LLC	MAR'25-MAR'26 LASERFICHE CLOUD SUBSCRIPTION/CITY	2,500.00
			Vendor 05856 - MCCi, LLC Total:	**15,975.00**
Vendor: 01752 - MISSION SQUARE - PLAN 302549				
04/16/2026	INV0026840	MISSION SQUARE - PLAN 302	Deferred Comp	1,492.30
04/16/2026	INV0026841	MISSION SQUARE - PLAN 302	Deferred Comp	705.00
04/16/2026	INV0026842	MISSION SQUARE - PLAN 302	Deferred Comp	5,037.96
			Vendor 01752 - MISSION SQUARE - PLAN 302549 Total:	**7,235.26**
Vendor: 06050 - MORAIMA GARCIA				
04/21/2026	13312	MORAIMA GARCIA	11/13-1/29 ZUMBA	187.20
			Vendor 06050 - MORAIMA GARCIA Total:	**187.20**
Vendor: 06048 - NICO VIRTUDAZO				
04/21/2026	1004960.001	NICO VIRTUDAZO	13455 SOCCER RFD (Nolan Virtudazo)	140.00
04/21/2026	1004960.001	NICO VIRTUDAZO	PROCESSING FEE	12.98
			Vendor 06048 - NICO VIRTUDAZO Total:	**152.98**
Vendor: 02248 - OCCUPATIONAL HEALTH CENTERS OF CA				
04/21/2026	90440387	OCCUPATIONAL HEALTH CENT	3/25-27 EMPL PHYS/(2)PW FT	72.00
04/21/2026	90440387	OCCUPATIONAL HEALTH CENT	3/25-27 EMPL PHYS/(1)PD/V	245.00
			Vendor 02248 - OCCUPATIONAL HEALTH CENTERS OF CA Total:	**317.00**
Vendor: 02277 - PARS				
04/21/2026	60120	PARS	Feb'26 PARS Adm Svcs	413.28
			Vendor 02277 - PARS Total:	**413.28**
Vendor: 06044 - PERFORMA LABS INC.				
04/21/2026	261059	PERFORMA LABS INC.	4/1-12/31/26 PERISHABLE SKILLS TRNG/PD (15)	1,500.00
			Vendor 06044 - PERFORMA LABS INC. Total:	**1,500.00**
Vendor: 02279 - PERS RETIREMENT				
04/16/2026	INV0026834	PERS RETIREMENT	CalPERS Employee Contribution	1,453.90
04/16/2026	INV0026835	PERS RETIREMENT	CalPERS Employer Contributio	2,924.14
04/16/2026	INV0026836	PERS RETIREMENT	CalPERS Employee Contribution	1,958.90
04/16/2026	INV0026837	PERS RETIREMENT	CalPERS Employer Contributio	2,851.59
04/16/2026	INV0026838	PERS RETIREMENT	CalPERS Employee Contribution	4,367.76
04/16/2026	INV0026839	PERS RETIREMENT	CalPERS Employer Contributio	4,486.08
04/16/2026	INV0026844	PERS RETIREMENT	CalPERS Employee Contribution	1,160.63
04/16/2026	INV0026845	PERS RETIREMENT	CalPERS Employer Contributio	3,784.95
04/16/2026	INV0026846	PERS RETIREMENT	CalPERS Employee Contribution	459.30
04/16/2026	INV0026847	PERS RETIREMENT	CalPERS Employer Contributio	1,188.94
04/16/2026	INV0026848	PERS RETIREMENT	CalPERS Employee Contribution	8,736.81
04/16/2026	INV0026849	PERS RETIREMENT	CalPERS Employer Contributio	8,855.77
04/16/2026	INV0026850	PERS RETIREMENT	Employee Survivor Contribution Amount	46.50
			Vendor 02279 - PERS RETIREMENT Total:	**42,275.27**
Vendor: 05492 - PETER TONG				
04/21/2026	1005003.001	PETER TONG	PROCESSING FEE	8.92
04/21/2026	1005003.001	PETER TONG	13429 BASKETBALL TRAINING RFD	79.00
			Vendor 05492 - PETER TONG Total:	**87.92**
Vendor: 05688 - RAAHI PATEL				
04/13/2026	INV0025309	RAAHI PATEL	2025 VOLUNTEEN STIPEND	200.00
			Vendor 05688 - RAAHI PATEL Total:	**200.00**

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
Vendor: 05137 - READWRITE EDUCATIONAL SOLUTIONS INC.				
04/21/2026	13382	READWRITE EDUCATIONAL S	3/30-4/15 READING DEVELOPMENT	173.55
04/21/2026	13386	READWRITE EDUCATIONAL S	3/30-4/15 READING DEVELOPMENT	57.85
			Vendor 05137 - READWRITE EDUCATIONAL SOLUTIONS INC. Total:	**231.40**
Vendor: 05998 - SEAN LEE BURDETTE				
04/21/2026	140	SEAN LEE BURDETTE	Bldg Improvements City Hall HVAC	4,679.00
			Vendor 05998 - SEAN LEE BURDETTE Total:	**4,679.00**
Vendor: 05570 - SERGIO E MEZA				
04/21/2026	INV0026679	SERGIO E MEZA	3/9-3/13 DUI SEMINAR/PD	323.80
			Vendor 05570 - SERGIO E MEZA Total:	**323.80**
Vendor: 02876 - SHRED-IT				
04/21/2026	8013874693	SHRED-IT	3/12 & 3/26 SHREDDING SVC/PD & CH	106.60
04/21/2026	8013874693	SHRED-IT	3/12 & 3/26 SHREDDING SVC/PD & CH	248.39
			Vendor 02876 - SHRED-IT Total:	**354.99**
Vendor: 02535 - SMART & FINAL				
04/21/2026	116401	SMART & FINAL	3/19 SUPPLIES/PD	103.11
04/21/2026	1183023	SMART & FINAL	4/1 SUPPLIES/PD	31.52
04/21/2026	119401	SMART & FINAL	3/26 SUPPLIES/PD	26.55
04/21/2026	52501/534577	SMART & FINAL	3/31 SUPPLIES/PD	82.95
			Vendor 02535 - SMART & FINAL Total:	**244.13**
Vendor: 02640 - SO CAL GAS COMPANY				
04/08/2026	INV0026800	SO CAL GAS COMPANY	4/3 8415 MEADOWLARK/BOOSTER	14.30
04/08/2026	INV0026801	SO CAL GAS COMPANY	4/3 8441 MOODY/CY	44.56
04/08/2026	INV0026802	SO CAL GAS COMPANY	4/3 7821 WALKER/CC&CP	263.90
04/08/2026	INV0026803	SO CAL GAS COMPANY	4/7 6800 WALKER/WW	50.00
04/08/2026	INV0026804	SO CAL GAS COMPANY	4/3 7792 WALKER/PD	1,211.24
			Vendor 02640 - SO CAL GAS COMPANY Total:	**1,584.00**
Vendor: 02556 - SOUTHERN CALIFORNIA EDISON				
04/08/2026	INV0026805	SOUTHERN CALIFORNIA EDIS	4/1 4772 LP AVE/SPRINKLERS	14.25
04/08/2026	INV0026806	SOUTHERN CALIFORNIA EDIS	3/20 7831 WALKER/CP	260.31
04/08/2026	INV0026807	SOUTHERN CALIFORNIA EDIS	3/31 8415 MEADOWLARK/BSTR	7,276.32
04/08/2026	INV0026808	SOUTHERN CALIFORNIA EDIS	3/27 8400 MOODY/PED	14.40
04/08/2026	INV0026810	SOUTHERN CALIFORNIA EDIS	3/18 7701 BARBI/PED	33.15
04/08/2026	INV0026811	SOUTHERN CALIFORNIA EDIS	3/27 5712 LA PALMA TC1	75.98
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 7792 WALKER/PD	6,300.06
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 LAURELWOOD/SCE LAMP	22.20
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 7821 WALKER/CC&CP	3,319.10
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 7711 MDY/ORGTHRPE SPRNKLR	35.45
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 7872-1/2 DENNI SPRINKLER	14.02
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 LP/COMSTOCK SPRINKLER	14.40
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 6750 WALKER SPRINKLER	13.71
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 BYRNE/WALKER LAMPS	114.65
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 7711 FURMAN RD POLE	89.11
04/08/2026	INV0026812	SOUTHERN CALIFORNIA EDIS	4/1 6800 WALKER/PUMP	8,074.94
04/08/2026	INV0026813	SOUTHERN CALIFORNIA EDIS	4/1 LS-1/ALL NIGHT ADD'L LAMPS	51.03
04/08/2026	INV0026814	SOUTHERN CALIFORNIA EDIS	4/1 LS-1/ALL NIGHT	14,766.58
04/08/2026	INV0026815	SOUTHERN CALIFORNIA EDIS	4/1 LS-2/METERED	431.65
04/08/2026	INV0026816	SOUTHERN CALIFORNIA EDIS	4/1 WALKER/91 FWY LAMPS	122.75
04/08/2026	INV0026817	SOUTHERN CALIFORNIA EDIS	4/1 LS-2/8172 MOODY	35.23

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/08/2026	INV0026817	SOUTHERN CALIFORNIA EDIS	4/1 LS-2 8231-1/2 WALKER	17.62
			Vendor 02556 - SOUTHERN CALIFORNIA EDISON Total:	**41,096.91**
Vendor: 02558 - SOUTHWEST PATROL INC				
04/21/2026	82568	SOUTHWEST PATROL INC	3/29 SECURITY SVCS/REC	700.00
			Vendor 02558 - SOUTHWEST PATROL INC Total:	**700.00**
Vendor: 02568 - STAPLES BUSINESS ADVANTAGE				
04/21/2026	6058878933	STAPLES BUSINESS ADVANTAG	3/19 OFFICE SUPPLIES/PD	75.46
			Vendor 02568 - STAPLES BUSINESS ADVANTAGE Total:	**75.46**
Vendor: 02576 - STEP SAVER INC				
04/21/2026	379211	STEP SAVER INC	4'26 WATER TREATMENT SUPP/CY	210.75
04/21/2026	379212	STEP SAVER INC	4'26 WATER TREATMENT SUPP/WW	195.05
			Vendor 02576 - STEP SAVER INC Total:	**405.80**
Vendor: 06049 - STEPHANIE WRIGHT				
04/21/2026	1014858.002	STEPHANIE WRIGHT	13356 TT RFD (Remy Wright)	288.00
			Vendor 06049 - STEPHANIE WRIGHT Total:	**288.00**
Vendor: 01620 - STEVE A. FILARSKY ATTORNEY AT LAW				
04/21/2026	INV0026798	STEVE A. FILARSKY ATTORNEY	02/26 - 03/26 Labor Atty Svcs	792.00
			Vendor 01620 - STEVE A. FILARSKY ATTORNEY AT LAW Total:	**792.00**
Vendor: 02590 - SUN BADGE COMPANY				
04/21/2026	427394	SUN BADGE COMPANY	4/24 SUPPLIES/PD	118.58
			Vendor 02590 - SUN BADGE COMPANY Total:	**118.58**
Vendor: 04122 - TAN NGUYEN				
04/21/2026	13449	TAN NGUYEN	3/1-3/22 INT VOLLEYBALL	33.80
			Vendor 04122 - TAN NGUYEN Total:	**33.80**
Vendor: 02655 - THE WORKSHOP				
04/21/2026	75635	THE WORKSHOP	3/24 Business Cards/Clerk	93.26
			Vendor 02655 - THE WORKSHOP Total:	**93.26**
Vendor: 05525 - TOWNSEND PUBLIC AFFAIRS INC				
04/21/2026	25161	TOWNSEND PUBLIC AFFAIRS I	APR'26 GRANT WRITING&FUNDING CONSULTING SVCS	2,200.00
04/21/2026	25161	TOWNSEND PUBLIC AFFAIRS I	APR'26 GRANT WRITING&FUNDING CONSULTING SVCS	1,925.00
04/21/2026	25161	TOWNSEND PUBLIC AFFAIRS I	APR'26 GRANT WRITING&FUNDING CONSULTING SVCS	1,375.00
			Vendor 05525 - TOWNSEND PUBLIC AFFAIRS INC Total:	**5,500.00**
Vendor: 02706 - U S BANK INSTITUTIONAL TRUST-WESTERN REGION				
04/16/2026	INV0026794	U S BANK INSTITUTIONAL TRU	PARS Part Time Retirement Contributions	2.56
04/16/2026	INV0026843	U S BANK INSTITUTIONAL TRU	PARS Part Time Retirement Contributions	770.26
			Vendor 02706 - U S BANK INSTITUTIONAL TRUST-WESTERN REGION Total:	**772.82**
Vendor: 02702 - USA BLUE BOOK				
04/21/2026	INV01007985	USA BLUE BOOK	4/1 SUPPLIES/WTR	434.41
			Vendor 02702 - USA BLUE BOOK Total:	**434.41**
Vendor: 02742 - VERIZON WIRELESS				
04/21/2026	6138267227	VERIZON WIRELESS	2/11-3/10 DATA ACCESS/ENG TECH	45.01
04/21/2026	6138758513	VERIZON WIRELESS	3/16 MACHINE TO MACHINE	150.12
04/21/2026	6138758513	VERIZON WIRELESS	2/17-3/16 CELL PHONES/REC	54.18
04/21/2026	6138758514	VERIZON WIRELESS	2/17-3/16 DATA ACCESS/WTR	140.14

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/21/2026	6138758514	VERIZON WIRELESS	2/17-3/16 SEDARU DATA PLAN/WTR	46.20
			Vendor 02742 - VERIZON WIRELESS Total:	**435.65**
Vendor: 05820 - Waxie's Enterprises, LLC, a Brady PLUS Company				
04/21/2026	83833419	Waxie's Enterprises, LLC, a Bra	3/17 JANITORIAL SUPPLIES/P	1,065.80
			Vendor 05820 - Waxie's Enterprises, LLC, a Brady PLUS Company Total:	**1,065.80**
Vendor: 03987 - WEX HEALTH INC				
04/21/2026	2345115IN	WEX HEALTH INC	Mar '26 Flex Adm Svc	50.00
			Vendor 03987 - WEX HEALTH INC Total:	**50.00**
Vendor: 02788 - WRIGHT EXPRESS				
04/14/2026	111579529	WRIGHT EXPRESS	3/31 GASOLINE/PD	2,258.48
04/14/2026	111579529	WRIGHT EXPRESS	3/31 GASOLINE REBATE	-14.40
04/14/2026	111579529	WRIGHT EXPRESS	3/31 GASOLINE/PW	587.14
04/14/2026	111579529	WRIGHT EXPRESS	3/31 GASOLINE/WTR	975.65
			Vendor 02788 - WRIGHT EXPRESS Total:	**3,806.87**
Vendor: 04636 - ZOOM VIDEO COMMUNICATIONS INC				
04/21/2026	INV347479304	ZOOM VIDEO COMMUNICATI	3/27/26-3/26/27 ZOOM VIDEO SUBSCRIPT/IT	839.46
			Vendor 04636 - ZOOM VIDEO COMMUNICATIONS INC Total:	**839.46**
			Grand Total:	**282,885.85**

City of La Palma, CA

Warrant Register

By Vendor Name

Payment Dates 4/22/2026 - 5/5/2026

Approval

Reviewed by

Signed by:

Alisha Farnell

46B6CD7FD1294F5...

April 29, 2026

Alisha Farnell - Assistant to the City Manager

Signed by:

Peter Kim

D38706564B7C4C5...

April 29, 2026

Peter Kim - City Manager

Warrant Register **Payment Dates: 4/22/2026 - 5/5/2026**

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
Vendor: 01035 - ADAMSON INDUSTRIES				
05/05/2026	INV448594	ADAMSON INDUSTRIES	3/6 GAS MASKS/PD	10,913.07
			Vendor 01035 - ADAMSON INDUSTRIES Total:	**10,913.07**
Vendor: 01037 - ADMIRAL PEST CONTROL INC				
05/05/2026	2344035	ADMIRAL PEST CONTROL INC	2/13 GOPHER CONTROL/CP	175.00
05/05/2026	2344394	ADMIRAL PEST CONTROL INC	2/13 PEST CONTROL/CS	179.00
05/05/2026	2351491	ADMIRAL PEST CONTROL INC	4/1 PEST CONTROL/5410 LA PALMA	64.00
05/05/2026	2351497	ADMIRAL PEST CONTROL INC	4/1 PEST CONTROL/CS	179.00
05/05/2026	2351501	ADMIRAL PEST CONTROL INC	4/1 PEST CONTROL/CH&PD	194.00
05/05/2026	2351505	ADMIRAL PEST CONTROL INC	4/1 PEST CONTROL/WW	123.00
05/05/2026	2351596	ADMIRAL PEST CONTROL INC	4/1 PEST CONTROL/CY	205.00
05/05/2026	2351889	ADMIRAL PEST CONTROL INC	4/3 GOPHER CONTROL/CP	175.00
05/05/2026	2352818	ADMIRAL PEST CONTROL INC	4/9 GOPHER CONTROL/CP	175.00
05/05/2026	2354138	ADMIRAL PEST CONTROL INC	4/17 GOPHER CONTROL/CP	175.00
			Vendor 01037 - ADMIRAL PEST CONTROL INC Total:	**1,644.00**
Vendor: 01042 - AETNA US HEALTHCARE				
05/05/2026	J3103168	AETNA US HEALTHCARE	May'26 Dental Premium	4,704.60
			Vendor 01042 - AETNA US HEALTHCARE Total:	**4,704.60**
Vendor: 01047 - AFLAC				
05/05/2026	679430	AFLAC	Apr'26 AFLAC/PD	504.60
			Vendor 01047 - AFLAC Total:	**504.60**
Vendor: 05582 - ALAN BRANDON RIVERA				
05/05/2026	INV0026900	ALAN BRANDON RIVERA	4/17 Vision CLM	60.00
05/05/2026	INV0026900	ALAN BRANDON RIVERA	4/17 Vision CLM	20.00
05/05/2026	INV0026900	ALAN BRANDON RIVERA	4/17 Vision CLM	100.00
05/05/2026	INV0026900	ALAN BRANDON RIVERA	4/17 Vision CLM	20.00
			Vendor 05582 - ALAN BRANDON RIVERA Total:	**200.00**
Vendor: 01064 - ALL CITY MANAGEMENT SVC INC				
05/05/2026	PSINV104976	ALL CITY MANAGEMENT SVC I	3/15-3/28 CROSSING GUARD SVC/PD	3,850.03
			Vendor 01064 - ALL CITY MANAGEMENT SVC INC Total:	**3,850.03**
Vendor: 05999 - AMBER MICHELLE GREGG NICHOLAS				
05/05/2026	LP2602	AMBER MICHELLE GREGG NIC	FEB'26 Housing Consultant/C	6,125.00
05/05/2026	LP2603	AMBER MICHELLE GREGG NIC	Mar'26 CD Housing Consultan	3,850.00
			Vendor 05999 - AMBER MICHELLE GREGG NICHOLAS Total:	**9,975.00**
Vendor: 03530 - AMERICAN TIRE DEPOT - BIG BRAND TIRE AND SERVICE				
05/05/2026	11148915290	AMERICAN TIRE DEPOT - BIG	4/10 RPL(2)REAR TIRES/#754	599.81
05/05/2026	11148943678	AMERICAN TIRE DEPOT - BIG	4/14 FRNT TIRE PATCH,RPL FRNT ROTORS & BRAKES/#73	605.99
05/05/2026	11148991717	AMERICAN TIRE DEPOT - BIG	4/22 RPL TIRE/#753	293.66
			Vendor 03530 - AMERICAN TIRE DEPOT - BIG BRAND TIRE AND SERVICE Total:	**1,499.46**
Vendor: 05695 - ANGEL AN				
05/05/2026	13400	ANGEL AN	4/4-4/18 KOREAN DRUM	507.00
05/05/2026	13401	ANGEL AN	2/7-4/18 KOREAN DRUM	1,267.50
05/05/2026	13404	ANGEL AN	4/4-4/18 KOREAN DANCE	338.00
05/05/2026	13405	ANGEL AN	2/7-4/18 KOREAN DANCE	1,267.50
05/05/2026	13408	ANGEL AN	4/4-4/18 KOREAN DANCE	97.50
05/05/2026	13409	ANGEL AN	2/4-4/18 KOREAN DANCE	585.00
			Vendor 05695 - ANGEL AN Total:	**4,062.50**
Vendor: 06070 - ASHLEY KOSHIMIZU				
05/05/2026	1014903.002	ASHLEY KOSHIMIZU	4/11 PAVILION DEPOSIT RFD	250.00
			Vendor 06070 - ASHLEY KOSHIMIZU Total:	**250.00**
Vendor: 01016 - AT&T MOBILITY				
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	70.79
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	1,033.53
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	70.79

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	254.84
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	169.89
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	1,019.37
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	70.79
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	70.79
04/22/2026	X04162026	AT&T MOBILITY	4/8 CELL PHONE BILLS/PD&P	70.79
			Vendor 01016 - AT&T MOBILITY Total:	**2,831.58**
Vendor: 01015 - AT&T				
05/05/2026	25111777	AT&T	4/15#690-3922 RV Parking Permit - BAN 9391033973	37.65
05/05/2026	25131201	AT&T	3/20-4/19 800MHZ OCSD/PD - BAN 9391064973	1,223.44
05/05/2026	25150399	AT&T	4/25#826-6272 TELEMETRY/WTR BAN 9391033974	62.39
			Vendor 01015 - AT&T Total:	**1,323.48**
Vendor: 05866 - AUTOZONE STORES LLC				
05/05/2026	5521926651	AUTOZONE STORES LLC	4/2 VEH MAINT SUPPLIES/PW	54.82
			Vendor 05866 - AUTOZONE STORES LLC Total:	**54.82**
Vendor: 01169 - B & M LAWN & GARDEN CENTER				
05/05/2026	716942	B & M LAWN & GARDEN CEN	4/1 EQUIP MAINT/PW	141.62
			Vendor 01169 - B & M LAWN & GARDEN CENTER Total:	**141.62**
Vendor: 01171 - B L WALLACE DISTRIBUTOR INC				
05/05/2026	20253641A	B L WALLACE DISTRIBUTOR IN	8/21 (7)MTR BOX LIDS/WTR	320.25
05/05/2026	20261486	B L WALLACE DISTRIBUTOR IN	4/14 MTR BOX LIDS/WTR	308.21
			Vendor 01171 - B L WALLACE DISTRIBUTOR INC Total:	**628.46**
Vendor: 01199 - BHARAT PATEL				
05/05/2026	1014750.002	BHARAT PATEL	3/28 PAVILION DEP RFD	250.00
			Vendor 01199 - BHARAT PATEL Total:	**250.00**
Vendor: 05261 - BRIAN TUASON				
05/05/2026	1014881.002	BRIAN TUASON	3/28 GAZEBO DEP RFD	150.00
			Vendor 05261 - BRIAN TUASON Total:	**150.00**
Vendor: 06053 - BRIANA FAUNI				
05/05/2026	1014755.002	BRIANA FAUNI	4/4 COMM CTR DEP RFD	550.00
			Vendor 06053 - BRIANA FAUNI Total:	**550.00**
Vendor: 04615 - CA AUTO AND BRAKE INC				
05/05/2026	39153	CA AUTO AND BRAKE INC	4/22 VEHICLE MAINT/LP-58	105.25
			Vendor 04615 - CA AUTO AND BRAKE INC Total:	**105.25**
Vendor: 01304 - CAVENAUGH & ASSOCIATES				
05/05/2026	INV0026856	CAVENAUGH & ASSOCIATES	5/18-5/22 DUI SEMINAR/PD	620.00
			Vendor 01304 - CAVENAUGH & ASSOCIATES Total:	**620.00**
Vendor: 03604 - CINTAS CORPORATION				
05/05/2026	4249079703	CINTAS CORPORATION	11/6 MAT RENTAL/REC	156.82
05/05/2026	4254969147	CINTAS CORPORATION	12/31 MAT RENTAL/REC	156.82
05/05/2026	4258027390	CINTAS CORPORATION	1/29 MAT RENTAL/REC	156.82
05/05/2026	4261005527	CINTAS CORPORATION	2/26 MAT RENTAL/REC	156.82
05/05/2026	4263998334	CINTAS CORPORATION	3/26 UNIFORM SVC/PW	64.08
05/05/2026	4263998334	CINTAS CORPORATION	3/26 UNIFORM SVC/PW	64.08
05/05/2026	4263998334	CINTAS CORPORATION	3/26 UNIFORM SVC/PW	52.63
05/05/2026	4264781389	CINTAS CORPORATION	4/2 UNIFORM SVC/PW	64.08
05/05/2026	4264781389	CINTAS CORPORATION	4/2 UNIFORM SVC/PW	64.08
05/05/2026	4264781389	CINTAS CORPORATION	4/2 UNIFORM SVC/PW	52.63
05/05/2026	4265434276	CINTAS CORPORATION	4/8 UNIFORM SVC/PW	65.31
05/05/2026	4265434276	CINTAS CORPORATION	4/8 UNIFORM SVC/PW	65.31
05/05/2026	4265434276	CINTAS CORPORATION	4/8 UNIFORM SVC/PW	55.25
05/05/2026	5312684302	CINTAS CORPORATION	1/13 FIRST AID SUPPLIES/PW	60.08
05/05/2026	5329323504	CINTAS CORPORATION	4/13 FIRST AID SUPPLIES/PW	29.68

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
05/05/2026	5331197902	CINTAS CORPORATION	4/22 First Aid Supplies/CH	16.25
			Vendor 03604 - CINTAS CORPORATION Total:	**1,280.74**
Vendor: 06001 - CITY ADVISORS, LLC				
05/05/2026	2026-008	CITY ADVISORS, LLC	FEB-MAR'26 COMM DEV CONSULTANT	17,070.00
			Vendor 06001 - CITY ADVISORS, LLC Total:	**17,070.00**
Vendor: 03283 - CITY NATIONAL BANK				
04/22/2026	INV0026809	CITY NATIONAL BANK	3/25 Proc Supplies/CC	7.60
04/22/2026	INV0026809	CITY NATIONAL BANK	3/24 Proc Supplies/CLERK	81.56
04/22/2026	INV0026809	CITY NATIONAL BANK	3/25 OCFA Foundation Ceremony/(2)CCMBRS	130.00
04/22/2026	INV0026809	CITY NATIONAL BANK	3/25 Proc Supplies/CLERK	326.25
04/22/2026	INV0026809	CITY NATIONAL BANK	3/25 Proc Supplies/CLERK	21.75
04/22/2026	INV0026861	CITY NATIONAL BANK	3/4 MTG SUPPLIES/PD	74.47
04/22/2026	INV0026861	CITY NATIONAL BANK	3/12 RPL TIRE/#741	270.82
04/22/2026	INV0026861	CITY NATIONAL BANK	3/4 VEH MAINT SUPPLIES/#74	51.70
04/22/2026	INV0026861	CITY NATIONAL BANK	3/10 RPL TIRE/#745	304.43
04/22/2026	INV0026861	CITY NATIONAL BANK	3/29-4/2 POST MGMT COURSE HOTEL/PD	859.72
04/22/2026	INV0026861	CITY NATIONAL BANK	4/8-4/10 FTO UPDATE/PD	65.00
04/22/2026	INV0026861	CITY NATIONAL BANK	3/22-3/25 POST SLI HOTEL/PD	492.81
04/22/2026	INV0026861	CITY NATIONAL BANK	3/9 FORENSICS ONSITE TRNG/(3)PD	1,921.29
04/22/2026	INV0026861	CITY NATIONAL BANK	3/25 PATROL SUPPLIES/PD	55.44
04/22/2026	INV0026861	CITY NATIONAL BANK	RPR BADGE/PD	286.54
04/22/2026	INV0026861	CITY NATIONAL BANK	3/11 SUPPLIES/PD	108.48
04/22/2026	INV0026861	CITY NATIONAL BANK	3/16 SUPPLIES/PD	47.76
04/22/2026	INV0026861	CITY NATIONAL BANK	3/17 DSPTCH SUPPLIES/PD	28.26
04/22/2026	INV0026861	CITY NATIONAL BANK	3/23 DSPTCH HEADSET/PD	96.41
04/22/2026	INV0026819	CITY NATIONAL BANK	3/9 Water Fountain Rpr/CY	520.12
04/22/2026	INV0026819	CITY NATIONAL BANK	3/26 CALBO TRNG/ENG TECH	115.00
04/22/2026	INV0026819	CITY NATIONAL BANK	4/27-30 Greenbook Seminar/ENG TECH	100.00
04/22/2026	INV0026819	CITY NATIONAL BANK	3/4 Ipad mount/LP-57	475.00
04/22/2026	INV0026819	CITY NATIONAL BANK	4/27 BACKFLOW TRNG/WTR SUPV	1,465.00
04/22/2026	INV0026819	CITY NATIONAL BANK	MAR'26 AWWA Renewal/PW	140.00
04/22/2026	INV0026819	CITY NATIONAL BANK	APR'26 KORE TELEMATICS SVC/WW	514.25
04/22/2026	INV0026819	CITY NATIONAL BANK	3/5 ORAL BOARD LUNCH/WT	158.60
04/22/2026	INV0026819	CITY NATIONAL BANK	3/10 CWEA DUES/MAINT LEA	251.00
04/22/2026	INV0026818	CITY NATIONAL BANK	MAR'26 OC REG SUBSCRPT/DCM	12.00
04/22/2026	INV0026818	CITY NATIONAL BANK	3/31 ANNUAL FEE/ADM	50.00
04/22/2026	INV0026818	CITY NATIONAL BANK	3/18 MTG SUPPLIES/HR	24.14
04/22/2026	INV0026818	CITY NATIONAL BANK	3/18 MTG SUPPLIES/HR	32.77
04/22/2026	INV0026818	CITY NATIONAL BANK	4/28 TRAINHR TRNG/DCM	145.00
04/22/2026	INV0026818	CITY NATIONAL BANK	3/11 SUPPLIES/EMPL RECOG	21.51
04/22/2026	INV0026818	CITY NATIONAL BANK	3/11 SUPPLIES/EMPL RECOG	21.31
04/22/2026	INV0026818	CITY NATIONAL BANK	3/11 RET'D SUPPLIES/EMPL RECOG	-35.64
04/22/2026	INV0026818	CITY NATIONAL BANK	3/11 SUPPLIES/EMPL RECOG	36.80
04/22/2026	INV0026818	CITY NATIONAL BANK	3/11 SUPPLIES/EMPL RECOG	114.82
04/22/2026	INV0026818	CITY NATIONAL BANK	3/23/26-4/23/26 LINKEDIN SUB/HR	34.99
04/22/2026	INV0026818	CITY NATIONAL BANK	3/26 APPLE MOBILE DEVICE MGMT PLAN/PD	74.75
04/22/2026	INV0026818	CITY NATIONAL BANK	4/1-4/4 Digital Facebook Ad/FON	27.00
04/22/2026	INV0026818	CITY NATIONAL BANK	4/1-4/2 Digital Facebook Ad/FON	20.00

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/22/2026	INV0026818	CITY NATIONAL BANK	3/25-4/1 Digital Facebook Ad/FON	125.00
04/22/2026	INV0026818	CITY NATIONAL BANK	4/2-4/5 Digital Facebook Ad/FON	27.00
04/22/2026	INV0026818	CITY NATIONAL BANK	3/31 CANVA EVENT POSTERS/CS	30.19
04/22/2026	INV0026818	CITY NATIONAL BANK	3/11 Building and Safety Code Book/CD	1,547.73
			Vendor 03283 - CITY NATIONAL BANK Total:	**11,278.63**
Vendor: 01356 - CITY OF LA PALMA FLEXIBLE				
04/30/2026	INV0026923	CITY OF LA PALMA FLEXIBLE	Flex Spending Contributions - Dependent Care	192.31
04/30/2026	INV0026924	CITY OF LA PALMA FLEXIBLE	Flexible Spending Contributions - Medical	341.31
			Vendor 01356 - CITY OF LA PALMA FLEXIBLE Total:	**533.62**
Vendor: 01357 - CITY OF LA PALMA PETTY CASH				
05/05/2026	INV0026858	CITY OF LA PALMA PETTY CAS	3/26 PRIORITY MAIL/PD	21.65
			Vendor 01357 - CITY OF LA PALMA PETTY CASH Total:	**21.65**
Vendor: 05706 - COLANTUONO HIGHSMITH & WHATLEY PC				
05/05/2026	70162	COLANTUONO HIGHSMITH &	MAR'26 RETAINER	9,246.00
05/05/2026	70162	COLANTUONO HIGHSMITH &	MAR'26 DISBURSEMENTS	70.76
05/05/2026	70163	COLANTUONO HIGHSMITH &	3/6-13 ATTY SVCS/PITCHNESS -POLICE MATTERS	129.70
05/05/2026	70164	COLANTUONO HIGHSMITH &	3/2-26 ATTY SVCS/PRA REQUESTS	8,844.30
05/05/2026	70165	COLANTUONO HIGHSMITH &	3/2-18 ATTY SVCS/LITIGATION	334.80
05/05/2026	70166	COLANTUONO HIGHSMITH &	3/20-31 ATTY SVCS/PW	1,450.80
05/05/2026	70167	COLANTUONO HIGHSMITH &	2/24 ATTY SVCS/WATER	223.20
05/05/2026	70168	COLANTUONO HIGHSMITH &	3/2-19 ATTY SVCS/PERSONNEL MATTERS	223.20
05/05/2026	70169	COLANTUONO HIGHSMITH &	3/9-3/18 ATTY SVCS/PERSONNEL MATTERS	83.70
05/05/2026	70170	COLANTUONO HIGHSMITH &	3/2-3/18 ATTY SVCS/HR	3,065.40
			Vendor 05706 - COLANTUONO HIGHSMITH & WHATLEY PC Total:	**23,671.86**
Vendor: 01395 - COUNTY OF ORANGE				
05/05/2026	INV0026857	COUNTY OF ORANGE	JAN'26 PARKING CITATIONS/P	652.00
05/05/2026	SH73948	COUNTY OF ORANGE	MAR'26 OCATS/CLETS PHONE SVC/PD	1,104.51
05/05/2026	SH74048	COUNTY OF ORANGE	MAR'26 AFIS FEE/PD	452.00
05/05/2026	STCS003812	COUNTY OF ORANGE	4Q FY25/26 800MHZ COST ALLOC	7,929.94
05/05/2026	STCS003812	COUNTY OF ORANGE	4Q FY25/26 800MHZ COST ALLOC	480.60
05/05/2026	STCS003812	COUNTY OF ORANGE	4Q FY25/26 800MHZ COST ALLOC	480.60
05/05/2026	STCS003812	COUNTY OF ORANGE	4Q FY25/26 800MHZ COST ALLOC	480.60
05/05/2026	STCS003812	COUNTY OF ORANGE	4Q FY25/26 800MHZ COST ALLOC	480.60
			Vendor 01395 - COUNTY OF ORANGE Total:	**12,060.85**
Vendor: 04388 - CROSSTOWN ELECTRICAL & DATA INC				
05/05/2026	5456010	CROSSTOWN ELECTRICAL & D	MAR'26 SIGNAL RPR/PW	2,479.80
			Vendor 04388 - CROSSTOWN ELECTRICAL & DATA INC Total:	**2,479.80**
Vendor: 05811 - DENISSE CARDENAS				
05/05/2026	1014887.002	DENISSE CARDENAS	3/28 GAZEBO DEP RFD	150.00
			Vendor 05811 - DENISSE CARDENAS Total:	**150.00**
Vendor: 01472 - DEPT OF JUSTICE				
05/05/2026	35107	DEPT OF JUSTICE	Mar '26 FINGERPRINT/PW FT (2)	64.00

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
05/05/2026	35107	DEPT OF JUSTICE	Mar '26 FINGERPRINT/Adm Cont (2)	64.00
05/05/2026	35107	DEPT OF JUSTICE	Mar '26 FINGERPRINT/PD Vol (1)	32.00
05/05/2026	35107	DEPT OF JUSTICE	Mar '26 FINGERPRINT/CS Inst (2)	64.00
			Vendor 01472 - DEPT OF JUSTICE Total:	**224.00**
Vendor: 06067 - DESPINA NICOLA				
05/05/2026	1015019.002	DESPINA NICOLA	4/12 GAZEBO DEP RFD	150.00
			Vendor 06067 - DESPINA NICOLA Total:	**150.00**
Vendor: 01500 - DISCOVERY SCIENCE CENTER				
05/05/2026	1118562	DISCOVERY SCIENCE CENTER	7/2 EXCURSION/DC	1,230.00
			Vendor 01500 - DISCOVERY SCIENCE CENTER Total:	**1,230.00**
Vendor: 04387 - DOG WASTE DEPOT				
05/05/2026	809655	DOG WASTE DEPOT	4/2 (4) CASES DOG WASTE BAGS/PW	173.96
			Vendor 04387 - DOG WASTE DEPOT Total:	**173.96**
Vendor: 03270 - DYLAN COOK				
05/05/2026	INV0026859	DYLAN COOK	3/22-3/25 POST SLI COURSE SESSION 2/PD	317.54
			Vendor 03270 - DYLAN COOK Total:	**317.54**
Vendor: 05546 - FALLON BARRIOS				
05/05/2026	1014843.002	FALLON BARRIOS	3/29 PAVILION DEP RFD	150.00
			Vendor 05546 - FALLON BARRIOS Total:	**150.00**
Vendor: 01615 - FERGUSON WATERWORKS				
05/05/2026	708212	FERGUSON WATERWORKS	3/10 HYDRANT RPR PARTS/WTR	148.99
05/05/2026	72575	FERGUSON WATERWORKS	4/9 MTR MAINT SUPPLIES/WTR	11,979.22
			Vendor 01615 - FERGUSON WATERWORKS Total:	**12,128.21**
Vendor: 01631 - FRANCHISE TAX BOARD				
04/30/2026	INV0026885	FRANCHISE TAX BOARD	State Tax Withholding	45.23
04/30/2026	INV0026891	FRANCHISE TAX BOARD	State Tax Withholding	86.04
04/30/2026	INV0026898	FRANCHISE TAX BOARD	State Tax Withholding	37.48
04/30/2026	INV0026946	FRANCHISE TAX BOARD	State Tax Withholding	10,750.52
			Vendor 01631 - FRANCHISE TAX BOARD Total:	**10,919.27**
Vendor: 01649 - GALLS, LLC				
05/05/2026	34749895	GALLS, LLC	4/15 CONSEALABLE VEST/PD	917.06
			Vendor 01649 - GALLS, LLC Total:	**917.06**
Vendor: 06052 - GIANG BA TAI				
05/05/2026	1014916.002	GIANG BA TAI	3/26 PAVILION DEP RFD	250.00
			Vendor 06052 - GIANG BA TAI Total:	**250.00**
Vendor: 01669 - GLOBALSTAR USA				
05/05/2026	111339055	GLOBALSTAR USA	4/16 #254-241-0048&49/PD	177.21
			Vendor 01669 - GLOBALSTAR USA Total:	**177.21**
Vendor: 01684 - GRAINGER				
05/05/2026	9804880400	GRAINGER	2/11 SUPPLIES/PW	16.64
05/05/2026	9880629234	GRAINGER	4/15 MAINT MAT'LS/PW	238.17
			Vendor 01684 - GRAINGER Total:	**254.81**
Vendor: 01709 - HARTZOG & CRABILL INC				
05/05/2026	25-0519	HARTZOG & CRABILL INC	DEC'25 TRAFFIC ENG SVC/PW	1,190.00
05/05/2026	26-0050	HARTZOG & CRABILL INC	JAN'26 TRAFFIC ENG SVC/PW	2,202.50
05/05/2026	26-0098HCI3683	HARTZOG & CRABILL INC	FEB'26 TRAFFIC ENG SVC/PW	1,785.00
05/05/2026	260149	HARTZOG & CRABILL INC	MAR'26 Traffic Eng Svc/PW	1,908.47
			Vendor 01709 - HARTZOG & CRABILL INC Total:	**7,085.97**
Vendor: 02642 - HOME DEPOT				
05/05/2026	1531725	HOME DEPOT	12/16 SUPPLIES/PW	73.16

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
05/05/2026	2514509	HOME DEPOT	3/25 SUPPLIES/PW	18.25
05/05/2026	2543506	HOME DEPOT	4/14 SUPPLIES/ARBOR DAY	51.53
05/05/2026	3523523	HOME DEPOT	4/13 SUPPLIES/PW	91.45
05/05/2026	3524804	HOME DEPOT	3/24 SUPPLIES/PW	96.26
05/05/2026	4512945	HOME DEPOT	2/11 PATROL SUPPLIES/PD	32.30
05/05/2026	4532014	HOME DEPOT	4/2 SUPPLIES/WW	21.81
05/05/2026	514327	HOME DEPOT	4/16 SUPPLIES/PW	6.77
05/05/2026	6541761	HOME DEPOT	3/31 SUPPLIES/PW	73.10
05/05/2026	6554377	HOME DEPOT	4/20 SUPPLIES/FON	279.79
			Vendor 02642 - HOME DEPOT Total:	**744.42**
Vendor: 05920 - IBT OF PORAC				
05/05/2026	INV0026906	IBT OF PORAC	May'26 LTD/PD	1,053.20
			Vendor 05920 - IBT OF PORAC Total:	**1,053.20**
Vendor: 05170 - ICE MANAGEMENT LLC				
05/05/2026	13144A	ICE MANAGEMENT LLC	7/17-8/21 YOUTH ICE SKATIN	257.40
			Vendor 05170 - ICE MANAGEMENT LLC Total:	**257.40**
Vendor: 06068 - INOKA MANAWADU				
05/05/2026	1015048.002	INOKA MANAWADU	CANCELLATION FEE	-11.00
05/05/2026	1015048.002	INOKA MANAWADU	13514 DAY CAMP RFD (Kien Manawadu)	150.00
05/05/2026	1015048.002	INOKA MANAWADU	13514 DAY CAMP RFD (Keven Manawadu)	150.00
05/05/2026	1015048.002	INOKA MANAWADU	CANCELLATION FEE	-11.00
			Vendor 06068 - INOKA MANAWADU Total:	**278.00**
Vendor: 01764 - INTERNAL REVENUE SERVICE				
04/30/2026	INV0026884	INTERNAL REVENUE SERVICE	Federal Tax Withholding	100.36
04/30/2026	INV0026886	INTERNAL REVENUE SERVICE	Medicare	14.32
04/30/2026	INV0026890	INTERNAL REVENUE SERVICE	Federal Tax Withholding	189.20
04/30/2026	INV0026892	INTERNAL REVENUE SERVICE	Medicare	28.26
04/30/2026	INV0026897	INTERNAL REVENUE SERVICE	Federal Tax Withholding	82.39
04/30/2026	INV0026899	INTERNAL REVENUE SERVICE	Medicare	11.96
04/30/2026	INV0026945	INTERNAL REVENUE SERVICE	Federal Tax Withholding	26,451.28
04/30/2026	INV0026947	INTERNAL REVENUE SERVICE	Medicare	7,199.54
			Vendor 01764 - INTERNAL REVENUE SERVICE Total:	**34,077.31**
Vendor: 06063 - J&M TROPHIES, INC.				
05/05/2026	B3656	J&M TROPHIES, INC.	3/26 SUPPLIES/CAB	56.68
			Vendor 06063 - J&M TROPHIES, INC. Total:	**56.68**
Vendor: 04324 - JAMES EVENT PRODUCTIONS INC				
04/22/2026	230921208	JAMES EVENT PRODUCTIONS	4/25 ACTIVITY RNTL/FON	40,804.00
			Vendor 04324 - JAMES EVENT PRODUCTIONS INC Total:	**40,804.00**
Vendor: 05609 - JESSIE SANCHEZ				
05/05/2026	1014691.002	JESSIE SANCHEZ	3/28 COMM CTR DEP RFD	450.00
			Vendor 05609 - JESSIE SANCHEZ Total:	**450.00**
Vendor: 01801 - JHM SUPPLY INC				
05/05/2026	1138443	JHM SUPPLY INC	2/11 SUPPLIES/PW	599.31
			Vendor 01801 - JHM SUPPLY INC Total:	**599.31**
Vendor: 06054 - JOHN HUANG				
05/05/2026	1004972.001	JOHN HUANG	PROCESSING FEE	12.98
05/05/2026	1004972.001	JOHN HUANG	13457 SOCCER T BALL RFD	140.00
			Vendor 06054 - JOHN HUANG Total:	**152.98**
Vendor: 01936 - KELLY SPICERS STORES				
05/05/2026	12202912	KELLY SPICERS STORES	Paper/Adm	388.10
05/05/2026	12202912	KELLY SPICERS STORES	Paper/CDD	388.09
05/05/2026	12202913	KELLY SPICERS STORES	Paper/PD	662.83
05/05/2026	12203467	KELLY SPICERS STORES	Fuel Credit/PD	-7.50
			Vendor 01936 - KELLY SPICERS STORES Total:	**1,431.52**

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
Vendor: 06071 - KELLY TESH				
05/05/2026	1014923.002	KELLY TESH	13357 TT RFD	288.00
05/05/2026	1014988.002	KELLY TESH	13524 CAMP TT RFD (Edward Tesh)	128.00
05/05/2026	1014988.002	KELLY TESH	13522 CAMP TT RFD (Edward Tesh)	128.00
			Vendor 06071 - KELLY TESH Total:	**544.00**
Vendor: 05331 - KIDZ TALENT ACADEMY				
05/05/2026	13430	KIDZ TALENT ACADEMY	3/31-4/21 BASKETBALL SKILLS & DRILLS	205.40
05/05/2026	13433	KIDZ TALENT ACADEMY	3/31-4/21 BASKETBALL SKILLS	51.35
			Vendor 05331 - KIDZ TALENT ACADEMY Total:	**256.75**
Vendor: 01959 - KONICA MINOLTA PREMIER				
04/22/2026	596674692	KONICA MINOLTA PREMIER	4/15-5/14 COPIER RENTAL/CH,PD,REC	628.43
04/22/2026	596278049	KONICA MINOLTA PREMIER	3/15-4/14 COPIER RENTAL/CH,PD,REC	598.50
			Vendor 01959 - KONICA MINOLTA PREMIER Total:	**1,226.93**
Vendor: 05694 - L N CURTIS & SONS				
05/05/2026	INV1030870	L N CURTIS & SONS	1/21 UNIFORM/PD (NEW OFFICER)	205.56
05/05/2026	INV1031657	L N CURTIS & SONS	1/23 UNIFORM/PD (NEW OFFICER)	204.82
05/05/2026	INV1033845	L N CURTIS & SONS	1/29 EXPLORER UNIFORM/PD	217.01
05/05/2026	INV1033854	L N CURTIS & SONS	1/29 EXPLORER UNIFORM/PD	261.31
05/05/2026	INV1035082	L N CURTIS & SONS	1/30 UNIFORM PD/(NEW OFFICER)	89.62
05/05/2026	INV1041955	L N CURTIS & SONS	2/24 UNIFORM/PD CHIEF	339.18
05/05/2026	INV1046048	L N CURTIS & SONS	3/6 UNIFORM/PD CHIEF	120.14
05/05/2026	INV1047233	L N CURTIS & SONS	3/11 UNIFORM/PD CHIEF	1,024.01
05/05/2026	INV1050095	L N CURTIS & SONS	3/19 UNIFORM/PD (NEW DSPTCHR)	447.26
05/05/2026	INV1050137	L N CURTIS & SONS	3/19 UNIFORM/PD (NEW PSA	291.14
05/05/2026	INV1051932	L N CURTIS & SONS	3/25 EXPLORER UNIFORM/PD	109.24
			Vendor 05694 - L N CURTIS & SONS Total:	**3,309.29**
Vendor: 01975 - L P G E A				
04/30/2026	INV0026925	L P G E A	LPGEA Dues Withheld	275.00
			Vendor 01975 - L P G E A Total:	**275.00**
Vendor: 01984 - LA PALMA INTERCOMMUNITY HOSPITAL				
05/05/2026	INV0026788	LA PALMA INTERCOMMUNITY	MAR'26 MEALS ON WHEELS	684.00
			Vendor 01984 - LA PALMA INTERCOMMUNITY HOSPITAL Total:	**684.00**
Vendor: 01988 - LA PALMA POLICE ASSN				
04/30/2026	CM0000279	LA PALMA POLICE ASSN	LPPA Dues Withheld	-11.54
04/30/2026	INV0026926	LA PALMA POLICE ASSN	LPPA Dues Withheld	1,428.44
			Vendor 01988 - LA PALMA POLICE ASSN Total:	**1,416.90**
Vendor: 06042 - LAKESHORE PARENT, LLC				
05/05/2026	92488109	LAKESHORE PARENT, LLC	11/13 SUPPLIES/TT	66.28
05/05/2026	92496614	LAKESHORE PARENT, LLC	11/14 SUPPLIES/TT	370.32
			Vendor 06042 - LAKESHORE PARENT, LLC Total:	**436.60**
Vendor: 04657 - LISA AMSELL				
05/05/2026	13421	LISA AMSELL	2/7-4/18 MARTIAL ARTS	1,137.50
			Vendor 04657 - LISA AMSELL Total:	**1,137.50**
Vendor: 01976 - LPPEA				
04/30/2026	INV0026927	LPPEA	LPPEA Dues Withheld	90.00
			Vendor 01976 - LPPEA Total:	**90.00**
Vendor: 06004 - MALACHI BERARD				
05/05/2026	INV0026908	MALACHI BERARD	4/10 T2 Cert Rnwl_Reimb/Wtr SUPV	60.00

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
05/05/2026	INV0026914	MALACHI BERARD	4/18 Boot Reimb/Wtr SUPV	249.58
			Vendor 06004 - MALACHI BERARD Total:	**309.58**
Vendor: 04380 - MANHATTAN STITCHING				
05/05/2026	114589	MANHATTAN STITCHING	4/3 Uniforms/WTR	258.60
			Vendor 04380 - MANHATTAN STITCHING Total:	**258.60**
Vendor: 05940 - MATTHEW SMITH				
05/05/2026	13392	MATTHEW SMITH	2/6-4/17 CHESS	1,397.50
			Vendor 05940 - MATTHEW SMITH Total:	**1,397.50**
Vendor: 06069 - MICHAEL LERTPAISAN				
05/05/2026	1014896.002	MICHAEL LERTPAISAN	4/12 COMM CTR DEPOSIT RF	550.00
			Vendor 06069 - MICHAEL LERTPAISAN Total:	**550.00**
Vendor: 02183 - MINUTEMAN PRESS				
05/05/2026	99310	MINUTEMAN PRESS	(25)EMP DIRECTORY/ADM	158.46
			Vendor 02183 - MINUTEMAN PRESS Total:	**158.46**
Vendor: 01752 - MISSION SQUARE - PLAN 302549				
04/30/2026	INV0026889	MISSION SQUARE - PLAN 302	Deferred Comp	60.00
04/30/2026	INV0026934	MISSION SQUARE - PLAN 302	Deferred Comp	1,492.30
04/30/2026	INV0026935	MISSION SQUARE - PLAN 302	Deferred Comp	705.00
04/30/2026	INV0026936	MISSION SQUARE - PLAN 302	Deferred Comp	5,187.96
			Vendor 01752 - MISSION SQUARE - PLAN 302549 Total:	**7,445.26**
Vendor: 02201 - MUNICIPAL WATER DISTRICT OF				
05/05/2026	12072	MUNICIPAL WATER DISTRICT	MAR'26 WTR RTS CHARGE	331.79
05/05/2026	12072	MUNICIPAL WATER DISTRICT	MAR'26 CAPACITY CHARGE	620.35
			Vendor 02201 - MUNICIPAL WATER DISTRICT OF Total:	**952.14**
Vendor: 04620 - NEW TANGRAM, LLC				
05/05/2026	706993	NEW TANGRAM, LLC	2/18 INTERIOR FURNISHINGS/CY	880.90
			Vendor 04620 - NEW TANGRAM, LLC Total:	**880.90**
Vendor: 02248 - OCCUPATIONAL HEALTH CENTERS OF CA				
05/05/2026	90621946	OCCUPATIONAL HEALTH CENT	4/10 EMPL PHYS/(2)CS PT	1,420.00
05/05/2026	90707999	OCCUPATIONAL HEALTH CENT	4/16-21 EMPL PHYS/(3)CS PT	2,415.00
			Vendor 02248 - OCCUPATIONAL HEALTH CENTERS OF CA Total:	**3,835.00**
Vendor: 02280 - PERS - MEDICAL				
05/05/2026	18276085	PERS - MEDICAL	May '26 Health Premium Adm Fee/FT	49.48
05/05/2026	18276085	PERS - MEDICAL	May '26 Health Plan Premium/RET	11,681.42
05/05/2026	18276085	PERS - MEDICAL	May '26 Health Premium Adm Fee/RET	24.57
05/05/2026	18276085	PERS - MEDICAL	May '26 Health Plan Premium/FT	61,845.18
			Vendor 02280 - PERS - MEDICAL Total:	**73,600.65**
Vendor: 02279 - PERS RETIREMENT				
04/30/2026	INV0026882	PERS RETIREMENT	CalPERS Employee Contribution	51.61
04/30/2026	INV0026883	PERS RETIREMENT	CalPERS Employer Contributio	52.31
04/30/2026	INV0026887	PERS RETIREMENT	CalPERS Employee Contribution	53.65
04/30/2026	INV0026888	PERS RETIREMENT	CalPERS Employer Contributio	55.15
04/30/2026	INV0026895	PERS RETIREMENT	CalPERS Employee Contribution	46.11
04/30/2026	INV0026896	PERS RETIREMENT	CalPERS Employer Contributio	46.74
04/30/2026	INV0026928	PERS RETIREMENT	CalPERS Employee Contribution	1,453.90
04/30/2026	INV0026929	PERS RETIREMENT	CalPERS Employer Contributio	2,924.15
04/30/2026	INV0026930	PERS RETIREMENT	CalPERS Employee Contribution	2,146.88
04/30/2026	INV0026931	PERS RETIREMENT	CalPERS Employer Contributio	3,125.23

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
04/30/2026	INV0026932	PERS RETIREMENT	CalPERS Employee Contribution	4,632.72
04/30/2026	INV0026933	PERS RETIREMENT	CalPERS Employer Contributio	4,758.26
04/30/2026	INV0026938	PERS RETIREMENT	CalPERS Employee Contribution	1,160.63
04/30/2026	INV0026939	PERS RETIREMENT	CalPERS Employer Contributio	3,784.95
04/30/2026	INV0026940	PERS RETIREMENT	CalPERS Employee Contribution	459.30
04/30/2026	INV0026941	PERS RETIREMENT	CalPERS Employer Contributio	1,188.94
04/30/2026	INV0026942	PERS RETIREMENT	CalPERS Employee Contribution	8,792.90
04/30/2026	INV0026943	PERS RETIREMENT	CalPERS Employer Contributio	8,912.65
04/30/2026	INV0026944	PERS RETIREMENT	Employee Survivor Contribution Amount	48.36
			Vendor 02279 - PERS RETIREMENT Total:	**43,694.44**
Vendor: 02281 - PERS				
05/05/2026	100000018273877	PERS	2026 REPL BENEFIT CHARGE/RETIREE	1,306.77
			Vendor 02281 - PERS Total:	**1,306.77**
Vendor: 04831 - RAY HIDALGO				
05/05/2026	1014692.002	RAY HIDALGO	1/4-3/29 COMM CTR DEP RFD	800.00
			Vendor 04831 - RAY HIDALGO Total:	**800.00**
Vendor: 05374 - RIL AUDIO VISUAL				
05/05/2026	21017	RIL AUDIO VISUAL	5/25 SOUND/MEM DAY	600.00
			Vendor 05374 - RIL AUDIO VISUAL Total:	**600.00**
Vendor: 05386 - RK SPORTS LLC				
05/05/2026	13454	RK SPORTS LLC	2/22-4/12 SOCCER & T-BALL	637.00
05/05/2026	13456	RK SPORTS LLC	2/22-4/12 SOCCER & T-BALL	273.00
			Vendor 05386 - RK SPORTS LLC Total:	**910.00**
Vendor: 05998 - SEAN LEE BURDETTE				
05/05/2026	160	SEAN LEE BURDETTE	4/23 QTRLY PM SVCS/CH	2,550.00
05/05/2026	160	SEAN LEE BURDETTE	4/23 QTRLY PM SVCS/PD	1,487.50
			Vendor 05998 - SEAN LEE BURDETTE Total:	**4,037.50**
Vendor: 02523 - SHERWIN-WILLIAMS				
05/05/2026	INV0026787	SHERWIN-WILLIAMS	3/25 SUPPLIES/PW	259.64
			Vendor 02523 - SHERWIN-WILLIAMS Total:	**259.64**
Vendor: 05935 - SHRESHA MANOHAR				
05/05/2026	1014178.002	SHRESHA MANOHAR	8/17 PAVILION DEP RFD	100.00
			Vendor 05935 - SHRESHA MANOHAR Total:	**100.00**
Vendor: 03008 - SKYLINE SAFETY & SUPPLY				
05/05/2026	10163	SKYLINE SAFETY & SUPPLY	4/20 SAFETY GEAR/PW	702.72
			Vendor 03008 - SKYLINE SAFETY & SUPPLY Total:	**702.72**
Vendor: 02535 - SMART & FINAL				
05/05/2026	146401	SMART & FINAL	4/13 SUPPLIES/PD	53.90
05/05/2026	16301/336766	SMART & FINAL	4/21 SUPPLIES/PD	23.29
05/05/2026	177501	SMART & FINAL	4/20 FON SUPPLIES/PD	180.27
05/05/2026	23501	SMART & FINAL	3/5 SUPPLIES/INSPOTEENS	18.18
05/05/2026	298401	SMART & FINAL	3/30 SUPPLIES/INSPOTEENS	50.50
05/05/2026	401216038	SMART & FINAL	4/8 MTG SUPPLIES/PD	148.24
			Vendor 02535 - SMART & FINAL Total:	**474.38**
Vendor: 02552 - SOUTH COAST AQMD				
05/05/2026	4697319	SOUTH COAST AQMD	FY25/26 OPERATING FEE/ID #195664	565.63
05/05/2026	4701363	SOUTH COAST AQMD	FY25/26 EMISSIONS FEE/ID#195664	170.94
			Vendor 02552 - SOUTH COAST AQMD Total:	**736.57**
Vendor: 02556 - SOUTHERN CALIFORNIA EDISON				
04/27/2026	INV0026918	SOUTHERN CALIFORNIA EDIS	4/21 7831 WALKER/CP	232.26

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04/27/2026	INV0026919	SOUTHERN CALIFORNIA EDIS	4/13 8172 MOODY/WINDSONG TC1	146.98
04/27/2026	INV0026919	SOUTHERN CALIFORNIA EDIS	4/13 7502 WALKER/HOUSTON TC1	86.05
04/27/2026	INV0026919	SOUTHERN CALIFORNIA EDIS	4/13 5872 LA PALMA/MEDIA	25.15
04/27/2026	INV0026920	SOUTHERN CALIFORNIA EDIS	4/15 6998 WALKER TC1	62.32
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 E/S VV/ORANGETHORPE SGNL	122.65
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 LP/WALKER SIGNAL	58.86
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 5498 LA PALMA TC1	117.77
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 MOODY/LA LUNA SIGNAL	34.94
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 5001 CRESCENT SIGNAL	111.48
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 8231-1/2 WALKER	71.94
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 7903 WALKER/REC SIGNA	74.72
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 7701 WALKER/HOSPITAL SIGNAL	111.48
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 8171 WALKER/LA LUNA SIGNAL	87.31
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 MOODY/SHARON SIGNAL	88.07
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 LP/REDFORD SIGNAL	89.06
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 S/S ORANGETHORPE/VV SIGNAL	92.09
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 WALKER/183RD SIGNAL	78.49
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 LP/MOODY SIGNAL	107.45
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 LP/DENNI SIGNAL	109.46
04/27/2026	INV0026921	SOUTHERN CALIFORNIA EDIS	4/9 5002 HOUSTON	100.15
			Vendor 02556 - SOUTHERN CALIFORNIA EDISON Total:	**2,008.68**
Vendor: 02568 - STAPLES BUSINESS ADVANTAGE				
05/05/2026	6061350151	STAPLES BUSINESS ADVANTAG	4/18 OFFICE SUPPLIES/PD	7.78
05/05/2026	6061350153	STAPLES BUSINESS ADVANTAG	4/18 OFFICE SUPPLIES/PD	40.67
05/05/2026	6061518720	STAPLES BUSINESS ADVANTAG	4/21 OFFICE SUPPLIES/PD	50.01
			Vendor 02568 - STAPLES BUSINESS ADVANTAGE Total:	**98.46**
Vendor: 02572 - STATE CONTROLLER'S OFFICE				
05/05/2026	FAUD-00005235	STATE CONTROLLER'S OFFICE	FY25/26 ANNUAL ST RPT SVCS	3,289.64
			Vendor 02572 - STATE CONTROLLER'S OFFICE Total:	**3,289.64**
Vendor: 06066 - STEP SAVER CA LLC				
05/05/2026	378896	STEP SAVER CA LLC	3/9 WATER TREATMENT SUPP/CY	2.70
05/05/2026	378897	STEP SAVER CA LLC	3/9 WATER TREATMENT SUPPLIES/WW	1.48
05/05/2026	379359	STEP SAVER CA LLC	4/20 WTR TREATMENT SUPP/CY	137.88
05/05/2026	379360	STEP SAVER CA LLC	4/20 WATER TREATMENT SUPP/WW	119.95
			Vendor 06066 - STEP SAVER CA LLC Total:	**262.01**
Vendor: 02590 - SUN BADGE COMPANY				
05/05/2026	427135	SUN BADGE COMPANY	RPR BADGE/PD	91.48
			Vendor 02590 - SUN BADGE COMPANY Total:	**91.48**
Vendor: 02654 - THE STANDARD				
05/05/2026	INV0026909	THE STANDARD	Apr '26 LTD INS PREM/MISC EMPL	921.43
05/05/2026	INV0026909	THE STANDARD	Apr '26 LIFE INS PREM/ALL EMPL	826.49
			Vendor 02654 - THE STANDARD Total:	**1,747.92**
Vendor: 05921 - TRANSTECH ENGINEERS, INC				
05/05/2026	20263012	TRANSTECH ENGINEERS, INC	MAR'26 City Engineering Svcs	11,550.00
05/05/2026	20263013	TRANSTECH ENGINEERS, INC	Mar'26 City Engineering Svcs	97.50
			Vendor 05921 - TRANSTECH ENGINEERS, INC Total:	**11,647.50**

Payment Date	Payable Number	Vendor Name	Description (Item)	Amount
Vendor: 02700 - TYLER TECHNOLOGIES INC				
05/05/2026	CI100-00266926	TYLER TECHNOLOGIES INC	MAY'26-APR'27 ERP PRO FINAN ANN FEE/FIN	1,500.00
05/05/2026	CI100-00266926	TYLER TECHNOLOGIES INC	MAY'26-APR'27 TYLER UNIVERSITY	1,200.00
			Vendor 02700 - TYLER TECHNOLOGIES INC Total:	**2,700.00**
Vendor: 02706 - U S BANK INSTITUTIONAL TRUST-WESTERN REGION				
04/30/2026	INV0026937	U S BANK INSTITUTIONAL TRU	PARS Part Time Retirement Contributions	792.76
			Vendor 02706 - U S BANK INSTITUTIONAL TRUST-WESTERN REGION Total:	**792.76**
Vendor: 06061 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA				
05/05/2026	25263243	UNDERGROUND SERVICE ALE	MAR '26 STATE FEES	15.79
05/05/2026	25263243	UNDERGROUND SERVICE ALE	MAR '26 STATE FEES	15.79
05/05/2026	320260409	UNDERGROUND SERVICE ALE	(140)DIG-ALERT NOTICES/PW	155.50
05/05/2026	320260409	UNDERGROUND SERVICE ALE	(140)DIG-ALERT NOTICES/PW	155.50
			Vendor 06061 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA Total:	**342.58**
Vendor: 05736 - VERVE CLOUD INC				
04/22/2026	4309722	VERVE CLOUD INC	4/15 BACKUP ISP	795.14
			Vendor 05736 - VERVE CLOUD INC Total:	**795.14**
Vendor: 05796 - VIVIAN HAN				
05/05/2026	1014690.002	VIVIAN HAN	4/11 COMM CTR DEPOSIT RF	350.00
			Vendor 05796 - VIVIAN HAN Total:	**350.00**
Vendor: 05820 - WAXIE'S ENTERPRISES, LLC, A BRADY PLUS COMPANY				
05/05/2026	83863326	WAXIE'S ENTERPRISES, LLC, A	4/3 JANITORIAL SUPPLIES/PW	121.69
05/05/2026	83873093	WAXIE'S ENTERPRISES, LLC, A	4/9 JANITORIAL SUPPLIES/PW	1,205.78
			Vendor 05820 - WAXIE'S ENTERPRISES, LLC, A BRADY PLUS COMPANY Total:	**1,327.47**
Vendor: 06051 - WESLEY JIMENEZ				
05/05/2026	1014801.002	WESLEY JIMENEZ	4/4 PAVILION DEP RFD	250.00
			Vendor 06051 - WESLEY JIMENEZ Total:	**250.00**
Vendor: 02801 - YOUNG LEADERS OF ORANGE COUNTY				
05/05/2026	13394	YOUNG LEADERS OF ORANGE	2/7-4/18 MATH COMPETITION PREP	1,404.00
			Vendor 02801 - YOUNG LEADERS OF ORANGE COUNTY Total:	**1,404.00**
			Grand Total:	**406,183.19**

City of La Palma
Agenda Item No. 4

MEETING DATE: May 5, 2026

TO: City Council

FROM: City Manager

SUBMITTED BY: Alisha Farnell, Assistant to the City Manager

AGENDA TITLE: Third Quarter Operating Report, Fiscal Year 2025-26

RECOMMENDED ACTION:

Receive and file the Third Quarter Operating Report, Fiscal Year 2025-26.

BACKGROUND:

Staff is presenting a report to Council and the public on the state of the City's finances. This report provides the following information:

1. A snapshot of the City's spendable fund balances at March 31, 2026, as well as the fiscal year-to-date change in spendable fund balances.
2. A review of the General Fund's revenue and expenditures through the third quarter of the fiscal year (75% of the year as of March 31, 2026).

For the quarterly report, no quarter-end accruals are recorded. Except at fiscal year-end when accruals are recorded in accordance with accounting standards, revenue is essentially reported when cash is received and expenditures are essentially reported when cash payments are made. Many revenue and expenditure transactions do not occur at uniform times or at equal intervals throughout the year. Consequently, although transactions through the third quarter represent 75% of the fiscal year, not all line items will be at 75% of the budget as of the end of the quarter.

Making sense of the information presented herein requires consideration of the cash flow factors of major revenues and expenditures. For instance, while expenditure outflows for normal operations tend to be relatively even, the cash flow timing of capital expenditures and major revenues, such as property taxes, are not distributed as evenly.

FINANCIAL SUMMARY:

The intent of this financial summary is to provide an understanding of the changes in spendable fund balance. Spendable fund balance is calculated as cash, investments, and other current assets, less current liabilities.

Attached for review are the following summary schedules through the end of the quarter:

- Schedule of General Fund Revenues by Type
- Schedule of General Fund Expenditures by Department
- Schedule of General Fund Expenditures by Category
- Schedule of Spendable Fund Balances by Fund

The City's overall spendable fund balance has decreased by $24,000 from the beginning of the fiscal year. This change is accounted for as follows:

- General Fund decreased by $1.0 million
- Special Revenue Funds increased by $0.5 million
- Capital Project Funds increased by $0.6 million
- Water Funds decreased by $0.3 million
- Sewer Funds increased by $0.2 million
- Internal Service Funds increased by $5,000

The remainder of the financial review will discuss the General Fund's revenues and expenditures and then will report on the activity in the other funds.

General Fund

As shown in the attached charts, General Fund revenues totaled $9.7 million (66% of the budget) while expenditures totaled $10.3 million (69% of the budget) through March 31, 2026. This results in a net shortfall of revenues under expenditures of $0.6 million, which accounts for the majority of the reduction in spendable fund balance. The remaining difference is due to transferring $0.4 million to other funds, as budgeted. In comparison, the prior year had a net revenue shortfall of $0.2 million, where revenues totaled $9.6 million (61% of the year's total revenue) and expenditures totaled $9.8 million (73% of the year's expenditures).

<u>Revenues</u>

Total General Fund revenues are at 66% of the budget through the end of the third quarter. Following is a discussion of the four largest General Fund revenue sources: property tax, sales tax, transaction and use tax, and utility users tax. Together, these four revenues account for approximately 70% of the General Fund's revenue budget.

1. Property Tax: The General Fund's largest revenue source, property tax, has $3.0 million recorded through March 31 (58% of the $5.1 million budget). This is similar to the prior year's receipt pattern, where by the end of the third quarter, the City had received $2.9 million (58% of the prior year's total property tax revenue). The property tax line item includes secured and unsecured property taxes (budgeted at $3.1 million) as well as the property tax in lieu of vehicle license fees (budgeted at $2.0 million). Secured property tax payments are distributed in four main payments with estimated distributions of 40% in November/December during the second quarter, 10% in January/March during the third quarter, 40% in April/May during the fourth quarter, and the final cleanup distribution at the end of the fiscal year. Property tax payments in lieu of vehicle license fees are received in two installments: 50% is distributed in January, during the third quarter, and the remaining 50% is distributed in May, during the fourth quarter.
2. Sales Tax: The third largest budgeted revenue source, sales tax, has $1.26 million recorded through March 31 (66% of the $1.9 million budget). Current year revenues are lower than at the end of the prior year's third quarter, where the revenue recorded was $1.35 million (62% of the total prior fiscal year's revenue); $100,000 of the decline is due to a reallocation by CDTFA of prior year distributions.

3. Transaction & Use Tax: The transaction and use tax is the second largest budgeted revenue source. Revenue of $1.26 million is recorded through March 31 (57% of the $2.2 million budget). Current year revenues are lower than in the prior year, where the revenue recorded through the end of the third quarter was $1.31 million (58% of the prior fiscal year's total transaction and use tax revenue).
4. Utility Users Tax: The fourth largest budgeted revenue source is utility users tax. Payments received through March 31 total $872,000 (75% of the budget). This is similar to the $897,000 revenue that was reported through the third quarter of the prior year (70% of the prior fiscal year's total utility users tax revenue).

Other notable revenues are as follows:

- Franchise Fees: Total revenue through March 31 is $160,000 (35% of the $465,000 budget). The City receives payment from its largest franchise fee source in one payment for the entire fiscal year in April, resulting in the proportionally low actual versus budget in the first three quarters.
- Transient Occupancy Tax: Total revenue recorded through March 31 is $349,000, which is 55% of the budget. The City receives four quarterly payments, with each payment received after the end of the applicable quarter. Consequently, payment for only two quarters has been received by March 31.
- Licenses and Permits: Through March 31, $454,000 has been collected, which is 90% of the budget. The City collects the majority of its business license revenue during the first half of the fiscal year, which accounts for the proportionately high actual-to-budgeted percentage in this category.
- Intergovernmental: Through March 31, $83,000 has been received, which is 115% of the amended budget. This line item is proportionately high due to receiving the annual remittance of excess vehicle license fees earlier in the fiscal year than in the past, in addition to receiving grant reimbursements for prior year's programs.
- Fines and Forfeitures: Through March 31, $48,000 has been recorded, which is 48% of the budget. This is comparable to the prior year's collection pattern, whereby $42,000 was recorded through the third quarter (56% of the prior year's total fines and forfeitures revenue).
- Use of Money and Property: Total revenue recorded through March is $821,000 (146% of the $563,200 amended budget). This category is comprised of the senior housing lease, miscellaneous rental income, and investment income. A large portion of the income recorded is from the $225,000 annual payment received on the senior housing lease. Miscellaneous rental income totals $107,000, and investment income totals $488,000 through March 31. Until investments are sold, any difference between market and book value is an unrealized gain or loss; only at year-end are the unrealized gains or losses recorded as part of interest revenue. At June 30, 2025, the City recorded an unrealized gain of $295,000, a net change of $463,000 from the unrealized loss of $168,000 million at June 30, 2024. At March 31, 2026, the unrecorded, unrealized gain on investments for the actively managed investment portfolio was $76,000.

<u>Expenditures</u>

The General Fund's expenditures total $10.3 million through March 31 (69% of the $14.9 million budget). In comparison, the prior year's expenditures totaled $9.8 million (73% of the $13.4 million annual expenditures) through the end of the third quarter.

Following is a general discussion of each General Fund department:

- The Management Services Department is comprised of the divisions for City Council, City Manager, Legal Services, and City Clerk. The amended budget for this department totals $1.3 million, and expenditures through the third quarter total $779,000, 59% of the amended budget. In comparison, expenditures through the prior year's third quarter totaled $772,000, which were 67% of the year's total departmental expenditures.
- The Administrative Services Department is comprised of the divisions for Administration, Finance, Human Resources & Risk Management, and Information Technology. The amended budget for this department totals $4.1 million, and expenditures through the third quarter total $3.4 million. Expenditures are at 82% of the amended budget, which is similar to the prior year's expenditures of $3.1 million, which were 84% of the year's total departmental expenditures. The costs are proportionately high through the end of the third quarter due to making the required annual payment for the City's unfunded pension obligation early in the year.
- The Police Department has an amended expenditure budget of $6.3 million. As of March 31, expenditures totaled $4.3 million, which is 68% of the amended budget. In comparison, expenditures through the prior year's third quarter totaled $4.0 million, which were 71% of the year's total departmental expenditures.
- The Community Services Department is comprised of divisions that provide services directly to the citizens, including Health & Wellness, Recreation Facility Operations, Special Events, and Youth and Family Services. This department has an amended budget of $1.2 million, and expenditures through the third quarter total $0.8 million, which is 65% of the amended budget. In comparison, expenditures through the prior year's third quarter totaled $0.8 million, which were 68% of the year's total departmental expenditures.
- The Public Works Department is comprised of Citywide Maintenance, Engineering, Parks and Medians, and Streets divisions. This department has an amended budget of $1.4 million, and expenditures through the third quarter total $0.8 million, which is 54% of the amended budget. In comparison, expenditures through the prior year's third quarter totaled $0.7 million, which were 65% of the year's total departmental expenditures.
- The Community Development Department accounts for the Building and Safety, Code Enforcement & Business Licenses, and Planning divisions. This department has a budget of $586,000, and expenditures through the third quarter total $346,000, which is 59% of the budget. In comparison, expenditures through the prior year's third quarter were $388,000, which were 71% of the year's total departmental expenditures.

Special Revenue Funds
The Special Revenue Funds consist of funds with revenue sources that are restricted by outside parties to specific types of expenditures. The revenues consist of remittances of state gas taxes, County Measure M taxes, grants, South Coast Air Quality funding, park development fees, housing-related sources, and other similar remittances.

The spendable fund balance increased by a net of $502,000, mainly due to payments received from state and county police and street-related funding sources in advance of work being done.

Capital Projects Funds
The City's capital improvement program is for multi-year projects that improve City facilities, buildings, grounds, streets, parks, and roads. It includes the Capital Outlay Reserve Fund and the Civic Center Rehabilitation Reserve Fund. Monies are accumulated for projects that cannot be funded by other sources, such as gas tax, Measure M, RMRA, or park development funds. Through the end of the third quarter, the City has charged $431,000 to capital projects, with the majority of the funds spent on street, curb, and median maintenance. Expenditures for capital projects are budgeted to be $2.2 million for the year. Increases to spendable fund balance offset these expenditures and are mainly

due to receiving a payment on the long-term advance made to other funds and transfers from the General Fund as budgeted. The spendable fund balance increased by a net of $552,000 through the end of the third quarter.

Water & Sewer Funds

The Water Fund began the year with a spendable fund balance of $3.5 million, which has been reduced by $299,000 to $3.2 million at March 31. Due to the timing of recording revenues and expenses, revenues lag by one to two months during the year. Consequently, revenues are at 56% of the budget and expenses are at 39% of the budget through the third quarter.

The Sewer Fund had an increase of $185,000 in spendable fund balance, with an ending balance of $4.9 million at March 31. The sewer fund follows the same pattern as the Water Fund for the timing of recording revenues and expenses. The sewer fund's revenues are at 71% of the budget, while expenditures are at 37% of the budget through March 31.

It is anticipated that Water and Sewer expenses will be under budget at fiscal year-end. While capital project expenses are expected to increase during the fourth quarter, much of the budgeted capital expenses will be carried over to the FY 2026-27 budget.

Internal Service Funds

The Internal Service Funds began the year with a spendable fund balance of $5.093 million, which increased to $5.097 million at March 31. The majority of the activity in the Internal Service Funds occurs in the Risk Management/Insurance Fund, where the annual insurance payments for workers' compensation, property, and general liability coverage are paid at the beginning of the fiscal year. The revenues consist of charges to other funds, as budgeted.

FISCAL IMPACT:

This is a receive and file report which provides a summary of the year's fiscal activity through the end of the third fiscal quarter.

ATTACHMENTS:

1. General Fund Revenues by Type
2. General Fund by Department
3. General Fund by Category
4. Spendable Fund Balance by Fund

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2025-26
GENERAL FUND REVENUES BY TYPE
QUARTER ENDING MARCH 31, 2026

Revenue Type	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	FY 2025-26 Year-to-Date Actual through 3/31/2026 (75% of FY)	FY 2025-26 Q3 Actual as a % of Budget	FY 2024-25 Prior Year Actual Annual Revenue	FY 2024-25 Prior YTD Actual through 3/31/2025 (75% of FY)	FY 2024-25 Q3 Actual as a % of Annual Revenue	Q3 Variance FY 2025-26 to FY 2024-25 Increase / <Decrease>
Property Tax	$ 5,095,000	$ 5,132,000	$ 2,985,346	58%	$ 4,966,529	$ 2,885,943	58%	$ 99,403
Sales Tax	1,921,000	1,921,000	1,262,543	66%	2,176,213	1,345,983	62%	(83,440)
Transaction & Use Tax	2,216,200	2,216,200	1,257,906	57%	2,248,514	1,310,159	58%	(52,253)
Utility Users Tax	1,160,000	1,160,000	872,370	75%	1,281,102	896,745	70%	(24,375)
Residual Property Tax	352,000	352,000	256,631	73%	323,731	163,123	50%	93,508
Franchise Fees	465,000	465,000	160,430	35%	483,644	161,865	33%	(1,435)
Transient Occupancy Tax	640,000	640,000	348,992	55%	673,963	354,189	53%	(5,197)
Licenses and Permits	452,900	502,900	454,052	90%	568,881	415,446	73%	38,606
Intergovernmental	31,000	72,700	83,255	115%	40,200	31,413	78%	51,842
Charges for Services	553,100	553,100	404,365	73%	600,668	400,463	67%	3,902
Fines and Forfeitures	100,100	100,100	47,634	48%	75,407	41,948	56%	5,686
Use of Money and Property (Note 1)	584,200	563,200	820,541	146%	1,354,675	838,148	62%	(17,607)
Other Revenue	388,800	263,800	185,357	70%	308,135	179,676	58%	5,681
Interfund Charges	783,000	783,000	587,175	75%	782,900	587,175	75%	-
Total Revenues	**$ 14,742,300**	**$ 14,725,000**	**$ 9,726,597**	**66%**	**$ 15,884,562**	**$ 9,612,276**	**61%**	**$ 114,321**

Note 1: The City typically holds investments rather than realizing gains or losses by selling before maturity; at year-end, the unrealized gain or loss is recorded against interest revenue. For fiscal year 2024-25, the City recorded an unrealized gain of $294,698, a net change of $462,652 from the unrealized loss at 6/30/24 of $167,954. At March 31, 2026, the unrealized gain on investments for the actively managed investment portfolio was $75,997.

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2025-26
GENERAL FUND EXPENDITURES BY DEPARTMENT
QUARTER ENDING MARCH 31, 2026

	FY 2025-26				FY 2024-25			Q3 Variance
Department	Adopted Budget	Amended Budget	Year-to-Date Actual through 3/31/2026 (75% of FY)	Q3 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditures	Prior YTD Actual through 3/31/2025 (75% of FY)	Q3 Actual as a % of Annual Expenditures	FY 2025-26 to FY 2024-25 Increase / <Decrease>
Management Services	$ 1,297,474	$ 1,315,474	$ 778,901	59%	$ 1,144,994	$ 771,625	67%	$ 7,276
Administrative Services	4,116,615	4,119,615	3,377,102	82%	3,679,814	3,088,393	84%	288,709
Police	6,252,328	6,245,328	4,253,468	68%	5,734,644	4,046,223	71%	207,245
Community Services	1,183,833	1,237,883	809,558	65%	1,235,798	836,405	68%	(26,847)
Public Works	1,427,638	1,412,638	767,196	54%	1,079,410	705,226	65%	61,970
Community Development	586,476	586,476	346,134	59%	546,924	387,668	71%	(41,534)
Total	**$ 14,864,364**	**$ 14,917,414**	**$ 10,332,359**	**69%**	**$ 13,421,584**	**$ 9,835,540**	**73%**	**$ 496,819**

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2025-26
GENERAL FUND EXPENDITURES BY CATEGORY
QUARTER ENDING MARCH 31, 2026

	FY 2025-26				FY 2024-25			Q3 Variance
Expenditure Type	Adopted Budget	Amended Budget	Year-to-Date Actual through 3/31/2026 (75% of FY)	Q3 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditures	Prior YTD Actual through 3/31/2025 (75% of FY)	Q3 Actual as a % of Annual Expenditures	FY 2025-26 to FY 2024-25 Increase / <Decrease>
Personnel Services	$ 9,754,686	$ 9,682,686	$ 6,974,926	72%	$ 8,656,015	$ 6,531,324	75%	$ 443,602
Maintenance and Operations	5,098,678	5,223,728	3,353,868	64%	4,689,215	3,237,438	69%	116,430
Capital Outlay/Improvements	11,000	11,000	3,565	32%	76,354	66,778	87%	(63,213)
Total	**$ 14,864,364**	**$ 14,917,414**	**$ 10,332,359**	**69%**	**$ 13,421,584**	**$ 9,835,540**	**73%**	**$ 496,819**

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2025-26
SPENDABLE FUND BALANCE - FISCAL YEAR CHANGE
THROUGH THE QUARTER ENDING MARCH 31, 2026

Fund #	Fund Title	Balance 6/30/2025	Balance 3/31/2026	FY Change through 3/31/2026
1	General Fund	$ 4,676,902	$ 3,576,641	$ (1,100,261)
3	Emergency Reserve Fund	10,067,700	10,067,700	-
5	Economic Development Fund	186,282	186,282	-
17	General Fund Budget Reserves	4,761,525	4,892,783	131,258
	Subtotal General Funds	**19,692,409**	**18,723,406**	**(969,003)**
10	Road Maintenance & Rehabilitation Account (RMRA)	$ 1,443,009	$ 1,733,264	290,255
11	Streets Fund	289,890	314,417	24,527
12	Measure M2	236,282	197,338	(38,944)
15	Air Quality Fund	309,177	327,631	18,454
16	PEG Fund	429,840	450,119	20,279
20	Asset Seizure Fund	24,740	17,949	(6,791)
21	Public Safety Augmentation Fund	408,099	404,953	(3,146)
22	Supplemental Law Enforcement Fund	400,957	461,759	60,802
23	SVC Authority for Abandoned Vehicles	30,562	31,404	842
24	BSCC Local Law Enforcement Grant	53,894	55,379	1,485
25	Community Foundation Public Safety Grant	52,904	101,562	48,658
33	Park Development Fund	5	2	(3)
38	SA Housing Entity Fund	1,809,089	1,894,321	85,232
	Subtotal Special Revenue Funds	**5,488,448**	**5,990,098**	**501,650**
35	Capital Outlay Reserve Fund	3,210,720	3,218,359	7,639
37	Civic Center Rehabilitation Reserve Fund	2,551,221	3,095,669	544,448
	Subtotal Capital Projects Funds	**5,761,941**	**6,314,028**	**552,087**
50	Water Fund	725,957	249,672	(476,285)
55	Water Capital reserve Fund	2,801,443	2,978,936	177,493
	Subtotal Water Related Funds	**3,527,400**	**3,228,608**	**(298,792)**
52	Sewer Fund	2,416,196	2,514,297	98,101
56	Sewer Capital Reserve Fund	2,356,422	2,443,695	87,273
	Subtotal Sewer Related Funds	**4,772,618**	**4,957,992**	**185,374**
60	Risk Management/Insurance	1,283,816	1,061,298	(222,518)
61	Employee Benefits Fund	341,856	351,279	9,423
62	Building Maintenance & Replacement Fund	60,399	62,065	1,666
63	Vehicle Replacement Fund	2,170,387	2,331,763	161,376
64	Technology Replacement Fund	1,236,310	1,291,060	54,750
	Subtotal Internal Service Funds Funds	**5,092,768**	**5,097,465**	**4,697**
	Total All Funds	**$ 44,335,584**	**$ 44,311,597**	**$ (23,987)**

Note: Spendable Fund Balance is defined as cash and current assets less current liabilities.

City of La Palma
Agenda Item No. 5

MEETING DATE: May 5, 2026

TO: City Council

FROM: City Manager

SUBMITTED BY: Alisha Farnell, Assistant to the City Manager

AGENDA TITLE: Third Quarter Cash and Investment Report, Fiscal Year 2025-26, as of March 31, 2026

RECOMMENDED ACTION:

Receive and file the Cash and Investment Report for the third quarter of Fiscal Year 2025-26.

SUMMARY:

In accordance with the City's Statement of Investment Policy, a quarterly report is prepared to provide the status of the investment portfolio. The cash and investments of all funds are pooled, and no assets are held by fiscal agents. Guided by state law and the City's Investment Policy, the primary investment objective is to safeguard the principal of the invested funds. The secondary objective is to meet the liquidity needs of the entities, and the third objective is to achieve a return on the invested funds. Although all investments contain an element of risk, the pooled investments are designed to limit risk exposure and provide liquidity while still generating investment income.

A combination of demand deposit accounts and the Local Agency Investment Fund (LAIF) is used to provide sufficient liquidity to meet the City's short-term operating requirements. Funds that are unlikely to be spent in the near future are kept in a portfolio that is actively managed by an investment advisor in accordance with the Investment Policy.

Information on the investment portfolio as of March 31, 2026, is as follows:

Short-term Operating Requirements

- Monies held in demand deposit accounts and cash on hand total $3,890,568
- Monies held by Corpay total $106,765
- Monies held in the Local Agency Investment Fund total $17,564,496
    - Market value totals $17,564,159
    - LAIF fund effective yield for each month during the quarter:
        - 3.931%, month 1
        - 3.871%, month 2
        - 3.826%, month 3
    - LAIF fund average life is 261 days

Managed Portfolio

- Book value totals $28,476,995
- Market value totals $28,552,992 per US Bank (custodian) and $28,552,982 per PFM (investment manager)
    - $11,983,461 US Treasury Bond/Note (41.96%)
    - $115,659 Municipal Bond/Note (0.41%)
    - $2,662,675 Federal Agency Commercial (9.33%)
    - $7,933,234 Corporate Note (27.78%)
    - $247,620 Bank Note (0.87%)
    - $5,568,177 Asset-Backed Security (19.50%)
    - $42,156 Money Market (0.15%)
- Yield to maturity (based on cost) is 4.12%
- Yield to maturity (based on market value) is 4.03%
- Weighted average maturity is 869 days
- All investments mature within five years of the quarter-end.

Interest Rate Yield
The following table presents U.S. Treasury yields as of March 31, 2026, and for all quarters back to March 31, 2024. The Federal Reserve Board (FRB) has congressionally assigned goals of promoting maximum employment and stable prices across a broad range of economic conditions for the well-being of all American people. The FRB's long-term objective is to maintain the strength of the economy and the labor market while enabling inflation to move to 2% over the long run. After making no change to interest rates since July 2023, the FRB lowered interest rates at each of its September, November, and December 2024 meetings. From December 2024 through August 2025, the FRB made no additional changes to interest rates but then lowered them by one-quarter percentage point at each of its September, October, and December 2025 meetings. No changes to interest rates were made at the FRB's January and March 2026 meetings, citing the following: available indicators suggest that economic activity has been expanding at a solid pace, job gains have remained low, and the unemployment rate has changed little in recent months, while inflation remains somewhat elevated.

Treasury Yield Curve Rates

Quarter End Date	6 Month	1 Year	2 Year	3 Year	5 Year	10 Year
March 31, 2024	5.38%	5.03%	4.59%	4.40%	4.21%	4.20%
June 30, 2024	5.33%	5.09%	4.71%	4.52%	4.33%	4.36%
September 30, 2024	4.38%	3.98%	3.66%	3.58%	3.58%	3.81%
December 31, 2024	4.24%	4.16%	4.25%	4.27%	4.38%	4.58%
March 31, 2025	4.23%	4.03%	3.89%	3.89%	3.96%	4.23%
June 30, 2025	4.29%	3.96%	3.72%	3.68%	3.79%	4.24%
September 30, 2025	3.83%	3.68%	3.60%	3.61%	3.74%	4.16%
December 31, 2025	3.59%	3.48%	3.47%	3.55%	3.73%	4.18%
March 31, 2026	3.72%	3.68%	3.79%	3.81%	3.92%	4.30%

The treasury yield rates can be compared against the LAIF and management portfolio yields.

- At the quarter end, the LAIF fund's effective yield (3.826%) was higher than Treasury yield rates for all maturities between six months and three years but lower for maturities of five and ten years.

- At the quarter end, the managed portfolio's yield based on cost (4.12%) and based on market (4.03%) were higher than Treasury yield rates for all maturities between six months and five years but lower for maturities of ten years. All investments in the managed portfolio mature within five years of March 31, 2026.

Managed Portfolio Market Value

Until investments are sold, any difference between market and book value is an unrealized gain or loss. During the third quarter of fiscal year 2025-26, the City's investment managers sold certain investments before their maturity date and realized net gains totaling $38,533.

The market value has been above the book value at the end of the last several quarters, resulting in an unrealized gain at the end of each of these quarters. Market values have an inverse relationship with interest rates, so as interest rates decrease, market values increase. The following chart shows the comparison of the managed portfolio's book value versus market value over the past two years:

Quarter End Date	**Book Value**	**Market Value per Custodian (US Bank)**	**Unrealized Gain/(Loss)**
March 31, 2024	$26,101,690	$25,988,635	($113,055)
June 30, 2024	$26,290,427	$26,191,407	($99,020)
September 30, 2024	$26,582,928	$26,960,813	$377,885
December 31, 2024	$26,858,340	$26,954,217	$95,877
March 31, 2025	$27,172,009	$27,402,860	$230,851
June 30, 2025	$27,495,347	$27,769,666	$274,319
September 30, 2025	$27,814,242	$28,131,241	$316,999
December 31, 2025	$28,129,108	$28,437,802	$308,694
March 31, 2026	$28,476,995	$28,552,992	$75,997

ATTACHMENTS:

1. Cash and Investment Report - March 31, 2026
2. Cash and Investment Portfolio Book Value by Type Chart - March 31, 2026
3. PFM Funds, Managed Account Detail of Securities Held - March 31, 2026

CITY OF LA PALMA

Cash and Investment Report
March 31, 2026

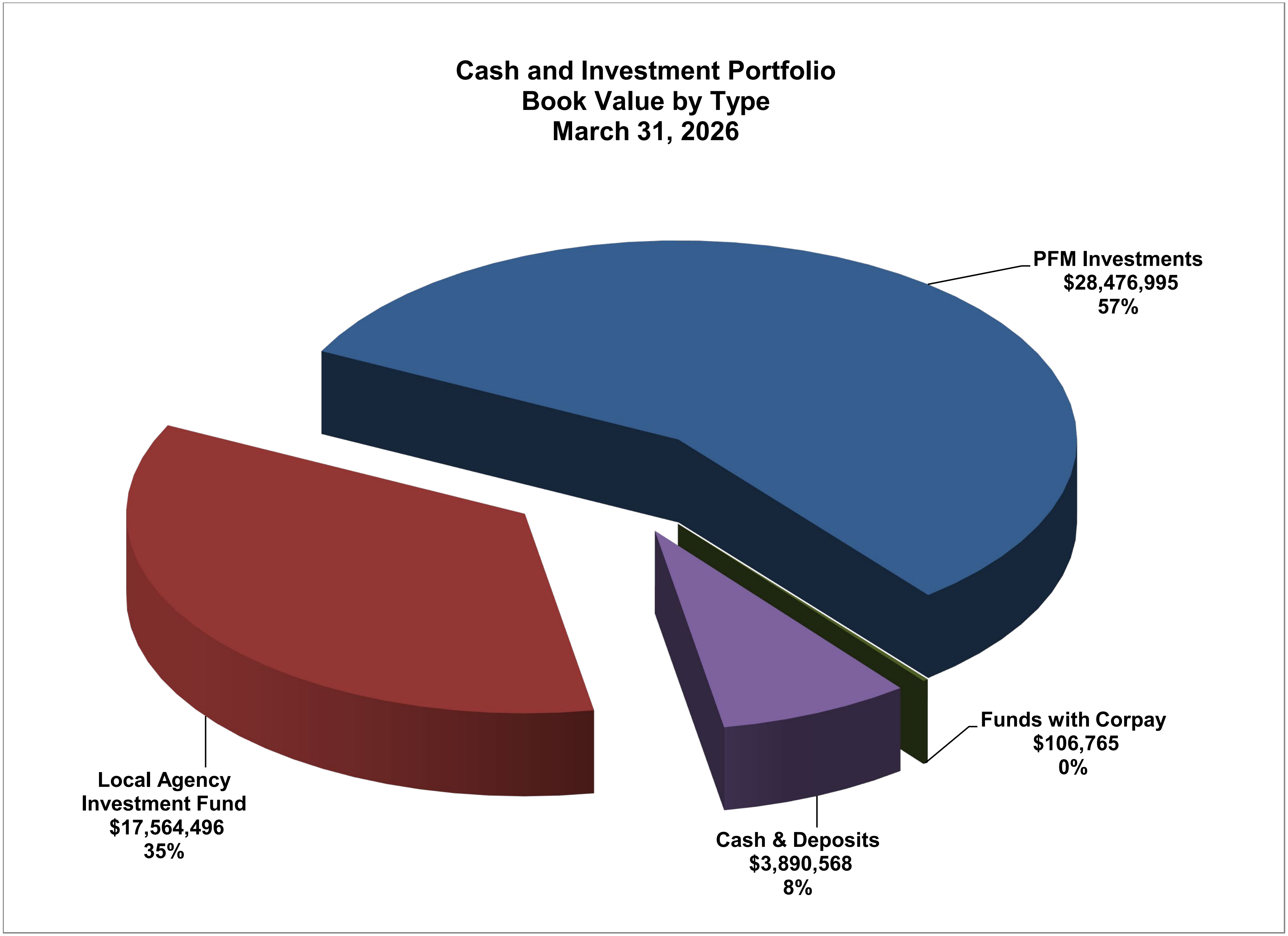
Investment Type	Issuer	Purchase Date	Maturity Date	Interest Rate	Face Value	Book Value	Market Value	Source of Market Valuation
Pooled Deposits and Investments*								
Local Agency Investment Fund	State	NA	NA	3.980%	$ 17,564,496	$ 17,564,496	$ 17,564,159	LAIF
Various eligible securities	PFM Fund Manager (various issuers)	NA	various	4.120%	28,613,825	28,476,995	28,552,992	US Bank
Deposit accounts	NA	NA	NA	NA	3,883,143	3,883,143	3,883,143	NA
Cash on hand	NA	NA	NA	NA	7,425	7,425	7,425	NA
Funds with Corpay	NA	NA	NA	NA	106,765	106,765	106,765	NA
Total Pooled Deposits and Investments					**$ 50,175,654**	**$ 50,038,824**	**$ 50,114,484**	

* The City and Successor Agency pool all cash and investments and neither has monies held by a fiscal agent. Amounts from the pool are available to each entity on demand.

I certify that this investment portfolio is in conformity with the August 2025 Statement of Investment Policy of the City of La Palma as stated in City Council Resolution No. 2025-37. The Investment Program provides sufficient liquidity to meet the next six months' estimated expenditures.

Peter Kim

Peter Kim, City Manager


Cash and Investment Portfolio
Book Value by Type
March 31, 2026
PFM Investments
$28,476,995
57%
Local Agency
Investment Fund
$17,564,496
35%
Cash & Deposits
$3,890,568
8%
Funds with Corpay
$106,765
0%

Customer Service
PO Box 11813
Harrisburg, PA 17108-1813

ACCOUNT STATEMENT

CITY OF LA PALMA

For the Month Ending
March 31, 2026

Client Management Team

Robert Montoya
Institutional Sales & Relationship Manager
633 W 5th Street, Suite/Floor 2560
Los Angeles, CA 90071
262-725-1090
robert.montoya@pfmam.com

Contents

Accounts included in Statement

995341	OPERATING PORTFOLIO

Important Messages

PFM AM will be closed on 04/03/2026 for Good Friday.

CITY OF LA PALMA
MR JOSEPH CISNEROS
7822 WALKER STREET
LA PALMA, CA 90623

Online Access www.pfmam.com **Customer Service** 1-800-338-3383

Important Disclosures

Important Disclosures

This statement is for general information purposes only and is not intended to provide specific advice or recommendations. PFM Asset Management ("PFMAM") is a division of U.S. Bancorp Asset Management, Inc. ("USBAM"), a SEC-registered investment adviser. USBAM is direct subsidiary of U.S. Bank National Association ("U.S. Bank") and an indirect subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, services or performance of PFMAM. PFMAM maintains a written disclosure statement of our background and business experience. If you would like to receive a copy of our current disclosure statement, please contact Service Operations at the address below.

Proxy Voting PFMAM does not normally receive proxies to vote on behalf of its clients. However, it does on occasion receive consent requests. In the event a consent request is received the portfolio manager contacts the client and then proceeds according to their instructions. PFMAM's Proxy Voting Policy is available upon request by contacting Service Operations at the address below.

Questions About an Account PFMAM's monthly statement is intended to detail our investment advisory activity as well as the activity of any accounts held by clients in pools that are managed by PFMAM. The custodian bank maintains the control of assets and executes (i.e., settles) all investment transactions. The custodian statement is the official record of security and cash holdings and transactions. PFMAM recognizes that clients may use these reports to facilitate record keeping and that the custodian bank statement and the PFMAM statement should be reconciled and differences resolved. Many custodians use a settlement date basis which may result in the need to reconcile due to a timing difference.

Account Control PFMAM does not have the authority to withdraw funds from or deposit funds to the custodian outside the scope of services provided by PFMAM. Our clients retain responsibility for their internal accounting policies; implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

Market Value Generally, PFMAM's market prices are derived from closing bid prices as of the last business day of the month as supplied by ICE Data Services. There may be differences in the values shown for investments due to accrued but uncollected income and the use of differing valuation sources and methods. Non-negotiable FDIC-insured bank certificates of deposit are priced at par. Although PFMAM believes the prices to be reliable, the values of the securities may not represent the prices at which the securities could have been bought or sold. Explanation of the valuation methods for a registered investment company or local government investment program is contained in the appropriate fund offering documentation or information statement.

Amortized Cost The original cost of the principal of the security is adjusted for the amount of the periodic reduction of any discount or premium from the purchase date until the date of the report. Discount or premium with respect to short term securities (those with less than one year to maturity at time of issuance) is amortized on a straightline basis. Such discount or premium with respect to longer term securities is amortized using the constant yield basis.

Tax Reporting Cost data and realized gains / losses are provided for informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your security transactions. PFMAM does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported to federal, state or other taxing authorities.

Financial Situation In order to better serve you, PFMAM should be promptly notified of any material change in your investment objective or financial situation.

Callable Securities Securities subject to redemption prior to maturity may be redeemed in whole or in part before maturity, which could affect the yield represented.

Portfolio The securities in this portfolio, including shares of mutual funds, are not guaranteed or otherwise protected by PFMAM, the FDIC (except for certain non-negotiable certificates of deposit) or any government agency. Investment in securities involves risks, including the possible loss of the amount invested. Actual settlement values, accrued interest, and amortized cost amounts may vary for securities subject to an adjustable interest rate or subject to principal paydowns. Any changes to the values shown may be reflected within the next monthly statement's beginning values.

Rating Information provided for ratings is based upon a good faith inquiry of selected sources, but its accuracy and completeness cannot be guaranteed.

Shares of some local government investment programs and TERM funds are distributed by representatives of USBAM's affiliate, U.S. Bancorp Investments, Inc. which is registered with the SEC as a broker/dealer and is a member of the Financial Industry Regulatory Authority ("FINRA") and the Municipal Securities Rulemaking Board ("MSRB"). You may reach the FINRA by calling the FINRA Hotline at 1-800-289-9999 or at the FINRA website address https://www.finra.org/investors/investor-contacts. A brochure describing the FINRA Regulation Public Disclosure Program is also available from FINRA upon request.

Key Terms and Definitions

Dividends on local government investment program funds consist of interest earned, plus any discount ratably amortized to the date of maturity, plus all realized gains and losses on the sale of securities prior to maturity, less ratable amortization of any premium and all accrued expenses to the fund. Dividends are accrued daily and may be paid either monthly or quarterly. The monthly earnings on this statement represent the estimated dividend accrued for the month for any program that distributes earnings on a quarterly basis. There is no guarantee that the estimated amount will be paid on the actual distribution date.

Current Yield is the net change, exclusive of capital changes and income other than investment income, in the value of a hypothetical fund account with a balance of one share over the seven-day base period including the statement date, expressed as a percentage of the value of one share (normally $1.00 per share) at the beginning of the seven-day period. This resulting net change in account value is then annualized by multiplying it by 365 and dividing the result by 7. The yields quoted should not be considered a representation of the yield of the fund in the future, since the yield is not fixed.

Average maturity represents the average maturity of all securities and investments of a portfolio, determined by multiplying the par or principal value of each security or investment by its maturity (days or years), summing the products, and dividing the sum by the total principal value of the portfolio. The stated maturity date of mortgage backed or callable securities are used in this statement. However the actual maturity of these securities could vary depending on the level or prepayments on the underlying mortgages or whether a callable security has or is still able to be called.

Monthly distribution yield represents the net change in the value of one share (normally $1.00 per share) resulting from all dividends declared during the month by a fund expressed as a percentage of the value of one share at the beginning of the month. This resulting net change is then annualized by multiplying it by 365 and dividing it by the number of calendar days in the month.

YTM at Cost The yield to maturity at cost is the expected rate of return, based on the original cost, the annual interest receipts, maturity value and the time period from purchase date to maturity, stated as a percentage, on an annualized basis.

YTM at Market The yield to maturity at market is the rate of return, based on the current market value, the annual interest receipts, maturity value and the time period remaining until maturity, stated as a percentage, on an annualized basis.

Managed Account A portfolio of investments managed discretely by PFMAM according to the client's specific investment policy and requirements. The investments are directly owned by the client and held by the client's custodian.

Unsettled Trade A trade which has been executed however the final consummation of the security transaction and payment has not yet taken place.

Please review the detail pages of this statement carefully. If you think your statement is wrong, missing account information, or if you need more information about a transaction, please contact PFMAM within 60 days of receipt. If you have other concerns or questions regarding your account, or to request an updated copy of PFMAM's current disclosure statement, please contact a member of your client management team at PFMAM Service Operations at the address below.

PFM Asset Management
Attn: Service Operations
213 Market Street
Harrisburg, PA 17101

NOT FDIC INSURED **NO BANK GUARANTEE** **MAY LOSE VALUE**

pfm asset management

Account Statement - Transaction Summary

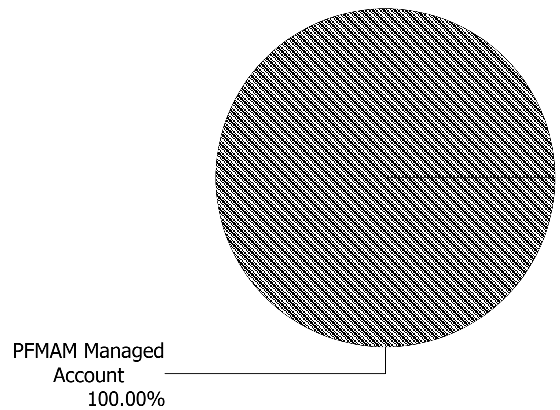
For the Month Ending **March 31, 2026**

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341

PFMAM Managed Account	
Opening Market Value	28,631,466.02
Purchases	2,297,668.45
Redemptions	(2,200,792.41)
Unsettled Trades	0.00
Change in Value	(217,516.09)
Closing Market Value	**$28,510,825.97**
Cash Dividends and Income	130,041.13

Asset Summary	March 31, 2026	February 28, 2026
PFMAM Managed Account	28,510,825.97	28,631,466.02
Total	**$28,510,825.97**	**$28,631,466.02**

Asset Allocation



pfm asset management

Managed Account Summary Statement

For the Month Ending **March 31, 2026**

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Summary - Money Market	
Opening Market Value	**$0.00**
Purchases	0.00
Redemptions	0.00
Closing Market Value	**$0.00**
Dividend	0.00

Transaction Summary - Managed Account	
Opening Market Value	**$28,631,466.02**
Maturities/Calls	(265,102.58)
Principal Dispositions	(1,935,689.83)
Principal Acquisitions	2,297,668.45
Unsettled Trades	0.00
Change in Current Value	(217,516.09)
Closing Market Value	**$28,510,825.97**

Account Total	
Opening Market Value	**$28,631,466.02**
Closing Market Value	**$28,510,825.97**

Earnings Reconciliation (Cash Basis) - Managed Account	
Interest/Dividends/Coupons Received	108,389.56
Less Purchased Interest Related to Interest/Coupons	(4,190.42)
Plus Net Realized Gains/Losses	25,841.99
Total Cash Basis Earnings	**$130,041.13**

Cash Balance	
Closing Cash Balance	**$42,156.45**

Earnings Reconciliation (Accrual Basis)	Managed Account	Total
Ending Amortized Value of Securities	28,508,092.03	28,508,092.03
Ending Accrued Interest	198,576.57	198,576.57
Plus Proceeds from Sales	1,951,336.57	1,951,336.57
Plus Proceeds of Maturities/Calls/Principal Payments	266,302.69	266,302.69
Plus Coupons/Dividends Received	91,542.71	91,542.71
Less Cost of New Purchases	(2,301,858.87)	(2,301,858.87)
Less Beginning Amortized Value of Securities	(28,392,884.15)	(28,392,884.15)
Less Beginning Accrued Interest	(208,265.65)	(208,265.65)
Dividends	0.00	0.00
Total Accrual Basis Earnings	**$112,841.90**	**$112,841.90**

Cash Transactions Summary- Managed Account	
Maturities/Calls	152,799.11
Sale Proceeds	1,951,336.57
Coupon/Interest/Dividend Income	91,542.71
Principal Payments	113,503.58
Security Purchases	(2,521,579.47)
Net Cash Contribution	(2,573.78)
Reconciling Transactions	0.00

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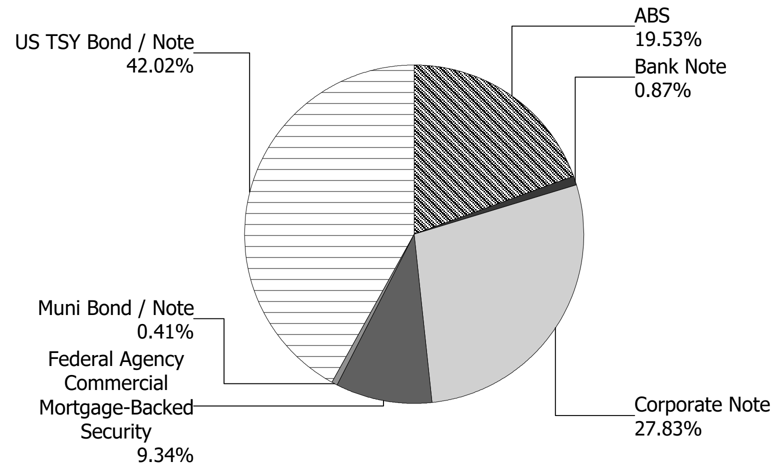
Portfolio Summary and Statistics

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

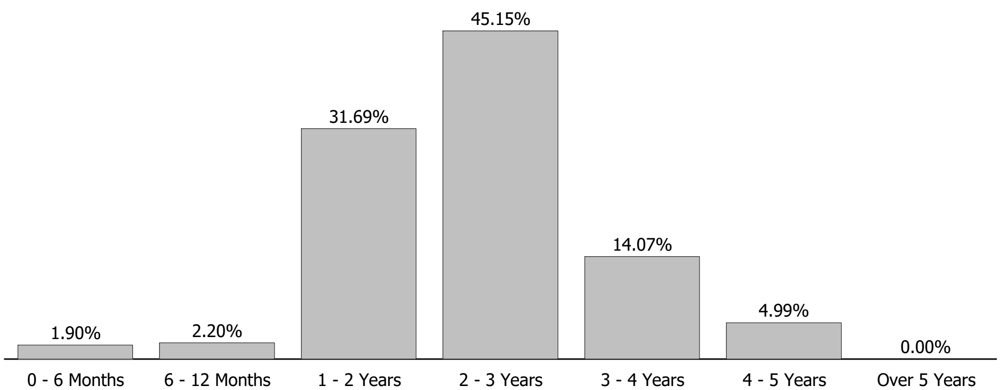
Account Summary

Description	Par Value	Market Value	Percent
U.S. Treasury Bond / Note	12,025,000.00	11,983,461.45	42.02
Municipal Bond / Note	115,000.00	115,658.84	0.41
Federal Agency Commercial Mortgage-Backed Security	2,696,648.01	2,662,675.12	9.34
Corporate Note	7,930,000.00	7,933,233.66	27.83
Bank Note	250,000.00	247,620.25	0.87
Asset-Backed Security	5,555,020.12	5,568,176.65	19.53
Managed Account Sub-Total	**28,571,668.13**	**28,510,825.97**	**100.00%**
Accrued Interest		198,576.57	
Total Portfolio	**28,571,668.13**	**28,709,402.54**	
Unsettled Trades	**0.00**	**0.00**	

Sector Allocation



Maturity Distribution



Characteristics

Yield to Maturity at Cost	4.12%
Yield to Maturity at Market	4.03%
Weighted Average Days to Maturity	869

Managed Account Issuer Summary

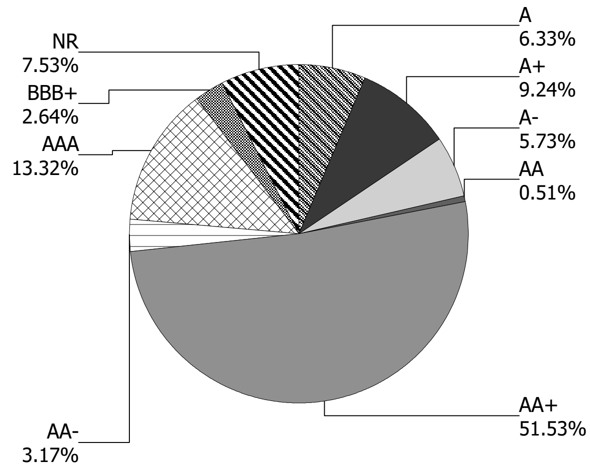
For the Month Ending **March 31, 2026**

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Issuer Summary

Issuer	Market Value of Holdings	Percent
Abbott Laboratories	217,383.32	0.76
Accenture PLC	34,935.71	0.12
Adobe Inc	202,028.20	0.71
Advanced Micro Devices Inc	100,631.90	0.35
Air Products and Chemicals Inc	140,463.54	0.49
Ally Auto Receivables Trust	156,913.98	0.55
Alphabet Inc	49,677.36	0.17
Amazon.com Inc	144,267.03	0.51
American Express Co	662,044.97	2.32
Analog Devices Inc	150,237.15	0.53
ANZ Group Holdings Ltd	248,344.75	0.87
BA Credit Card Trust	195,915.36	0.69
Bank of America Corp	231,791.93	0.81
Bank of New York Mellon Corp	60,079.38	0.21
BlackRock Inc	130,883.09	0.46
BMW Vehicle Lease Trust	203,977.93	0.72
BP PLC	141,837.64	0.50
Capital One Financial Corp	475,642.01	1.67
CarMax Inc	12,500.70	0.04
Caterpillar Inc	386,610.49	1.36
Charles Schwab Corp	99,598.30	0.35
Chevron Corp	210,254.94	0.74
Cintas Corp	84,855.59	0.30
Cisco Systems Inc	50,505.80	0.18
Citigroup Inc	421,052.18	1.48
Cooperatieve Rabobank UA	527,926.28	1.85
Cummins Inc	15,021.18	0.05
Deere & Co	59,614.56	0.21
Federal Home Loan Mortgage Corp	2,465,525.89	8.65
Federal National Mortgage Association	197,149.23	0.69
Fifth Third Auto Trust	80,197.49	0.28
Ford Credit Auto Owner Trust	261,310.97	0.92

Credit Quality (S&P Ratings)



Managed Account Issuer Summary

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Issuer	Market Value of Holdings	Percent
GM Financial Consumer Automobile Receiv	250,533.24	0.88
Goldman Sachs Group Inc	363,434.90	1.27
Harley-Davidson Inc	15,011.05	0.05
Hershey Co	55,402.00	0.19
Home Depot Inc	266,041.27	0.93
Honda Auto Receivables Owner Trust	441,854.72	1.55
Honda Motor Co Ltd	200,288.15	0.70
Hormel Foods Corp	110,486.20	0.39
Hyundai Auto Receivables Trust	527,168.92	1.85
JPMorgan Chase & Co	448,384.46	1.57
Lockheed Martin Corp	140,102.34	0.49
Los Angeles Unified School District/CA	115,658.84	0.41
Mastercard Inc	130,721.73	0.46
Mercedes-Benz Auto Receivables Trust	146,521.46	0.51
Merck & Co Inc	84,382.48	0.30
Morgan Stanley	258,662.11	0.91
National Rural Utilities Cooperative Fi	337,693.76	1.18
Nissan Auto Receivables Owner Trust	301,228.73	1.06
Novartis AG	229,205.90	0.80
PACCAR Inc	359,142.46	1.26
PepsiCo Inc	201,602.80	0.71
Pfizer Inc	84,815.21	0.30
PNC Financial Services Group Inc	128,090.75	0.45
Salesforce Inc	235,060.63	0.82
State Street Corp	130,599.91	0.46
Target Corp	35,162.86	0.12
Toyota Auto Receivables Owner Trust	524,620.29	1.84
Toyota Motor Corp	298,789.11	1.05
Truist Financial Corp	247,620.25	0.87
Unilever PLC	100,297.00	0.35
United States Treasury	11,983,461.45	42.03
UnitedHealth Group Inc	195,767.33	0.69
Verizon Master Trust	394,465.54	1.38

Managed Account Issuer Summary

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Issuer	Market Value of Holdings	Percent
Volkswagen Auto Lease Trust	204,591.23	0.72
Volkswagen Auto Loan Enhanced Trust	295,641.53	1.04
Wells Fargo & Co	123,624.88	0.43
WF Card Issuance Trust	125,511.63	0.44
Total	**$28,510,825.97**	**100.00%**

pfm asset management

Managed Account Detail of Securities Held

For the Month Ending **March 31, 2026**

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
U.S. Treasury Bond / Note											
US TREASURY N/B DTD 08/15/2024 3.750% 08/15/2027	91282CLG4	475,000.00	AA+	Aa1	09/05/24	09/06/24	476,781.25	3.61	2,214.26	475,857.01	474,406.25
US TREASURY N/B DTD 08/15/2024 3.750% 08/15/2027	91282CLG4	600,000.00	AA+	Aa1	09/04/24	09/05/24	601,921.88	3.63	2,796.96	600,923.61	599,250.00
US TREASURY N/B DTD 09/16/2024 3.375% 09/15/2027	91282CLL3	475,000.00	AA+	Aa1	10/01/24	10/04/24	473,088.87	3.52	740.57	474,033.06	471,901.58
US TREASURY N/B DTD 09/16/2024 3.375% 09/15/2027	91282CLL3	500,000.00	AA+	Aa1	10/02/24	10/04/24	497,656.25	3.54	779.55	498,813.86	496,738.50
US TREASURY N/B DTD 10/15/2024 3.875% 10/15/2027	91282CLQ2	50,000.00	AA+	Aa1	10/31/24	11/04/24	49,654.30	4.13	894.23	49,814.29	50,031.25
US TREASURY N/B DTD 10/31/2025 3.500% 10/31/2027	91282CPE5	225,000.00	AA+	Aa1	11/03/25	11/04/25	224,569.34	3.60	3,306.63	224,655.80	223,795.80
US TREASURY N/B DTD 11/15/2024 4.125% 11/15/2027	91282CLX7	150,000.00	AA+	Aa1	12/05/24	12/06/24	150,023.44	4.12	2,341.68	150,013.27	150,644.55
US TREASURY N/B DTD 11/15/2024 4.125% 11/15/2027	91282CLX7	300,000.00	AA+	Aa1	12/02/24	12/04/24	300,058.59	4.12	4,683.36	300,033.53	301,289.10
US TREASURY N/B DTD 11/15/2024 4.125% 11/15/2027	91282CLX7	300,000.00	AA+	Aa1	12/03/24	12/05/24	300,164.06	4.10	4,683.36	300,093.15	301,289.10
US TREASURY N/B DTD 12/16/2024 4.000% 12/15/2027	91282CMB4	525,000.00	AA+	Aa1	01/02/25	01/06/25	520,898.44	4.28	6,173.08	522,559.28	526,414.87
US TREASURY N/B DTD 01/15/2025 4.250% 01/15/2028	91282CMF5	525,000.00	AA+	Aa1	02/03/25	02/06/25	524,282.23	4.30	4,684.39	524,552.66	528,711.75
US TREASURY N/B DTD 02/18/2025 4.250% 02/15/2028	91282CMN8	75,000.00	AA+	Aa1	12/30/25	12/31/25	76,180.66	3.47	396.24	76,046.54	75,574.20
US TREASURY N/B DTD 02/18/2025 4.250% 02/15/2028	91282CMN8	200,000.00	AA+	Aa1	03/03/25	03/05/25	201,593.75	3.96	1,056.63	201,034.17	201,531.20
US TREASURY N/B DTD 03/17/2025 3.875% 03/15/2028	91282CMS7	425,000.00	AA+	Aa1	04/09/25	04/11/25	423,671.88	3.99	760.78	424,096.56	425,481.53

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
U.S. Treasury Bond / Note											
US TREASURY N/B DTD 05/15/2025 3.750% 05/15/2028	91282CND9	150,000.00	AA+	Aa1	05/12/25	05/15/25	149,068.36	3.97	2,128.80	149,330.32	149,794.95
US TREASURY N/B DTD 05/15/2025 3.750% 05/15/2028	91282CND9	200,000.00	AA+	Aa1	06/06/25	06/10/25	199,140.63	3.91	2,838.40	199,368.47	199,726.60
US TREASURY N/B DTD 05/15/2025 3.750% 05/15/2028	91282CND9	350,000.00	AA+	Aa1	06/05/25	06/09/25	348,632.81	3.89	4,967.20	348,996.27	349,521.55
US TREASURY N/B DTD 06/16/2025 3.875% 06/15/2028	91282CNH0	150,000.00	AA+	Aa1	06/11/25	06/16/25	149,443.36	4.01	1,708.62	149,584.24	150,199.20
US TREASURY N/B DTD 06/16/2025 3.875% 06/15/2028	91282CNH0	400,000.00	AA+	Aa1	07/02/25	07/07/25	401,234.38	3.76	4,556.32	400,938.64	400,531.20
US TREASURY N/B DTD 07/15/2025 3.875% 07/15/2028	91282CNM9	150,000.00	AA+	Aa1	08/01/25	08/06/25	149,894.53	3.90	1,220.30	149,917.02	150,175.80
US TREASURY N/B DTD 07/15/2025 3.875% 07/15/2028	91282CNM9	275,000.00	AA+	Aa1	07/28/25	07/30/25	275,000.00	3.87	2,237.22	275,000.00	275,322.30
US TREASURY N/B DTD 08/15/2025 3.625% 08/15/2028	91282CNU1	150,000.00	AA+	Aa1	12/02/25	12/03/25	150,386.72	3.52	675.93	150,342.27	149,361.30
US TREASURY N/B DTD 08/15/2025 3.625% 08/15/2028	91282CNU1	975,000.00	AA+	Aa1	09/02/25	09/04/25	974,923.83	3.63	4,393.56	974,938.41	970,848.45
US TREASURY N/B DTD 09/15/2025 3.375% 09/15/2028	91282CNY3	1,150,000.00	AA+	Aa1	10/03/25	10/07/25	1,143,082.03	3.59	1,792.97	1,144,175.91	1,138,141.20
US TREASURY N/B DTD 11/17/2025 3.500% 11/15/2028	91282CPK1	75,000.00	AA+	Aa1	12/02/25	12/03/25	74,938.48	3.53	993.44	74,945.08	74,393.55
US TREASURY N/B DTD 11/17/2025 3.500% 11/15/2028	91282CPK1	150,000.00	AA+	Aa1	11/13/25	11/17/25	149,583.98	3.60	1,986.88	149,633.62	148,787.10
US TREASURY N/B DTD 11/17/2025 3.500% 11/15/2028	91282CPK1	675,000.00	AA+	Aa1	12/01/25	12/03/25	674,077.15	3.55	8,940.95	674,175.86	669,541.95
US TREASURY N/B DTD 12/15/2025 3.500% 12/15/2028	91282CPP0	150,000.00	AA+	Aa1	12/09/25	12/15/25	149,431.64	3.63	1,543.27	149,485.07	148,757.85

Managed Account Detail of Securities Held

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
U.S. Treasury Bond / Note											
US TREASURY N/B DTD 12/15/2025 3.500% 12/15/2028	91282CPP0	825,000.00	AA+	Aa1	01/08/26	01/12/26	823,807.62	3.55	8,487.98	823,892.28	818,168.17
US TREASURY N/B DTD 01/15/2026 3.500% 01/15/2029	91282CPT2	350,000.00	AA+	Aa1	02/02/26	02/04/26	348,619.14	3.64	2,571.82	348,688.64	347,019.40
US TREASURY N/B DTD 02/17/2026 3.500% 02/15/2029	91282CQA2	200,000.00	AA+	Aa1	03/03/26	03/06/26	199,976.56	3.50	870.17	199,977.22	198,265.60
US TREASURY N/B DTD 02/17/2026 3.500% 02/15/2029	91282CQA2	825,000.00	AA+	Aa1	03/02/26	03/04/26	825,000.00	3.50	3,589.43	825,000.00	817,845.60
Security Type Sub-Total		**12,025,000.00**					**12,006,786.16**	**3.74**	**91,014.98**	**12,010,916.11**	**11,983,461.45**
Municipal Bond / Note											
LOS ANGELES UNIF SD-B DTD 05/13/2025 4.382% 07/01/2027	544647KX7	115,000.00	NR	Aa2	04/24/25	05/13/25	115,000.00	4.38	1,259.83	115,000.00	115,658.84
Security Type Sub-Total		**115,000.00**					**115,000.00**	**4.38**	**1,259.83**	**115,000.00**	**115,658.84**
Federal Agency Commercial Mortgage-Backed Security											
FHMS K736 A2 DTD 09/01/2019 2.282% 07/01/2026	3137FNWX4	105,240.38	AA+	Aa1	10/05/23	10/11/23	97,647.46	5.05	200.13	104,378.24	104,739.33
FHMS K058 A2 DTD 11/01/2016 2.653% 08/01/2026	3137BSP72	175,000.00	AA+	Aa1	04/12/23	04/17/23	167,036.13	4.10	386.90	174,050.66	173,917.45
FHMS K059 A2 DTD 11/01/2016 3.120% 09/01/2026	3137BSRE5	107,982.76	AA+	Aa1	11/15/23	11/20/23	102,275.70	5.11	280.76	106,925.44	107,383.03
FHMS K061 A2 DTD 01/01/2017 3.347% 11/01/2026	3137BTUM1	80,195.31	AA+	Aa1	05/19/23	05/24/23	77,726.80	4.29	223.68	79,737.24	79,766.35
FHMS K063 A2 DTD 03/01/2017 3.430% 01/01/2027	3137BVZ82	188,220.47	AA+	Aa1	10/17/23	10/20/23	177,456.61	5.33	538.00	185,527.21	187,223.09
FNA 2024-M6 A2 DTD 11/01/2024 2.904% 07/01/2027	3136BTGM9	199,473.09	AA+	Aa1	12/12/24	12/17/24	192,491.53	4.32	482.76	195,824.54	197,149.23

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Federal Agency Commercial Mortgage-Backed Security											
FHMS K067 A2 DTD 09/01/2017 3.194% 07/01/2027	3137FAWS3	205,000.00	AA+	Aa1	06/04/25	06/09/25	200,659.77	4.23	545.64	202,255.56	202,833.56
FHMS K068 A2 DTD 10/01/2017 3.244% 08/01/2027	3137FBBX3	125,000.00	AA+	Aa1	06/17/24	06/21/24	119,248.05	4.80	337.92	122,340.30	123,583.75
FHMS K069 A2 DTD 11/01/2017 3.187% 09/01/2027	3137FBU79	91,749.69	AA+	Aa1	06/17/24	06/21/24	87,312.74	4.78	243.67	89,632.90	90,592.45
FHMS K739 A2 DTD 11/01/2020 1.336% 09/01/2027	3137F64P9	219,695.11	AA+	Aa1	10/30/24	11/04/24	202,831.79	4.14	244.59	210,744.82	212,682.88
FHMS K074 A2 DTD 03/01/2018 3.600% 01/01/2028	3137F4D41	134,091.19	AA+	Aa1	02/27/25	03/04/25	131,215.56	4.39	402.27	132,236.20	132,842.27
FHMS K075 A2 DTD 04/01/2018 3.650% 02/01/2028	3137F4X72	120,000.00	AA+	Aa1	05/21/25	05/27/25	117,735.94	4.40	365.00	118,352.79	118,905.84
FHMS K075 A2 DTD 04/01/2018 3.650% 02/01/2028	3137F4X72	140,000.00	AA+	Aa1	03/05/25	03/10/25	137,555.47	4.28	425.83	138,389.98	138,723.48
FHMS K076 A2 DTD 05/01/2018 3.900% 04/01/2028	3137FEZU7	225,000.00	AA+	Aa1	03/04/25	03/07/25	222,521.48	4.27	731.25	223,324.17	223,854.75
FHMS K077 A2 DTD 06/01/2018 3.850% 05/01/2028	3137FG6X8	140,000.00	AA+	Aa1	06/06/25	06/11/25	138,036.72	4.35	449.17	138,544.19	139,116.74
FHMS K743 A2 DTD 06/01/2021 1.770% 05/01/2028	3137H14B9	200,000.00	AA+	Aa1	05/22/25	05/28/25	185,992.19	4.32	295.00	189,455.80	190,580.60
FHMS K079 A2 DTD 08/01/2018 3.926% 06/01/2028	3137FGZT5	240,000.00	AA+	Aa1	04/16/25	04/22/25	237,609.38	4.26	785.20	238,281.51	238,780.32
Security Type Sub-Total		**2,696,648.01**					**2,595,353.32**	**4.45**	**6,937.77**	**2,650,001.55**	**2,662,675.12**
Corporate Note											
CHARLES SCHWAB CORP (CALLABLE) DTD 05/13/2021 1.150% 05/13/2026	808513BR5	100,000.00	A-	A2	08/01/24	08/02/24	93,667.00	4.91	440.83	99,571.73	99,598.30
AMERICAN HONDA FINANCE DTD 07/07/2023 5.250% 07/07/2026	02665WEK3	55,000.00	BBB+	A3	07/05/23	07/07/23	54,932.35	5.29	673.75	54,993.99	55,105.05

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
AMERICAN EXPRESS CO (CALLABLE) DTD 11/04/2021 1.650% 11/04/2026	025816CM9	100,000.00	A-	A2	06/18/24	06/20/24	92,036.00	5.26	673.75	97,923.14	98,565.90
AMERICAN HONDA FINANCE DTD 03/13/2024 4.900% 03/12/2027	02665WFD8	80,000.00	BBB+	A3	03/11/24	03/13/24	79,956.00	4.92	206.89	79,985.45	80,275.20
STATE STREET CORP (CALLABLE) DTD 03/18/2024 4.993% 03/18/2027	857477CL5	70,000.00	A	Aa3	03/13/24	03/18/24	70,000.00	4.99	126.21	70,000.00	70,479.01
HORMEL FOODS CORP (CALLABLE) DTD 03/08/2024 4.800% 03/30/2027	440452AK6	55,000.00	A-	A2	03/05/24	03/08/24	54,946.65	4.83	7.33	54,981.79	55,243.10
HORMEL FOODS CORP (CALLABLE) DTD 03/08/2024 4.800% 03/30/2027	440452AK6	55,000.00	A-	A2	03/05/24	03/08/24	54,946.65	4.83	7.33	54,981.79	55,243.10
ADOBE INC (CALLABLE) DTD 04/04/2024 4.850% 04/04/2027	00724PAE9	80,000.00	A+	A1	04/01/24	04/04/24	79,960.00	4.87	1,907.67	79,985.92	80,557.36
UNITEDHEALTH GROUP INC (CALLABLE) DTD 03/21/2024 4.600% 04/15/2027	91324PEY4	195,000.00	A+	A2	03/19/24	03/21/24	193,640.85	4.85	4,136.17	194,517.29	195,767.33
GOLDMAN SACHS BANK USA (CALLABLE) DTD 05/21/2024 5.414% 05/21/2027	38151LAG5	80,000.00	A+	A1	05/15/24	05/21/24	80,000.00	5.41	1,564.04	80,000.00	80,099.04
HOME DEPOT INC (CALLABLE) DTD 06/25/2024 4.875% 06/25/2027	437076DB5	40,000.00	A	A2	06/17/24	06/25/24	39,867.60	5.00	520.00	39,943.29	40,385.84
BLACKROCK FUNDING INC (CALLABLE) DTD 07/26/2024 4.600% 07/26/2027	09290DAH4	130,000.00	AA-	Aa3	07/17/24	07/26/24	129,996.10	4.60	1,079.72	129,998.36	130,883.09
PACCAR FINANCIAL CORP DTD 08/06/2024 4.450% 08/06/2027	69371RT30	70,000.00	A+	A1	08/01/24	08/06/24	69,906.90	4.50	475.90	69,956.77	70,394.59
UNILEVER CAPITAL CORP (CALLABLE) DTD 08/12/2024 4.250% 08/12/2027	904764BU0	100,000.00	A+	A1	08/08/24	08/12/24	99,869.00	4.30	578.47	99,938.43	100,297.00
HOME DEPOT INC (CALLABLE) DTD 09/14/2017 2.800% 09/14/2027	437076BT8	100,000.00	A	A2	04/24/25	04/25/25	96,766.00	4.24	132.22	97,992.58	98,284.80
ACCENTURE CAPITAL INC (CALLABLE) DTD 10/04/2024 3.900% 10/04/2027	00440KAA1	35,000.00	AA-	Aa3	10/01/24	10/04/24	34,954.85	3.95	671.13	34,976.65	34,935.71

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

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Corporate Note											
TOYOTA MOTOR CREDIT CORP DTD 10/10/2024 4.350% 10/08/2027	89236TMS1	35,000.00	A+	A1	10/07/24	10/10/24	34,986.35	4.36	731.65	34,992.87	35,103.77
AMERICAN HONDA FINANCE DTD 10/23/2024 4.450% 10/22/2027	02665WFT3	65,000.00	BBB+	A3	10/21/24	10/23/24	64,955.15	4.47	1,277.52	64,976.00	64,907.90
JPMORGAN CHASE & CO (CALLABLE) DTD 10/23/2023 6.070% 10/22/2027	46647PDW3	120,000.00	A	A1	10/16/23	10/23/23	120,000.00	6.07	3,217.10	120,000.00	121,144.08
PFIZER INC DTD 11/21/2025 3.875% 11/15/2027	717081FJ7	85,000.00	A	A2	11/18/25	11/21/25	84,990.65	3.88	1,189.41	84,992.32	84,815.21
BP CAP MARKETS AMERICA (CALLABLE) DTD 05/17/2024 5.017% 11/17/2027	10373QBY5	140,000.00	A-	A1	05/15/24	05/17/24	140,000.00	5.02	2,614.41	140,000.00	141,837.64
NATIONAL RURAL UTIL COOP DTD 12/10/2025 3.950% 12/10/2027	63743HGB2	170,000.00	NR	A2	12/01/25	12/10/25	169,874.20	3.99	2,070.46	169,893.20	169,186.38
MASTERCARD INC (CALLABLE) DTD 09/05/2024 4.100% 01/15/2028	57636QBA1	60,000.00	A+	Aa3	09/03/24	09/05/24	59,967.00	4.12	519.33	59,981.98	60,086.34
ADOBE INC (CALLABLE) DTD 01/17/2025 4.750% 01/17/2028	00724PAH2	120,000.00	A+	A1	01/14/25	01/17/25	119,936.40	4.77	1,171.67	119,961.06	121,470.84
COOPERAT RABOBANK UA/NY DTD 01/21/2025 4.883% 01/21/2028	21688ABK7	275,000.00	A+	Aa2	01/13/25	01/21/25	275,000.00	4.88	2,611.05	275,000.00	278,875.03
NATIONAL RURAL UTIL COOP (CALLABLE) DTD 02/07/2018 3.400% 02/07/2028	637432NP6	80,000.00	A-	A1	08/07/25	08/08/25	78,531.20	4.18	408.00	78,898.09	78,801.68
PEPSICO INC (CALLABLE) DTD 02/07/2025 4.450% 02/07/2028	713448GA0	200,000.00	A+	A1	02/05/25	02/07/25	199,916.00	4.47	1,335.00	199,946.97	201,602.80
CISCO SYSTEMS INC (CALLABLE) DTD 02/24/2025 4.550% 02/24/2028	17275RBW1	50,000.00	AA-	A1	02/19/25	02/24/25	49,946.00	4.59	233.82	49,965.06	50,505.80
HERSHEY COMPANY (CALLABLE) DTD 02/24/2025 4.550% 02/24/2028	427866BK3	55,000.00	A	A1	02/19/25	02/24/25	54,962.05	4.57	257.20	54,975.49	55,402.00
MASTERCARD INC (CALLABLE) DTD 02/27/2025 4.550% 03/15/2028	57636QBF0	70,000.00	A+	Aa3	02/18/25	02/27/25	69,946.80	4.58	141.56	69,965.16	70,635.39

Managed Account Detail of Securities Held

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
SALESFORCE INC (CALLABLE) DTD 03/13/2026 4.500% 03/15/2028	79466LAQ7	235,000.00	A+	A2	03/11/26	03/13/26	234,812.00	4.54	528.75	234,816.90	235,060.63
ADVANCED MICRO DEVICES (CALLABLE) DTD 03/24/2025 4.319% 03/24/2028	007903BJ5	100,000.00	A	A1	03/10/25	03/24/25	100,000.00	4.32	83.98	100,000.00	100,631.90
JPMORGAN CHASE & CO (CALLABLE) DTD 04/22/2024 5.571% 04/22/2028	46647PEE2	100,000.00	A	A1	04/15/24	04/22/24	100,000.00	5.57	2,460.53	100,000.00	101,220.90
GOLDMAN SACHS GROUP INC (CALLABLE) DTD 04/23/2025 4.937% 04/23/2028	38141GC77	70,000.00	BBB+	A2	04/15/25	04/23/25	70,000.00	4.94	1,516.76	70,000.00	70,342.02
STATE STREET CORP (CALLABLE) DTD 04/24/2025 4.543% 04/24/2028	857477DA8	60,000.00	A	Aa3	04/22/25	04/24/25	60,000.00	4.54	1,188.75	60,000.00	60,120.90
CINTAS CORPORATION NO. 2 (CALLABLE) DTD 05/02/2025 4.200% 05/01/2028	17252MAR1	85,000.00	A-	A3	04/28/25	05/02/25	84,891.20	4.25	1,487.50	84,923.01	84,855.59
CITIGROUP INC (CALLABLE) DTD 05/07/2025 4.643% 05/07/2028	172967PZ8	145,000.00	BBB+	A3	05/01/25	05/07/25	145,000.00	4.64	2,692.94	145,000.00	145,239.83
CUMMINS INC (CALLABLE) DTD 05/09/2025 4.250% 05/09/2028	231021AY2	15,000.00	A	A2	05/06/25	05/09/25	14,989.50	4.28	251.46	14,992.50	15,021.18
BANK OF NY MELLON CORP (CALLABLE) DTD 06/10/2025 4.441% 06/09/2028	06406RCH8	60,000.00	A	Aa3	06/03/25	06/10/25	60,000.00	4.44	828.99	60,000.00	60,079.38
AIR PRODUCTS & CHEMICALS (CALLABLE) DTD 06/11/2025 4.300% 06/11/2028	009158BN5	140,000.00	A	A2	06/09/25	06/11/25	139,906.20	4.32	1,839.44	139,930.41	140,463.54
TARGET CORP (CALLABLE) DTD 06/10/2025 4.350% 06/15/2028	87612EBU9	35,000.00	A	A2	06/05/25	06/10/25	34,999.65	4.35	448.29	34,999.78	35,162.86
ANALOG DEVICES INC (CALLABLE) DTD 06/16/2025 4.250% 06/15/2028	032654BD6	150,000.00	A-	A2	06/12/25	06/16/25	149,838.00	4.29	1,877.08	149,879.14	150,237.15
AMERICAN EXPRESS CO (CALLABLE) DTD 07/26/2024 5.043% 07/26/2028	025816DV8	20,000.00	A-	A2	07/22/24	07/26/24	20,000.00	5.04	182.11	20,000.00	20,172.14
PACCAR FINANCIAL CORP DTD 08/08/2025 4.000% 08/08/2028	69371RT97	100,000.00	A+	A1	08/04/25	08/08/25	99,941.00	4.02	588.89	99,953.32	99,928.80

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
CHEVRON USA INC (CALLABLE) DTD 08/13/2025 4.050% 08/13/2028	166756BH8	210,000.00	AA-	Aa2	08/11/25	08/13/25	209,983.20	4.05	1,134.00	209,986.86	210,254.94
LOCKHEED MARTIN CORP (CALLABLE) DTD 07/28/2025 4.150% 08/15/2028	539830CK3	30,000.00	A-	A2	07/23/25	07/28/25	29,961.90	4.19	159.08	29,969.96	30,021.93
LOCKHEED MARTIN CORP (CALLABLE) DTD 07/28/2025 4.150% 08/15/2028	539830CK3	110,000.00	A-	A2	11/04/25	11/05/25	110,605.00	3.94	583.31	110,518.30	110,080.41
CATERPILLAR FINL SERVICE DTD 08/15/2025 4.100% 08/15/2028	14913UBB5	115,000.00	A	A2	08/11/25	08/15/25	114,983.90	4.11	602.47	114,987.13	114,899.49
NATIONAL RURAL UTIL COOP (CALLABLE) DTD 08/25/2025 4.150% 08/25/2028	63743HFZ0	45,000.00	NR	A2	08/19/25	08/25/25	44,949.60	4.19	186.75	44,959.22	44,852.85
NATIONAL RURAL UTIL COOP (CALLABLE) DTD 08/25/2025 4.150% 08/25/2028	63743HFZ0	45,000.00	NR	A2	08/20/25	08/25/25	45,000.00	4.15	186.75	45,000.00	44,852.85
TOYOTA MOTOR CREDIT CORP DTD 09/05/2025 4.050% 09/05/2028	89236TNR2	100,000.00	A+	A1	09/02/25	09/05/25	99,877.00	4.09	292.50	99,899.55	99,675.50
COOPERAT RABOBANK UA/NY DTD 10/17/2025 3.957% 10/17/2028	21688ABP6	250,000.00	A+	Aa2	10/09/25	10/17/25	250,000.00	3.96	4,506.58	250,000.00	249,051.25
NOVARTIS CAPITAL CORP (CALLABLE) DTD 11/05/2025 3.900% 11/05/2028	66989HAX6	65,000.00	AA-	Aa3	11/04/25	11/05/25	65,016.25	3.89	1,028.08	65,014.17	64,681.37
NOVARTIS CAPITAL CORP (CALLABLE) DTD 11/05/2025 3.900% 11/05/2028	66989HAX6	75,000.00	AA-	Aa3	11/03/25	11/05/25	74,983.50	3.91	1,186.25	74,985.70	74,632.35
PACCAR FINANCIAL CORP DTD 11/07/2025 4.000% 11/07/2028	69371RU20	65,000.00	A+	A1	11/05/25	11/07/25	64,963.60	4.02	1,040.00	64,968.22	64,767.82
ALPHABET INC (CALLABLE) DTD 11/06/2025 3.875% 11/15/2028	02079KAV9	20,000.00	AA+	Aa2	11/03/25	11/06/25	19,982.80	3.91	312.15	19,984.99	19,935.18
AUST & NZ BANKING GRP NY DTD 12/08/2025 3.919% 12/08/2028	05253JB83	250,000.00	AA-	Aa2	12/01/25	12/08/25	250,000.00	3.92	3,075.33	250,000.00	248,344.75
BANK OF AMERICA CORP (CALLABLE) DTD 01/24/2025 4.979% 01/24/2029	06051GMK2	230,000.00	A-	A1	01/17/25	01/24/25	230,000.00	4.98	2,131.29	230,000.00	231,791.93

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
PACCAR FINANCIAL CORP DTD 02/05/2026 3.900% 02/05/2029	69371RU38	125,000.00	A+	A1	01/29/26	02/05/26	124,947.50	3.91	758.33	124,950.34	124,051.25
ALPHABET INC (CALLABLE) DTD 02/13/2026 3.700% 02/15/2029	02079KBJ5	30,000.00	AA+	Aa2	02/09/26	02/13/26	29,891.10	3.83	148.00	29,895.71	29,742.18
CATERPILLAR FINL SERVICE DTD 02/24/2026 3.750% 02/23/2029	14913UBJ8	275,000.00	A	A2	02/18/26	02/24/26	274,637.00	3.80	1,059.90	274,648.95	271,711.00
JOHN DEERE CAPITAL CORP DTD 03/10/2026 3.900% 03/09/2029	24422EYK9	60,000.00	A	A1	03/05/26	03/10/26	59,919.60	3.95	136.50	59,921.16	59,614.56
ABBOTT LABORATORIES (CALLABLE) DTD 03/09/2026 3.700% 03/09/2029	002824BR0	220,000.00	A+	Aa3	02/23/26	03/09/26	219,720.60	3.75	497.44	219,726.34	217,383.32
AMAZON.COM INC (CALLABLE) DTD 03/13/2026 4.000% 03/13/2029	023135DC7	145,000.00	AA	A1	03/10/26	03/13/26	144,984.05	4.00	290.00	144,984.41	144,267.03
TOYOTA MOTOR CREDIT CORP DTD 03/13/2026 4.050% 03/13/2029	89236TPO2	165,000.00	A+	A1	03/10/26	03/13/26	164,940.60	4.06	334.13	164,941.85	164,009.84
MERCK & CO INC (CALLABLE) DTD 12/04/2025 3.850% 03/15/2029	58933YBW4	85,000.00	A+	Aa3	12/01/25	12/04/25	84,874.20	3.90	145.44	84,886.21	84,382.48
NOVARTIS CAPITAL CORP (CALLABLE) DTD 03/18/2026 4.100% 03/16/2029	66989HBF4	90,000.00	AA-	Aa3	03/16/26	03/18/26	89,894.70	4.14	133.25	89,896.02	89,892.18
MORGAN STANLEY (CALLABLE) DTD 04/17/2025 4.994% 04/12/2029	61747YFY6	75,000.00	A-	A1	04/14/25	04/17/25	75,000.00	4.99	1,758.30	75,000.00	75,687.60
HOME DEPOT INC (CALLABLE) DTD 12/04/2023 4.900% 04/15/2029	437076CW0	125,000.00	A	A2	03/09/26	03/10/26	128,185.00	4.02	2,824.31	128,127.46	127,370.63
AMERICAN EXPRESS CO (CALLABLE) DTD 04/25/2025 4.731% 04/25/2029	025816ED7	40,000.00	A-	A2	04/22/25	04/25/25	40,063.20	4.69	820.04	40,044.49	40,252.84
AMERICAN EXPRESS CO (CALLABLE) DTD 04/25/2025 4.731% 04/25/2029	025816ED7	50,000.00	A-	A2	04/21/25	04/25/25	50,000.00	4.73	1,025.05	50,000.00	50,316.05
PNC FINANCIAL SERVICES (CALLABLE) DTD 06/12/2023 5.582% 06/12/2029	693475BR5	125,000.00	A-	A3	11/03/25	11/04/25	129,296.25	4.54	2,112.63	128,652.56	128,090.75

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
WELLS FARGO & COMPANY (CALLABLE) DTD 09/15/2025 4.078% 09/15/2029	95000U4A8	125,000.00	BBB+	A1	11/03/25	11/04/25	124,600.00	4.17	226.56	124,639.46	123,624.88
MORGAN STANLEY (CALLABLE) DTD 10/22/2025 4.133% 10/18/2029	61748UAK8	105,000.00	A-	A1	10/17/25	10/22/25	105,000.00	4.13	1,916.68	105,000.00	103,781.79
GOLDMAN SACHS GROUP INC (CALLABLE) DTD 10/21/2025 4.153% 10/21/2029	38141GD27	215,000.00	BBB+	A2	10/14/25	10/21/25	215,000.00	4.15	3,968.42	215,000.00	212,993.84
MORGAN STANLEY (CALLABLE) DTD 01/20/2026 4.238% 01/09/2030	61748UAR3	80,000.00	A-	A1	01/15/26	01/20/26	80,000.00	4.24	668.66	80,000.00	79,192.72
Security Type Sub-Total		**7,930,000.00**					**7,914,095.85**	**4.40**	**82,203.24**	**7,928,379.50**	**7,933,233.66**
Bank Note											
TRUIST BANK (CALLABLE) DTD 10/23/2025 4.136% 10/23/2029	89788JAH2	250,000.00	A	A3	01/22/26	01/23/26	249,247.50	4.22	4,538.11	249,283.03	247,620.25
Security Type Sub-Total		**250,000.00**					**249,247.50**	**4.22**	**4,538.11**	**249,283.03**	**247,620.25**
Asset-Backed Security											
HART 2023-A A3 DTD 04/12/2023 4.580% 04/15/2027	448979AD6	1,832.18	AAA	NR	04/04/23	04/12/23	1,832.01	4.58	3.73	1,832.14	1,832.46
TAOT 2022-C A3 DTD 08/16/2022 3.760% 04/15/2027	89231CAD9	2,009.34	AAA	NR	08/08/22	08/16/22	2,009.00	3.76	3.36	2,009.26	2,008.96
COPAR 2022-2 A3 DTD 08/10/2022 3.660% 05/17/2027	14043GAD6	2,280.32	AAA	Aaa	08/02/22	08/10/22	2,280.16	3.66	3.71	2,280.28	2,279.82
GMCAR 2022-4 A3 DTD 10/12/2022 4.820% 08/16/2027	36265OAD8	6,468.66	AAA	NR	10/04/22	10/12/22	6,467.60	4.82	12.99	6,468.36	6,470.59
CARMX 2022-4 A3 DTD 10/31/2022 5.340% 08/16/2027	14318UAD3	12,487.21	AAA	NR	10/26/22	10/31/22	12,484.28	5.35	29.64	12,486.37	12,500.70
MBART 2022-1 A3 DTD 11/22/2022 5.210% 08/16/2027	58768PAC8	17,198.20	AAA	Aaa	11/15/22	11/22/22	17,194.79	5.21	39.82	17,197.21	17,221.41

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Asset-Backed Security											
TAOT 2023-A A3 DTD 01/30/2023 4.630% 09/15/2027	891940AC2	17,465.33	AAA	NR	01/24/23	01/30/23	17,465.32	4.63	35.94	17,465.33	17,489.00
MBART 2023-1 A3 DTD 01/25/2023 4.510% 11/15/2027	58770AAC7	8,358.95	AAA	NR	01/18/23	01/25/23	8,357.95	4.51	16.76	8,358.61	8,365.61
NAROT 2023-A A3 DTD 04/26/2023 4.910% 11/15/2027	65480WAD3	36,459.62	NR	Aaa	04/18/23	04/26/23	36,453.18	4.91	79.56	36,457.33	36,529.08
HDMOT 2023-A A3 DTD 02/23/2023 5.050% 12/15/2027	41285JAD0	14,985.14	NR	Aaa	02/13/23	02/23/23	14,983.63	5.05	33.63	14,984.61	15,011.05
TAOT 2023-B A3 DTD 05/23/2023 4.710% 02/15/2028	891941AD8	39,944.20	NR	Aaa	05/16/23	05/23/23	39,941.97	4.71	83.62	39,943.32	40,058.76
BMWOT 2023-A A3 DTD 07/18/2023 5.470% 02/25/2028	05592XAD2	13,007.97	AAA	NR	07/11/23	07/18/23	13,005.67	5.47	11.86	13,007.02	13,074.07
FORDO 2023-B A3 DTD 06/26/2023 5.230% 05/15/2028	344930AD4	31,536.41	AAA	NR	06/21/23	06/26/23	31,535.99	5.23	73.30	31,536.23	31,676.12
ALLYA 2023-1 A3 DTD 07/19/2023 5.460% 05/15/2028	02007WAC2	36,921.76	NR	Aaa	07/11/23	07/19/23	36,915.47	5.48	89.60	36,918.99	37,104.64
BMWLT 2025-1 A3 DTD 06/10/2025 4.430% 06/26/2028	096912AD2	55,000.00	AAA	NR	06/03/25	06/10/25	54,998.79	4.43	40.61	54,999.18	55,181.88
FITAT 2023-1 A3 DTD 08/23/2023 5.530% 08/15/2028	31680EAD3	79,657.57	AAA	Aaa	08/15/23	08/23/23	79,652.63	5.53	195.78	79,655.21	80,197.49
BACCT 2023-A2 A2 DTD 12/14/2023 4.980% 11/15/2028	05522RDH8	70,000.00	NR	Aaa	12/07/23	12/14/23	69,990.60	4.98	154.93	69,994.85	70,445.48
NAROT 2024-A A3 DTD 05/22/2024 5.280% 12/15/2028	65479UAD0	157,991.73	NR	Aaa	05/14/24	05/22/24	157,976.97	5.28	370.75	157,982.58	159,034.79
CHAIT 2024-A1 A DTD 01/31/2024 4.600% 01/15/2029	161571HV9	225,000.00	AAA	NR	01/24/24	01/31/24	224,965.73	4.60	460.00	224,980.01	226,019.48
TAOT 2024-C A3 DTD 07/30/2024 4.880% 03/15/2029	89237OAD2	78,081.97	AAA	NR	07/23/24	07/30/24	78,081.92	4.88	169.35	78,081.97	78,585.21

pfm asset management

Managed Account Detail of Securities Held

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Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Asset-Backed Security											
HART 2024-B A3 DTD 07/24/2024 4.840% 03/15/2029	44934QAD3	90,000.00	AAA	NR	07/16/24	07/24/24	89,986.42	4.84	193.60	89,991.09	90,526.95
VWALT 2026-A A3 DTD 03/24/2026 4.170% 03/20/2029	92868CAD3	205,000.00	AAA	NR	03/17/26	03/24/26	204,990.04	4.17	166.22	204,990.28	204,591.23
HAROT 2024-3 A3 DTD 08/21/2024 4.570% 03/21/2029	43813YAC6	115,693.76	NR	Aaa	08/09/24	08/21/24	115,675.59	4.57	146.87	115,681.56	116,106.56
GMCAR 2024-3 A3 DTD 07/10/2024 5.130% 04/16/2029	38013KAD2	87,804.31	AAA	Aaa	07/02/24	07/10/24	87,790.79	5.13	187.68	87,795.42	88,428.68
HART 2024-C A3 DTD 10/16/2024 4.410% 05/15/2029	448976AD2	90,000.00	AAA	NR	10/08/24	10/16/24	89,993.41	4.41	176.40	89,995.55	90,322.65
TAOT 2024-D A3 DTD 10/17/2024 4.400% 06/15/2029	89239TAD4	50,000.00	AAA	Aaa	10/10/24	10/17/24	49,997.21	4.40	97.78	49,998.06	50,182.30
FORDO 2024-C A3 DTD 09/20/2024 4.070% 07/15/2029	34532UAD1	120,000.00	AAA	NR	09/17/24	09/20/24	119,999.18	4.07	217.07	119,999.63	119,991.36
ALLYA 2024-2 A3 DTD 09/27/2024 4.140% 07/16/2029	02007NAC2	64,835.49	AAA	NR	09/24/24	09/27/24	64,828.79	4.14	119.30	64,830.91	64,867.91
VALET 2024-1 A3 DTD 11/26/2024 4.630% 07/20/2029	92868RAD0	70,000.00	AAA	Aaa	11/19/24	11/26/24	69,993.41	4.63	99.03	69,995.29	70,468.30
TAOT 2025-A A3 DTD 01/29/2025 4.640% 08/15/2029	89240JAD3	125,000.00	NR	Aaa	01/22/25	01/29/25	124,994.99	4.64	257.78	124,996.49	125,808.00
GMCAR 2024-4 A3 DTD 10/16/2024 4.400% 08/16/2029	38014AAD3	70,000.00	AAA	Aaa	10/08/24	10/16/24	69,986.52	4.40	128.33	69,990.36	70,164.01
VALET 2025-1 A3 DTD 03/25/2025 4.500% 08/20/2029	92868MAD1	125,000.00	NR	Aaa	03/18/25	03/25/25	124,995.75	4.50	171.88	124,996.86	125,687.13
COMET 2024-A1 A DTD 09/24/2024 3.920% 09/15/2029	14041NGE5	240,000.00	AAA	NR	09/17/24	09/24/24	239,953.15	3.92	418.13	239,966.70	239,722.08
HAROT 2025-1 A3 DTD 02/11/2025 4.570% 09/21/2029	43814VAC1	195,000.00	AAA	NR	02/04/25	02/11/25	194,993.99	4.57	247.54	194,995.62	196,289.15

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Asset-Backed Security											
BMWOT 2025-A A3 DTD 02/12/2025 4.560% 09/25/2029	096924AD7	135,000.00	AAA	Aaa	02/04/25	02/12/25	134,986.70	4.56	102.60	134,990.02	135,721.98
HAROT 2025-2 A3 DTD 05/08/2025 4.150% 10/15/2029	437921AD1	60,000.00	NR	Aaa	04/29/25	05/08/25	59,993.30	4.15	110.67	59,994.68	60,039.24
WFCIT 2024-A2 A DTD 10/24/2024 4.290% 10/15/2029	92970QAE5	125,000.00	AAA	Aaa	10/17/24	10/24/24	124,981.43	4.29	238.33	124,986.48	125,511.63
HART 2025-A A3 DTD 03/12/2025 4.320% 10/15/2029	44935CAD3	170,000.00	AAA	NR	03/04/25	03/12/25	169,974.92	4.32	326.40	169,980.51	170,397.46
TAOT 2025-B A3 DTD 04/30/2025 4.340% 11/15/2029	89231HAD8	100,000.00	AAA	NR	04/24/25	04/30/25	99,994.27	4.34	192.89	99,995.65	100,374.10
GMCAR 2025-1 A3 DTD 01/15/2025 4.620% 12/17/2029	362955AD8	85,000.00	NR	Aaa	01/09/25	01/15/25	84,993.68	4.62	163.63	84,995.37	85,469.96
NAROT 2025-A A3 DTD 05/27/2025 4.490% 12/17/2029	65481GAD7	105,000.00	NR	Aaa	05/20/25	05/27/25	104,979.84	4.49	209.53	104,983.52	105,664.86
MBART 2025-1 A3 DTD 01/23/2025 4.780% 12/17/2029	58773DAD6	120,000.00	NR	Aaa	01/14/25	01/23/25	119,974.48	4.78	254.93	119,980.45	120,934.44
AMXCA 2025-1 A DTD 02/11/2025 4.560% 12/17/2029	02582JKM1	260,000.00	AAA	NR	02/04/25	02/11/25	259,942.25	4.57	526.93	259,954.81	262,080.26
ALLYA 2025-1 A3 DTD 10/16/2025 3.960% 03/15/2030	02008KAC7	55,000.00	AAA	NR	10/07/25	10/16/25	54,992.15	3.96	96.80	54,992.96	54,941.43
TAOT 2025-C A3 DTD 07/30/2025 4.110% 03/15/2030	89238VAD0	110,000.00	AAA	Aaa	07/22/25	07/30/25	109,988.41	4.11	200.93	109,989.98	110,113.96
VALET 2025-2 A3 DTD 11/25/2025 3.920% 03/20/2030	92869QAD1	100,000.00	NR	Aaa	11/18/25	11/25/25	99,983.22	3.92	119.78	99,984.59	99,486.10
VZMT 2025-3 A1A DTD 03/31/2025 4.510% 03/20/2030	92348KDY6	150,000.00	NR	Aaa	03/25/25	03/31/25	149,993.55	4.51	206.71	149,995.10	150,670.20
FORDO 2025-B A3 DTD 09/26/2025 3.910% 04/15/2030	34532BAG6	110,000.00	NR	Aaa	09/23/25	09/26/25	109,988.13	3.91	191.16	109,989.74	109,643.49

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Asset-Backed Security											
AMXCA 2025-2 A DTD 05/13/2025 4.280% 04/15/2030	02582JKP4	190,000.00	AAA	NR	05/06/25	05/13/25	189,996.56	4.28	361.42	189,997.19	190,657.78
BACCT 2025-A1 A DTD 06/12/2025 4.310% 05/15/2030	05522RDK1	125,000.00	AAA	NR	06/05/25	06/12/25	124,999.52	4.31	239.44	125,000.00	125,469.88
CCCIT 2025-A1 A DTD 06/26/2025 4.300% 06/21/2030	17305EHA6	275,000.00	AAA	Aaa	06/18/25	06/26/25	274,925.39	4.31	3,284.72	274,935.88	275,812.35
COPAR 2025-1 A3 DTD 11/05/2025 3.850% 07/15/2030	14043YAD7	65,000.00	AAA	NR	10/28/25	11/05/25	64,986.23	3.85	111.22	64,987.43	64,667.59
COMET 2025-A1 A DTD 09/16/2025 3.820% 09/15/2030	14041NGF2	170,000.00	AAA	NR	09/09/25	09/16/25	169,967.77	3.82	288.62	169,971.49	168,972.52
HART 2025-D A3 DTD 11/12/2025 3.990% 09/16/2030	44891XAD9	95,000.00	AAA	NR	11/05/25	11/12/25	94,991.96	3.99	168.47	94,992.64	94,765.64
HAROT 2026-1 A3 DTD 02/18/2026 3.780% 09/23/2030	43815CAD0	70,000.00	NR	Aaa	02/10/26	02/18/26	69,988.85	3.78	73.50	69,989.35	69,419.77
HART 2026-A A3 DTD 02/18/2026 3.790% 02/18/2031	448981AD2	80,000.00	AAA	NR	02/10/26	02/18/26	79,994.60	3.79	134.76	79,995.02	79,323.76
VZMT 2026-1 A1A DTD 03/13/2026 3.940% 02/20/2031	92348KFC2	245,000.00	NR	Aaa	03/05/26	03/13/26	244,965.90	3.94	482.65	244,966.30	243,795.34
Security Type Sub-Total		**5,555,020.12**					**5,554,356.01**	**4.41**	**12,622.64**	**5,554,511.84**	**5,568,176.65**
Managed Account Sub-Total		**28,571,668.13**					**28,434,838.84**	**4.12**	**198,576.57**	**28,508,092.03**	**28,510,825.97**
Securities Sub-Total		**$28,571,668.13**					**$28,434,838.84**	**4.12%**	**$198,576.57**	**$28,508,092.03**	**$28,510,825.97**
Accrued Interest											**$198,576.57**
Total Investments											**$28,709,402.54**

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
U.S. Treasury Bond / Note										
US TREASURY N/B DTD 08/15/2024 3.750% 08/15/2027	91282CLG4	475,000.00	WellsFar		99.88	474,406.25	(2,375.00)	(1,450.76)	1.32	3.84
US TREASURY N/B DTD 08/15/2024 3.750% 08/15/2027	91282CLG4	600,000.00	CABRERA		99.88	599,250.00	(2,671.88)	(1,673.61)	1.32	3.84
US TREASURY N/B DTD 09/16/2024 3.375% 09/15/2027	91282CLL3	475,000.00	MorganSt		99.35	471,901.58	(1,187.29)	(2,131.48)	1.41	3.84
US TREASURY N/B DTD 09/16/2024 3.375% 09/15/2027	91282CLL3	500,000.00	JPMorgan		99.35	496,738.50	(917.75)	(2,075.36)	1.41	3.84
US TREASURY N/B DTD 10/15/2024 3.875% 10/15/2027	91282CLQ2	50,000.00	MorganSt		100.06	50,031.25	376.95	216.96	1.46	3.83
US TREASURY N/B DTD 10/31/2025 3.500% 10/31/2027	91282CPE5	225,000.00	CABRERA		99.46	223,795.80	(773.54)	(860.00)	1.50	3.85
US TREASURY N/B DTD 11/15/2024 4.125% 11/15/2027	91282CLX7	150,000.00	JPMorgan		100.43	150,644.55	621.11	631.28	1.54	3.85
US TREASURY N/B DTD 11/15/2024 4.125% 11/15/2027	91282CLX7	300,000.00	JPMorgan		100.43	301,289.10	1,230.51	1,255.57	1.54	3.85
US TREASURY N/B DTD 11/15/2024 4.125% 11/15/2027	91282CLX7	300,000.00	MorganSt		100.43	301,289.10	1,125.04	1,195.95	1.54	3.85
US TREASURY N/B DTD 12/16/2024 4.000% 12/15/2027	91282CMB4	525,000.00	Nomura		100.27	526,414.87	5,516.43	3,855.59	1.62	3.83
US TREASURY N/B DTD 01/15/2025 4.250% 01/15/2028	91282CMF5	525,000.00	JPMorgan		100.71	528,711.75	4,429.52	4,159.09	1.70	3.83
US TREASURY N/B DTD 02/18/2025 4.250% 02/15/2028	91282CMN8	75,000.00	JPMorgan		100.77	75,574.20	(606.46)	(472.34)	1.78	3.82
US TREASURY N/B DTD 02/18/2025 4.250% 02/15/2028	91282CMN8	200,000.00	MorganSt		100.77	201,531.20	(62.55)	497.03	1.78	3.82
US TREASURY N/B DTD 03/17/2025 3.875% 03/15/2028	91282CMS7	425,000.00	JPMorgan		100.11	425,481.53	1,809.65	1,384.97	1.86	3.81
US TREASURY N/B DTD 05/15/2025 3.750% 05/15/2028	91282CND9	150,000.00	JPMorgan		99.86	149,794.95	726.59	464.63	1.99	3.82
US TREASURY N/B DTD 05/15/2025 3.750% 05/15/2028	91282CND9	200,000.00	JPMorgan		99.86	199,726.60	585.97	358.13	1.99	3.82
US TREASURY N/B DTD 05/15/2025 3.750% 05/15/2028	91282CND9	350,000.00	JPMorgan		99.86	349,521.55	888.74	525.28	1.99	3.82

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
U.S. Treasury Bond / Note										
US TREASURY N/B DTD 06/16/2025 3.875% 06/15/2028	91282CNH0	150,000.00	BMO		100.13	150,199.20	755.84	614.96	2.07	3.81
US TREASURY N/B DTD 06/16/2025 3.875% 06/15/2028	91282CNH0	400,000.00	WellsFar		100.13	400,531.20	(703.18)	(407.44)	2.07	3.81
US TREASURY N/B DTD 07/15/2025 3.875% 07/15/2028	91282CNM9	150,000.00	JPMorgan		100.12	150,175.80	281.27	258.78	2.15	3.82
US TREASURY N/B DTD 07/15/2025 3.875% 07/15/2028	91282CNM9	275,000.00	MorganSt		100.12	275,322.30	322.30	322.30	2.15	3.82
US TREASURY N/B DTD 08/15/2025 3.625% 08/15/2028	91282CNU1	150,000.00	BMO		99.57	149,361.30	(1,025.42)	(980.97)	2.24	3.81
US TREASURY N/B DTD 08/15/2025 3.625% 08/15/2028	91282CNU1	975,000.00	RBC Capi		99.57	970,848.45	(4,075.38)	(4,089.96)	2.24	3.81
US TREASURY N/B DTD 09/15/2025 3.375% 09/15/2028	91282CNY3	1,150,000.00	ASLC		98.97	1,138,141.20	(4,940.83)	(6,034.71)	2.33	3.82
US TREASURY N/B DTD 11/17/2025 3.500% 11/15/2028	91282CPK1	75,000.00	RBC Capi		99.19	74,393.55	(544.93)	(551.53)	2.45	3.83
US TREASURY N/B DTD 11/17/2025 3.500% 11/15/2028	91282CPK1	150,000.00	JPMorgan		99.19	148,787.10	(796.88)	(846.52)	2.45	3.83
US TREASURY N/B DTD 11/17/2025 3.500% 11/15/2028	91282CPK1	675,000.00	RBC Capi		99.19	669,541.95	(4,535.20)	(4,633.91)	2.45	3.83
US TREASURY N/B DTD 12/15/2025 3.500% 12/15/2028	91282CPP0	150,000.00	JPMorgan		99.17	148,757.85	(673.79)	(727.22)	2.53	3.83
US TREASURY N/B DTD 12/15/2025 3.500% 12/15/2028	91282CPP0	825,000.00	JPMorgan		99.17	818,168.17	(5,639.45)	(5,724.11)	2.53	3.83
US TREASURY N/B DTD 01/15/2026 3.500% 01/15/2029	91282CPT2	350,000.00	RBC Capi		99.15	347,019.40	(1,599.74)	(1,669.24)	2.62	3.82
US TREASURY N/B DTD 02/17/2026 3.500% 02/15/2029	91282CQA2	200,000.00	JPMorgan		99.13	198,265.60	(1,710.96)	(1,711.62)	2.70	3.82
US TREASURY N/B DTD 02/17/2026 3.500% 02/15/2029	91282CQA2	825,000.00	TD Secur		99.13	817,845.60	(7,154.40)	(7,154.40)	2.70	3.82
Security Type Sub-Total		**12,025,000.00**				**11,983,461.45**	**(23,324.71)**	**(27,454.66)**	**2.03**	**3.83**
Municipal Bond / Note										

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Municipal Bond / Note										
LOS ANGELES UNIF SD-B DTD 05/13/2025 4.382% 07/01/2027	544647KX7	115,000.00	RaymondJ		100.57	115,658.84	658.84	658.84	1.20	3.92
Security Type Sub-Total		**115,000.00**				**115,658.84**	**658.84**	**658.84**	**1.20**	**3.92**
Federal Agency Commercial Mortgage-Backed Security										
FHMS K736 A2 DTD 09/01/2019 2.282% 07/01/2026	3137FNWX4	105,240.38	INTL_FC		99.52	104,739.33	7,091.87	361.09	0.23	3.86
FHMS K058 A2 DTD 11/01/2016 2.653% 08/01/2026	3137BSP72	175,000.00	CantorFi		99.38	173,917.45	6,881.32	(133.21)	0.35	3.91
FHMS K059 A2 DTD 11/01/2016 3.120% 09/01/2026	3137BSRE5	107,982.76	MorganSt		99.44	107,383.03	5,107.33	457.59	0.46	3.91
FHMS K061 A2 DTD 01/01/2017 3.347% 11/01/2026	3137BTUM1	80,195.31	Citigrou		99.47	79,766.35	2,039.55	29.11	0.57	3.93
FHMS K063 A2 DTD 03/01/2017 3.430% 01/01/2027	3137BVZ82	188,220.47	TD Secur		99.47	187,223.09	9,766.48	1,695.88	0.65	3.91
FNA 2024-M6 A2 DTD 11/01/2024 2.904% 07/01/2027	3136BTGM9	199,473.09	WellsFar		98.84	197,149.23	4,657.70	1,324.69	1.02	3.95
FHMS K067 A2 DTD 09/01/2017 3.194% 07/01/2027	3137FAWS3	205,000.00	JPMorgan		98.94	202,833.56	2,173.79	578.00	1.21	3.91
FHMS K068 A2 DTD 10/01/2017 3.244% 08/01/2027	3137FBBX3	125,000.00	WellsFar		98.87	123,583.75	4,335.70	1,243.45	1.28	3.99
FHMS K069 A2 DTD 11/01/2017 3.187% 09/01/2027	3137FBU79	91,749.69	BOFAML		98.74	90,592.45	3,279.71	959.55	1.39	4.02
FHMS K739 A2 DTD 11/01/2020 1.336% 09/01/2027	3137F64P9	219,695.11	IFP		96.81	212,682.88	9,851.09	1,938.06	1.21	3.93
FHMS K074 A2 DTD 03/01/2018 3.600% 01/01/2028	3137F4D41	134,091.19	WellsFar		99.07	132,842.27	1,626.71	606.07	1.68	4.04
FHMS K075 A2 DTD 04/01/2018 3.650% 02/01/2028	3137F4X72	120,000.00	Citigrou		99.09	118,905.84	1,169.90	553.05	1.78	4.06
FHMS K075 A2 DTD 04/01/2018 3.650% 02/01/2028	3137F4X72	140,000.00	MIZU		99.09	138,723.48	1,168.01	333.50	1.78	4.06
FHMS K076 A2 DTD 05/01/2018 3.900% 04/01/2028	3137FEZU7	225,000.00	BMO		99.49	223,854.75	1,333.27	530.58	1.85	4.07

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Federal Agency Commercial Mortgage-Backed Security										
FHMS K077 A2 DTD 06/01/2018 3.850% 05/01/2028	3137FG6X8	140,000.00	MorganSt		99.37	139,116.74	1,080.02	572.55	1.95	4.08
FHMS K743 A2 DTD 06/01/2021 1.770% 05/01/2028	3137H14B9	200,000.00	WellsFar		95.29	190,580.60	4,588.41	1,124.80	2.02	4.11
FHMS K079 A2 DTD 08/01/2018 3.926% 06/01/2028	3137FGZT5	240,000.00	WellsFar		99.49	238,780.32	1,170.94	498.81	2.08	4.09
Security Type Sub-Total		**2,696,648.01**				**2,662,675.12**	**67,321.80**	**12,673.57**	**1.33**	**3.99**
Corporate Note										
CHARLES SCHWAB CORP (CALLABLE) DTD 05/13/2021 1.150% 05/13/2026	808513BR5	100,000.00	Citigrou	04/13/26	99.60	99,598.30	5,931.30	26.57	0.11	4.63
AMERICAN HONDA FINANCE DTD 07/07/2023 5.250% 07/07/2026	02665WEK3	55,000.00	MIZU		100.19	55,105.05	172.70	111.06	0.26	4.49
AMERICAN EXPRESS CO (CALLABLE) DTD 11/04/2021 1.650% 11/04/2026	025816CM9	100,000.00	Suntrust	10/04/26	98.57	98,565.90	6,529.90	642.76	0.58	4.13
AMERICAN HONDA FINANCE DTD 03/13/2024 4.900% 03/12/2027	02665WFD8	80,000.00	TD Secur		100.34	80,275.20	319.20	289.75	0.91	4.52
STATE STREET CORP (CALLABLE) DTD 03/18/2024 4.993% 03/18/2027	857477CL5	70,000.00	MorganSt	02/18/27	100.68	70,479.01	479.01	479.01	0.88	4.26
HORMEL FOODS CORP (CALLABLE) DTD 03/08/2024 4.800% 03/30/2027	440452AK6	55,000.00	WellsFar	02/28/27	100.44	55,243.10	296.45	261.31	0.91	4.34
HORMEL FOODS CORP (CALLABLE) DTD 03/08/2024 4.800% 03/30/2027	440452AK6	55,000.00	WellsFar	02/28/27	100.44	55,243.10	296.45	261.31	0.91	4.34
ADOBE INC (CALLABLE) DTD 04/04/2024 4.850% 04/04/2027	00724PAE9	80,000.00	BOFAML	03/04/27	100.70	80,557.36	597.36	571.44	0.90	4.14
UNITEDHEALTH GROUP INC (CALLABLE) DTD 03/21/2024 4.600% 04/15/2027	91324PEY4	195,000.00	BOFAML	03/15/27	100.39	195,767.33	2,126.48	1,250.04	0.94	4.21
GOLDMAN SACHS BANK USA (CALLABLE) DTD 05/21/2024 5.414% 05/21/2027	38151LAG5	80,000.00	GoldmanS	05/21/26	100.12	80,099.04	99.04	99.04	0.15	4.41
HOME DEPOT INC (CALLABLE) DTD 06/25/2024 4.875% 06/25/2027	437076DB5	40,000.00	MorganSt	05/25/27	100.96	40,385.84	518.24	442.55	1.12	4.06
BLACKROCK FUNDING INC (CALLABLE) DTD 07/26/2024 4.600% 07/26/2027	09290DAH4	130,000.00	BOFAML	06/26/27	100.68	130,883.09	886.99	884.73	1.21	4.06

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Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Corporate Note										
PACCAR FINANCIAL CORP DTD 08/06/2024 4.450% 08/06/2027	69371RT30	70,000.00	MUFG		100.56	70,394.59	487.69	437.82	1.29	4.01
UNILEVER CAPITAL CORP (CALLABLE) DTD 08/12/2024 4.250% 08/12/2027	904764BU0	100,000.00	JPMorgan	07/12/27	100.30	100,297.00	428.00	358.57	1.27	4.02
HOME DEPOT INC (CALLABLE) DTD 09/14/2017 2.800% 09/14/2027	437076BT8	100,000.00	FTNF	06/14/27	98.28	98,284.80	1,518.80	292.22	1.37	3.99
ACCENTURE CAPITAL INC (CALLABLE) DTD 10/04/2024 3.900% 10/04/2027	00440KAA1	35,000.00	JPMorgan	09/04/27	99.82	34,935.71	(19.14)	(40.94)	1.39	4.03
TOYOTA MOTOR CREDIT CORP DTD 10/10/2024 4.350% 10/08/2027	89236TMS1	35,000.00	Citigrou		100.30	35,103.77	117.42	110.90	1.43	4.15
AMERICAN HONDA FINANCE DTD 10/23/2024 4.450% 10/22/2027	02665WFT3	65,000.00	JPMorgan		99.86	64,907.90	(47.25)	(68.10)	1.46	4.54
JPMORGAN CHASE & CO (CALLABLE) DTD 10/23/2023 6.070% 10/22/2027	46647PDW3	120,000.00	JPMorgan	10/22/26	100.95	121,144.08	1,144.08	1,144.08	0.53	4.74
PFIZER INC DTD 11/21/2025 3.875% 11/15/2027	717081FJ7	85,000.00	JPMorgan		99.78	84,815.21	(175.44)	(177.11)	1.54	4.01
BP CAP MARKETS AMERICA (CALLABLE) DTD 05/17/2024 5.017% 11/17/2027	10373QBY5	140,000.00	Deutsche	10/17/27	101.31	141,837.64	1,837.64	1,837.64	1.47	4.17
NATIONAL RURAL UTIL COOP DTD 12/10/2025 3.950% 12/10/2027	63743HGB2	170,000.00	BMO		99.52	169,186.38	(687.82)	(706.82)	1.60	4.26
MASTERCARD INC (CALLABLE) DTD 09/05/2024 4.100% 01/15/2028	57636QBA1	60,000.00	BOFAML	12/15/27	100.14	60,086.34	119.34	104.36	1.66	4.01
ADOBE INC (CALLABLE) DTD 01/17/2025 4.750% 01/17/2028	00724PAH2	120,000.00	JPMorgan	12/17/27	101.23	121,470.84	1,534.44	1,509.78	1.64	4.03
COOPERAT RABOBANK UA/NY DTD 01/21/2025 4.883% 01/21/2028	21688ABK7	275,000.00	BOFAML		101.41	278,875.03	3,875.03	3,875.03	1.70	4.06
NATIONAL RURAL UTIL COOP (CALLABLE) DTD 02/07/2018 3.400% 02/07/2028	637432NP6	80,000.00	Deutsche	11/07/27	98.50	78,801.68	270.48	(96.41)	1.70	4.24
PEPSICO INC (CALLABLE) DTD 02/07/2025 4.450% 02/07/2028	713448GA0	200,000.00	MorganSt	01/07/28	100.80	201,602.80	1,686.80	1,655.83	1.71	3.99
CISCO SYSTEMS INC (CALLABLE) DTD 02/24/2025 4.550% 02/24/2028	17275RBW1	50,000.00	GoldmanS	01/24/28	101.01	50,505.80	559.80	540.74	1.75	3.99
HERSHEY COMPANY (CALLABLE) DTD 02/24/2025 4.550% 02/24/2028	427866BK3	55,000.00	RBC Capi	01/24/28	100.73	55,402.00	439.95	426.51	1.75	4.14

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Corporate Note										
MASTERCARD INC (CALLABLE) DTD 02/27/2025 4.550% 03/15/2028	57636QBF0	70,000.00	Deutsche	02/15/28	100.91	70,635.39	688.59	670.23	1.81	4.06
SALESFORCE INC (CALLABLE) DTD 03/13/2026 4.500% 03/15/2028	79466LAQ7	235,000.00	WellsFar	02/15/28	100.03	235,060.63	248.63	243.73	1.81	4.48
ADVANCED MICRO DEVICES (CALLABLE) DTD 03/24/2025 4.319% 03/24/2028	007903BJ5	100,000.00	JPMorgan	02/24/28	100.63	100,631.90	631.90	631.90	1.84	3.98
JPMORGAN CHASE & CO (CALLABLE) DTD 04/22/2024 5.571% 04/22/2028	46647PEE2	100,000.00	JPMorgan	04/22/27	101.22	101,220.90	1,220.90	1,220.90	1.00	4.47
GOLDMAN SACHS GROUP INC (CALLABLE) DTD 04/23/2025 4.937% 04/23/2028	38141GC77	70,000.00	GoldmanS	04/23/27	100.49	70,342.02	342.02	342.02	1.00	4.71
STATE STREET CORP (CALLABLE) DTD 04/24/2025 4.543% 04/24/2028	857477DA8	60,000.00	MorganSt	04/24/27	100.20	60,120.90	120.90	120.90	1.01	4.47
CINTAS CORPORATION NO. 2 (CALLABLE) DTD 05/02/2025 4.200% 05/01/2028	17252MAR1	85,000.00	MUFG	04/01/28	99.83	84,855.59	(35.61)	(67.42)	1.91	4.28
CITIGROUP INC (CALLABLE) DTD 05/07/2025 4.643% 05/07/2028	172967PZ8	145,000.00	Citigrou	05/07/27	100.17	145,239.83	239.83	239.83	1.04	4.64
CUMMINS INC (CALLABLE) DTD 05/09/2025 4.250% 05/09/2028	231021AY2	15,000.00	JPMorgan	04/09/28	100.14	15,021.18	31.68	28.68	1.93	4.18
BANK OF NY MELLON CORP (CALLABLE) DTD 06/10/2025 4.441% 06/09/2028	06406RCH8	60,000.00	MorganSt	06/09/27	100.13	60,079.38	79.38	79.38	1.14	4.33
AIR PRODUCTS & CHEMICALS (CALLABLE) DTD 06/11/2025 4.300% 06/11/2028	009158BN5	140,000.00	JPMorgan	05/11/28	100.33	140,463.54	557.34	533.13	2.01	4.14
TARGET CORP (CALLABLE) DTD 06/10/2025 4.350% 06/15/2028	87612EBU9	35,000.00	GoldmanS	05/15/28	100.47	35,162.86	163.21	163.08	2.02	4.12
ANALOG DEVICES INC (CALLABLE) DTD 06/16/2025 4.250% 06/15/2028	032654BD6	150,000.00	BOFAML	05/15/28	100.16	150,237.15	399.15	358.01	2.02	4.17
AMERICAN EXPRESS CO (CALLABLE) DTD 07/26/2024 5.043% 07/26/2028	025816DV8	20,000.00	MorganSt	07/26/27	100.86	20,172.14	172.14	172.14	1.26	4.45
PACCAR FINANCIAL CORP DTD 08/08/2025 4.000% 08/08/2028	69371RT97	100,000.00	MUFG		99.93	99,928.80	(12.20)	(24.52)	2.21	4.03
CHEVRON USA INC (CALLABLE) DTD 08/13/2025 4.050% 08/13/2028	166756BH8	210,000.00	BOFAML	07/13/28	100.12	210,254.94	271.74	268.08	2.19	3.99
LOCKHEED MARTIN CORP (CALLABLE) DTD 07/28/2025 4.150% 08/15/2028	539830CK3	30,000.00	JPMorgan	07/15/28	100.07	30,021.93	60.03	51.97	2.19	4.12

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Corporate Note										
LOCKHEED MARTIN CORP (CALLABLE) DTD 07/28/2025 4.150% 08/15/2028	539830CK3	110,000.00	JANE	07/15/28	100.07	110,080.41	(524.59)	(437.89)	2.19	4.12
CATERPILLAR FINL SERVICE DTD 08/15/2025 4.100% 08/15/2028	14913UBB5	115,000.00	BOFAML		99.91	114,899.49	(84.41)	(87.64)	2.23	4.14
NATIONAL RURAL UTIL COOP (CALLABLE) DTD 08/25/2025 4.150% 08/25/2028	63743HFZ0	45,000.00	MUFG	07/25/28	99.67	44,852.85	(96.75)	(106.37)	2.22	4.29
NATIONAL RURAL UTIL COOP (CALLABLE) DTD 08/25/2025 4.150% 08/25/2028	63743HFZ0	45,000.00	MAXE	07/25/28	99.67	44,852.85	(147.15)	(147.15)	2.22	4.29
TOYOTA MOTOR CREDIT CORP DTD 09/05/2025 4.050% 09/05/2028	89236TNR2	100,000.00	MUFG		99.68	99,675.50	(201.50)	(224.05)	2.29	4.19
COOPERAT RABOBANK UA/NY DTD 10/17/2025 3.957% 10/17/2028	21688ABP6	250,000.00	Barclays		99.62	249,051.25	(948.75)	(948.75)	2.36	4.11
NOVARTIS CAPITAL CORP (CALLABLE) DTD 11/05/2025 3.900% 11/05/2028	66989HAX6	65,000.00	BNP Sec	10/05/28	99.51	64,681.37	(334.88)	(332.80)	2.38	4.10
NOVARTIS CAPITAL CORP (CALLABLE) DTD 11/05/2025 3.900% 11/05/2028	66989HAX6	75,000.00	JPMorgan	10/05/28	99.51	74,632.35	(351.15)	(353.35)	2.38	4.10
PACCAR FINANCIAL CORP DTD 11/07/2025 4.000% 11/07/2028	69371RU20	65,000.00	MUFG		99.64	64,767.82	(195.78)	(200.40)	2.41	4.14
ALPHABET INC (CALLABLE) DTD 11/06/2025 3.875% 11/15/2028	02079KAV9	20,000.00	HSBC	10/15/28	99.68	19,935.18	(47.62)	(49.81)	2.40	4.00
AUST & NZ BANKING GRP NY DTD 12/08/2025 3.919% 12/08/2028	05253JB83	250,000.00	MorganSt		99.34	248,344.75	(1,655.25)	(1,655.25)	2.50	4.18
BANK OF AMERICA CORP (CALLABLE) DTD 01/24/2025 4.979% 01/24/2029	06051GMK2	230,000.00	BOFAML	01/24/28	100.78	231,791.93	1,791.93	1,791.93	1.72	4.49
PACCAR FINANCIAL CORP DTD 02/05/2026 3.900% 02/05/2029	69371RU38	125,000.00	JPMorgan		99.24	124,051.25	(896.25)	(899.09)	2.65	4.18
ALPHABET INC (CALLABLE) DTD 02/13/2026 3.700% 02/15/2029	02079KBJ5	30,000.00	JPMorgan	01/15/29	99.14	29,742.18	(148.92)	(153.53)	2.66	4.02
CATERPILLAR FINL SERVICE DTD 02/24/2026 3.750% 02/23/2029	14913UBJ8	275,000.00	Barclays		98.80	271,711.00	(2,926.00)	(2,937.95)	2.71	4.19
JOHN DEERE CAPITAL CORP DTD 03/10/2026 3.900% 03/09/2029	24422EYK9	60,000.00	Citigrou		99.36	59,614.56	(305.04)	(306.60)	2.74	4.13
ABBOTT LABORATORIES (CALLABLE) DTD 03/09/2026 3.700% 03/09/2029	002824BR0	220,000.00	MorganSt	02/09/29	98.81	217,383.32	(2,337.28)	(2,343.02)	2.72	4.13

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Corporate Note										
AMAZON.COM INC (CALLABLE) DTD 03/13/2026 4.000% 03/13/2029	023135DC7	145,000.00	JPMorgan	02/13/29	99.49	144,267.03	(717.02)	(717.38)	2.72	4.18
TOYOTA MOTOR CREDIT CORP DTD 03/13/2026 4.050% 03/13/2029	89236TPQ2	165,000.00	MUFG		99.40	164,009.84	(930.76)	(932.01)	2.74	4.27
MERCK & CO INC (CALLABLE) DTD 12/04/2025 3.850% 03/15/2029	58933YBW4	85,000.00	BNP Sec	02/15/29	99.27	84,382.48	(491.72)	(503.73)	2.73	4.11
NOVARTIS CAPITAL CORP (CALLABLE) DTD 03/18/2026 4.100% 03/16/2029	66989HBF4	90,000.00	JPMorgan	02/16/29	99.88	89,892.18	(2.52)	(3.84)	2.72	4.14
MORGAN STANLEY (CALLABLE) DTD 04/17/2025 4.994% 04/12/2029	61747YFY6	75,000.00	MorganSt	04/12/28	100.92	75,687.60	687.60	687.60	1.87	4.68
HOME DEPOT INC (CALLABLE) DTD 12/04/2023 4.900% 04/15/2029	437076CW0	125,000.00	MAXE	03/15/29	101.90	127,370.63	(814.37)	(756.83)	2.70	4.22
AMERICAN EXPRESS CO (CALLABLE) DTD 04/25/2025 4.731% 04/25/2029	025816ED7	40,000.00	RBS	04/25/28	100.63	40,252.84	189.64	208.35	1.91	4.57
AMERICAN EXPRESS CO (CALLABLE) DTD 04/25/2025 4.731% 04/25/2029	025816ED7	50,000.00	MorganSt	04/25/28	100.63	50,316.05	316.05	316.05	1.91	4.57
PNC FINANCIAL SERVICES (CALLABLE) DTD 06/12/2023 5.582% 06/12/2029	693475BR5	125,000.00	JPMorgan	06/12/28	102.47	128,090.75	(1,205.50)	(561.81)	2.02	4.72
WELLS FARGO & COMPANY (CALLABLE) DTD 09/15/2025 4.078% 09/15/2029	95000U4A8	125,000.00	Citigrou	09/15/28	98.90	123,624.88	(975.12)	(1,014.58)	2.32	4.55
MORGAN STANLEY (CALLABLE) DTD 10/22/2025 4.133% 10/18/2029	61748UAK8	105,000.00	MorganSt	10/18/28	98.84	103,781.79	(1,218.21)	(1,218.21)	2.36	4.62
GOLDMAN SACHS GROUP INC (CALLABLE) DTD 10/21/2025 4.153% 10/21/2029	38141GD27	215,000.00	GoldmanS	10/21/28	99.07	212,993.84	(2,006.16)	(2,006.16)	2.36	4.55
MORGAN STANLEY (CALLABLE) DTD 01/20/2026 4.238% 01/09/2030	61748UAR3	80,000.00	MorganSt	01/09/29	98.99	79,192.72	(807.28)	(807.28)	2.58	4.58
Security Type Sub-Total		**7,930,000.00**				**7,933,233.66**	**19,137.81**	**4,854.16**	**1.85**	**4.25**
Bank Note										
TRUIST BANK (CALLABLE) DTD 10/23/2025 4.136% 10/23/2029	89788JAH2	250,000.00	Deutsche	10/23/28	99.05	247,620.25	(1,627.25)	(1,662.78)	2.37	4.54
Security Type Sub-Total		**250,000.00**				**247,620.25**	**(1,627.25)**	**(1,662.78)**	**2.37**	**4.54**

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Asset-Backed Security										
HART 2023-A A3 DTD 04/12/2023 4.580% 04/15/2027	448979AD6	1,832.18	BOFAML		100.02	1,832.46	0.45	0.32	0.04	4.23
TAOT 2022-C A3 DTD 08/16/2022 3.760% 04/15/2027	89231CAD9	2,009.34	Citigrou		99.98	2,008.96	(0.04)	(0.30)	0.05	4.16
COPAR 2022-2 A3 DTD 08/10/2022 3.660% 05/17/2027	14043GAD6	2,280.32	JPMorgan		99.98	2,279.82	(0.34)	(0.46)	0.04	4.26
GMCAR 2022-4 A3 DTD 10/12/2022 4.820% 08/16/2027	36265OAD8	6,468.66	RBC Capi		100.03	6,470.59	2.99	2.23	0.04	4.13
CARMX 2022-4 A3 DTD 10/31/2022 5.340% 08/16/2027	14318UAD3	12,487.21	Barclays		100.11	12,500.70	16.42	14.33	0.10	4.29
MBART 2022-1 A3 DTD 11/22/2022 5.210% 08/16/2027	58768PAC8	17,198.20	SMBC		100.14	17,221.41	26.62	24.20	0.13	4.23
TAOT 2023-A A3 DTD 01/30/2023 4.630% 09/15/2027	891940AC2	17,465.33	BOFAML		100.14	17,489.00	23.68	23.67	0.24	4.11
MBART 2023-1 A3 DTD 01/25/2023 4.510% 11/15/2027	58770AAC7	8,358.95	SUMITR		100.08	8,365.61	7.66	7.00	0.22	4.18
NAROT 2023-A A3 DTD 04/26/2023 4.910% 11/15/2027	65480WAD3	36,459.62	MIZU		100.19	36,529.08	75.90	71.75	0.25	4.20
HDMOT 2023-A A3 DTD 02/23/2023 5.050% 12/15/2027	41285JAD0	14,985.14	JPMorgan		100.17	15,011.05	27.42	26.44	0.20	4.25
TAOT 2023-B A3 DTD 05/23/2023 4.710% 02/15/2028	891941AD8	39,944.20	RBC Capi		100.29	40,058.76	116.79	115.44	0.43	4.08
BMWOT 2023-A A3 DTD 07/18/2023 5.470% 02/25/2028	05592XAD2	13,007.97	TD Secur		100.51	13,074.07	68.40	67.05	0.35	4.08
FORDO 2023-B A3 DTD 06/26/2023 5.230% 05/15/2028	344930AD4	31,536.41	Citigrou		100.44	31,676.12	140.13	139.89	0.43	4.25
ALLYA 2023-1 A3 DTD 07/19/2023 5.460% 05/15/2028	02007WAC2	36,921.76	BOFAML		100.50	37,104.64	189.17	185.65	0.40	4.24
BMWLT 2025-1 A3 DTD 06/10/2025 4.430% 06/26/2028	096912AD2	55,000.00	MUFG		100.33	55,181.88	183.09	182.70	1.08	4.16
FITAT 2023-1 A3 DTD 08/23/2023 5.530% 08/15/2028	31680EAD3	79,657.57	JPMorgan		100.68	80,197.49	544.86	542.28	0.49	4.19
BACCT 2023-A2 A2 DTD 12/14/2023 4.980% 11/15/2028	05522RDH8	70,000.00	BOFAML		100.64	70,445.48	454.88	450.63	0.60	3.98

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Asset-Backed Security										
NAROT 2024-A A3 DTD 05/22/2024 5.280% 12/15/2028	65479UAD0	157,991.73	MIZU		100.66	159,034.79	1,057.82	1,052.21	0.64	4.30
CHAIT 2024-A1 A DTD 01/31/2024 4.600% 01/15/2029	161571HV9	225,000.00	JPMorgan		100.45	226,019.48	1,053.75	1,039.47	0.76	4.05
TAOT 2024-C A3 DTD 07/30/2024 4.880% 03/15/2029	89237OAD2	78,081.97	MUFG		100.64	78,585.21	503.29	503.24	0.81	4.14
HART 2024-B A3 DTD 07/24/2024 4.840% 03/15/2029	44934OAD3	90,000.00	Citigrou		100.59	90,526.95	540.53	535.86	0.81	4.17
VWALT 2026-A A3 DTD 03/24/2026 4.170% 03/20/2029	92868CAD3	205,000.00	RBC Capi		99.80	204,591.23	(398.81)	(399.05)	1.88	4.32
HAROT 2024-3 A3 DTD 08/21/2024 4.570% 03/21/2029	43813YAC6	115,693.76	JPMorgan		100.36	116,106.56	430.97	425.00	0.81	4.17
GMCAR 2024-3 A3 DTD 07/10/2024 5.130% 04/16/2029	38013KAD2	87,804.31	RBC Capi		100.71	88,428.68	637.89	633.26	0.70	4.17
HART 2024-C A3 DTD 10/16/2024 4.410% 05/15/2029	448976AD2	90,000.00	Barclays		100.36	90,322.65	329.24	327.10	0.98	4.08
TAOT 2024-D A3 DTD 10/17/2024 4.400% 06/15/2029	89239TAD4	50,000.00	MIZU		100.36	50,182.30	185.09	184.24	0.93	4.07
FORDO 2024-C A3 DTD 09/20/2024 4.070% 07/15/2029	34532UAD1	120,000.00	Citigrou		99.99	119,991.36	(7.82)	(8.27)	0.98	4.11
ALLYA 2024-2 A3 DTD 09/27/2024 4.140% 07/16/2029	02007NAC2	64,835.49	BOFAML		100.05	64,867.91	39.12	37.00	0.63	4.10
VALET 2024-1 A3 DTD 11/26/2024 4.630% 07/20/2029	92868RAD0	70,000.00	WellsFar		100.67	70,468.30	474.89	473.01	1.26	4.15
TAOT 2025-A A3 DTD 01/29/2025 4.640% 08/15/2029	89240JAD3	125,000.00	TD Secur		100.65	125,808.00	813.01	811.51	1.09	4.09
GMCAR 2024-4 A3 DTD 10/16/2024 4.400% 08/16/2029	38014AAD3	70,000.00	MIZU		100.23	70,164.01	177.49	173.65	0.89	4.18
VALET 2025-1 A3 DTD 03/25/2025 4.500% 08/20/2029	92868MAD1	125,000.00	Barclays		100.55	125,687.13	691.38	690.27	1.34	4.13
COMET 2024-A1 A DTD 09/24/2024 3.920% 09/15/2029	14041NGE5	240,000.00	BOFAML		99.88	239,722.08	(231.07)	(244.62)	1.39	4.04
HAROT 2025-1 A3 DTD 02/11/2025 4.570% 09/21/2029	43814VAC1	195,000.00	MUFG		100.66	196,289.15	1,295.16	1,293.53	1.16	4.05

pfm asset management

Managed Account Fair Market Value & Analytics

For the Month Ending **March 31, 2026**

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Asset-Backed Security										
BMWOT 2025-A A3 DTD 02/12/2025 4.560% 09/25/2029	096924AD7	135,000.00	WellsFar		100.53	135,721.98	735.28	731.96	1.03	4.08
HAROT 2025-2 A3 DTD 05/08/2025 4.150% 10/15/2029	437921AD1	60,000.00	JPMorgan		100.07	60,039.24	45.94	44.56	1.39	4.14
WFCIT 2024-A2 A DTD 10/24/2024 4.290% 10/15/2029	92970QAE5	125,000.00	WellsFar		100.41	125,511.63	530.20	525.15	1.46	4.05
HART 2025-A A3 DTD 03/12/2025 4.320% 10/15/2029	44935CAD3	170,000.00	Barclays		100.23	170,397.46	422.54	416.95	1.25	4.17
TAOT 2025-B A3 DTD 04/30/2025 4.340% 11/15/2029	89231HAD8	100,000.00	Barclays		100.37	100,374.10	379.83	378.45	1.42	4.12
GMCAR 2025-1 A3 DTD 01/15/2025 4.620% 12/17/2029	362955AD8	85,000.00	CRAG		100.55	85,469.96	476.28	474.59	0.97	4.09
NAROT 2025-A A3 DTD 05/27/2025 4.490% 12/17/2029	65481GAD7	105,000.00	BNP Sec		100.63	105,664.86	685.02	681.34	1.53	4.12
MBART 2025-1 A3 DTD 01/23/2025 4.780% 12/17/2029	58773DAD6	120,000.00	SGAS		100.78	120,934.44	959.96	953.99	1.06	4.09
AMXCA 2025-1 A DTD 02/11/2025 4.560% 12/17/2029	02582JKM1	260,000.00	WellsFar		100.80	262,080.26	2,138.01	2,125.45	1.61	4.11
ALLYA 2025-1 A3 DTD 10/16/2025 3.960% 03/15/2030	02008KAC7	55,000.00	Barclays		99.89	54,941.43	(50.72)	(51.53)	1.31	4.08
TAOT 2025-C A3 DTD 07/30/2025 4.110% 03/15/2030	89238VAD0	110,000.00	RBC Capi		100.10	110,113.96	125.55	123.98	1.67	4.08
VALET 2025-2 A3 DTD 11/25/2025 3.920% 03/20/2030	92869QAD1	100,000.00	BOFAML		99.49	99,486.10	(497.12)	(498.49)	1.91	4.22
VZMT 2025-3 A1A DTD 03/31/2025 4.510% 03/20/2030	92348KDY6	150,000.00	BOFAML		100.45	150,670.20	676.65	675.10	1.47	4.30
FORDO 2025-B A3 DTD 09/26/2025 3.910% 04/15/2030	34532BAG6	110,000.00	Barclays		99.68	109,643.49	(344.64)	(346.25)	1.82	4.12
AMXCA 2025-2 A DTD 05/13/2025 4.280% 04/15/2030	02582JKP4	190,000.00	RBC Capi		100.35	190,657.78	661.22	660.59	1.92	4.14
BACCT 2025-A1 A DTD 06/12/2025 4.310% 05/15/2030	05522RDK1	125,000.00	BOFAML		100.38	125,469.88	470.36	469.88	1.99	4.16
CCCIT 2025-A1 A DTD 06/26/2025 4.300% 06/21/2030	17305EHA6	275,000.00	Citigrou		100.30	275,812.35	886.96	876.47	2.08	4.16

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	Broker	Next Call Date	Market Price	Market Value	Unreal G/L On Cost	Unreal G/L Amort Cost	Effective Duration	YTM at Mkt
Asset-Backed Security										
COPAR 2025-1 A3 DTD 11/05/2025 3.850% 07/15/2030	14043YAD7	65,000.00	JPMorgan		99.49	64,667.59	(318.64)	(319.84)	1.99	4.14
COMET 2025-A1 A DTD 09/16/2025 3.820% 09/15/2030	14041NGF2	170,000.00	WellsFar		99.40	168,972.52	(995.25)	(998.97)	2.30	4.11
HART 2025-D A3 DTD 11/12/2025 3.990% 09/16/2030	44891XAD9	95,000.00	BNP Sec		99.75	94,765.64	(226.32)	(227.00)	2.02	4.15
HAROT 2026-1 A3 DTD 02/18/2026 3.780% 09/23/2030	43815CAD0	70,000.00	MUFG		99.17	69,419.77	(569.08)	(569.58)	2.16	4.20
HART 2026-A A3 DTD 02/18/2026 3.790% 02/18/2031	448981AD2	80,000.00	BOFAML		99.15	79,323.76	(670.84)	(671.26)	2.25	4.20
VZMT 2026-1 A1A DTD 03/13/2026 3.940% 02/20/2031	92348KFC2	245,000.00	SMBC		99.51	243,795.34	(1,170.56)	(1,170.96)	2.30	4.34
Security Type Sub-Total		**5,555,020.12**				**5,568,176.65**	**13,820.64**	**13,664.81**	**1.38**	**4.15**
Managed Account Sub-Total		**28,571,668.13**				**28,510,825.97**	**75,987.13**	**2,733.94**	**1.79**	**4.03**
Securities Sub-Total		**$28,571,668.13**				**$28,510,825.97**	**$75,987.13**	**$2,733.94**	**1.79**	**4.03%**
Accrued Interest						**$198,576.57**				
Total Investments						**$28,709,402.54**				

Managed Account Security Transactions & Interest

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
BUY										
02/23/26	03/09/26	ABBOTT LABORATORIES (CALLABLE) DTD 03/09/2026 3.700% 03/09/2029	002824BR0	220,000.00	(219,720.60)	0.00	(219,720.60)			
03/02/26	03/04/26	US TREASURY N/B DTD 02/17/2026 3.500% 02/15/2029	91282COA2	825,000.00	(825,000.00)	(1,356.01)	(826,356.01)			
03/03/26	03/06/26	US TREASURY N/B DTD 02/17/2026 3.500% 02/15/2029	91282COA2	200,000.00	(199,976.56)	(367.40)	(200,343.96)			
03/05/26	03/10/26	JOHN DEERE CAPITAL CORP DTD 03/10/2026 3.900% 03/09/2029	24422EYK9	60,000.00	(59,919.60)	0.00	(59,919.60)			
03/05/26	03/13/26	VZMT 2026-1 A1A DTD 03/13/2026 3.940% 02/20/2031	92348KFC2	245,000.00	(244,965.90)	0.00	(244,965.90)			
03/09/26	03/10/26	HOME DEPOT INC (CALLABLE) DTD 12/04/2023 4.900% 04/15/2029	437076CW0	125,000.00	(128,185.00)	(2,467.01)	(130,652.01)			
03/10/26	03/13/26	TOYOTA MOTOR CREDIT CORP DTD 03/13/2026 4.050% 03/13/2029	89236TPO2	165,000.00	(164,940.60)	0.00	(164,940.60)			
03/10/26	03/13/26	AMAZON.COM INC (CALLABLE) DTD 03/13/2026 4.000% 03/13/2029	023135DC7	145,000.00	(144,984.05)	0.00	(144,984.05)			
03/11/26	03/13/26	SALESFORCE INC (CALLABLE) DTD 03/13/2026 4.500% 03/15/2028	79466LAQ7	235,000.00	(234,812.00)	0.00	(234,812.00)			
03/16/26	03/18/26	NOVARTIS CAPITAL CORP (CALLABLE) DTD 03/18/2026 4.100% 03/16/2029	66989HBF4	90,000.00	(89,894.70)	0.00	(89,894.70)			
03/17/26	03/24/26	VWALT 2026-A A3 DTD 03/24/2026 4.170% 03/20/2029	92868CAD3	205,000.00	(204,990.04)	0.00	(204,990.04)			
Transaction Type Sub-Total				**2,515,000.00**	**(2,517,389.05)**	**(4,190.42)**	**(2,521,579.47)**			
CALL										
03/06/26	03/06/26	NATIONAL RURAL UTIL COOP (CALLABLE) DTD 02/09/2023 4.450% 03/13/2026	63743HFH0	20,000.00	20,000.00	427.69	20,427.69	14.20	0.08	
03/16/26	03/16/26	HONEYWELL INTERNATIONAL (CALLABLE) DTD 08/01/2024 4.650% 07/30/2027	438516CX2	130,000.00	131,599.00	772.42	132,371.42	1,602.90	1,600.71	
Transaction Type Sub-Total				**150,000.00**	**151,599.00**	**1,200.11**	**152,799.11**	**1,617.10**	**1,600.79**	

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST										
03/01/26	03/25/26	FHMS K067 A2 DTD 09/01/2017 3.194% 07/01/2027	3137FAWS3		0.00	545.64	545.64			
03/01/26	03/25/26	FHMS K079 A2 DTD 08/01/2018 3.926% 06/01/2028	3137FGZT5		0.00	785.20	785.20			
03/01/26	03/25/26	FHMS K063 A2 DTD 03/01/2017 3.430% 01/01/2027	3137BVZ82		0.00	539.44	539.44			
03/01/26	03/25/26	FHMS K068 A2 DTD 10/01/2017 3.244% 08/01/2027	3137FBBX3		0.00	337.92	337.92			
03/01/26	03/25/26	FHMS K739 A2 DTD 11/01/2020 1.336% 09/01/2027	3137F64P9		0.00	244.89	244.89			
03/01/26	03/25/26	FHMS K057 A2 DTD 09/01/2016 2.570% 07/01/2026	3137BRQJ7		0.00	434.59	434.59			
03/01/26	03/25/26	FHMS K059 A2 DTD 11/01/2016 3.120% 09/01/2026	3137BSRE5		0.00	306.48	306.48			
03/01/26	03/25/26	FHMS K077 A2 DTD 06/01/2018 3.850% 05/01/2028	3137FG6X8		0.00	449.17	449.17			
03/01/26	03/25/26	FHMS K061 A2 DTD 01/01/2017 3.347% 11/01/2026	3137BTUM1		0.00	224.92	224.92			
03/01/26	03/25/26	FHMS K076 A2 DTD 05/01/2018 3.900% 04/01/2028	3137FEZU7		0.00	731.25	731.25			
03/01/26	03/25/26	FHMS K736 A2 DTD 09/01/2019 2.282% 07/01/2026	3137FNWX4		0.00	206.88	206.88			
03/01/26	03/25/26	FHMS K743 A2 DTD 06/01/2021 1.770% 05/01/2028	3137H14B9		0.00	295.00	295.00			
03/01/26	03/25/26	FHMS K075 A2 DTD 04/01/2018 3.650% 02/01/2028	3137F4X72		0.00	790.83	790.83			
03/01/26	03/25/26	FHMS K074 A2 DTD 03/01/2018 3.600% 01/01/2028	3137F4D41		0.00	403.15	403.15			
03/01/26	03/25/26	FHMS K069 A2 DTD 11/01/2017 3.187% 09/01/2027	3137FBU79		0.00	244.18	244.18			
03/01/26	03/25/26	FHMS K058 A2 DTD 11/01/2016 2.653% 08/01/2026	3137BSP72		0.00	386.90	386.90			
03/01/26	03/25/26	FNA 2024-M6 A2 DTD 11/01/2024 2.904% 07/01/2027	3136BTGM9		0.00	484.03	484.03			

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST										
03/02/26	03/02/26	CHARLES SCHWAB CORP (CALLABLE) DTD 03/02/2017 3.200% 03/02/2027	808513AO8		0.00	1,760.00	1,760.00			
03/02/26	03/02/26	MONEY MARKET FUND DTD 01/01/2010 0.000% --	MONEY0002		0.00	348.38	348.38			
03/05/26	03/05/26	TOYOTA MOTOR CREDIT CORP DTD 09/05/2025 4.050% 09/05/2028	89236TNR2		0.00	2,025.00	2,025.00			
03/05/26	03/05/26	JOHN DEERE CAPITAL CORP DTD 03/07/2024 4.850% 03/05/2027	24422EXM6		0.00	2,667.50	2,667.50			
03/12/26	03/12/26	AMERICAN HONDA FINANCE DTD 03/13/2024 4.900% 03/12/2027	02665WFD8		0.00	1,960.00	1,960.00			
03/14/26	03/14/26	HOME DEPOT INC (CALLABLE) DTD 09/14/2017 2.800% 09/14/2027	437076BT8		0.00	1,400.00	1,400.00			
03/15/26	03/15/26	ALLYA 2024-2 A3 DTD 09/27/2024 4.140% 07/16/2029	02007NAC2		0.00	240.07	240.07			
03/15/26	03/15/26	HART 2026-A A3 DTD 02/18/2026 3.790% 02/18/2031	448981AD2		0.00	227.40	227.40			
03/15/26	03/15/26	TAOT 2022-C A3 DTD 08/16/2022 3.760% 04/15/2027	89231CAD9		0.00	11.47	11.47			
03/15/26	03/15/26	HART 2023-A A3 DTD 04/12/2023 4.580% 04/15/2027	448979AD6		0.00	21.38	21.38			
03/15/26	03/15/26	HDMOT 2023-A A3 DTD 02/23/2023 5.050% 12/15/2027	41285JAD0		0.00	77.63	77.63			
03/15/26	03/15/26	FORDO 2023-B A3 DTD 06/26/2023 5.230% 05/15/2028	344930AD4		0.00	152.53	152.53			
03/15/26	03/15/26	WFCIT 2024-A2 A DTD 10/24/2024 4.290% 10/15/2029	92970OAE5		0.00	446.88	446.88			
03/15/26	03/15/26	NAROT 2025-A A3 DTD 05/27/2025 4.490% 12/17/2029	65481GAD7		0.00	392.88	392.88			
03/15/26	03/15/26	HAROT 2025-2 A3 DTD 05/08/2025 4.150% 10/15/2029	437921AD1		0.00	207.50	207.50			
03/15/26	03/15/26	COMET 2024-A1 A DTD 09/24/2024 3.920% 09/15/2029	14041NGE5		0.00	784.00	784.00			
03/15/26	03/15/26	MBART 2022-1 A3 DTD 11/22/2022 5.210% 08/16/2027	58768PAC8		0.00	97.43	97.43			

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST										
03/15/26	03/15/26	TAOT 2023-B A3 DTD 05/23/2023 4.710% 02/15/2028	891941AD8		0.00	173.42	173.42			
03/15/26	03/15/26	COPAR 2025-1 A3 DTD 11/05/2025 3.850% 07/15/2030	14043YAD7		0.00	208.54	208.54			
03/15/26	03/15/26	WELLS FARGO & COMPANY (CALLABLE) DTD 09/15/2025 4.078% 09/15/2029	95000U4A8		0.00	2,548.75	2,548.75			
03/15/26	03/15/26	US TREASURY N/B DTD 03/17/2025 3.875% 03/15/2028	91282CMS7		0.00	8,234.38	8,234.38			
03/15/26	03/15/26	AMXCA 2025-1 A DTD 02/11/2025 4.560% 12/17/2029	02582JKM1		0.00	988.00	988.00			
03/15/26	03/15/26	MBART 2025-1 A3 DTD 01/23/2025 4.780% 12/17/2029	58773DAD6		0.00	478.00	478.00			
03/15/26	03/15/26	ALLYA 2023-1 A3 DTD 07/19/2023 5.460% 05/15/2028	02007WAC2		0.00	185.37	185.37			
03/15/26	03/15/26	ALLYA 2022-2 A3 DTD 10/12/2022 4.760% 05/17/2027	02008MAC3		0.00	12.94	12.94			
03/15/26	03/15/26	MASTERCARD INC (CALLABLE) DTD 02/27/2025 4.550% 03/15/2028	57636QBF0		0.00	1,592.50	1,592.50			
03/15/26	03/15/26	CARMX 2022-4 A3 DTD 10/31/2022 5.340% 08/16/2027	14318UAD3		0.00	80.62	80.62			
03/15/26	03/15/26	HART 2025-A A3 DTD 03/12/2025 4.320% 10/15/2029	44935CAD3		0.00	612.00	612.00			
03/15/26	03/15/26	BACCT 2025-A1 A DTD 06/12/2025 4.310% 05/15/2030	05522RDK1		0.00	448.96	448.96			
03/15/26	03/15/26	ALLYA 2025-1 A3 DTD 10/16/2025 3.960% 03/15/2030	02008KAC7		0.00	181.50	181.50			
03/15/26	03/15/26	US TREASURY N/B DTD 09/16/2024 3.375% 09/15/2027	91282CLL3		0.00	16,453.13	16,453.13			
03/15/26	03/15/26	HART 2024-C A3 DTD 10/16/2024 4.410% 05/15/2029	448976AD2		0.00	330.75	330.75			
03/15/26	03/15/26	TAOT 2025-A A3 DTD 01/29/2025 4.640% 08/15/2029	89240JAD3		0.00	483.33	483.33			

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST										
03/15/26	03/15/26	FORDO 2025-B A3 DTD 09/26/2025 3.910% 04/15/2030	34532BAG6		0.00	358.42	358.42			
03/15/26	03/15/26	US TREASURY N/B DTD 09/15/2025 3.375% 09/15/2028	91282CNY3		0.00	19,406.25	19,406.25			
03/15/26	03/15/26	TAOT 2025-B A3 DTD 04/30/2025 4.340% 11/15/2029	89231HAD8		0.00	361.67	361.67			
03/15/26	03/15/26	CHAIT 2024-A1 A DTD 01/31/2024 4.600% 01/15/2029	161571HV9		0.00	862.50	862.50			
03/15/26	03/15/26	MBART 2023-1 A3 DTD 01/25/2023 4.510% 11/15/2027	58770AAC7		0.00	37.64	37.64			
03/15/26	03/15/26	BACCT 2023-A2 A2 DTD 12/14/2023 4.980% 11/15/2028	05522RDH8		0.00	290.50	290.50			
03/15/26	03/15/26	COMET 2025-A1 A DTD 09/16/2025 3.820% 09/15/2030	14041NGF2		0.00	541.17	541.17			
03/15/26	03/15/26	FORDO 2024-C A3 DTD 09/20/2024 4.070% 07/15/2029	34532UAD1		0.00	407.00	407.00			
03/15/26	03/15/26	COPAR 2022-1 A3 DTD 05/04/2022 3.170% 04/15/2027	14043QAC6		0.00	0.17	0.17			
03/15/26	03/15/26	TAOT 2024-C A3 DTD 07/30/2024 4.880% 03/15/2029	89237QAD2		0.00	325.33	325.33			
03/15/26	03/15/26	TAOT 2024-D A3 DTD 10/17/2024 4.400% 06/15/2029	89239TAD4		0.00	183.33	183.33			
03/15/26	03/15/26	NAROT 2023-A A3 DTD 04/26/2023 4.910% 11/15/2027	65480WAD3		0.00	175.16	175.16			
03/15/26	03/15/26	CARMX 2022-3 A3 DTD 07/20/2022 3.970% 04/15/2027	14318MAD1		0.00	5.24	5.24			
03/15/26	03/15/26	COPAR 2022-2 A3 DTD 08/10/2022 3.660% 05/17/2027	14043GAD6		0.00	14.67	14.67			
03/15/26	03/15/26	MERCK & CO INC (CALLABLE) DTD 12/04/2025 3.850% 03/15/2029	58933YBW4		0.00	918.12	918.12			
03/15/26	03/15/26	HART 2024-B A3 DTD 07/24/2024 4.840% 03/15/2029	44934OAD3		0.00	363.00	363.00			
03/15/26	03/15/26	FITAT 2023-1 A3 DTD 08/23/2023 5.530% 08/15/2028	31680EAD3		0.00	403.13	403.13			

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST										
03/15/26	03/15/26	HART 2025-D A3 DTD 11/12/2025 3.990% 09/16/2030	44891XAD9		0.00	315.88	315.88			
03/15/26	03/15/26	AMXCA 2025-2 A DTD 05/13/2025 4.280% 04/15/2030	02582JKP4		0.00	677.67	677.67			
03/15/26	03/15/26	TAOT 2023-A A3 DTD 01/30/2023 4.630% 09/15/2027	891940AC2		0.00	79.66	79.66			
03/15/26	03/15/26	TAOT 2025-C A3 DTD 07/30/2025 4.110% 03/15/2030	89238VAD0		0.00	376.75	376.75			
03/15/26	03/15/26	NAROT 2024-A A3 DTD 05/22/2024 5.280% 12/15/2028	65479UAD0		0.00	749.22	749.22			
03/16/26	03/16/26	GMCAR 2024-3 A3 DTD 07/10/2024 5.130% 04/16/2029	38013KAD2		0.00	401.81	401.81			
03/16/26	03/16/26	GMCAR 2024-4 A3 DTD 10/16/2024 4.400% 08/16/2029	38014AAD3		0.00	256.67	256.67			
03/16/26	03/16/26	GMCAR 2025-1 A3 DTD 01/15/2025 4.620% 12/17/2029	362955AD8		0.00	327.25	327.25			
03/16/26	03/16/26	GMCAR 2022-4 A3 DTD 10/12/2022 4.820% 08/16/2027	36265QAD8		0.00	59.74	59.74			
03/18/26	03/18/26	STATE STREET CORP (CALLABLE) DTD 03/18/2024 4.993% 03/18/2027	857477CL5		0.00	1,747.55	1,747.55			
03/20/26	03/20/26	VALET 2025-2 A3 DTD 11/25/2025 3.920% 03/20/2030	92869QAD1		0.00	326.67	326.67			
03/20/26	03/20/26	VZMT 2025-3 A1A DTD 03/31/2025 4.510% 03/20/2030	92348KDY6		0.00	563.75	563.75			
03/20/26	03/20/26	VALET 2025-1 A3 DTD 03/25/2025 4.500% 08/20/2029	92868MAD1		0.00	468.75	468.75			
03/20/26	03/20/26	VALET 2024-1 A3 DTD 11/26/2024 4.630% 07/20/2029	92868RAD0		0.00	270.08	270.08			
03/21/26	03/21/26	HAROT 2024-3 A3 DTD 08/21/2024 4.570% 03/21/2029	43813YAC6		0.00	457.00	457.00			
03/21/26	03/21/26	HAROT 2025-1 A3 DTD 02/11/2025 4.570% 09/21/2029	43814VAC1		0.00	742.62	742.62			
03/21/26	03/21/26	HAROT 2026-1 A3 DTD 02/18/2026 3.780% 09/23/2030	43815CAD0		0.00	242.55	242.55			

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST										
03/24/26	03/24/26	ADVANCED MICRO DEVICES (CALLABLE) DTD 03/24/2025 4.319% 03/24/2028	007903BJ5		0.00	2,159.50	2,159.50			
03/25/26	03/25/26	BMWOT 2025-A A3 DTD 02/12/2025 4.560% 09/25/2029	096924AD7		0.00	513.00	513.00			
03/25/26	03/25/26	BMWLT 2025-1 A3 DTD 06/10/2025 4.430% 06/26/2028	096912AD2		0.00	203.04	203.04			
03/25/26	03/25/26	BMWOT 2023-A A3 DTD 07/18/2023 5.470% 02/25/2028	05592XAD2		0.00	67.54	67.54			
03/30/26	03/30/26	HORMEL FOODS CORP (CALLABLE) DTD 03/08/2024 4.800% 03/30/2027	440452AK6		0.00	2,640.00	2,640.00			
Transaction Type Sub-Total					**0.00**	**91,542.71**	**91,542.71**			
PAYDOWNS										
03/01/26	03/25/26	FHMS K736 A2 DTD 09/01/2019 2.282% 07/01/2026	3137FNWX4	3,545.82	3,545.82	0.00	3,545.82	255.83	36.69	
03/01/26	03/25/26	FNA 2024-M6 A2 DTD 11/01/2024 2.904% 07/01/2027	3136BTGM9	526.91	526.91	0.00	526.91	18.44	10.22	
03/01/26	03/25/26	FHMS K069 A2 DTD 11/01/2017 3.187% 09/01/2027	3137FBU79	190.16	190.16	0.00	190.16	9.20	4.62	
03/01/26	03/25/26	FHMS K739 A2 DTD 11/01/2020 1.336% 09/01/2027	3137F64P9	268.11	268.11	0.00	268.11	20.58	11.51	
03/01/26	03/25/26	FHMS K074 A2 DTD 03/01/2018 3.600% 01/01/2028	3137F4D41	292.60	292.60	0.00	292.60	6.27	4.22	
03/01/26	03/25/26	FHMS K057 A2 DTD 09/01/2016 2.570% 07/01/2026	3137BROJ7	228.78	228.78	0.00	228.78	16.03	1.90	
03/01/26	03/25/26	FHMS K061 A2 DTD 01/01/2017 3.347% 11/01/2026	3137BTUM1	445.77	445.77	0.00	445.77	13.72	2.87	
03/01/26	03/25/26	FHMS K057 A2 DTD 09/01/2016 2.570% 07/01/2026	3137BROJ7	228.78	228.78	0.00	228.78	11.24	1.42	
03/01/26	03/25/26	FHMS K059 A2 DTD 11/01/2016 3.120% 09/01/2026	3137BSRE5	9,894.40	9,894.40	0.00	9,894.40	522.93	112.79	
03/01/26	03/25/26	FHMS K063 A2 DTD 03/01/2017 3.430% 01/01/2027	3137BVZ82	504.31	504.31	0.00	504.31	28.84	7.96	

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
PAYDOWNS										
03/15/26	03/15/26	NAROT 2023-A A3 DTD 04/26/2023 4.910% 11/15/2027	65480WAD3	6,349.51	6,349.51	0.00	6,349.51	1.12	0.41	
03/15/26	03/15/26	ALLYA 2024-2 A3 DTD 09/27/2024 4.140% 07/16/2029	02007NAC2	4,750.20	4,750.20	0.00	4,750.20	0.49	0.34	
03/15/26	03/15/26	COPAR 2022-1 A3 DTD 05/04/2022 3.170% 04/15/2027	14043OAC6	65.06	65.05	0.00	65.05	0.00	(0.01)	
03/15/26	03/15/26	MBART 2023-1 A3 DTD 01/25/2023 4.510% 11/15/2027	58770AAC7	1,657.01	1,657.01	0.00	1,657.01	0.20	0.07	
03/15/26	03/15/26	HART 2023-A A3 DTD 04/12/2023 4.580% 04/15/2027	448979AD6	3,768.69	3,768.69	0.00	3,768.69	0.37	0.10	
03/15/26	03/15/26	CARMX 2022-4 A3 DTD 10/31/2022 5.340% 08/16/2027	14318UAD3	5,628.69	5,628.69	0.00	5,628.69	1.32	0.39	
03/15/26	03/15/26	FORDO 2023-B A3 DTD 06/26/2023 5.230% 05/15/2028	344930AD4	3,461.90	3,461.90	0.00	3,461.90	0.05	0.02	
03/15/26	03/15/26	NAROT 2024-A A3 DTD 05/22/2024 5.280% 12/15/2028	65479UAD0	12,284.85	12,284.85	0.00	12,284.85	1.15	0.72	
03/15/26	03/15/26	TAOT 2023-A A3 DTD 01/30/2023 4.630% 09/15/2027	891940AC2	3,180.38	3,180.38	0.00	3,180.38	0.00	0.00	
03/15/26	03/15/26	MBART 2022-1 A3 DTD 11/22/2022 5.210% 08/16/2027	58768PAC8	5,243.03	5,243.03	0.00	5,243.03	1.04	0.31	
03/15/26	03/15/26	COPAR 2022-2 A3 DTD 08/10/2022 3.660% 05/17/2027	14043GAD6	2,530.62	2,530.62	0.00	2,530.62	0.18	0.04	
03/15/26	03/15/26	TAOT 2022-C A3 DTD 08/16/2022 3.760% 04/15/2027	89231CAD9	1,649.96	1,649.96	0.00	1,649.96	0.28	0.06	
03/15/26	03/15/26	TAOT 2024-C A3 DTD 07/30/2024 4.880% 03/15/2029	89237OAD2	1,918.03	1,918.03	0.00	1,918.03	0.00	0.00	
03/15/26	03/15/26	ALLYA 2023-1 A3 DTD 07/19/2023 5.460% 05/15/2028	02007WAC2	3,819.73	3,819.73	0.00	3,819.73	0.65	0.29	
03/15/26	03/15/26	ALLYA 2022-2 A3 DTD 10/12/2022 4.760% 05/17/2027	02008MAC3	3,261.06	3,261.06	0.00	3,261.06	0.04	0.01	
03/15/26	03/15/26	HDMOT 2023-A A3 DTD 02/23/2023 5.050% 12/15/2027	41285JAD0	3,462.50	3,462.50	0.00	3,462.50	0.35	0.13	
03/15/26	03/15/26	CARMX 2022-3 A3 DTD 07/20/2022 3.970% 04/15/2027	14318MAD1	1,583.40	1,583.40	0.00	1,583.40	0.04	0.01	

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
PAYDOWNS										
03/15/26	03/15/26	FITAT 2023-1 A3 DTD 08/23/2023 5.530% 08/15/2028	31680EAD3	7,819.91	7,819.91	0.00	7,819.91	0.48	0.24	
03/15/26	03/15/26	TAOT 2023-B A3 DTD 05/23/2023 4.710% 02/15/2028	891941AD8	4,238.70	4,238.70	0.00	4,238.70	0.24	0.10	
03/16/26	03/16/26	GMCAR 2022-4 A3 DTD 10/12/2022 4.820% 08/16/2027	36265QAD8	8,403.61	8,403.61	0.00	8,403.61	1.38	0.40	
03/16/26	03/16/26	GMCAR 2024-3 A3 DTD 07/10/2024 5.130% 04/16/2029	38013KAD2	6,186.77	6,186.77	0.00	6,186.77	0.95	0.63	
03/21/26	03/21/26	HAROT 2024-3 A3 DTD 08/21/2024 4.570% 03/21/2029	43813YAC6	4,306.24	4,306.24	0.00	4,306.24	0.68	0.46	
03/25/26	03/25/26	BMWOT 2023-A A3 DTD 07/18/2023 5.470% 02/25/2028	05592XAD2	1,808.10	1,808.10	0.00	1,808.10	0.32	0.13	
Transaction Type Sub-Total				**113,503.59**	**113,503.58**	**0.00**	**113,503.58**	**914.41**	**199.05**	
SELL										
03/02/26	03/04/26	US TREASURY N/B DTD 07/15/2024 4.375% 07/15/2027	91282CKZ3	150,000.00	151,669.92	870.17	152,540.09	(339.85)	704.67	FIFO
03/02/26	03/04/26	WELLS FARGO BANK NA (CALLABLE) DTD 12/11/2023 5.254% 12/11/2026	94988J6F9	290,000.00	292,905.80	3,512.88	296,418.68	2,905.80	2,905.80	FIFO
03/02/26	03/04/26	US TREASURY N/B DTD 06/17/2024 4.625% 06/15/2027	91282CKV2	275,000.00	278,684.57	2,760.39	281,444.96	2,030.27	2,934.21	FIFO
03/02/26	03/04/26	US TREASURY N/B DTD 06/17/2024 4.625% 06/15/2027	91282CKV2	75,000.00	76,004.88	752.83	76,757.71	547.85	798.01	FIFO
03/03/26	03/06/26	FHMS K057 A2 DTD 09/01/2016 2.570% 07/01/2026	3137BRQJ7	101,231.40	100,669.88	36.13	100,706.01	4,413.06	43.97	FIFO
03/03/26	03/06/26	FHMS K057 A2 DTD 09/01/2016 2.570% 07/01/2026	3137BRQJ7	101,231.40	100,669.88	36.14	100,706.02	6,532.59	248.07	FIFO
03/06/26	03/10/26	US TREASURY N/B DTD 08/15/2024 3.750% 08/15/2027	91282CLG4	75,000.00	75,108.40	178.69	75,287.09	(131.83)	(12.05)	FIFO
03/06/26	03/10/26	NATIXIS NY BRANCH DTD 09/20/2023 5.610% 09/18/2026	63873QP65	200,000.00	201,709.43	5,391.83	207,101.26	1,709.43	1,709.43	FIFO
03/09/26	03/10/26	US TREASURY N/B DTD 01/15/2026 3.500% 01/15/2029	91282CPT2	100,000.00	99,730.47	522.10	100,252.57	125.00	112.92	FIFO

CITY OF LA PALMA - OPERATING PORTFOLIO - 995341 - (14205145)

Transaction Type Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
SELL										
03/10/26	03/13/26	US TREASURY N/B DTD 01/15/2026 3.500% 01/15/2029	91282CPT2	200,000.00	199,437.50	1,102.21	200,539.71	226.56	200.27	FIFO
03/10/26	03/13/26	AMAZON.COM INC (CALLABLE) DTD 06/06/2018 3.150% 08/22/2027	023135BC9	140,000.00	138,768.00	257.25	139,025.25	2,359.00	998.48	FIFO
03/11/26	03/13/26	JOHN DEERE CAPITAL CORP DTD 03/07/2024 4.850% 03/05/2027	24422EXM6	110,000.00	111,060.40	118.56	111,178.96	1,162.70	1,095.37	FIFO
03/11/26	03/13/26	CHARLES SCHWAB CORP (CALLABLE) DTD 03/02/2017 3.200% 03/02/2027	808513AQ8	110,000.00	109,270.70	107.56	109,378.26	1,769.90	602.44	FIFO
Transaction Type Sub-Total				**1,927,462.80**	**1,935,689.83**	**15,646.74**	**1,951,336.57**	**23,310.48**	**12,341.59**	
Managed Account Sub-Total					**(316,596.64)**	**104,199.14**	**(212,397.50)**	**25,841.99**	**14,141.43**	
Total Security Transactions					**($316,596.64)**	**$104,199.14**	**($212,397.50)**	**$25,841.99**	**$14,141.43**	

City of La Palma
Agenda Item No. 6

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Joseph Cisneros, Deputy City Manager
AGENDA TITLE:	Fiscal Year 2024-25 Single Audit Report

RECOMMENDED ACTION:

Receive and file the Single Audit Report for the Fiscal Year ending June 30, 2025.

SUMMARY:

The Single Audit is a required organization-wide audit of any City that annually spends $750,000 or more in federal financial assistance. Local governments are required to obtain an audit pursuant to the Federal Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507). The City contracts with Moss, Levy & Hartzheim LLP (an independent auditing firm) to perform the Single Audit as part of the annual audit of the City. The audit is performed using Governmental Auditing Standards and includes an assessment of internal controls over federal programs.

The City's audit firm annually audits the City, and their report is included in the Annual Comprehensive Financial Report (ACFR). The Fiscal Year 2024-25 Single Audit Report, which is attached along with the ACFR comprise the required Single Audit reporting requirements. The audit found that the City complied with federal funding program requirements. Additionally, the report states that the auditors did not notice any deficiencies in the City's internal control processes.

FISCAL IMPACT:

There is no fiscal impact associated with receiving and filing this report.

ATTACHMENTS:

1. Single Audit Report for Fiscal Year ending June 30, 2025

CITY OF LA PALMA, CALIFORNIA

SINGLE AUDIT REPORT

For the Fiscal Year Ended June 30, 2025

City of La Palma, California

Single Audit Report
For the Fiscal Year Ended June 30, 2025
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
of the City of La Palma
La Palma, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of La Palma (City), as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 15, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
November 15, 2025

MOSS, LEVY & HARTZHEIM LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
of the City of La Palma
La Palma, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of La Palma's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's 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 each major federal program. 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 control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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Auditor's Responsibilities 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 Uniform Guidance, 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 type of compliance requirement of a federal program 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 material noncompliance with a type of compliance requirement of a federal program 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 type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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 in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
March 31, 2026

City of La Palma
Single Audit Report
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Federal Award Identification Number	Federal Expenditures
U.S. Department of Housing and Urban Development:			
Direct Program			
Office of Community Planning and Development			
Economic Development Initiative	14.251	B-22-CP-CA-0123	$ 1,780,000 *
Total U.S. Department of Housing and Urban Development			1,780,000
Total Expenditures of Federal Awards			$ 1,780,000

* Denotes major program
N/A - Not applicable

See accompanying notes to schedule of expenditures of federal awards.

1. REPORTING ENTITY

The financial reporting entity, as defined by the Governmental Accounting Standards Board (GASB) Codification, consists of (a) the primary government, City of La Palma (City), and (b) component units which include organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Funds received under the various grant programs have been recorded within general, special revenue, and capital projects funds of the City. The City utilizes the modified accrual method of accounting for the general, special revenue, and capital projects funds. The accompanying Schedule of Expenditures of Federal Awards (Schedule) has been prepared accordingly.

Schedule of Expenditures of Federal Awards

The accompanying schedule presents the activity of all federal financial assistance programs of the City. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through the State of California and County sources are also included in the schedule.

The schedule was prepared from only the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

For the fiscal year ended June 30, 2025, the City did not have payments passed through to other agencies.

3. INDIRECT COST RATE

The City has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

4. CONTINGENCIES

Under the terms of federal and state grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

CITY OF LA PALMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	**Unmodified**			
Internal control over financial reporting:				
Material weakness(es) identified?	______	Yes	X	No
Significant deficiency(ies) identified not considered to be material weaknesses?	______	Yes	X	None reported
Noncompliance material to financial statements noted?	______	Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	______	Yes	X	No
Significant deficiency(ies) identified not considered to be material weaknesses?	______	Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	**Unmodified**			
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)	______	Yes	X	No

Identification of major programs:

Federal Assistance Listing Number	**Name of Federal Program or Cluster**
14.251	Economic Development Initiative

Dollar threshold used to distinguish between Type A and Type B programs:	**$ 750,000**			
Auditee qualified as low-risk auditee:	______	Yes	X	No

Section II – Finding – Financial Statement Audit

None reported in the current fiscal year.

Section III – Findings and Questioned Costs – Major Federal Award Program Audit

None reported in the current fiscal year.

Section IV – Status of Prior Year Findings and Questioned Costs

None reported in the prior fiscal year.

City of La Palma
Agenda Item No. 7

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Jake Chavira, Acting Community Development and Public Works Director
AGENDA TITLE:	Approval of Payment to Able Services for Citywide Janitorial Services

---

RECOMMENDED ACTION:

Approve and authorize the City Manager to approve payment to Able Services for citywide janitorial services.

BACKGROUND:

In September 2025, the City's custodian position became vacant, creating an immediate need to maintain janitorial services across City facilities. To ensure continuity of operations and cleanliness standards, the City engaged Able Services, a previously utilized and highly recommended janitorial services provider, to perform citywide janitorial services on an interim basis.

While staff initiated and developed a formal Request for Proposals (RFP) process for long-term janitorial services, Able Services continued to provide necessary services to maintain City facilities.

Able Services has provided janitorial services at various City facilities since September 2025. Their performance has been satisfactory, and services have been delivered consistently and reliably.

As these services were necessary to maintain safe and functional City operations during the transition period, payment is now due in the total amount of $32,099.16.

Staff recommends that the City Council approve payment for services rendered.

FISCAL IMPACT:

The Fiscal Year 2025-26 Adopted Budget includes $90,000 for janitorial services in the Citywide Maintenance Fund (001-402-6050-00000). The total cost for janitorial services provided by Able Services is $37,449.02

ATTACHMENTS:

1. Able Services Invoices

Tel: 800-461-9033
Fax: 415-546-9948
www.ableserve.com

Service at Work
Since 1926

Please remit to Able Building Maintenance
PO BOX 884651
Los Angeles, CA 90088-4651

City of La Palma
Publicworks@cityoflapalma.org
cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715913-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office
Customer PO:

Billing Info: OCTOBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715914-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Recreation & Community Services

Customer PO:

Billing Info: OCTOBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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Invoice Number:	M1715915-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept

Customer PO:

Billing Info: OCTOBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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7821 Walker Street
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Invoice Number:	M1715916-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall

Customer PO:

Billing Info: OCTOBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

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7821 Walker Street
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Invoice Number:	M1715917-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office

Customer PO:

Billing Info: NOVEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

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La Palma, CA 90623

Invoice Number:	M1715918-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721   Project name: 7821 Walker Street - Recreation & Community Services

Customer PO:

Billing Info: NOVEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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Invoice Number:	M1715919-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept

Customer PO:

Billing Info: NOVEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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Invoice Number:	M1715921-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall

Customer PO:

Billing Info: NOVEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

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La Palma, CA 90623

Invoice Number:	M1715922-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office
Customer PO:

Billing Info: DECEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

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La Palma, CA 90623

Invoice Number:	M1715923-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Recreation & Community Services

Customer PO:

Billing Info: DECEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715924-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept
Customer PO:

Billing Info: DECEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715925-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall
Customer PO:

Billing Info: DECEMBER 2025

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715936-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office

Customer PO:

Billing Info: JANUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715937-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Recreation & Community Services

Customer PO:

Billing Info: JANUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715938-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept
Customer PO:

Billing Info: JANUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715939-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall
Customer PO:

Billing Info: JANUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

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City of La Palma
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cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715948-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall
Customer PO:

Billing Info: FEBRUARY 2026

Description	**Sq Ft**	**Rate/Sq Ft**	**Amount**
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715950-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept

Customer PO:

Billing Info: FEBRUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715952-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Recreation & Community Services
Customer PO:

Billing Info: FEBRUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715955-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office

Customer PO:

Billing Info: FEBRUARY 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

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cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715963-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office

Customer PO:

Billing Info: MARCH 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

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7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715964-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Recreation & Community Services

Customer PO:

Billing Info: MARCH 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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Invoice Number:	M1715965-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept

Customer PO:

Billing Info: MARCH 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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Los Angeles, CA 90088-4651

City of La Palma
Publicworks@cityoflapalma.org
cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715966-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall
Customer PO:

Billing Info: MARCH 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

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Fax: 415-546-9948
www.ableserve.com

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Los Angeles, CA 90088-4651

City of La Palma
Publicworks@cityoflapalma.org
cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715967-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Hall

Customer PO:

Billing Info: APRIL 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY HALL			
JANITORIAL SERVICES 4 DAYS/WK @ 7,510 SQ.FT			
JANITORIAL MONTHLY CHARGE			903.27

Tax	0.00
Invoice total	903.27

Tel: 800-461-9033
Fax: 415-546-9948
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Publicworks@cityoflapalma.org
cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715968-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Police Dept
Customer PO:

Billing Info: APRIL 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET POLICE DEPARTMENT			
JANITORIAL SERVICES 7 DAYS/WK @ 6,903 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $1370.80/MONTH			1,370.80

Tax	0.00
Invoice total	1,370.80

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City of La Palma
Publicworks@cityoflapalma.org
cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715969-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - Recreation & Community Services

Customer PO:

Billing Info: APRIL 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET RECREATION & COMMUNITY SVCS			
JANITORIAL SERVICES 4 DAYS/WK @ 11,497 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $2895.79/MONTH			2,895.79

Tax	0.00
Invoice total	2,895.79

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Los Angeles, CA 90088-4651

City of La Palma
Publicworks@cityoflapalma.org
cc: jchavira@lapalmaca.gov
7821 Walker Street
La Palma, CA 90623

Invoice Number:	M1715970-IN
Customer Number:	8734
Invoice Date:	4/27/2026
Terms:	Net 30 Days

Project ID: 888721 Project name: 7821 Walker Street - City Yard Office
Customer PO:

Billing Info: APRIL 2026

Description	Sq Ft	Rate/Sq Ft	Amount
JOB SITE: 7821 WALKER STREET CITY YARD OFFICE			
JANITORIAL SERVICES 4 DAYS/WK @ 3,200 SQ.FT			
REGULAR NIGHT CLEANING SERVICES - $180.00/MONTH			180.00

Tax	0.00
Invoice total	180.00

City of La Palma

Agenda Item No. 8

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Jake Chavira, Acting Community Development & Public Works Director
AGENDA TITLE:	Water Meter Interface Unit (MIU) Equipment Purchase

---

RECOMMENDED ACTION:

Approve and authorize the City Manager to award a contract with Ferguson Waterworks for Water Meter Meter Interface Unit (MIU) equipment purchase.

SUMMARY:

As part of the City's 2025-2026 Capital Improvement Program, the Public Works Department has identified the need to replace outdated components of our Advanced Metering Infrastructure (AMI). Our AMI system was installed in 2013 for citywide residential meters. Over the last 15 years, a component of the AMI system has been recommended for replacement to accommodate software updates and future AMI infrastructure.

This purchase will secure 991 Meter Interface Unit (MIU) components. This is just one of the components in need of replacement. It's a small gray box called a Meter Interface Unit (MIU). It's installed inside a meter box along with an antenna and meter, in front of a residential or commercial address. It is connected to a water meter and transmits a radio signal to a data collector, which relays the information to the City's AMI. The new MIU will provide proper endpoint communication to our new R900 data collectors. Purchasing this component upgrade will ensure proper function for any future AMI software and integration upgrades. Ferguson Waterworks is the sole distributor of Neptune water meters, meter reading systems, parts, and networks. A sole source letter is included in the agenda report for reference.

Staff have looked into alternative providers and found no viable options. Additionally, staff concludes that no other companies provide the similar components the City needs. It is critical that the City purchase the units to replace the existing ones.

ENVIRONMENTAL IMPACT:

The approval of this agreement with Ferguson Waterworks for the MIU purchase is not a project for purposes of the California Environmental Quality Act (CEQA) pursuant to Cal. Pub. Res. Code § 21065 and pursuant to CEQA Guidelines 15306 and 15061(b)(3) as basic data and information collection, and as it can be seen with certainty that this activity will not have a significant effect on the environment.

<u>FISCAL IMPACT</u>:

Funding for the Water Meter MIU purchase has been appropriated in the Capital Improvement Plan for Fiscal Year 2025-26 in the amount not to exceed $120,000 (Account No.055-900-8040-00000).

<u>ATTACHMENTS:</u>

1. City of La Palma - Neptune MIU Quote March 11, 2026
2. La Palma Sole Source - March 11, 2026

FERGUSON WATERWORKS

11909 Tech Center Ct.
Poway, CA 92064
Phone: 949.467.4758
Fax: 858.391.5958

Quotation # La Palma, City of 03112026

Date: 3/11/2026

Ship to:

Jake Chavira
La Palma, City of
8415 Meadowlark Ln.
La Palma, CA 90623

Project: Neptune MIU Quote
AMI Specialists: Adam Milauskas
Valid Until: 90 Days
Terms: Net Thirty Days

Item	Quantity	Product or Service Description	Per Item	Extended
1	991	Neptune v4 R900 MIU (13442-200)	$106.00	$105,046.00
2				
3				
4				
5				
6				

	Sub Total		$105,046.00
Ship Date	**5% Global Trade Surcharge**		$5,252.30
4 Weeks	**Estimated Sales Tax**	8.75%	$9,651.10
	Freight		
	Total Investment		$119,949.40

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WATERWORKS

11909 Tech Center Ct.
Poway, CA 92064
Phone: 949.467.4758
Fax: 858.391.5958

Quotation # La Palma, City of 03112026

Date: 3/11/2026

Prices quoted are for this project only and do not include sales or use taxes, if any. Quoted prices are based upon receipt of the total quantity for immediate shipment or shipments within thirty (30) days of a bid opening only, and are offered contingent upon the Buyer's acceptance of Seller's terms and conditions. Seller objects to all terms and conditions. Future shipments subject to price changes. Seller not responsible for delays caused beyond our control. Purchaser's sole warranties, if any, are those provided by the manufacturer. SELLER DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING ALL IMPLIED WARRANTIES OF MERCHANT ABILITY OR FITNESS OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT WILL SELLER BE LIABLE FOR ANY INCIDENTAL, PUNITIVE, SPECIAL OR CONSEQUENTIAL DAMAGES ARISING DIRECTLY OR INDIRECTLY FROM THE OPERATION OR USE OF THE PRODUCT. SELLER'S LIABILITY, IF ANY, SHALL BE LIMITED TO THE NET SALES PRICE RECEIVED BY SELLER. All returns are subject to Ferguson and/or Manufacutures return policy and maybe subject to a restocking fee. Complete terms and conditions are available upon request or can be view at www.ferguson.com/sales-terms.html

March 11th, 2026

Attn: Jake Chavira
City of La Palma
8415 Meadowlark Ln La Palma, CA 90623

Ref.: Ferguson Waterworks- Sole Authorized Distributor – State of California

Neptune Technology Group Inc. is pleased to affirm that Ferguson Waterworks is the sole authorized distributor in the State of California for Neptune RF meter reading equipment and software, Neptune water meters and Neptune parts.

Ferguson Waterworks is authorized by Neptune to submit an offer for Neptune water meters and related products.

Thank you for your interest in Neptune products. If you have any questions, please contact your local Ferguson representative, Adam Milauskas, 949-467-4758, or your local Neptune representative, Tony Glassier, 303-941-1674 .

Sincerely,

Tony Glassier
Regional Manager

1600 Alabama
Highway 229
Tallassee, AL 36078

800-633-8754
neptunetg.com

City of La Palma
Agenda Item No. 9

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Jake Chavira, Acting Community Development & Public Works Director Julie Herrera, Management Analyst
AGENDA TITLE:	Notification of Rate Adjustment for Waste and Recycling Services

---

RECOMMENDED ACTION:

Receive and file the report regarding the rate adjustment for residential and commercial waste and recycling services, effective July 1, 2026.

BACKGROUND:

The City of La Palma has partnered with EDCO (doing business as Park Waste and Recycling) since 1970, to provide City residents and businesses integrated waste and recycling services. In 1997, the City approved a comprehensive Solid Waste Handling Services Agreement for trash and recycling collection, street sweeping, and utility billing for the City's water and sewer accounts. This Agreement provided that the City would regulate the trash rate set by EDCO (which includes service delivery, including labor, trucks, fuel, and insurance and street sweeping services) and prohibited any increases to the rates that exceed the Consumer Price Index (CPI). Additionally, the processing rates, which provide for trash, recycling, green waste diversion and landfill fees, undergo a biennial evaluation to calculate the costs of actual services to determine if increases should occur. Under this agreement, EDCO must notify the City of any rate adjustment 45 days in advance of an increase.

SUMMARY:

On March 20, 2026, EDCO provided the City notice of a rate adjustment beginning July 1, 2026, equating to an increase of $2.93 per month for basic residential service, and $23.89 per month for commercial and multi-family bin customers for a three cubic-yard bin serviced one time per week. The increases align with the Consumer Price Index (CPI) for the periods ending December 31, 2024, and December 31, 2025, resulting in a change of 3.01%.

In their notice, EDCO also noted that these rates took into consideration the new Waste Infrastructure System Enterprise (WISE) Agreement with the County of Orange to provide long-term disposal capacity to the region through the year 2036. The WISE Agreement provides for a phased rate structure increase beginning FY 2026-2027 of $67.00 per ton.

As indicated in the table below, sanitation rates have historically increased each year:

YEAR	2022	2023	2024	2025	2026 Proposed
		RESIDENTIAL RATE			
Contractor Component	$15.61	$16.38	$16.95	$17.53	$18.05
Processing Component	$8.00	$8.48	$8.77	$8.79	$11.20
Total	$23.61	$24.86	$25.72	$26.32	$29.25
		COMMERCIAL RATE (3-cy bin)			
Contractor Component	$109.41	$114.80	$118.78	$122.84	$126.54
Processing Component	$43.16	$45.99	$47.53	$46.77	$66.96
Total	$152.57	$160.79	$166.31	$169.61	$193.50

The City receives franchise fees equal to 10% of the contractor's annual gross receipts, excluding the processing component resulting from residential and commercial solid waste handling services. The City receives 5% of the contractor's annual gross receipts arising from temporary roll-off services.

FISCAL IMPACT:

The proposed budget for Fiscal Year 2026-2027 will include a revenue of $165,000. Given annual revenues from previous fiscal years and the Consumer Price Index (CPI) adjustment outlined in the franchise agreement, a modest increase in revenue is anticipated.

ATTACHMENTS:

1. Rate Adjustment Notice from EDCO
2. 2026 Rate Adjustment Worksheets
3. Consumer Price Index (CPI) Table

EDCO

Mr. Peter Kim
City Manager
City of La Palma
7822 Walker Street
La Palma, CA. 90623

March 20, 2026

Dear Mr. Kim,

Family owned and operated EDCO is honored to provide waste and recycling services to the City of La Palma.

It has and will always be our primary goal to provide superior customer service in the safest, most efficient manner possible to the city. We truly enjoy and respect working with your staff and will continue our dedication to providing all customers with the most reliable, efficient and safe weekly service in the industry.

As you are aware, the City of La Palma and other municipalities are entering into a Waste Infrastructure System Enterprise (WISE) Agreement with the County of Orange to provide long-term disposal capacity to the region. As part of the WISE Agreement, disposal fees will increase from the current $43.76 per ton to $67.00 per ton on July 1, 2026, $74.00 per ton on July 1, 2027, $81.00 per ton on July 1, 2028, and then an increase by a CPI formula every July 1st, thereafter.

With the above in mind, we have attached documentation to support a proposed rate adjustment effective July 1, 2026.

In short, the net effect of the CPI driven service formula and the new WISE tipping fees is 11.13% or $2.93 per month for basic residential service.

For commercial and multifamily bin customers, the net effect of the formula is 14.09% or $23.89 per month for a three cubic yard bin serviced one time per week. (*Please keep in mind, included within the commercial bin service is a 95-gallon recycling cart serviced one time per week.*)

If any additional information pertaining to this submittal or any aspect of our services is needed, please feel free to contact me directly at (562) 520-2977.

Thank you for allowing EDCO to be of service!

Sincerely,

Mark Perumean
General Manager

Cc: Ms. Belinda Deines, Public Works Director.
Ms. Julie Herrera, Management Analyst.

"We'll Take Care of It"

P.O. Box 398 • Buena Park, California 90621
(562) 597-0608 • Fax: (714) 522-8429 • www.edcodisposal.com • Printed on Recycled Paper

City of La Palma July 1st 2026 Rate Adjustment	Current Rates 7/1/2025		Proposed Rates 7/1/2026		$ Change 2025-26	% Change 2025-26
Residential Rate	CPI %		CPI %			
Contractor Rate	3.42%	$ 11.08	3.01%	$ 11.41	$ 0.33	
Billing Charge		$ 1.89		$ 1.95	$ 0.06	
Automated Greenwaste Service 2017		$ 2.47		$ 2.54	$ 0.07	
Street Sweeping,City Tons, AB939		$ 2.09		$ 2.15	$ 0.06	
Total Service Rate	**3.07%**	**$ 17.53**	**0.00%**	**$ 18.05**	**$ 0.52**	**2.97%**
Lbs Per Home/Week - Greenwaste	**19.34**		**19.34**			
Greenwaste processing rate	**$ 113.68**	$ 4.76	**$ 117.10**	$ 4.91	**$ 0.15**	**3.15%**
Lbs Per Home/Week - Landfill + Transfer	**34.61**		**34.61**			
Trash Disposal rate	**$ 53.79**	$ 4.03	**$ 83.84**	$ 6.29	**$ 2.26**	**56.08%**
Gross Rate to Customer		**$ 26.32**		**$ 29.25**	**$ 2.93**	**11.13%**
Net Rate to Park Disposal		$ 24.81		$ 27.70		

		2025		2026	$ Change 2025-26	% Change 2025-26
Commercial Rate - 3 cy						
Contractor Rate	3.42%	$ 87.97	3.01%	$ 90.62	**$ 2.65**	**3.01%**
Street Sweeping,City Tons, AB939	3.42%	$ 34.87	3.01%	$ 35.92	**$ 1.05**	**3.01%**
Lbs Per Cu. Yd.	**101.58**		**101.58**			
Disposal Charge	**$ 53.79**	$ 35.51	**$ 83.84**	$ 55.36	**$ 19.85**	**55.90%**
Provide 1 96 Gallon Recycle Cart X 1 week to all commercial accounts	**3.42%**	$ 11.26	**3.01%**	$ 11.60	**$ 0.34**	**3.02%**
Gross to Customer		**$ 169.61**		**$ 193.50**	**$ 23.89**	**14.09%**
Net to Park Disposal		$ 157.33		$ 180.85		

City of La Palma July 1st 2026 Rate Adjustment	Current Rates 7/1/2025		Proposed Rates 7/1/2026		$ Change 2025-26	% Change 2025-26
Roll-Off Rate - Temporary		2025		2026	$ Change 2025-26	% Change 2025-26
Contractor Rate	3.42%	$ 248.94	3.01%	$ 256.43	$ 7.49	3.01%
Street Sweeping,City Tons, AB939		$ 68.17		$ 70.22	$ 2.05	3.01%
Gross To Customer		**$ 317.11**		**$ 326.65**	**$ 9.54**	**3.01%**
Net to Park Disposal		$ 285.40		$ 293.99		
Compactor Rate		2025		2026	$ Change 2025-26	% Change 2025-26
Contractor Rate	3.42%	$ 322.16	3.01%	$ 331.86	$ 9.70	3.01%
Street Sweeping,City Tons, AB939		$ 88.24		$ 90.90	$ 2.66	3.01%
Gross To Customer		**410.40**		**422.76**	**$ 12.36**	**3.01%**
Net to Park Disposal		$ 369.36		$ 380.48		
Commercial Rate - 4 cy		2025		2026	$ Change 2025-26	% Change 2025-26
Contractor Rate	3.42%	$ 117.30	3.01%	$ 120.83	$ 3.53	3.01%
Street Sweeping,City Tons, AB939		$ 46.55		$ 47.95	$ 1.40	3.01%
Lbs Per Cu. Yd.	101.58		101.58			
Disposal Charge	$ 53.79	$ 47.35	$ 83.84	$ 73.81	$ 26.46	55.88%
Provide 1 96 Gallon Recycle Cart X 1 week to all commercial accounts	3.42%	$ 14.98	3.01%	$ 15.43	$ 0.45	3.00%
Defer portion of 2015 adjustment until 2020		$ -		$ -	$ -	
Gross to Customer		**$ 226.18**		**$ 258.02**	**$ 31.84**	**14.08%**
Net to Park Disposal		$ 203.56		$ 232.22		

City of La Palma
Commercial Comingled Organics

Current Rates **7/1/2025**

1st Bin - Disposal Size		Frequency 1	2	3	Extra Pickup	Additional Bin X1wk
Cart (65 gl)	Service	$ 80.95	$ 161.90	$ 242.86	$ 32.38	$ 72.86
Cart (65 gl)	Disposal	$ 20.56	$ 41.12	$ 61.69	$ 8.22	$ 18.50
Cart (65 gl)	**Total**	**$ 101.51**	**$ 203.02**	**$ 304.55**	**$ 40.60**	**$ 91.36**
Cart (96 gl)	Service	$ 82.09	$ 164.18	$ 246.27	$ 32.84	$ 73.89
Cart (96 gl)	Disposal	$ 31.27	$ 62.56	$ 93.83	$ 12.51	$ 28.14
Cart (96 gl)	**Total**	**$ 113.36**	**$ 226.74**	**$ 340.10**	**$ 45.35**	**$ 102.03**
2 CY	Service	$ 88.93	$ 177.87	$ 266.79	$ 35.59	$ 80.03
2 CY	Disposal	$ 125.10	$ 250.20	$ 375.32	$ 50.05	$ 112.60
2 CY	**Total**	**$ 214.03**	**$ 428.07**	**$ 642.11**	**$ 85.64**	**$ 192.63**

City of La Palma
Commercial Comingled Organics

Proposed Rates **7/1/2026**

CPI: **3.01%**

1st Bin - Disposal Size		Frequency 1	2	3	Extra Pickup	Additional Bin X1wk
Cart (65 gl)	Service	$ 83.39	$ 166.77	$ 250.17	$ 33.35	$ 75.05
Cart (65 gl)	Disposal	$ 21.18	$ 42.36	$ 63.55	$ 8.47	$ 19.06
Cart (65 gl)	**Total**	**$104.57**	**$209.13**	**$313.72**	**$ 41.82**	**$ 94.11**
Cart (96 gl)	Service	$ 84.56	$ 169.12	$ 253.68	$ 33.83	$ 76.11
Cart (96 gl)	Disposal	$ 32.21	$ 64.44	$ 96.65	$ 12.89	$ 28.99
Cart (96 gl)	**Total**	**$116.77**	**$233.56**	**$350.33**	**$ 46.72**	**$ 105.10**
2 CY	Service	$ 91.61	$ 183.22	$ 274.82	$ 36.66	$ 82.44
2 CY	Disposal	$ 128.87	$ 257.73	$ 386.62	$ 51.56	$ 115.99
2 CY	**Total**	**$220.48**	**$440.95**	**$661.44**	**$ 88.22**	**$ 198.43**

City of La Palma
Commercial Comingled Recycling

		Frequency 1	2	3	Extra Pickup	Current Rates 7/1/2025
Size						
Cart (96 gl)	Total	$ 50.41	$ 100.80	$ 151.21	$ 25.20	
3 CY	Total	$ 100.80	$ 201.60	$ 302.41	$ 50.41	

Commercial Comingled Recycling

Proposed Rates **7/1/2026**

CPI: **3.01%**

		Frequency 1	2	3	Extra Pickup
Size					
Cart (96 gl)	Total	$ 51.93	$ 103.83	$ 155.76	$ 25.96
3 CY	Total	$ 103.83	$ 207.67	$ 311.51	$ 51.93

Consumer Price Index for All Urban Consumers (CPI
Original Data Value

Series Id: CUURS49ASA0

Not Seasonally Adjusted

Series Title: All items in Los Angeles-Long Beach-Anaheim, CA, all urban consumers, not seasonally adjusted

Area: Los Angeles-Long Beach-Anaheim, CA

Item: All items

Base Period: 1982-84=100

Years: 2015 to 2025

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2015	239.724	241.297	243.738	243.569	246.093	245.459	247.066	246.328	245.431	245.812	245.711	245.357
2016	247.155	247.113	247.873	248.368	249.554	249.789	249.784	249.700	250.145	251.098	250.185	250.189
2017	252.373	253.815	254.525	254.971	255.674	255.275	256.023	256.739	257.890	258.883	259.135	259.220
2018	261.235	263.012	264.158	265.095	266.148	265.522	266.007	266.665	268.032	269.482	268.560	267.631
2019	269.468	269.608	271.311	273.945	274.479	274.380	274.682	274.579	276.054	278.075	277.239	275.553
2020	277.755	278.657	276.589	275.853	276.842	278.121	279.899	280.116	279.366	279.947	280.102	279.560
2021	280.178	281.347	282.648	285.808	287.620	289.218	290.890	291.333	292.209	294.961	296.790	297.925
2022	301.209	302.164	306.679	308.302	310.649	314.072	313.415	313.608	315.033	317.014	314.633	312.601
2023	318.591	317.571	317.873	320.089	320.514	322.055	321.931	324.050	324.984	324.545	323.341	323.456
2024	326.640	328.232	330.671	332.572	332.956	332.357	332.928	333.359	334.123	334.242	333.718	334.531
2025	337.508	338.438	340.648	342.565	343.010	343.024	343.624	344.503	345.865		345.650	344.602
										Index Change		**10.071**
										% Change		**3.01%**

City of La Palma

Agenda Item No. 10

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Jesse Amend, Service Captain
AGENDA TITLE:	ACMS Crossing Guard Services Extension Agreement

---

RECOMMENDED ACTION:

Approve and authorize the City Manager to execute a one-year extension agreement with All City Management Services (ACMS), Inc. to provide school crossing guard services, commencing July 1, 2026, through June 30, 2027.

BACKGROUND:

In June 2024, the City Council approved a one-year agreement with ACMS to provide school crossing guard services within the city from July 1, 2024 to June 30, 2025. The agreement provided seven crossing guards at six locations. In September 2025, the City Council approved a one-year extension of the Agreement with ACMS for Fiscal Year 2025-26 at the rate of $34.66 per hour for a total of 3,998.88 hours of service not to exceed $138,601. ACMS has since submitted their new rate for crossing guard services for Fiscal Year 2026-27 at the rate of $36.25 per hour with a projected total of 3,999 service hours at an estimated cost of $144,963.75.

ACMS indicates the primary reason for the rate increase is due to a substantial rise in insurance premiums, driven by the growing risks associated with crossing guard duties. According to ACMS, citing an Associated Press review of nearly 200 police departments, at least 230 school crossing guards across 37 states were struck by vehicles over the past decade and nearly three dozen were killed. These risks have led to higher General Liability and Workers' Compensation coverage costs, which are necessary to maintain a safe, compliant, and properly insured program.

The City may enter into an agreement with ACMS without going through the formal or informal bidding process under La Palma Municipal Code Section 2-197(3)(b), which exempts non-public works contractual services from City bidding requirements, of which this contractual service provides for.

FISCAL IMPACT:

The rate from the Fiscal Year 2025-26 agreement with ACMS was $34.66 per hour with a total estimated cost of $138,601. The new proposed rate for Fiscal Year 2026-27 would be $36.25 per hour with a total estimated cost of $144,963.75, which is an approximate 4.6% percent increase and is included in the proposed Fiscal Year 2026-27 budget.

ATTACHMENTS:

1. Crossing Guard Agreement 2024-2025
2. Second Amendment to Agreement

AGREEMENT FOR CONSULTANT SERVICES
ALL CITY MANAGEMENT SERVICES, INC.

THIS AGREEMENT FOR CONSULTANT SERVICES (hereinafter, the "Agreement"), is entered into as of **July 1, 2024, through June 30, 2025**, by and between the CITY OF LA PALMA, a municipal corporation (hereinafter, the "City"), and **All City Management Services, Inc.**, a corporation (hereinafter, the "Consultant"). The Consultant and the City are hereafter together referred to as the "Parties" and each individually as a "Party."

RECITALS

A. The City requires the services of, and desires to retain, a consultant to perform the services set forth and described in the Scope of Work attached hereto as Exhibit "A" and incorporated herein by this reference (hereinafter, the "Consultant Services").

B. By virtue of the Consultant's expertise, experience, and background, the Consultant is qualified to perform the Consultant Services for and on behalf of the City.

C. The City and the Consultant mutually desire to enter into this Agreement for the provision of the Consultant Services by the Consultant for and on behalf of the City, in accordance with the terms and conditions set forth herein.

EXECUTORY AGREEMENTS

NOW, THEREFORE, in consideration of the facts recited above and the covenants, conditions, and promises contained herein, the City and the Consultant mutually agree as follows:

1. RETENTION AND DUTIES OF CONSULTANT

1.1 Retention of Consultant. The City hereby retains the Consultant, and the Consultant accepts this retention from the City, to perform the Consultant Services as set forth in the Scope of Work and Fee Schedule attached hereto as Exhibit "A".

1.2 Time. Time is of the essence for this Agreement. The Consultant shall perform all Consultant Services, and each component thereof, within the time periods set forth in the Scope of Work.

1.3 Standard of Performance. The Parties mutually acknowledge that the City has retained the Consultant to perform the Consultant Services based upon the special skills, expertise, and experience of the Consultant. Accordingly, in performing the Consultant Services, the Consultant shall use the skill and care that a highly specialized professional with significant expertise in the field, would use under similar circumstances. To the extent that the Consultant retains sub-consultants or subcontractors to perform any portion of any of the Consultant Services, to the extent permitted hereunder, the Consultant has a duty to the City to ensure that the tasks and services performed by such sub-consultants and subcontractors meet the same highly specialized professional level, skill, and expertise expected of the Consultant.

1.4 Licenses, Permits, Fees, and Approvals. The Consultant shall obtain at its sole cost and expense such licenses, permits, and approvals as may be required by law for the performance of the Consultant Services prior to commencing work. The Consultant and its employees, agents, and sub-consultants or subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required for the performance of the Consultant Services. The Consultant shall have the sole obligation to pay for any fees, assessments, and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the Consultant's performance of the Consultant Services, and shall indemnify, defend and hold harmless the City and City Personnel against any such fees, assessments, taxes, penalties or interest levied, assessed, or imposed against the City hereunder.

1.5 Personnel. The Consultant shall at all times allocate sufficient qualified personnel as required to perform the Consultant Services. The Consultant represents that the Consultant Services will be performed by the Consultant or under its direct supervision, and that all personnel engaged in such work shall be fully qualified and shall be authorized and permitted under applicable Federal, State and local law to perform such tasks and services. The Consultant shall pay all wages, salaries, and other amounts due to such personnel in connection with their performance of the Consultant Services and as required by law.

1.6 Materials. The Consultant shall equip itself with all necessary goods, materials, equipment and personal property to perform the services specified in this Agreement. The Consultant shall at all times ensure that all goods, materials, equipment and personal property included within the Consultant Services shall be of good quality, fit for the purpose intended.

1.7 Warranty. By executing this Agreement, the Consultant warrants that the Consultant (i) has thoroughly investigated and considered the Consultant Services to be performed, (ii) has carefully considered how the Consultant Services should be performed, and (iii) fully understands the facilities, difficulties, and restrictions attending performance of the Consultant Services.

1.8 Coordination With City. In the performance of the Consultant Services, the Consultant shall report to and receive instructions from the Police Chief of the City or his or her designee ("Contract Administrator"). Tasks or services other than those specifically described in the Scope of Work shall not be performed by the Consultant or any sub-consultant or subcontractor without the prior written approval of the Contract Administrator pursuant to Section 1.11 herein.

1.9 Subcontracting Prohibited. The Consultant shall not subcontract the performance of any of the Consultant Services without the prior written approval of the Contract Administrator.

1.10 Project Manager. The Consultant agrees that the following person shall be the project manager on behalf of the Consultant under this Agreement, and shall be principally responsible for performing the Consultant Services:

All City Management Services, Inc.

Notwithstanding the foregoing, the Parties acknowledge that persons other than the above-designated project manager of the Consultant may perform tasks or services under this Agreement if the performance of such tasks or services is under the supervision and control of the Consultant's project manager. The Consultant shall not alter the assignment of the above-designated project manager without the prior written approval of the Contract Administrator.

1.11 Additional Services. If the City changes the scope of the Consultant Services to be performed by the Consultant, or if the Consultant is requested to perform services not specifically described in the Scope of Work ("Additional Services"), the Consultant shall perform such services as are necessary to complete the work, and compensation for the work performed shall be paid by the City in accordance with the Scope of Work and Fee Schedule attached hereto as Exhibit "A" and incorporated herein by this reference, or as otherwise may be agreed in writing by the City and the Consultant. It is expressly understood by the Consultant that the provisions of this Section 1.11 shall not apply to services specifically set forth in the Scope of Work or reasonably contemplated therein. The Consultant hereby acknowledges that it accepts the risk that the services to be provided pursuant to the Scope of Services may be more costly or time consuming than the Consultant anticipates and that the Consultant shall not be entitled to additional compensation therefor. Unless contradictory of this Section 1.11, all provisions in this Agreement applicable to the Consultant's performance of the Consultant Services shall also apply to the Additional Services.

2. COMPENSATION TO CONSULTANT

2.1 Payment by the City. The City shall pay to the Consultant for the performance of the Consultant Services compensation in accordance with the Scope of Work and Fee Schedule attached hereto as Exhibit "A".

2.2 Invoices. The Consultant shall invoice the City on a monthly basis for all work performed by the Consultant under this Agreement. Invoices shall include billings for all charges, including authorized direct costs incurred by the Consultant during the month covered by the invoice. All charges for labor or professional services shall describe with specificity the services rendered and shall set forth the number of hours worked and hourly rates in accordance with the Budget and Fee Schedule. Within thirty (30) days of receipt of an invoice, and upon determination by the City that the invoice is in order and that the Consultant has performed all requested or required services in a timely and competent manner, the City shall pay such invoice.

2.3 Record of Payment. The Consultant shall maintain records on all services for and charges to the City under this Agreement for a period of not less than twenty-four (24) months, or for any longer period required by law, after the termination of this Agreement, and make such records available for review and audit if requested by the City at any time during the term, or within twenty-four (24) months, or for any longer period required by law, after the termination of this Agreement. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible.

3. LEGAL RESPONSIBILITIES

3.1 Compliance with Law. The Consultant shall keep fully informed of all Federal and State laws and regional, county, and municipal ordinances and regulations which may in any manner affect those employed by the Consultant or the performance by the Consultant of any tasks or services for or on behalf of the City. The Consultant shall at all times observe and comply with all such laws, ordinances, and regulations, and shall be responsible for the compliance therewith of all work and services performed by the Consultant by or on behalf of the City.

3.2 Independent Contractor. The Consultant is retained as an independent contractor only, for the sole purpose of rendering the Consultant Services, and is not an employee of the City. The City shall have the right to control the Consultant only as to results of the Consultant's services rendered pursuant to this Agreement, and the City shall not have the right to control the means by which the Consultant accomplishes the services performed under this Agreement.

3.3 Non-Discrimination. The Consultant shall not discriminate against any employee or applicant for employment because of any impermissible classification pursuant to Federal or State law, including, but not limited to, race, color, religion, national origin, gender, physical or mental disability, age, military status, sexual orientation, gender identity, gender expression, or marital or familial status. The Consultant shall incorporate the foregoing provisions in all subcontracts.

3.4 Proprietary Information. All proprietary information developed by the Consultant in connection with, or resulting from, this Agreement, including but not limited to inventions, discoveries, improvements, copyrights, patents, maps, reports, textual material, or software programs, shall be the sole and exclusive property of the City, without restriction or limitation upon their use. The Consultant agrees that the compensation to be paid pursuant to this Agreement includes adequate and sufficient compensation for any proprietary information developed in connection with or resulting from the performance of the Consultant Services under this Agreement. The Consultant further understands and agrees that full disclosure of all proprietary information developed in connection with, or resulting from, the performance of services by the Consultant under this Agreement shall be made to the City, and that the Consultant shall do all things necessary and proper to perfect and maintain ownership of such proprietary information by the City. The Consultant hereby agrees to deliver such proprietary information to the City upon the expiration or termination of this Agreement. It is understood and agreed that the proprietary information prepared pursuant to this Agreement is prepared specifically for the City and is not necessarily suitable for any future or other use. The Parties agree that, until final approval by the City, all data, plans, specifications, reports, and other documents are confidential and will not be released to third parties without prior written consent of both Parties unless required by law.

3.5 Patented and Copyright Materials. The Consultant shall assume all costs arising from the use of patented or copyrighted materials, including but not limited to equipment, devices, processes, and software programs, used or incorporated in the services or work performed by the Consultant under this Agreement. Pursuant to Section 3.7 herein, the Consultant shall indemnify, defend (with legal counsel acceptable to the City), and hold the City and its elected and appointed boards, members, officials, officers, agents, representatives, employees, and volunteers ("City Personnel") harmless from any and all suits, actions, or proceedings of every nature for or on account of the use of any patented or copyrighted materials.

3.6 Prevailing Wages. The Parties have determined that prevailing wage laws do not apply to this Agreement because the Consultant Services do not include construction, alteration, demolition, installation, or repair work or other otherwise exempt under California's prevailing wage laws (Lab. Code, § 1720 *et seq*.). Notwithstanding the foregoing, it is agreed by the Parties that, in connection with performance of the Consultant Services, including, without limitation, any and all public works (as defined by applicable law), the Consultant shall bear all risks of payment or non-payment of prevailing wages under California law and/or the implementation of Labor Code Section 1781, as the same may be amended from time to time, and/or any other similar law. Pursuant to Section 3.7 herein, the Consultant shall indemnify, defend (with legal counsel acceptable to the City), and hold the City and City Personnel harmless from and against any liability, loss, damage, cost or expenses (including but not limited to reasonable attorneys' fees, expert witness fees, court costs, and costs incurred related to any inquiries or proceedings) arising from or related to (i) the noncompliance by the Consultant or any party performing the Consultant Services of any applicable local, state, and/or federal law, including, without limitation, any applicable federal and/or state labor laws (including, without limitation, the requirement to pay state prevailing wages and hire apprentices); (ii) the implementation of Section 1781 of the Labor Code, as the same may be amended from time to time, or any other similar law; and/or (iii) failure by the Consultant or any party performing the Consultant Services on the Consultant's behalf to provide any required disclosure or identification as required by Labor Code Section 1781, as the same may be amended from time to time, or any other similar law.

3.7 Indemnification.

3.7.1 Indemnification of the City. Except as set forth in subdivision 3.7.2, the Consultant shall indemnify, defend (with legal counsel acceptable to the City), and hold harmless the City and City Personnel from and against any and all actions, suits, claims, demands, judgments, attorneys fees, costs, damages to persons or property, losses penalties, obligations, expenses, or liabilities ("Claims") that may be asserted or claimed by any person or entity arising out of the Consultant's performance of any tasks or services for or on behalf of the City, whether or not there is concurrent active or passive negligence on the part of the City and/or any City Personnel, but excluding any Claims arising from the sole negligence or willful misconduct of the City or any City Personnel. The Consultant shall defend any action or actions filed in connection with any such claims or liabilities, and shall pay all costs and expenses, including attorney's fees incurred in connection therewith. The Consultant shall promptly pay any judgment rendered against the City or any City Personnel for any such claims or liabilities. In the event the City and/or any City Personnel is made a party to any action or proceeding filed or prosecuted for any such Claims arising out of or in connection with the work being performed or services being provided under this Agreement, the Consultant shall pay to the City any and all costs and expenses incurred by the City or City Personnel in such action or proceeding, together with reasonable attorney's fees and expert witness fees. Notwithstanding the foregoing, however, in the event that a court or jury determines that liability with respect to any Claims was caused or contributed to by the neglect act, error, omission or willful misconduct of the City or City Personnel, liability will be appointed between Consultant on the one hand and the City on the other hand with regard to such Claims based upon the parties' respective degrees of culpability, as determined by the court or jury, and Consultant's duty to indemnify the City and City Personnel will be limited accordingly.

3.7.2 Design Professionals. The provisions of this subdivision 3.7.2 apply only in the event that the Consultant is a "design professional" within the meaning of the California Civil Code Section 2782.8(c). If the Consultant is a "design professional" within the meaning of Section 2782.8(c), then notwithstanding subdivision 3.7.1 above, to the fullest extent permitted by law (including, without limitation, Civil Code Sections 2782 and 2782.6), the Consultant shall defend (with legal counsel reasonably acceptable to the City), indemnify, and hold harmless the City and City Personnel from and against any Claim that arises out of, pertains to, or relates to, directly or indirectly, in whole or in part, the negligence, recklessness, or willful misconduct of the Consultant, any sub-consultant, subcontractor, or any other person directly or indirectly employed by them, or any person that any of them control, arising out of the Consultant's performance of any task or service for or on behalf of the City under this Agreement. Such obligations to defend, hold harmless, and indemnify the City or any City Personnel, shall not apply to the extent that such Claims are caused in part by the sole negligence or willful misconduct of the City or such City Personnel. The Consultant's cost to defend the City and/or City Personnel against any such Claim shall not exceed the Consultant's proportionate percentage of fault with respect to that Claim; however, pursuant to Civil Code section 2782.8(a), in the event that one or more defendants is unable to pay its share of defense costs due to bankruptcy or dissolution of the business, the Consultant shall meet and confer with the City (and, if applicable, other parties) regarding any unpaid defense costs. To the extent the Consultant has a duty to indemnify the City or any City Personnel under this subdivision (b), the Consultant shall be responsible for all incidental and consequential damages resulting directly or indirectly, in whole or in part, from the Consultant's negligence, recklessness, or willful misconduct.

3.8 Retention of Funds. The Consultant hereby authorizes the City to deduct from any amount payable to the Consultant (whether arising out of this Agreement or otherwise) any amounts the payment of which may be in dispute hereunder or which are necessary to compensate the City for any losses, costs, liabilities, or damages suffered by the City, and all amounts for which the City may be liable to third parties, by reason of the Consultant's negligent acts, errors, or omissions, or willful misconduct, in performing or failing to perform the Consultant's obligations under this Agreement. The City in its sole and absolute discretion, may withhold from any payment due to the Consultant, without liability for interest, an amount sufficient to cover such claim. The failure of the City to exercise such right to deduct or withhold shall not act as a waiver of the Consultant's obligation to pay the City any sums the Consultant owes the City.

3.9 Insurance. The Consultant shall not commence the performance of any work or services under this Agreement until the Consultant has obtained all insurance required hereunder, nor shall the Consultant allow any sub-consultant or subcontractor to commence services until all such insurance has been obtained by the sub-consultant or subcontractor. Current certification of insurance shall be kept on file with the City at all times during the term of this Agreement. The City reserves the right to require complete, certified copies of all required insurance policies, at any time. All insurance policies shall be issued by an insurance company currently authorized by the California Department of Insurance to transact business of insurance or is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the City's Risk Manager. The Consultant shall take out and maintain at all times during the performance of this Agreement the following policies of insurance:

3.9.1 Workers Compensation Insurance to cover the Consultant's employees as required by law; and the Consultant shall require all subcontractors to provide such compensation insurance for all of the latter's employees. Each such policy of worker compensation insurance shall carry the following endorsements:

(a) "The insurer waives all rights of subrogation against THE CITY OF LA PALMA, its officers, officials, agents, employees, and representatives."

(b) "This insurance policy shall not be canceled, limited or nonrenewed by the insurer until thirty (30) days after receipt by THE CITY OF LA PALMA of a written notice of such cancellation, limitation, or reduction of coverage."

3.9.2 Comprehensive General Liability Insurance for bodily injury, death, and property damage which may arise from the negligent performance of the Consultant, its employees, agents representatives, successors, and assigns while performing work or services under this Agreement, in an amount not less than $5,000,000 per occurrence, $6,000,000 general aggregate. Each such policy of insurance shall be in a form satisfactory to the City and shall contain the following endorsements:

(a) "THE CITY OF LA PALMA, its officers, officials, employees, and representatives, are hereby declared to be additional insureds under the terms of this policy with respect to the operations and activities of the named insured at or from the premises of THE CITY OF LA PALMA described above."

(b) "This insurance policy shall not be canceled, limited, or not renewed until thirty (30) days after receipt by THE CITY OF LA PALMA of a written notice of such cancellation, limitation, or reduction of coverage."

(c) "This insurance policy is primary insurance and no insurance held or owned by the designated additional insureds shall be called upon or looked to cover a loss under said policy; THE CITY OF LA PALMA shall not be liable for the payment of premiums or assessments on this policy."

3.9.3 Comprehensive Automobile Liability Insurance, including owned, non-owned, and hired automobiles, in a minimum Combined Single Limit of $1,000,000 per occurrence for bodily injury, death, and property damage. Each such policy of insurance shall be in a form satisfactory to the City and shall contain the following endorsements:

(a) "THE CITY OF LA PALMA, its officers, officials, employees, and representatives, are hereby declared to be additional insureds under the terms of this policy with respect to the operations and activities of the named insured at or from the premises of THE CITY OF LA PALMA described above."

(b) "This insurance policy shall not be canceled, limited, or not renewed until thirty (30) days after receipt by THE CITY OF LA PALMA of a written notice of such cancellation, limitation, or reduction of coverage."

(c) "This insurance policy is primary insurance and no insurance held or owned by the designated additional insureds shall be called upon or looked to cover a loss under said policy; THE CITY OF LA PALMA shall not be liable for the payment of premiums or assessments on this policy."

3.9.4 Renewal of Insurance. At least thirty (30) days prior to the expiration of any policy of insurance required under Paragraph 3.9.1, 3.9.2, or 3.9.3, a signed complete certificate of insurance, with all endorsements provided herein, showing that such insurance coverage has been renewed or extended, shall be filed with the City.

3.9.5 Prohibited Insurance Provisions. Insurance policies required under Paragraph 3.9.1, 3.9.2, or 3.9.3, shall not include any limiting provision or endorsement that has not been submitted to the City for approval. By way of example, additional insured endorsements shall not be limited to "ongoing operations," exclude contractual liability, restrict coverage to the "sole" liability of the Consultant, or contain any other limitation contrary to this Agreement.

3.9.6 Variations to Insurance Requirements. The City may, but is not required to, approve in writing a variation in the foregoing insurance requirements, upon a determination that the coverage, scope, limits, and forms of such insurance are either not commercially available, or that the City's interests are otherwise fully protected.

3.10 Conflicts of Interest.

3.10.1 City Personnel. No City Personnel shall have any financial interest, direct or indirect, in this Agreement, or participate in any decision relating to this Agreement that affects his or her financial interest or the financial interest of any corporation, partnership, association or other entity in which he or she is interested, in violation of any federal, state or city statute, ordinance or regulation. The Consultant shall not employ any such person while this Agreement is in effect.

3.10.2 Consultant. The Consultant represents, warrants and covenants that he, she or it presently has no interest, direct or indirect, which would interfere with or impair in any manner or degree the performance of the Consultant's obligations and responsibilities under this Agreement. The Consultant further agrees that while this Agreement is in effect, the Consultant shall not acquire or otherwise obtain any interest, direct or indirect, that would interfere with or impair in any manner or degree the performance of the Consultant's obligations and responsibilities under this Agreement. The Consultant acknowledges that pursuant to the provisions of the Political Reform Act

(Government Code section 87100 *et seq*.), the City may determine the Consultant to be a "consultant" as that term is defined by the Act. In the event the City makes such a determination, the Consultant agrees to complete and file a "Statement of Economic Interest" with the City Clerk to disclose such financial interests as required by the City. In such event, the Consultant further agrees to require any other person doing work under this Agreement to complete and file a "Statement of Economic Interest" to disclose such other person's financial interests as required by the City.

3.11 No Undue Influence. The Consultant declares and warrants that no undue influence or pressure is used against or in concert with any officer or employee of the City in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the City shall receive compensation, directly or indirectly, from the Consultant, or from any officer, employee, or agent of the Consultant, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. The Consultant further warrants that it has not employed or retained any company or person other than a bona fide employee working for the Consultant, to solicit or secure this Agreement and that it has not paid or agreed to pay any company or person any fee, commission, percentage, brokerage fee, gift, or any other consideration contingent upon, or resulting from, the award or making of this Agreement. For breach or violation of this warranty, the City shall have the right to annul this Agreement without liability or, in its discretion, to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift or contingent fee.

3.12 No Benefit to Arise to City Employees. No member, officer, or employee of the City, or their designees or agents, and no public official who exercises authority over or has responsibilities with respect to this Agreement during his/her tenure or for one (1) year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for the Consultant Services to be performed under this Agreement.

4. RIGHTS AND REMEDIES

4.1 Termination By the City. The City reserves and has the right and privileges, at its sole discretion and with or without cause at any time during the term of this Agreement, of suspending, canceling or terminating this Agreement or any work in connection with this Agreement with or without any breach or failure to perform of the Consultant. Upon receipt of any notice of termination from the City, the Consultant shall immediately cease all services hereunder except such as may be specifically approved in writing by the Contract Administrator. In the event of termination under this Section 4.1, all finished or unfinished data, studies, maps, reports, and other items prepared by the Consultant shall become the property of the City, and the Consultant shall promptly deliver such items to the City. In the event of termination under this Section 4.1, the City shall pay the Consultant for all authorized services performed and for all authorized and invoiced expenses incurred up to the date of termination of this Agreement, on a time and materials basis in accordance with the Scope of Work and Fee Schedule attached hereto as Exhibit "A".

4.2 Performance to the City's Satisfaction. The Consultant agrees to perform all work to the reasonable satisfaction of the City. If the services performed under this Agreement are not satisfactory, the City has the right to take appropriate action, including but not limited to: (i) meeting with the Consultant, its agents or subcontractors to review the quality of the work and resolve matters of concern; (ii) requiring the Consultant to have the work repeated at no additional fee until it is satisfactory; (iii) withholding payment of the City's compensation to the Consultant for any unsatisfactory work performed; (iv) suspending delivery of work to the Consultant for an indefinite time; and/or (v) terminating this Agreement.

4.3 Default, Remedies.

4.3.1 Default of Insurance Requirements. In addition to any other remedies at law or equity the City may have if the Consultant fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time required by Section 3.9 herein, the City may, at its sole option, exercise any of the following remedies, which are alternatives to other remedies the City may have and are not the exclusive remedy for the Consultant's breach:

(a) Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under this Agreement;

(b) Order the Consultant to stop work under this Agreement or withhold any payment that becomes due to the Consultant hereunder, or both, until the Consultant demonstrates compliance with the insurance requirements herein; and/or

(c) Immediately terminate this Agreement.

4.3.2 Other Defaults. In addition to any other remedies at law or equity the City may have, if the Consultant materially breaches any of the terms of this Agreement, the City's remedies shall include, but not be limited to, any or all of the following:

(a) Immediately terminate this Agreement; and/or

(b) Take over the work and prosecute the same to completion by contract with another consultant or otherwise, and the Consultant shall be liable to the extent that the total cost for completion of the services required hereunder, including costs incurred by the City in retaining a replacement consultant and similar expenses, exceeds the Budget contained in Exhibit "A".

4.4 Force Majeure. Any time period specified in this Agreement for performance of services shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the City or the Consultant, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the City, if the delaying Party shall within ten (10) days of the commencement of such delay notify the other Party in writing of the causes of the delay ("Force Majeure Event"). If the Consultant is the delaying Party, the City shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the City such delay is justified. The City's determination shall be final and conclusive upon the parties to this Agreement. In no event shall the Consultant be entitled to recover damages against the City for any delay in the performance of this Agreement, however caused. The Consultant's sole remedy shall be extension of this Agreement pursuant to this section. For the avoidance of doubt, Force Majeure shall not include (a) financial distress nor the inability of either party to make a profit or avoid a financial loss, (b) changes in the market prices or conditions, or (c) a party's financial inability to perform its obligations hereunder. The current events related to the COVID-19 pandemic are known and shall not constitute Force Majeure Event, future impacts of the COVID-19 pandemic may be considered a Force Majeure Event to the extent that they prevent the performance of a Party's obligations under this Agreement.

5. MISCELLANEOUS

5.1 Notices. All notices, invoices or other instruments required or permitted to be given under this Agreement shall be served by personal delivery or deposited in a United States mail depository, postage prepaid, and addressed as follows:

If to the City:	CITY OF LA PALMA 7822 Walker Street La Palma, CA 90623 Attn: Police Chief
If to the Consultant:	All City Management Services, Inc. 10440 Pioneer Blvd., Suite 5 Santa Fe Springs, CA 90670

or such other address or person as either Party may indicate to the other in writing. Service of any instrument by mail shall be deemed effective forty-eight (48) hours after deposit in a United States mail depository, postage prepaid, and addressed as set forth above.

5.2 Integration. This Agreement represents the entire understanding of the City and the Consultant as to those matters contained herein, and no prior oral or written understanding shall be of any force or effect with regard to those matters covered by this Agreement. This Agreement may not be modified, altered, or amended except in writing signed by both the City and the Consultant. The Contract Administrator is hereby authorized to approve and effectuate amendments to this Agreement to the extent permitted by applicable law.

5.3 Construction, Venue. This Agreement shall be construed in accordance with the laws of the State of California and as if drafted by both parties hereto. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either Party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply. Legal actions concerning any dispute, claim, or matter arising out of or in relation to this Agreement shall be instituted and maintained in the Superior Courts of the State of California in the County of Orange, or in any other appropriate court with jurisdiction in such County, and the Consultant agrees to submit to the personal jurisdiction of such court.

5.4 Rights and Remedies are Cumulative. Except as may be expressly set forth in this Agreement, the rights and remedies of the Parties are cumulative and the exercise by either Party of one or more of such rights or remedies or other rights or remedies as may be permitted by law or in equity shall not preclude the exercise by such Party, at the same or different times, of any other rights or remedies to which such Party may be entitled.

5.5 Severability. If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable in any jurisdiction, the invalidity, illegality or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable term or provision in any other jurisdiction. Upon a determination that any term or provision is invalid, illegal or unenforceable, the Parties shall negotiate in good faith to modify this Agreement to affect the original intent of the Parties as closely as possible in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

5.6 Assignment. The Consultant shall not assign or otherwise transfer any of its rights or obligations under this Agreement without the prior written consent of the City; and any such assignment or other transfer without such consent shall be void.

5.7 Consultant not a City Agent. Except as the City may specify in writing, the Consultant shall have no authority, express or implied, to act on behalf of the City in any capacity whatsoever as an agent. This Agreement does not grant to the Consultant any authority, express or implied, to bind the City to any obligation whatsoever.

5.8 Attorney’s Fees. In the event any action is commenced by one Party to this Agreement against the other to enforce any of the rights or obligations arising from this Agreement, the prevailing Party in such action, in addition to any other relief and recovery ordered by the court, shall be entitled to recover all statutory costs, together with reasonable attorney’s fees.

5.9 Successors and Assigns. Subject to the provisions of Paragraphs 1.9 and 5.6 hereinabove, this Agreement, and all of the covenants, terms, and conditions hereof, shall be binding upon, and inure to the benefit of, the City, the Consultant, and their respective successors and assigns.

5.10 Authority of Signatories. The persons executing this Agreement on behalf of the Parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said Parties and that by so executing this Agreement the Parties are formally bound to the provisions of this Agreement.

5.11 No Waiver. No waiver by either Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

5.12 No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

5.13 Non-Liability of City Personnel. No City Personnel shall be personally liable to the Consultant, or any successor in interest, in the event of any default or breach by the City, or for any amount which may become due to the Consultant or its successor, or for breach of any obligation of the terms of this Agreement.

5.14 Execution. The persons executing this Agreement on behalf of each of the Parties hereto represent and warrant that (i) such Party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said Party, (iii) by so executing this Agreement, such Party is formally bound to the provisions of this Agreement, and (iv) that entering into this Agreement does not violate any provision of any other Agreement to which said Party is bound. This Agreement shall be binding upon the heirs, executors, administrators, successors, and assigns of the Parties.

5.15 Survival. The terms, provisions, representations and certification contained in this Agreement, or inferable therefrom, shall survive the termination of this Agreement and the payment of the compensation hereinabove provided.

5.16 Section Headings and Subheadings. The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

5.17 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed to be an original, and such counterparts shall constitute one and the same instrument.

IN WITNESS WHEREOF, this Agreement has been executed as of the date first written above.

CITY OF LA PALMA

Signed by:

By: Conal McNamara, City Manager
7BEAF7910C8040A...
Conal McNamara, City Manager

ATTEST:
DocuSigned by:
Kimberly Kenney
A8BDE008E4C24D6...
Kimberly Kenney, CMC
City Clerk

CONSULTANT

Signed by:

By: Demetra Farwell, Corporate Secretary
9B16161324E0466...
Demetra Farwell, Corporate Secretary

By:________________________________

____
[Title]

APPROVED AS TO FORM:

COLANTUONO, HIGHSMITH & WHATLEY, PC

Signed by:

By: Ajit Thind, City Attorney
EDF910A117CF485...
City Attorney, City of La Palma

EXHIBIT A

Scope of Work and Fee Schedule

1. The Consultant will provide personnel for the City equipped and trained in appropriate procedures for crossing pedestrians in marked crosswalks. Such personnel shall be herein referred to as a "Crossing Guard". The Consultant is an independent contractor and the Crossing Guards to be furnished by it shall at all times be its employees and not those of the City.

2. The City shall determine the locations where Crossing Guards shall be furnished by the Consultant. The Consultant shall provide at each designated location personnel properly trained as herein specified for the performance of duties as a Crossing Guard. The Consultant shall provide supervisory personnel to see that Crossing Guard activities are taking place at the required places and times, and in accordance with the terms of this Agreement.

3. The Consultant shall maintain adequate reserve personnel to be able to furnish alternate Crossing Guards in the event that any person fails to report for work at the assigned time and location and agrees to provide immediate replacement.

4. In the performance of its duties the Consultant and all employees of the Consultant shall conduct themselves in accordance with the conditions of this Agreement and all applicable laws of the state in which the Services are to be performed.

5. Persons provided by the Consultant as Crossing Guards shall be trained in all applicable laws of the state in which the Services are to be performed pertaining to general pedestrian safety in school crossing areas.

6. The Consultant Services shall be provided by the Consultant at the designated locations on all days in which school is in session in the area under the City's jurisdiction. The Consultant also agrees to maintain communication with the designated schools to maintain proper scheduling.

7. The Consultant shall provide all Crossing Guards with apparel by which they are readily visible and easily recognized as Crossing Guards. Such apparel shall be uniform for all persons performing the duties of Crossing Guards and shall be worn at all times while performing said duties. This apparel must be appropriate for weather conditions. The Consultant shall also provide all Crossing Guards with hand held Stop signs and any other safety equipment which may be necessary.

8. The City agrees to pay the Consultant for the Consultant Services rendered pursuant to this Agreement and as follows for the specified term:

    a. July 1, 2024 to June 30, 2025: The sum of Thirty Three Dollars and Sixty-Eight Cents ($33.68) per hour, per Crossing Guard for a total of (7) Crossing Guard positions at six locations. The cost of providing 4,005 hours of service shall not exceed $134,888.40.

9. Consultant may request a price increase during the term as a result of any new legally-mandated increases in wages or benefits imposed in the state or municipality in which the Services are to be performed and to which Consultant's employees would be subject. Consultant shall provide the City with 60 days-notice of its request to increase pricing. The City agrees to review and respond to said notice within 30 days of receipt.

SECOND AMENDMENT TO
AGREEMENT FOR CONSULTANT SERVICES
ALL CITY MANAGEMENT SERVICES, INC.

THIS SECOND AMENDMENT TO AGREEMENT FOR CONSULTANT SERVICES (hereinafter, the "Second Amendment") is entered into as of May 5, 2026 by and between the CITY OF LA PALMA, CALIFORNIA, a municipal corporation (hereinafter, the "City"), and ALL CITY MANAGEMENT SERVICES, INC., a corporation (hereinafter, the "Consultant"). The Consultant and the City are hereafter together referred to as the "Parties" and each individually as a "Party."

RECITALS

WHEREAS, the Parties previously entered into the AGREEMENT FOR CONSULTANT SERVICES, ALL CITY MANAGEMENT SERVICES, INC. (the "Agreement") by which Contractor agreed to perform crossing guard services on behalf of the City (hereinafter, the "Consultant Services"), and amended that Agreement by the First Amendment on September 2, 2025;

WHEREAS, the Scope of Work and Fee Schedule attached as Exhibit "A" to the Agreement and amended by the First Amendment provides that the Consultant would be provided compensation in the amount of $34.66 per hour, per Crossing Guard, for a total of 7 Crossing Guard positions at 6 locations for the term July 1, 2025 to June 30, 2026, such compensation for 3,998.88 hours of service not to exceed $138,601.00;

WHEREAS, the Parties now desire to amend the Agreement to continue the Consultant Services through June 30, 2027; and

WHEREAS, the Parties desire to increase the maximum compensation amount allowed under the Agreement and amend the Scope of Work and Fee Schedule to provide for such continued Consultant Services.

NOW, THEREFORE, in consideration for the mutual covenants herein contained, the Parties agree as follows:

1. The preamble of the Agreement is hereby amended to state as follows:

   THIS AGREEMENT FOR CONSULTANT SERVICES (hereinafter, the "Agreement"), is entered into as of July 1, 2024, through June 30, 2027, by and between the CITY OF LA PALMA, a municipal corporation (hereinafter, the "City"), and ALL CITY MANAGEMENT SERVICES, INC., a corporation (hereinafter, the "Consultant"). The Consultant and the City are hereafter together referred to as the "Parties" and each individually as a "Party."

2. Section 8 of Exhibit "A" to the Agreement is hereby amended to state as follows:

   The City agrees to pay the Consultant for the Consultant Services rendered pursuant to this Agreement and as follows for the specified term:

a. July 1, 2024 to June 30, 2025: The sum of Thirty Three Dollars and Sixty-Eight Cents ($33.68) per hour, per Crossing Guard for a total of seven (7) Crossing Guard positions at six (6) locations. The cost of providing 4,005 hours of service shall not exceed $134,888.40.

b. July 1, 2025 to June 30, 2026: The sum of Thirty Four Dollars and Sixty-Six Cents ($34.66) per hour, per Crossing Guard for a total of 7 Crossing Guard positions at (6) locations. The cost of providing 3,998.88 hours of service shall not exceed $138,601.00.

c. July 1, 2026 to June 30, 2027: The sum of Thirty Six Dollars and Twenty-Five Cents ($36.25) per hour, per Crossing Guard for a total of 7 Crossing Guard positions at (6) locations. The cost of providing 3,999 hours of service shall not exceed $144,963.75.

3. Except as set forth in this Second Amendment, each and all of the terms, conditions, and covenants set forth in the Agreement shall remain in full force and effect. To the extent there is any conflict between this Second Amendment and the Agreement, the terms and provisions of this Second Amendment shall control. This Second Amendment and the Agreement, including any exhibits attached thereto, integrate all the terms and conditions of the Parties' agreement and supersede all negotiations with respect hereto.

4. If any provision of this Second Amendment is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

[Signature page to follow.]

IN WITNESS WHEREOF, the City Council of the City of La Palma caused this Second Amendment to be subscribed by its City Manager and Consultant has executed or caused this Second Amendment to be executed by its duly authorized officer(s).

CITY OF LA PALMA

____
Peter Kim, City Manager

ATTEST:

____
Norma I. Alley, MMC
City Clerk

APPROVED AS TO FORM:
COLANTUONO, HIGHSMITH & WHATLEY, PC

____
Ajit S. Thind, City Attorney

All City Management Services, Inc.

____
Demetra Farwell, Corporate Secretary

City of La Palma
Agenda Item No. 11

MEETING DATE: May 5, 2026

TO: City Council

FROM: City Manager

SUBMITTED BY: Ajit S. Thind, City Attorney

AGENDA TITLE: Designation of Thais P. Alves as Assistant City Attorney

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RECOMMENDED ACTION:

Adopt a Resolution designating Thais P. Alves as Assistant City Attorney.

BACKGROUND:

Ajit S. Thind of Colantuono, Highsmith & Whatley, PC currently provides municipal legal services for the City as City Attorney and has served in that capacity since 2019. Due to additional obligations and responsibilities, Mr. Thind has sought an Assistant City Attorney at his firm to assist with the City's legal needs.Thais P. Alves is an associate at Colantuono, Highsmith & Whatley, PC, in its municipal advisory practice group and resident in the Orange County office. She provides a wide range of support to our municipal clients on topics such as employment and labor, open meetings and records, conflicts of interest, and land use. For the last several months, Ms. Alves has assisted Mr. Thind with a number of assignments for the City and has been integrating well with staff over the last several months. Mr. Thind proposes to designate Ms. Alves as Assistant City Attorney. A copy of Ms. Alves' resume is attached.

FISCAL IMPACT:

There is no fiscal impact from this action.

ATTACHMENTS:

1. Resolution
2. Resume

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PALMA, CALIFORNIA, DESIGNATING THAIS P. ALVES AS ASSISTANT CITY ATTORNEY

WHEREAS, Ajit S. Thind of the law firm of Colantuono, Highsmith & Whatley, PC serves as City Attorney for the City; and

WHEREAS, due to additional responsibilities, Mr. Thind has sought additional support from attorneys at his office to maintain a high level of service for the City; and

WHEREAS, Thais P. Alves of Colantuono, Highsmith & Whatley, PC has been assisting Mr. Thind with various assignments for the City; and

WHEREAS, the City benefits from having a second attorney available to assist Mr. Thind with provision of legal services.

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of La Palma hereby resolves as follows:

SECTION 1. Thais P. Alves is hereby designated as Assistant City Attorney for the City of La Palma.

SECTION 2. The City Clerk shall certify to the passage and adoption of this resolution and shall affix their signature and City Seal and that same shall be entered into the Book of Resolutions.

APPROVED AND ADOPTED by the City Council of La Palma at a Regular Meeting on the 5th day of May, 2026.

____
Nitesh P. Patel
Mayor

ATTEST:

____
Norma I. Alley, MMC
City Clerk

442845.1

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS.
CITY OF LA PALMA)

I, NORMA I. ALLEY, MMC, City Clerk of the City of La Palma, California, DO HEREBY CERTIFY that the foregoing Resolution was adopted by the City Council of said City at a regular meeting of said City Council held on the 5th day of May, 2026, and that it was so adopted by called vote as follows:

AYES:

NOES:

Norma I. Alley, MMC
City Clerk

THAIS P. ALVES

Associate

PROFESSIONAL SUMMARY

Thais is an associate with Colantuono, Highsmith & Whatley's municipal advisory practice group and resident in our Irvine office. She is Deputy City Attorney of Barstow and Special Labor Counsel for the City of El Monte.

Thais's general counsel practice covers the full range of public law issues, including: public contracting, conflicts of interest, government ethics, open meetings and public records laws, commission and public meeting management, land use and planning, CEQA, sustainability and environmental policies, and other state and federal laws governing cities. Adept at public meeting management, she has regularly attended public agency meetings, including serving as past Assistant General Counsel for Eco Rapid Transit and past Planning Commission Counsel for the Cities of Ojai and Sierra Madre.

Thais is also part of the Firm's employment law practice and provides significant labor and employment support for her clients, including advice regarding employee discipline matters, public employee retirement systems, personnel policies drafting and interpretation, union agreements drafting and interpretation, and compliance advice regarding the myriad of federal and state employment and labor laws. She is experienced in the public employee disciplinary appeal process, and has continuously successfully defended her clients' discipline decisions in disciplinary appeal hearings. She also maintains and delivers an extensive library of training presentations for public agencies, including AB 1825 sexual harassment prevention training, best practices on employee evaluations, employee leave rights and disability accommodations, civil service rules, and employee discipline.

WORK EXPERIENCE

Colantuono, Highsmith & Whatley, PC
Associate – March 2022 to Present

California Women's Law Center
Associate – October 2021 to March 2022
Law Fellow – October 2020 to October 2021

California Office of the Attorney General
Legal Extern – January 2020 to May 2020

Los Angeles City Attorney's Office
Legal Intern – June 2019 to August 2019

Contact

(949) 545-9064
talves@chwlaw.us
7545 Irvine Center Drive, Suite 200
Irvine, CA 92618
www.chwlaw.us

Admissions

- California State Bar
- Admitted December 27, 2021
- SBN# 336561

Education

UCLA Law, 2020
J.D.

University of California, Irvine, 2016
B.A. in History, *summa cum laude*

Expertise

- Municipal Advisory
- Labor and Employment
- Land Use Regulations
- Brown Act

Key Skills

- Collaborative
- Personable
- Effective Communicator
- Creative Problem Solver

COLANTUONO HIGHSMITH WHATLEY, PC

City of La Palma

Agenda Item No. 12

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Jake Chavira, Acting Community Development and Public Works Director
AGENDA TITLE:	Approval of Amended and Restated National Pollutant Discharge Elimination System (NPDES) Stormwater Permit Implementation Agreement

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RECOMMENDED ACTION:

Approve and authorize the City Manager to execute the Amended and Restated National Pollutant Discharge Elimination System (NPDES) Stormwater Permit Implementation Agreement between the County of Orange, Orange County Flood Control District, and participating Orange County cities, including the City of La Palma.

BACKGROUND:

The City is a Permittee under the Municipal Separate Storm Sewer System (MS4) permits issued by the California Regional Water Quality Control Boards (Santa Ana and San Diego Regions). The original NPDES Stormwater Permit Implementation Agreement (D90-094), which was executed in 1990 and amended in 1993 and 2002 (D02-048), established a cooperative framework for implementing the Orange County Stormwater Program to meet MS4 permit requirements and improve surface water quality. The Agreement allowed for collaboration, consistency, and cost-sharing of regional compliance strategies, municipal staff training, watershed monitoring and reporting efforts, and other MS4 program elements required of each of the Permittees. While the current Agreement has achieved many significant water quality improvements to local beaches and inland waters, state regulatory requirements issued through the MS4 permits have changed significantly since the Agreement was last updated. Watershed-specific water quality priorities have become increasingly complex, requiring targeted solutions, including structural treatment projects, to meet ongoing and forthcoming compliance requirements.

The proposed Agreement restates and updates the original Agreement to reflect current regulatory requirements, administrative practices, and programmatic needs. It continues the collaborative approach among the Permittees to implement regional stormwater management strategies, while also providing added flexibility in designing and developing watershed-specific strategies, programs, and projects using corresponding shared-cost sub-budget scales. As part of the shared cost budget approval process, the amended and restated Agreement also formalizes an annual consultation with the Orange County City Managers Association (OCCMA), which updates and improves the existing annual budget collaboration process already in place with OCCMA. The shared cost budget developed annually for this Agreement maintains the existing cost-sharing formula based on land area and population for the unincorporated County and 34 Orange County cities, with the District contributing 10% of the overall cost. For sub-budgets allowed under this Agreement that do not apply to all the Permittees, the same cost-sharing formula would be applied to the participating Permittees. Examples of the types of geographic areas that a sub-budget could apply to include: across an MS4 permit area, watershed level, or sub-watershed scales.

Key provisions of the amended and restated Agreement include:

- Continued designation of the County as the administrator of the regional Orange County Stormwater Program.
- Clarification of responsibilities for each Permittee, including compliance reporting, monitoring, and implementation of Best Management Practices (BMPs).
- Engagement with the OCCMA for strategic input on compliance and funding.
- Provides an updated collaborative review process for annual operating budgets, including the ability to establish new sub-budgets with smaller groups of Permittees to support the development of targeted water quality projects and programs.
- Continues the existing cost-sharing formula between Permittees based on land area and population, with the District contributing 10% and the County and Cities sharing the remaining 90% for the annual operating budget countywide.

For new sub-budgets, the same approach will be used to share costs amongst those participating agencies.

FISCAL IMPACT:

The Fiscal Year 2025-26 Adopted Budget includes funding for the City's contribution and is available in the General Fund Streets Division Budget (001-405-6000-40030).

ENVIRONMENTAL IMPACT:

Approval of the Amended and Restated National Pollutant Discharge Elimination System (NPDES) Stormwater Permit Implementation Agreement is not a project for purposes of the California Environmental Quality Act (CEQA) pursuant to Cal. Pub. Res. Code § 21065.

ATTACHMENTS:

1. NPDES Stormwater Permit Implementation Agreement

AMENDED AND RESTATED NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM STORMWATER PERMIT IMPLEMENTATION AGREEMENT

This AMENDED AND RESTATED NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM STORMWATER PERMIT IMPLEMENTATION AGREEMENT ("AGREEMENT"), for purposes of identification numbered [D02-048], and which may be alternatively referred to as the "OC Stormwater Program Implementation Agreement," is entered into this ____ day of _________, 2026, by the County of Orange, (herein called the COUNTY), the Orange County Flood Control District (herein called DISTRICT) and the cities of Aliso Viejo, Anaheim, Brea, Buena Park, Costa Mesa, Cypress, Dana Point, Fountain Valley, Fullerton, Garden Grove, Huntington Beach, Irvine, Laguna Beach, Laguna Hills, Laguna Niguel, Laguna Woods, Lake Forest, La Habra, La Palma, Los Alamitos, Mission Viejo, Newport Beach, Orange, Placentia, Rancho Santa Margarita, San Clemente, San Juan Capistrano, Santa Ana, Seal Beach, Stanton, Tustin, Villa Park, Westminster, and Yorba Linda (herein called CITIES). The COUNTY, DISTRICT, and CITIES may be referred to collectively as PERMITTEES or individually as PERMITTEE, COUNTY, DISTRICT, or CITY, respectively, in this AGREEMENT.

RECITALS

WHEREAS, the United States Congress in 1987, through the Water Quality Act, amended Section 402 of the Clean Water Act (33 U.S.C.A. 1342(p)) to require the United States Environmental Protection Agency ("EPA") to promulgate regulations for permitting stormwater discharges; and

WHEREAS, EPA regulations require National Pollutant Discharge Elimination System ("NPDES") permits for discharges from a municipal separate storm sewer system ("MS4")(herein after called MS4 permits), and further require MS4 permits to include requirements to control pollutants from stormwater discharges; and

WHEREAS, in 1927, the Orange County Flood Control Act created the DISTRICT to provide for the control of flood and stormwater and protect from damage from those flood or stormwater, the harbors, waterways, public highways, and property within the DISTRICT's jurisdiction; and

WHEREAS, the powers granted to the DISTRICT include the authority to regulate discharges that threaten to impact its system and carry on technical and other investigations, examinations, or tests of all kinds, making measurements, collecting data, and making analyses, studies, and inspections pertaining to water supply, control of floods, use of water, water quality, nuisance, pollution, waste, and contamination of water, both within and without the DISTRICT; and

WHEREAS, the California State Water Resources Control Board ("SWRCB"), as designee of the EPA, has delegated authority to the California Regional Water Quality Control Boards-Santa Ana Region ("RWQCB-SAR") and San Diego Region ("RWQCB-SDR")(collectively, the RWQCBs) for administration of MS4 permits within the boundaries of their regions; and

WHEREAS, the COUNTY, DISTRICT, and CITIES are PERMITTEES under MS4 permits issued by the RWQCBs; and

WHEREAS, the RWQCBs have designated the COUNTY as the Principal PERMITTEE or Principal Watershed Co-permittee, as defined in the MS4 permits; and

WHEREAS, the COUNTY, the DISTRICT and the CITIES previously entered into that certain agreement entitled National Pollutant Discharge Elimination System Stormwater Permit Implementation Agreement D90-094, on December 18, 1990, which was subsequently amended on October 26, 1993 by Amendment No. 1 and then on June 25, 2002 (the December 18, 1990 Agreement as Amended by Amendment No. 1 and the June 25, 2002 amendment will be referred to collectively hereinafter as the ORIGINAL AGREEMENT), to cooperatively develop, and did thereunder develop, an integrated stormwater runoff management program with the objective of fulfilling MS4 permit requirements and improving water quality in Orange County (program referred to herein as the "OC Stormwater Program"); and

WHEREAS, Section X of the ORIGINAL AGREEMENT provides that the ORIGINAL AGREEMENT may be amended by consent of a majority of the PERMITTEES which represent a majority of the percentage contributions as described in Section IV of the ORIGINAL AGREEMENT; and

WHEREAS, continued cooperation between the CITIES, the COUNTY, and the DISTRICT to jointly implement the OC Stormwater Program to fulfill prior, new, and potential future MS4 permit requirements, to the extent feasible, is in the best interests of the CITIES, the COUNTY, and the DISTRICT; and

WHEREAS, the PERMITTEES now desire to restate and amend the ORIGINAL AGREEMENT, as reflected and set forth in this AGREEMENT.

NOW, THEREFORE, the PERMITTEES do mutually agree as follows:

I. FILING STATUS

The COUNTY, the DISTRICT, and each CITY have filed applications for MS4 permits as PERMITTEES. The COUNTY, the DISTRICT and each CITY is a PERMITTEE under each MS4 permit to which they are subject.

II. INCORPORATION OF FEDERAL GUIDELINES

All applicable federal and state water quality regulations and guidelines under the Federal Clean Water Act, as presently written or as changed during the term of this AGREEMENT, are hereby incorporated by reference and made a part of this AGREEMENT and take precedence over any inconsistent terms of this AGREEMENT.

III. DELEGATION OF RESPONSIBILITIES

The responsibilities of each of the parties shall be as follows:

A. The COUNTY shall be the administrator of the OC Stormwater Program and, on a cost-shared basis, perform the following functions:

1. Annual operating budgets.

   a. Prepare the annual operating budget ("annual operating budget"), which shall include a work plan and associated financial plan and budget. The annual operating budget is intended to provide for all programmatic functions and associated costs of the OC Stormwater Program, as outlined in this AGREEMENT and as generally described in Section V.A. Annual operating budgets and work plans may be based on RWQCB region (i.e., Santa Ana Region versus San Diego Region). The budget year shall coincide with the COUNTY's fiscal year, July 1 – June 30.

b. Consult with the Stormwater Program Representatives (as defined in Section III.C.8) when preparing annual operating budgets and major program elements therein.

c. A draft of the annual operating budget may be prepared for the PERMITTIES for review by February 15 each year. Annual operating budgets shall be submitted to the PERMITTEES for consideration and approval by May 15 of each year. Individual CITY approval shall be obtained from each CITY's city manager or designee thereof by July 30 of each year. CITY manager designations for annual operating budget approval shall be provided in writing to the County and shall remain in effect until revoked in writing by the CITY's city manager. An annual operating budget shall be deemed approved and adopted for the OC Stormwater Program by affirmative responses from PERMITTEES which represent a majority (50% or greater) of both the area and population percentage contribution as calculated in accordance with Section V.A (method for calculating approval percentage referred to as "Majority Approval"). The COUNTY and the DISTRICT shall represent one voting PERMITTEE with their percentage contribution equal to the total of the COUNTY and the DISTRICT as described in Section V.A.

d. An approved and adopted annual operating budget shall not be exceeded without prior Majority Approval of the PERMITTEES.

2. Project or watershed-specific sub-budgets.

   a. In coordination with the PERMITTEES, prepare project-specific and/or watershed-specific budgets and associated work plans (collectively, "sub-budget(s)") for the design of water quality projects and/or responding to RWQCB enforcement orders and/or other orders (e.g., California Water Code 13267 or 13383 orders).

   b. Sub-budgets shall be prepared and proposed on an as-needed basis, at the discretion of the COUNTY, or as requested by interested PERMITTEES, subject to concurrence of the COUNTY.

   c. Each PERMITTEE willing to participate in a sub-budget will confirm participation to the COUNTY in writing. A PERMITTEE who confirms participation in a sub-budget shall be referred to herein as "PARTICIPATING PERMITTEE(s)." Sub-budgets will be subject to unanimous approval by all PARTICIPATING PERMITTEES, except that where a Participating Permittee fails to vote to approve a proposed sub-budget, such failure shall be deemed a withdrawal from the sub-budget and the withdrawing PERMITTEE shall no longer be considered a PARTICIPATING PERMITTEE and shall have no obligation to pay for or participate in the sub-budget.

   d. Project elements that go beyond design (e.g., construction, operation, and maintenance) shall not be provided for in sub-budgets and, instead, are subject to separate agreement between the Participating Permittees.

3. Represent the OC Stormwater Program in reviews of documents, comments, and discussions with EPA, SWRCB, and RWQCBs and/or other resource agencies regarding MS4 permit requirements and related policies, programs, and regulations. The COUNTY shall timely notify the

PERMITTEES of any decision reached during these discussions that, in the determination of the County, substantially impacts the OC Stormwater Program.

4. Implement approved annual operating budgets and sub-budgets.
5. Working in collaboration with PERMITTEES, prepare and submit regional compliance reports as the Principal PERMITTEE, as required under the MS4 permits, and/or as designated in the approved workplans.
6. Implement the regional monitoring and reporting program elements from approved workplans for the MS4 permits, including, but not limited to, tasks to monitor and measure the effectiveness of Best Management Practices ("BMPs"). This may include monitoring and modeling.
7. Obtain, as may be required by the annual operating budget and/or sub-budgets approved pursuant to this AGREEMENT, professional services, including, but not limited to, scientific, engineering, environmental, economic, and/or legal consultants to provide technical assistance for the work associated with the OC Stormwater Program. This work may include, but is not limited to, the preparation of technical or economic studies, legal analysis, watershed management plans, stormwater runoff management plans, water quality improvement plans, modeling, reasonable assurance demonstrations/reasonable assurance analyses, monitoring plans, technical reports, municipal staff training activities, and the design of structural and non-structural BMPs and strategies to prevent and/or reduce pollutants in stormwater runoff. Contracts for professional services to be funded under this AGREEMENT shall be made in conformance with the COUNTY's procurement policies, and, to the extent there is no conflict, the following:
   a. The COUNTY shall make efforts to stagger the date of issuance of new contracts for professional services, so that PERMITTEES may

better absorb increases in consultant fee rates.

b. For contracts for professional services that would require approval by the Orange County Board of Supervisors (as determined within the sole discretion of the COUNTY), one Stormwater Program Representative for every two designees of the COUNTY shall be allowed to participate in any panel formed for the purpose of evaluating responses to Requests for Proposals or similar competitive solicitations submitted by potential consultants. Where any contract subject to this provision is to be extended beyond the initial term, the COUNTY shall request feedback from the Stormwater Program Representatives, regarding the consultant's performance, prior to executing the extension. This process shall in no way impinge upon or limit the COUNTY's discretion to enter into, amend, extend, renew, or cancel any contract for professional services for the OC Stormwater Program.

c. The COUNTY shall notify the PERMITTEES of any changes in the COUNTY's procurement policies that significantly affect the thresholds for competitive procurement, scoring, or selection processes for contract services.

8. Implement a facility inspection program, as required by the MS4 permits, for MS4 facilities within the unincorporated areas of the County, at no cost to the CITIES.

9. Implement a facility inspection program, as required by the MS4 permits, for MS4 facilities on County-owned property used for COUNTY governmental purposes (i.e., property used for governmental functions) and located within a CITY, at no cost to the CITIES. For purposes of this section, the regional facility known as Dana Point Harbor shall be considered a County-owned property used for governmental purposes.

a. To avoid confusion in the implementation of each party's facility inspection programs, the COUNTY shall provide a list of those facilities, buildings and properties that it owns and are located within other jurisdictions (i.e. non-unincorporated properties) that the COUNTY has decided to monitor and regulate pursuant to this Section III.A.9. The County further agrees to notify the affected PERMITTEE of changes to the status of a facility.

B. The DISTRICT shall, on a cost-shared basis, except as set forth in subparagraph 2 below:

1. Perform or cause to be performed the water quality and hydrographic monitoring for compliance with MS4 permits and/or in accordance with RWQCB-approved monitoring plans and/or in the approved workplans.
2. Implement a facility inspection program, as required by the MS4 permits, for MS4 facilities located on District-owned and controlled property that is used for governmental purposes, at no cost to the CITIES.
3. Undertake or cause to be undertaken all activities required of the CITIES in Section III.C and applicable to the District.

C. The CITIES, at no cost to the Counties and the District, shall:

1. Implement a facility inspection program for its MS4 facilities, as required by the MS4 permit(s) and within the jurisdictional boundaries of that CITY.
2. Submit to the COUNTY storm drain system maps and/or data describing the type and location of its MS4 facilities with periodic revisions that reflect any modifications made as a result of land development/redevelopment. If possible, information shall be submitted as geographical information system ("GIS") data.
3. Support the COUNTY in the preparation of watershed characterizations and catchment prioritization efforts, including, but not limited to, by:

a. Identifying applicable zoning and land use designations.

b. Identifying areas where sources of specific pollutants are known.

4. Upon COUNTY request, review, comment on, consider approval of, and, if approved, implement regional strategies to prevent and reduce pollutants in stormwater runoff.

5. Implement an illegal discharge detection and elimination program as required by the MS4 permit(s) to which the CITY is subject. Demonstrate adequate legal authority to control discharges to its MS4 facilities as may be required by the relevant MS4 permit(s) to which the CITY is subject.

6. Provide, as requested by the COUNTY, copies of the CITY's jurisdictional reports, data, and any other information (in formats requested by the COUNTY, where such formats are reasonably available) to satisfy requirements in MS4 permits or other orders issued by a Regional Board or the State Board, to which the CITY is subject, provided the CITY has not otherwise challenged such order, and such challenge has not been resolved.

7. Participate in meetings convened by the COUNTY and respond to requests for information from the COUNTY, intended to obtain PERMITTEE input on matters related to this AGREEMENT and the implementation of the OC Stormwater Program.

8. Designate primary and secondary Stormwater Program Representative for matters related to this AGREEMENT and the implementation of the OC Stormwater Program. Designations shall be made by each CITY's city manager, or designee, in writing to the COUNTY. Each designation shall remain in effect until revoked by the CITY's city manager or designee. Stormwater Program Representatives are intended to provide subject matter input and facilitate communication between the COUNTY and each CITY. For purposes of this AGREEMENT, a Stormwater Program

Representative will not be deemed to have the authority to approve annual operating budgets on behalf of a CITY, as required in Section III.A.1, unless expressly stated in the written designation provided to the COUNTY.

D. In the unincorporated areas of the COUNTY, the COUNTY shall, at no cost to the CITIES or the DISTRICT, undertake or cause to be undertaken all activities required above of the CITIES in Section III.C that are not responsibilities of the DISTRICT as outlined in Section III.B.

IV. Orange County City Manager Association Engagement

A. In lieu of the activities of the Technical Advisory Committee under the ORIGINAL AGREEMENT, the COUNTY shall endeavor to create a working relationship with the Orange County City Manager Association ("OCCMA") or a sub-group thereof, to address issues such as MS4 permit requirements, MS4 permit compliance methods, and funding needs and strategies to facilitate regional and/or watershed-based, multi-jurisdictional project efforts.

B. At its discretion, the COUNTY, in coordination with the PERMITTEES as set forth in this AGREEMENT, may implement recommendations (or parts thereof) that OCCMA may give on OC Stormwater Program matters, including, but not limited to, potential strategies for compliance with current and anticipated future MS4 permit requirements; funding strategies and options for MS4 permit compliance efforts; and OC Stormwater Program budgeting. Recommendations that would result in unbudgeted costs shall be subject to Majority Approval of the PERMITTEES pursuant to III.A.1.d.

C. Under no circumstances shall this Section be interpreted as a replacement or substitute for any other responsibility of CITIES or the COUNTY under this Agreement. At the COUNTY's discretion, the Director of OC Public Works may enter into a memorandum of understanding with OCCMA to facilitate procedures for OCCMA engagement under this Section. Under no circumstances shall this provision be interpreted to require any written agreement between the COUNTY and OCCMA.

V. PROGRAM COSTS

A. Annual Operating Costs.

Where not otherwise funded, the annual operating budget, including all costs of equipment, goods, COUNTY services (including, but not limited to, applicable COUNTY and COUNTY'S departmental overhead), and all professional services costs incurred by the COUNTY, and any cost of the MS4 permits, as determined by the COUNTY in its role as administrator of the OC Stormwater Program, shall be a shared cost and allocated among the COUNTY, DISTRICT, and CITIES, and paid for as follows:

Participants	Percentage Contribution
DISTRICT	10
CITIES + COUNTY	90

The individual percentage contributions from each CITY and the COUNTY shall be functions of their respective dry land areas and population relative to those of the entire County of Orange. Each area shall be calculated as one-half of the sum of the area and population fractions, multiplied by 90%. National forests, state parks, airports, landfills, oceans, harbors, tidal bays, and active military installations shall be excluded from area calculations (Exhibit A-1). The contribution of the COUNTY shall be calculated from unincorporated areas and their respective populations. Should any external or alternative sources of funding become available, those funds may be directly applied to the appropriate budget(s) before the shared cost percentages are applied to the PERMITTTEES or credited to a subsequent budget.

Share in percent for jurisdiction #1= $\{(X_1/X_{tot}) + (Y_1/Y_{tot})\}/2 \times (90)$

X = area

Y = population

tot = total population or area

90 = total percentage excluding the DISTRICT's contribution

The percentage share shall be calculated by the COUNTY from population and area data. The population data shall be the most recent annual population estimates produced by the California Department of Finance, and area is based on the most recent OC Public Works survey data available to the COUNTY. Percentage share calculations shall be updated by May of each budget year for the budget year following and shall be included in annual operating budget proposals. Annual operating budget proposals shall be prepared based on the following percentage share computation methods, as applicable, and subject to exclusions in Exhibit A-1:

1. Countywide costs will be calculated as described in the process and formula above and subject to Exhibit A-1 for the entire group of PERMITTEES.
2. Regional costs, specific to only one RWQCB permit (Santa Ana Region and San Diego Region), will be calculated based on the process and formula above for PERMITTEES within the respective permit geographic area. For PERMITTEES that have jurisdiction in both permit regions, the regional costs will be based on the land area and prorated population for that permit geographic area.
3. Sub-budgets shall be based on the PARTICIPATING PERMITTEES and their corresponding area and prorated population total within the geographic area subject to the specific sub-budget.
4. In the event of a regulatory directive issued to PERMITTEES requiring amendment of any approved budget, the COUNTY shall provide immediate

notice to the included PERMITTEES and hold discussions with respect to responding to the directive and funding the immediate response. Such budget amendments shall be subject to the Majority Approval referenced in Section III.A.1.d.

5. If at any time during a budget year costs exceed the sum of the deposits for any approved budget, and prior Majority Approval for such exceedance has been obtained, the COUNTY shall submit invoices to the involved PERMITTEES to recover the deficit. The share for each PERMITTEE shall be prorated according to the formula that was initially used to apportion budget costs. Each CITY shall pay the invoice within 45 calendar days of the billing date.
6. If at any time costs exceed the sum of the deposits for any approved budget, the COUNTY may propose a budget increase and request payment by the PERMITTEES, and PERMITTEES shall pay such amount, provided the budget increase is approved in accordance with sections III.A.1.c-d or III.A.2.c of this Agreement, as may be applicable. Until such approval is obtained and sufficient deposits received, the COUNTY may, at its sole discretion, cease carrying out approved budget components so as to limit or not incur costs in excess of deposits. Nothing in this AGREEMENT shall be construed as requiring PERMITTEES to approve budget increases.
7. The COUNTY shall prepare a budget year-end accounting within 120 calendar days of the end of the budget year and present the same to the involved PERMITTEES for review. If the budget year-end accounting results in the sum of the deposits exceeding costs (net of interest earnings), the excess deposits shall carry forward to reduce the obligation of the PERMITTEES for the following budget year and prorated to the CITIES consistent with the cost-sharing population and area data

calculation above.

8. The COUNTY shall invoice each CITY for its annual share of each approved budget by November 30 of each budget year. Each CITY shall pay their deposit(s) within 45 calendar days of the billing date or within 45 calendar days of November 30, whichever is later. Each CITY'S deposit(s) shall be based on their prorated share(s) of the approved budget(s), reduced for any carry forward amount identified in the prior budget year-end accounting.
9. The COUNTY shall hold each CITY's annual share of each approved budget in interest-bearing accounts and credit interest earned on each CITY's annual share against each CITY's share of the approved budget costs. The COUNTY shall maintain records regarding interest earned and credited on each CITY's annual share and provide the same to the CITIES within 120 calendar days of the end of the budget year.
10. Upon termination of this AGREEMENT, a final accounting shall be performed by the COUNTY and presented to the PERMITTEES for review. If the sum of the deposits exceeds the costs, the COUNTY shall reimburse to each CITY its prorated share of the excess, within 120 calendar days of the final accounting.

VI. LIFE OF THE AGREEMENT

The term of this AGREEMENT shall be indefinite, unless amended or terminated in accordance with this AGREEMENT.

VII. ADDITIONAL PARTIES

Any CITY which becomes incorporated after the effective date of this AGREEMENT, or requests to become a party to this AGREEMENT after previously withdrawing pursuant to Section VIII, shall be eligible to become a party to this AGREEMENT, subject to Majority Approval. In approving adding additional cities to this AGREEMENT, the PERMITTEES may require such conditions of the added cities as they determine necessary or advantageous. The date of initiation, for determining costs for newly incorporated cities, shall be the date of incorporation. The costs for adding additional cities to this AGREEMENT and OC Stormwater Program including, but not limited to, permit and processing fees, as well as administrative costs incurred by the COUNTY and costs to reimburse the existing PERMITTEES for unreimbursed costs related to a previous withdrawal (if applicable), shall be calculated by the COUNTY, approved by Majority Approval of the PERMITTEES and, thereafter, invoiced by the COUNTY and paid by the added city(ies) within 45 calendar days of the billing date. Monies to be reimbursed to the existing PERMITTEES shall carry forward to reduce the billings for the following budget year.

VIII. WITHDRAWAL FROM THE AGREEMENT

A CITY may withdraw from this AGREEMENT by providing at least 60 calendar days written notice to the COUNTY. The COUNTY shall notify the PERMITTEES within 10 business days of receipt of any withdrawal notice. Neither the COUNTY nor any PERMITTEE shall be responsible for advising the withdrawing CITY of the legal, regulatory, or programmatic effects of withdrawing, nor have any continuing responsibility to the withdrawing CITY upon the effective date of the withdrawal. The withdrawing CITY shall be solely responsible for any costs the withdrawing CITY may incur related to its withdrawal, including, but not limited to, penalties assessed by RWQCBs, and or other resource agencies (e.g., EPA, CDFW, etc.) in connection with or related to its withdrawal. In addition, withdrawal shall constitute forfeiture of any deposits on hand from the withdrawing CITY, for the budget year in which the withdrawal is effective. If the effective date of a withdrawal is within 60 calendar days of the beginning of any budget year, the withdrawing CITY shall be responsible for paying its annual share for the upcoming budget year as if it were still a PERMITTEE participating in this AGREEMENT but shall be eligible to receive a credit for any prospective carry forward amount of such annual share as may be contemplated by this AGREEMENT. The cost allocations to the remaining PERMITTEES participating in this AGREEMENT shall be recalculated and collected and/or credited as necessary in the budget year following the effective date of the withdrawal.

IX. <u>NON-COMPLIANCE WITH PERMIT OR ORDER REQUIREMENTS</u>

Each PERMITTEE shall remain solely responsible for its own acts and omissions with respect to compliance with requirements of an MS4 permit or other order of the RWQCBs or SWRCB to which it may be subject, and nothing herein shall be deemed to waive, release, or transfer any such responsibility to any other PERMITTEE. Nothing in this AGREEMENT shall be construed as an assumption by any PERMITTEE of any liability or obligation of another PERMITTEE, whether past, present, or future.

X. <u>LEGAL ACTION/ COSTS/ ATTORNEY FEES</u>

In the event of legal action to enforce any provision of this AGREEMENT, each party shall bear its own attorneys’ fees and costs, and no party shall seek to recover the same from any other party through litigation or other legal proceedings.

XI. <u>AMENDMENTS TO THE AGREEMENT</u>

This AGREEMENT may be amended with Majority Approval. The COUNTY and the DISTRICT shall represent one voting PERMITTEE with their percentage contribution equal to the total of the COUNTY and the DISTRICT as described in Section V. No amendment to this AGREEMENT shall be effective unless it is in writing and signed by the duly authorized representatives of the COUNTY and the required Majority Approval of PERMITTEES.

XII. <u>NOTICES</u>

All notices required under Section VIII shall be deemed duly given if delivered by hand (with written confirmation of receipt); via electronic mail (with confirmation of transmission); or three (3) days after deposit in the U.S. Mail, postage prepaid.

XIII. GOVERNING LAW

This AGREEMENT shall be governed and construed in accordance with laws of the State of California. If any provision or provisions of this AGREEMENT is held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not any way be affected or impaired hereby.

XIV. CONSENT TO BREACH NOT WAIVER

No term or provision hereof shall be deemed waived and no breach excused, unless such waiver or consent shall be in writing and signed by the duly authorized representative of the PERMITTEE to have waived or consented. Any consent by any PERMITTEE to, or waiver of, a breach by the other, whether express or implied, shall not constitute a consent to, waiver of, or excuse for any other different or subsequent breach.

XV. APPLICABILITY OF PRIOR AGREEMENTS

This AGREEMENT restates and amends the provisions in prior agreements and constitutes the entire AGREEMENT between the PERMITTEES with respect to the subject matter. All prior agreements, representations, statements, negotiations, and undertakings are superseded hereby.

XVI. EXECUTION OF THE AGREEMENT

This AGREEMENT may be executed in counterparts, and the signed counterparts shall constitute a single instrument. The parties agree that this AGREEMENT may be executed and delivered by electronic means, including via email or electronic signature platforms (e.g., DocuSign, Adobe Sign), and that such electronic signatures shall be deemed to have the same legal effect as original signatures. Each party agrees that electronically signed documents shall be valid, enforceable, and admissible in any legal proceeding to the same extent as a manually signed original.

XVII. NO WAIVER OF PRIVILEGE AND/OR WORK PRODUCTION PROTECTION

Notwithstanding anything in this Agreement to the contrary, nothing in this AGREEMENT shall require a party to release or provide information (including any reports, communications, data, etc.) that has been deemed by that party to be subject to the attorney-client privilege, attorney work product doctrine, or any other relevant privilege and protection, including, but not limited to, any reports or information generated by a party's consultant that was prepared in consultation with, or at the direction of, such party's attorney or counsel of record. Nothing in this AGREEMENT shall prohibit the parties hereto from entering into future agreements, including joint defense agreements, common interest agreements, or other similar agreements to share such privileged or protected information subject to the terms and conditions of such an agreement.

IN WITNESS WHEREOF, the parties hereto have executed this AGREEMENT on the dates opposite their respective signatures:

ORANGE COUNTY FLOOD CONTROL DISTRICT
A body corporate and politic

By ______________________________
Chairman of the Board of Supervisors

COUNTY OF ORANGE
A body corporate and politic

Date: ______________________ By ______________________________
Chairman of the Board of Supervisors

SIGNED AND CERTIFIED THAT A COPY OF THIS AGREEMENT HAS BEEN DELIVERED TO THE CHAIRMAN OF THE BOARD

Date: ______________________ By ______________________________
ROBIN STIELER
Clerk of the Board of Supervisors of
Orange County, California

APPROVED AS TO FORM COUNTY COUNSEL
ORANGE COUNTY, CALIFORNIA

By ______________________________ Julia Woo, Senior Deputy

Date: ______________________

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CITY OF ALISO VIEJO

Date: ____________________ By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF ANAHEIM

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF BREA

Date: ____________________ By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF BUENA PARK

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF COSTA MESA

Date:	By: ____________________ Mayor
ATTEST:	APPROVED AS TO FORM:
____________________ City Clerk	____________________ City Attorney

CITY OF CYPRESS

Date:	By: ______________________ Mayor
ATTEST:	APPROVED AS TO FORM:
______________________ City Clerk	______________________ City Attorney

CITY OF DANA POINT

Date:

By: ______________________________
Mayor

ATTEST:

APPROVED AS TO FORM:

____
City Clerk

____
City Attorney

CITY OF FOUNTAIN VALLEY

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF FULLERTON

Date: ____________________ By: ____________________
Mayor

ATTEST: APPROVED AS TO FORM:

____________________ ____________________
City Clerk City Attorney

CITY OF GARDEN GROVE

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF HUNTINGTON BEACH

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF IRVINE

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF LA HABRA

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF LA PALMA

Date: By: ___________________________________

Peter L. Kim, City Manager

ATTEST: APPROVED AS TO FORM:

___________________________________ ___________________________________

City Clerk City Attorney

CITY OF LAGUNA BEACH

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF LAGUNA HILLS

Date:	By: ____________________ Mayor
ATTEST:	APPROVED AS TO FORM:
____________________ City Clerk	____________________ City Attorney

CITY OF LAGUNA NIGUEL

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF LAGUNA WOODS

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF LAKE FOREST

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF LOS ALAMITOS

Date:	By: ______________________ Mayor
ATTEST:	APPROVED AS TO FORM:
______________________ City Clerk	______________________ City Attorney

CITY OF MISSION VIEJO

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________ ______________________________
City Clerk City Attorney

CITY OF NEWPORT BEACH

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF ORANGE

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF PLACENTIA

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF RANCHO SANTA MARGARITA

Date: By: ______________________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________

City Clerk City Attorney

CITY OF SAN CLEMENTE

Date: By: ________________________________
Mayor

ATTEST: APPROVED AS TO FORM:

________________________________ ________________________________
City Clerk City Attorney

CITY OF SAN JUAN CAPISTRANO

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF SANTA ANA

Date: By: ____________________

Mayor

ATTEST: APPROVED AS TO FORM:

____________________ ____________________

City Clerk City Attorney

CITY OF SEAL BEACH

Date:

By: ____
Mayor

ATTEST:

APPROVED AS TO FORM:

City Clerk

City Attorney

CITY OF STANTON

Date:

By: ______________________________
Mayor

ATTEST:

APPROVED AS TO FORM:

____
City Clerk

____
City Attorney

CITY OF TUSTIN

Date: ____________________ By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF VILLA PARK

Date: By: ______________________________
Mayor

ATTEST: APPROVED AS TO FORM:

______________________________ ______________________________
City Clerk City Attorney

CITY OF WESTMINSTER

Date: By: ______________________

Mayor

ATTEST: APPROVED AS TO FORM:

______________________ ______________________

City Clerk City Attorney

CITY OF YORBA LINDA

Date: By: ______________________________
Mayor

APPROVED AS TO FORM:

ATTEST:

____
City Clerk

____
City Attorney

EXHIBIT A - 1

DRY LAND AREA DEDUCTED FROM JURISDICTIONS

Landfills	Jurisdiction
Olinda	County
Santiago	County
Prima Deschecha	County
Bee Canyon	County
Coyote Canyon	County
State Parks	
Bolsa Chica State Beach*	Huntington Beach
Chino Hills State Park	County
Corona Del Mar State Beach	Newport Beach
Crystal Cove State Park**	County
Doheny State Beach	Dana Point
Huntington State Beach	Huntington Beach
San Clemente State Beach	San Clemente
Airports	
Fullerton	Fullerton
John Wayne	County
Military facilities	
Joint Forces Training Base - Los Alamitos	Los Alamitos
Former MCAS Tustin***	Tustin
Seal Beach Naval Weapons Station****	Seal Beach
National Forests	
Cleveland National Forest	County

*Includes Bolsa Chica Ecological Preserve
**Includes Laguna Laurel Ecological Preserve
***Active military areas
****Includes Seal Beach National Wildlife Refuge

City of La Palma

Agenda Item No. 13

MEETING DATE: May 5, 2026

TO: City Council

FROM: City Manager

SUBMITTED BY: Joseph Cisneros, Deputy City Manager
Mike Matsumoto, Financial Consultant

AGENDA TITLE: Long-Term Fiscal Status and Draft Fiscal Year 2026-27 Budget

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RECOMMENDED ACTION:

1. Receive the staff presentation on the Long-Term Fiscal Status Update;

2. Receive an overview of the Draft Fiscal Year 2026-27 Budget and provide direction for additional materials or information needed for the final budget to be presented on June 2, 2026; and

3. Transfer $2.1 million from General Fund Unreserved Fund Balance to the Cash Flow Reserve ($1 million), Vehicle Maintenance & Replacement Fund ($538,000), and Emergency Reserve Fund ($525,000).

SUMMARY:

The Economy and La Palma's Economic Outlook

As of April 2026, the economy presents a complex and evolving landscape shaped by recent policy changes and global uncertainties. The labor market remains relatively stable with fairly low unemployment, signaling continued resilience in employment; however, inflation has increased to 3.3% in March 2026 which is the highest since May 2024. The Federal Reserve had been lowering interest rates, but they have been holding interest rates at 3.5%-3.75%. Consumer spending has been stagnating.

On a local level, the City maintains a prudent philosophy regarding its spending. Lessons from prior years indicate that the economy can fluctuate from growth to recession and back again. Fortunately, the City has very healthy reserves that have grown year after year. As of March 31, 2026, the current spendable reserves were approximately $24.8M, or 157% of FY 2026-27 General Fund proposed expenditures, in the following funds:

General Fund	$3,576,000
Emergency Reserve	$10,068,000

General Fund Budget Reserve	$4,892,000
Capital Outlay Reserve (COR)*	$3,218,000
Civic Center Replacement	$3,095,000
Total:	**$24,849,000**

**COR is currently awaiting a $2 million reimbursement from the federal government. This reimbursement is tied to the City's recently completed median improvement project, which qualified for federal funding support.*

The General Fund Budget Reserve, Capital Outlay Reserve, and Civic Center Replacement funds hold General Fund money set aside by the City Council for various reasons, so they are not restricted by an outside agency.

<u>Ten-Year General Fund Financial Forecast</u>

The 10-year General Fund forecast compares projected revenues and expenditures from FY 2026–27 through FY 2035–36. The forecast begins with a budget surplus of $68,000 in FY 2026–27, with revenues of $15.87 million and expenditures at $15.8 million. Over the next three years, expenditures are projected to slightly outpace revenues. Beginning in FY 2030–31, however, projected revenues begin to exceed expenditures, with the gap widening each year. By FY 2035–36, revenues are anticipated to reach $19.9 million compared to $19.3 million in expenditures, resulting in a projected surplus of approximately $655,000.

It's important to note that a projected budget deficit in the financial forecast does not mean the City will actually experience a deficit. In fact, any shortfall reflected in the forecast is largely self-imposed, primarily due to the annual discretionary transfers of $400,000 to other funds, and no forecasted deficit in any year is expected to exceed this amount.

<u>Draft FY 2026-27 Budget</u>

<u>Projected General Fund Revenues</u>
Estimated FY 2026-27 General Fund revenues are $15,869,064, a 2.9% increase over projected FY 2025-26 revenues. The City's five largest revenue categories are Property Tax, Transaction and Use Tax (Measure JJ), Sales Tax, Utility Users Tax, and Transient Occupancy Tax (hotel tax), not including interfund transfers.

Revenue Category	**FY25-26 Projected**	**FY26-27 Proposed**	**% Change**
Property Tax	$5,132,000	$5,331,200	3.9%
Transaction & Use Tax	$2,216,200	$2,265,000	2.2%
Sales Tax	$1,921,000	$1,962,000	2.1%
Interfund Transfers	$1,483,000	$1,539,064	3.8%
Utility Users Tax	$1,160,000	$1,220,000	5.2%
Transient Occupancy Tax	$640,000	$668,000	4.4%
Use of Money and Property	$563,200	$572,100	1.6%
Charges for Services	$553,100	$553,100	0.0%
Licenses and Permits	$502,900	$519,900	3.4%
Franchise Fees	$465,000	$465,000	0.0%
Residual Property Tax	$352,000	$352,000	0.0%
Other Revenues	$263,800	$265,600	0.7%
Fines & Forfeitures	$100,100	$100,100	0.0%
Intergovernmental	$72,700	$56,000	-23.0%
Total Revenue Source:	**$15,425,000**	**$15,869,064**	**2.9**%

The following is a summary of the five largest revenue categories:

- Property Tax – Property tax revenues have continued to perform strongly, with staff projecting a modest increase of 3.5% compounded growth from the Fiscal Year 2024-25 actual property tax revenues. Property taxes are based on the taxable assessed values of property, which, due to Proposition 13, are frequently much lower than market values. Moreover, the city participates in the Teeter plan, which ensures that the County of Orange compensates the City for property taxes regardless of any delinquent payments.
- Transactions and Use Tax – The revised estimate from the City's tax consultant reflects an increase of $16,500 over the FY 2025 actuals (and a 2.2% increase over the FY 2026 estimate). It remains a critical part of the City's revenue sources, consistently outperforming the Bradley-Burns 1% sales tax revenue.
- Sales Tax – Sales tax revenues have remained flat over the past two and a half years, both statewide and locally. For FY 2027, estimates include an additional $50,000 in bulk fuel revenues to account for inflation, as the longstanding $200,000 annual estimate has consistently been exceeded.
- Utility Users Tax (UUT) – Staff anticipates a 5.2% increase in UUT revenues over the FY 2026 budget amount. UUT revenue tends to fluctuate year to year, and the FY 2027 estimate is slightly below the FY 2025 actual amount received.
- Transient Occupancy Tax (TOT or Hotel tax) – Staff initially projected $640,000 in revenue for Fiscal Year 2025-26, but it appears the actual amounts are going to exceed the $640,000 estimate. Based on actual trends, the City has budgeted $668,000 for the upcoming fiscal year.

Other significant revenue changes include:

- Licenses and Permits are projected to increase by 3.4%, with an additional $17,000 added to the prior year budget of $300,000 for business licenses. Although FY 2024–25 actual receipts were $345,000, staff is recommending a conservative estimate of $317,000 for FY 2026–27 due to revenue fluctuations.
- Delays in the billboard and other Community Development projects anticipated in FY 2026 have resulted in lower-than-projected revenues compared to assumptions made during the May 2025 budget process. However, the City remains optimistic that these revenues will be realized with the opening of new businesses and the expected completion of the billboard project later this year.

Projected General Fund Expenditures

Staff has drafted a budget using a status quo approach, with programs and activities similar to those planned in the previous budget. Therefore, estimated FY 2026-27 General Fund expenditures and transfers are $15,800,623, a 2.5% increase over projected FY 2025-26 expenditures and transfers.

Category	**FY 25-26 Projected**	**Draft FY 26-27 Budget**
Personnel	$9,717,614	$10,031,158
Maintenance & Operations (M&O)	$3,868,700	$3,823,465
Internal Service	$1,331,100	$1,451,500
Subtotal	**$14,917,414**	**$15,306,123**
Transfers	$494,500	$494,500
Grand Total:	**$15,411,914**	**$15,800,623**

Consequently, a surplus of $68,441 is estimated for FY 2026-27. This is slightly higher than the budget surplus for FY 2025-26 surplus of $13,086.

Category	FY 25-26 Projected	Draft FY 26-27 Budget
Total Revenues	$15,425,000	$15,869,064
Total Expenditures	$15,411,914	$15,800,623
Surplus (Deficit):	**$13,086**	**$64,441**

Personnel Changes

Personnel costs make up 63.5% of the draft FY 2026–27 General Fund budget. The draft reflects a 3.2% increase in personnel expenses compared to the prior year, driven primarily by second-year adjustments under the three-year labor agreement. This agreement includes a 4% cost-of-living adjustment effective July 2026 (FY 2026–27), which was approved by the City Council on May 6, 2025. Other than routine merit-based salary increases and minor staffing allocation adjustments, the draft budget does not include any significant changes to overall staffing levels. The Custodian position was removed from personnel costs, and a contract amount has been added to maintenance and operations.

Maintenance and Operations

The Draft FY 2026-27 General Fund Budget allocates 25% to Maintenance and Operations costs, marking a 1.2% decrease from the previous year while maintaining the same level of service and service quality. Despite this being a status quo budget, it is important to highlight several key changes and new expenses outlined in the draft FY 2026-27 Budget:

- Reduction of $40,000 in the Management Services budget, reflecting the completion of the Citywide Fee Study (October 2025) and City Manager recruitment completed in summer 2025.
- Addition of $15,000 for Orange County Registrar's elections costs associated with the November 2026 La Palma City Council election.
- Reallocated meetings and training budgets to funds outside the General Fund, reducing the General Fund impact by approximately $42,000, across all City departments.
- Additional $12,000 in the Information Technology budget for ongoing software support and contracts.
- Increased costs of approximately $12,000 for Police Department body-worn and in-car camera system video redaction services.
- Added $25,000 in upfront costs for emergency 911 communications services and software, to be offset by a California Office of Emergency Services (Cal OES) grant.
- Transitioned back to contracted custodial services, increasing the Public Works M&O budget by $70,000.
- Additional $13,000 allocated across multiple department budgets to cover increased vehicle operating expenses.
- Allocated an additional $9,000 for the Veterans Day event to be held in November of each year.

Internal Service Funds Changes

Internal Service Funds, representing approximately 9% of the draft FY 2026–27 budget, are used to manage costs for services provided internally across departments on a cost-reimbursement basis. These funds—including Insurance, Vehicle Replacement, Technology Replacement, and Capital Outlay—are projected to increase by 9% compared to the prior year.

While Insurance and Vehicle Replacement costs are projected to rise, the Technology Replacement fund remains well-positioned due to prior allocations and strategic investments, allowing for more efficient and flexible use of IT resources. Additionally, if approved, the Vehicle Replacement Fund will receive supplemental funding to support the purchase of four new vehicles for Public Works, Community Services, and the Police Department, further offsetting upfront and ongoing vehicle costs.

Internal Service Funds	FY 25-26 Projected	Draft FY 26-27 Budget
Insurance	$958,800	$1,043,100
Technology Replacement	$187,500	$187,500
Vehicle Replacement	$173,800	$210,900
Capital Outlay	$11,000	$10,000
Total:	**$1,331,100**	**$1,451,500**

General Fund Transfers

Similar to the prior fiscal year, the draft FY 2026–27 Budget includes $494,500 in transfers out. These transfers provide 50% funding for a School Resource Officer (SRO) and include allocations to the Capital Outlay Reserve Fund and the Civic Center Replacement Fund.

Transfers Out	FY 25-26 Projected	Draft FY 26-27 Budget
Capital Outlay Reserve Fund	$350,000	$350,000
Civic Center Replacement Fund	$50,000	$50,000
SRO Fund	$94,500	$94,500
Total:	**$494,500**	**$494,500**

Special Revenue Funds

Special revenue funds are used to account for revenues that are legally restricted to specific purposes, such as public safety and road maintenance. Key highlights of the draft FY 2026–27 Budget include:

- Ongoing costs for the Police Department's body-worn camera program and in-car video system in the Supplemental Law Enforcement Services Fund ($40,000 total).
- Funding for 50% of the cost to replace the Police Department's mobile device units in patrol vehicles in the Supplemental Law Enforcement Services Fund ($40,000 total).
- Purchase of miscellaneous SWAT equipment for new team members in the Asset Seizure Fund ($8,000).

Capital Improvement Program

As part of the annual budget process, staff develops a ten-year Capital Improvement Plan (CIP) with a five-year CIP included in the draft and adopted budget. The CIP lists the major infrastructure projects planned for the subsequent fiscal year and four additional future years. In addition to listing the specific projects and their estimated cost, funding sources are identified. Generally, the City focuses its CIP on arterial and residential roadway rehabilitation (i.e., paving projects). However, the CIP also lists major projects such as water and sewer system upgrades, intersection improvements, or major repairs to City facilities (e.g., roof replacement, Americans with Disability Act required improvements, seismic improvements, etc.).

Highlights of the draft FY 2026-27 Capital Improvement Plan include:

- Continued progress on the City Yard renovation, including storage upgrades, roof repairs, storm drains, painting, pavement, and EV charging stations.
- Ongoing collaboration with neighboring cities on the design, engineering, and environmental costs associated with the expansion of the Del Amo Avenue Bridge.
- Interior refurbishment of the Police Department will include upgrades to office spaces, common areas, and facility finishes to improve functionality, appearance, and overall working conditions. The City has received Federal grant funding to pay $850,000 of the construction

costs. The funding allocated in this year's budget is expected to support the design phase of the project, which is not grant-funded.

- Community Center refurbishments, including public restrooms and other recreational areas of the facility that are in need of rehabilitation.
- Ongoing maintenance and repairs for various water and sewer system projects to ensure reliable service delivery and maintain infrastructure integrity.
- Street rehabilitation on Valley View (grant pending), and Moody & Walker Streets.
- Parks improvements and renovations at Central Park playgrounds (grant pending).
- Utility upgrades for the Walker Well and City Yard booster stations include water pump motor controller upgrades, a pump replacement for the Walker Well, the City Yard reservoir rehabilitation, and large meter replacements throughout the City.
- Street banner replacements for arterial street banner poles.

General Fund Unreserved Fund Balance Recommendation

The General Fund unreserved fund balances was $3,176,901 (in excess of the $1,500,000 required for cash flow) as of June 30, 2025. The General Fund surplus for Fiscal Year 2024-25 was $2.1 million. The Police, Public Works, and Community Services Departments would like to replace some aging vehicles (two patrol vehicles, an arrow board truck for Water Division, and a pickup truck for Community Services). Staff recommends allocating the $2.1 million surplus as follows:

- $525,000 to the Emergency Reserve in compliance with the Fund Balance Policy (25% requirement),
- $538,000 to the Vehicle Fund for the purchase of two police patrol vehicles, one Public Works vehicle, and one Community Services vehicle; and
- $1 million to increase the Cash Flow Reserve from $1,500,000 to $2,500,000. The updated reserve policy would be included in the 26/27 budget book for consideration at the June 2026 City Council Meeting.

FISCAL IMPACT:

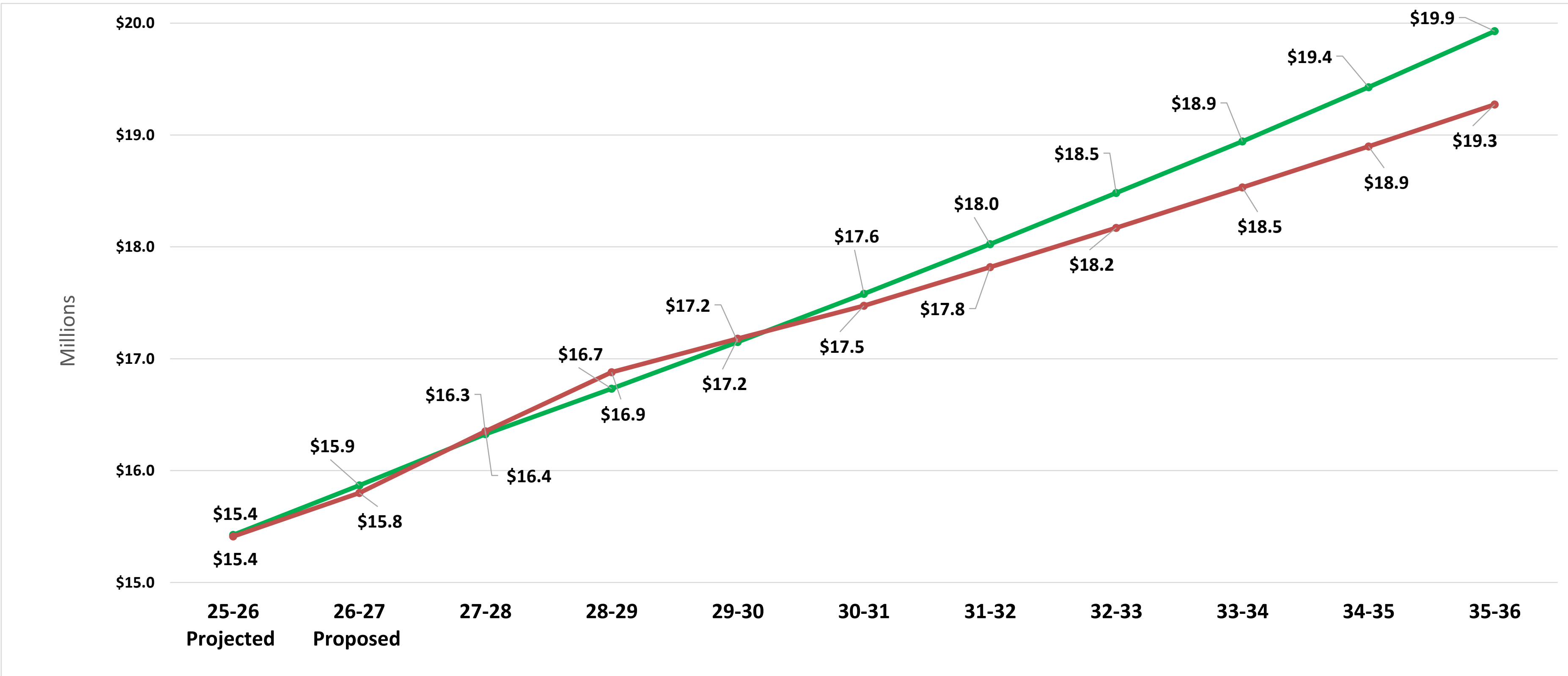
The only fiscal impact would be the transferring of funds from the General Fund Unreserved Fund Balance of $2.1 million to the Emergency Reserve Fund ($525,000), Vehicle Replacement Fund ($538,000), and $1 million to increase the Cash Flow Reserve from $1,500,000 to $2,500,000. Other than that, there is no fiscal impact in discussing the financial situation or the elements presented in this plan. Direction given, however, will be incorporated into the budget for consideration at the June 2, 2026 City Council Meeting.

ATTACHMENTS:

1. Ten-Year General Fund Financial Forecast
2. Draft FY 2026-27 Budget General Fund Summary

GENERAL FUND: 10-YEAR FORECAST

FISCAL YEAR	25-26 Projected	26-27 Proposed	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36
Revenues	15,425,000	15,869,064	16,326,565	16,732,355	17,150,341	17,581,021	18,024,697	18,481,880	18,942,894	19,428,168	19,928,253
Expenditures	15,411,914	15,800,623	16,352,053	16,879,411	17,179,470	17,473,848	17,818,854	18,170,845	18,531,227	18,897,627	19,272,525
Surplus/(Deficit)	**13,086**	**68,441**	**(25,488)**	**(147,056)**	**(29,129)**	**107,173**	**205,843**	**311,035**	**411,667**	**530,541**	**655,728**
Transfers Out (COR & CCRF)	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*	*400,000*
Surplus/(Deficit) excluding Transfers out	**413,086**	**468,441**	**374,512**	**252,944**	**370,871**	**507,173**	**605,843**	**711,035**	**811,667**	**930,541**	**1,055,728**



DRAFT FY 2026-27
GENERAL FUND BUDGET SUMMARY

Revenues

Category	FY 2025-26 Projected	FY 2026-27 Draft	% Change
Property Tax	$ 5,132,000	$ 5,331,200	3.9%
Transaction & Use Tax	$ 2,216,200	$ 2,265,000	2.2%
Sales Tax	$ 1,921,000	$ 1,962,000	2.1%
Interfund Transfers	$ 1,483,000	$ 1,539,064	3.8%
Utility Users Tax	$ 1,160,000	$ 1,220,000	5.2%
Transient Occupancy Tax	$ 640,000	$ 668,000	4.4%
Use of Money and Property	$ 563,200	$ 572,100	1.6%
Charges for Services	$ 553,100	$ 553,100	0.0%
Licenses and Permits	$ 502,900	$ 519,900	3.4%
Franchise Fees	$ 465,000	$ 465,000	0.0%
Residual Property Tax	$ 352,000	$ 352,000	0.0%
Other Revenues	$ 263,800	$ 265,600	0.7%
Fines & Forfeitures	$ 100,100	$ 100,100	0.0%
Intergovernmental	$ 72,700	$ 56,000	-23.0%
Total Revenue Source:	**$ 15,425,000**	**$ 15,869,064**	**2.9%**

Expenses by Department

Department	Division	FY 25-26 Projected	FY 26-27 Proposed	% Change
Management Services				
	City Council	$ 155,752	$ 138,542	-11%
	City Manager	$ 701,964	$ 700,952	-0.1%
	Legal Services	$ 293,000	$ 269,900	-7.9%
	City Clerk	$ 164,758	$ 163,458	-0.8%
Total Management Services		**$ 1,315,475**	**$ 1,272,852**	**-3.2%**
Administrative Services				
	Administration	$ 257,213	$ 242,320	-5.8%
	Fiscal Services	$ 483,972	$ 508,036	5.0%
	Human Resources	$ 3,007,238	$ 3,245,979	7.9%
	Technology And Communications	$ 371,192	$ 395,394	6.5%
Total Administrative Services:		**$ 4,119,616**	**$ 4,391,729**	**6.6%**
Police				
	Administration	$ 762,755	$ 729,953	-4.3%
	Operations	$ 483,193	$ 504,441	4.4%
	Patrol	$ 2,847,805	$ 3,150,401	11%
	Services	$ 398,189	$ 411,098	3.2%
	Community Education	$ 84,120	$ 83,320	-1.0%
	Investigations	$ 794,305	$ 677,102	-15%
	Records And Communications	$ 874,960	$ 906,471	3.6%
Total Police:		**$ 6,245,326**	**$ 6,462,785**	**3.5%**

Department	Division		FY 25-26 Projected		FY 26-27 Proposed	% Change
Community Services						
	Administration	$	209,379	$	135,699	-35%
	Health And Wellness	$	143,900	$	133,700	-7.1%
	Recreation Facility Operations	$	334,037	$	330,316	-1.1%
	Special Events	$	313,053	$	272,210	-13%
	Youth And Family	$	237,514	$	237,586	0.0%
Total Community Services:		**$**	**1,237,883**	**$**	**1,109,510**	**-10%**
Public Works						
	Administration	$	272,048	$	282,807	4.0%
	Citywide Maintenance	$	321,569	$	320,753	-0.3%
	Engineering	$	62,409	$	75,554	21%
	Parks And Medians	$	355,466	$	368,017	3.5%
	Streets	$	401,146	$	403,793	0.7%
Total Public Works:		**$**	**1,412,638**	**$**	**1,450,923**	**2.7%**
Community Development						
	Administration	$	160,468	$	195,849	22%
	Building & Safety	$	245,200	$	246,200	0.4%
	Code Enforcement And Business Licenses	$	151,808	$	150,976	-0.5%
	Planning	$	29,000	$	25,300	-13%
Total Community Development:		**$**	**586,476**	**$**	**618,325**	**5.4%**
Other Financing Use						
	Transfers Out	$	494,500	$	494,500	0.0%
Total Other Financing Use:		**$**	**494,500**	**$**	**494,500**	**0.0%**
Total General Fund Expenditures:		**$**	**15,411,914**	**$**	**15,800,623**	**2.5%**

City of La Palma

Agenda Item No. 14

MEETING DATE:	May 5, 2026
TO:	City Council
FROM:	City Manager
SUBMITTED BY:	Jake Chavira, Acting Community Development and Public Works Director
AGENDA TITLE:	Authorization for Vehicle Purchases

RECOMMENDED ACTION:

Authorize the purchase of four replacement vehicles for the Police, Public Works and Community Services Departments.

SUMMARY:

Staff have recommended allocating $538,000 of the Fiscal Year 2024-25 General Fund surplus of $2.1 million for the replacement of four critical City vehicles. The proposed vehicle replacements are:

- Two Police Patrol Vehicles
- One Public Works Water Division Arrow Board Truck
- One Community Services (Recreation) Pickup Truck

These replacements are necessary to maintain reliable service delivery, reduce maintenance costs, and ensure operational efficiency across departments.

In an effort to secure current vehicle pricing, particularly given the tight acquisition timeline, staff coordinated with the City Attorney and confirmed that the vehicle purchases could be scheduled on the same agenda immediately following City Council action to transfer a portion of the Fiscal Year 2024-25 General Fund surplus of $2.1 million in the amount of $538,000 to the Vehicle Maintenance and Replacement Fund. Should the City Council choose to direct the surplus funds elsewhere, the vehicle purchases would not occur.

The City proposes to procure the vehicles through a cooperative purchasing agreement with Enterprise Fleet Management, Inc. With orders placed in May 2026, the vehicles will not be delivered until the next fiscal year, so the Fiscal Year 2026-27 Budget will include the appropriations for these purchases.

An agreement with Enterprise Fleet Management, Inc. can be executed without going through the traditional bidding process by piggybacking off an existing Sourcewell (formerly NJPA) competitively bid contract for Fleet Management Services (RFP #060618). Sourcewell is a cooperative purchasing agency that enables member agencies to procure goods and services on an “as-needed” basis from pre-qualified vendors.

The City is an active member of Sourcewell, and Enterprise Fleet Management, Inc. has been awarded a contract through this competitive process. Therefore, the City may enter into an agreement with Enterprise pursuant to Sourcewell Contract #060618-EFM.

Utilizing this cooperative agreement allows the City to streamline procurement, ensure competitive pricing, and expedite vehicle acquisition timelines.

FISCAL IMPACT:

The purchase of the four replacement vehicles, in the total amount of $538,000, is contingent upon the City Council's approval of allocating a portion of the Fiscal Year 2024-25 surplus to the Vehicle Maintenance and Replacement Fund in the prior agenda item (Item #13). If the City Council approves the allocation, funding for the vehicle purchases will be included in the Fiscal Year 2026-27 Budget.

ENVIRONMENTAL IMPACT:

The approval of the vehicle purchases is not a project for purposes of the California Environmental Quality Act (CEQA) pursuant to Cal. Pub. Res. Code § 21065 and pursuant to CEQA Guidelines 15306 and 15061(b)(3) as basic data and information collection and as it can be seen with certainty that this activity will not have a significant effect on the environment.

ATTACHMENTS:

None