

### AGENDA

REGULAR MEETING OF THE CITY COUNCIL NEEDLES PUBLIC UTILITY AUTHORITY CITY OF NEEDLES, CALIFORNIA TUESDAY, MARCH 8, 2022
COUNCIL EXECUTIVE SESSION – NONE CITY COUNCIL MEETING – 6:00 P.M. CITY COUNCIL CHAMBERS 1111 BAILEY AVENUE, NEEDLES

THE 5:00 P.M. PORTION OF THE CITY COUNCIL MEETING WILL BE RECESSED BY THE CITY CLERK TO 6:00 P.M.

### **AUTHORIZED BY AB 361**

THE MAYOR AND COUNCIL MEMBERS MAY BE ATTENDING THIS MEETING VIA

\*\*\* MICROSOFT TEAMS \*\*\*

THE PUBLIC MAY ALSO ATTEND VIA <u>TEAMS</u> AND MAY SUBMIT ANY COMMENTS IN WRITING PRIOR TO NOON ON THE DAY OF THE MEETING BY EMAILING djones@cityofneedles.com

TO JOIN THE <u>LIVE TEAMS MEETING</u> log into the City of Needles website at www.cityofneedles.com to access the agenda and Click here to join the meeting

If asked, enter the following: Meeting ID: 806 751 795#

OR listen in and participate by calling <u>Teams:</u> 1-323-488-2227 - Meeting ID: 806 751 795#

The meetings are being recorded. - MASKS ARE ENCOURAGED

CALL TO ORDER
ROLL CALL
INVOCATION
PLEDGE OF ALLEGIANCE
APPROVAL OF AGENDA
CONFLICT OF INTEREST
CORRESPONDENCE
INTRODUCTIONS
CITY ATTORNEY - Parliamentary procedures

As a courtesy to those in attendance, we would ask that cell phones be turned off or set in their silent mode. Thank you.

**PUBLIC APPEARANCE** – Persons wishing to address the City Council on subjects other than those scheduled are requested to do so at this time. When called by the Mayor, please announce your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person has been established by Municipal Code Section 2-18. Amendments to the California Government Code Section 54950 prohibits the City Council from taking action on a specific item until it appears on the agenda.

RECESS THE CITY COUNCIL MEETING AND CONVENE A JOINT COUNCIL / NPUA MEETING

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CALL TO ORDER (Roll Call previously taken)

PUBLIC COMMENTS PERTAINING TO THE NPUA / COUNCIL ITEM (A three-minute time limit per person has been established.)

### **PRESENTATION**

(A ten-minute time limit per presentation has been established per Municipal Code Section 2-18.)

1) NPUA / COUNCIL: Presentation by Burger & Comer, P. C. of the NPUA audit report for the fiscal year ended June 30, 2021 Accept and File (ACT)

### **REGULAR ITEM**

2) NPUA / COUNCIL: Authorize Simon Sewer Maintenance to complete three (3) Manhole Geopolymer Rehabilitations in the amount of \$13,500 utilizing Wastewater Asset Replacement Funds (ACT)

### RECESS THE JOINT NPUA / COUNCIL MEETING - RECONVENE THE CITY COUNCIL MEETING

### **PUBLIC HEARING**

3) Application from Mr. Curtis Devine, representative for Mohave Cannabis Club, for a Conditional Use Permit for a cannabis retail business, located at 1409 Needles Highway and 113 Needles Highway, in the C-2 General Commercial Zone, APN 0185-066-19-0000 and 0185-066-23-0000 has been pulled by applicant

PUBLIC COMMENTS PERTAINING TO THE COUNCIL ITEMS (A three-minute time limit per person has been established.)

**CONSENT CALENDAR**: All matters listed on the Consent Calendar are considered to be routine and will be enacted by one motion in the form listed. The Mayor or any member of the City Council may pull an item from the Consent Calendar for discussion. Prior to Council action, a member of the public may address the City Council on matters scheduled on the Consent Calendar. A three-minute time limit per person applies. **Recommended Action:** Approve Items 4 through 12 on the Consent Calendar by affirmative roll call vote. (ACT)

- 4) Approve the Warrants Register through March 8, 2022
- 5) Waive the reading and adopt Resolution No. 2022-27 for tax defer member paid CalPERS contributions Internal Revenue Code (IRC) 414(H)(2) employer pick-up
- 6) Declare eight (8) miscellaneous golf carts as surplus and authorize staff to advertise for bids with a minimum bid of \$950 each and award to the highest bidder
- 7) Authorize the Mayor to execute a letter to the California Department of Transportation to request a Traffic Study for U.S. Highway 95 South in Needles
- 8) Waive the reading and adopt Ordinance No. 648-AC intent to comply with Senate Bill 1383
  Regulations of the Department of Resources Recycling and Recovery (CalRecycle) organics law requirements

  (2<sup>nd</sup> reading adopt)
- 9) Waive the reading and adopt Resolution No. 2022-28 proclaiming a local emergency, ratifying the proclamation of a State of Emergency by Executive Order N-09-21, and authorizing remote teleconference meetings of the legislative bodies of the City of Needles for the period of March 16, 2022 April 15, 2022, pursuant to provisions of the Ralph M. Brown Act

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- 10) Accept TKE Engineer's Proposal for Design Work on Phase II, Water Service & Street Improvement Project in the amount not to exceed \$32,000 funding in Fiscal Year 2022 Public Works Water Service & Street Improvement Project and authorize staff to issue a new task in the existing agreement between the City and TKE for said work
- Authorize the Mayor to execute a Cooperative Agreement between the City of Needles and the County of San Bernardino for Needles Hwy. Improvements Segment 1C from David Drive North to 0.1 mile north of Not'cho Road, city's share of costs to be funded by San Bernardino County Transportation Authority (SBCTA) Major Local Highways Program (MLHP) and Federal Surface Transportation Program (STP)
- 12) Waive the reading and adopt Resolution No. 2022-25 opposing Initiative #21-0042A1 which limits voters' input and local taxing authority

### **End of Consent**

### **REGULAR ITEM**

Authorize attendance at the Innovating Commerce Serving Communities (ICSC) Event at the Las Vegas Convention Center on May 22-24, 2022 (ACT)

CITY ATTORNEYS REPORT CITY MANAGERS REPORT COUNCIL REQUESTS

Councilmember Campbell Councilmember Evans Councilmember Merritt Vice Mayor Paget Councilmember Belt Councilmember Longacre Mayor Williams

### **ADJOURNMENT**

### INTERNET ACCESS TO CITY COUNCIL AGENDAS AND STAFF REPORT MATERIAL IS AVAILABLE PRIOR TO CITY COUNCIL MEETINGS AT

http://www.cityofneedles.com

Posted: March 4, 2022

SB 343-DOCUMENTS RELATED TO OPEN SESSION AGENDAS -- Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at the City Clerk's Office, 817 Third Street, Needles, CA 92363.

In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at (760) 326-2113 ext 145. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-104 ADA Title II).

I hereby certify, under penalty of perjury under the laws of the State of California that the foregoing Agenda was posted at the front entrance of City Hall not less than 72 hours prior to the meeting.

Dated this 4th day of March 2	2022
Dale Jones, CMC, City Clerk	

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### City of Needles, California Request for City Council Action

⊠ CITY COUN	ICIL ⊠ NPUA	SARDA	⊠ Regular ☐ Special
Meeting Date:	March 8, 2022		
Title:	Presentation by B fiscal year ended	10 Table 10	C. of the NPUA audit report for the
Background:	& Comer, P.C. TI		report has been completed by Burger be presented via teleconference by t partner.
		2021 Audit Results al year ended June	Presentation materials, and audit 30, 2021.
	_	year, the Board of report on March 1	Public Utilities will review the FY 5, 2022.
Fiscal Impact:	None.		
Recommendation:	Accept and file the completed by Bur		ended June 30, 2021 audit report
Submitted By:	Sylvia Miledi, Fina	ance Director	
City Management Review: Date:			
Approved:	Not Approved:	Tabled:	Other:



Presentation of 2021 Audit Results Needles Public Utility Authority

### BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

### To the Members of the Commission of the Needles Public Utility Authority

Authority (NPUA) as of and for the year ended June 30, 2021. This report summarizes certain matters required reporting process, as well as other matters that we believe may be of interest to you. Our audit of the financial We are pleased to present this report related to our audit of the financial statements of Needles Public Utility by professional standards to be communicated to you in your oversight responsibility for NPUA's financial statements does not relieve management or those charged with governance of their responsibilities.

This report is intended solely for the information and use of the Members of the Commission and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to NPUA.

BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

- Scope of Engagement
- Summary of Audit Results
- SAS 114 Communication to those Charged with Governance

### Scope of the Engagement

# Tancia Statement Audit

Needles Public Utility Authority (NPUA), a component unit of the City of Needles

### Government Auditing Standards

## NPUA 2021 Audit Results

Significant Changes

Significant Adjustments

BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

### UNIOUFED OFINOR

- > Audit performed 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
- The financial statements fairly present, in all material respects, NPUA's:
- Financial position
- Results of operations
- Changes in net position
- Cash flows
- statements; NPUA management reviews, approves, and accepts responsibility for Burger & Comer, P.C. assisted in the preparation and word processing of the financial those financial statements A

### accordance with Government Auditing Standards Report on Internal Controls and Compliance in

- Material weakness and significant deficiencies none noted
- Noncompliance material to financial statements none noted

### BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

### Significant Audit Areas

Assets	S O	Expenses
Cash and receivables	<ul> <li>Accounts payable and accrued expenses</li> </ul>	Electric power purchased
		Personnel costs
Capital and intangible assets	<ul><li>Purchase obligation and bonds payable</li></ul>	Interest expense
There was an adjustment for estimated uncollectable receivables	There was a small adjustment to the purchase obligation payable.	There was an adjustment from NPUA for over-amortization of water rights in prior years.

### BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

### Significant Adjustment

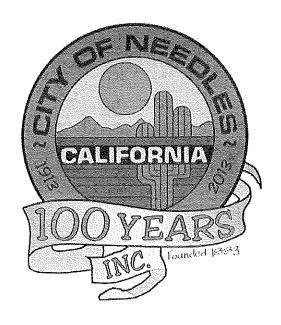
- NPUA was contemplating issuing bonds to fund water related projects last year.
- Only the Wastewater Fund had a deficit.
- financial statements to NPUA's financial statements, which should make future accounting and A capital contribution was recorded in 2021 to transfer over capital assets from the City's reporting less confusing.

## Required Communications to Those Charged with Governance under Statement on Auditing Standards No. 114

BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

# Elements of Required Communications

- Management has primary responsibility for the accounting principles used, including their consistency, application, clarity and completeness.
- No significant accounting pronouncements were adopted during the year ended June 30,
- We are not aware of any consultations by management with other accountants about accounting or auditing matters. **202**
- We did not encounter any difficulties with management while performing our audit procedures that require the attention of the Utility Board. 鬱
- We encountered no disagreements with management on financial accounting and reporting matters as it relates to the current year financial statements.
- NPUA's significant accounting policies are appropriate, and that management has applied its policies consistently with prior period in all material respects.
- No significant or unusual transactions or accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus were identified
- No significant deficiencies or material weaknesses were identified.
- No irregularities, fraud or illegal acts or that would cause a material misstatement of the financial statements, came to our attention as a result of our audit procedures.
- All audit adjustments that we proposed were recorded.



### NEEDLES PUBLIC UTILITY AUTHORITY (A Component Unit of the City of Needles)

**Audited Financial Statements** 

As of and for the Year Ended June 30, 2021

(With Independent Auditor's Report Thereon)

### Financial Statements June 30, 2021

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### BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

### **Report of Independent Auditors**

Members of the Commission of the Needles Public Utility Authority

### Report on the Financial Statements

We have audited the accompanying financial statements of Needles Public Utility Authority (the Authority), a component unit of the City of Needles, California, as of and for the year ended June 30, 2021, and the related notes to financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The combining schedules of net position, revenues, expenses and changes in net position and cash flows, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Saipan, MP February 28, 2022

### NEEDLES PUBLIC UTILITY AUTHORITY MANAGEMENT'S DISCUSSION AND ANALYSIS

As Management of the Needles Public Utility Authority (the Authority), we offer readers of the Authority's Financial Statements this narrative overview and analysis of the Authority's financial performance during the fiscal years ended June 30, 2021. Please read it in conjunction with the Authority's Financial Statements, which follow this section.

### Financial Highlights

- The total net position increased \$5,979 thousand in 2021.
- Operating revenues increased \$1,324 thousand in 2021.
- Operating expenses (excluding depreciation) increased \$1,049 thousand in 2021.

### **Overview of the Financial Statements**

This annual report includes the management's discussion and analysis report, the independent auditors' report, the Authority's basic financial statements, and the supplementary schedules. The financial statements also include notes that explain in more detail some of the information in the financial statements.

### **Required Financial Statements**

The Authority's financial statements report information using accounting methods like those used by private sector companies. These statements offer both short-term and long-term financial information about its activities. The Statement of Net Position includes all the Authority's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and provides information about the nature and amount of investments in resources (assets), and the obligations to creditors (liabilities). It also provides the basis for evaluation of the capital structure of the Authority and assessing the liquidity and financial flexibility of the Authority.

All the revenues and expenses for the year are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This Statement measures the success of the Authority's operations over the past two years and can be used to determine whether the Authority has successfully recovered its costs, through its fees and other charges, profitability, and creditworthiness.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities, and provides answers to such questions as sources of cash coming in, what expenditures cash was used for, and the change in the cash balance during the reporting periods.

### Financial Analysis of the Authority

One of the most important questions asked about the Authority's finances is "Is the Authority, as a whole, better off, or worse off as a result of the year's activities?". The Statement of Net Position, and the Statement of Revenues, Expenses and Changes in Net Position will help answer this question. These two statements report the net assets of the Authority, and changes in them. One can think of these changes as indicators of whether the financial health is improving or deteriorating. However, one should also consider other factors, such as changes in the economy, population growth, and if there is any new governmental legislation.

We begin our analysis with a summary of the Authority's Statement of Net Position.

Condensed Statement of Net Position (000's)

(000 3)	FY 2021	FY 2020	Dollar Change	Percent Change
Assets				
Current and other assets	17,402	13,061	4,341	33.24%
Capital assets	19,433	17,449	1,984	11.37%
Total assets	36,835	30,510	6,325	20.73%
Deferred outflows of				
resources	370	507	(137)	-27.02%
Liabilities	04.405	00.400	(002)	-4.42%
Long-term debt	21,495	22,488	(993)	
Other liabilities	4,854	3,537	1,317	37.23%
Total liabilities	26,349	26,025	324	1.24%
Deferred inflows of				
resources	113	229	(116)	-50.66%
Net Position				
Net investment in capital and intangible assets	-	1,953	(1,953)	-100%
Restricted for debt service	10,865	700	10,165	1,452.14%
Unrestricted (deficit)	(123)	2,110	(2,233)	-105.83%
Total net position	10,742	4,763	5,979	125.53%

Condensed Statement of Revenues, Expenses, and Changes in Net Position (000's)

•	FY 2021	FY 2020	Dollar Change	Percent Change
Revenues				
Operating revenues	14,153	12,829	1,324	10.32%
Nonoperating revenues	552	72	480	666.67%
Total revenues	14,705	12,901	1,804	13.98%
Expenses				
Depreciation	1,257	1,010	247	24.46%
Other operating expenses	9,052	8,003	1,049	13.11%
Nonoperating expenses	1,342	1,175	167	14.21%
Total expenses	11,651	10,188	1,463	14.36%
Income before				
operating transfers	3,054	2,713	341	12.57%
Capital contributions	3,707	-	3,707	100.00%
Transfers	(1,847)	(914)	(933)	102.08%
Changes in net position	4,914	1,799	3,115	173.15%
Prior period adj-amort water rights	1,065	•	1,065	100.00%
Net position at beginning of year	4,763	2,964	1,799	60.70%
Net position at end of year	\$ 10,742	\$ 4,763	\$ 5,979	125.53%

The \$5,979 thousand increase in total net position in 2021, versus an increase of \$1,799 thousand in 2020, reflects the combination of increase in operating revenues and expenses and decrease in transfers. The slightly higher operating revenues in 2021 were due to increased consumption and usage from FY 2020.

While the Statements of Net Position show the changes in financial position, the Statements of Revenues, Expenses and Changes in Net Position provide answers as to the nature of and source of these changes.

### Capital Assets (in 000's)

	FY 2021	FY 2020	Dollar Change	Percent Change
Costs Land	\$3,199	\$3,202	\$ (3)	-0.09%
Utility plant	41,207 167	36,256	4,951 167	13.66% 0.00%
Construction in progress Total costs	44,573	39,458	5,115	13.56%
Accumulated depreciation	25,141	22,009	3,132	14.23%
Net capital assets	\$19,432	\$17,449	\$1,983	-11.36%

The Authority's Capital Plan for the ensuing 10 years includes various capital and deferred maintenance projects, which include, but are not limited to the following:

### ELECTRIC DEPARTMENT

- · Meter replacement.
- · Cure Farms substation.
- · Electric circuit reliability program.
- 1 MW solar project.
- Advanced Metering Infrastructure (AMI) project.
- Wire trailer
- Mohave Line rehabilitation
- Park Moabi Line Upgrade
- · Street light LED phase out program
- Double bucket truck

### WATER DEPARTMENT

- New well for Urban in fill / South area.
- 1.5 MG of reservoir capacity.
- Water services replacement second year street paving.
- Water services replacement third year street paving.
- Water services replacement fourth year street paving.
- Water services replacement fifth year street paving.
- Replace deteriorating pipe in Monterey & Arizona Avenues.
- Replace deteriorating pipe in Chesney's subdivision.
- · Replace deteriorating pipe in Fairmont Avenue.
- Replace deteriorating pipe in Coronado Street area.
- Replace deteriorating pipe in El Monte Street area.
- Replace deteriorating pipe in Chestnut Street area.
- Replace deteriorating pipe in Casa Linda Street area.

- Replace deteriorating pipe in River Road area.
- L Street booster.
- Main replacement and upgrade pipe size on Lilly Hill + Booster
- AMI meters.

### WASTEWATER DEPARTMENT

- · Railroad crossing at Bazoobuth.
- Replacement of undersize inlet piping on SBR1.
- Plant grit separator.
- Upsize deficient sewer lines on T Street to Front Street.
- Upsize sewer on Market Street & Broadway Avenue.
- Upsize sewer on Needles Highway from P Street to Broadway.
- Upsize sewer on L Street from Walnut Street to RR.
- · Connection between North Needles trunk line.
- Jet Vac trailer
- Mini excavator & tilt trailer

### **Long Term Debt**

Total indebtedness (all liabilities) outstanding at June 30, 2021, and 2020 amounted to \$26.3 million and \$26.0 million, respectively. The decrease in total liabilities was due to payments of debt and advances from the City and lower OPEB and pension-related liabilities. More detailed information about the Authority's long-term liabilities is presented in Note 6 of the financial statements.

### **Economic Factors and Power Rates**

The Authority's cost for electricity is dependent upon the open market prices. Since 2008 the Authority has been purchasing its power from Western Area Power Administration (WAPA), and energy costs decreased substantially because of this contract, from their peak in 2006 and 2007. In January 2014, the City, on behalf of the Authority, entered into Amendment No. 5 to Contract No. 00-DSR-11223 among United Sates Department of Energy Western Area Power Administration Desert Southwest Service Region ("WAPA"), Parker-Davis Project, SLCA Integrated Projects, Boulder Canyon Project and Yuma County Water Users' Association and Wellton-Mohawk Irrigation and Drainage District and Eastern Arizona Preference Pooling Association and City of Needles, California for Aggregated Energy Services ("AES") (through WAPA) that accommodates aggregation of all member resources (hydroelectric and thermal electric) subject to transmission arrangements. There is an opportunity for Needles to receive excess Wellton-Mohawk Irrigation and Drainage District Federal Energy Services ("FES") hydro at a pre-negotiated cost, based on the FES rate (exchanges cannot be made at a rate greater than the FES rate). Those hydro deliveries will be deemed "specified" resources and will not be subject to Cap and Trade penalties.

AES (through WAPA) accommodates aggregation of all member resources (hydroelectric and thermal electric) subject to transmission arrangements. There is an opportunity for Needles to receive excess Wellton – Mohawk Irrigation and Drainage District Federal Energy Services ("FES") hydro at a prenegotiated cost, based on the FES rate (exchanges cannot be made at a rate greater than the FES Rate). Those hydro deliveries will be deemed "specified" resources and will not be subject to Cap and Trade penalties.

### **Implementation of New Accounting Pronouncements**

During the fiscal year ended June 30, 2021, the Authority considered but was not required to implement various Statements issued by the Governmental Accounting Standards Board (GASB), including Statements through GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.

The effective dates of many of the Statements were delayed with the issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

The Authority has not yet evaluated whether the recent Statements will have a material impact on the Authority's financial statements.

### **Contacting the Authority's Financial Manager**

This financial report is designed to provide our customers and creditors with a generalized overview of the Authority's finances, and to demonstrate the Authority's accountability for the money it receives. If you have questions about this report, or if additional financial information is needed, please contact the Needles Public Utility Authority, Director of Finance, 817 Third Street, Needles, California 92363.

(A Component Unit of the City of Needles)

### Statement of Net Position June 30, 2021

### **ASSETS**

Current assets:		
Cash and cash equivalents	\$	10,864,731
Receivables, net		2,505,011
Materials and supplies inventory		703,841
Total current assets		14,073,583
Noncurrent assets:		071 110
Prepayment of purchase obligation		871,110
Capital assets, net of accumulated depreciation		19,432,755
Intangible assets, net of accumulated amortization		2,457,399
Total noncurrent assets		22,761,264
Total assets		36,834,847
Deferred outflows of resources:		
Deferred outflows related to pensions		346,968
Deferred outflows related to OPEB		22,561
Total deferred outflows of resources		369,529
LIABILITIES AND NET POSITION		
Current liabilities:		
Accounts payable and other current liabilities		131,384
Compensated absences		253,651
Customer deposits		2,579,813
Accrued interest payable		190,951
Current portion of bonds and notes payable		1,032,877
Total current liabilities		4,188,676
Noncurrent liabilities:		
Net pension liability		1,359,852
Net OPEB liability		338,730
Bonds and notes payable, net of current portion		20,461,732
Total noncurrent liabilities		22,160,314
Total noncurrent habitues		
Total liabilities		26,348,990
Deferred inflows of resources:		
Deferred inflows related to pensions		113,230
Net position:		
Net investment in capital and intangible assets		•
Restricted for debt service		10,864,731
Unrestricted		( 122,574)
Total net position	\$	10,742,157
Total net position	4	

(A Component Unit of the City of Needles)

### Statement of Revenues, Expenses and Changes in Net Position Year ended June 30, 2021

Operating revenues:	
Sales of electricity	\$ 7,898,548
Sales of water	3,470,776
Charges for wastewater system use	1,919,098
Other revenues	1,142,343
Total operating revenues	14,430,764
Operating expenses:	
Operations and maintenance	6,147,006
Electric power purchased	2,177,730
Depreciation and amortization	1,256,988
City franchise fee	726,958
Utility users tax	<u>797</u>
Total operating expenses	10,309,480
Operating income	4,121,284
Nonoperating revenues (expenses);	
Interest expense	(1,342,198)
Interest and investment revenue	274,576
Net nonoperating expense	(1,067,622)
Income before contributions and transfers	3,053,662
Capital contributions	3,707,125
Operating transfers	(4.046.000)
Transfers to City of Needles	(1,846,809)
Change in net position	4,913,978
Net position at beginning of year, as previously reported	4,763,056
Prior period adjustment - amortization of water rights	1,065,122
Net position at beginning of year, as adjusted	5,828,178
Net position at end of year	\$ 10,742,157

(A Component Unit of the City of Needles)

Statement of Cash Flows Year ended June 30, 2021

Cash flows from operating activities:	\$	16,527,544
Receipts from customers	Ф	10,327,344
Payments to City of Needles:		(8,216,768)
Suppliers and other costs		(3,210,708) (1,979,998)
Employee compensation and related costs		
Net cash provided by operating activities		6,330,778
Cash flows from capital and related financing activities:		
Capital contributions		3,707,125
Purchases of capital assets		(2,157,138)
Principal paid on capital debt		(993,136)
Interest paid on capital debt		(1,372,383)
Net transfers for asset replacement reserves		( <u>1,846,809</u> )
Net cash used in capital and related financing activities		(2,662,340)
Cash flows from investing activities		
Interest and investment income collected		274,575
Net cash provided by investing activities		274,575
Change in cash and cash equivalents		3,943,013
Cash and cash equivalents at beginning of year		6,921,718
Cash and cash equivalents at end of year	\$	10,864,731
Reconciliation of operating income to net cash provided by operating activities:		
Operating income		4,121,284
Adjustments to reconcile operating income to net cash provided by		, ,
operating activities:		
Depreciation and amortization		1,256,988
Changes in operating assets and liabilities:		, ,
Receivables		107,663
Due from City of Needles		(448,972)
Materials and supplies inventory		(74,533)
Deferred outflows of resources		137,626
Accounts payable and other current liabilities		26,770
Due to the City of Needles		(141,308)
Compensated absences		( 34,569)
Customer deposits		1,989,115
Net pension liability		(377,967)
Net OPEB liability		(115,091)
Deferred inflows of resources		(116,228)
Net cash provided by operating activities	\$	6,330,778

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Needles Public Utility Authority (the Authority) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Authority are described below:

### **Reporting Entity**

The Authority was formed by a Joint Powers Agreement, entered into on June 6, 1997, between the City of Needles, California (City) and the Redevelopment Agency of the City of Needles (Agency). Pursuant to the provisions of ABX126, the Agency was dissolved effective February 1, 2012. The City currently serves as the successor agency to the former redevelopment agency that is responsible for revenue collection, maintaining the bond reserves, disposing of excess property and fulfilling the remaining obligations of the dissolved Agency.

The Authority was formed for the purpose of acquiring and operating the City's water, sewer and electrical enterprises. The Authority is governed by a Commission, the members of which are also members of the City Council. The Authority has no employees, its day-to-day activities and operations are performed by City employees under a management agreement with the City. The Authority is a component unit of the City.

### **Basis of Accounting and Measurement Focus**

The Authority is considered to be an enterprise fund, which is a proprietary fund type. Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Authority uses the full accrual basis of accounting. Under this basis, revenues are recorded when earned and expenses are recorded when incurred, even though actual payment or receipt may not occur until after the period ends.

The Authority's financial statements are presented in accordance with the provisions of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments as amended by GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. Statement No. 63 established standards for external financial reporting for all state and local governmental entities. It requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

### **Basis of Accounting and Measurement Focus (continued)**

- Net investment in capital and intangible assets This component of net position consists of capital and intangible assets, including restricted capital and intangible assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those capital assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position This category consists of that component of net position that does not meet the definition of restricted or net investment in capital assets.

### Implementation of New Accounting Pronouncements

During the year ended June 30, 2021, the Authority considered the following Governmental Accounting Standards Board (GASB) statements:

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This Statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. GASB Statement No. 84 was to be effective for the fiscal year ended June 30, 2020 but was delayed for one year with the issuance of GASB Statement No. 95 as discussed below. The implementation of this statement did not have a material effect on the Authority's financial statements.

In June 2017, GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. GASB Statement No. 87 was to be effective for the Authority for the fiscal year ending June 30, 2021 but has been delayed with the issuance of GASB Statement 95 as discussed below. Management does not believe that the implementation of this statement will have a material effect on the Authority's financial statements.

### Implementation of New Accounting Pronouncements, continued

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the end of a Construction Period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. This Statement was to be effective for the fiscal year ended June 30, 2020 but was delayed for one year with the issuance of GASB Statement No. 95 as discussed below. Management does not believe that the implementation of this statement had a material effect on the Authority's financial statements

GASB Statement No. 90, Majority Equity Interest, an Amendment of GASB Statements No. 16 and No. 61. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment.

A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition. This Statement was to be effective for the fiscal year ended June 30, 2020 but was delayed for one year with the issuance of GASB Statement No. 95 as discussed below. Management does not believe that the implementation of this statement had a material effect on the Authority's financial statements.

### Implementation of New Accounting Pronouncements, continued

In May 2019, GASB issued Statement No. 91 *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosure. GASB Statement No. 91 will be effective for the fiscal year ending June 30, 2023.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements.

This Statement addresses a variety of topics and includes specific provisions about leases; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other than postemployment benefit (OPEB) plan; applicability of Statement No. 73 and 84 to postemployment benefits, measurements of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. GASB Statement No. 92 will be effective for the fiscal year ending June 30, 2022.

In April 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* (IBOR). The primary objective of the Statement is to address those and other accounting and financial reporting implications of the replacement of IBOR. GASB Statement No. 93 will be effective for the fiscal year ending June 30, 2022.

In March 2020, GASB issued Statement No. 94, *Public-private and Public-public Partnership Arrangements* (PPPs). The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). GASB Statement No. 94 will be effective for the fiscal year ending June 30, 2023.

In May 2020, GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic.

### Implementation of New Accounting Pronouncements, continued

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No.2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update—2018
- Implementation Guide No. 2019-1, Implementation Guidance Update—2019
- Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases.

In May 2020, GASB issued Statement No. 96, Subscription-based Information Technology Arrangements (SBITAs). This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 will be effective for fiscal years beginning after June 15, 2022.

### Implementation of New Accounting Pronouncements, continued

In June 2020, GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. GASB Statement No. 97 will be effective for fiscal years beginning after June 15, 2021.

In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replaces instances of comprehensive annual financial report and its acronym. This statement is effective for fiscal years ending after December 15, 2021. Management does not believe the implementation of this statement will have a material impact on the Authority's financial statements.

The Authority is currently evaluating whether or not the above listed new GASB pronouncements with effective dates after the year ended June 30, 2021 will have a significant impact on its financial statements

### Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The City allocates about 37.37% of the net pension liability and pension-related transactions to the Authority based on its share in the pension contribution for the year ended June 30, 2021.

### NOTE 1 (CONTINUED)

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position

### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and in banks, money market accounts and deposits with the Local Agency Investment Fund (LAIF), and also certificates of deposit and U.S. Treasury bills with maturities of less than 90 days when purchased. It also includes money market accounts in deposits held by the bond trustee that are not restricted.

### Inventories

Inventories are recorded at average cost, which approximates market. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expense at the time individual inventory items are consumed rather than when purchased.

### Capital Assets

Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and with an estimated useful life in excess of one year.

Capital assets of the Authority are recorded at either their historical cost or at an allocation of the utility plant purchase price, based on appraisal values at January 1, 1997. Donated assets are valued at their estimated fair value on the date donated. Depreciation for all exhaustible capital assets is charged as an expense against operations.

The provision for depreciation is computed using the straight-line method over estimated useful lives of the assets as follows:

Buildings	20 - 40 years
Improvements	20 - 40 years
Plant	15 - 30 years
Equipment	3 -10 years

### Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position

### Capital Assets, continued

Net interest costs during construction periods were capitalized for assets acquired by the issuance of long-term debt through the year ended June 30, 2020, but with the implementation of GASB Statement No. 89 during the year ended June 30, 2021 are charged to expense. Major additions and betterments are capitalized while expenditures for maintenance and repairs that do not add value to the assets and materially extend asset lives are charged to operations as incurred.

### **Deposits**

Customer deposits represent deposits held by the Authority as collateral in the event of non-payment for service rendered.

### Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement Nos. 63 and 65, the Authority recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

### Revenues and Expenses

### Revenue Recognition

Charges for electricity, water and sewer use are recorded as billed to customers on a monthly cycle billing basis. At the end of each month, unbilled revenues are accrued for each cycle based on the most recent cycle billings.

### Operating and Non-Operating Revenues and Expenses

Revenues and expenses are distinguished between operating and nonoperating items. The Authority defines operating revenues to be exchange transactions where a product or service is furnished and a charge collected therefrom, while operating expenses are all of the costs incurred in delivering those products or services including depreciation on capital assets. Nonoperating revenues and expenses are generally non-exchange transactions and those transactions that are capital and non-capital related financing activities or investing activities.

### Compensated Absences

As discussed in Note 11, the Authority has a management agreement with the City concerning employees and their compensation.

# NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Compensated Absences, continued

All earned vacation, holiday, compensatory time off, and a portion of accumulated sick leave of the City's employees payable upon termination or retirement are accrued. The liability is accrued for a portion of the sick leave balances of all employees who are currently eligible to receive a payment for sick leave upon termination, as well as for those expected to become eligible. As of June 30, 2021, the total estimated liability for all compensated absences, including sick leave, was \$253,651.

#### Amortization

Canal construction cost sharing is amortized using the straight-line method over 40 years. Effective July 1, 2004, the Authority discontinued amortizing its Water Rights intangible asset, as this asset has an indeterminate life and has value. Water Rights are tested annually for impairment under GASB 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries. If it is determined that the asset has been impaired, the book value will be adjusted to reflect the reduced fair value of the rights. Accumulated amortization on Water Rights amounted to \$490,688 prior to July 1, 2004.

#### NOTE 2 CASH AND INVESTMENTS

The indenture for the 2016 Revenue Refunding Bonds (Note 6) requires the establishment of special funds to be held and administered by trustees and by the Authority. As of and for the year ended June 30, 2021, investments and cash held by trustees and by the Authority in these funds and accounts are as follows:

Custodian:	
Local Agency Investment Fund	\$ 2,953,547
Bank	<u>7,911,184</u>
	\$ <u>10,864,731</u>
Special funds balances:	
Operating funds	\$ 6,619,099
Electric asset replacement reserve	2,845,347
Utility rate stabilization fund	700,285
PCA balances	700,000
	\$ 10,864,731

The Authority, periodically during the year, maintained bank balances in excess of federally insured limits.

Statutes authorize the Authority to invest in obligations of U.S. Government agencies and U.S. Government securities, certificates of deposit, municipal securities and the Local Agency Investment Fund of the State of California. Investments are stated at fair value.

#### NOTE 2 CASH AND INVESTMENTS, continued

#### **Investment in State Investment Pool**

The Authority is a voluntary participant in LAIF that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the Authority's investment in this pool is reported in the accompanying financial statements at amounts based upon the Authority's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. At June 30, 2021, the total fair value of LAIF, including accrued interest was approximately \$193 billion. The fair value of the Authority's investment in the pool is \$2,953,547 as of June 30, 2021. LAIF's and the Authority's exposure to risk (credit, market, or legal) is not currently available.

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Authority's investment in LAIF as of June 30, 2021 is reported at the Agency's pro-rata share of the amortized cost provided by LAIF for the entire LAIF portfolio. This valuation amount which approximates fair value, is not categorized under the fair value hierarchy.

#### NOTE 3 ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 consist of the following:

	Electric	Water	<u>AAC</u>	Wastewater	<u>Total</u>
Accounts receivable Allowance for doubtful accounts	\$ 1,888,209 ( <u>251,788</u> )	429,379 ( <u>53,598</u> )	9,874	289,003 ( <u>89,739</u> )	2,616,465 ( <u>395,125</u> )
Net receivables	\$ <u>1,636,421</u>	<u>375,781</u>	<u>9,874</u>	<u>199,264</u>	2,221,340

#### NOTE 4 CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2021 were as follows:

	Beginning		Transfers/	Ending
	Balance	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u>
Nondepreciable assets:				
Land	\$ 3,201,893	-	(2,793)	3,199,100
Construction in progress	-	167,403	•	<u>167,403</u>
* 0	3,201,893	167,403	(2,793)	3,366,503
Depreciable assets:				
Útility plant	36,256,167	4,950,798	-	41,206,965
Accumulated depreciation	(22,008,785)	(3,131,929)	<u> </u>	(25,140,714)
•	14,247,382	1,818,869	-	16,066,251
Capital assets, net	\$ <u>17,449,275</u>	1,986,272		<u>19,432,754</u>

#### NOTE 5 INTANGIBLE ASSETS

Changes in the intangible assets for the year ended June 30, 2021 were as follows:

	Beginning Balance	Additions	Transfers/ Deductions	Ending Balance
Cost: Water rights Canal construction cost sharing	\$ 2,662,807 <u>728,366</u> 3,391,173	<u>-</u> -	- - -	2,662,807 <u>728,366</u> 3,391,173
Accumulated amortization: Water rights Canal construction cost sharing	(490,688) (424,877) (91,565)	(1,131,691) (18,209) (1,149,900)		(1,622,379) (443,086) (2,065,465)
Capital assets, net	\$ <u>2,475,608</u>	( <u>1,149,900</u> )	<u></u>	1,325,708

#### NOTE 6 LONG-TERM DEBT

Long-term debt consists of the following:

- 2016 Revenue Refunding Bonds, interest at 3.86% payable each February 1st and August 1st principal redemptions in varying annual amounts that are due through February 2031.
- Purchase Obligation due to the City, \$685,300 payable each February 1st, including interest imputed at 6.714% through February 2012. Starting February 2013, the annual payment was reduced to \$673,036 as a result of the \$400,000 prepayments made in 2012. The annual payment was further reduced to \$666,983 in fiscal year 2016 as a result of the additional prepayment made in 2013 amounting to \$350,000.

#### NOTE 6 LONG-TERM DEBT, continued

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Beginning <u>Balance</u>	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Revenue Bonds Purchase Obligation	\$ 12,828,913 <u>9,658,832</u> \$ 22,487,745		(956,330) (36,806) (993,136)	11,872,583 <u>9,622,026</u> 21,494,609	$993,600 \\ \underline{39,277} \\ 1,032,877$

Annual maturities of long-term debt are as follows:

	Revenue			
Year Ending	Refunding	Purchase		
June 30	Bonds	Obligation	Interest	<u>Total</u>
2022	\$ 993,600	\$ 39,277	\$ 1,094,808	\$ 2,127,685
2023	1,032,323	41,914	1,053,448	2,127,685
2024	1,072,556	44,728	1,010,401	2,127,685
2025	1,114,355	47,731	965,598	2,127,684
2026	1,157,784	50,936	918,964	2,127,684
2027-2031	6,501,965	310,808	3,825,654	10,638,427
2032-2036	<u></u>	430,130	2,996,370	3,426,500
2037-2041	<b></b>	595,259	2,831,241	3,426,500
2042-2046	<u>.</u>	823,784	2,602,716	3,426,500
2047-2051	<u>.</u>	1,140,041	2,286,459	3,426,500
2052-2056	-	1,577,710	1,848,790	3,426,500
2057-2061	-	2,183,405	1,243,095	3,426,500
2062-2065		2,336,303	404,872	2,741,175
Total	\$ <u>11,872,583</u>	<u>9,622,026</u>	23,082,416	44,577,025

The varying long-term debt installment payments are to be made from various Authority revenues (all as defined in the applicable agreements) which are irrevocably pledged to such payments, as follows: net independent utility revenues for the 2016 Revenue Refunding Bonds; and, surplus revenues for the Purchase Obligation.

If an event of default shall have occurred and be continuing and if requested by the bond owner of a majority in aggregate principal amount of outstanding bonds, the Trustee shall exercise such one or more of such available remedies as the Trustee as directed by the bond owner. All amounts received by the Trustee pursuant to any right given or action taken by the Trustee under the provisions of the Indenture shall be applied by the Trustee in order upon presentation of the bonds.

During the years ended June 30, 2013, 2012 and 2010, the Authority made additional payments amounting to \$350,000, \$400,000, and \$250,000, respectively, on the Purchase Obligation (shown in the noncurrent assets in the Statements of Net Position).

#### NOTE 6 LONG-TERM DEBT, continued

Any future payments less than \$685,300 (annual debt service stated in the Purchase Obligation) will decrease the amount of the prepaid balance. The Authority reduced the annual payments to \$666,432 in 2019 which resulted in the reduction of the prepayment balance by \$18,868 in 2020. There was no reduction of the annual payment for the year ended June 20, 2021 and therefore no decrease in the prepaid balance.

Upon payment in full of all indebtedness of the Authority, title to the water, sewer, and electrical enterprises (Enterprises) shall automatically revert to the City.

#### NOTE 7 RETIREMENT PLAN

#### General Information about the Pension Plans

#### Plan Description

All qualified permanent and probationary employees are eligible to participate in the City of Needles' Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by CalPERS. Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Classic participants (defined as eligible participants prior to January 1, 2013) are required to contribute 8% of their annual covered salary. New participants (defined as eligible employees brought into CalPERS membership for the first time on or after January 1, 2013) contribute at least half the normal cost rate as determined by CalPERS. The City contributes the remaining amounts necessary to fund the benefits for its employees, using the actuarial basis adopted by the CalPERS Board of Administration.

#### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

With the implementation of GASB Statement No. 68, the City allocates about 37.37% of the City's net pension liability and pension-related transactions to the Authority based on its share in the pension contribution for the year ended June 30, 2021.

#### NOTE 7 RETIREMENT PLAN, continued

Amounts allocated in fiscal year 2020-21 were as follows:

Net pension liability	\$ 1,359,852
Deferred outflows of resources	346,968
Deferred inflows of resources	113,230
Pension expense	176,060

Please refer to the City's audited financial statements for the fiscal year ended June 30, 2021 for more information about the City's retirement plan required note disclosures and supplementary information in accordance with GASB Statement No. 68.

#### NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

#### Plan Description

In addition to providing pension benefits, the City provides certain health care benefits for retired employees. Classified and unclassified employees retiring after 20 or more years of service and after having reached age 58 or older are provided medical insurance coverage until the retiree becomes eligible for Medicare. Classified employees hired after July 1, 2007 and retiring at age 55 or later with 20 or more years of service are paid \$300 per month for medical insurance coverage until the retiree becomes eligible for Medicare.

#### Contributions and Funding Policy

The contribution requirements of the City are established and may be amended by the City Council. While GASB Statement 75 requires that the liability for all postemployment benefits be measured, it does not require that an agency "pre-fund" the accrued liability. The City pays for the postemployment healthcare cost on a "pay-as-you-go" basis. The provisions of GASB Statement 75 determine the amount that must be presented as an annual expense and accrued liability on the City's financial statements.

#### Net OPEB Liability

The Authority's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

With the implementation of GASB Statement No. 75, the City allocates about 37.37% of the City's net OPEB liability and related transactions to the Authority based on its share in the contribution for the year ended June 30, 2021. Amounts allocated in fiscal year 2020-21 were as follows:

Net OPEB liability	\$ 453,822
Deferred outflows of resources	25,297
OPEB expense	(8,783)

#### NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (OPEB), continued

Please refer to the City's audited financial statements for the fiscal year ended June 30, 2021 for more information about the City's OPEB plan required note disclosures and supplementary information in accordance with GASB Statement No. 75.

#### NOTE 9 ASSET REPLACEMENT FUNDS

The Authority transfers certain amounts to the City to fund future replacement of existing property and equipment and other capital expenditure requirements of the Authority. For the year ended June 30, 2021, the Authority transferred \$787,811 to the City for deposit to the asset replacement funds.

At June 30, 2021, the following asset replacement funds are under the control and custody of the City and are recorded in the City's accounting records as restricted funds (less usage):

Water	\$ 1,421,032
Wastewater	323,872
Electric	<u>951,192</u>
	\$ <u>2,696,096</u>

#### NOTE 10 COMMITMENTS AND CONTINGENCIES

The Authority is considered a transmission and generation dependent electric utility, and, therefore, completely dependent on others for supply and transmission of energy to the City's electric system.

The Authority receives a hydroelectric allotment from the Parker-Davis Dam. The Authority's rate structure is designed to allocate the hydroelectric allotment equally among all customers, giving 395 KWH per customer per month in winter months and 740 KWH per customer per month in summer months. The actual cost of power is analyzed every month and if a Power Cost Adjustment (PCA) is required, it is to be put into effect the following month. If the PCA has gone down, then a credit is to be calculated by KWH per bill. The new rate structure is put into place every October.

In 2008, the Authority partnered with the United States Department of Energy Western Area Power Administration (WAPA) for management of energy costs. This partnership was effective April 1, 2008 and has allowed the Authority greater flexibility in the power purchase market. Through WAPA the Authority is able to procure long term power supply contracts, and limit risks in the spot market.

#### NOTE 11 RELATED PARTY TRANSACTIONS

Section 1202 of the Needles Municipal Code states, "Each utility shall be operated as a separate unit and all accounting respecting such utility shall be on that basis. All personal services of officers or employees and all costs incurred for the joint benefit of any such utility and any other office, department or agency of the city shall be prorated between them.

#### NOTE 11 RELATED PARTY TRANSACTIONS, continued

Charges shall be made by the utility for all service, property or other things of value supplied or rendered by it to any other office, department or agency of the city."

The City acts as the manager and operator of the Authority's Enterprises under a Management Agreement. The City receives a management fee equal to its actual costs and direct overhead incurred in connection with the management and operation of the Enterprises.

Such costs include, but are not limited to, salaries, insurance and retirement benefits of City employees providing services to the Enterprises. Each July 1, the Management Agreement is extended for one year, unless either party notifies the other that it does not intend to extend the term of the Agreement. Total payments made to the City for operating the Enterprises for the year ended June 30, 2021 amounted to \$8,743,937. This amount includes payment of Fair Share Allocation (FSA) and purchase of electric power and capital assets.

In exchange for the City providing rights of way and rights of access to all real property owned by the City and necessary for the Authority to operate the Enterprises, the City collected an annual franchise fee from the Authority. The amount of the franchise fee was determined by the City, the payment of which is subordinate to the Authority's annual debt service. In August 2010, the Authority's Board approved the increase in franchise fee from 5% of gross revenues to 7.5% of gross revenues for two years, and then 5% thereafter. In November 2012, the voters of the City of Needles approved Measure T eliminating 2.5% of the franchise fee that the City of Needles charges the Authority and established a utility user tax of up to 2.5% to be applied to electric, water and sewer charges. In FY 17 the City underwent a study to determine the utilities' actual usage of rights of way and rights of access to all real property owned by the City. After the study the City eliminated the franchise fee and created the Fair Share Allocation (FSA). The FSA and utility user tax amounted to \$979,556 for the year ended June 30, 2021.

In connection with the City's 1997 sale of the Enterprises to the Authority, the Authority's remaining unpaid purchase obligation to the City is payable annually, each February 1, through 2065. Payments are payable solely from Surplus Revenues (as defined). Purchase obligation payments amounted to \$685,300 for the year ended June 30, 2021, which included interest amounting to \$648,494. The unpaid purchase obligation is included in the bonds and note payable account in the Statement of Net Position.

#### NOTE 12 RISK MANAGEMENT

The Authority is subject to various risks in the normal course of operations. The Authority, as a component unit of the City, protects itself against such risks by the City's participation in the California Joint Powers Insurance Authority (CJPIA), a joint power agency (risk-sharing pool) that provides an independently managed, self-insurance program for member cities.

The City contributes its pro rata share of anticipated losses to a pool administered by CJPIA. Should actual losses among participants exceed anticipated losses, the City will be assessed its pro rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro rata share of the excess.

#### NOTE 12 RISK MANAGEMENT, continued

The Authority's allocated share of the City's contributions to CJPIA is included in the operations and maintenance expenses paid to the City under the management agreement discussed in Note 11.

#### NOTE 13 SUBSEQUENT EVENTS

The Authority has evaluated events subsequent to June 30, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through March 1, 2022, the date on which the financial statements were available to be issued.

In June 2021, the price for electric power purchases for on-peak consumption increased from roughly \$65 per megawatt to over \$260 per megawatt and for off-peak consumption from \$30 per megawatt to over \$75 per megawatt. That is a tripling and more than doubling of the cost of electric power purchases. The Authority spent \$2,261,373 on power purchases for July and August 2021 alone. Historically, the annual budget for electric power purchases has been around \$2.5 million. The price of electric power purchases is expected to continue to increase as a result of State and Federal policies to transition to renewable energy sources.

The NPUA's non-hydropower allocation is fueled by a combination of 40% nuclear, and natural gases. There has been an increasing use of renewable energy sources while shutting down nuclear and gas powered plants.

The cost of electric power purchased has increased from a historical amount of \$2.2M annually to an estimated \$4.6M for fiscal year 2022. This is being caused by an increase in the overhydro rate. The over-hydro rate was .1079 in June 2019, decreased to .0860. The current overhydro rate is still below the all-time historical high of .15 in 2007-2008.

The NPUA cannot make a profit and the goal is to keep rates as low as possible for the rate payers.

#### NEEDLES PUBLIC UTILITY AUTHORITY

(A Component Unit of the City of Needles)
Combining Schedule of Net Position
June 30, 2021

Page			WAT	ER		
Receivable   Rec		_		All		
Carrent assets:				American		
Carb and cash equivalents		<u>Electric</u>	Water	Canal	Wastewater	<u>Total</u>
Receivables, net   1,349,962   375,781   9,874   19,264   1,934,881   1,949,962   375,781   9,874   199,264   1,934,881   1,946   1,934,881   1,946   1,934,881   1,946   1,934,881   1,946   1,934,881   1,946   1,934,881   1,946	ASSETS					
Receivables, net   1,349,962   375,781   9,874   199,264   1,348,881   1,576   570,130   1,676   1,506,682   1,628,881   1,676   1,506,682   1,628,881   1,676   1,506,682   1,628,881   1,676   1,506,682   1,628,881   1,6	Current assets:					
Due from City of Needles   570,130   1,000,000   283,092   393,000   200,0	Cash and cash equivalents	\$ 9,074,073	1,023,233	-		
Due from other funds	Receivables, net	1,349,962	375,781	9,874	199,264	
Naterials and supplies inventory	Due from City of Needles	570,130	-	-	=	
Total current assets   12,287,763	Due from other funds	648,704		283,992	-	
Noncurrent assets:   Prepayment of purchase obligation	Materials and supplies inventory	644,894	24,871		34,076	703,841
Prepayment of purchase obligation	Total current assets	12,287,763	1,423,885	293,866	1,000,765	15,006,279
Prepayment of purchase obligation						
Capital assets, net of accumulated depreciation Intangible assets, net of accumulated amortization	Noncurrent assets:					
Capital assets, net of accumulated depreciation   10,988,335   3,065,075   - 4,839,344   19,432,755   Intragible assets, net of accumulated amortization   2,172,119   - 285,280   2,2457,399   Total noncurrent assets   11,397,577   5,968,838   - 5,394,669   22,761,263	Prepayment of purchase obligation	409,422	191,644	_	270,044	871,110
Total noncurrent assets		10,988,335	3,605,075	-	4,839,344	
Total assets   23,685,520   7,392,723   293,866   6,395,434   37,767,542	Intangible assets, net of accumulated amortization		2,172,119	_	285,280	2,457,399
Deferred outflows related to pensions   208,181   93,681   6,939   38,166   346,968   26,091   451   2,482   22,261   20,000	Total noncurrent assets	11,397,757	5,968,838		5,394,669	22,761,263
Deferred outflows related to pensions   208,181   93,681   6,939   38,166   346,968   26,091   451   2,482   22,261   20,000						
Deferred outflows related to pensions   208,181   93,681   6,939   38,166   346,968   Deferred outflows related to OPEB   13,537   6,091   451   2,482   22,561   Total deferred outflows of resources   221,717   99,773   7,391   40,648   369,529	Total assets	23,685,520	7,392,723	293,866	6,395,434	37,767,542
Deferred outflows related to pensions   208,181   93,681   6,939   38,166   346,968   Deferred outflows related to OPEB   13,537   6,091   451   2,482   22,561   Total deferred outflows of resources   221,717   99,773   7,391   40,648   369,529						
Deferred outflows related to pensions   208,181   93,681   6,939   38,166   346,968   Deferred outflows related to OPEB   13,537   6,091   451   2,482   22,561   Total deferred outflows of resources   221,717   99,773   7,391   40,648   369,529	Deferred outflows of resources:					
Deferred outflows related to OPEB		208.181	93,681	6,939	38,166	346,968
Total deferred outflows of resources   221,717   99,773   7,391   40,648   369,529	•		6,091		2,482	22,561
LIABILITIES AND NET POSITION           Current liabilities         94,596         15,503         5,518         15,766         131,384           Due to the City of Needles         -         -         -         -         -         932,696           Due to other funds         -         -         -         -         208,751         932,696           Compensated absences         165,403         56,605         2,330         29,312         253,651           Customer deposits         2,516,363         63,450         -         -         -         2,579,813           Accrued interest payable         89,747         42,009         -         59,195         190,951           Current portion of bonds and notes payable         485,452         227,233         -         320,192         1,032,877           Total current liabilities:         Total current liabilities:         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         815,911         367,160         27,197         149,584         1,359,852           Net position:         9,617,014         4,501,581         -         5,343,137         20,461,732 <t< td=""><td></td><td></td><td></td><td></td><td>40,648</td><td>369,529</td></t<>					40,648	369,529
Current liabilities:	Total deferred outflows of resources			.,,,,,,		
Current liabilities:	LIARILITIES AND NET POSITION					
Accounts payable and other current liabilities         94,596         15,503         5,518         15,766         131,384           Due to the City of Needles         -						
Due to the City of Needles		94.596	15,503	5.518	15,766	131,384
Due to other funds         -         723,945         -         208,751         932,696           Compensated absences         165,403         56,605         2,330         29,312         253,651           Customer deposits         2,516,363         63,450         -         -         -         2,579,813           Accrued interest payable         89,747         42,009         -         59,195         190,951           Current portion of bonds and notes payable         485,452         227,233         -         320,192         1,032,877           Total current liabilities         3,351,561         1,128,746         7,848         633,216         5,121,371           Noncurrent liabilities:         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows of resources:         2         6,088,944         41,820         7,163,197         27	• •	, 1,530	•	· ,	, <u>-</u>	-
Compensated absences         165,403         56,605         2,330         29,312         253,651           Customer deposits         2,516,363         63,450         -         -         2,579,813           Accrued interest payable         89,747         42,009         -         59,195         190,951           Current portion of bonds and notes payable         485,452         227,233         -         320,192         1,032,877           Total current liabilities         3,351,561         1,128,746         7,848         633,216         5,121,371           Noncurrent liabilities:         3,351,561         3,67,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows of resources:         2         2,265         12,455         113,230           Net position:         3         30,572         2,265         12,455         113,230           Net inve	-	-	723,945	-	208,751	932,696
Customer deposits         2,516,363         63,450         -         -         2,579,813           Accrued interest payable         89,747         42,009         -         59,195         190,951           Current portion of bonds and notes payable         485,452         227,233         -         320,192         1,032,877           Total current liabilities         3,351,561         1,128,746         7,848         633,216         5,121,371           Noncurrent liabilities:         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows related to pension         67,938         30,572         2,265         12,455         113,230           Net investment in capital and intangible assets         -         -         -         -		165 403	-	2,330	·	
Accrued interest payable Accrued interest payable Current portion of bonds and notes payable 485,452 227,233 - 320,192 1,032,877 Total current liabilities 3,351,561 1,128,746 7,848 633,216 5,121,371  Noncurrent liabilities: Net pension liability 815,911 203,238 91,457 6,775 37,260 338,730  Bonds and notes payable, net of current portion 9,617,014 4,501,581 - 6,343,137 20,461,732  Total noncurrent liabilities  10,636,163 4,960,198 33,972  Deferred inflows of resources: Deferred inflows related to pension  Net position: Net investment in capital and intangible assets Restricted for debt service 9,074,073 1,023,233 - 767,425 10,864,731 Unrestricted  777,501 349,746 257,172 1,506,994 122,574	•	•		-	, -	
Current portion of bonds and notes payable         485,452         227,233         -         320,192         1,032,877           Total current liabilities         3,351,561         1,128,746         7,848         633,216         5,121,371           Noncurrent liabilities:         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows of resources:         50,000,000         5,22,265         12,455         113,230           Net position:         50,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000         5,000,000<	-			-	59,195	190,951
Total current liabilities   3,351,561   1,128,746   7,848   633,216   5,121,371				-		
Noncurrent liabilities:         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows of resources:         Deferred inflows related to pension         67,938         30,572         2,265         12,455         113,230           Net position:         Net investment in capital and intangible assets         - <td>- · · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td>7.848</td> <td></td> <td></td>	- · · · · · · · · · · · · · · · · · · ·			7.848		
Net pension liability         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows related to pension         67,938         30,572         2,265         12,455         113,230           Net position:         Net investment in capital and intangible assets         -         <	rotal cultent habitaties	3,331,301	1,120,710			
Net pension liability         815,911         367,160         27,197         149,584         1,359,852           Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows related to pension         67,938         30,572         2,265         12,455         113,230           Net position:         Net investment in capital and intangible assets         -         <	Nonaurrant liabilities					
Net OPEB liability         203,238         91,457         6,775         37,260         338,730           Bonds and notes payable, net of current portion         9,617,014         4,501,581         -         6,343,137         20,461,732           Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows of resources:         0 </td <td></td> <td>815 911</td> <td>367 160</td> <td>27.197</td> <td>149.584</td> <td>1.359.852</td>		815 911	367 160	27.197	149.584	1.359.852
Bonds and notes payable, net of current portion   9,617,014   4,501,581   - 6,343,137   20,461,732     Total noncurrent liabilities   10,636,163   4,960,198   33,972   6,529,981   22,160,314     Total liabilities   13,987,725   6,088,944   41,820   7,163,197   27,281,685     Deferred inflows of resources:   Deferred inflows related to pension   67,938   30,572   2,265   12,455   113,230     Net position:   Net investment in capital and intangible assets   Restricted for debt service   9,074,073   1,023,233   - 767,425   10,864,731     Unrestricted   777,501   349,746   257,172   (1,506,994) ( 122,574)   1,023,233   1,023,233   1,023,233   1,023,234     Total noncurrent liabilities   13,987,725   6,088,944   41,820   7,163,197   27,281,685     Total liabilities   13,987,725   6,088,944   41,820   7,163,197   27,281,685     Total liabilities   13,987,725   6,088,944   41,820   7,163,197   27,281,685     Total noncurrent liabilities   13,987,725   6,088,944   41,820   7,163,197   27,281,685     Total liabilities   13,987,725   12,455   113,230     Total liabilities   13,987,725   12,455   113,230     Total liabilities   13,987,725   13,987,725   13,987,725   13,987,725     Total liabilities   13,987,725   13,987,725   13,987,725   13,987,725     Total liabilities   13,987,725   13,987,725   13,987	•					
Total noncurrent liabilities         10,636,163         4,960,198         33,972         6,529,981         22,160,314           Total liabilities         13,987,725         6,088,944         41,820         7,163,197         27,281,685           Deferred inflows of resources:         Deferred inflows related to pension         67,938         30,572         2,265         12,455         113,230           Net position:         Net investment in capital and intangible assets         -	<del>-</del>					
Total liabilities 13,987,725 6,088,944 41,820 7,163,197 27,281,685  Deferred inflows of resources:     Deferred inflows related to pension 67,938 30,572 2,265 12,455 113,230  Net position:     Net investment in capital and intangible assets     Restricted for debt service 9,074,073 1,023,233 - 767,425 10,864,731     Unrestricted 777,501 349,746 257,172 (1,506,994) (122,574)	* *					
Deferred inflows of resources:   Deferred inflows related to pension   67,938   30,572   2,265   12,455   113,230	Total noncurrent habilities	10,030,103	4,900,198		0,327,701	22,100,511
Deferred inflows of resources:   Deferred inflows related to pension   67,938   30,572   2,265   12,455   113,230	70 a 11' 4'11'a' .	12 007 725	6.099.044	41.820	7 163 197	27 281 685
Deferred inflows related to pension       67,938       30,572       2,265       12,455       113,230         Net position:       Net investment in capital and intangible assets         Restricted for debt service       9,074,073       1,023,233       -       767,425       10,864,731         Unrestricted       777,501       349,746       257,172       (1,506,994)       122,574)	Total nabilities	13,901,723	0,000,244	41,020	7,103,177	27,201,000
Deferred inflows related to pension       67,938       30,572       2,265       12,455       113,230         Net position:       Net investment in capital and intangible assets         Restricted for debt service       9,074,073       1,023,233       -       767,425       10,864,731         Unrestricted       777,501       349,746       257,172       (1,506,994)       (122,574)	D-6					
Net position:         Net investment in capital and intangible assets         Restricted for debt service       9,074,073       1,023,233       -       767,425       10,864,731         Unrestricted       777,501       349,746       257,172       (1,506,994)       (122,574)	2	67.038	30 572	2 265	12 455	113 230
Net investment in capital and intangible assets       -       -       -       -       -       767,425       10,864,731         Unrestricted       777,501       349,746       257,172       (1,506,994)       (122,574)	Deferred innows related to pension	07,730	30,312		12,700	*********
Net investment in capital and intangible assets       -       -       -       -       -       767,425       10,864,731         Unrestricted       777,501       349,746       257,172       (1,506,994)       (122,574)	NT / Diam.					
Restricted for debt service       9,074,073       1,023,233       -       767,425       10,864,731         Unrestricted       777,501       349,746       257,172       (1,506,994)       (122,574)						_
Unrestricted 777,501 349,746 257,172 (1,506,994) (122,574)		0 024 023	1 023 222	-	767 425	10.864 731
				- 257 172		
Total net position $9,851,574 = 1,572,979 = 257,172 = (-759,570) = 10,742,157$						
	Total net position	9,631,374	1,312,919	431,112	(	10,772,127

#### NEEDLES PUBLIC UTILITY AUTHORITY

(A Component Unit of the City of Needles)

#### Combining Schedule of Revenues, Expenses and Changes in Net Position Year ended June 30, 2021

		_	Wa			
				All American		
		<u>Electric</u>	Water	<u>Canal</u>	Wastewater	<u>Total</u>
Operating revenues:						
Sales of electricity	\$	7,898,548	_	_		7,898,548
Sales of water	•	_	2,438,398	1,032,378	-	3,470,776
Charges for wastewater system use		-	-,,	_	1,919,098	1,919,098
Other revenues		852,234	290,108	-	, , , <u>, , , , , , , , , , , , , , , , </u>	1,142,343
Total operating revenues		8,750,783	2,728,505	1,032,378	1,919,098	14,430,764
Operating expenses:		2,177,730				2,177,730
Electric power purchased Salaries and benefits		949,852	722,737	35,297	237,543	1,945,429
		•		33,291	399,228	1,256,988
Depreciation and amortization		518,283	339,477 143,461	-	92,149	726,958
City franchise fee		491,348	143,401	-	797	720,938
Utility users tax		200 720	00.846	655	40,788	431,017
Supplies		298,729	90,846	033		203,000
Bad debts		121,800	26,390	12.040	54,810	968,461
Administrative and management		496,520	283,070	12,948	175,923	258,023
Power and utilities		53,065	112,303	78	92,577	
Contractual services		155,324	205,664	748,107	478,838	1,587,933 79,887
Maintenance and operations		31,047	12,637	-	36,202	
Insurance		219,308	25,320	-	40,161	284,789
Conservation/solar rebates		107,729	900	1.70.4	-	108,629
Miscellaneous		191,650	30,186	1,794	56,211	279,841
Total operating expenses		5,812,384	1,992,990	798,879	1,705,228	10,309,480
Operating income		2,938,399	735,516	233,499	213,871	4,121,284
Non anamatina navanyas (avnansas)						
Nonoperating revenues (expenses); Interest expense		(630,833)	(295,284)	_	(416,081)	(1,342,198)
Interest expense Interest and investment revenue		129,050	60,406		85,118	274,576
Net nonoperating expense		(501,783)	(234,876)		(330,963)	(1,067,622)
Income before contributions and transfers		2,436,616	500,639	233,499	(117,092)	3,053,662
Capital contributions		1,742,349	815,567	_	1,149,209	3,707,125
Capital Conditions		1,742,545	013,307		1,112,203	5,707,122
Operating transfers						
Transfers to City of Needles		(1,029,363)	(652,747)	-	(164,699)	(1,846,809)
•						
Change in net position		3,149,602	663,459	233,499	867,419	4,913,978
Net position at beginning of year, as previously reported		6,701,973	(355,602)	23,674	(1,606,988)	4,763,056
Prior period adjustment - amortization of water rights		_	1,065,122			1,065,122
Net position at beginning of year, as adjusted		6,701,973	709,520	23,674	(1,606,988)	5,828,178
	ø.			262 172	(730, 670)	10.740.157
Net position at end of year	\$	9,851,574	1,372,979	257,172	(739,570)	10,742,157

#### NEEDLES PUBLIC UTILITY AUTHORITY

(A Component Unit of the City of Needles)

#### Combining Schedule of Cash Flows Year ended June 30, 2021

	_	WATER			
	Electric	Water	All American <u>Canal</u>	Wastewater	<u>Total</u>
Cash flows from operating activities:  Receipts from customers	\$ 10,684,627	2,797,073	1,090,889	1,954,956	16,527,544
Payments to City of Needles: Suppliers and other costs	(4,730,221)	(1,243,224)	(1,055,883)	(1,187,440)	(8,216,768)
Employee compensation and related costs	(970,265)	(731,716)	(35,006)	(243,012)	(1,979,998)
Net cash provided by operating activities	4,984,141	822,133		524,505	6,330,778
Cash flows from noncapital financing activities:					
Disposition of accumulated interfund borrowing	•	**		-	-
Cash flows from capital and related financing activities:  Capital contributions	1,742,349	815,567	_	1,149,209	3,707,125
Purchases of capital assets	(1,261,587)	(228,016)	-	(667,534)	(2,157,138)
Principal paid on capital debt	(506,171)	(154,760)	-	( 332,204)	( 993,136)
Interest paid on capital debt	(645,020)	(301,924)	-	(425,439)	(1,372,383)
Net transfers for asset replacement reserves	(1,029,363)	(652,747)		(164,699)	( <u>1,846,809</u> )
Net cash used in capital and related financing activities	(1,699,793)	(521,881)	-	( <u>440,667</u> )	(2,662,340)
Cash flows from investing activities					
Interest and investment income collected	129,050	60,406		85,118	274,575
Net cash provided by investing activities	129,050	60,406		85,118	274,575
Change in cash and cash equivalents	3,413,398	360,658	_	168,956	3,943,013
Cash and cash equivalents at beginning of year	5,660,674	662,574		598,470	6,921,718
Cash and cash equivalents at end of year	\$ 9,074,072	1,023,232	-	767,426	10,864,731
Reconciliation of operating income to net cash provided by operating activities:  Operating income  Adjustments to reconcile operating income to net cash provided by	2,938,399	735,516	233,499	213,871	4,121,284
operating activities:  Depreciation and amortization  Changes in operating assets and liabilties:	518,283	339,477	-	399,228	1,256,988
Receivables	(70,861)	84,157	58,509	35,858	107,663
Due from City of Needles	( 448,972)	-	•	-	(448,972)
Due from other funds	542,125	-	( 283,992)	-	258,133
Materials and supplies inventory	(74,094)	(850)	2.752	411 15,139	( 74,533) 137,626
Deferred outflows of resources	82,576 19,274	37,159 3,159	2,752 1,124	3,212	26,770
Accounts payable and other current liabilities	(141,308)	5,139	1,124	5,212	(141,308)
Due to the City of Needles  Due to other funds	(191,500)	(187,408)	-	(70,725)	(258,133)
Compensated absences	(20,413)	(8,980)	292	(5,469)	(34,569)
Customer deposits	2,004,705	(15,590)	-	-	1,989,115
Net pension liability	(226,781)	(102,051)	(7,559)	(41,576)	(377,967)
Net OPEB liability	(69,055)	(31,075)	(2,301)	(12,660)	(115,091)
Deferred inflows of resources	( <u>69,737</u> )	(31,382)	(2,324)	(12,785)	(116,228)
Net cash provided by operating activities	\$ 4,984,141	822,133		524,505	6,330,778

# BURGER & COMER, P.C. CERTIFIED PUBLIC ACCOUNTANTS

# Report of Independent Auditors 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

#### Members of the Commission of the Needles Public Utility Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Needles Public Utility Authority (the Authority), a component unit of the City of Needles, California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 28, 2022.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 may exist that have not been identified

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

February 28, 2022 Saipan, MP



## City of Needles, California Request for Council Action

☐ CITY COUNCIL     NPUA     BOARD OF PUBLIC UTILITIES
Meeting Date: March 8, 2022
<b>Title:</b> Authorize Simon Sewer Maintenance to complete three (3) Manhole Geopolymer Rehabilitations in the amount of \$13,500 utilizing Wastewater Asset Replacement Funds
<b>Background:</b> On January 18, 2022 the Board approved three (3) Manhole Geopolymer Rehabilitations and the Wastewater Plant Transfer Well No. 1 and No. 2 Geopolymer Rehabilitation. Simon mobilized on February 7, 2022 to begin the repairs and upon completing the three manholes on Front Street. The adjacent three manholes were identified by staff to be completely deteriorated. To save costs for mobilization Staff authorized Simon to complete three (3) additional manholes. All manholes along front street have been rehabilitated.
There has been no additional contractor found that can complete the geopolymer coating on wastewater infrastructure.
The Board of Public Utilities approved the recommended action on March 1, 2022.
Fiscal Impact: As of November 30, 2021, the Wastewater Asset Replacement fund has \$336,716 available, proposed capital improvement projects would reduce the fund by \$13,500.
Recommended Action: Authorize Simon Sewer Maintenance to complete three (3) Manhole Geopolymer Rehabilitations in the amount of \$13,500 utilizing Wastewater Asset Replacement Funds
Submitted By: Rainie Torrance, Assistant Utility Manager
City Management Review: Date:
Approved: Tabled: Other: Agenda Item:

# **Simon Sewer Maintenance**

A Division of SIMON FAMILY ENTERPRISES, INC.
Jay Simon

P.O. BOX 616 FLORENCE, AZ. 85132 USA CELL (520) 360-0383 PHONE (520) 868-0163

WEBSITE: www.SimonSewer.com EMAIL: simonsezz@cybertrails.com

February 4, 2022

CITY OF NEEDLES 817 THIRD STREET NEEDLES, CA 92363 USA

RE: Proposal: Needles, Manhole Geopolymer Rehabilitation Project 3 Additional MH's

We are pleased to offer the following proposal to provide Geopolymer lining for 30 VF on three manholes. Our proposal is based upon correspondence with your team via email, on site visit, and phone. This proposal includes providing labor, material, supervision, and equipment necessary to complete the scope of work listed below.

#### Scope of work performed by Advanced Enviro Cure Services:

- i Proposal based on an approximate of 30 vertical feet for manholes
- ï Provide pre-work submittal
- i Mobilize equipment and personnel necessary to complete structure rehabilitation
- ï Typical surface preparation
- i Spray application of Geopolymer

Item No.	Description	Qty	Unit	Rate	Total
1	Geopolymer Lining –(1" Thickness) – 3 Manholes	30	VF	\$450	\$13,500
****		TOTAL	PROPOSAL		\$13,500

Please See Quote Exclusions and General Notes on the Following Page

This pricing does NOT INCLUDE the cost for the following:

- Furnishing bid, performance, or payment bonds add 1.5% if required
- i Bypass Pumping
- ï Traffic control
- i Non-weather-related delays
- i Pressure grouting
- i Well point/dewatering to lower water table
- ï Material disposal
- ï Site clearing or excavation
- i Site Restoration
- ï Permits or fees

#### General Notes & Conditions:

- i Customer to provide access and locations to the life stations and manholes
- i Customer to provide access to potable water supply and hydrant
- We (Contractors/Subcontractors) shall not be responsible for any surface damage to surrounding surfaces
- i Pricing valid for 30 days
- i Pricing based on 12hr workday/6-day work week
- i Each additional mobilization will be charged separately.

Thank you for the opportunity to offer you this proposal. Should you have any questions or require additional information, please do not hesitate to contact me.

S	ncerely,
i	111
	9)
Ja	y Simon

Proposal Accepted by:	
Title:	
Date:	



## City of Needles, California Request for City Council Action

⊠ CITY COUNCIL □ N	IPUA	SARDA	A	⊠ Regular ☐ Special
Meeting Date:	MARCH	H 08, 2022		
Title:	Warran	ts		
Background:	n/a			
Fiscal Impact:	n/a			
Recommended Action:	<b>APPRO</b> 2022.	<b>)VE,</b> the Wa	ırrants Registe	er through MARCH 08,
Submitted By:	Sylvia N	Miledi, Direc	tor of Finance	
City Management Review	v:	- KX		Date: 3   22
Approved: Not Ap	oproved:		Tabled:☐ A	Other:

CITY OF NEEDLES CITY COUNCIL WARRANT SUMMARY TOTALS FOR MARCH 08, 2022

	WARRANT SUMMARY TO						
		D	EPT. AMT.	FUND AMT.		8-Mar	21-22 BUDGET
FUND 101	GENERAL FUND	\$	9,574.67		śri		
101.1015.412	CITY ATTORNEY	\$	•		\$	40,704.95	\$80,000
101.1020.413	CITY MANAGER	\$	41.05		\$	130,526.32	\$205,293
101.1025.415	FINANCE DEPT.	\$	277.56		\$	298,438.51	\$425,654
101.1030.414	CITY CLERK/COUNCIL/MAYOR	\$	1,896.47		\$	97,849.24	\$201,933
101.1035.416	PLANNING /ZONING	\$	7,064.63		\$	117,553.65	\$304,327
101.1040.417	ENGINEERING	\$	366.77		\$	116,306.79	\$269,415
101.1060.410	COMMUNITY PROMOTIONS	\$	-		\$	29,263.54	\$69,770
	SENIOR CENTER	\$	884.01		\$	27,290.48	\$55,404
101.1070.410		\$	004.01		\$	1,993,466.29	\$3,216,842
101.2010.421	SHERIFF		FCC 07		-	110,771.46	\$236,591
101.2020.423	ANIMAL SHELTER/CONTROL	\$	566.87		\$		
101.2025.424	BULDING & SAFETY	\$	13,469.95		\$	276,485.55	
101.2030.423	CODE ENFORCEMENT	\$	50.26		\$	343,461.82	\$629,675
101.3010.431	PUBLIC WORKS	\$	2,257.62		\$	730,985.77	\$4,513,905
101.4730.472	SANITATION	\$	-		\$	89,702.05	\$156,217
101.5770.452.	AQUATICS	\$	2,504.03	Application of the state of the	\$	90,934.51	\$180,845
101.5772.452	PARKS	\$	4,108.56	Maria State	\$	301,486.70	\$637,633
101.5773.452	JACK SMITH PARK MARINA	\$	-	7 7 7 90	\$	79,080.14	\$139,888
101.5774.452	RECREATION	\$	1,767.45		\$	188,308.37	\$353,231
GENERAL FUND		Ψ	1,101.10	\$ 44,829.90	_		\$12,131,009
FUND 205	CDBG	-		\$ -	\$	32,505.16	
A CONTRACTOR OF THE CONTRACTOR	CEMETERY			\$ 3,045.84	_		
FUND 206					_		\$984,573
FUND 208	CALTRANS GRANTS				_		
FUND 209	NARCOTICS FORFEITURE			\$ -	\$		\$0
FUND 210	SPECIAL GAS TAX			\$ -	\$		
FUND 213	DEPT OF HOUSE. & COMM DEVL	10. 1		\$ 7,657.50	_	7 10 Villa 2000 Villa 2000	
FUND 214	SANBAG NEW LOCAL MEAS I			\$ -	\$		
FUND 225	COPS-AB 3229 SUPPLEMENTAL			\$ 21,429.99	9 \$	123,790.17	
FUND 235	INTERSTATE COMM/I40 J ST.			\$ -	\$		\$0
FUND 239	CA.CONSERV RECYLING GRANT			\$ -	\$	-	\$5,000
FUND 240	EL GARCES INTERMODAL	6.00		\$ -	\$	-	\$0
FUND 241	SAFE RTS TO SCHOOL (SR2S)			\$ -	\$		\$12,885
FUND 243	ACTIVE TRANSPORT PROGRAM	100		\$ -	\$	-	\$0
FUND 270	REDEVELOPMENT AGENCY			\$ -	\$		\$204,500
FUND 470	RDA CAP PROJ.LOW & MOD.			\$ -	\$		
	NPUA			\$ 3,709.4			
FUND 501							
FUND 502	WATER DEPARTMENT						
FUND 503	WASTEWATER DEPARTMENT			\$ 41,957.29			
FUND 505	SANITATION			\$ 94,931.1			
FUND 506	ALL AMERICAN CANAL PROJ.			\$ 387.0	) \$	856,671.32	\$1,012,42
FUND 507	GOLF FUND	\$	-				
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$	5,244.27		\$		
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	\$	12,921.01		\$	202,077.83	\$368,468
FUND 507	GOLF FUND TOTAL	//X		\$ 18,165.2	В		
FUND 508	CUST.SVC/UT BUSINESS OFFICE	\$		\$ 4,037.2	1 \$	195,892.11	\$359,459
FUND 509	MIS	1		\$ 7,470.5			
FUND 510	ADMIN, FACILITY			\$ 9,274.7		The second secon	
FUND 511	FLEET MANAGEMENT	11.00		\$ 3,748.4			
		f francis		\$ 3,671.4			\$(
FUND 512	VEHICLE REPLACEMENT						
FUND 520	SR DIAL A RIDE				_		
FUND 521	DIAL-A-RIDE MEDICAL TRANS.			\$ -	\$		
FUND 525	NEEDLES AREA TRANSIT (NAT)			\$ 296.0	_		
FUND 580	ELECTRIC			\$ 39,602.5	_		
FUND 581	NPUA CAPITAL ELECTRIC			\$ -	\$		
FUND 582	NPUA CAPITAL WATER	3/17		\$ -	\$		
FUND 583	NPUA CAPITAL WASTEWATER	30 21		\$ 60,500.0	0 \$	62,718.00	\$2,21
FUND 650	IMPACT FEES NORTH NEEDLES			\$ -	\$		
FUND 651	IMPACT FEES SOUTH AREAS			\$ -	\$	22.62	\$2
TOTAL	ALL FUNDS & DEPARTMENTS			\$ 375,171.9	5 \$	22,497,008.74	
IOIAL	TELL DIADO & DEL TRATIONE				1 4	1	

TOTAL ALL FUNDS & DEPARTMENTS \$ 375,171.95 \$ 22,497,008

I certify that the expenditures/purchases to be paid by the warrants on this list have complied will \$ -8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are included within the City

Rick Daniels, City Manager

Date

Date

Sylvia Miledi, Director of Finance

Date

Kippy Poulson Clty Treasurer

Date

2/24/2022

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CHECK	VENDOR		VENDOR	CHECK	CHECK	CHECK DISCOUNTS/RETAL
NUMBER	NUMBER SEO# NAME	おの日の	NAME	DATE	AMOUNT	TAKEN

	WELLES FAL	FARGU BA	DANN - CIII GENEKAL CRECKING				
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14972 14972	3870 3870	30	PAIRICIA ANN SCOIT	03/08/2022	400.00	00.	
497	17	00	PREFERRED AERIAL & CRANE TECH.INC.	38/202	3,286.2	000.	
497	∺	00		38/202	635.1	00.	
497	818	00	R & R PRODUCTS INC.	38/202	57.8	00.	
497		00	RAMIREZ, RICARDO	08/202	49.4	00.	
497	↽	00	RAZE EYEWARE, LLC	08/202	84.0	00.	
497	86	00		38/202	600.0	00.	
497	30	00	REPUBLIC SERVICES #785	38/202	31.1	00.	
498	9	00		08/202	00.4	00.	
498	σ	00	ROBINSON ELECTRIC CO. INC.	08/202	0	00.	
498		00	ROGER GONZALES JR	08/202	٥.	00,	
498	2217	00	Εi	08/202	40.0	00.	
498	7.5	00	ບ	38/202	376.6	00.	
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498	8	00	SIMPLOT TURF & HORTICULTURE	08/202	,637.8	0	
498	8	00	SMART & FINAL	38/202	477.8	00.	
498	g)	00	SOUTH POINT PRINTING	38/202	0.06	00.	
498	28	8	SOUTHWEST GAS CORP.	08/202	4	00.	
499	ţ~	00	STANTEC CONSULTING SERVICES INC.	08/202	97.9	00.	
499	9	0	STAR NURSERY, INC	38/202	24.0	00.	
499	9	00	STATEWIDE TRAFFIC SAFETY & SIGNS	38/202	10.5	0	
499	63	00		38/202	4	00.	
499		00		38/202	104.6	O	
499	9	0	PRINTER GIVS	78/202	0.00	0	
499	I.	0	. 2	202/80	70.0	C	
10	3917	200	į -	78/202		C	
10	i	200	_	78/202	40.3	00.	
70	0	30	C	700/00		) C	
4 C	2 / V	2 6	O.S. DEFAKTMENT OF ENERGY	707/20	٠,	$\sim$	
200	ສຸ	36		707/80	0.0 0.0	$\sim$	
200	٥.	0 :	VEGAS ELECTRIC SUPPLY CO.	707/90	34.4	$\rightarrow$	
٥ ١ ١	φ,	0 0	LANT SOLUTI	707/80	4	$\rightarrow$	
000	S .	0 0	EVANS	08/202	9	$\circ$	
200		0	ENE & JERRY	08/202	30.6	0	
500	22	0	ENVIRON	08/202	٥,	0	
500	2	00	WESTERN SAFE & LOCK CO.	08/202	٥.	0	
500	9	00		08/202	10.0	0	
500	02	00		08/202	495.1	0	
500	83	00	TERY LONGACE	08/202	٥.	0	
501	3780	00	ZIA ELECTRICAL PRODUCTS	08/202	,215.6	00.	
501	82	00	TETWORKS L.I	08/202	70.5	$\circ$	
501		00	RIVER LLC	08/202	134.3	0	
501	: त्न	00	331 RIVER LLC	08/202	۲.	0	
NUMBER	R OF CHECKS	KS	94 GRAND TOTAL		375,171.95		
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_: '''	PREPARED02/24/2022, 9:59:00 PROGRAM: GM346L CITY OF WEDLES BANK 04 WELLS FARGO BANK - CITY GENERAL, C	ACCOUNT	S PAYABLE	LE CHECK REGISTER	SR BY BANK NUMBER	ACCOUNTING RE:	PAGE FING PERIOD 20 REPORT NUMBER	E 2022/09 R
		VOUCHER	P.O.	DATE	ACCOUNT	REMITTANCE AMG	AMOUNT RETAIN)	CHECK
ACCORD REALTY	TY INC	006022 006023		00	01-2025-4:	निनंक	*	00
ана масау 1	POWER SERVICE	005936		03/08/2022	580-4750-473.61-21	712.50 712.50	*	712.50
AUTO ZONE		005884		03/08/2022	101-3010-431.61-33	266.68 266.68	*	266.68
AXFORD, PR	PRESTON	TD TD		03/08/2022 03/08/2022	501-0000-211.00-00 501-0000-211.00-00	297.39 345.80 643.19	*	643.19
BARON PEST	r solutions	005839		03/08/2022	510-4410-405.43-01	85.00 85.00	*	85.00
BARON SECT	SECURITY SOLUTIONS	005966 005967 005968 005969		03/08/2022 03/08/2022 03/08/2022 03/08/2022	101-3010-431,43-40 507-5761-453,43-40 503-4720-475,43-40 101-5772-452,43-40	43.00 34.00 43.00 44.00 164.00	*	164.00
BIG O TIRES	es & napa auto p	005885 005886 005887 005888 005889 005937		03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	511-3021-432.43-22 511-3020-432.61-14 511-3021-432.43.26 511-3020-432.43-57 511-3021-432.43-57 511-3021-432.43-56	24.38 60.82 11.84 16.14 34.96 3.87 152.01	*	152.01
BIG STATE	INDUSTRIAL SUPP	005992		03/08/2022	511-3021-432,43-38	304.04 304.04	*	304.04
BINGHAM E	EQUIPMENT COMPANY	r 005840		03/08/2022	507-5761-453.43-04	747.14 747.14	*	747.14
BLACK CLO	CLOVER ENTERPRISES,	, 005925		03/08/2022	507-5762-454.44-10	25.00	*	25.00
BLX GROUP	. דרכ	006161		03/08/2022	501-4760-474.59-19	2,500.00	* 2,	500.00
BOOT BARN		006063		03/08/2022	503-4720-475.60-28	135.46 135.46	*	135.46
BROOKS CO	CONSULTING LLC	PI0167	022021	03/08/2022	580-4750-473.31-16	14,000.00 14,000.00	* 14,	000.000
BUG EMERGENCY	ENCY INC.	005977		03/08/2022	507-5762-454.43-08	65.00		

OOZ/24/20: GM346L NEEDLES WELLS F.	9:00 K - CITY GENERAL	b z	s PAYABLE	S CHECK REGISTER BY	BY BANK NUMBER	ACCOUNT	PAGE ACCOUNTING PERIOD 2022, REPORT NUMBER	2/09 85
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	VENDOR	VOUCHER	P.O. NO	DATE	ACCOUNT	SCE.	CH	CK AL
92 B[	Y INC.	006027		03/08/2022	503-4720-475.43-02	40.00	* 105	00.
0	CACERES, ALMA J	TD	0	03/08/2022	501-0000-211.00-00	113.04	* 113	.04
4021 0	CANDACE MARTINEZ	006030 006031	00	03/08/2022 03/08/2022	101-1040-417.55-00 101-1030-414.55-00	191.72 191.72 383.44	რ მ	.44
4021	CANDACE MARTINEZ	006034	0	03/08/2022	101-1030-414.55-00	1,052.39	* 1,052	39
2934	DANA KEPNER COMPANY INC.	006147	0	03/08/2022	502-4710-471.60-55	3,939.21 3,939.21	* 3,939	.21
	DAVIS CONSTRUCTION PLUMBI	005841	0	03/08/2022	101-0000-204.03-01	260.00	*	00.
440	DECO FOODSERVICE INCORP.	005971 006037	00	13/08/2022 13/08/2022	101-5774-452.65-10 507-5762-454.43-08	80.23 29.83 110.06	110	90.
3580	DIAMOND PURE WATER	005843 005890 005938	000	13/08/2022 13/08/2022 13/08/2022	510-4410-405.61-01 511-3020-432.43-57 101-5774-452.61-01	30.00 10.00 50.00	**	00.
	DL BROWN CONSTRUCTION	005842	0	03/08/2022	101-0000-204.03-01	30.00	30	00.
3341	EDWARD T. PAGET M.D.	005930	0	03/08/2022	101-1030-414.49-20	12.00	12	00.
	ELLEN CAMPBELL	005932	0	03/08/2022	101-1030-414.49-20	12.00	*	00.
1840	ENCO SOUTHWEST, INC.	PI0170	022035 0	03/08/2022	583-4720-475.72-17	47,000.00	* 47,000	00.
	ENTERPRISE FM TRUST	005939	0	03/08/2022	512-0000-207.02-00	3,671.45	* 3,671	.45
3682	EPIC ENGINEERING	006056	0	03/08/2022	101-0000-204.78-00	889.63 889.63	889	.63
3462	EUSI LLC	PI0161 PI0162	022009 0 022009 0	03/08/2022 03/08/2022	503-4720-475.31-98 503-4720-475.31-98	27,207.24 187.50 27,394.74	* 27,394	-74

CITY OF NEEDLES BANK - CITY GENERAL CHECKING	3	PAYABLE CHECK REGIS	PAYABLE CHECK REGISTER BY BANK NUMBER	PAGE 3 ACCOUNTING PERIOD 2022/09 REPORT NUMBER 85	PAGE 3 IOD 2022/09 NUMBER 85
HECK VENDOR VENDOR NO NO NAME	VOUCHER	P.O. DATE	ACCOUNT	O. DATE ACCOUNT (NET OF DISC/RETAIN)	CHECK TOTAL

HECK	VENDOR	VENDOR	VOUCHER	1 1	DATE		TWITTH AND THE		- X
NO	NO	NAME	ONI	NO	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ACCOUNT	\	1	PAL.
14948	1296	FRONTIER	005958 006162 006163	% % % % % % % % % % % % % % % % % % %	08/2022 08/2022 08/2022	510-4410-405.43-31 101-1025-415.52-10 101-2020-423.52-10	2,015.58 70.94 100.17		
			061 061	) ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (	8/202 8/202 8/202	01-3010-431.52-1 02-4710-471.52-1 03-4720-475.52-1	0 0 4 0 0 0		
			061	030	8/202	03-4720-475.52-1 03-4720-475.52-1 07-5761-453-52-1	.0.0		
			190	200	8/202	07-5762-454.52-1	224.0		
			061 061	) (O O	8/202 8/202	10-4410-405.52-1 10-4410-405.52-1	2.5		
			061	03/	8/202	10-4410-405.52-1	140		
			061	000	8/202/80/202/	10-4410-405.52-1 10-4410-405.52-1 50 4750 473 53 1	54.0		
				/co	707/0	00-4/30-4/3.32-1	5 W	6,143	3.98
14949	324	GRAINGER PART OPERATIONS	006065	03/	/08/2022	503-4720-475.60-55	39.95	99	9.95
14950	3912	GREEN PRO SOLUTIONS	990900	03/	/08/2022	503-4720-475.60-33	691.94 691.94 *	691	1.94
14951	3451	GREENS ELECTRIC, LLC	PIO159 006029 006033 006149	022069 03/ 03/ 03/ 03/	08/2022 08/2022 08/2022 08/2022	580-4750-473.60-55 503-4720-475.43-14 503-4720-475.43-14 580-4750-473.60-55	5,280.00 1,650.73 1,016.24 258.77 8,205.74 *	8,205	5.74
14952	2612	HARDWARE EXPRESS INCORP.	00000000000000000000000000000000000000		088/20022 088/20022 088/20022 088/20022 088/20022 088/20022 088/20022	101-3010-431.61-33 101-3010-431.61-33 502-4710-471.60-55 101-1030-414.61-01 507-5761-453.43-04 507-5761-453.43-04 101-3010-431.60-12 101-3010-431.60-12	38.88 19.44 7.16 24.93 23.80 25.56 49.11 11.65 17.48		
			006025 006026	/ 60 0	8/202 8/202	03-4720-475.43-0 03-4720-475.43-0	9.4.6 8.6.6.	473	3.51
14953	П	HILL, CAROL M	ŢŊ	03/	03/08/2022	501-0000-211.00-00	232.73 232.73 *	232	2.73
14954	3949	JANET JERNIGAN	005847	03/	03/08/2022	101-0000-362.01-00	100.00	100	00.00
14955	4000	JARROD DELEON	006036	/80	03/08/2022	507-5761-453.61-04	267.13		

E 2022, R	CHECK	· io	12.00	2,500.00	250.55	12.00	161.56	429.76	6,829.53	2,019.00	219.00	750.00	1,233.54	VOIDED
	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	67.13	12.00 12.00 *	2,500.00	250.55 250.55 *	12.00 12.00 *	161.56 161.56 *	429.76 429.76 *	125.00 218.75 125.00 5,235.78 312.50 812.50 6,829.53 *	2,019.00 2,019.00 *	219.00 219.00 *	750.00 *	541.53 89.74 271.98 91.82 128.90 109.57 1,233.54 *	1,473.13 32.39 83.86 60.02
BY BAN	ACCOUNT		101-1030-414.49-20	101-0000-204.03-01	507-5761-453.43-04	101-1030-414,49-20	502-4710-471.60-28	101-1030-414.31-70	101-0000-204.49-00 101-0000-204.43-00 101-0000-204.03-01 101-1035-416.31-90 101-1035-416.31-90	225-2010-421.61-21	507-5762-454.53-00	101-0000-204.03-01	101-0000-204.06-00 225-2010-421.61-21 101-1035-416.31-09 101-1035-416.53-00 101-2025-424.53-00 508-4810-478.53-00	502-4710-471,41-10 580-4750-473,41-11 580-4750-473,41-11 580-4750-473,41-11
PAYABLE CHECK REGI	P.O. DATE NO		03/08/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022 03/08/2022 03/08/2022 022047 03/08/2022 022047 03/08/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	03/08/2022 03/08/2022 03/08/2022 03/08/2022
ACCOUNTS			005929	005848	005976	005931	006024	005849	1 006053 006054 006059 PI0171 PI0172 PI0173	005941	005942	005851	005852 005893 006021 006041 006042	005866 005867 005894 005895
, 9:59:00 GO BANK - CITY GENERAL	MDO]	JARROD DELEON	JEFF WILLIAMS	JONAS LALEHZADEH	KERN TURF SUPPLY INC.	KIRSTEN MERRITT	LINDE GAS & EQUIPMENT INC	MCA DIRECT	MICHAEL BAKER INTERNATION	MPH INDUSTRIES, INC	MULTIMEDIA	NEEDLES MARINA RESORT INC	NEWS WEST PUBLISHING CO.	NPUA NPUA
02/24/2 GM346L NEEDLES WELLS	VENDOR NO	4000	2181	Н	2334	3942	2932	3867	3998 8	4020	940	201	218	1786 1786
PREPARED PROGRAM: CITY OF 1 BANK 04	CHECK NO	14955	14956	14957	14958	14959	14960	14961	14962	14963	1.4964	14965	14966	14967 14968

PREPARED02/24/2022, 9:59:00 PROGRAM: GM346L CITY OF NEEDLES BANK 04 WELLS FARGO BANK - CITY GENERAL CHECK VENDOR VENDOR	ACCOUNTS CHECKING	HE TA	TER BY BANK NUMBER	ACCO	PAG
1 1 1 1	VOUCHER P.O.	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
	005896	03/08/2022	452.41 452.41	52.00 73.05	
	0.589	3/08/202 3/08/202	01-5772-452.41-1 01-1070-410.41-1	93.1	
	0220	3/08/202 3/08/202	01-1070-410.41-2 01-1070-410.41-3	12.8 77.9	
	0590 0590	3/08/202 3/08/202	07-5762-454.41-1 07-5762-454.41-1	W 70	
	0590 0590	3/08/202 3/08/202	07-5762-454.41-2 07-5762-454.41-3	37.8	
	0592	3/08/202	10-4410-405.41-1 10-4410-405.41-1	17.9	
	0592	3/08/202	10-4410-405.41-3	4.0	
	0594	3/08/202 3/08/202	01-5770-452,41-1 01-5770-452,41-2	626.0	
	0594 0594	3/08/202 3/08/202	01-5770-452.41-3 01-5774-452.41-1	9.9	
	0594	3/08/202	01-5774-452.41-2	88 4	
	0594	3/08/202	01-2020-423.41-2	73.2	
	0595 0595	3/08/202 3/08/202	01-2020-423.41-3 80-4750-473.41-1	9.7	
	0595	3/08/202	03-4720-475.41-1	800	
	0500	3/08/202	03-4720-475.41-1	200	
	0296	3/08/202	03-4/20-4/5.41-1 03-4720-475.41-1	32.34	
	0 5 5 6 6 6 7 6 7 6 7 7 7 8	3/08/202 3/08/202	03-4720-475.41-2 02-4710-471.41-1	7.5	
	0598	3/08/202	02-4710-471.41-1	43.7	
	0598	3/08/202 3/08/202	01-5//4-452.41-1 01-5774-452.41-2	81.3 4.2	
	0598	3/08/202	01-5774-452.41-3	ഗ ഗ	
	0599	3/08/202	01-5772-452.41-1	18.0	
	05000	3/08/202	01-5772-452.41-2	7.7	
	0599	3/08/202	01-5772-452.41-1	32.3	
	0500	3/08/202	01-5772-452.41-1	4.3	
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	0090	3/08/202	01-30/0-431.41-1	4.7	
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PAGE 6 ACCOUNTING PERIOD 2022/09 REPORT NUMBER 85

PREPARED02/24/2022, 9:59:00
PROGRAM: GM346L
CITY OF NEEDLES
BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

BANK 04	WELLS F	WELLS FARGO BANK - CITY GENERAL CHECKING	HECKING				
CHECK	VENDOR	OR	VOUCHER NO	P.O. DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK
1496 968	1786	NPUA	006011 006011 006011 0060113 0060114 0060115 0060115 0061151	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	0000HHH0000	229.43 1,046.55 77.98 31.79 2,928.97 777.98 115.14 43.10 443.10 28,500.96	
14969	3315	ONLINE INFORMATION SERVIC	005908	03/08/2022	508-4810-478,31-46	67.80 *	67.80
14970	740	OUR TOWN MAGAZINE	005853	03/08/2022	507-5762-454.53-00	372.30 *	372.30
14971	4010	PATRICIA ANN SCOTT	006044 006046 006046 006046 006048 006069 006050 006051	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	101-2025-424.31-20 101-1040-417.31-20 101-1030-414.31.20 580-4750-473.31-90 101-1025-415.31-20 101-503-475.31-90 503-4710-471.31-90 508-4810-478.31-90	4 20.00 1 20.00 1 60.00 20.00 4 20.00 *	400.00
14972	3866	PLACEWORKS	PI0168 PI0169	022032 03/08/2022 022033 03/08/2022	213-1035-416.31-90 208-1035-416.31-90	7,657.50 2,641.80 10,299.30 *	10,299.30
14973	3116	PREFERRED AERIAL & CRANE	005991	03/08/2022	511-3021-432.43-38	3,286.26 3,286.26 *	3,286.26
14974	15	QUILL CORP.	005953 006060 006061 006062 006068 006153	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	510-4410-405.61-01 510-4410-405.61-06 510-4410-405.61-01 510-4410-405.61-01 101-1025-415.61-01 508-4810-478.61-01	117.18 113.93 77.57 174.53 59.25 46.32 46.32 635.10 *	635.10
14975	818	R & R PRODUCTS INC.	005923 005924	03/08/2022 03/08/2022	507-5761-453.61-33 507-5761-453.61-33	20.77 337.12 357.89 *	357.89

22	CHECK	149.	384.00	00.009	94,931.10	300.45	60.68	00.09	40.00	376.60	13,500.00	1,637.80	477.88	3,990.00	59.47	497.92
ACCOUNTING RJ	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	149.48 149.48	384.00 384.00 *	* 00.009	94,931.10 94,931.10 *	300.45 300.45	\$ 60.08 \$ 90.08	* 00.00 60.00	40.00	376.60 376.60 *	13,500.00	1,637.80 1,637.80 *	343.45 134.43 477.88 *	3,398.00 296.00 296.00 3,990.00 *	17.00 13.00 29.47 59.47 *	497.92 *
BY BANK NU	ACCOUNT	00-211.00-00	507-5762-454.44-10	510-4410-405.43-01	505-4730-472.31-87	510-4410-405.70-02	507-5762-454.43-08	101-0000-204.03-01	101-1030-414.56-00	508-4810-478.61-04	583-4720-475.71-36	507-5761-453.60-10	101-5774-452.65-10 101-5774-452.65-10	508-4810-478.60-26 520-4740-462.53-00 525-4770-461.53-00	507-5761-453.41-50 510-4410-405.41-60 101-3010-431.41-60	580-4750-473.31-10
PAYABLE CHECK RI	P.O. DATE NO	/2	03/08/2022	03/08/2022	022019 03/08/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022	022068 03/08/2022	03/08/2022	03/08/2022 03/08/2022	03/08/2022 03/08/2022 03/08/2022	03/08/2022 03/08/2022 03/08/2022	022015 03/08/2022
ACCOUNTS	VOUCHER NO	TU	005855	005856	PI0164	005857	rc 005858	005854	006017	005860	PI0165	U 005920	005859 006155	005861 005918 005919	005972 005973 005974	C PI0158
022, 9:59:00 FARGO BANK - CITY GENERAL		RAMIREZ, RICARDO	RAZE EYEWARE, LLC	REINKE A/C CORP.	REPUBLIC SERVICES #78	RICOH USA, INC.	ROBINSON ELECTRIC CO. INC	ROGER GONZALES JR	SECRETARY OF STATE	SILLY CACTUS INC	SIMON FAMILY ENTERPRISES	SIMPLOT TURF & HORFICULTU	SMART & FINAL CORP.	SOUTH POINT PRINTING	SOUTHWEST GAS CORP.	STANTEC CONSULTING SERVIC
02/24/2 GM346L NEEDLES WELLS	VENDOR NO	Н	4017	2861	309	2068	591	Н	2217	752	2951	4001	281	3698	284	3875
PREPARED PROGRAM: CITY OF BANK 04	CHECK	14976	14977	14978	14979	14980	14981	14982	14983	14984	14985	14986	14987	14988	14989	14990

PAGE 2022 MBER	CHECK TOTAL	į ō.	510.55	1,538.49	104.68	800.00	170.00	10,000.00	40.35	16,642.09	595.69
ACCOUNTI	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	137.33 53.75 232.92 424.00	510.55 510.55 *	1,538.49 1,538.49 *	104.68 104.68 *	387.00 114.00 299.00 800.00 *	170.00 *	5,000.00 5,000.00 10,000.00 *	40.35 *	222.49 16,419.60 16,642.09 *	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
BY BANK NUMBER	ACCOUNT	3-4720-475.43-1v 7-5761-453.43-3v 7-5761-453.43-3v	101-3010-431.61-05	507-5761-453.43-04	101-0000-204.03-01	506-4713-477.61-01 101-1040-417.61-02 101-1035-416.61-02	101-3010-431.31-20	507-5762-454.31-89 507-5762-454.31-89	501-0000-211.00-00	580-4750-473.63-10 580-4750-473.63-10	580-4750-473.61-04 508-4810-471.61-04 502-4710-471.61-04 580-4750-473.61-04 101-3010-431.61-04 101-5774-452.61-06 508-4810-478.61-04 507-5762-454.61-06 507-5762-454.61-04 507-5762-473.61-04 101-2030-475.61-04 503-4720-475.61-04 503-4720-475.61-04 101-5774-452.61-06
PAYABLE CHECK REGISTER	P.O. DATE NO	8/2022 8/2022 8/2022	03/08/2022	03/08/2022	03/08/2022	03/08/2022 03/08/2022 03/08/2022	03/08/2022	022011 03/08/2022 022011 03/08/2022	03/08/2022	03/08/2022 03/08/2022	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022
ACCOUNTS	VOUCHER NO	005910 005921 005922	002300	005850	006032	005952 006019 006020	005911	PI0160 PI0174	UI	005970	005868 005868 005870 005912 005913 005957 005987 006018 006018 006067 006159
, 9:59:00 GO BANK - CITY GENERAL	VENDOR NAME	STAR NURSERY, INC	STATEWIDE TRAFFIC SAFETY	STOTZ EQUIPMENT	THE DERNA GROUP, LLC	THE PRINTER GUYS, LLC	THOMAS G. DALLMAN M.D.	TOUCHSTONE GOLF LLC	TUCKER, JAMES D	U.S. DEPARTMENT OF ENERGY	UNIFIRST CORPORATION
02/24/2 GM346L NEEDLES WELLS	VENDOR	3929	3605	3631	∺	4008	3559	3917	r-1	2798	3830
PREPARED PROGRAM: CITY OF 1 BANK 04	CHECK	14991	14992	14993	14994	14995	14996	14997	14998	14999	15000

PAGE 9 ACCOUNTING PERIOD 2022/09 REPORT NUMBER 85 ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER PREPARED02/24/2022, 9:59:00 ACCOUNT
PROGRAM: GM346L
CITY OF NEEDLES
BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING
CHECK VENDOR VENDOR NOW

	- 5 E	34.43	19,321.25	12.00	30.69	2,186.00	95.00	14,610.00	495.14	12.00	1,215.69	
	TTA	34.43 34.43 *	19,321.25 19,321.25 *	12.00 12.00 *	30.69 30.69	314.00 963.00 77.00 239.00 593.00 2,186.00 *	95.00	12,960.00 1,650.00 14,610.00 *	41.05 41.05 41.05 41.05 42.05 82.06 84.69 495.14	12.00	956.91 258.78 1,215.69 *	400.00 2,825.00 295.00 1,075.52 2,875.00
	ACCOUNT	503-4720-475,60-55	225-2010-421.72-17	101-1030-414.49-20	501-0000-211.00-00	502-4710-471.59-75 502-4710-471.59-75 502-4710-471.59-75 503-4720-475.59-75 503-4720-475.59-75	510-4410-405.43-01	101-2025-424.31-10 101-0000-204.39-00	101-1020-413.70.01 101-1025-415.70-01 101-1030-414.70-01 101-1035-416.70-01 101-2025-424.70-01 101-2030-423.70-01 101-3010-431.70-01 510-4410-405.70-01	101-1030-414.49-20	580-4750-473,60-55 580-4750-473,60-55	509-4910-479.31-53 509-4910-479.31-90 509-4910-479.31-53 509-4910-479.52-13 509-4910-479.31-90
	P.O. DATE	03/08/2022	022051 03/08/2022	03/08/2022	03/08/2022	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	03/08/2022	022010 03/08/2022 03/08/2022	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022	03/08/2022	03/08/2022 03/08/2022	03/08/2022 03/08/2022 03/08/2022 03/08/2022 03/08/2022
SMIT COTTO	VOUCHER NO	005915	PI0163	005933	UT	005871 005872 005873 005916 006064	005917	PI0166 006035	00058374 00058375 00058376 0005877 0005830 0005880 0005880 0005880	005935	006156 006157	005864 005865 005954 005955 005955
	VENDOR NAME	VEGAS ELECTRIC SUPPLY CO.	VIGILANT SOLUTION LLC	WADE EVANS	WADE, IRENE & JERRY	WESTERN ENVIRONMENTAL TES	WESTERN SAFE & LOCK CO.	WILLDAN ENGINEERING	XEROX	ZACHERY LONGACRE	ZIA ELECTRICAL PRODUCTS	3D-NETWORKS LLC
	VENDOR	767	3665	4019	Н	3528	4018	3967	1023	3831	3780	3828
	CHECK	15001	15002	15003	15004	15005	15006	15007	15008	15009	15010	15011

PAGE 10 NG PERIOD 2022/09 REPORT NUMBER 85	CHECK TOTAL	7,470.52	134.30	2,085.78	375,171.95	375,171.95
PAGE 10 ACCOUNTING PERIOD 2022/09 REPORT NUMBER 85	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	7,470.52 *	134.30 *	2,085.78 2,085.78 *	375,171.95	375,171.95
PAYABLE CHECK REGISTER BY BANK NUMBER	ACCOUNT		101-0000-204.03-01	101-0000-204.03-01	BANK/CHECK TOTAL	ALL BANKS/CHECKS TOTAL
AYABLE CHECK REGIST	P.O. DATE NO		03/08/2022	03/08/2022	н	ALL BAI
ស្ត	VOUCHER P NO		005862	005863		
PREPARED02/24/2022, 9:59:00 PROGRAM: GM346L CITY OF NEEDLES BANK - CITY GENERAL CHECKING	VENDOR NAME	3D-NETWORKS LLC	331 RIVER LLC	331 RIVER LLC		
)2/24/202 GM346L REDLES WELLS FA	ZENDOR NO	3828	н	H		
PREPARED02/24/20 PROGRAM: GM346L CITY OF NEEDLES BANK 04 WELLS I	CHECK VENDOR NO NO	15011	15012	15013		

#### CITY OF NEEDLES CITY COUNCIL WARRANT SUMMARY TOTALS FOR FEBRUARY 25, 2022

	WARRANT SOMMART TO		EPT. AMT.	FUND AMT.		25-Feb	21-22 BUDGET
FUND 101	GENERAL FUND	\$	3,558.10	TOTAL TANTA			
101.1015.412	CITY ATTORNEY	\$	0,000.10		\$	40,704.95	\$80,000
101.1015.412	CITY MANAGER	\$	76.44		\$	130,526.32	\$205,293
	FINANCE DEPT.	\$	513.92		\$	297,614.15	\$425,654
101.1025.415	CITY CLERK/COUNCIL/MAYOR	\$	970.38		\$	97,809.24	\$201,933
101.1030.414	PLANNING /ZONING	\$	49.46		\$	117,433.77	\$304,327
101.1035.416			58.38		\$	116,306.79	\$269,415
101.1040.417	ENGINEERING	\$	56.56		\$	29,263.54	\$69,770
101.1060.410	COMMUNITY PROMOTIONS	\$	248.00		\$	27,290.48	\$55,404
101.1070.410	SENIOR CENTER	\$				1,993,466.29	\$3,216,842
101.2010.421	SHERIFF	\$	-		\$		\$3,216,642
101.2020.423	ANIMAL SHELTER/CONTROL	\$	268.26		\$	110,671.29	
101.2025.424	BULDING & SAFETY	\$	178.56		\$	276,214.67	\$454,386
101.2030.423	CODE ENFORCEMENT	\$	467.28		\$	342,565.90	\$629,675
101.3010.431	PUBLIC WORKS	\$	301.36		\$	729,864.09	\$4,513,905
101.4730.472	SANITATION	\$	13.68		\$	89,702.05	\$156,217
101.5770.452.	AQUATICS	\$	222.00		\$	90,934.51	\$180,845
101.5772.452	PARKS	\$	279.25		\$	298,791.97	\$637,633
101.5773.452	JACK SMITH PARK MARINA	\$	118.95		\$	79,035.19	\$139,888
101.5774.452	RECREATION	\$	1,120.34		\$	188,073.20	\$353,231
GENERAL FUND	TOTAL ALL GF DEPARTMENTS			\$ 8,444.36		Halking and	\$12,131,009
FUND 205	CDBG	,-51		\$ -	\$	32,505.16	\$27,174
FUND 206	CEMETERY			\$ 118.67	\$	79,033.66	
FUND 208	CALTRANS GRANTS			\$ -	\$	883,381.69	\$984,573
FUND 209	NARCOTICS FORFEITURE			\$ -	\$		\$0
FUND 210	SPECIAL GAS TAX			\$ -	\$	90,504.00	\$235,135
FUND 213	DEPT OF HOUSE. & COMM DEVL			\$ -	\$	39,498.74	\$168,149
FUND 214	SANBAG NEW LOCAL MEAS I			\$ -	\$	1,539.86	\$93,300
FUND 225	COPS-AB 3229 SUPPLEMENTAL			\$ -	\$	102,360.18	\$283,431
FUND 235	INTERSTATE COMM/I40 J ST.	6 to 1		\$ -	\$	-	\$0
FUND 239	CA.CONSERV RECYLING GRANT			\$ -	\$	<b>≅</b> 1	\$5,000
FUND 240	EL GARCES INTERMODAL			\$ -	\$		\$0
FUND 241	SAFE RTS TO SCHOOL (SR2S)			\$ -	\$	-	\$12,885
FUND 243	ACTIVE TRANSPORT PROGRAM			\$ -	\$		\$0
FUND 270	REDEVELOPMENT AGENCY			\$ -	\$	161,389.52	\$204,500
FUND 470	RDA CAP PROJ.LOW & MOD.	5		\$ -	\$	370.00	\$300,000
FUND 501	NPUA			\$ -	\$	1,480,984.40	\$2,687,194
FUND 502	WATER DEPARTMENT	13.		\$ 1,095.00	\$	1,214,411.23	
FUND 503	WASTEWATER DEPARTMENT	-0		\$ 331.45	\$	791,237.71	\$1,297,932
- International Control of the Contr	1184 45 50 70 51 31 5 0 5 6 7 5 7 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7			\$ -	\$	712,213.39	\$1,324,900
FUND 505	SANITATION ALL AMERICAN CANAL PROJ.			\$ 29.70	\$	851,982.06	\$1,012,427
FUND 506		•	65.68	φ 25.10	Ψ	001,002.00	Ψ1,012,421
FUND 507	GOLF FUND	\$	05.00		\$	377,230.90	\$731,730
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$	- 20.		\$	177,307.92	\$368,468
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	Φ		\$ 65.68	Φ	177,307.92	\$300,400
FUND 507	GOLF FUND TOTAL				0	195,845.79	\$359,455
FUND 508	CUST.SVC/UT BUSINESS OFFICE	\$		\$ 285.18	_		
FUND 509	MIS	5 Jul		\$ -	\$	110,537.50	
FUND 510	ADMIN. FACILITY			\$ -	\$	86,775.75	
FUND 511	FLEET MANAGEMENT			\$ 201.34	\$	116,001.96	
FUND 512	VEHICLE REPLACEMENT	1		\$ -	\$	1 17 000 10	\$0
FUND 520	SR DIAL A RIDE			\$ -	\$	147,882.48	
FUND 521	DIAL-A-RIDE MEDICAL TRANS.	8-E		\$ -	\$	14,692.76	
FUND 525	NEEDLES AREA TRANSIT (NAT)			\$ -	\$	258,713.08	
FUND 580	ELECTRIC	eng-		\$ 3,745.22	\$	7,747,809.44	
FUND 581	NPUA CAPITAL ELECTRIC			\$ -	\$	26,552.00	
FUND 582	NPUA CAPITAL WATER			\$ -	\$	632,734.13	
FUND 583	NPUA CAPITAL WASTEWATER			\$ -	\$	2,218.00	
FUND 650	IMPACT FEES NORTH NEEDLES	200		\$ -	\$	30.16	
FUND 651	IMPACT FEES SOUTH AREAS			\$ -	\$	22.62	
TOTAL	ALL FUNDS & DEPARTMENTS			\$ 14,316.60	\$	21,392,034.49	\$40,819,353

I certify that the expenditures/purchases to be paid by the warrants on this list have complied wil \$

8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are included within the City

Rick Daniels, City Manager

Kippy Poulson, City Treasurer

# ACCOUNTS PAYABLE PRELIMINARY CHECK REGISTER

PREPARED 2/23/2022, 10:24:23
PROGRAM: GM348U
CITY OF NEEDLES
BANK 04 WELLS FARGO BANK -

CHECKING
GENERAL
CILY
1
BANK
FARGO
WELLS
04
AINK

DISCOUNTS/RETAINAGE	000000000000000000000000000000000000000	
CHECK DISCC AMOUNT	4	14,316.60
CHECK	02/25/20022 02/25/20022	
VENDOR NAME	ADRIAN CHAVEZ ALBERT PONCE ALBERTO PAIVA BENEBLOC, LLC BRYAN HICKSTEIN COURT-ORDERED DEBT COLLECTIONS DALE JONES EMPLOYMENT DEVELOPMENT DEPT. FRANK VALENZUELA JR. GREAT WEST LIFE & ANNUITY JAMES ANDERSON JENNIFER VALENZUELA JESSE FRAGOSO JIN. WILLIS JOSE SANCHEZ JUSTIN SCOTT KIMBERLY MITCHELL MICHAEL WILLIS PATRICK MARTINEZ PREFERRED BENEFIT INSURANCE ADMIN. RAINIE TORS SOMMERS SPEA TEAMSTERS LOCAL 1932 SY FOLEY SYLVIR MILLER THOMAS DELEON TONY RUBALCABA VINCE GARZA VINCE GARZA VISION SERVICE PLAN	33 GRAND TOTAL
SEQ#	000000000000000000000000000000000000000	SS
VENDOR		R OF CHECKS
CHECK	11111111111111111111111111111111111111	NUMBER

PAGE 1 2 2022/08 JMBER 83	E P	50.00	50.00	50.00	518.36	50.00	63.82	50.00	. 248.00	50.00	4,422.00	631.72	222.00	530.00
PAGE ACCOUNTING PERIOD 2 REPORT NUMBER	TTANCE JE DISC/1	50.00	50.00 50.00 *	50.00	266.82 71.44 86.92 93.18 518.36	50.00	63.82 63.82	* 00°09	248.00 *	50.00 50.00	2,568.00 175.00 1,679.00 4,422.00 *	38.13 24.27 213.04 174.52 53.93 127.83	222.00 222.00 *	50.00 480.00 530.00 *
BY BANK NUI	ACCOUNT	101-2030-423.52-	502-4710-471.52-10	101-2025-424.52-10	101-0000-209.03-01 502-0000-209.03-01 511-0000-209.03-01 580-0000-209.03-01	502-4710-471.52-10	101-0000-209.03-01	101-1030-414.52-10	101-1070-410.24-01	502-4710-471.52-10	101-0000-209.03-01 502-0000-209.03-01 580-0000-209.03-01	101-0000-209.01-00 101-0000-209.01-00 101-0000-209.01-00 580-0000-209.01-00 580-0000-209.01-00 580-0000-209.01-00	101-5770-452.31-40	101-5774-452.52-10 101-5774-452.49-01
CHECK REGIS	P.O. DATE NO	02/25/2022	02/25/2022	02/25/2022	02/25/2022 02/25/2022 02/25/2022 02/25/2022	02/25/2022	02/25/2022	02/25/2022	02/25/2022	02/25/2022	02/25/2022 02/25/2022 02/25/2022	02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022	02/25/2022	02/25/2022 02/25/2022
ACCOUNTS	VOUCHER	002140	002149	002150	006136 006137 006139	002146	COLLEC 006081	002130	NT DE 006142	002128	ANNUITY 006089 006090 006091	ANNULTY 006092 006093 006094 006095 006096	006140	002126 006146
10:28:	1 1 1 1	ADRIAN CHAVEZ	ALBERT PONCE	ALBERTO PAIVA	BENEBLOC, LLC	BRYAN HICKSTEIN	COURT-ORDERED DEBT CO	DALE JONES	EMPLOYMENT DEVELOPMENT	FRANK VALENZUELA JR.	GRBAT WEST LIFE & ANI	GREAT-WEST LIFE & ANI	JAMES ANDERSON	JENNIFER VALENZUELA
02/23/202 GM346L NEEDLES WELLS FA	VENDOR NO	3709	3688	3932	3897	3870	3399	2931	394	322	1305	3634	2976	2879
PREPARED02/23/2022, PROGRAM: GM346L CITY OF NEEDLES BANK 04 WELLS FARG	ECK	14886	14887	14888	14889	14890	14891	14892	14893	14894	14895	14896	14897	14898

PREPARED PROGRAM: CITY OF BANK 04	02/23/2 GM346L NEEDLES WELLS	, 10:28:51 GO BANK - CITY GENERAL	COUNTS	LE CHECI	R BY BANK NUMBER	ACCOUNTING PERIOD REPORT NU	PAGE 2 COD 2022/08 NUMBER 83
CHECK	VENDOR	VENDOR NAME	VOUCHER P.O	DATE	ACCOUN	MITTANCI OF DIS	E GE
	631	JESSE FRAGOSO	002144	02/25/2022	101-3010-431.52-10	* 00.00 20.00	20.00
14900	325	JIM WILLIS	002129	02/25/2022	580-4750-473.52-10	* 00.08	50.00
14901	3978	JOSE SANCHEZ	002141	02/25/2022	502-4710-471.52-10	50.00	50.00
14902	2222	JUSTIN SCOTT	002125	02/25/2022	580-4750-473.52-10	50.00 50.00 *	50.00
14903	3512	KIMBERLY MITCHELL	006143	02/25/2022	508-4810-478.52-10	\$0.00 \$0.00	50.00
14904	3889	MICHAEL WILLIS	002132	02/25/2022	580-4750-473.52-10	50.00 50.00	50.00
14905	3767	PATRICK MARTINEZ	002133 002134 002135 002136	02/25/2022 02/25/2022 02/25/2022 02/25/2022	101-2030-423.52-10 101-2025-424.52-10 101-1035-416.52-10 101-1040-417.52-10	12.50 12.50 12.50 50.00 *	50.00
14906	3248	PREFERRED BENEFIT INSURAN	N 006098 006100 006101 006101 006102 006103 006106 006107 006111 006111 0061113 0061113	02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022	101-1020-413.24-10 101-1025-415.24-10 101-1030-414.24-10 101-1040-411.24-10 101-2025-424.24-10 101-2025-424.24-10 101-2025-423.24-10 101-3010-431.24-10 101-5773-452.24-10 101-5773-452.24-10 206-5771-452.24-10 502-4713-477.24-10 508-4810-471.24-10 508-4810-473.24-10 508-4810-473.24-10 508-4810-473.24-10	190.61 111.26 22.80 31.72 931.72 10.61 10.84 10.34 100.72 1310.32 1310.32 133.08 138.88 67.66 *	2,948.20
14907	7 3654	RAINIE TORRANCE	002137 002138 002139	02/25/2022 02/25/2022 02/25/2022	502-4710-471.52-10 503-4720-475.52-10 580-4750-473.52-10	16.67 16.66 50.00 *	50.00

PAGE 4 NG PERIOD 2022/08 REPORT NUMBER 83	CHECK TOTAL	806.07	1,445.64
ACCOUNTING PERIOD REPORT NU	REMITTANCE AMOUNT NET OF DISC/RETAIN)	43.56 16.42 181.41 806.07 *	279.99 185.00 185.00 4.37 60.00 12.55 198.59 152.77 152.77 153.79 153.77 153.77 153.77
BY BANK M		508-4810-478.24-10 511-3020-432.24-10 580-4750-473.24-10	580-4750-473.61-04 502-4710-471.31-90 101-1030-414.31-40 502-4710-471.52-10 503-4720-475.52-10 580-4770-675.52-10 506-4713-477.61-01 502-4713-477.61-01 101-1025-415.31-40 101-2020-423.61-01 101-5020-423.61-01 101-5774-452.61-06 101-5774-452.61-06
YABLE CHECK REGIS	P.O. DATE NO	02/25/2022 02/25/2022 02/25/2022	02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022 02/25/2022
S	VOUCHER	006133 006134 006135	006069 006071 006071 006072 006073 006074 006077 006077 006078 006144 006144
PREPARED02/23/2022, 10:28:51 PROGRAM: GM346L CITY OF NEEDLES BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING	VENDOR NAME	VISION SERVICE PLAN	WELLS FARGO
AREDO2/23/20 AAM: GM346L OF NEEDLES 04 WELLS F	VENDOR	1217	3651
PREPARED( PROGRAM: CITY OF D	CHECK	14917	14918

14,316.60

14,316.60

BANK/CHECK TOTAL

ALL BANKS/CHECKS TOTAL

14,316.60

14,316.60

CITY OF NEEDLES CITY COUNCIL WARRANT SUMMARY TOTALS FOR FEBRUARY 25, 2022

	WARRANT SUMMARY TO			FUND AMT.	2	/25/2022 (2)	21-22 BUDGET
FUND 404	OCNEDAL CUND		EPT. AMT.	FUND AIVIT.		12012022 (2)	21-22 DODGET
FUND 101	GENERAL FUND	\$	-	Property of the	\$	40,704.95	\$80,000
101.1015.412	CITY ATTORNEY	\$			\$	130,526.32	\$205,293
101.1020.413	CITY MANAGER	\$	-		\$	297,614.15	\$425,654
101.1025.415	FINANCE DEPT.				\$	97,809.24	\$201,933
101.1030.414	CITY CLERK/COUNCIL/MAYOR	\$	119.88		\$	117,553.65	\$304,327
101.1035.416	PLANNING /ZONING	\$			\$	116,306.79	\$269,415
101.1040.417	ENGINEERING	\$			\$	29,263.54	\$69,770
101.1060.410	COMMUNITY PROMOTIONS	\$			\$	27,290.48	\$55,404
101.1070.410	SENIOR CENTER	\$					\$3,216,842
101.2010.421	SHERIFF	\$			\$	1,993,466.29	\$236,591
101.2020.423	ANIMAL SHELTER/CONTROL	\$	470.00		\$	110,671.29	
101.2025.424	BULDING & SAFETY	\$	179.00		\$	276,393.67	\$454,386
101.2030.423	CODE ENFORCEMENT	\$	895.92		\$	434,461.82	\$629,675
101.3010.431	PUBLIC WORKS	\$	· · · · · ·		\$	729,864.09	\$4,513,905
101.4730.472	SANITATION	\$	20		\$	89,702.05	\$156,217
101.5770.452.	AQUATICS	\$		govern XIII on 1 of 11	\$	90,934.51	\$180,845
101.5772.452	PARKS	\$	-		\$	298,791.97	
101.5773.452	JACK SMITH PARK MARINA	\$	-		\$	79,035.19	
101.5774.452	RECREATION	\$	H.		\$	188,073.20	\$353,231
GENERAL FUND	TOTAL ALL GF DEPARTMENTS			\$ 1,194.80			\$12,131,009
FUND 205	CDBG	1111		\$ -	\$	32,505.16	
FUND 206	CEMETERY			\$ -	\$	79,033.66	
FUND 208	CALTRANS GRANTS			\$ -	\$	883,381.69	\$984,573
FUND 209	NARCOTICS FORFEITURE	1.1		\$ -	\$		\$0
FUND 210	SPECIAL GAS TAX			\$ -	\$	90,504.00	\$235,135
FUND 213	DEPT OF HOUSE. & COMM DEVL		Transfer to the	\$ -	\$	39,498.74	\$168,149
FUND 214	SANBAG NEW LOCAL MEAS I			\$ -	\$	1,539.86	\$93,300
FUND 225	COPS-AB 3229 SUPPLEMENTAL			\$ -	\$	102,360.18	\$283,431
FUND 235	INTERSTATE COMM/I40 J ST.			\$ -	\$	-	\$0
FUND 239	CA.CONSERV RECYLING GRANT			\$ -	\$	**	\$5,000
FUND 240	EL GARCES INTERMODAL	J. Par		\$ -	\$		\$0
FUND 241	SAFE RTS TO SCHOOL (SR2S)	100		\$ -	\$	-	\$12,885
FUND 243	ACTIVE TRANSPORT PROGRAM			\$ -	\$	-	\$0
FUND 270	REDEVELOPMENT AGENCY			\$ -	\$	161,389.52	\$204,500
FUND 470	RDA CAP PROJ.LOW & MOD.	2.0	7.5	\$ -	\$	370.00	
FUND 501	NPUA			\$ -	\$	1,480,984.40	\$2,687,194
FUND 502	WATER DEPARTMENT	y load		\$ -	\$	1,214,411.23	
FUND 503	WASTEWATER DEPARTMENT			\$ -	\$	791,237.71	
FUND 505	SANITATION			\$ -	\$	712,213.39	
FUND 506	ALL AMERICAN CANAL PROJ.	0.7		\$ -	\$	851,982.06	
FUND 507	GOLF FUND	\$	-	Ψ	Ψ.	001,002.00	1,100
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$			\$	377,230.90	\$731,730
FUND 507-5761-453	GOLF PRO SHOP DEPARTMENT	\$			\$	177,307.92	
	GOLF FRO SHOP DEPARTMENT	-		\$ -	Ψ	177,007.02	4000,100
FUND 507	CUST.SVC/UT BUSINESS OFFICE	\$		\$ -	\$	195,845.79	\$359,455
FUND 508		٦		\$ -	\$	110,537.50	
FUND 509	MIS	-		\$ -	\$	86,775.75	
FUND 510	ADMIN. FACILITY	1		\$ -	\$	116,001.96	
FUND 511	FLEET MANAGEMENT	-			\$	110,001.90	\$0
FUND 512	VEHICLE REPLACEMENT	-		\$ -	\$	147,882.48	
FUND 520	SR DIAL A RIDE	-		\$ -	-	14,692.76	
FUND 521	DIAL-A-RIDE MEDICAL TRANS.	-		\$ -	\$		
FUND 525	NEEDLES AREA TRANSIT (NAT)	-		\$ -	\$	258,713.08	
FUND 580	ELECTRIC			\$ -	\$	7,747,809.44	
FUND 581	NPUA CAPITAL ELECTRIC	1		\$ -	\$	26,552.00	
FUND 582	NPUA CAPITAL WATER			\$ -	\$	632,734.13	
FUND 583	NPUA CAPITAL WASTEWATER	1		\$ -	\$	2,218.00	
FUND 650	IMPACT FEES NORTH NEEDLES			\$ -	\$	30.16	
FUND 651	IMPACT FEES SOUTH AREAS	12 2		\$ -	\$	22.62	
TOTAL	ALL FUNDS & DEPARTMENTS			\$ 1,194.80	\$	21,484,229.29	\$40,819,353
	it was found as a to be said by the werrents on this	Link In a	in a a a manufact to di				

I certify that the expenditures/purchases to be paid by the warrants on this list have complied wil \$ -8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are included within the City

Rick Daniels, City Manager

Sylvia Miledi, Director of Finance

Kippy Poulson, City Treasurer

<del>, i</del>	2022
ΕŽ	08
PAGE	PERIOD
	DISBURSEMENT

ACCOUNTS PAYABLE PRELIMINARY CHECK REGISTER

CHECK DISCOUNTS/RETAINAGE
AMOUNT TAKEN 00. 1,194.80 1,194.80 02/25/2022 CHECK DATE GRAND TOTAL PREPARED 2/24/2022, 9:38:56
PROGRAM: GM348U
CITY OF NEEDLES
BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING
CHECK VENDOR
NUMBER SEQ# NAME Н WELLS FARGO 3651 00 NUMBER OF CHECKS 14919

PAGE 1 IOD 2022/08 NUMBER 84	CHECK	1,194.80
PAGE 1 ACCOUNTING PERIOD 2022/08 REPORT NUMBER 84	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	119.88 104.00 75.00 895.92 1,194.80 *
TER BY BANK NUMBER	ACCOUNT	101-1035-416.61-09 101-2025-424.56-00 101-2025-424.53-00 101-2030-423.55-00 BANK/CHECK TOTAL
ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER ECKING	P.O. DATE NO	02/25/2022 02/25/2022 02/25/2022 02/25/2022
ACCOUNTS AL CHECKING	VOUCHER	006176 006177 006178 006179
PREPARED02/24/2022, 9:40:50 PROGRAM: GM346L CITY OF NEEDLES BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING	VENDOR NAME	3651 WELLS FARGO
PREPARED02/24/2 PROGRAM: GM3461 CITY OF NEEDLES BANK 04 WELLS	CHECK VENDOR NO NO	14919 3651

1,194.80

1,194.80

ALL BANKS/CHECKS TOTAL



### City of Needles, California Request for Council Action

⊠ C	CITY COUNCIL NPU	A ☐ BOARD 0 egular ☐ Special	OF PUBLIC UTILITIES		
Meeting Date:	March 8, 2022				
Title:	CalPERS Resolution to 1	Гах Defer Member Р	aid Contributions		
Background:	The City of Needles must maintain an active Resolution, with CalPERS (California Public Employees' Retirement System) in order to remain compliant. Human Resources was notified that the City of Needles did not have an active resolution on file.				
Fiscal Impact:	\$0				
Recommendation:	Adopt Resolution NO. 202	22-27			
Submitted By:	Tracy Beck, HR Specialis	st			
City Management F	Review:	Date:	3/1/22		
Approved:□	Not Approved:□	Tabled:☐	Other:		

**Resolution Number: 2022-27** 

# RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS – IRC 414(H)(2) EMPLOYER PICK-UP

- WHEREAS, the City of Needles has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and
- WHEREAS, the Board of Administration of the California Public Employees' Retirement System (CalPERS) adopted its resolution re section 414(h)(2) IRC on September 18, 1985; and
- WHEREAS, the Internal Revenue Service has stated in December 1985, that the implementation of the provisions of section 414(h)(2) IRC pursuant to the Resolution of the Board of Administration would satisfy the legal requirements of section 414(h)(2) IRC; and
- WHEREAS, the City of Needles has determined that even though the implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to Miscellaneous and PEPRA Miscellaneous employees who are members of the CalPERS:

#### NOW, THEREFORE, BE IT RESOLVED:

- 1. That the City of Needles will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code Section 20691 to the CalPERS on behalf of all its employees or all its employees in a recognized group or class of employment who are members of CalPERS. "Employee contributions" shall mean those contributions to CalPERS which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.
- II. That the contributions made by the City of Needles to CalPERS, although designated as employee contributions, are being paid by the City of Needles in lieu of contributions by the employees who are members of CalPERS.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the City of Needles to CalPERS.

- IV. The City of Needles shall pay to CalPERS the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of the contributions designated as employee contributions and paid by the City of Needles to CalPERS on behalf of an employee shall be the entire contribution required of the employee by CalPERS (California Government Code sections 20000, et seq.).
- VI. That the contributions designated as employee contributions made by City of Needles to CalPERS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by CalPERS.

**PASSED AND ADOPTED** by the governing body of the City of Needles this 8th day of March, 2022 by the following roll call vote:

AYES:			
NOES:			
ABSENT:			
ABSTAIN:			
			···
		Mayor	
			(SEAL)
	ATTEST:		_
	············	City Clerk	



## City of Needles, California Request for City Council Action

⊠ CITY COUN	ICIL 🗌 NPUA		☐ Regular ☐ Special
Meeting Date: Ma	arch 8, 2022		
Title: Decla		ts as surplus and	I authorize staff to advertise
Background:	sealed bids for the sale of bidder. There are 4 golf	of the golf carts a carts that need l	
Fiscal Impact:	Additional revenue		
Environmental:	N/A		
Recommendation	surplus and autho	rize staff to adve	llaneous golf carts as ertise for bids with a vard to the highest bidder.
Submitted By:			
City Management	Review: <u>PM for RI</u>	H	Date: <u> </u>
Approved:	Not Approved:	Tabled:	Other:
		Ąg	genda Item:



### City of Needles, California Request for City Council Action

□ CITY COUN	CIL NPUA		⊠ Regular ☐ Special			
Meeting Date:	March 8, 2022					
Title:	Letter to the California De Traffic Study for United St	SAV				
community presente conditions found da	At the January 11, 2022 Ced to the City Council their ily for the residents entering prive, Standard Drive, Standard Council D	concern regarding US-95 from the	ng the dangerous eir residential			
obstructing the view	hering on the shoulder of law for individuals turning onto the improvements and the individuals turning onto the individuals and the individuals are individuals.	o the US-95 from	their residential streets.			
which has placed 40 over daily by the ser responsibility of Cal	The City of Needles has worked with the Needles Caltrans Highway Maintenance Station which has placed 40 delineated no parking signs and plastic barricades which are run over daily by the semi-trucks. US 95 South, formally United State Highway 66, is the responsibility of Caltrans and the City of Needles does not have the authority to enact any traffic mitigation measures on Caltrans Right of Way.					
Fiscal Impact: Pot	ential Litigation from traffic	collision if not m	itigated by Caltrans.			
	<b>stion:</b> Approve Letter to t Study for United States H	하는 10 mm - 10 mm	partment of Transportation			
Submitted By:	Patrick Martinez, Assista	ant City Manager	/Development Services			
City Management I	Review:	D	ate: 3/1/22			
Approved:	Not Approved:	Tabled:	Other:			
		Age	enda Item:			



## **City of Needles**

817 Third Street • Needles, California 92363 (760) 326-2113 • FAX (760) 326-6765 <u>www.cityofneedles.com</u> Mayor, Jeff Williams Vice Mayor Edward T. Paget, M.D Councilmember Tona Belt Councilmember Zachery Longacre Councilmember Kirsten Merritt Councilmember Ellen Campbell Councilmember Wade Evans

City Manager Rick Daniels

March 8, 2022

Toks Omishakin Director California Department of Transportation P.O. Box 942873 Sacramento, CA 94273-0001 Michael Beauchamp
District 8 Director
California Department of Transportation
464 W. 4<sup>th</sup> Street
Attn: Public Affairs
San Bernardino, CA 92401

Re: Traffic Safety Study Request United States Highway 95 South, Needles California

Dear Director Omishakin,

The City of Needles strongly requests the California Department of Transportation (Caltrans) conduct a traffic safety study on United States Highway 95 South (US-95) located in District 8.

At the January 11, 2022 City Council meeting, a member of the community presented to the City Council their concern regarding the dangerous conditions found daily for the residents entering US-95 from their residential neighborhoods (Morgan Drive, Victory Drive, Safari Drive, and E Spikes Road).

Semi-trucks are gathering on the shoulder of US-95 on Caltrans Right of Way and are obstructing the view for individuals turning onto the US-95 from their residential streets. There have been numerous traffic accidents as a result of the current conditions being created by the semi-trucks.

The City of Needles has worked with the Needles Caltrans Highway Maintenance Station which has placed 40 delineated no parking signs and plastic barricades which are run over daily by the semi-trucks. US 95 South, formally United State Highway 66, is the responsibility of Caltrans and the City of Needles does not have the authority to enact any traffic mitigation measures on Caltrans Right of Way.

For these reasons the City of Needles would like to express our support in requesting a traffic safety study for a segment of United States Highway 95 South within the City of Needles.

Sincerely,	
Mayor Jeff Williams City of Needles	

Cc. Caltrans Chief Safety Officer Rachel Carpenter

#### ORDINANCE NO. 648 - AC

# AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NEEDLES INTENT TO COMPLY WITH SENATE BILL 1383 REGULATIONS TO THE DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

WHEREAS, pursuant to Public Resources Code section 40502 the Department of Resources Recycling and Recovery (CalRecycle) has established regulations, codified in California Code of Regulations Title 14, section 18981.2, that require jurisdictions to adopt enforceable mechanisms to ensure compliance with Senate Bill (SB) 1383 (Short-Lived Climate Pollutants) that must be in place by January 1, 2022; and

WHEREAS, a jurisdiction may apply to the Department of Resources and Recovery for a low population waiver for its generators of some or all of the requirements of Article 3 in 14 CCR 18984 through 18984.13.; and

WHEREAS, the City submitted a low population waiver on February 10, 2022 for Article 3 in 14 CCR 18984 through 18984.13. for 5 years; and

WHEREAS, the Department of Resources Recycling and Recovery approved the City of Needles waiver request.

NOW, THEREFORE, BE IT RESOLVED that the City Council issued a notice of intent to comply with SB1383 regulations from the Department of Resources Recycling and Recovery who approved the 5-year waiver unless extended.

PASSED, APPROVED FOR INTRODUCTION at a regular meeting of the City Council of the City of Needles, California, held on the 22<sup>nd</sup> day of February 2022, by the following vote:

AYES: Council Members Campbell, Evans, Merritt, Belt and Longacre

NOES:

None

ABSENT:

Mayor Williams

ABSTAIN:

None

Mayor

(SEAL)

APPROVED AS TO FORM:

City Attorney

ATTEST:

City Clerk

3-8-2022

8

Ordinance No. 648-AC

Needles, California, held on	the 8th day of March 2	022, by the following vote:		
AYES:				
NOES: ABSENT: ABSTAIN:				
			Mayor	
APPROVED AS TO FORM:				(SEAL)
	ATTEST:			
City Attorney				City Clerk
City Attorney				

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of

### **NEW** CALIFORNIA ORGANICS LAW REQUIREMENTS

SB 1383 is a new law that requires the state to dramatically expand its composting abilities and reduce the amount of waste sent to landfills.

#### THE LAW SETS THE FOLLOWING TWO TARGETS TO BE ACHIEVED BY 2025:

#### 1. DIVERT ORGANICS FROM LANDFILL

Reduce statewide disposal of organic waste by 75% from 2014 levels.

Organic waste (organics) such as food waste, green waste, landscape and pruning waste, and nonhazardous wood waste make up half of what Californians dump



in landfills. When organic waste is sent to landfill, it decomposes anaerobically (without oxygen) which creates methane — one of the most potent greenhouse gases in Earth's atmosphere. Methane is a short-lived climate pollutant that is 84 times stronger than carbon dioxide over a 20-year period. NASA recently captured satellite images of California landfills and published an inventory showing them as super emitters of methane. Keeping organic material out of landfills will slow the rate of greenhouse gas accumulation and begin to reduce their impacts.

#### 2. RECOVER EDIBLE FOOD

Rescue at least 20% of currently disposed of edible food (food intended for human consumption) to feed people in need.

Food recovery means collecting edible food that would otherwise go to landfill and redistributing it to feed people in need. Californians send 11.2



billion pounds of food to landfills each year, some of which was still fresh enough to have been recovered to feed people in need. One in 5 children go hungry every night in California – redirecting perfectly edible food to feed those in need can help alleviate this. Feeding hungry people through food recovery is the best use of surplus food and a vital way for California to conserve resources and reduce waste thrown in landfills.

To reduce food waste and address food insecurity, surplus edible food will instead go to food banks, soup kitchens, and other food recovery organizations and services to help feed Californians in need.

#### **HOW TO COMPLY WITH SB 1383**

Everyone: municipalities, haulers, processors and generators like businesses and single/multifamily residents are required to keep organic materials out of the landfill and can receive fines if they do not comply.

If you own a business or apartment/condo complex (of five units or more), you are required to:

- © Divert organics from the landfill by arranging for organics collection service (likely provided by your current garbage and recycling hauler) *OR* self-haul organic waste to a specified composting facility, community composting program, or other collection activity or program.
- Provide collection containers for recycling and organics to customers, tenants, and employees.
- G Provide education to employees and customers on proper sorting of recyclables and organic materials. We offer free printable posters to help with this on our website at urecycle.org/posters.
- G Recover edible food. See reverse for important edible food recovery information.



CONTACT INFO GOES HERE

### **NEW** CALIFORNIA ORGANICS LAW REQUIREMENTS

COMMERCIAL EDIBLE FOOD GENERATORS SB 1383 REQUIREMENTS

To comply with SB 1383, commercial edible food generators are required to 1) divert organics from the landfill and 2) recover the maximum amount of their edible food that would otherwise go to landfills. See reverse side of this document for information about landfill diversion. Edible food waste, applies only to commercial food generators and implementation is split into two tiers:

#### TIER ONE BUSINESSES MUST COMPLY BY 1/1/2022

- Supermarkets
- Grocery Stores (with a total facility size greater than 10,000 sq. ft.)
- Food Service Providers
- Wholesale Food Vendors
- Food Distributors

#### TIER TWO BUSINESSES MUST COMPLY BY 1/1/2024

- Restaurants (with more than 250 seats, or greater than 5,000 sq. ft.)
- Hotels (with onsite food facility and more than 200 rooms)
- Health facilities (with onsite food facility and more than 100 beds)
- State agencies (with a cafeteria with more than 250 seats, or greater than 5,000 sq. ft)
- Local education agencies (with an onsite food facility)
- Large venues
- Large events

#### HOW TO COMPLY WITH SB 1383 THE EDIBLE FOOD RECOVERY REQUIREMENTS

#### **©** RECOVER EDIBLE FOOD

Arrange to recover the maximum amount of edible food that would otherwise be landfilled.

#### **© CONTRACT WITH A FOOD RECOVERY ORGANIZATION**

Enter into a contract or written agreement with a food recovery organization or service that will either: (1) collect your edible food for food recovery; or, (2) accept food that is self-hauled to the food recovery organization during the delivery/drop off times specified in the contract or written agreement.

#### **@ MAINTAIN RECORDS**

Maintain records related to edible food recovery activities. This recordkeeping includes maintaining:

- A list of each food recovery service or organization that collects or receives your edible food.
- A copy of contracts or written agreements between your business and each food recovery organization
  or service that you have a contract or agreement with, including contact information; types of food
  collected or self-hauled, collection schedule, and quantity of food collected or self-hauled, measured
  in pounds recovered per month.

#### FOOD RECOVERY ORGANIZATIONS

Recovery organizations include, but are not limited to: food banks, food pantries, soup kitchens, other non-profits that distribute food to people in need, food runners, or other for-profit food recovery services.

One well-established, local organization is the High Desert Food Collaborative. Call them at (442) 267-4444 for more information.



#### CONTACT FOR MORE INFORMATION

CONTACT INFO GOES HERE



Jared Blumenfeld
Secretary for Environmental Protection
Rachel Machi Wagoner
CalRecycle Director

Subject: SB 1383 Waiver Approval

Your waiver request is approved.

All Department approved waivers and the date effective will be posted on CalRecycle's website: https://www.calrecycle.ca.gov/organics/slcp/waivers/approved.

Please keep this notification and a copy of your submitted waiver request for your records.

If you have any questions, please contact your LAMD representative at (916) 341-6199.

# Low Population Waiver Application for Cities or Special Districts Providing Solid Waste Collection Services

CalRecycle is providing this form as a convenience to assist cities or special districts providing solid waste collection services for purposes of applying for low population waivers under 14 CCR 18984.12(a). Use of this form is optional and not a regulatory requirement.

A jurisdiction (city or special district providing solid waste collection services) may apply to CalRecycle for a waiver for some or all of its generators from some or all of the requirements of Article 3 in 14 CCR 18984 through 18984.13.

To qualify for a low population waiver, the following must apply to the jurisdiction:

- The jurisdiction disposed less than 5,000 tons of solid waste in 2014 as reported in the CalRecycle Disposal Reporting System.
- The jurisdiction has a total population of less than 7,500 people.

3. How many generators are included in this waiver request?

industrial, etc.)

4. What duration are your requesting?

(This total includes all generators, such as residential, commercial,

☐ 1 year

☐ 2 years

CalRecycle-approved waivers are valid for a period of up to five years. A jurisdiction may apply to renew a waiver at any time up to 180 days prior to the expiration of an existing approved waiver. An approved waiver does not waive a jurisdiction from its obligation to comply with the other requirements of the SB 1383 regulations including, but not limited to, promoting and providing information to generators about waste prevention, community composting, managing organic waste on site, and other means of recovering organic waste.

Please clearly print or type your responses. Attach additional pages as necessary. County: Jurisdiction Name: San Bernardino City of Needles Person Completing the Application: First Name: Last Name: Rainie Torrance Title: Assistant Utility Manager Mailing Address: City: Zip Code: 92363 E-mail Address: rtorrance@cityofneedles.com Phone Number: 760-326-5700 X140 1. Did you dispose less than 5,000 tons of solid waste in 2014 as reported Yes 🗏 No□ in the Disposal Reporting System? 2. What is the current total population of your jurisdiction?

5,382

☐ 4 years

■5 years

3.100

☐ 3 years

(Requests cannot be longer than years)		
5. What requirements of Article 3 in are that are applicable to this red	•	uesting to be waived? (Select all that
■ 14 CCR 18984 Combined Organic Waste Collection Services	■ 14 CCR 18984.1  Three-Container  Organic Waste  Collection Services	14 CCR 18984.2 Two-Container Organic Waste Collection Services
■ 14 CCR 18984.3 Unsegregated Single Container Collection Services	■ 14 CCR 18984.4 Recordkeeping Requirements for Compliance with Organic Waste Collection Services	14 CCR 18984.5 Container Contamination Minimization
■ 14 CCR 18984.6  Recordkeeping Requirements for Container Contamination  Minimization	■ 14 CCR 18984.7 Container Color Requirements	■ 14 CCR 18984.8 Container Labeling Requirements
■ 14 CCR 18984.9 Organic Waste Generator Requirements	■ 14 CCR 18984.10 Commercial Business Owner Responsibilities	This box is blank

I hereby certify under penalty of perjury that the information provided herein is true and correct to the best of my knowledge.

Rainie Torrance	Digitally signed by Rainie Torrance Date: 2022.02.10 16:07:10 -08'00'	Rainie Torrance	Assistant Utility Manager	2/10/22
Signature		Printed Name	Title	Date



# City of Needles, California Request for City Council Action

CITY C	COUNCIL   NPUA	☐ Regular ☐ Special		
Meeting Date:	March 8, 2022			
Title: Californ	ia Assembly Bill 361; Brown ActAbbreviate	ed Teleconferencing Procedures		
Background:	On February 8, 2022, the City Council adoptoclaiming a local emergency, ratifying the Emergency by Executive Order N-09-21, a meetings of the legislative bodies of the Cit February 14, - March 15, 2022, pursuant to Act.	e proclamation of a State of nd authorizing remote teleconference ty of Needles for the period of		
agencies to co	urpose of California Assembly Bill 361 (Rontinue holding public meetings remotely ring the COVID-19 state of emergency.			
Pursuant to AB 361, if the state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference using the abbreviated teleconferencing procedures, the local legislative bodies shall, not later than 30 days after teleconferencing for the first time under AB 361, and every 30 days thereafter, make the following findings by majority vote:  (A) The legislative body has reconsidered the circumstances of the state of emergency.  (B) Any of the following circumstances exist:  (i) The state of emergency continues to directly impact the ability of the members to meet safely in person.  (ii) State or local officials continue to impose or recommend measures to promote social distancing.				
Fiscal Impact:	N/A			
Recommended Action: Resolution No. 2022-28 proclaiming a local emergency, ratifying the proclamation of a State of Emergency by Executive Order N-09-21, and authorizing remote teleconference meetings of the legislative bodies of the City of Needles for the period of March 16, 2022 – April 15, 2022, pursuant to provisions of the Ralph M. Brown Act				
Submitted By:	City Clerk	-1.1		
City Management Review: Date:				
Approved:	Not Approved: ☐ Tabled	: Other:		
		Agenda Item:		

#### **RESOLUTION 2022-28**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES, CALIFORNIA, PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY EXECUTIVE ORDER N-09-21, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE

# CITY OF NEEDLES FOR THE PERIOD MARCH 15, 2022 – APRIL 15, 2022, PURSUANT TO PROVISIONS OF THE RALPH M. BROWN ACT

WHEREAS, the City of Needles (the "City") is committed to preserving and nurturing public access and participation in meetings of the City Council; and

WHEREAS, all meetings of the City's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code §§ 54950 – 54963) (the "Brown Act"), so that any member of the public may attend, participate, and watch the City's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the City's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the City Council previously adopted Resolution 2022-18 on February 8, 2022, finding that the requisite conditions exist for the legislative bodies of the City to conduct remote teleconference meetings without compliance with Government Code section 54953(b)(3); and

WHEREAS, as a condition of extending the use of the provisions found in Government Code section 54953(e), the City Council must reconsider the circumstances of the state of emergency that exists in the City, and the City Council has done so; and

WHEREAS, emergency conditions persist in the City, specifically, on March 4, 2020, the Governor of the State of California proclaimed a State of Emergency to exist in California as a

result of the threat of COVID-19; despite sustained efforts the virus continues to spread and is impacting nearly all sectors of California; and

WHEREAS, on June 9, 2021, the California Department of Public Health issued updated public health directives related to physical distancing and face coverings effective June 15, 2021, based on guidelines issued by the Centers for Disease Control and Prevention; and

WHEREAS, the San Bernardino County Department of Health has recommended measures to promote social distancing. The current state and federal masking guidance recommend that vaccinated individuals wear face masks in public indoor settings. The state still requires unvaccinated individuals to wear masks indoors; and

WHEREAS, the City Council does hereby find that the ongoing risk posed by the highly transmissible COVID-19 virus will continue to cause conditions of peril to the safety of persons within the City which are likely to be beyond the control of services, personnel, equipment, and facilities of the City, and the City Council desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency persisting, the City Council does hereby find that the legislative bodies of the City shall continue to conduct their meetings without compliance with Government Code section 54953(b)(3), as authorized by Government Code section 54953(e), and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in Government Code section 54953(e)(2); and

WHEREAS, all meeting agendas stating meeting dates, times and the manner in which the public may attend and offer public comment by call-in option or internet-based service option shall be posted, at a minimum, on the City's website and at the City's main office.

# NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NEEDLES DOES HEREBY RESOLVE AS FOLLOWS:

#### Section 1. Recitals.

The recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

#### Section 2. Affirmation that Local Emergency Persists.

The City Council hereby considers the conditions of the state of emergency in the City and proclaims that a local emergency persists throughout the City, and the ongoing risk posed by the highly transmissible COVID-19 virus has caused, and will continue to cause, conditions of peril to the safety of persons within the City; furthermore, the guidance of San Bernardino County Department of Health recommends physical distancing.

#### Section 3. Re-ratification of Governor's Proclamation of a State of Emergency.

The City Council hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

#### Section 4. Remote Teleconference Meetings.

The Mayor, the City Manager, and legislative bodies of the City are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

#### Section 5. Effective Date.

This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) April 15, 2022, or such time the City Council adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the City may continue to teleconference without compliance with Government Code section 54953(b)(3).

#### Section 6. Certification.

The Clerk of the City Council shall certify as to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

PASSED, ADOPTED, AND APP	ROVED, this 8th day of March 2022, by t	ne ionowing
vote:		
AYES:		
NOES:		
ABSENT:		
ABSTAIN:		
	Jeff Williams, Mayor	
ATTEST:		
Dale Jones, City Clerk		
APPROVED AS TO FORM:		
John O. Pinkney, City Attorney		

☐ CITY COUNCIL ☐ UTILITY BOARD ☐ NPUA ☐ Regular ☐ Special				
Meeting Date:	March 8, 2022			
Title:	Accept TKE Engineer's Proposal for Design Work on Phase II – Water Service & Street Improvement Project in the amount not to exceed \$32,000.			
Background:	On 01/26/2021 the City adopted the Phase II list of Streets for Improvement under the 15-year Pavement Management Plan. Moving forward with Phase II –Street Improvements Grind & Pave Project will require design work by the City's Contract Engineer.			
Fiscal Impact:	Total not to exceed \$32,000 being funded by Public Works under FY 22 Phase II – Water Service & Street Improvement Project balance is \$2,934,776 to spend towards the 15-year Street Improvements Plan.  Sylvia Miledi			
Recommendation:	Accept TKE Engineer's Proposal for Design Work on Phase II – Water Service & Street Improvement Project in the amount not to exceed \$32,000. and authorize staff to execute new task between City & TKE Engineer's for said work.			
Submitted By:	Tammy Ellmore, Engineering Tech II			
City Management Review: Date: 3/1/22				
<b>*</b>	Approved: Not Approved: Tabled: Other:			



December 9, 2021 - REVISED February 17, 2022

Mr. Alberto Paiva
City Engineer/Building Official
City of Needles
817 Third Street
Needles CA 92363

Subject:

Proposal to Provide Professional Engineering Services for the Design of the Phase II Street Improvements and Water Service Replacement Project

Dear Mr. Paiva:

Thank you for the opportunity to submit a proposal to provide professional engineering services for the subject project. The City desires to retain a consultant to aid in completing the design of street improvements and water service replacement along various streets. More specifically, the Phase II Project scope includes:

- Crack filling and slurry sealing along:
  - Needles Highway, from Pashard Street to K Street (5,000')
  - o J Street, from Broadway Avenue to Front Street (350')
  - o I Street, from Broadway Avenue to Front Street (350')
- Street improvements (i.e. curb, gutter, sidewalk, curb returns, pavement removal and replacement, and grind and overlay) and replacement of water services along:
  - E Street, from Broadway Avenue to Front Street (350')
  - o K Street, from Broadway Avenue to Front Street (350')
  - L Street, from Broadway Avenue to Front Street (350')
  - D Street, from Acoma Street to Broadway Avenue (810')

The proposed crack filling and slurry sealing portion will cover approximately 5,700 linear feet of two and four lane streets. Additionally, the street improvement and water service replacement portion will cover approximately 1,860 linear feet of two and four lane streets. Based on meetings with City staff, TKE anticipates preparing construction plan sheet using aerial images, typical and standard details to identify proposed improvements. Our proposed scope of services is described in more detail below:

#### **SCOPE OF SERVICES**

TKE's scope of services is presented in the following paragraphs:

#### Task 1. Records Research

We will thoroughly research existing utility records and acquire copies of all available records. The purpose of the records research is to assemble survey records to establish locations of property limits of the proposed site and determine locations of all existing utilities and improvements.

The research will consist of assembling copies of assessors' maps, tract maps, parcel maps, monument ties, benchmark data, corner records, street improvement plans, and utility drawings. We will notify Underground Service Alert to acquire a complete list of underground utility purveyors. The utility drawings will include existing drawings from the City, including the existing site boundary survey, and drawings and/or atlas maps from all private utility companies, and/or agencies.

#### Task 2. Preliminary Design

We will prepare the preliminary design drawings on 24" by 36" sheets with the City's standard title block using AutoCAD 2019 software at a drawing scale of 1"=40' for plan sheets. The preliminary design drawings will include a plan view based on aerial imagery and City provided information (i.e. limits of removals and repair work). We will add the sheet north arrow, graphic scale, existing improvements and utilities (based on both assembled records and field data), property lines, public and private right-of-way, street centerline, and street names to the plan view portion of the drawings.

The preliminary design will consist of a title sheet, construction notes sheets, plan view sheets, and a detail sheet.

TKE will forward the preliminary design drawings to the City for review. Upon completion of the City's review, TKE will meet with staff to gather comments and receive direction for the final design.

#### Task 3. Final Design

We will incorporate the City's preliminary design comments, refine the design as required, and provide the City final drawings, including hard (mylar drawings and specifications) and digital (PDF and Word) copies of the drawings, and specifications for final approval and bidding.

#### Task 4. Bidding Assistance

TKE will provide project pre-award services as needed including but not limited to preparation of response to RFI's during bid period, preparation of addenda as required, and attend pre-bid job walk for technical assistance. Lastly, TKE will assist the City with review of bid proposals in accordance with the contract documents.

#### FEE

Our budget to provide the services described is as follows:

Description		Amount
1.	Records Research	\$ 1,000
2.	Preliminary Design	\$ 18,000
3.	Final Design	\$ 11,000
4.	Bidding Assistance	\$ 2,000
Tota	l:	\$ 32,000

TKE's proposed project fee of \$32,000 will include preparation of construction drawings which will include nine (9) sheets (i.e. title sheet, note sheet, six plan only sheets, and one detail sheet). We will invoice the City monthly in accordance with our rate schedule. Our invoice will not exceed the amount presented above without prior approval.

#### **SCHEDULE**

TKE anticipates completing preliminary design within 2 weeks of receiving notice to proceed. Thereafter, TKE anticipates completing the final design within 2 weeks of receiving City comments.

Again, thank you for the opportunity to submit our proposal to provide professional engineering services for the City. If you have any questions, please contact me at (951) 680-0440.

Sincerely,

Steven W. Ledbetter, P.E.

Vice President

TKE Engineering, Inc.

Attachments:

Rate Schedule



	HOURLY <u>RATE</u>
Principal in Charge Project Manager/Construction Manager/Licensed Surveyor Senior Engineer/Project Engineer (PE)/Senior Plan Checker Associate Engineer Assistant Engineer/Plan Checker/Designer AutoCAD Technician Engineering Technician Clerical Forensic Engineering Expert Witness Testimony	\$175.00 \$165.00 \$155.00 \$145.00 \$135.00 \$125.00 \$ 90.00 \$ 85.00 \$250.00 \$350.00
SURVEYING SERVICES	
2-Man Survey Crew (Prevailing Wage)	\$240.00
CONSTRUCTION SERVICES	
Senior Construction Inspector (Prevailing Wage)	\$120.00 \$110.00
REIMBURSABLE COSTS	
In-house Reproduction Printing and Materials Express Mail/Courier/Next Day Service Special Subconsultant Services	Cost Cost + 10% Cost + 10% Cost + 10%

⊠ CITY CO	DUNCIL UTILITY BOARD NPUA	⊠ Regular ☐ Special	
Meeting Date:	March 8, 2022		
Title:	Approve Cooperative Agreement with Coun- participate in a project for improvements on Nee mile north of Not'cho Road referred as "SEGME	edles Highway from David Drive to .1	
Background:	San Bernardino County (COUNTY) and the cooperate and jointly participate in a proj realignment, drainage improvement, and other years of plant establishment and maintenance Highway, from David Drive north to 0.1 mile no area (hereinafter referred to as "SEGMENT 1C"	ect for pavement reconstruction, appurtenant work including five (5) work after construction on Needles orth of Not'cho Road, in the Needles	
Fiscal Impact:	SEGMENT 1C project cost will be funded with River Subarea Major Local Highways Program Bernardino County Transportation Authority Transportation Program (STP) funds allocated to	(MLHP), administered by the San (SBCTA), and federal Surface	
Recommendation:	MOVE to have the mayor execute the Cooper Needles and the County of San Bernardino for t		
Submitted By:	Tammy Ellmore, Engineering Tech II		
City Management Review: Mr for RD Date: 3/2/2022			
<b></b>			
Approved:	Not Approved: Tabled: Other:	Agenda No	



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#### **SAP Number**

#### **Public Works**

Arlene Chun, M.S., P.E, **Department Contract Representative Engineering Manager** (909) 387-8165 **Telephone Number** Needles Highway Segment 1C **Project** City of Needles Contractor Tammy Ellmore, Engineering **Contractor Representative** Technician II (760) 326-5740 Ext. 150 **Telephone Number** Expiration 6/30/2031 **Contract Term** \$0 **Original Contract Amount Amendment Amount** \$0 **Total Contract Amount** 6650002000 14H15179 Cost Center

#### IT IS HEREBY AGREED AS FOLLOWS:

WHEREAS, San Bernardino County (COUNTY) and the City of Needles (CITY) (COUNTY and CITY are also each referred to herein as "Party" and collectively as "Parties"), desire to cooperate and jointly participate in a project for pavement reconstruction, realignment, drainage improvement, and other appurtenant work including five (5) years of plant establishment and maintenance work after construction on Needles Highway, from David Drive north to 0.1 mile north of Not'cho Road, in the Needles area (hereinafter referred to as "SEGMENT 1C"); and,

WHEREAS, SEGMENT 1C is primarily located in the unincorporated area of the COUNTY (65.7%), and partially in the incorporated area of the CITY (34.3%); and,

WHEREAS, SEGMENT 1C project cost will be funded with Measure "I" 2010-2040 Colorado River Subarea Major Local Highways Program (MLHP), administered by the San Bernardino County Transportation Authority (SBCTA), and federal Surface Transportation Program (STP) funds allocated to the COUNTY; and,

WHEREAS, SEGMENT 1C estimated total project cost is \$9,400,000, as more particularly set forth in Exhibit "A", attached hereto and incorporated herein by reference; and,

WHEREAS, COUNTY's estimated share of the project cost is \$6,175,800, and the CITY's estimated share of the project cost is \$3,224,200; and,

WHEREAS, pursuant to California Streets and Highways Code 1680, COUNTY proposes to provide the CITY with financial assistance for CITY's share of SEGMENT 1C cost, which is estimated to be \$3,224,200, due to lack of funding, and there is a general COUNTY interest in constructing the entire limits of SEGMENT 1C; and.

WHEREAS, California Streets and Highways Code sections 1685 and 1803 authorize CITY to contract with COUNTY for the maintenance, construction or repair of CITY streets and roads, if the legislative body of CITY determines that it is necessary for the more efficient maintenance, construction, or repair of its streets and roads; and,

WHEREAS, the legislative body of CITY determines that it is necessary for the more efficient maintenance, construction, or repair of its streets and roads to contract with COUNTY for the SEGMENT 1C; and,

WHEREAS, COUNTY and CITY desire to set forth responsibilities and obligations of each as they pertain to such participation and to the design, construction, and funding for SEGMENT 1C.

NOW, THEREFORE, IT IS MUTUALLY AGREED as follows:

#### 1.0 COUNTY AGREES TO:

- 1.1 Act as the Lead Agency in the design, utility relocation, right-of-way services and acquisition, construction, construction engineering (including after construction completion of a 1-year plant establishment period plus a 4-year period for plant maintenance), inspection, National Environmental Policy Act (NEPA), and California Environmental Quality Act (CEQA) compliance (Public Resources Code section 21000 et. seq.) for SEGMENT 1C.
- 1.2 Provide plans and specifications for SEGMENT 1C for CITY's review and approval.
- 1.3 Arrange for relocation of all utilities which interfere with construction of SEGMENT 1C, within the entire SEGMENT 1C limit, pursuant to Paragraph 3.9 below.
- 1.4 Construct SEGMENT 1C by contract in accordance with the plans and specifications of COUNTY, which have been reviewed and approved by CITY.
- 1.5 Obtain a no-cost permit from CITY for work to be performed within the CITY's right-of-way.
- 1.6 Advertise, award, and administer the construction of SEGMENT 1C, in accordance with the provisions of the California Public Contract Code applicable to counties, and fund SEGMENT 1C construction.
- 1.7 Require its contractor to maintain and to comply throughout the term of any contract awarded by COUNTY with the insurance requirements described in County Policy Numbers 11-07 and 11-07SP.
- 1.8 Provide adequate inspection of all items of work performed under the construction contract with COUNTY's contractor or subcontractors for SEGMENT 1C and maintain adequate records of inspection and materials testing for review by CITY. COUNTY shall provide copies of any records of inspection and materials testing to CITY within ten (10) days of COUNTY's receipt of written demand from CITY for such records. Copies of records shall be included as a SEGMENT 1C cost.
- 1.9 Include compliance with any applicable requirements of CEQA, as well as completing the required CEQA documentation.
- 1.10 Pay its share of actual SEGMENT 1C project costs utilizing SBCTA MLHP and federal STP funds. The actual SEGEMENT 1C costs include design, survey, CEQA compliance, right-of-way services and acquisition, construction, construction engineering, inspection and COUNTY overhead costs. COUNTY's share of SEGMENT 1C costs is estimated to be \$6,175,800.
- 1.11 Pay CITY's share of actual SEGMENT 1C project costs utilizing SBCTA MLHP and federal STP funds. CITY's share of SEGMENT 1C costs is estimated to be \$3,224,200.
- 1.12 CITY shall not be required to contribute funds towards SEGMENT 1C project costs. In the event of project cost increases, COUNTY shall work with SBCTA to secure additional non-CITY funds to complete the project.

#### 2.0 CITY AGREES TO:

- 2.1 Review and approve the plans and specifications of SEGMENT 1C and not unreasonably withhold, condition, or delay its review of SEGMENT 1C plans and specifications.
- 2.2 Provide a no-cost permit to the COUNTY for COUNTY's work in CITY's right-of-way.
- 2.3 Provide a qualified representative who shall have the authority to discuss and attempt to resolve issues concerning SEGMENT 1C with the COUNTY.

#### 3.0 IT IS MUTUALLY AGREED:

- 3.1 Except for activities that are impossible to perform during COUNTY's performance of SEGMENT 1C work, before, during, and after CITY's acceptance of completed SEGMENT 1C, CITY shall be responsible for performing any and all work (including, but not limited to, maintenance) on CITY streets in the SEGMENT 1C limits that are in the CITY incorporated area.
- 3.2 CITY agrees to indemnify, defend (with counsel approved by COUNTY) and hold harmless the COUNTY, its officers, employees, agents, and volunteers from any and all claims, actions, or losses, damages, and/or liability arising out of CITY's negligent acts or omissions which arise from City's performance of its obligations under this Agreement.
- 3.3 COUNTY agrees to indemnify, defend (with counsel approved by COUNTY) and hold harmless the CITY, its officers, employees, agents, and volunteers from any and all claims, actions, or losses, damages, and/or liability arising out of COUNTY's negligent acts or omissions which arise from COUNTY's performance of its obligations under this Agreement.
- 3.4 In the event the CITY and/or the COUNTY is found to be comparatively at fault for any claim, action, loss or damage which results from their respective obligations under the Agreement, the CITY and/or COUNTY shall indemnify the other to the extent of its comparative fault.
- 3.5 In the event of litigation arising from this Agreement, each Party to the Agreement shall bear its own costs, including attorney(s) fees. This paragraph shall not apply to the costs or attorney(s) fees relative to paragraphs 3.2, 3.3 and 3.4.
- 3.6 CITY and COUNTY are authorized self-insured public entities for purposes of Professional Liability, Automobile Liability, General Liability, and Workers' Compensation and warrant that through their programs of self-insurance, they have adequate coverage or resources to protect against liabilities arising out of the performance of the terms, conditions or obligations of this Agreement.
- 3.7 If either CITY or COUNTY requests additional work that is beyond the scope of the original SEGMENT 1C, and not considered by all parties to be a necessary part of SEGMENT 1C, said work, if approved by all parties, will be paid solely by the agency requesting the work.
- 3.8 In the event that change orders are required during the course of the SEGMENT 1C construction, COUNTY will be the responsible agency to authorize and approve the change order with consultation of the CITY's representative.
- In the case wherein one of the Parties owns a utility that needs to be relocated for a project and that Party does not have prior rights for that utility, it will be the sole responsibility of that Party to relocate the utility at that Party's cost. This shall not be included as a SEGMENT 1C cost. In the case that a utility relocation is determined to be a SEGMENT 1C cost based on that utility having prior rights, the relocation of the utility will be included as a SEGMENT 1C cost for which the COUNTY and CITY will be responsible for funding within their jurisdictional boundaries.
- 3.10 This Agreement may be cancelled upon thirty (30) calendar days advance written notice by COUNTY to CITY in the event that COUNTY determines, in its sole discretion, that it is unable to secure sufficient funds to complete SEGMENT 1C.
- 3.11 Except as provided in Paragraph 3.10, and except for the Parties' operation, maintenance and indemnification obligations contained herein which shall survive Agreement termination, this Agreement shall terminate upon completion of SEGMENT 1C.
- 3.12 This Agreement contains the entire agreement of the Parties with respect to subject matter hereof, and supersedes all prior negotiations, understandings, or agreements. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.
- 3.13 This Agreement shall be governed by the laws of the State of California. Any action or proceeding between CITY and COUNTY concerning the interpretation or enforcement of this Agreement, or

Revised 5/12/21 Page 3 of 6

which arises out of or is in any way connected with this Agreement or the SEGMENT 1C, shall be instituted and tried in the appropriate state court, located in the San Bernardino County, California.

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

- 3.15 Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for any or against any party. Any term referencing business days shall be deemed COUNTY business days. The captions of the various articles and paragraphs are for convenience and ease or reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.
- 3.16 No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a party shall give the other party any contractual rights by custom, estoppel, or otherwise.
- 3.17 If a court of competent jurisdiction declares any portion of this Agreement invalid, illegal, or otherwise unenforceable, the remaining provisions shall continue in full force and effect, unless the purpose of this agreement is frustrated.

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

- 3.19 This Agreement will be effective on the date it is signed by both Parties and shall conclude upon satisfaction of the terms identified in Paragraph 3.11 or on June 30, 2031 (whichever occurs first).
- 3.20 All notices, approvals, consents or other documents required or permitted under this Agreement shall be in writing and, except as otherwise provided herein, shall be effective upon personal delivery or three calendar days after deposit in the United States mail, certified, with first class postage, fully prepaid, addressed as follows:

County Representative:

Arlene Chun, M.S., P.E., Engineering Manager Transportation Planning Division 825 E. Third Street, Room 143 San Bernardino, CA 92415-0835 Email: Arlene.Chun@dpw.sbcounty.gov City Representative:
Patrick J. Martinez
Director of Development Services
817 Third Street
Needles, CA 92363
Email: pmartinez@cityofneedles.com

3.21 The Recitals are incorporated into the body of this Agreement.

THIS AGREEMENT shall inure to the benefit of and be binding upon the successors and assigns of both Parties.

IN WITNESS WHEREOF, the Parties to these presents have hereunto set their hands.

SIGNATURES ON THE FOLLOWING PAGE

SAN BERNARDINO COUNTY		CITY OF N	NEEDLES
Curt Hagman, Chairman, Board of Super	visors	Ву	(Authorized signature - sign in blue ink)
Dated: SIGNED AND CERTIFIED THAT A COP		Name	(Print or type name of person signing contract)
DOCUMENT HAS BEEN DELIVERED T CHAIRMAN OF THE BOARD			(Print or type name or person signing contract)  (Print or Type)
Lynna Monell Clerk of the Board of San Bernardino Cour	Supervisors nty		(Print or Type)
By		Dated: _	
Deputy		Address	
FOR COUNTY USE ONLY Approved as to Legal Form	Reviewed for Contract Com	unlianaa	Reviewed/Approved by Department
• • • • • • • • • • • • • • • • • • • •		•	
Aaron Gest, Deputy County Counsel	Andy Silao, P.E., Engineeri	ng Manager	Brendon Biggs, Director
Date	Date		Date

SAN BERNARDINO COUNTY

#### **EXHIBIT "A"**

# ESTIMATE OF SEGMENT 1C COSTS FOR SAN BERNARDINO COUNTY/CITY OF NEEDLES PAVEMENT RECONSTRUCTION, REALIGNMENT, DRAINAGE IMPROVEMENT, AND OTHER APPURTENANT WORK IN THE NEEDLES AREA

#### **NEEDLES HIGHWAY SEGMENT 1C**

COMPONENT	TOTAL COST	SAN BERNARDINO COUNTY SHARE	CITY OF NEEDLES SHARE
Planning, Environmental, and Design	\$900,000	\$900,000	\$0
Right of Way	\$500,000	\$500,000	\$0
Construction (Contingency/Construction Management)	\$8,000,000	\$8,000,000	\$0
Total	\$9,400,000	\$9,400,000	\$0

Project Schedule

Milestone	Estimated Completion (Actual)
Environmental Approval	June 2022
Design Approval	June 2024
Right of Way	June 2024
Construction Start	February 2025
Complete for Beneficial Use	January 2026
Establish Existing Plant	January 2031

Revised 5/12/21 Page 6 of 6





### City of Needles, California Request for City Council Action

☐ CITY COUN	NCIL   NPUA	SARDA	⊠ Regular ☐ Special	
Meeting Date:	March 8, 2022			
Title:	State Ballot Measure Restricting Voters' Input and Local Taxing Authority and adopt Resolution			
Background:	In 2018, the "Tax Fairness, Transparency and Accountability Act" or ( <u>AG # 17-0050 Amendment #1</u> ), was being circulated to qualify for the November 2018 ballot. This initiative would have drastically limited local revenue authority.			
	•	ition, the measure's	vocacy of the League of California s proponents withdrew the initiative	
	Protection and Go measure is far mo	overnment Account ore detrimental to ci decimate vital local	ess Roundtable filed the Taxpayer ability Act or <u>AG #21-0042A1</u> . This ties than the measure filed in 2018, and state services to the benefit of	
	•	ers, infrastructure a	n of local governments, labor and dvocates, and businesses, strongly	
Fiscal Impact:	authority, adopts	new and stricter rule	ment Accountability Act limits voters' es for raising taxes and fees, and es of state and local laws	
Recommendation:	Oppose Measure AG #21-0042A1, that would limit voters' input and local taxing authority			
Submitted By:	Rick Daniels, City	Manager	- 1	
City Management I	Review:	ae_	Date: 3   22	
Approved:	Not Approved:	Tabled:	Other:□	
			Agenda Item:	



# Stop the Corporate Loopholes Scheme

# Deceptive Proposition Allows Major Corporations to Avoid Paying their Fair Share and Evade Enforcement when they Violate Environmental, Health & Safety Laws

An association representing California's wealthiest corporations — including oil, insurance, banks and drug companies — is behind a deceptive proposition aimed for the November 2022 statewide ballot. Their measure would create major new loopholes that allow corporations to avoid paying their fair share for the impacts they have on our communities; while also allowing corporations to evade enforcement when they violate environmental, health, safety and other state and local laws. Here's why a broad coalition of local governments, labor and public safety leaders, infrastructure advocates, and businesses **oppose** the Corporate Loophole Scheme:

# Gives Wealthy Corporations a Major Loophole to Avoid Paying their Fair Share - Forcing Local Residents and Taxpayers to Pay More

 The measure creates new constitutional loopholes that allow corporations to pay far less than their fair share for the impacts they have on our communities, including local infrastructure, our environment, water quality, air quality, and natural resources – shifting the burden and making individual taxpayers pay more.

# Allows Corporations to Dodge Enforcement When They Violate Environmental, Health, Public Safety and Other Laws

The deceptive scheme creates new loopholes that makes it much more difficult
for state and local regulators to issue fines and levies on corporations that violate
laws intended to protect our environment, public health and safety, and our
neighborhoods.

## Jeopardizes Vital Local and State Services

- This far-reaching measure puts at risk billions of dollars currently dedicated to critical state and local services.
- It could **force cuts** to public schools, fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to support homeless residents, mental health services and more.
- It would also **reduce funding for critical infrastructure** like streets and roads, public transportation, drinking water, new schools, sanitation, utilities and more.

# Opens the Door for Frivolous Lawsuits, Bureaucracy and Red Tape that Will Cost Taxpayers and Hurt Our Communities

 The measure will encourage frivolous lawsuits, bureaucracy and red tape that will cost local taxpayers millions — while significantly delaying and stopping investments in infrastructure and vital services.



# Undermines Voter Rights, Transparency, and Accountability

- This misleading measure changes our constitution to make it more difficult for local voters to pass measures needed to fund local services and local infrastructure.
- It also includes a hidden provision that would retroactively cancel measures that were passed by local voters — effectively undermining the rights of voters to decide for themselves what their communities need.
- It would **limit voter input** by prohibiting local advisory measures, where voters provide direction to politicians on how they want their local tax dollars spent.

# RESOLUTION NO. 2022-25 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES, CALIFORNIA TO OPPOSE INITIATIVE 21-0042A1

WHEREAS, an association representing California's wealthiest corporation is behind a deceptive proposition aimed for the November 2022 statewide ballot; and

WHEREAS, the measure creates new constitutional loopholes that allow corporations to pay far less than their fair share for the impacts they have on our communities, including local infrastructure, our environment, water quality, air quality, and natural resources; and

WHEREAS, the measure includes undemocratic provisions that would make it more difficult for local voters to pass measures needed to fund local services and infrastructure, and would limit voter input by prohibiting local advisory measures where voters provide direction on how they want their local tax dollars spent; and

WHEREAS, the measure makes it much more difficult for state and local regulators to issue fines and levies on corporations that violate laws intended to protect our environment, public health and safety, and our neighborhoods; and

WHEREAS, the measure puts billions of dollars currently dedicated to state and local services at risk, and could force cuts to public schools, fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to support homeless residents, mental health services, and more; and

WHEREAS, the measure would also reduce funding for critical infrastructure like streets and roads, public transportation, drinking water, new schools, sanitation, and utilities.

NOW, THEREFORE, BE IT RESOLVED that the City, opposes Initiative 21-0042A1.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the City of Needles will join the NO on Initiative 21-0042A1 coalition, a growing coalition of public safety, labor, local government, infrastructure advocates, and other organizations throughout the state.

We direct staff to email a copy of this adopted resolution to the League of California Cities at BallotMeasures@calcities.org.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on March 8, 2022, by the following roll call vote:
AYES:
NOES:
ABSENT:
ABSTAIN:
Mayor
(SEAL)
ATTEST: City Clerk
APPROVED AS TO FORM:
City Attorney



# City of Needles, California Request for City Council Action

⊠ CITY COUN	CIL NPUA	☐ Regular ☐ Special		
Meeting Date: Ma	arch 8, 2022			
Title: Innovating Commerce Serving Communities (ICSC)				
Background:	The ICSC Event is at the Las Vegas Conv 2022. Development Management Group will be shared with the City of Imperial to c our city and to meet with potential business city has to offer.	has reserved a booth that display information about		
Critical Timeline:	Registration Deadline is April 22, 2022			
Fiscal Impact:	Estimated cost for the full conference is \$795 Hotel accommodation approximately \$750 for three nights plus travel expenses. Estimated cost per councilmember is approximately \$1,600. General Fund travel per diem account 2021- 2022 budget			
Recommendation: Authorize those interested to attend the ICSC Event at the Las Vegas Convention Center on May 22-24, 2022				
Submitted By:	City Clerk	, ,		
City Management Review: Date: 5/1/22				
Approved:	Not Approved: Tabled:	Other:		
	Ag	enda Item:13		



ICSC LAS VEGAS is our premier event and takes place annually in May. It is a two- to three-day gathering of dealmakers and industry experts, who are driving innovation and evolution in the Marketplaces Industry.

# Registration Fees\*

Register at the Advance Rate (ends April 22, 2022)

Member • \$795

Non-member • \$1,800

Retailer member • \$0

Student Member • \$50

Standard Rate (Registration closes May 17, 2022 at 11:59 pm ET)

Member • \$975

Non-member • \$1,800

Retailer member • \$0

Student Member • N/A

#### Schedule At-a-Glance

#### Saturday, May 21 @Wynn

2:00 - 5:00 pm • Board of Trustees Meeting (Invitation Only)

5:30 - 7:00 pm • PAC Retailer Networking Reception (Invitation Only)

7:00 - 9:30 pm • Board of Trustees Reception & Dinner (Invitation Only)

## Sunday, May 22 @ Wynn

8:00 am - 8:00 pm • Badge Pickup

9:00 - 11:00 am • ICSC Foundation Board of Directors Meeting

11:00 am - 1:00 pm • Volunteer Leadership Appreciation Brunch

1:00 - 2:00 pm • Volunteer Leadership Briefing

1:00 - 4:30 pm • Education Sessions

 $4:00-5:00 \cdot ICSC$  Foundation Reception

5:00-6:00 pm • Keynote Speaker

6:00 - 8:00 pm • Opening Reception

## Monday, May 23

## @ LVCC

7:00 am - 5:00 pm • Badge Pickup

 $9:00 \text{ am} - 5:00 \text{ pm} \cdot \text{Exhibit Hall Open}$ 

10:00 am - 4:00 pm • Education Sessions

#### @ Wynn

5:30 - 7:00 pm • Diversity Reception

6:00 – 7:30 pm • Global Awards

6:30 - 7:30 pm • Student Reception

#### Tuesday, May 24 @ LVCC

8:00 am - 3:00 pm • Badge Pickup

9:00 am - 3:00 pm • Exhibit Hall Open

10:00 am - 12:00 pm • Education Sessions

\*All cancellations are subject to a \$100 cancellation fee for members and non-members; \$25 for student members. Refunds will not be given for cancellations received after **May 6, 2022**. All requests for refunds must be received by ICSC in writing.

#### **Hotel Reservation**

In partnership with onPeak, ICSC's official hotel provider, we are offering discounted rates at select hotels. Note, hotels listed as "unavailable" will be opening soon so please check back in the next one to two weeks to book them.

**Book Hotel** 

#### **Exhibitor Information**

First-time exhibitors, please fill out the exhibitor application and a team member will contact you. Applications will be emailed to returning exhibitors. Direct all exhibitor inquiries to Keith Colavito.

All live ICSC events will require proof of full vaccination or negative COVID test within 48 hours of entry. Instructions on how to submit proof of full vaccination will be sent to all registrants before the event starts. To be considered fully vaccinated, you must have received your vaccination per the following CDC guidelines:

- 2 weeks after your second dose in a 2-dose series, such as the Pfizer or Moderna vaccines, or
- 2 weeks after a single-dose vaccine, such as Johnson & Johnson's Janssen vaccine

There will be no on-site registration for ICSC LAS VEGAS 2022.

ICSC is committed to bringing our event attendees together safely and with the proper health precautions in place. We continue to follow guidelines and recommendations by the Centers for Disease Control (CDC) and state and local governments on public events and gatherings.

Given the extremely contagious nature of COVID-19 and the fact that it is primarily transmitted by person-to-person contact, ICSC has put several preventative measures in place to help reduce its spread. However, ICSC cannot guarantee that event attendees, exhibitors, vendors, or other participants will not become infected with COVID-19, and by voluntarily attending an ICSC event, you accept and assume the risk of possible exposure or contraction of the same. Read ICSC's Event Terms and Conditions for more information.

Follow us for the latest event news and updates.







