(ACT) ACTION NEEDED
(INF) INFORMATION ONLY
(DIS) DISCRETIONARY

AGENDA

REGULAR MEETING OF THE CITY COUNCIL
NEEDLES PUBLIC UTILITY AUTHORITY
HOUSING AUTHORITY CITY OF NEEDLES
CITY OF NEEDLES, CALIFORNIA
COUNCIL CHAMBERS, 1111 BAILEY AVENUE

TUESDAY, AUGUST 12, 2025
COUNCIL EXECUTIVE SESSION – 5:00 PM
CITY COUNCIL MEETING – 6:00 PM

THE PUBLIC MAY ATTEND VIA TEAMS AND MAY SUBMIT ANY COMMENTS IN WRITING PRIOR TO NOON ON THE DAY OF THE MEETING BY EMAILING cclark@cityofneedles.com

TO JOIN THE LIVE TEAMS MEETING: 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: 696 537 308#

OR listen in and participate by calling Teams: 1-323-488-2227 - Meeting ID: 696 537 308#
The meetings are being recorded.

CALL TO ORDER
ROLL CALL

PUBLIC COMMENTS PERTAINING TO THE EXECUTIVE SESSION ITEMS
A three-minute time limit per person has been established.

RECESS TO EXECUTIVE SESSION

EXECUTIVE SESSION

a. Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): (1 potential case)

b. Conference with Real Property Negotiators Pursuant to California Government Code §54956.8 Real Property: 144 Marina Drive, River's Edge Snack Bar (Concession/Lease Agreement) Agency Negotiator: City Manager Patrick Martinez or his designee Negotiating Parties: City of Needles (potential lessor) and Kristin and Scott Baran (potential lessees) Under Negotiation: Price and terms of Lease.

c. Conference with Legal Counsel – Existing Litigation (Government Code § 54956.9) Name of Case: Ruben Junior Lopez v. California Department of Transportation, City of Needles, County of San Bernardino San Bernardino County of Superior Court CIVSB2518392

d. Conference with Labor Negotiator pursuant to California Government Code §54957.6 - Personnel - Agency Representatives City Manager Patrick Martinez and Pamela Osteen - Employee Organization: Teamsters Local 1932-Unclassified

e. Conference with Labor Negotiator pursuant to California Government Code §54957.6 - Personnel - Agency Representatives City Manager Patrick Martinez and Pamela Osteen - Employee Organization: Teamsters Local 1932-Classified

f. Conference with Legal Counsel Regarding Potential Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4). Re: Medical Investor Holdings, LLC (MIH) and MIH Related Entities

CALL TO ORDER
ROLL CALL

EXECUTIVE SESSION REPORT - by City Attorney

PLEDGE OF ALLEGIANCE
INVOCATION
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 NPUA / 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.

PRESENTATION

1. Accept and file the City Annual Financial Report and Single Audit Report for the Fiscal Year Ended June 30, 2023. (ACT)

PUBLIC HEARINGS

2. Adopt Resolution 2025-32 Amending Resolution 2024-37 and increasing Green Fee Rates at the Rivers Edge Golf Course

   - Staff Report
   - Council questions of staff
   - Mayor to open the public hearing
   - Public Comment
   - Mayor to close the public hearing
   - Council Discussion / Deliberation
   - Adopt Resolution 2025-32 Amending Resolution 2024-37 and increasing Green Fee Rates at the Rivers Edge Golf Course. (ACT)

3. Adopt Resolution 2025-35 Approving Tentative Parcel Map (TPM) 20989 To Subdivide 2.54 Gross Acres Into Three (3) Parcels, Located At 193 Morgan Drive, Within The Two-Family (R-2) Land Use Zoning District; APN 0650-318-08

   - Staff Report
   - Council questions of staff
   - Mayor to open the public hearing
   - Public Comment
   - Mayor to close the public hearing
   - Council Discussion / Deliberation
   - Adopt Resolution 2025-35 Approving Tentative Parcel Map (TPM) 20989 To Subdivide 2.54 Gross Acres Into Three (3) Parcels, Located At 193 Morgan Drive, Within The Two-Family (R-2) Land Use Zoning District; APN 0650-318-08 (ACT)

NPUA / COUNCIL 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 NPUA / City Council may pull an item from the Consent Calendar for discussion. Prior to NPUA / Council action, a member of the public may address the NPUA / City Council on matters scheduled on the Consent Calendar. A three-minute time limit per person applies. RECOMMENDED ACTION: Approve Items 4 through 8 on the Consent Calendar by affirmative roll call vote **(ACT)**

4. Approve the First Amendment to the Non-Exclusive License Agreement for Joint Use of Poles between the City of Needles and Fort Mojave Telecommunications, Inc., authorizing additional attachments along Erin Drive, Washington Street, and Highland Avenue.

5. Authorize Brooks Consulting, LLC FY26 Electrical Engineering Fees not to exceed $15,000

6. Accept the AB32 Greenhouse Gas (GHG) Emissions Verification Report 2024 Emissions prepared by WZI Inc.

7. Approve Change Order #1 with Raftelis Financial Consultants, Inc. to include a Joint Pole Cost of Service Analysis in the utility ratemaking study, at a cost not to exceed $5,000, to be funded from the adopted FY26 electric budget.

8. Accept the California Public Utilities Commission (CPUC) Electric Distribution Audit covering the period of March 10–14, 2025, as documented in the final report dated June 25, 2025.

END OF NPUA CONSENT CALENDAR

REGULAR NPUA / COUNCIL ITEMS

9. Adopt Ordinance 676-AC of the City of Needles, California Establishing a Procedure for Property Owner Objections to Proposed Water/Sewer Fees or Special Assessment. (ACT)

HACN/COUNCIL 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 HACN / City Council may pull an item from the Consent Calendar for discussion. Prior to HACN / City Council action, a member of the public may address the HACN / City Council on matters scheduled on the Consent Calendar. A three-minute time limit per person applies. **RECOMMENDED ACTION:** Approve Items 10 through 11 on the Consent Calendar by affirmative roll call vote. (**ACT)**

10. Approve Change Order No. 1 for the NHA Primary Fencing Project increasing the contract with Golden West Fence by $32,573.22 for total contract amount of $233,099.77; and authorize staff to execute said Change Order.

11. Adopt Resolution No. 2025-11-HACN authorizing the establishment of a new account with LAIF and identifying HACN officials and staff authorized to transfer monies between HACN's bank account and LAIF.

END OF HACN / COUNCIL CONSENT CALENDAR

COUNCIL 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 12 through 21 on the Consent Calendar by affirmative roll call vote. (**ACT)**

12. Approve the Warrants Register through August 12, 2025

13. Approve the Minutes of July 8, 2025

14. Accept and file the June 2025 Treasurer's Report.

15. Accept and File the July 2025 Treasurer's Report.

16. Accept the FY24 Emergency Management Performance Grant (EMPG) in the amount of $13,227.

17. Adopt Resolution 2025-34 Authorizing Submittal of Individual Grant Applications and Related Authorization for all Grant Programs Related to CalRecycle

18. Approve filing of a claim for Local Transportation Fund (LTF) and State Transit Assistance (STA) Funds for the fiscal year 2025-2026.

19. Waive the formal bid requirement for independent financial audit services and accept the three-year proposal from LSL CPAs and Advisors in the amount of $416,713, including a 10% contingency, with an option to extend the contract in years 4 and 5; and Increase the Purchase Order with Vaquez and Company LLC for Fiscal Year 2023 audit services by $30,000 for audit cost overruns.

20. Approve the Seventh Amendment to the Professional Services Agreement for Building Support Services with Willdan extending the contract term for one (1) year.

21. Accept Amendment No. 3 to the Professional Services Agreement with TKE Engineering Inc. to Provide On-Call Supplemental Engineering Services.

END OF COUNCIL CONSENT CALENDAR

REGULAR COUNCIL ITEMS

22. Approve the First Amendment to the Professional Services Agreement with Tripepi Smith for continued Marketing and Public Affairs Services in FY 2025–2026, for an amount not to exceed $40,000; Authorize the City Manager to execute the First Amendment and any related documents and Authorize the carryover of the Fiscal Year 2024-2025 Tripepi Smith purchase order and encumbrance of $9,226.25 from the original contract, allowing Tripepi to continue foundational work for the video marketing campaign. (ACT)

23. Waive full reading and Adopt Ordinance 675-AC adding Chapter 11A, Camping, to the Needles Municipal Code, establishing regulations prohibiting camping on public property. (2nd Read - Adopt) (ACT)

24. Authorize those interested to attend the San Bernardino County 2025 State of the County event on September 17, 2025. (ACT)

25. Adopt Ordinance 677-AC of the City Council of the City Of Needles, California, Amending Chapter 18, Article 18-V, Entitled “Conduct On Public Property” in the Needles Municipal Code. (ACT)

26. Provide Staff Direction on School Zone Analysis (DIS)

27. Provide Staff Direction - Multi-Way Stop Warrant and Crosswalk Evaluation – Broadway St. & B Street (DIS)

CITY ATTORNEY REPORT

CITY CLERK REPORT

CITY MANAGER REPORT

City Manager's Reports for the weeks of July 25 and August 1, 2025

COUNCIL REQUESTS

Council Member Ford
Council Member McCorkle
Vice Mayor Campbell
Council Member Pogue
Council Member Belt
Council Member Longbrake
Mayor Jernigan

ADJOURNMENT

INTERNET ACCESS TO CITY COUNCIL AGENDAS AND STAFF REPORT MATERIAL IS AVAILABLE PRIOR TO CITY COUNCIL MEETINGS AT: http://www.cityofneedles.com

Posted: August 8, 2025

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 133. 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 8th day of August, 2025

/s/ Candace Clark, CPMC, CMC, City Clerk

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: City Annual Financial Report and Single Audit Report for the Fiscal Year Ended June 30, 2023

Background: Vasquez & Company LLP completed the audits of the City of Needles Annual Financial Report and the Single Audit Report for the fiscal year ended June 30, 2023. The audits were conducted in accordance with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS). Roger Martinez, Audit Relationship Manager, will present the audit results via Zoom at the Council Meeting.

Summary of Audit Results:

City Audit Opinion: Unmodified ("clean") opinion. The financial statements fairly present the financial position and results of operations for the City, including its two component units, NPUA and HACN.

City Internal Controls: Material Weaknesses and significant deficiencies on internal control over financial reporting were noted. These occurred primarily due to the Finance Director vacancy. The findings will be discussed by the Audit Relationship Manager in his presentation.

City Audit Compliance: No instances of noncompliance were reported.

Single Audit Findings: The Single Audit also identified other material weaknesses and significant deficiencies that occurred primarily due to errors in grant reporting. The findings will be also discussed by the Audit Relationship Manager in his presentation.

Fiscal Impact: None.

Environmental Impact: None.

Recommended Action: Receive a presentation from the City's Audit Engagement Partner; and, Accept and file the City Annual Financial Report and Single Audit Report for the Fiscal Year Ended June 30, 2023.

Submitted By: Jill Taura, Interim Finance Director

City Manager Approval: Patrick J Martinez Date: 8/8/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

REPORT TO THE CITY COUNCIL

August 12, 2025

VASQUEZ
+ COMPANY LLP

/ Introduction

To the Honorable Members of the City Council

We are pleased to present this report related to our audit of the financial statements of the City of Needles (the City) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process, as well as other matters that we believe may be of interest to you. Our audit of the 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 City Council 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 be of service to the City.



/ Table of Contents

Engagement Team	3
Independence	4
Scope of Services	5
Summary of Audit Results	6
Auditor's Required Communications to Those Charged with Governance	11
New Accounting Pronouncements – GASB Implementation	15
Questions	16
Contact Information	17

/ The Engagement Team

The City of Needles Engagement Team



Roger Martinez
Relationship Partner



Cristy Canieda
Engagement Partner



Linda Narciso
Quality Control Partner



Rhoda Dollaga
Senior Audit Manager



Jason Tagasa
IT Audit Manager

Auditors

Agenda Item 1.

/ Independence

There are no relationships between any of our representatives and the City that in our professional judgment may reasonably be thought to bear on independence.

Vasquez & Company LLP meets the independence requirements of the AICPA and the *Government Auditing Standards* as it relates to the City.

/ Scope of Services



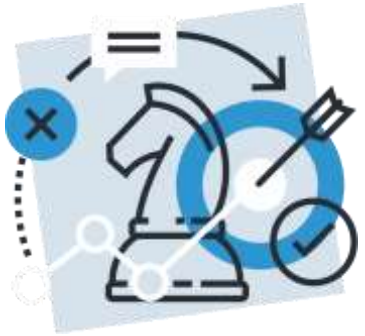
The Financial Statements Audit

- City's basic financial statements
- City's Public Financing Authority (PFA)



The Single Audit

- Audit of Major Federal Grant Programs in accordance with the Uniform Guidance



Consultation

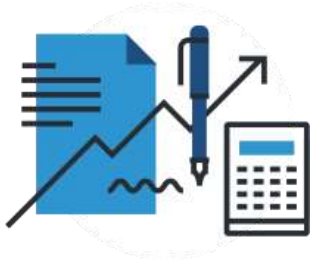
- Year-Round Consultation on Financial and Accounting Matters

Agenda Item 1.

/ SUMMARY OF AUDIT RESULTS



/ Financial Statements Audit



Unmodified (Clean) Opinions on Financial Statements

- The financial statements present fairly, in all material respects, the City's and the PFA's financial position and changes in net position.
- The supplemental combining financial statements and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Internal Control over Financial Reporting

- Material weaknesses and significant deficiencies on internal control over financial reporting were noted.

/ Material Weaknesses and Significant Deficiencies on Internal Control Over Financial Reporting

Material Weaknesses

1. Significant Delay in the Year-end Closing Process and Completing the Audit
2. Material audit adjustments noted during the audit
3. Improper application of applicable basis of accounting

Significant Deficiencies

1. Improper implementation of new accounting standards
2. Non-compliance with the CA Government Code Section 53646 – Annual Adoption of Investments policy and quarterly submission of Treasurer's report



/ Single Audit

1 Major Programs

- ALN 20.205 – Highway Planning and Construction ($1.1 million)
- ALN 21.027 - Coronavirus State and Local Fiscal Recovery Funds ($1.04 million)

The major programs covered 88% of total federal expenditures of $2.5 million.

2 Classification

- The City is classified as a “High-Risk Auditee” based on the Federally-prescribed criteria.

3 Results

- Three (3) federal awards findings.

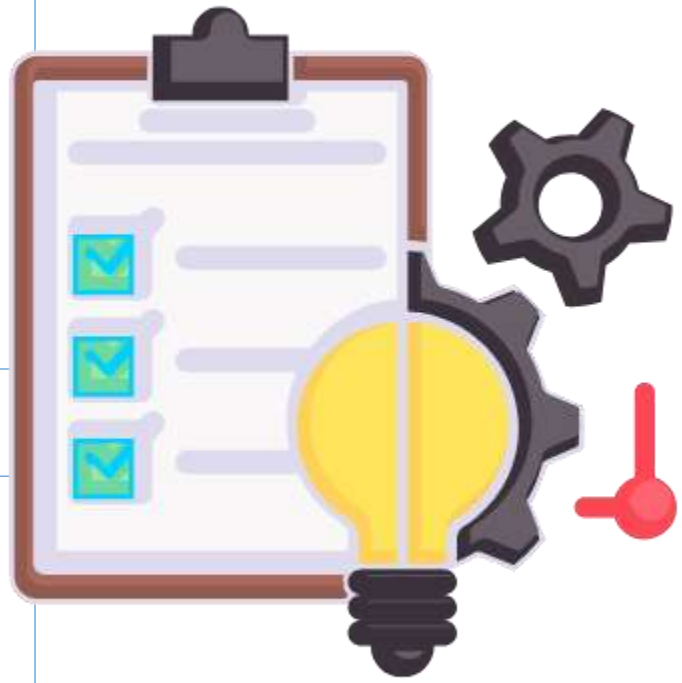
/ Material Weakness and Significant Deficiencies on Internal Control Over Major Programs (Compliance)

Material Weaknesses

1. Delay in the completion and submission of single audit report

Significant Deficiencies

1. Inaccurate reporting of federal expenditures
2. Reporting of federal expenditures outside of period of performance



AUDITOR'S REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE (AU-C 260)



Agenda Item 1.

/ Required Communication to Those Charged with Governance

Management's Responsibility	Management has primary responsibility for the accounting principles used, including their consistency, application, clarity and completeness.
Significant Accounting Policies	The City's significant accounting policies are appropriate, and management has applied its policies consistently with prior periods in all material respects. The City implemented GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements* (SBITAs), GASB Statement No. 94, - *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements* (APAs), and GASB 100, Accounting Changes and Error Corrections, during the fiscal year ended June 30, 2023.
Controversial issues	No accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus were identified.
Significant Unusual Transactions	We did not identify any significant or unusual transactions.

/ Required Communication to Those Charged with Governance, continued

Audit Adjustments	Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the City are shown on the Summary of Recorded Audit Adjustments included in the Required Communication Letter.
Disagreements with Management	We encountered no disagreements with management on financial accounting and reporting matters as it relates to the current year financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting and auditing matters.
Conditions of Retention	No significant issues were discussed, or subject to correspondence, with management prior to retention.

/ Required Communication to Those Charged with Governance, continued

Difficulties with Management	We did not encounter any difficulties with management while performing our audit procedures that require the attention of the City Council.
Material Weaknesses and Significant Deficiencies	**Material Weaknesses** and **Significant Deficiencies** on internal controls over financial reporting and compliance were identified.
Irregularities, Fraud or Illegal Acts	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.
Management Representations	The City provided us with a signed copy of the management representation letter at the end of the audit and prior to our issuance of the report on financial statements.

/ New Accounting Pronouncements – Effective in Future Years

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations.

To be implemented in FY 2025	• GASB 101 – Compensated Absences • GASB 102 – Certain Risk Disclosures
To be implemented in FY 2026	• GASB 103 – Financial Reporting Model • GASB 104 – Disclosure of Certain Capital Assets



QUESTIONS

/ Contact Information

Vasquez + Company LLP has over 55 years of experience in performing audit, accounting, and consulting services for all types of private companies, nonprofit organizations, and governmental entities.

We are clients of the **Aprio Professional Services+ Practice**. As a client, we have access to the Professional Services+ Collaborative, a globally connected community that provides access to an ecosystem of capabilities, collaboration and camaraderie to help professional services firms grow and thrive in a rapidly changing business environment. As a participant in the PS+ Collaborative, we have the opportunity to interact and share best practices with other professional services firms across the U.S. and Canada.

Roger A. Martinez, CPA
O: +1.213.873.1703
rmartinez@vasquezcpa.com

Cristy Canieda, CPA, CGMA
O: +1.213.873.1720
ccanieda@vasquezcpa.com

Rhoda Dollaga, CPA
O: +1.213.873.1746
rdollaga@vasquezcpa.com

www.vasquez.cpa

Agenda Item 1.

Thank you for your time and attention!



CITY OF NEEDLES, CALIFORNIA

Annual Financial Report and Required Supplemental Information

Fiscal Year Ended June 30, 2023
with Independent Auditor's Report

VASQUEZ + COMPANY

Agenda Item 1.

CITY OF NEEDLES, CALIFORNIA

Annual Financial Report and Required Supplemental Information

Fiscal Year Ended June 30, 2023
with Independent Auditor's Report

Agenda Item 1.

	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements	
Balance Sheet – Governmental Funds	19
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
Statement of Net Position – Proprietary Funds	23
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	24
Statement of Cash Flows – Proprietary Funds	25
Notes to Basic Financial Statements	26
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund	61
Budgetary Comparison Schedule – State Recreation Grant Special Revenue Fund	62
Schedule of the City's Proportionate Share of the Net Pension Liability and Schedule of Plan Contribution – Miscellaneous Plan	63
Schedule of the City's Proportionate Share of the Net Pension Liability and Schedule of Plan Contribution – Safety Plan	64
Schedule of Changes in the Net OPEB Liability and Related Ratios and Schedule of OPEB Plan Contribution	65
Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet – Other Governmental Funds	66
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Governmental Funds	71
Combining Statement of Net Position – Other Enterprise Funds	76
Combining Statement of Revenues, Expenses, and Change in Net Position – Other Enterprise Funds	77
Combining Statement of Cash Flows – Other Enterprise Funds	78
Combining Statement of Net Position – Internal Service Funds	79
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds	81
Combining Statement of Cash Flows – Internal Service Funds	83

FINANCIAL SECTION

655 N. Central Avenue
Suite 1550
Glendale, CA 91203

www.vasquez.cpa

213-873-1700
OFFICE

\ LOS ANGELES
\ SAN DIEGO
\ IRVINE
\ SACRAMENTO
\ FRESNO
\ PHOENIX
\ LAS VEGAS
\ MANILA, PH

VASQUEZ
+ COMPANY LLP

Independent Auditor's Report

The Honorable Mayor and the Members of the City Council
City of Needles, California

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Needles, California, as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matters

Implementation of a New Accounting Standard

As discussed in Note 1, the City implemented the provisions of Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, during the fiscal year ended June 30, 2023. Our opinion is not modified with respect to this matter.

Prior Year Adjustments

As discussed in Note 13 to the financial statements, the 2022 financial statements have been restated to correct misstatements. Our opinion is not modified with respect to this matter.

Other Matter

The financial statements of the City as of and for the year ended June 30, 2022, were audited by other auditors, whose report, dated November 30, 2023, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 16 and the required supplementary information on pages 61 through 65 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is 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 July 28, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Vasquez & Company LLP

Glendale, California
July 28, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Within this section of the annual financial report, the City of Needles, California's management presents this discussion and analysis of the City's financial performance for the fiscal year ended June 30, 2023. The financial statements and footnotes follow this section and should be read in conjunction with this discussion and analysis.

The discussion below includes the City's governmental funds (the general fund, the state recreation grants special revenue fund, and other nonmajor governmental funds), as well as the City's proprietary funds (the Public Utility, Sanitation, other enterprise funds, and internal service funds).

Financial Highlights

- The City's net position (excess of assets and deferred outflows of resources over liabilities and deferred inflows of resources) increased from $50.7 million, as restated, to $58.6 million for the fiscal year ended June 30, 2023. Governmental activities experienced an increase of $4.2 million, including transfers to business-type activities of $142 thousand. The change in net position resulting from business-type activities for the fiscal year was an increase of $3.6 million.

- Total net position comprises the following:

    1. Capital assets, net of related debt of $37.9 million include capital assets, net of accumulated depreciation and amortization, reduced by outstanding debt related to the acquisition or construction of such capital assets.

    2. Net position of $5.4 million that is restricted as to its use by outside factors such as debt covenants, grantors, laws, or regulations.

    3. Net position of $15.3 million is not restricted as to its use and is available to fund the City's operations.

- The City's governmental funds reflect total fund balances of $17.5 million at June 30, 2023. This represents a decrease of $557 thousand from the prior fiscal year.

- The City's total liabilities increased from $19.5 million, as restated, to $24.5 million. This increase is due primarily to increases of $3.3 million in net pension liability and $1.2 million in accounts payable.

Overview of the Financial Statements

Management's Discussion and Analysis serves as an introduction to the City's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to financial statements. In addition, there is certain supplemental information included with the financial statements and notes thereto.

Government-wide Financial Statements

The City's government-wide financial statements include: (1) a *Statement of Net Position*, and (2) a *Statement of Activities*.

These financial statements present the City's current and long-term financial information. At the government-wide level, the financial statements are similar to normal operating financial statements, using the full accrual basis of accounting and eliminating or reclassifying internal activities.

The *Statement of Net Position* presents all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference presented as *net position*. The evaluation of whether the City's financial status is improving or not can be measured by changes in net position over time. Increases in net position generally represent an improvement in financial position.

The *Statement of Activities* reflects the change in the City's net position during the current fiscal year. This statement includes all revenues and expenses for the year, regardless of when the cash is received or paid. The statement shows the costs of the City's functions and activities, then shows how much of those costs are funded by program revenues or grants, with the remaining amount dependent on the City's general revenues.

Both of the above statements report on governmental activities of the City that are funded by taxes and intergovernmental grants, and business-type activities that are funded primarily by charges to users. Governmental activities include general government, public safety, public works, parks and recreation, and community development. Business-type activities include power and water, wastewater, refuse collection, public transportation, and a municipal golf course. Financial statements for fiduciary activities (such as a pension plan) are not included in the government-wide financial statements, as the assets of those activities are not available to fund the City's programs and activities.

The financial reporting entity includes the City's funds and organizations for which the City is accountable. The City itself is considered the primary government, and the organizations for which the City is accountable are considered component units. The component units are legally separate from the City but are governed by the same individuals who govern the City. There are three such component units: (1) the Needles Public Utility Authority, and (2) the Needles Public Financing Authority. Both of these component units are blended into the City's financial statements. More comprehensive information about the City's component units can be found in the notes to the financial statements following this discussion and analysis.

Fund Financial Statements

Fund-level financial statements are intended to present the financial position and activities of individual funds within the City. A fund is a self-balancing set of accounts used to ensure that resources intended to fund specific activities or objectives are, in fact, properly utilized. Fund-level financial statements focus on significant funds, with major funds reported separately, and non-major funds aggregated into a single presentation.

There are three primary types of funds, as follows:

Governmental funds are reported in fund-level financial statements and include the governmental types of activities previously mentioned.

The City's major governmental funds are the General Fund and the State Recreation Grants Special Revenue Fund.

The fund level statements differ significantly from the government-wide financial statements, as the fund level statements focus on current resources, uses of those resources, and resources remaining at the end of the fiscal year.

The government-wide financial statements include the current resources and use of those resources, as well as the long-term financial information for the City. A reconciliation of the fund level balance sheet and statement of revenues, expenditures, and changes in fund balance to the government-wide statements follows the fund level financial statements.

Proprietary funds are also reported in fund-level financial statements and include those activities for which the costs incurred are intended to be recovered through charges to the users of the services provided. Proprietary funds include *enterprise* funds and *internal service* funds. The functions of enterprise funds are the same as the business-type activities reported in the government-wide financial statements. Enterprise funds recover costs primarily through charges to external customers. The City's enterprise funds include the electric, water and wastewater utility, sanitation, public transportation, and the golf course.

Internal service funds provide services to other departments within the City and charge these departments for such services. Internal service funds include water, wastewater, electricity, utility office, admin facility, fleet maintenance, information systems and vehicle replacement. Because the public utility dominates the City's financial position, the internal service funds are included within the business-type activities in the government-wide financial statements.

Proprietary funds present their financial position and their activities similar to private companies. Accordingly, the fund-level financial statements utilize the same focus as that used for the government-wide financial statements. The major difference is that individual proprietary funds are only presented at the fund level. The City's major proprietary funds include the Public Utility Fund and the Sanitation Fund. The remaining non-major proprietary funds are aggregated into a single presentation at the fund level.

Fund Financial Statements, continued

Fiduciary funds, such as custodial funds, are reported in fiduciary fund financial statements. Such statements are excluded from the government-wide financial statements. Fiduciary fund financial statements report on resources that are unavailable to finance City programs. The focus of fiduciary fund financial statements is similar to that for proprietary funds. As of June 30, 2023, the City did not have any fiduciary funds.

Notes to the Financial Statements

Following the government-wide and fund-level financial statements are various notes to such statements. These notes are critical to a reader's understanding of the City and its financial position and performance.

Financial Analysis for the City as a Whole

The accumulation of consistently presented financial information allows a reader to understand the City's financial position and determine whether there is improvement or deterioration.

One measure of continued improvement is the change in net position. The City's net position increased by about $7.9 million, primarily because of continued positive results from utility revenues and cannabis tax revenues.

The following table shows summarized information regarding the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, and the changes therein for the fiscal year ended June 30, 2023:

	Governmental Activities		Business-Type Activities		Totals			
	2023	2022 (As restated)	2023	2022 (As restated)	2023	2022 (As restated)	Amount Change	Percent Change
Assets								
Current and other assets	$ 20,605,937	$ 19,922,171	$ 12,288,393	$ 11,578,669	$ 32,894,330	$ 31,500,840	$ 1,393,490	4.4%
Capital assets, net	20,332,899	16,842,911	27,815,475	23,325,280	48,148,374	40,168,191	7,980,183	19.9%
Total assets	40,938,836	36,765,082	40,103,868	34,903,949	81,042,704	71,669,031	9,373,673	13.1%
Deferred outflows of resources	1,763,784	678,185	1,118,561	549,743	2,882,345	1,227,928	1,654,417	134.7%
Liabilities								
Current and other liabilities	1,571,410	1,541,593	5,073,152	3,689,727	6,644,562	5,231,320	1,413,242	27.0%
Long-term liabilities	4,528,439	2,566,802	13,384,118	11,702,595	17,912,557	14,269,397	3,643,160	25.5%
Total liabilities	6,099,849	4,108,395	18,457,270	15,392,322	24,557,119	19,500,717	5,056,402	25.9%
Deferred inflows of resources	657,748	1,611,436	117,264	1,036,638	775,012	2,648,074	(1,873,062)	-70.7%
Net Position								
Net investment in capital assets	20,277,271	16,770,481	17,608,751	12,106,236	37,886,022	28,876,717	9,009,305	31.2%
Restricted	5,396,163	1,882,248	-	-	5,396,163	1,882,248	3,513,915	186.7%
Unrestricted	10,271,589	13,070,707	5,039,144	6,918,496	15,310,733	19,989,203	(4,678,470)	-23.4%
Total net position	$ 35,945,023	$ 31,723,436	$ 22,647,895	$ 19,024,732	$ 58,592,918	$ 50,748,168	$ 7,844,750	15.5%

Financial Analysis for the City as a Whole, continued

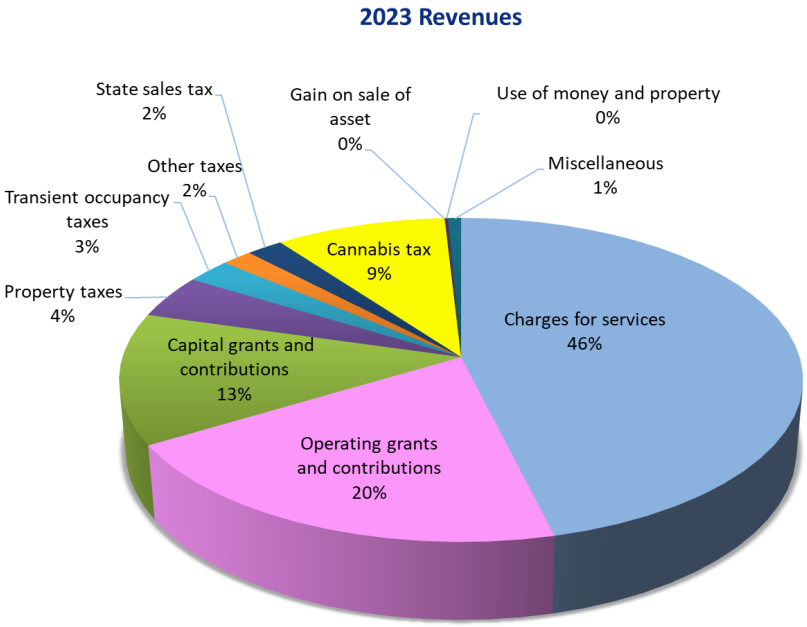
Net position was positive for both governmental activities and business-type activities in 2023 and 2022. Overall, the net position increased by about $7.9 million due to the current year change in operations. The increase in net position from business-type activity operations was about $3.6 million, primarily due to increases in grants and contributions received to support the City's capital improvement plans.

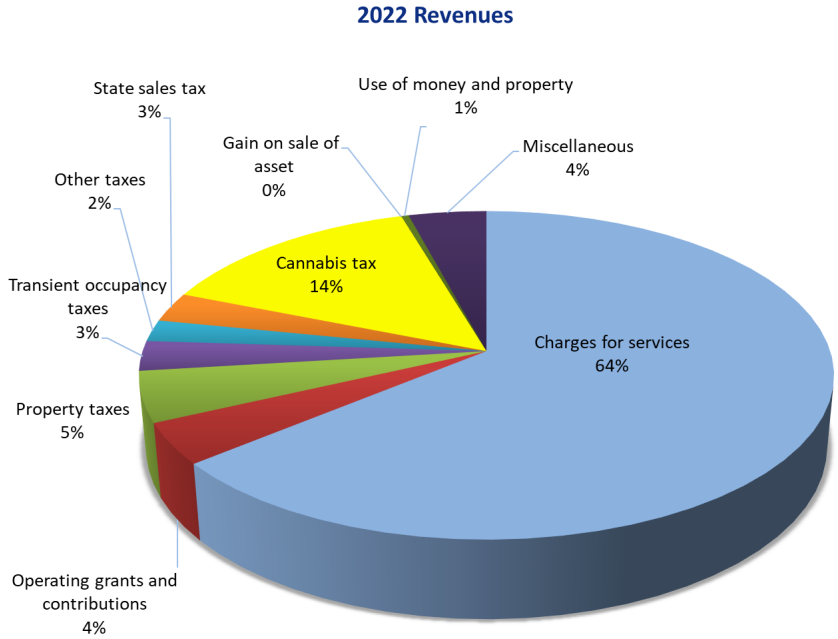
Governmental activities' revenues increased by about $3.1 million. Property taxes and transient occupancy taxes continued to play a significant role in the City's results, totaling about $3.0 million in revenues for fiscal year 2023. This represents an increase of $358 thousand from the previous fiscal year. However, the most significant governmental activity revenue was cannabis taxes, which reported a total of $4.1 million in 2023. Governmental activities' expenses increased by about $1.8 million due to an increase in pension and OPEB expenses allocated to general government and public safety functions.

To assist in analyzing the City's operating results, comparative data is accumulated and presented. The following table summarizes the City's changes in net position for the year ended June 30, 2023:

	Governmental Activities		Business-Type Activities		Totals			
	2023	2022 (As restated)	2023	2022 (As restated)	2023	2022 (As restated)	Amount Change	Percent Change
Revenues								
Program revenues								
Charges for services	$ 1,175,821	$ 2,064,820	$ 19,349,552	$ 19,492,224	$ 20,525,373	$ 21,557,044	$ (1,031,671)	-4.8%
Operating grants and contributior	5,050,834	869,064	3,926,969	496,274	8,977,803	1,365,338	7,612,465	557.6%
Capital grants and contributions	-	-	5,811,156	1,368,659	5,811,156	1,368,659	4,442,497	324.6%
General revenues								
Property taxes	1,921,322	1,668,459	-	-	1,921,322	1,668,459	252,863	15.2%
Transient occupancy taxes	1,088,807	983,675	-	-	1,088,807	983,675	105,132	10.7%
Fuel taxes	238,700	237,833	-	-	238,700	237,833	867	0.4%
State sales tax	881,494	975,304	-	-	881,494	975,304	(93,810)	-9.6%
Franchise taxes	157,148	157,725	-	-	157,148	157,725	(577)	-0.4%
Cannabis tax	4,115,018	4,821,894	-	-	4,115,018	4,821,894	(706,876)	-14.7%
Utility users tax	343,007	319,322	-	-	343,007	319,322	23,685	7.4%
Gain (loss) on sale of asset	-	(3,000)	-	3,950	-	950	(950)	-100.0%
Use of money and property	10,790	100,574	68,123	31,519	78,913	132,093	(53,180)	-40.3%
Miscellaneous	314,419	29,968	-	-	314,419	29,968	284,451	949.2%
Total revenues	15,297,360	12,225,638	29,155,800	21,392,626	44,453,160	33,618,264	10,834,896	1695.3%
Expenses								
General government	1,756,949	853,946	-	-	1,756,949	853,946	903,003	105.7%
Public safety	5,003,930	4,475,791	-	-	5,003,930	4,475,791	528,139	11.8%
Public works	2,093,518	2,093,095	-	-	2,093,518	2,093,095	423	0.0%
Parks and recreation	1,600,328	1,361,679	-	-	1,600,328	1,361,679	238,649	17.5%
Community development	755,023	624,417	-	-	755,023	624,417	130,606	20.9%
Interest on long-term debt	8,360	16,500	-	-	8,360	16,500	(8,140)	-49.3%
Public Utility Authority	-	-	22,527,383	15,881,492	22,527,383	15,881,492	6,645,891	41.8%
Sanitation	-	-	1,366,404	1,272,614	1,366,404	1,272,614	93,790	7.4%
Golf Course	-	-	883,792	853,683	883,792	853,683	30,109	3.5%
Transit	-	-	612,723	574,443	612,723	574,443	38,280	6.7%
Total expenses	11,218,108	9,425,428	25,390,302	18,582,232	36,608,410	28,007,660	8,600,750	166.1%
Increase in net position before transfers	4,079,252	2,800,210	3,765,498	2,810,394	7,844,750	5,610,604	2,234,146	39.8%
Transfers	142,335	(2,117,206)	(142,335)	2,117,206	-	-	-	100.0%
Change in net position	4,221,587	683,004	3,623,163	4,927,600	7,844,750	5,610,604	2,234,146	39.8%
Net position - beginning	31,723,436	31,040,432	19,024,732	14,097,132	50,748,168	45,137,564	5,610,604	12.4%
Ending net position	$ 35,945,023	$ 31,723,436	$ 22,647,895	$ 19,024,732	$ 58,592,918	$ 50,748,168	$ 7,844,750	15.5%

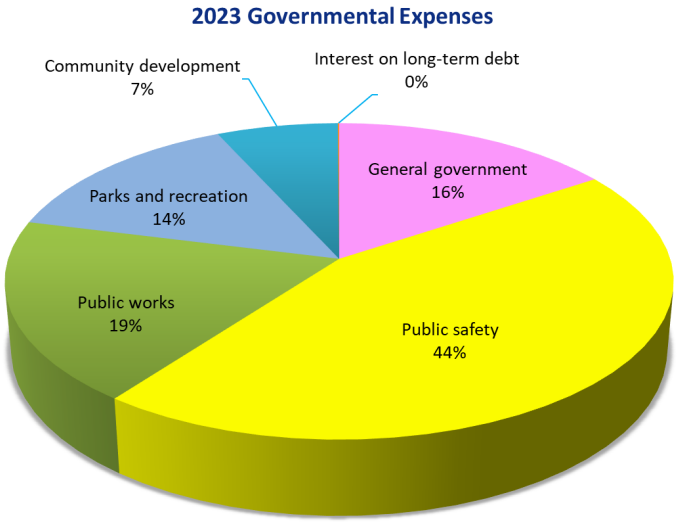
The following charts show graphic representations of the City's revenues for the fiscal years ended June 30, 2023 and 2022:

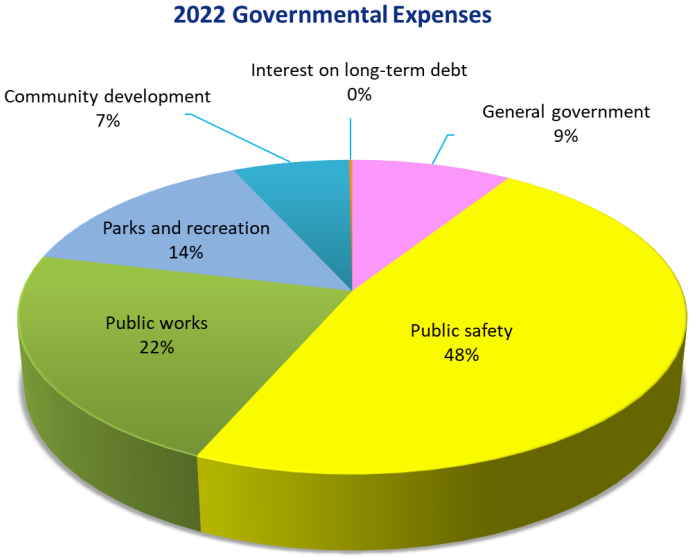




As displayed in the charts above, the revenues from charges for services comprise 46% and 64% of the City's revenues for 2023 and 2022, respectively. Most of the charges for services are attributed to the Public Utility Fund, which makes up approximately 35% of all revenues in 2023 and 49% of all revenues in 2022.

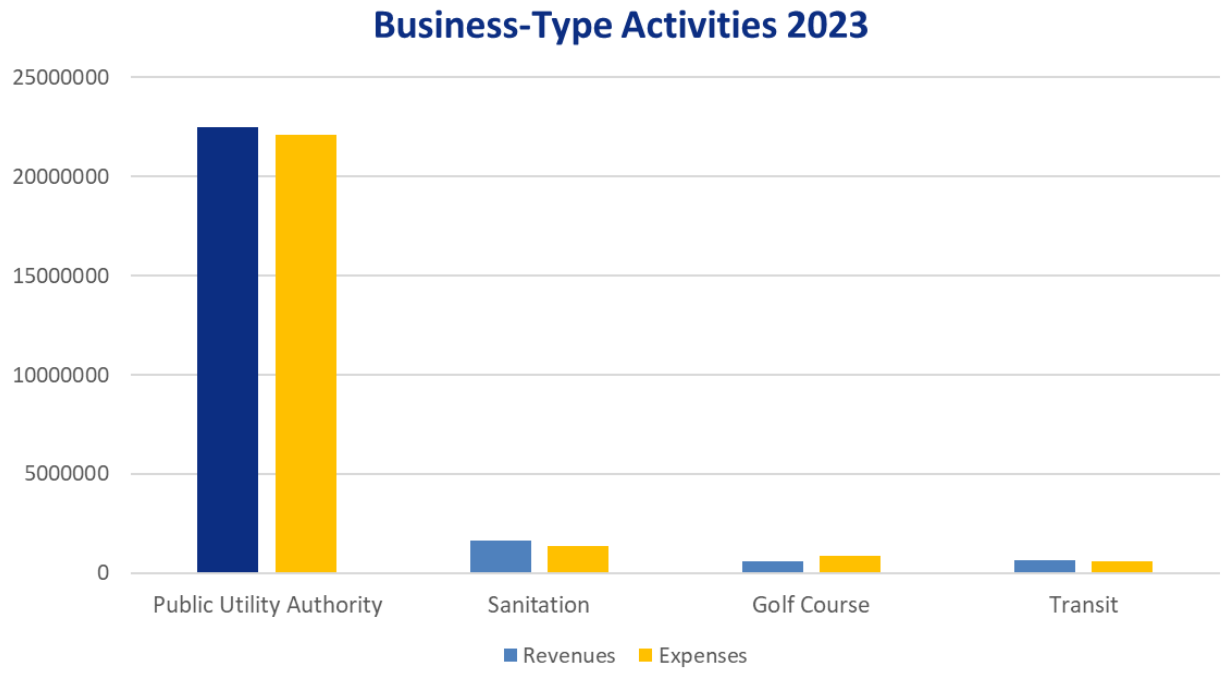
The following charts show graphic representations of the City's governmental functional expenses for the fiscal years ended June 30, 2023 and 2022:





The City contracts with the County of San Bernardino for public safety services. These expenses are funded primarily through general revenues. Parks and recreation expenses are significant for the City, as it is the City's responsibility to maintain the marinas, public swimming pool, skate park, and cemetery.

The following chart depicts the revenues and expenses of the City's business-type activities for the year ended June 30, 2023:



The Public Utility Fund contributed most of the City's revenues and produced an operating loss of about $5.4 million. Interest expense of $400 thousand on the revenue refinancing bonds, operating grants of $3.4 million, and net capital contributions and transfers of about $5.9 million contributed to the Public Utility Fund's increase in net position of about $3.5 million for the fiscal year.

The City's business-type activities also include refuse collection, a golf course, and public transportation. All business-type activities are designed to be self-supporting, and costs are expected to be fully recovered by user fees and other revenues. Refuse collection activities are contracted out to a private company. The sanitation fund increased its net position by $141 thousand. The golf course fund, which normally reflects an operating deficit, also reflected an increase in total net position of $44 thousand. The transit fund reflected a decrease in net position of $9 thousand for the fiscal year ended June 30, 2023.

Financial Analysis of the City's Funds

Governmental funds

Governmental funds focus on the availability of resources on a short-term basis, showing inflows and outflows and resulting in an ending balance of spendable resources.

City officials compare these available resources to the upcoming financial obligations. The ending fund balance for governmental funds at June 30, 2023, was $17.5 million. Of this total, $4.6 million was unassigned and is available to fund any City requirements. Nonspendable fund balances of $8.1 million represents assets that cannot be converted to cash, such as inventory, prepaid items, advances to other funds, and land held for resale.

There are restricted fund balances totaling $4.2 million, committed fund balances of $350 thousand, and assigned fund balances of $221 thousand.

Governmental fund balances decreased by $557 thousand from the previous year. Expenditures exceeded revenues by about $699 thousand, but there was a net transfer in of approximately $142 thousand.

Major Governmental Funds

The City's General Fund is the primary governmental fund in use, and accounts for about 77% of governmental revenues and about 72% of governmental expenditures. The General Fund's fund balance increased by $307 thousand from the previous year. General Fund revenues increased by $722 thousand and expenditures increased by about $1.7 million.

The State Recreation Grants Special Revenue Fund is used to manage grant funds received for park and recreation improvements. Its fund balance decreased by $973 thousand during the fiscal year, ending at $1.04 million, due to an increase in capitalizable expenditures incurred to improve facilities.

Other Governmental Funds

All other governmental funds are considered non-major. Such funds include special revenue funds, debt service fund, and capital projects funds. Together, these funds experienced an increase in fund balances of about $109 thousand. The total ending fund balance for these funds was $3.3 million.

Proprietary funds

Proprietary fund financial statements are similar to those prepared for private companies, with both short-term and long-term information included in the statements. Also, proprietary funds have the same focus as the government-wide financial statements.

Major Proprietary Funds

The Public Utility Fund is by far the most significant fund for the City, comprising 53% of total assets and about 58% of total revenues. Public Utility Fund provides power, water, and wastewater to the City's businesses and residents. All fixed assets of the utility are carried on the Public Utility Fund's books, as well as the revenue bonds issued to finance the acquisition of the utility.

The Sanitation Fund supports the City's solid waste and sanitation services. It comprises 3% of the City's assets and 4% of the City's revenues.

General Fund Budgetary Highlights

The original budget adopted for the General Fund totaled $11,613,002 in revenues and $12,640,438 in expenditures. The budget was amended once during the fiscal year, primarily to reflect increases in revenues of $2,224,152 and increases in expenditures as follows: general government expenditures of $172,946, public safety expenditures of $184,024, public works of $117,410, and parks and recreation expenditures of $2,548,497. The General Fund ended the fiscal year 2023 with $2,137,430 budget surplus.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2023, the City had approximately $48.1 million invested in capital assets, $20.3 million of which was in governmental activities and $27.8 million of which was in business-type activities.

The notes to the financial statements include more details about changes in capital assets, accumulated depreciation, ongoing construction, and commitments outstanding at the end of the fiscal year.

Capital Assets, net of accumulated depreciation and amortization, are as follows:

	Governmental Activities		Business-Type Activities		Totals			
	2023	2022	2023	2022	2023	2022	Amount Change	Percent Change
Non-Depreciable Assets								
Land	$ 340,403	$ 346,403	$ 3,209,553	$ 3,209,553	$ 3,549,956	$ 3,555,956	$ (6,000)	-0.2%
Construction in progress	1,896,821	212,317	5,442,013	755,887	7,338,834	968,204	6,370,630	658.0%
Total non-depreciable assets	2,237,224	558,720	8,651,566	3,965,440	10,888,790	4,524,160	6,364,630	657.8%
Depreciable and Amortizable Assets								
Structures and improvements	17,477,423	15,884,390	15,279,144	15,181,319	32,756,567	31,065,709	1,690,858	5.4%
Equipment and vehicles	564,195	327,371	1,111,228	1,372,956	1,675,423	1,700,327	(24,904)	-1.5%
Right-of-use lease asset	54,057	72,430	352,556	366,375	406,613	438,805	(32,192)	-7.3%
Intangible asset	-	-	2,420,981	2,439,190	2,420,981	2,439,190	(18,209)	-0.7%
Total depreciable and amortizable asse	18,095,675	16,284,191	19,163,909	19,359,840	37,259,584	35,644,031	1,615,553	(0)
Total	$ 20,332,899	$ 16,842,911	$ 27,815,475	$ 23,325,280	$ 48,148,374	$ 40,168,191	$ 7,980,183	653.7%

Long-term debt

At the end of the fiscal year, the City's total long-term debt obligations were $17.9 million. Of this total, $4.5 million is in governmental activities, and the remaining balance is in business-type activities.

The business-type activities debt consists of revenue bonds issued by the Needles Public Utility Authority. These bonds are being repaid from the utility's operating revenues. There is also a note payable in the sanitation fund resulting from an agreement with San Bernardino County related to a municipal landfill.

The following table depicts the City's outstanding long-term debt obligations at June 30, 2023 and 2022:

	Governmental Activities		Business-Type Activities		Totals			
	2023	2022	2023	2022 (As restated)	2023	2022 (As restated)	Amount Change	Percent Change
Compensated absences	$ 236,068	$ 184,177	$ 250,153	$ 274,039	$ 486,221	$ 458,216	28,005	6.1%
Estimated claims liability	100,000	100,000	-	-	100,000	100,000	-	0.0%
Lease liability	55,628	73,044	360,064	368,843	415,692	441,887	(26,195)	-5.9%
Net pension liability	3,418,332	1,288,346	2,196,678	1,044,347	5,615,010	2,332,693	3,282,317	140.7%
NPUA 2016 bonds	-	-	9,846,660	10,878,983	9,846,660	10,878,983	(1,032,323)	-9.5%
Notes payable	-	-	227,787	249,571	227,787	249,571	(21,784)	-8.7%
Other postemployment benefits liability	736,504	771,235	502,776	625,171	1,239,280	1,396,406	(157,126)	-11.3%
Tax allocation bonds	-	150,000	-	-	-	150,000	(150,000)	-100.0%
Total	$ 4,546,532	$ 2,566,802	$ 13,384,118	$ 13,440,954	$ 17,930,650	$ 16,007,756	$ 1,922,894	12.0%

Economic Activity Update – Fiscal Year 2023

City of Needles, California

The City of Needles experienced continued economic momentum in FY 2023, marked by business growth, infrastructure investment, public service expansions, and strategic planning initiatives aimed at sustainable development.

Business & Industry Growth

Cannabis-related industrial development remains a primary economic driver. Since 2021, approximately **224,204 square feet of industrial space** has been constructed, supporting cultivation, processing, and lab extraction operations. As of FY 2023, this sector **supports over 523 direct jobs**, contributing significantly to job creation and local revenue generation.

The City also attracted retail and service-based businesses with the assistance of **GO-Biz**, the Governor's Office of Business and Economic Development, which actively promoted Needles to prospective grocery and retail operators.

Property Valuation

The City's assessed property valuation continued its upward trajectory. From FY 2022 to FY 2023, the assessed roll grew from **$511 million to $536 million**, representing a **$25 million increase** and reinforcing the city's rising property values and market confidence.

Tourism & Hospitality

In FY 2023, the **Hampton Inn & Suites** officially opened at the former El Rancho Motel site, offering **80 rooms** across a 46,000 sq. ft., 3-story structure. The project introduced **35–50 new hospitality jobs** and expanded the city's lodging capacity to serve both tourists and business travelers.

Infrastructure & Planning

The City completed **Phase IV-A** of its multiyear street improvement project in FY 2023, which included paving, utility upgrades, and safety improvements near North K Street and Front Street. To date, **three phases have been completed** under the city's **15-year Street Pavement Management Plan**, significantly improving infrastructure quality and safety.

Additionally, **San Bernardino County completed improvements along Needles Highway** within city limits, enhancing regional connectivity.

Public Services & Facilities

In January 2023, the **Needles Courthouse reopened five days a week**, a major win for local access to justice after more than a decade of limited service.

The **City formally took over the Needles Housing Authority**, integrating it into local operations. Through this transition, the City ensured better responsiveness to public housing needs and collaborated with regional agencies on housing, social services, and emergency assistance.

Programs & Grants

In FY 2023, the City launched the **Trap-Neuter-Release/Rehome Program** with a $112,000 grant from the California for All Animals initiative. The program enhances animal control services and reduces euthanasia rates by funding equipment, staffing, and public education.

Community Planning

In March 2023, the City adopted an updated **Land Use and Transportation Element**, ensuring compliance with State housing mandates and establishing a long-range vision for growth, connectivity, and sustainable development. This adoption aligns with the Prohousing Designation the City earned in 2022, which has positioned Needles to access funding incentives and expand housing opportunities.

Closing Statement for the Audit Report

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances, to comply with finance-related laws and regulations, and to demonstrate the City's commitment to public accountability.

For questions or additional information, please contact the City of Needles Finance Department at 817 Third Street, Needles, California 92363. You may also request the separately issued financial statements of the Needles Public Utility Authority, the Needles Public Financing Authority, and the Needles Transit System.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Needles, California
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	$ 5,462,157	$ 13,719,608	$ 19,181,765
Restricted cash	1,739,448	-	1,739,448
Accounts receivable, net	474,112	2,491,866	2,965,978
Due from other governments	1,572,830	1,984,063	3,556,893
Internal balances	10,578,928	(10,578,928)	-
Inventory	-	839,077	839,077
Prepaid items	187,675	3,324,091	3,511,766
Land held for resale	182,153	-	182,153
Notes receivable	-	508,616	508,616
Operating lease receivables	408,634	-	408,634
Capital assets, net	20,332,899	27,815,475	48,148,374
TOTAL ASSETS	40,938,836	40,103,868	81,042,704
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	1,717,896	1,087,236	2,805,132
Deferred outflows of resources related to OPEB	45,888	31,325	77,213
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,763,784	1,118,561	2,882,345
LIABILITIES			
Accounts payable	628,502	2,011,109	2,639,611
Accrued payroll	297,020	40,070	337,090
Deposits payable	589,495	2,747,858	3,337,353
Accrued interest	-	158,367	158,367
Unearned revenues	38,300	-	38,300
Other liabilities	-	115,748	115,748
Long-term liabilities			
Due within one year	18,093	1,206,928	1,225,021
Due in more than one year	37,535	9,227,583	9,265,118
Compensated absences	236,068	250,153	486,221
Estimated claims liability	100,000	-	100,000
Net pension liability	3,418,332	2,196,678	5,615,010
Other postemployment benefits liability	736,504	502,776	1,239,280
TOTAL LIABILITIES	6,099,849	18,457,270	24,557,119
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	258,952	117,264	376,216
Deferred inflows of resources related to leases	398,796	-	398,796
TOTAL DEFERRED INFLOWS OF RESOURCES	657,748	117,264	775,012
NET POSITION			
Net investment in capital assets	20,277,271	17,608,751	37,886,022
Restricted for			
Community development projects	5,396,163	-	5,396,163
Unrestricted	10,271,589	5,039,144	15,310,733
TOTAL NET POSITION	$ 35,945,023	$ 22,647,895	$ 58,592,918

See accompanying Notes to Basic Financial Statements.

City of Needles, California
Statement of Activities
Year ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
PRIMARY GOVERNMENT							
Governmental activities							
General government	$ 1,756,949	$ 1,043,311	$ 424,727	$ -	$ (288,911)	$ -	$ (288,911)
Public safety	5,003,930	-	269,223	-	(4,734,707)	-	(4,734,707)
Public works	2,093,518	2,640	3,029,479	-	938,601	-	938,601
Parks and recreation	1,600,328	40,587	-	-	(1,559,741)	-	(1,559,741)
Community development	755,023	89,283	1,327,405	-	661,665	-	661,665
Interest on long-term debt	8,360	-	-	-	(8,360)	-	(8,360)
Total governmental activities	11,218,108	1,175,821	5,050,834	-	(4,991,453)	-	(4,991,453)
Business-type activities							
Public utility authority	22,527,383	17,087,933	3,358,172	5,787,061	-	3,705,783	3,705,783
Sanitation	1,366,404	1,627,012	-	-	-	260,608	260,608
Golf course	883,792	601,429	-	-	-	(282,363)	(282,363)
Transit	612,723	33,178	568,797	24,095	-	13,347	13,347
Total business-type activities	25,390,302	19,349,552	3,926,969	5,811,156	-	3,697,375	3,697,375
Total primary government	$ 36,608,410	$ 20,525,373	$ 8,977,803	$ 5,811,156	(4,991,453)	3,697,375	(1,294,078)
General revenues:							
Taxes:							
Property taxes					1,921,322	-	1,921,322
Transient occupancy taxes					1,088,807	-	1,088,807
Fuel taxes					238,700	-	238,700
State sales tax					881,494	-	881,494
Franchise taxes					157,148	-	157,148
Cannabis tax					4,115,018	-	4,115,018
Utility users tax					343,007	-	343,007
Use of money and property					10,790	68,123	78,913
Miscellaneous					314,419	-	314,419
Transfers					142,335	(142,335)	-
Total general revenues					9,213,040	(74,212)	9,138,828
Change in net position					4,221,587	3,623,163	7,844,750
Net position - beginning, as previously reported					33,133,819	18,157,483	51,291,302
Restatements					(1,410,383)	867,249	(543,134)
Net position - beginning, as restated					31,723,436	19,024,732	50,748,168
Net position - ending					$ 35,945,023	$ 22,647,895	$ 58,592,918

See accompanying Notes to Basic Financial Statements.

FUND FINANCIAL STATEMENTS

City of Needles, California
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	State Recreation Grants Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	$ 2,459,994	$ -	$ 3,002,163	$ 5,462,157
Restricted cash	1,420,839	-	318,609	1,739,448
Accounts receivable, net	474,112	-	-	474,112
Due from other funds	4,286,781	-	725	4,287,506
Due from other governments	248,744	1,038,231	285,855	1,572,830
Prepaid items	33,913	-	153,762	187,675
Lease receivables	408,634	-	-	408,634
Land held for resale	-	-	182,153	182,153
Advances to other funds	7,724,761	-	-	7,724,761
TOTAL ASSETS	$ 17,057,778	$ 1,038,231	$ 3,943,267	$ 22,039,276
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 481,339	$ 76,472	$ 70,691	$ 628,502
Accrued liabilities	236,126	-	60,894	297,020
Deposits	589,495	-	-	589,495
Due to other funds	-	962,391	470,948	1,433,339
Unearned revenues	-	-	38,300	38,300
Total liabilities	1,306,960	1,038,863	640,833	2,986,656
Deferred inflows of resources				
Unavailable revenues	95,249	1,038,231	28,925	1,162,405
Leases	398,796	-	-	398,796
Total deferred inflows of resources	494,045	1,038,231	28,925	1,561,201
Fund balances				
Nonspendable	7,758,674	-	335,915	8,094,589
Restricted	1,420,839	-	2,812,919	4,233,758
Committed	350,000	-	-	350,000
Assigned	-	-	220,911	220,911
Unassigned	5,727,260	(1,038,863)	(96,236)	4,592,161
Total fund balances	15,256,773	(1,038,863)	3,273,509	17,491,419
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 17,057,778	$ 1,038,231	$ 3,943,267	$ 22,039,276

See accompanying Notes to Basic Financial Statements.

City of Needles, California
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Fund balances - total governmental funds		$ 17,491,419
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Revenues reported as unavailable revenue in the governmental funds and recognized in the Statement of Activities. These are included in the intergovernmental revenues in the governmental fund activity.		1,162,405
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds Balance Sheet.		
Governmental capital assets	$ 35,572,818	
Less: Accumulated depreciation	(15,293,976)	
Governmental right-of-use lease assets	84,754	
Less: Accumulated amortization	(30,697)	20,332,899
Long-term liabilities applicable to the City governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances as of June 30,2023 are:		
Compensated absences	(236,068)	
Estimated claims liability	(100,000)	
Lease liability	(55,628)	(391,696)
Pension and OPEB related debt applicable to the City governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are only reported in the Statement of Net Position as the changes in these amounts effects only the government-wide statements for governmental activities:		
Deferred outflows of resources related to OPEB	45,888	
Net OPEB Liability	(736,504)	
Deferred outflows of resources related to pension	1,717,896	
Deferred inflows of resources related to pension	(258,952)	
Net pension liability	(3,418,332)	(2,650,004)
Net position of governmental activities		$ 35,945,023

See accompanying Notes to Basic Financial Statements.

City of Needles, California
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year ended June 30, 2023

	General Fund	State Recreation Grants Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 8,349,648	$ -	$ 221,959	$ 8,571,607
Licenses, permits, and fees	582,718	-	-	582,718
Intergovernmental	477,712	-	1,942,966	2,420,678
Charges for services	944,916	-	1,072,702	2,017,618
Fines and forfeitures	217,125	-	-	217,125
Use of money and property	156,389	-	647	157,036
Other revenues	90,302	77,121	750	168,173
Total revenues	10,818,810	77,121	3,239,024	14,134,955
EXPENDITURES				
Current				
General government	1,709,792	-	-	1,709,792
Public safety	4,786,280	-	202,479	4,988,759
Public works	584,376	-	1,054,976	1,639,352
Parks and recreation	1,159,418	-	163,815	1,323,233
Community development	90,180	-	296,022	386,202
Capital outlay	2,269,981	1,050,135	1,290,620	4,610,736
Debt service				
Principal retirement	17,416	-	150,000	167,416
Interest and fiscal charges	2,735	-	5,625	8,360
Total expenditures	10,620,178	1,050,135	3,163,537	14,833,850
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	198,632	(973,014)	75,487	(698,895)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,092,498	-	212,911	1,305,409
Transfers out	(983,861)	-	(179,213)	(1,163,074)
Total other financing sources	108,637	-	33,698	142,335
CHANGES IN FUND BALANCES	307,269	(973,014)	109,185	(556,560)
FUND BALANCES				
Fund balances - beginning, as previously reported	16,687,863	(65,849)	2,836,348	19,458,362
Restatements	(1,738,359)	-	327,976	(1,410,383)
Fund balances - beginning, as restated	14,949,504	(65,849)	3,164,324	18,047,979
Fund balances - ending	$ 15,256,773	$ (1,038,863)	$ 3,273,509	$ 17,491,419

See accompanying Notes to Basic Financial Statements.

Agenda Item 1.

City of Needles, California
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities
Year ended June 30, 2023

Net change in fund balances - total governmental funds		$ (556,560)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Revenues reported as unavailable revenues in the governmental funds and recognized in the Statement of Activities. These are included in the intergovernmental revenues in the governmental fund activities.		1,162,405
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation and amortization expense.		
Capital outlay	$ 4,595,902	
Depreciation and amortization expenses	(1,105,914)	3,489,988
Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal bond repayments		150,000
Lease liability repayments		17,416
Net change in compensated absences		(51,891)
OPEB expense reported in the governmental funds includes the insurance premiums paid. In the Statement of Activities, OPEB expense includes the changes in the net OPEB liability, and related changes in OPEB amounts for deferred outflows of resources and deferred inflows of resources.		30,002
Pension expense reported in the governmental funds includes the annual required contributions. In the Statement of Activities, pension expense includes the changes in the net pension liability, and related changes in pension amounts for deferred outflows of resources and deferred inflows of resources.		(19,773)
Change in net position of governmental activities		$ 4,221,587

See accompanying Notes to Basic Financial Statements.

City of Needles, California
Statement of Net Position
Proprietary Funds
June 30, 2023

	Public Utility Fund	Sanitation	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current assets					
Cash and investments	$ 6,955,046	$ 2,178,577	$ 436,731	$ 9,570,354	$ 4,149,254
Accounts receivable, net	2,270,237	221,629	-	2,491,866	-
Notes receivable	340,175	-	-	340,175	-
Due from other funds	4,116,757	-	-	4,116,757	19,457
Due from other governments	1,899,381	-	84,682	1,984,063	-
Inventory	829,550	-	9,527	839,077	-
Prepaid items	-	7,550	923	8,473	3,315,618
Total current assets	16,411,146	2,407,756	531,863	19,350,765	7,484,329
Non-current assets					
Notes receivable	168,441	-	-	168,441	-
Capital assets, net	26,049,682	-	1,143,061	27,192,743	622,732
Total non-current assets	26,218,123	-	1,143,061	27,361,184	622,732
TOTAL ASSETS	42,629,269	2,407,756	1,674,924	46,711,949	8,107,061
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	1,058,293	-	28,943	1,087,236	-
Deferred outflows of resources related to OPEB	30,491	-	834	31,325	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,088,784	-	29,777	1,118,561	-
LIABILITIES					
Current liabilities					
Accounts payable	1,431,855	204,373	85,407	1,721,635	289,474
Accrued payroll	-	-	-	-	40,070
Deposits	2,747,858	-	-	2,747,858	-
Due to other funds	19,457	3,093,930	-	3,113,387	3,876,995
Deferred revenue	-	-	106,028	106,028	-
Accrued interest	158,367	-	-	158,367	-
Advance payable, current position	147,796	-	-	147,796	-
Lease liability	48,925	-	44,946	93,871	7,983
Bonds/note payable, current position	1,072,556	32,518	-	1,105,074	-
Other liabilities	-	-	4,855	4,855	4,865
Total current liabilities	5,626,814	3,330,821	241,236	9,198,871	4,219,387
Non-current liabilities					
Net pension liability	2,138,201	-	58,477	2,196,678	-
Other postemployment benefits liability	489,392	-	13,384	502,776	-
Compensated absences	238,617	-	-	238,617	11,536
Advance payable, non-current position	7,576,964	-	-	7,576,964	-
Lease liability	120,067	-	126,072	246,139	12,071
Bonds/note payable, noncurrent portion	8,774,104	195,269	-	8,969,373	-
Total non-current liabilities	19,337,345	195,269	197,933	19,730,547	23,607
TOTAL LIABILITIES	24,964,159	3,526,090	439,169	28,929,418	4,242,994
DEFERRED INFLOW OF RESOURCES					
Deferred inflows of resources related to pensions	114,142	-	3,122	117,264	-
TOTAL DEFERRED INFLOW OF RESOURCES	114,142	-	3,122	117,264	-
NET POSITION					
Net investment in capital assets	16,034,030	-	972,043	17,006,073	602,678
Unrestricted (deficit)	2,605,722	(1,118,334)	290,367	1,777,755	3,261,389
TOTAL NET POSITION	$ 18,639,752	$ (1,118,334)	$ 1,262,410	18,783,828	$ 3,864,067
Internal service fund allocated to enterprise funds				3,864,067	
Net Position, Business-Type Activities				$ 22,647,895	

See accompanying Notes to Basic Financial Statements.

City of Needles, California
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year ended June 30, 2023

	Public Utility Fund	Sanitation	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 15,697,153	$ 1,627,012	$ 592,765	$ 17,916,930	$ 13,709,203
Other fees and sales	-	-	41,842	41,842	-
Other revenues	1,031,416	-	-	1,031,416	-
Total operating revenues	16,728,569	1,627,012	634,607	18,990,188	13,709,203
OPERATING EXPENSES					
Personnel costs	-	-	(103,833)	(103,833)	2,857,170
Contractual services	-	1,194,670	479,029	1,673,699	539,574
Power and utilities	-	-	177,564	177,564	7,897,946
Maintenance and operations	20,706,803	120,000	677,936	21,504,739	1,299,609
Administrative and management	-	31,980	72,237	104,217	485,979
Insurance	-	12	9,932	9,944	129,820
Depreciation and amortization	1,372,183	-	177,909	1,550,092	136,518
Total operating expenses	22,078,986	1,346,662	1,490,774	24,916,422	13,346,616
Operating income (loss)	(5,350,417)	280,350	(856,167)	(5,926,234)	362,587
NON-OPERATING REVENUES (EXPENSES)					
Interest revenue	66,832	-	-	66,832	1,291
Government grants	3,358,172	-	568,797	3,926,969	-
Interest expense and fiscal charges	(448,397)	(19,742)	(5,741)	(473,880)	(3,223)
Total non-operating revenues (expenses)	2,976,607	(19,742)	563,056	3,519,921	(1,932)
Income (loss) before capital contributions and transfers	(2,373,810)	260,608	(293,111)	(2,406,313)	360,655
Capital contributions - AB 2766	-	-	15,000	15,000	-
Capital contributions - State of good repair	-	-	9,095	9,095	-
Capital contributions	5,781,366	-	-	5,781,366	5,695
Transfers in	75,000	-	326,792	401,792	394,543
Transfers out	-	(120,000)	(22,296)	(142,296)	(796,374)
Net capital contributions and transfers	5,856,366	(120,000)	328,591	6,064,957	(396,136)
Changes in net position	3,482,556	140,608	35,480	3,658,644	(35,481)
Net position - beginning, as previously reported	14,289,947	(1,258,942)	1,226,930	14,257,935	3,899,548
Restatements	867,249	-	-	867,249	-
Net position - beginning, as restated	15,157,196	(1,258,942)	1,226,930	15,125,184	3,899,548
Net position - ending	$ 18,639,752	$ (1,118,334)	$ 1,262,410	18,783,828	$ 3,864,067
Change in net position of internal service fund allocated to enterprise funds				$ (35,481)	
Change in net position of enteprise funds				3,658,644	
Change in net position of business-type activities				$ 3,623,163	

See accompanying Notes to Basic Financial Statements.

Agenda Item 1.

City of Needles, California
Statement of Cash Flows
Proprietary Funds
Year ended June 30, 2023

	Public Utility Fund	Sanitation	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities					
Cash collected from customers	$ 17,494,451	$ 1,652,910	$ 661,953	$ 19,809,314	$ 13,757,723
Cash payments to suppliers for goods and services	(19,309,977)	(1,334,821)	(1,391,011)	(22,035,809)	(10,397,648)
Cash payments to employees for services	(379,426)	-	(5,093)	(384,519)	(2,857,170)
Net cash provided by (used in) operating activities	(2,194,952)	318,089	(734,151)	(2,611,014)	502,905
Cash Flows From Noncapital Financing Activities					
Operating grants received	3,358,172	-	568,797	3,926,969	-
Increase in due from other funds	(3,324,102)	-	-	(3,324,102)	(9,580)
Decrease in due to other funds/advances	(1,867,277)	240,000	-	(1,627,277)	3,234,416
Operating transfers in	75,000	-	326,792	401,792	1,287,264
Operating transfers out	-	(120,000)	(22,296)	(142,296)	(1,689,095)
Net cash provided by (used in) noncapital financing activities	(1,758,207)	120,000	873,293	(764,914)	2,823,005
Cash Flows from Capital and Financing Activities					
Acquisition and construction of capital assets	(5,816,631)	-	(153,091)	(5,969,722)	(207,082)
Principal paid on bonds/note payable	(1,032,323)	(21,784)	-	(1,054,107)	-
Capital grants received	5,781,366	-	24,095	5,805,461	5,695
Payments of leases	42,718	-	(43,729)	(1,011)	(7,768)
Interest paid	(448,397)	(19,742)	(5,741)	(473,880)	(3,223)
Net cash used in capital and related financing activities	(1,473,267)	(41,526)	(178,466)	(1,693,259)	(212,378)
Cash Flows from Investing Activities					
Issuance of notes receivable	(508,616)	-	-	(508,616)	-
Interest on investments	66,832		-	66,832	1,291
Net cash used in investing activities	(441,784)	-	-	(441,784)	1,291
Net increase (decrease) in cash and investments	(5,868,210)	396,563	(39,324)	(5,510,971)	3,114,823
Cash and investments, beginning of year	12,823,256	1,782,014	476,055	15,081,325	1,034,431
Cash and cash investments, end of year	$ 6,955,046	$ 2,178,577	$ 436,731	$ 9,570,354	$ 4,149,254
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	$ (5,350,417)	$ 280,350	$ (856,167)	$ (5,926,234)	$ 362,587
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Depreciation and amortization	1,372,183	-	177,909	1,550,092	136,518
Adjustment of beginning balances	867,249	-	-	867,249	-
Changes in assets and liabilities					
Decrease (increase) in:					
Accounts receivable	945,061	33,448	-	978,509	2,102
Due from other governments	(1,851,711)	-	30,784	(1,820,927)	-
Inventory	(65,827)	-	(4,200)	(70,027)	-
Prepaid expenses	871,110	(7,550)	762	864,322	46,418
Deferred outflows	(578,335)	-	9,517	(568,818)	-
Increase (decrease) in:					
Accounts payable	1,112,999	12,341	(19,404)	1,105,936	(370)
Accrued liabilities	(16,603)	-	-	(16,603)	(50,560)
Deposits payable	300,430	(500)	-	299,930	-
Deferred revenue	-	-	45,091	45,091	-
Net pension liability	1,168,500	-	(16,169)	1,152,331	-
OPEB liability	(91,094)	-	(31,301)	(122,395)	-
Deferred inflows	(848,401)	-	(70,973)	(919,374)	-
Compensated absences payable	(30,096)	-	-	(30,096)	6,210
Net cash provided by (used in) operating activities	$ (2,194,952)	$ 318,089	$ (734,151)	$ (2,611,014)	$ 502,905

See accompanying Notes to Basic Financial Statements.

Agenda Item 1.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. INTRODUCTION

The accounting and reporting framework and the more significant accounting principles and practices of the City of Needles, California (City) are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended June 30, 2023.

B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION

Description of the Reporting Entity
The City was incorporated on October 30, 1913, as a General Law City. The City became a Charter City on January 28, 1959, and operates under a Council-Manager form of government. The City Council consists of seven members elected by the citizens of the City. The City provides the following services to its citizens: public safety (police and fire), highways and streets, electricity, water, wastewater, sanitation, public transportation, health and social services, cemetery, culture-recreation, public improvements, community development (planning, building, zoning), and general administrative services.

The accompanying financial statements present the City's primary government and component units over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the City, as distinct from legal relationships. Blended component units, although legally separate entities, are in substance part of the City's operations and so data from these units are combined with data of the primary government.

Each blended component unit has a June 30, 2023 fiscal year-end and issues separate audited financial statements. The City has no discretely presented component units.

Management has determined that the following component units should be blended: Needles Public Financing Authority and Needles Public Utility Authority. Additional detailed financial information for each of these entities can be obtained from the City of Needles Finance Department at 817 Third Street, Needles, California, 92363.

Needles Public Financing Authority
The Needles Public Financing Authority (NPFA) was formed on March 7, 1992, for the sole purpose of providing financing for various City capital projects. The Financing Authority is governed by a seven-member board, which consists of members of the City Council.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION (CONTINUED)

Needles Public Utility Authority
The Needles Public Utility Authority (NPUA) was formed on January 6, 1997, for the purpose of owning, operating, and maintaining the Utility Enterprise. The Utility Enterprise consists of the Water, Sewer, and Electric Enterprise Funds serving the City and the surrounding area. A seven-member Board that consists of members of the City Council governs the Utility Authority.

Other Governmental Agencies
Other governmental agencies providing various levels of service to the City include the State of California, the County of San Bernardino (County), as well as various special districts and school districts.

Each of the above agencies has an independent elected governing board or is dependent on an independently elected governing board other than the City Council. Accordingly, financial data and transactions of these agencies are not included within the scope of this financial report.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements
The government-wide financial statements include the statement of net position and the statement of activities. These statements report on financial information for the City as a whole, excluding fiduciary activities such as employee pension plans. Individual funds are not displayed, but the statements distinguish governmental activities, which are generally supported by taxes and City general revenues, from business-type activities, generally financed as a whole or in part by fees charged to external customers.

The statement of activities reports the expenses of a given function, offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions on the specified program purposes. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund Financial Statements
Fund financial statements are provided for governmental and proprietary funds. Major individual governmental and enterprise funds are reported in separate columns, with composite columns for non-major funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments. Proprietary and fiduciary fund financial statements and financial statements of City component units also report using this same focus and basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City considers revenues to be available if they are collected within 60 days after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, which are reported as expenditures in the year due.

Major revenue sources subject to accrual include cannabis taxes, property taxes, sales taxes, transient occupancy taxes, franchise taxes, intergovernmental revenues, and use of money and property.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, then unrestricted resources as necessary. Restricted assets and liabilities payable from restricted assets that are considered current are reported as current assets and liabilities in the financial statements.

Assets that are restricted for the acquisition or construction of non-current assets, or are restricted for the liquidation of long-term debt, are considered non-current.

Agenda Item 1.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. FUND TYPES AND MAJOR FUNDS

Governmental Funds
The City reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources not reported in other funds.

State Recreation Grants Special Revenue Fund – This fund is being used to manage grant funding received for the improvement of parks and recreation facilities.

Proprietary Funds
The City reports the following major enterprise funds:

Public Utility Fund – This fund accounts for the operating activities of the City's public utility operations. NPUA transactions roll up to this fund.

Sanitation Fund – This fund accounts for the operating activities of the City's refuse collection service, which is contracted to a third-party service provider.

Other Fund Types
The City also reports the following fund types:

Internal Service Funds – These funds are used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis. These include fleet maintenance, business office, and information technology. These are proprietary funds reported with business-type activities in the government-wide statements, as the majority of the activities are charged to other proprietary funds.

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION

Cash and Investments
The City maintains and controls one major cash and investment pool. Each fund's portion of the pool is displayed on its respective balance sheet as "cash and investments".

In addition, non-pooled cash and investments are separately held and reflected in respective funds or component units as "cash with fiscal agents" or "restricted cash".

For purposes of the accompanying statement of cash flows, the City considers highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents.

Investments are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The fair value of the State Treasurer's Investment Pool is based on the stated fair value represented by the Pool.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION (CONTINUED)

Cash and Investments (Continued)
Cash deposits are reported at the carrying amount, which reasonably approximates fair value.

Inventory of Supplies
Inventories in governmental funds consist of expendable supplies held for consumption stated on an average cost basis. They are reported at cost, which is recorded as an expenditure at the time the inventory items are used. Proprietary fund inventories and similar component unit inventories are recorded at the lower of cost or market value on an average cost basis. Inventories are reported similarly in the fund financial statements and the government-wide financial statements.

Prepaid Expenses
Prepaid items represent payments made to vendors that benefit future reporting periods and are reported on a consumption basis. Prepaid items are reported similarly in the fund financial statements and the government-wide financial statements.

Land Held for Resale
Land held for resale is valued at the lower of cost or market.

Capital Assets, Depreciation, and Amortization
The City's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements.

Proprietary and component unit capital assets are also reported in their respective funds and component unit financial statements. Donated assets are stated at fair value on the date donated. The City generally capitalizes assets with a cost of $5,000 or more. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets, including those of component units, are depreciated using the straight-line method.

When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives for depreciable assets are as follows:

Buildings	20 – 30 years
Improvements, other than buildings	5 – 15 years
Mobile equipment	5 – 7 years
Furniture, machinery, and equipment	5 – 7 years

Agenda Item 1.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION (CONTINUED)

Long-term Debt and Bond Discounts/Premiums
In the government-wide financial statements, outstanding debt is reported as a liability. Bond issuance costs, bond discounts and premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

Governmental fund financial statements recognize debt proceeds and premiums as other financing sources of the current fiscal period. Issuance costs are reported as expenditures of the current fiscal period.

Unavailable Revenues
Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be available to finance expenditures of the current period. Governmental funds report revenues in connection with receivables for revenues not considered available to liquidate as deferred inflows of resources in the current period. Unavailable revenues in the current year represent revenues not collected within the availability period of 60 days.

Compensated Absences
Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the City. Sick leave accrues to full-time, permanent employees up to specified maximums. The estimated liabilities include required salary-related payments. Compensated absences are reported as accrued in the government-wide, proprietary, and component unit financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees.

Fund Balances
In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental fund types report fund equity in one of five categories, as follows:

Nonspendable – Fund balances that cannot be spent because they are either:

- Not in Spendable Form – generally, amounts that are not expected to be converted to cash, such as inventories or prepaid amounts. This classification also includes some long-term amounts, such as property acquired for resale or the long-term portion of loans receivable.

- Legally or Contractually Required to be Maintained Intact – amounts that are required to be maintained intact, such as the principal of a permanent fund.

Agenda Item 1.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION (CONTINUED)

Fund Balances (Continued)

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This is the residual classification for the general fund (i.e., everything that is not in another classification or another fund).

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

Net Position

The net position represents the residual interest in the City's assets and deferred outflows of resources after liabilities and deferred inflows of resources are deducted. In accordance with GASB Statement No. 63, the fund equity section on the Statement of Net Position was combined to report the total net position and present it in three broad components:

Agenda Item 1.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSETS, LIABILITIES, AND FUND BALANCES/NET POSITION (CONTINUED)

Net Position (Continued)

Net investment in capital assets – The amount consists of capital assets, including infrastructure, net of accumulated depreciation and amortization and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.

Restricted – Amount consists of net position restricted by external creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabled legislature.

Unrestricted – Amount consists of all net position that do not meet the definition of "net investment in capital assets" or "restricted" net position.

When both restricted and unrestricted net position are available, restricted resources are depleted first before unrestricted resources are used.

F. REVENUES, EXPENDITURES, AND EXPENSES

Utility Billings

The Public Utility Fund bills individuals and businesses for electric, water, and sewer services monthly. The billings are considered delinquent when they are not paid by the due date indicated on the billing, which is generally 20 days after the billing date. The City reserves an amount as uncollectible based on historical collection rates. The amount of the estimated uncollectible billings as of June 30, 2023 was $341,527.

Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

Property Tax Revenues

All property taxes are collected and allocated by the County to the various taxing entities. Property taxes are determined annually as of March 1 and attach as an enforceable lien on real property as of July 1. Taxes are due November 30 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The County bills and collects the property taxes and remits them to the City in installments during the year. City property tax revenues are recognized when available and measurable. The City considers property tax as available if it is received within 60 days after the year-end.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. REVENUES, EXPENDITURES, AND EXPENSES (CONTINUED)

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 California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' 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.

G. IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENTS

During the year ended June 30, 2023, the City implemented the following Governmental Accounting Standards Board (GASB) standards:

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APAs)*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022. The implementation of this standard did not have an impact on the City's financial statements as of June 30, 2023.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (SBITAs)*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022. The implementation of this standard did not have an impact on the City's financial statements as of June 30, 2023.

GASB Statement No. 100 – *Accounting Changes and Error Corrections*. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, but the City has early implemented the requirements of this statement. The financial statements included herein apply the requirements and provisions of the standard.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 101 - Compensated Absences. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

Agenda Item 1.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The County is permitted by State Law (Proposition 13) to levy taxes at 1% of full market value (at time of purchase) and can increase the market value no more than 2% per year. The City receives a share of this basic levy proportionate to what it received in the 1976 and 1978 periods. Property tax rates for bond debt service are determined by the City, with collections and allocations made by the County.

Deficit Fund Balance/Net Position – Primary Government
Deficit fund balances/net position as of June 30, 2023 are as follows:

State Recreation Grants Special Revenue Fund	$	(1,038,863)
Safe Routes to School Special Revenue Fund		(2,479)
Sanitation Enterprise Fund		(1,118,334)
Sewer Internal Service Fund		(91,188)

Budgets and Budgetary Accounting
The City prepared and adopted annual operating budgets for the General Fund, all Special Revenue funds, and all Capital Projects funds. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed budget for the fiscal year commencing on the following July 1. The budget includes proposed expenditures and the means of financing them.

2. The City Council reviews the proposed budget at a specially scheduled session, which is open to the public. The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.

3. The budget is legally adopted through passage of a resolution.

4. The City Manager is authorized to transfer funds within departmental budgets between major object classifications and between capital projects in the same fund. The City Council must authorize transfers between funds, between departments, and from the fund balances reserved for specific purposes.

5. Annual budgets presented are legally adopted and amended as required for the General, Special Revenue, and Capital Projects funds. All budgets presented are prepared on a basis consistent with GAAP.

6. Budgeted amounts are reflected after all applicable amendments and revisions.

7. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the department level. The legal level of budgetary control is at the level called “department”. A “department” for legal appropriation purposes may be a single organization (i.e., City Attorney), or an entire department having multiple organizations (i.e., Parks and Recreation), or an entire fund (i.e., Special Fund for Capital Outlay). All departments and funds should complete the year within legally authorized expenditures.

Agenda Item 1.

NOTE 3 CASH AND INVESTMENTS

Cash and Investments

As of June 30, 2023, cash and investments were reported in the accompanying financial statements as follows:

	Unrestricted	Restricted	Total
Governmental Activities	$ 5,462,157	$ 1,739,448	$ 7,201,605
Business-Type Activities	13,719,608	-	13,719,608
Total Cash and Investments	$ 19,181,765	$ 1,739,448	$ 20,921,213

Cash and investments held by the City at June 30, 2024 consisted of the following:

California LAIF	$ 1,469,252
Petty cash and cash drawers	4,846
Cash in banks	19,447,115
Total Cash and Investments	$ 20,921,213

The City maintains a cash and investment pool that is available for use for all funds. Each fund type's position in the pool is reported on the financial statements as cash and investments. The City has adopted an investment policy, which authorizes it to invest in various investments.

Disclosures Relating to Custodial Risk

Custodial credit risk for deposits with financial institutions is the risk that, in the event of a failure of the financial institution, the City's deposits will not be returned or the City will not be able to obtain collateral securities pledged by the financial institutions.

Custodial credit risk is not covered by bond indentures, although the indentures usually require the issuer to maintain reserve accounts with the trustee bank named in the indenture.

The City's policy, in accordance with the State of California Government Code, is to require financial institutions to collateralize the City's deposits at 110% of the deposit amount with U.S. government securities in the City's name.

California law allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total deposit. The City, at management's discretion, may waive the 110% collateral requirements for deposits that are federally insured up to $100,000. Federal insurance provides up to $250,000 of coverage for each depositor.

At June 30, 2023, the book balance of the City's deposits was $19.4 million, and the bank balance was $21.4 million, which is insured and collaterized under California law. The difference of $2 million represents outstanding checks and other reconciling items. The City's deposits were covered by FDIC insurance or collaterized as required by California law.

Agenda Item 1.

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Disclosures Relating to Credit Risk

Credit risk is the risk that an issuer of a security or a counterparty to the investment will not be able to fulfill its obligations with respect to the investment. The City does not have a formal policy with respect to credit risk.

Instead, the City follows State of California law, which authorizes the City 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 (LAIF) of the State of California.

Disclosures Relating to Interest and Concentration of Credit Risk

Interest rate risk is the risk that a change in interest rates will have an adverse effect on the fair value of an investment. Concentration of credit risk is the risk of loss attributable to a concentration of funds in a single issue or issuer. The City's investments include only certificates of deposit or investments in LAIF. Accordingly, the City does not have a formal policy with respect to interest rate risk, the matching of investment maturities with anticipated future cash flows or concentration of credit risk.

Investments in State Investment Pool

The City is a voluntary participant in the LAIF, which is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Board, which consists of five members, in accordance with state statute. The State of California's Treasurer's Office audits the fund annually. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis multiplied by the fair market value factor provided by the State.

Fair Value Measurements

The City categorizes its fair value measurement within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the relative inputs used to measure the fair value of the investments. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements), inputs are quoted prices of similar assets in active markets (Level 2 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The City's investments in LAIF are not subject to the fair value hierarchy.

Agenda Item 1.

NOTE 4 CAPITAL ASSETS

A summary of the changes in capital assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 346,403	$ -	$ (6,000)	$ 340,403
Construction in progress	212,317	1,716,634	(32,130)	1,896,821
Total capital assets, not being depreciated	558,720	1,716,634	(38,130)	2,237,224
Capital assets being depreciated and amortized				
Structures and improvements	29,398,855	2,554,952	-	31,953,807
Equipment	1,019,341	383,641	(21,195)	1,381,787
Right-of-use lease assets	84,754	-	-	84,754
Total capital assets being depreciated and amortized	30,502,950	2,938,593	(21,195)	33,420,348
Less accumulated depreciation and amortization for				
Structures and improvements	(13,514,465)	(961,919)	-	(14,476,384)
Equipment	(691,970)	(125,622)	-	(817,592)
Right-of-use lease assets	(12,324)	(18,373)	-	(30,697)
Total accumulated depreciation and amortization	(14,218,759)	(1,105,914)	-	(15,324,673)
Total capital assets being depreciated and amortized, net	16,284,191	1,832,679	(21,195)	18,095,675
Capital assets, net	$ 16,842,911	$ 3,549,313	$ (59,325)	$ 20,332,899
Business-Type Activities				
Capital assets not being depreciated				
Land	$ 3,209,553	$ -	$ -	$ 3,209,553
Construction in progress	755,887	4,699,606	(13,480)	5,442,013
Total capital assets, not being depreciated	3,965,440	4,699,606	(13,480)	8,651,566
Capital assets being depreciated and amortized				
Structures and improvements	43,185,327	149,600	-	43,334,927
Equipment	1,979,419	1,258,165	(39,913)	3,197,671
Right-of-use lease assets	414,520	85,467	-	499,987
Water rights	2,662,807	-	-	2,662,807
Canal constuction cost sharing	728,366	-	-	728,366
Total capital assets being depreciated and amortized	48,970,439	1,493,232	(39,913)	50,423,758
Less accumulated depreciation and amortization for				
Structures and improvements	(28,004,008)	(51,775)	-	(28,055,783)
Equipment	(606,463)	(1,517,340)	37,360	(2,086,443)
Right-of-use lease assets	(48,145)	(99,286)	-	(147,431)
Water rights	(490,687)	-	-	(490,687)
Canal constuction cost sharing	(461,296)	(18,209)	-	(479,505)
Total accumulated depreciation and amortization	(29,610,599)	(1,686,610)	37,360	(31,259,849)
Total capital assets being depreciated and amortized, net	19,359,840	(193,378)	(2,553)	19,163,909
Capital assets, net	$ 23,325,280	$ 4,506,228	$ (16,033)	$ 27,815,475

Agenda Item 1.

NOTE 4 CAPITAL ASSETS (CONTINUED)

Depreciation Expense

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities		Business-Type Activities	
Public safety	$ 17,737	Public Utility Fund	$ 1,372,183
Public works	455,267	Golf course	100,416
Parks and recreation	277,046	Transit	77,493
Community development	355,864	Internal service funds	136,518
	$ 1,105,914		$ 1,686,610

NOTE 5 OPERATING LEASE RECEIVABLES

The City leases its property to other agencies in the course of making services available to the community. The material leases that fall under the scope of GASB 87 include the City subleasing Bureau of Land Management land to the County to operate the Marina, RV park, and other recreational services. It also leases the Needles Chamber of Commerce building to the Needles Area Chamber of Commerce nonprofit corporation for operating the Chamber of Commerce and Visitor's Center. The lease with the County first commenced in 1960 and has since been amended to extend through June 2048, while the lease with the Needles Area Chamber of Commerce expires in April 2026.

Commencing on October 25, 2022, the City entered into a 3-year lease agreement with the County to use a certain portion of the City-owned building known as Building C for monthly rent payments of $4,052.

At June 30, 2023, the total operating lease receivables and deferred inflows of resources for the above leases were $408,634 and $398,796, respectively. Discount rates ranging from 0.712% to 3.378% were used to calculate the net present values of the leases. There were no significant variable payments received during the fiscal year ended June 30, 2023. The future minimum operating lease receivable payments as of June 30, 2023, were as follows:

Year Ending June 30	Amount
2024	$ 56,671
2025	58,393
2026	27,434
2027	9,363
2028	7,367
2029-2033	52,949
2034-2038	59,625
2039-2043	65,305
2044-2047	71,527
Total	$ 408,634

Agenda Item 1.

NOTE 6 BALANCES AND TRANSFERS/PAYMENTS WITHIN THE REPORTING ENTITY

In general, outstanding balances between funds are presented in the financial statements as either "Due to/from other funds" (i.e., the current portion of interfund loans) or "Advances to/from other funds" (i.e., the non-current portion of interfund loans).

These balances include outstanding charges by one fund to another fund for goods or services or for other miscellaneous receivables/payables between funds. Balances between governmental funds and business-type funds are reflected in the government-wide financial statements as "internal balances".

Due To/From Other Funds

The composition of due to/from other funds as of June 30, 2023 is as follows:

Receivable Fund	Payable Fund	Amount	Purpose
Major Funds			
General Fund	Sanitation	$ 3,093,930	Temporary cash borrowing
	State Recreation Grants	962,391	Temporary cash borrowing
	Other Governmental Funds		
	Department of Housing and Community Development		
	Grant	136,565	Temporary cash borrowing
	Redevelopment Agency	80,421	Temporary cash borrowing
	Boating and Waterways Grant	10,995	Temporary cash borrowing
	Safe Routes to School Grant	2,479	Temporary cash borrowing
Public Utility Fund	Internal Service Funds	3,876,994	Reimbursement of expenses
	Other Governmental Fund		
	All American Canal	239,763	Reimbursement of expenses
Nonmajor Funds			
Other Governmental Fund	Other Governmental Fund		
Active Transportation Program	SANBAG Bus Stop Grant	725	Temporary cash borrowing
Internal Service Funds	Public Utility Fund	19,457	Reimbursement of expenses
		$ 8,423,720	

Advances To/From Other Funds

The City entered into a Purchase Obligation with the NPUA in which the NPUA agreed to pay the City $685,300 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. The balance of the obligation as of June 30, 2023 was $7,724,760.

Agenda Item 1.

NOTE 6 BALANCES AND TRANSFERS/PAYMENTS WITHIN THE REPORTING ENTITY (CONTINUED)

Advances To/From Other Funds (Continued)

Annual maturities of the Purchase Obligation are presented below:

Year Ending June 30:	Principal	Interest	Total
2024	$ 147,796	$ 518,640	$ 666,436
2025	157,719	508,717	666,436
2026	37,293	498,128	535,421
2027	39,797	495,624	535,421
2028	42,469	492,952	535,421
2029 - 2033	259,139	2,417,966	2,677,105
2034 - 2038	358,625	2,318,480	2,677,105
2039 - 2043	496,304	2,180,801	2,677,105
2044 - 2048	686,838	1,990,267	2,677,105
2049 - 2053	950,520	1,726,585	2,677,105
2054 - 2058	1,315,432	1,361,673	2,677,105
2059 - 2063	1,820,436	856,669	2,677,105
2064 - 2066	1,412,392	193,756	1,606,148
	$ 7,724,760	$ 15,560,258	$ 23,285,018

Transfers

Transfers and payments within the reporting entity are primarily to provide cash to meet operating and debt service needs or to fund the construction or purchase of capital assets. The government-wide statement of activities eliminates transfers reported within the segregated governmental and business-type activities columns. Only transfers *between* the two columns appear in this statement.

The following schedule reports transfers and payments within the reporting entity:

Transfer To	Transfer From	Amount	Purpose
Major Funds			
General Fund			
	Other Governmental Fund		
	Gas Tax	$ 153,828	Gas tax
	Sanitation Enterprise Fund	120,000	Fund operations
	Other Enterprise Fund		
	Transit	22,296	Fund operations
	Internal Service Funds	796,374	Fair share allocation
Public Utility Fund	General Fund	75,000	General fund reserves
Nonmajor Funds			
Other Governmental Funds			
Cemetery	General Fund	180,216	Cemetery Fund from General Fund
Boating and Waterways Grant	General Fund	25,486	Fund operations
Redevelopment Agency	Other Governmental Fund		
	Public Financing Fund	6,484	Transfer of RDA debt payment
Active Transportation Program	Other Governmental Fund		
	SANBAG Bus Stop Grant	725	Donation
Other Enterprise Funds			
Golf	General Fund	326,784	Fund operations
Transit	Other Governmental Fund		
	Measure I Transit	8	Fund operations
Internal Service Funds	General Fund	376,375	Transfer of capital assets
	Other Governmental Fund		
	All American Canal	18,168	Fund operations
		$ 2,101,744	

Agenda Item 1.

NOTE 7 LONG-TERM LIABILITIES

The following is a summary of long-term liabilities transactions of the City for the year ended June 30, 2023:

Description and Purpose	Balance July 1, 2022 (As restated)	Additions	Deletions	Balance June 30, 2023	Due Within One Year
Governmental Activities:					
Bonds and Direct Borrowings:					
Tax allocation 1992 bonds	$ 150,000	$ -	$ (150,000)	$ -	$ -
Lease liability	73,044	-	(17,416)	55,628	18,093
Subtotal	223,044	-	(167,416)	55,628	18,093
Other Long-term Liabilities					
Compensated absences, net	184,177	51,891	-	236,068	-
Estimated claims liability	100,000	-	-	100,000	-
Total Governmental Activities	507,221	51,891	(167,416)	391,696	18,093
Business-Type Activities:					
Bonds and Direct Borrowings:					
NPUA 2016 bonds	10,878,983	-	(1,032,323)	9,846,660	1,072,556
Notes Payable	249,571	8,845	(30,629)	227,787	32,518
Lease liability	368,843	85,468	(94,247)	360,064	101,854
Subtotal	11,497,397	94,313	(1,157,199)	10,434,511	1,206,928
Other Long-term Liabilities					
Compensated absences, net	274,039		(23,886)	250,153	-
Total Business-Type Activities	11,771,436	94,313	(1,181,085)	10,684,664	1,206,928
Total Primary Government	$ 12,278,657	$ 146,204	$ (1,348,501)	$ 11,076,360	$ 1,225,021

Bonds and Direct Borrowings

2016 Revenue Refunding Bonds (NPUA 2016 Bonds)

In December 2016, the Utility Authority issued $15,488,000 in revenue bonds bearing interest at 3.86%. Principal payments in various amounts are due annually through February 2031. $ 9,846,660

Debt service requirements for NPUA 2016 Bonds are as follows:

Year Ending June 30:	Principal	Interest	Total
2024	$ 1,072,556	$ 369,830	$ 1,442,386
2025	1,114,355	328,030	1,442,385
2026	1,157,784	284,600	1,442,384
2027	1,202,907	239,479	1,442,386
2028	1,249,787	192,598	1,442,385
2029-2031	4,049,271	277,885	4,327,156
	$ 9,846,660	$ 1,692,422	$ 11,539,082

Agenda Item 1.

NOTE 7 LONG TERM LIABILITIES (CONTINUED)

Obligation under agreement with the County of San Bernardino (Notes Payable)
The note payable in the Sanitation Enterprise Fund resulted from an agreement the City made with the County on January 30, 1996. The County agreed to accept the landfill into the County landfill system and to serve as the lead agency for the cleanup, closure, and post-closure activities for the landfill.

The City agreed to reimburse the County $665,195 for its share of the cleanup, closure, and post-closure costs, to provide in-kind services for post-closure activities, to assist the County in obtaining approval from regulatory agencies for a “monolithic soil cover”, and in seeking recovery from other parties who may be responsible for the costs of cleanup, closure, and post-closure.

Per the agreement, interest shall accrue on the unpaid balance at 6% per annum compounded annually commencing on January 1 of the year following the year in which the landfill is deemed closed.

The landfill ceased accepting waste in 1994 and was closed in 2002. The Closure Agreement calls for annual principal payments of $50,000 over 15 years.

The City settled this obligation with the County by agreeing to pay a principal amount of $447,361 beginning on July 1, 2014. Payments are $3,775 per month for 180 months ending on June 1, 2029. This debt bears interest at 6% per annum.

Future payments under this debt are as follows:

Year Ending June 30:	Principal	Interest	Total
2024	$ 32,518	$ 12,783	$ 45,301
2025	34,524	10,777	45,301
2026	36,654	8,647	45,301
2027	38,914	6,387	45,301
2028	41,314	3,987	45,301
2029	43,863	1,438	45,301
	$ 227,787	$ 44,019	$ 271,806

Lease Liability
The City maintains several equipment operating leases that commenced during or before the fiscal year ended June 30, 2023. The City leases 7 vehicles serving the Code Enforcement, Public Works, Utility Office, Water, Wastewater, and Electric departments, which commenced in 2021 and will expire in fiscal year ending June 30, 2028. Upon expiration, there is a $400 processing fee for each vehicle, which has been included in the total lease obligation being amortized. There is also an ongoing lease for 60 golf carts utilized by the Golf Course, which began in August 2021 and will expire in August 2026. The City leased a copy machine in July 2021 for the administrative offices, which expires in July 2026. None of the lease agreements carries any residual value guarantees or includes any variable payments. The discount rates used to calculate the lease liability range from 2.62% to 7.50%.

Agenda Item 1.

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

Lease Liability (Continued)

The following is a schedule of the intangible right-to-use assets for governmental activities and business-type activities, along with their related accumulated amortization as of June 30, 2023:

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2023, were as follows:

Governmental Activities

Year Ending June 30:	Liability Reduction	Interest	Total Payments
2024	$ 18,093	$ 2,058	$ 20,151
2025	18,801	1,350	20,151
2026	11,932	671	12,603
2027	6,802	204	7,006
Total	$ 55,628	$ 4,283	$ 59,911

Business-Type Activities

Year Ending June 30:	Liability Reduction	Interest	Total Payments
2024	$ 101,854	$ 12,006	$ 113,860
2025	105,505	8,339	113,844
2026	85,888	4,747	90,635
2027	60,847	1,693	62,540
2028	5,970	150	6,120
Total	$ 360,064	$ 26,935	$ 386,999

Other Long-term Liabilities

Compensated Absences

The City's policies relating to compensated absences are described in Note 1 of the notes to financial statements. The outstanding balance at June 30, 2024, was $486,221.

Estimated Claims Payable

See Note 10 regarding the City's risk management. The claims payable is normally liquidated by the General Fund. The outstanding balance at June 30, 2023, was $100,000.

NOTE 8 UTILITY ENTERPRISE

As disclosed in Note 1, the Needles Public Utility Authority (NPUA) was formed on January 6, 1997, to own, operate, and maintain the Utility Enterprise. On March 6, 1997, NPUA purchased the Utility Enterprise (consisting of the Water, Sewer, and Electric Funds) from the City for $65,000,000.

Agenda Item 1.

NOTE 8 UTILITY ENTERPRISE (CONTINUED)

To fund the acquisition, NPUA issued 1997 revenue bonds totaling $21,145,000, of which $17,941,092 was used as an initial down payment for the acquisition. These bonds were fully paid during the year ended June 30, 2017, with the proceeds of 2016 revenue refunding bonds issued by the NPUA. The 2016 Revenue Refunding bonds were issued in the face amount of $15,488,000 and are more fully described in Note7 above.

The balance of $47,058,908 was financed by the City and evidenced by an advance from the City to the NPUA. This is being repaid with an annual purchase payment of $685,300 through the year 2065. As a component unit, the NPUA is included as part of the City's reporting entity (see Note 1). Accordingly, the Utility Enterprise assets and liabilities acquired by NPUA are included in the financial statements at net book value rather than fair market value (acquisition price) and the note, which approximates the step-up to the fair market value, is shown as an interfund advance from the general fund to the NPUA (see Note 6).

The City and NPUA entered into a separate agreement wherein the City has agreed to continue to manage and administer the utility operations. As a result, the City performs the customer billing and collection function and pays the expenses related to the utility operations. NPUA reimburses the City monthly for expenses incurred.

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. 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 NPUA'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 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, 2023 amounted to $16,069,965. This amount includes payment of Fair Share Allocation (FSA) and purchase of electric power and capital assets.

Agenda Item 1.

NOTE 8 UTILITY ENTERPRISE (CONTINUED)

In exchange for the City providing rights of way and rights of access to all real property owned by the City and necessary for NPUA to operate the Enterprises, the City collected an annual franchise fee from NPUA. The amount of the franchise fee was determined by the City, the payment of which is subordinate to NPUA's annual debt service. In August 2010, NPUA'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 NPUA and establishing a utility user tax of up to 2.5% to be applied to electric, water, and sewer charges. In fiscal year 2017, 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 $1,139,686 for the year ended June 30, 2023.

NOTE 9 RESTRICTED FUND BALANCES AND NET POSITION

The fund balances of the governmental funds have been classified into the five categories of fund balance specified in GASB Statement No. 54. The City's fund balances at June 30, 2023 are as follows:

	General Fund	State Recreation Grants Special Revenue Fund	Other Governmental Funds	Total
Nonspendable				
Prepaid items	$ 33,913	$ -	$ 153,762	$ 187,675
Land held for resale	-	-	182,153	182,153
Advances to other funds	7,724,761	-	-	7,724,761
Subtotal	7,758,674	-	335,915	8,094,589
Restricted				
Debt service	1,420,839	-	-	1,420,839
Public safety	-	-	181,929	181,929
Public works	-	-	991,084	991,084
Parks and recreation	-	-	320,485	320,485
Community development	-	-	1,319,421	1,319,421
Subtotal	1,420,839	-	2,812,919	4,233,758
Committed				
General government	350,000	-	-	350,000
Subtotal	350,000	-	-	350,000
Assigned				
Capital projects	-	-	220,911	220,911
Subtotal	-	-	220,911	220,911
Unassigned	5,727,260	(1,038,863)	(96,236)	4,592,161
Total	$ 15,256,773	$ (1,038,863)	$ 3,273,509	$ 17,491,419

NOTE 10 LIABILITY, WORKERS' COMPENSATION, AND PURCHASED INSURANCE

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

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

B. Primary Self-Insurance Programs of the Authority

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

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

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

Agenda Item 1.

NOTE 10 LIABILITY, WORKERS' COMPENSATION, AND PURCHASED INSURANCE (CONTINUED)

B. Primary Self-Insurance Programs of the Authority (Continued)

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

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

C. Purchased Insurance

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

Property Insurance
The City participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. The City property is currently insured according to a schedule of covered property submitted by the City to the Authority. The City property currently has all-risk property insurance protection in the amount of $55,718,509. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible.

Agenda Item 1.

NOTE 10 LIABILITY, WORKERS' COMPENSATION, AND PURCHASED INSURANCE (CONTINUED)

C. Purchased Insurance (Continued)

Earthquake and Flood Insurance
The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City property currently has earthquake protection in the amount of $34,875,734. There is a deductible of 5% per unit of value with a minimum deductible of $100,000.

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

D. Adequacy of Protection

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

NOTE 11 DEFINED BENEFIT PENSION PLAN

Plan Description – All qualified permanent and probationary employees are eligible to participate in the City's Employee Pension Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website. The plans in existence for employees hired before January 1, 2013, ("Classic" plans) are closed to new entrants.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 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.

Agenda Item 1.

NOTE 11 DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	Miscellaneous Plan	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Benefits as a % of annual salary	2.000%	2.000%
Required employee contribution rates	8.000%	6.750%
Required employer contribution rates	10.340%	7.732%

	Safety Plan
Hire date	Prior to January 1, 2013
Benefit formula	3% @ 50
Benefit vesting schedule	5 years of service
Benefit payments	monthly for life
Retirement age	50
Benefits as a % of annual salary	3.000%
Required employee contribution rates	0.000%
Required employer contribution rates	0.000%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023, the contributions recognized as part of pension expense for each Plan were $790,333.

Net Pension Liability

As of June 30, 2023, the City reported a net pension liability of $5,414,540 for its proportionate share of the net pension liability of the Miscellaneous Plan and $200,470 for its proportionate share of the net pension liability of the Safety Plan.

Agenda Item 1.

NOTE 11 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

The City's net pension liability for the Miscellaneous Plan and the Safety Plan (the Plans) is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2022, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plans as of June 30, 2023 and 2022 was as follows:

	Miscellaneous Plan	Safety Plan	Total
Proportion June 30, 2023	0.11571%	0.00292%	0.11863%
Proportion June 30, 2022	0.12172%	0.00061%	0.12233%
Change	-0.00600%	0.00230%	-0.00370%

Actuarial Assumptions - The total pension liabilities on June 30, 2021 actuarial valuations was determined using the following actuarial assumptions:

	Miscellaneous Plan	Safety Plan
Valuation date	June 30, 2021	June 30, 2021
Measurement date	June 30, 2022	June 30, 2022
Actuarial cost method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount rate	6.90%	6.90%
Inflation	2.30%	2.30%
Payroll growth	2.80%	2.80%
Projected salary increase	Varies by entry age and service	
Mortality[1]	Derived using CalPERS' membership data for all funds	
Post retirement benefit increase	The lesser of contract COLA or 2.30% unitl Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter	

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

Agenda Item 1.

NOTE 11 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

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

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

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

Asset Class[1]	Assumed Asset Allocation	Real Return[1,2]
Global Equity - Cap-weighted	30.00 %	4.54 %
Global Equity - Non Cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed securities	5.00	0.5
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	-5.00	-0.59

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

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

Discount Rate – The discount rate used to measure the total pension liability was 6.9% for each plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Agenda Item 1.

NOTE 11 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability

The changes in the Net Pension Liability for each Plan measured as of June 30, 2022 is as follows:

	Total Pension Liability	Fiduciary Net Position	Pension Liability/ (Asset)
Miscellaneous Plan			
Balance at June 30, 2022	$ 20,767,171	$ 18,456,013	$ 2,311,158
Changes in the Year:			
Service cost	503,138	-	503,138
Interest on the total pension liability	1,432,658	-	1,432,658
Changes in benefit terms	3,796	-	3,796
Changes in assumptions	672,250	-	672,250
Difference between expected and actual experience	(88,237)	-	(88,237)
Change in proportion	(341,394)	(648,561)	307,167
Net plan to plan resource movement	-	(8,247)	8,247
Contributions - employer	-	857,468	(857,468)
Contributions - employee	-	206,149	(206,149)
Net investment income	-	(1,353,461)	1,353,461
Benefits payments, including refunds of employee contributions	(1,003,990)	(967,289)	(36,701)
Administrative expense	-	(11,220)	11,220
Other miscellaneous income	-	-	-
Net Changes	1,178,221	(1,925,161)	3,103,382
Balance at June 30, 2023	$ 21,945,392	$ 16,530,852	$ 5,414,540

Agenda Item 1.

NOTE 11 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability (Continued)

	Total Pension Liability	Fiduciary Net Position	Pension Liability/ (Asset)
Safety Plan			
Balance at June 30, 2022	$ 1,161,118	$ 1,139,583	$ 21,535
Changes in the Year:			
Service cost	22,401	-	22,401
Interest on the total pension liability	75,203	-	75,203
Changes in benefit terms	32	-	32
Changes in assumptions	38,834	-	38,834
Difference between expected and actual experience	(4,182)	-	(4,182)
Change in proportion	(89,115)	(124,854)	35,739
Net plan to plan resource movement	-	-	-
Contributions - employer	-	63,236	(63,236)
Contributions - employee	-	9,297	(9,297)
Net investment income	-	(77,601)	77,601
Benefits payments, including refunds of employee contributions	(55,978)	(61,179)	5,201
Administrative expense	-	(639)	639
Other miscellaneous income	-	-	-
Net Changes	(12,805)	(191,740)	178,935
Balance at June 30, 2023	$ 1,148,313	$ 947,843	$ 200,470

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Miscellaneous and Safety Plans, calculated using the discount rate for the Plans, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate Minus 1%	Current Discount Rate	Discount Rate Plus 1%
Employer's Net Pension Liability/(Asset)			
Miscellaneous Plan	$ 8,406,093	$ 5,414,540	$ 2,953,235
Safety Plan	359,050	200,470	70,867
Total	$ 8,765,143	$ 5,615,010	$ 3,024,102

Agenda Item 1.

NOTE 11 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

Annual Pension Cost – For 2023, the City recognized net pension expense of $464,538. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 575,046	$ -
Differences between expected and actual experience	117,032	75,003
Differences between projected and actual earnings on plan investments	1,023,457	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	301,213
Change in employer's proportion	299,265	-
Pension contributions subsequent to the measurement date	790,332	-
Total	$ 2,805,132	$ 376,216

The $790,332 deferred outflow of resources related to pension contributions made subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows will be recognized as pension expense as follows:

Fiscal Year Ending June 30	Miscellaneous	Safety	Total
2024	$ 410,516	$ 966	$ 411,482
2025	371,662	9,272	380,934
2026	211,731	8,507	220,238
2027	606,619	19,311	625,930
2028	-	-	-
Thereafter	-	-	-
	$ 1,600,528	$ 38,056	$ 1,638,584

Agenda Item 1.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

General Information about the OPEB Plan

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. The City has elected to use the GASB 75 "lookback" method, where assets and liabilities are measured as of the prior fiscal year-end, but applied to the current fiscal year. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022

Plan Description – In addition to providing pension benefits, the City provides certain health care benefits for retired employees. Classified 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. Unclassified employees 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 – 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 post-employment benefits be measured, it does not require that an agency "pre-fund" the accrued liability. The City will pay for the post-employment 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. The contributions made on behalf of the plan members for the year ended June 30, 2023 were $77,213.

Employees Covered – Participants eligible for OPEB were as follows:

	Valuation Date 6/30/2021
Active employees electing coverage	45
Active employees waiving coverage	4
Retirees electing coverage	4
Total	53

Agenda Item 1.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

Total OPEB Liability

Actuarial Assumptions – Significant assumptions are as follows:

Discount rate	3.69%
Expected return on plan assets	N/A
Inflation rate	2.25%
Mortality	Pub-2010 General above median income Employee and Retiree and General disabled mortality tables projected with generational mortality improvement using 80% of scale MP-
Health care cost trend rate	6.7% for fiscal year 2022, gradually decreasing over several decades to an ultimate rate of 3.7% in fiscal year 2075 and later years.

Discount – The discount rate used to measure the total OPEB liability is the municipal bond rate of 3.69%. This discount rate approach is necessary as the City funds the OPEB benefit on a pay-as-you-go basis. The municipal bond rate is the assumed rate of return on general funds, and the assumption is that the City will use general funds to pay benefits.

Changes in the Total OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2022, for the City's reporting date of June 30, 2023:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at June 30, 2022	$ 1,396,406	$ -	$ 1,396,406
Changes recognized for the measurement period:			
Service cost	92,786	-	92,786
Interest	27,713	-	27,713
Differences between expected and actual experience	2,121	-	2,121
Change of assumptions	(188,098)	-	(188,098)
Employer contributions	-	91,648	(91,648)
Benefit payments	(91,648)	(91,648)	-
Net changes	(157,126)	-	(157,126)
Balance at June 30, 2023	$ 1,239,280	$ -	$ 1,239,280

Agenda Item 1.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

Sensitivity of the City's Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease 2.69%	Discount Rate 3.69%	1% Increase 4.69%
Net OPEB liability	$ 1,342,783	$ 1,239,280	$ 1,143,241

Sensitivity of the City's Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability	$ 1,098,834	$ 1,239,280	$ 1,406,743

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

At June 30, 2023, the City's deferred outflows of resources and deferred inflows of resources related to OPEB were from the following sources:

	Deferred Outflows of Resources[(1)]	Deferred Inflows of Resources
Contributions between measurement date and reporting date	$ 77,213	$ -

[(1)] Includes estimated implicit rate subsidy of $33,918.

Deferred outflows from contributions between measurement date and reporting date will be recognized as OPEB expense in the year ended June 30, 2023.

Agenda Item 1.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

Net OPEB Expense (Income)
For the year ended June 30, 2023, the City's OPEB expense/(income) was $(65,478). Detail of the expense is shown below:

Service cost	$	92,786
Interest cost		27,713
Differences between expected and actual experience		2,121
Changes of assumptions		(188,098)
Net OPEB Expense (Income)	$	(65,478)

NOTE 13 RESTATEMENTS

Changes to or within the Financial Reporting Entity
Public Financing Authority and State Recreation Grant Special Revenue Fund were previously reported as major and nonmajor fund, respectively, in the 2022 Annual Financial Report. However, the size criteria for the current year changed the presentation for the funds. The effect of the change to or within the financial reporting entity is shown in column A below.

Correction of Errors in Previously Issued Financial Statements
During the fiscal year 2023, the City determined:

a. that the prepayment made by the Public Utility Fund to the General Fund for purchase obligation intercompany advances was not applied to reduce its liability. Consequently, the General Fund did not recognize such prepayment and continued to record receivables from the Public Utility Fund. This resulted in an understatement of $867,249 under Public Utility Fund and Business-Type Activities, while simultaneously causing an overstatement of $1,738,359 under General Fund and Government Activities.

b. that the City has incorrectly recognize a $239,247 property tax payable to San Bernardino County in the prior year. This resulted in an understatement of both the Redevelopment Agency fund balance and Governmental Activities' net position by $239,247.

c. that the City failed to recognize available revenues for the Cemetery payments collected in the prior year. This resulted in an understatement of both the Cemetery fund balance and Governmental Activities net position by $88,729.

Agenda Item 1.

NOTE 13 RESTATEMENTS (CONTINUED)

Correction of Errors in Previously Issued Financial Statements (Continued)
The effects of correcting the above errors are shown in column B below.

	June 30, 2022 As Previously Reported	Changes to or within the Financial Reporting Entity (A)	Error Corrections (B)	June 30, 2022 As Restated
Government-Wide				
Government Activities	$ 33,133,819	$ -	$ (1,410,383)	$ 31,723,436
Business-Type Activities	18,157,483	-	867,249	19,024,732
Total Primary Government	$ 51,291,302	$ -	$ (543,134)	$ 50,748,168
Governmental Funds				
Major Funds				
General Fund	$ 16,687,863	$ -	$ (1,738,359)	$ 14,949,504
State Recreation Grant	-	(65,849)		(65,849)
Public Financing Authority	161,777	(161,777)	-	-
Total Major Funds	$ 16,849,640	$ (227,626)	$ (1,738,359)	$ 14,883,655
Nonmajor Funds				
Cemetery	$ 184,881	$ -	$ 88,729	$ 273,610
Public Financing Authority	$ -	$ 161,777	$ -	$ 161,777
Redevelopment Agency	$ (72,493)	$ -	$ 239,247	$ 166,754
State Recreation Grant	$ (65,849)	$ 65,849	$ -	$ -
Proprietary Funds				
Major Fund				
Public Utility Fund	$ 14,289,947	$ -	$ 867,249	$ 15,157,196

NOTE 14 SUBSEQUENT EVENTS

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through June 28, 2025, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

City of Needles, California
Budgetary Comparison Schedule
General Fund
Year ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Budgetary fund balance July 1, 2022, as restated	$ 14,949,504	$ 14,949,504	$ 14,949,504	$ -
Resources (inflows):				
Taxes	8,568,257	8,568,257	8,349,648	(218,609)
Licenses, permits, and fees	441,300	477,950	582,718	104,768
Intergovernmental	11,900	2,191,602	477,712	(1,713,890)
Charges for services	1,074,550	1,074,550	944,916	(129,634)
Fines and forfeitures	246,500	253,500	217,125	(36,375)
Use of money and property	125,138	125,938	156,389	30,451
Transfers from other funds	1,092,810	1,092,810	1,092,498	(312)
Other revenues	52,547	52,547	90,302	37,755
Amounts available for appropriation	11,613,002	13,837,154	11,911,308	(1,925,846)
Charges to appropriations (outflows):				
General government:				
City attorney	80,000	75,000	70,033	4,967
City manager	191,087	191,087	182,682	8,405
Finance and administration	637,216	786,097	661,249	124,848
City clerk	263,920	273,920	243,598	30,322
Planning and zoning	339,780	341,080	231,693	109,387
Engineer	326,423	326,423	271,437	54,986
Community development	38,900	60,665	90,655	(29,990)
Senior center	59,457	59,457	48,625	10,832
Public safety:				
Police	3,483,367	3,594,791	3,532,172	62,619
Animal control	229,746	229,746	216,322	13,424
Building and safety	604,377	605,677	337,455	268,222
Code enforcement	685,014	756,314	700,331	55,983
Public works:				
Streets	3,405,345	3,522,755	2,402,967	1,119,788
Sanitation	66,337	66,337	66,881	(544)
Parks and recreation:				
Aquatics	845,683	3,077,416	914,946	2,162,470
Jack Smith Park Marina	107,923	109,323	99,123	10,200
Recreation	371,884	687,248	550,009	137,239
Nondepartmental:				
Transfers to other funds	903,979	903,979	983,861	(79,882)
Total charges to appropriations	12,640,438	15,667,315	11,604,039	4,063,276
Budgetary fund balance June 30, 2023	$ 13,922,068	$ 13,119,343	$ 15,256,773	$ 2,137,430

Note: The expenditures by function amounts listed above include the capital outlay expenditures within each department.

City of Needles, California
Budgetary Comparison Schedule
State Recreation Grant Special Revenue Fund
Year ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Budgetary fund balance July 1, 2022, as restated	$ (65,849)	$ (65,849)	$ (65,849)	$ -
Resources (inflows):				
Intergovernmental	-	3,899,640	-	(3,899,640)
Other revenues	-	-	77,121	77,121
Amounts available for appropriation	-	3,899,640	77,121	(3,822,519)
Charges to appropriations (outflows):				
Parks and recreation:				
Aquatics	-	306,342	198,938	107,404
Parks	-	3,593,298	851,197	2,742,101
Total charges to appropriations	-	3,899,640	1,050,135	2,849,505
Budgetary fund balance June 30, 2023	$ (65,849)	$ (65,849)	$ (1,038,863)	$ (973,014)

Note: The expenditures by function amounts listed above include the capital outlay expenditures within each department.

City of Needles, California
Schedule of the City's Proportionate Share of the Net Pension Liability and Schedule of Plan Contribution
Miscellaneous Plan
Last Ten Fiscal Years*

	June 30				
Measurement Date	2014	2015	2016	2017	2018
City's proportion of the net pension liability	0.03%	0.08%	0.10%	0.10%	0.10%
City's proportionate share of the net pension liability	$ 2,054,707	$ 2,283,923	$ 3,417,806	$ 3,947,484	$ 3,782,261
City's covered payroll	$ 2,347,411	$ 2,129,947	$ 2,150,169	$ 2,183,340	$ 2,366,448
City's proportionate share of the net pension liability as a percentage of its covered payroll	87.53%	107.23%	158.96%	180.80%	159.83%
City's proportionate share of the fiduciary net position as a percentage of the total pension liability	87.06%	85.73%	79.32%	78.17%	79.63%

	June 30			
Measurement Date	2019	2020	2021	2022
City's proportion of the net pension liability	0.10%	0.11%	0.10%	0.10%
City's proportionate share of the net pension liability	$ 4,139,617	$ 4,520,208	$ 2,311,158	$ 5,414,540
City's covered payroll	$ 2,366,583	$ 2,566,584	$ 2,921,443	$ 3,726,896
City's proportionate share of the net pension liability as a percentage of its covered payroll	174.92%	176.12%	79.11%	145.28%
position as a percentage of the total pension liability	78.47%	77.34%	77.34%	75.33%

CalPERS - Schedule of City's contributions:

	June 30				
Fiscal Year End	2015	2016	2017	2018	2019
Actuarially determined contribution	$ 174,760	$ 357,824	$ 363,108	$ 386,723	$ 448,179
Contributions in relation to the actuarially determined contribution	174,760	357,824	363,108	386,723	448,179
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
City's covered payroll	$ 2,347,411	$ 2,129,947	$ 2,150,169	$ 2,183,340	$ 2,366,448
Contributions as a percentage of covered payroll	7.44%	16.80%	16.89%	17.71%	18.94%

	June 30			
Fiscal Year End	2020	2021	2022	2023
Actuarially determined contribution	$ 500,300	$ 583,707	$ 690,883	$ 790,332
Contributions in relation to the actuarially determined contribution	500,300	583,707	690,883	790,332
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered payroll	$ 2,366,583	$ 2,566,584	$ 2,921,443	$ 3,726,896
Contributions as a percentage of covered payroll	21.14%	22.74%	22.78%	21.21%

*Fiscal year ended June 30, 2015 was the first year of implementation.

City of Needles, California
Schedule of the City's Proportionate Share of the Net Pension Liability and Schedule of Plan Contribution
Safety Plan
Last Ten Fiscal Years*

Schedule of the City's proportionate share of the Net Pension Liability:

	June 30				
Measurement Date	2014	2015	2016	2017	2018
City's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%
City's proportionate share of the net pension liability	$ -	$ 10,757	$ 99,001	$ 130,042	$ 131,962
City's covered payroll	$ -	$ -	$ -	$ -	$ -
City's proportionate share of the net pension liability as a percentage of its covered payroll	N/A	N/A	N/A	N/A	N/A
Plan Fiduciary net position as a percentage of the total pension liability	N/A	99.23%	92.89%	91.21%	90.91%

	June 30			
Measurement Date	2019	2020	2021	2022
City's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%
City's proportionate share of the net pension liability	$ 153,418	$ 173,792	$ 21,535	$ 200,470
City's covered payroll	$ -	$ -	$ -	$ -
City's proportionate share of the net pension liability as a percentage of its covered payroll	N/A	N/A	N/A	N/A
Plan Fiduciary net position as a percentage of the total pension liability	86.96%	85.17%	98.15%	82.54%

CalPERS - Schedule of City's contributions:

	June 30				
Fiscal Year End	2015	2016	2017	2018	2019
Actuarially determined contribution	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
City's covered payroll	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A

	June 30			
Fiscal Year End	2020	2021	2022	2023
Actuarially determined contribution	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered payroll	$ -	$ -	$ -	$ -
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A

*Fiscal year ended June 30, 2015 was the first year of implementation.

City of Needles, California
Schedule of Changes in the Net OPEB Liability and Related Ratios
and Schedule of OPEB Plan Contribution
Last Ten Fiscal Years*

	June 30				
Fiscal Year End	2018	2019	2020	2021	2022
Net OPEB liability					
Service cost	$ 45,161	$ 42,518	$ 44,458	$ 50,497	$ 60,909
Interest	37,348	44,070	45,273	35,320	29,150
Differences between expected and actual experience	-	-	127,243	-	196,696
Change in assumptions	(59,030)	(5,315)	(266,725)	54,488	21,133
Benefit payments	(53,510)	(70,393)	(70,629)	(92,163)	(80,726)
Net change in Net OPEB liability	(30,031)	10,880	(120,380)	48,142	227,162
Net OPEB liability - beginning	1,260,633	1,230,602	1,241,482	1,121,102	1,169,244
Net OPEB liability - ending	$ 1,230,602	$ 1,241,482	$ 1,121,102	$ 1,169,244	$ 1,396,406
Covered payroll	$ 2,433,924	$ 2,767,083	$ 2,713,144	$ 2,767,083	$ 2,921,443
Net OPEB liability (asset) as a percentage of covered payroll	50.60%	44.90%	41.30%	42.30%	47.80%
Plan fiduciary net position as a % of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%

Fiscal Year End	June 30, 2023
Net OPEB liability	
Service cost	$ 92,786
Interest	27,713
Differences between expected and actual experience	2,121
Change in assumptions	(188,098)
Benefit payments	(91,648)
Net change in Net OPEB liability	(157,126)
Net OPEB liability - beginning	1,396,406
Net OPEB liability - ending	$ 1,239,280
Covered payroll	$ 3,737,513
Net OPEB liability (asset) as a percentage of covered payroll	33.20%
Plan fiduciary net position as a % of the total OPEB liability	0.00%

*Fiscal year ended June 30, 2018 was the first year of implementation.

SUPPLEMENTARY INFORMATION

City of Needles, California
Combining Balance Sheet
Other Governmental Funds
June 30, 2023

	Special Revenue				
	CDBG	Cemetery	Caltrans grant (bridge project)	Special Gas Tax	Housing & CD Grant
ASSETS					
Cash and investments	$ 4,942	$ 159,336	$ 944,720	$ 176,906	$ -
Restricted cash	-	252,956	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	41,422	21,185	160,000
Prepaid items	-	1,834	151,012	-	-
Land held for resale	-	-	-	-	-
TOTAL ASSETS	$ 4,942	$ 414,126	$ 1,137,154	$ 198,091	$ 160,000
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ -	$ 7,024	$ -	$ -	$ 6,200
Accrued liabilities	-	46,483	-	-	-
Due to other funds	-	-	-	-	136,565
Unearned revenues	-	38,300	-	-	-
Total liabilities	-	91,807	-	-	142,765
DEFERRED INFLOW OF RESOURCES					
Unavailable revenues	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	1,834	151,012	-	-
Restricted	4,942	320,485	986,142	198,091	17,235
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	4,942	322,319	1,137,154	198,091	17,235
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES	$ 4,942	$ 414,126	$ 1,137,154	$ 198,091	$ 160,000

Agenda Item 1.

City of Needles, California
Combining Balance Sheet
Other Governmental Funds (Continued)
June 30, 2023

	Special Revenue				
	New Sanbag Meas. I	Measure I Transit	SANBAG Bus Stop Grant	COPS - AB 3229 Supplemental	I/S Commerce I40/J Street Project
ASSETS					
Cash and investments	$ 509,488	$ 10,718	$ 725	$ 208,237	$ 2,049
Restricted cash	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	52,253	-	-	-	-
Prepaid items	-	-	-	-	-
Land held for resale	-	-	-	-	-
TOTAL ASSETS	$ 561,741	$ 10,718	$ 725	$ 208,237	$ 2,049
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ 13,125	$ -	$ -	$ 26,308	$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	725	-	-
Unearned revenues	-	-	-	-	-
Total liabilities	13,125	-	725	26,308	-
DEFERRED INFLOW OF RESOURCES					
Unavailable revenues	17,930	-	-	-	-
Total deferred inflow of resources	17,930	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	530,686	10,718	-	181,929	2,049
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	530,686	10,718	-	181,929	2,049
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES	$ 561,741	$ 10,718	$ 725	$ 208,237	$ 2,049

City of Needles, California
Combining Balance Sheet
Other Governmental Funds (Continued)
June 30, 2023

	Special Revenue			
	Ca. Conserv. Recycle Grant	Safe Routes to School	Redevelopment Agency	All American Canal
ASSETS				
Cash and investments	$ 35,279	$ -	$ 152,063	$ 623,966
Restricted cash	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	350
Land held for resale	-	-	-	-
TOTAL ASSETS	$ 35,279	$ -	$ 152,063	$ 624,316
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 2,247	$ -	$ 6,771	$ 1,356
Accrued liabilities	-	-	-	1,254
Due to other funds	-	2,479	-	239,763
Unearned revenues	-	-	-	-
Total liabilities	2,247	2,479	6,771	242,373
DEFERRED INFLOW OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflow of resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	350
Restricted	33,032	-	145,292	381,593
Assigned	-	-	-	-
Unassigned	-	(2,479)	-	-
Total fund balances	33,032	(2,479)	145,292	381,943
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES	$ 35,279	$ -	$ 152,063	$ 624,316

Agenda Item 1.

City of Needles, California
Combining Balance Sheet
Other Governmental Funds (Continued)
June 30, 2023

	Special Revenue	Capital Projects		
	Active Transportation Program	Redevelopment Agency	North Needles	South Needles
ASSETS				
Cash and investments	$ -	$ -	$ 76,349	$ 97,385
Restricted cash	-	-	-	-
Due from other funds	725	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	566	-	-
Land held for resale	-	182,153	-	-
TOTAL ASSETS	$ 725	$ 182,719	$ 76,349	$ 97,385
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ 179	$ 4,570	$ 2,911
Accrued liabilities	-	13,157	-	-
Due to other funds	-	80,421	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	93,757	4,570	2,911
DEFERRED INFLOW OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflow of resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	182,719	-	-
Restricted	725	-	-	-
Assigned	-	-	71,779	94,474
Unassigned	-	(93,757)	-	-
Total fund balances	725	88,962	71,779	94,474
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES	$ 725	$ 182,719	$ 76,349	$ 97,385

Agenda Item 1.

City of Needles, California
Combining Balance Sheet
Other Governmental Funds (Continued)
June 30, 2023

	Capital Projects	Debt Service	
	Boating and Waterways Grant	Public Financing Authority	Total Nonmajor Funds
ASSETS			
Cash and investments	$ -	$ -	$ 3,002,163
Restricted cash	65,653	-	318,609
Due from other funds	-	-	725
Due from other governments	10,995	-	285,855
Prepaid items	-	-	153,762
Land held for resale	-	-	182,153
TOTAL ASSETS	$ 76,648	$ -	$ 3,943,267
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	$ -	$ -	$ 70,691
Accrued liabilities	-	-	60,894
Due to other funds	10,995	-	470,948
Unearned revenues	-	-	38,300
Total liabilities	10,995	-	640,833
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	10,995	-	28,925
Total deferred inflow of resources	10,995	-	28,925
FUND BALANCES			
Nonspendable	-	-	335,915
Restricted	-	-	2,812,919
Assigned	54,658	-	220,911
Unassigned	-	-	(96,236)
Total fund balances	54,658	-	3,273,509
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 76,648	$ -	$ 3,943,267

City of Needles, California
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
Year ended June 30, 2023

	Special Revenue				
	CDBG	Cemetery	Caltrans grant (bridge project)	Special Gas Tax	Housing & CD Grant
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	15,800	-	1,309,619	238,700	160,000
Charges for services	-	31,306	-	-	-
Use of money and property	-	252	-	-	-
Other revenues	-	750	-	-	-
Total revenues	15,800	32,308	1,309,619	238,700	160,000
EXPENDITURES					
Current					
Public safety	-	-	-	-	-
Public works	7,896	-	113,135	-	-
Parks and recreation	-	163,815	-	-	-
Community development	-	-	-	-	38,046
Capital outlay	-	-	1,284,812	-	-
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	7,896	163,815	1,397,947	-	38,046
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,904	(131,507)	(88,328)	238,700	121,954
OTHER FINANCING SOURCES (USES)					
Transfers in	-	180,216	-	-	-
Transfers out	-	-	-	(153,828)	-
Total other financing sources (uses)	-	180,216	-	(153,828)	-
CHANGES IN FUND BALANCES	7,904	48,709	(88,328)	84,872	121,954
FUND BALANCES					
Fund balances - beginning, as previously reported	(2,962)	184,881	1,225,482	113,219	(104,719)
Restatements	-	88,729	-	-	-
Fund balances - beginning, as restated	(2,962)	273,610	1,225,482	113,219	(104,719)
Fund balances - ending	$ 4,942	$ 322,319	$ 1,137,154	$ 198,091	$ 17,235

Agenda Item 1.

City of Needles, California
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds (Continued)
Year ended June 30, 2023

	Special Revenue				
	New Sanbag Meas. I	Measure I Transit	SANBAG Bus Stop Grant	COPS - AB 3229 Supplemental	I/S Commerce I40/J Street Project
REVENUES					
Taxes	$ 221,959	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	211,798	2,049
Charges for services	-	-	-	-	-
Use of money and property	-	-	-	63	-
Other revenues	-	-	-	-	-
Total revenues	221,959	-	-	211,861	2,049
EXPENDITURES					
Current					
Public safety	-	-	-	202,479	-
Public works	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	-	-	-	202,479	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	221,959	-	-	9,382	2,049
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(8)	(725)	-	-
Total other financing sources (uses)	-	(8)	(725)	-	-
CHANGES IN FUND BALANCES	221,959	(8)	(725)	9,382	2,049
FUND BALANCES					
Fund balances - beginning, as previously reported	308,727	10,726	725	172,547	-
Restatements	-	-	-	-	-
Fund balances - beginning, as restated	308,727	10,726	725	172,547	-
Fund balances - ending	$ 530,686	$ 10,718	$ -	$ 181,929	$ 2,049

Agenda Item 1.

City of Needles, California
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds (Continued)
Year ended June 30, 2023

	Special Revenue			
	Ca. Conserv. Recycle Grant	Safe Routes to School	Redevelopment Agency	All American Canal
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	5,000	-	-	-
Charges for services	-	-	-	952,113
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total revenues	5,000	-	-	952,113
EXPENDITURES				
Current				
Public safety	-	-	-	-
Public works	-	-	-	933,945
Parks and recreation	-	-	-	-
Community development	4,831	-	161,388	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	4,831	-	161,388	933,945
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	169	-	(161,388)	18,168
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(18,168)
Total other financing sources (uses)	-	-	-	(18,168)
CHANGES IN FUND BALANCES	169	-	(161,388)	-
FUND BALANCES				
- beginning, / reported	32,863	(2,479)	306,680	381,943
Restatements	-	-	-	-
- beginning,	32,863	(2,479)	306,680	381,943
Fund balances - ending	$ 33,032	$ (2,479)	$ 145,292	$ 381,943

Agenda Item 1.

City of Needles, California
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds (Continued)
Year ended June 30, 2023

	Special Revenue	Capital Projects		
	Active Transportation Program	Redevelopment Agency	North Needles	South Needles
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	57,987	31,296
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total revenues	-	-	57,987	31,296
EXPENDITURES				
Current				
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	84,276	4,570	2,911
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	84,276	4,570	2,911
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(84,276)	53,417	28,385
OTHER FINANCING SOURCES (USES)				
Transfers in	725	6,484	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	725	6,484	-	-
CHANGES IN FUND BALANCES	725	(77,792)	53,417	28,385
FUND BALANCES				
Fund balances - beginning, as previously reported	-	(72,493)	18,362	66,089
Restatements	-	239,247	-	-
Fund balances - beginning, as restated	-	166,754	18,362	66,089
Fund balances - ending	$ 725	$ 88,962	$ 71,779	$ 94,474

City of Needles, California
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds (Continued)
Year ended June 30, 2023

	Capital Projects	Debt Service	
	Boating and Waterways Grant	Public Financing Authority	Total Nonmajor Funds
REVENUES			
Taxes	$ -	$ -	$ 221,959
Intergovernmental	-	-	1,942,966
Charges for services	-	-	1,072,702
Use of money and property	-	332	647
Other revenues	-	-	750
Total revenues	-	332	3,239,024
EXPENDITURES			
Current			
Public safety	-	-	202,479
Public works	-	-	1,054,976
Parks and recreation	-	-	163,815
Community development	-	-	296,022
Capital outlay	5,808	-	1,290,620
Debt service			
Principal retirement	-	150,000	150,000
Interest and fiscal charges	-	5,625	5,625
Total expenditures	5,808	155,625	3,163,537
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,808)	(155,293)	75,487
OTHER FINANCING SOURCES (USES)			
Transfers in	25,486	-	212,911
Transfers out	-	(6,484)	(179,213)
Total other financing sources (uses)	25,486	(6,484)	33,698
CHANGES IN FUND BALANCES	19,678	(161,777)	109,185
FUND BALANCES			
ances - beginning, viously reported	34,980	161,777	2,836,348
Restatements	-	-	327,976
ances - beginning, tated	34,980	161,777	3,164,324
Fund balances - ending	$ 54,658	$ -	$ 3,273,509

Agenda Item 1.

City of Needles, California
Combining Statement of Net Position
Other Enterprise Funds
June 30, 2023

	Golf Course	Transit	Total Other Enterprise Funds
ASSETS			
Current assets			
Cash and investments	$ 206,028	$ 230,703	$ 436,731
Due from other governments	15,726	68,956	84,682
Inventory	9,527	-	9,527
Prepaid items	923	-	923
Total current assets	232,204	299,659	531,863
Non-current assets			
Capital assets, net	705,365	437,696	1,143,061
Total non-current assets	705,365	437,696	1,143,061
TOTAL ASSETS	937,569	737,355	1,674,924
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	28,943	-	28,943
Deferred outflows of resources related to OPEB	834	-	834
TOTAL DEFERRED OUTFLOWS OF RESOURCES	29,777	-	29,777
LIABILITIES			
Current liabilities			
Accounts payable	41,502	43,905	85,407
Deferred revenue	-	106,028	106,028
Lease liability	44,946	-	44,946
Other liabilities	4,855	-	4,855
Total current liabilities	91,303	149,933	241,236
Non-current liabilities			
Net pension liability	58,477	-	58,477
Other postemployment benefits liability	13,384	-	13,384
Lease liability	126,072	-	126,072
Total non-current liabilities	197,933	-	197,933
TOTAL LIABILITIES	289,236	149,933	439,169
DEFERRED INFLOW OF RESOURCES			
Deferred inflows of resources related to pensions	3,122	-	3,122
TOTAL DEFERRED INFLOW OF RESOURCES	3,122	-	3,122
NET POSITION			
Net investment in capital assets	534,347	437,696	972,043
Unrestricted	140,641	149,726	290,367
TOTAL NET POSITION	$ 674,988	$ 587,422	$ 1,262,410

Agenda Item 1.

City of Needles, California
Combining Statement of Revenues, Expenses and Changes in Net Position
Other Enterprise Funds
Year ended June 30, 2023

	Golf Course	Transit	Total Other Enterprise Funds
OPERATING REVENUES			
Charges for services	$ 559,587	$ 33,178	$ 592,765
Other fees and sales	41,842	-	41,842
Total operating revenues	601,429	33,178	634,607
OPERATING EXPENSES			
Personnel costs	(103,833)	-	(103,833)
Contractual services	479,029	-	479,029
Power and utilities	177,564	-	177,564
Maintenance and operations	160,186	517,750	677,936
Administrative and management	56,100	16,137	72,237
Insurance	8,973	959	9,932
Depreciation and amortization	100,416	77,493	177,909
Total operating expenses	878,435	612,339	1,490,774
Operating loss	(277,006)	(579,161)	(856,167)
NON-OPERATING REVENUES (EXPENSES)			
Government grants	-	568,797	568,797
Interest expense and fiscal charges	(5,357)	(384)	(5,741)
Total non-operating revenues (expenses)	(5,357)	568,413	563,056
Loss before capital contributions and transfers	(282,363)	(10,748)	(293,111)
Capital contributions - AB 2766	-	15,000	15,000
Capital contributions - State of good repair	-	9,095	9,095
Transfers in	326,784	8	326,792
Transfers out	-	(22,296)	(22,296)
Net capital contributions and transfers	326,784	1,807	328,591
Changes in net position	44,421	(8,941)	35,480
Net position - beginning	630,567	596,363	1,226,930
Net position - ending	$ 674,988	$ 587,422	$ 1,262,410

City of Needles, California
Combining Statement of Cash Flows
Other Enterprise Funds
Year ended June 30, 2023

	Golf Course	Transit	Total Other Enterprise Funds
Cash Flows from Operating Activities			
Cash collected from customers	$ 582,265	$ 79,688	$ 661,953
Cash payments to suppliers for goods and services	(896,974)	(494,037)	(1,391,011)
Cash payments to employees for services	(5,093)	-	(5,093)
Net cash used in operating activities	(319,802)	(414,349)	(734,151)
Cash Flows From Noncapital Financing Activities			
Operating grants received	-	568,797	568,797
Operating transfers in	326,784	8	326,792
Operating transfers out	-	(22,296)	(22,296)
Net cash provided by noncapital financing activities	326,784	546,509	873,293
Cash Flows from Capital and Financing Activities			
Acquisition and construction of capital assets	(48,595)	(104,496)	(153,091)
Capital grants received	-	24,095	24,095
Payments of leases	(43,729)	-	(43,729)
Interest paid	(5,357)	(384)	(5,741)
Net cash used in capital and related financing activities	(97,681)	(80,785)	(178,466)
Net increase (decrease) in cash and investments	(90,699)	51,375	(39,324)
Cash and investments, beginning of year	296,727	179,328	476,055
Cash and cash investments, end of year	$ 206,028	$ 230,703	$ 436,731
Reconciliation of operating loss to net cash used in operating activities			
Operating loss	$ (277,006)	$ (579,161)	$ (856,167)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation and amortization	100,416	77,493	177,909
Changes in assets and liabilities			
Decrease (increase) in:			
Due from other governments	(15,726)	46,510	30,784
Inventory	(4,200)	-	(4,200)
Prepaid expenses	762	-	762
Deferred outflows	9,517	-	9,517
Increase (decrease) in:			
Accounts payable	(15,122)	(4,282)	(19,404)
Deferred revenue	-	45,091	45,091
Net pension liability	(16,169)	-	(16,169)
OPEB liability	(31,301)	-	(31,301)
Deferred inflows	(70,973)	-	(70,973)
Net cash used in operating activities	$ (319,802)	$ (414,349)	$ (734,151)

Agenda Item 1.

City of Needles, California
Combining Statement of Net Position
Internal Service Funds
June 30, 2023

	Water	Sewer	Electric	Utility Office	Admin Facility
ASSETS					
Current assets					
Cash and investments	$ 292,830	$ 196,632	$ 1,795,216	$ 258,703	$ 177,996
Due from other funds	-	-	19,457	-	-
Prepaid expenses	4,469	2,991	3,303,170	3,734	-
Total current assets	297,299	199,623	5,117,843	262,437	177,996
Noncurrent assets					
Capital assets, net	-	-	-	111,149	219,238
Total noncurrent assets	-	-	-	111,149	219,238
TOTAL ASSETS	297,299	199,623	5,117,843	373,586	397,234
LIABILITIES					
Accounts payable	25,889	26,197	154,509	2,069	66,484
Accrued payroll	11,462	3,840	18,062	4,783	-
Compensated absences	-	-	-	7,653	-
Other accrued liabilities	-	678	4,187	-	-
Due to other funds	235,804	260,096	3,381,095	-	-
Lease liability, current portion	-	-	-	5,435	2,548
Lease liability,noncurrent portion	-	-	-	6,531	5,540
TOTAL LIABILITIES	273,155	290,811	3,557,853	26,471	74,572
NET POSITION					
Net investment in capital assets	-	-	-	99,183	211,150
Unrestricted (Deficit)	24,144	(91,188)	1,559,990	247,932	111,512
TOTAL NET POSITION	$ 24,144	$ (91,188)	$ 1,559,990	$ 347,115	$ 322,662

City of Needles, California
Combining Statement of Net Position
Internal Service Funds (Continued)
June 30, 2023

	Fleet Maintenance	Information Systems	Vehicle Replacement	Total Internal Service Fund
ASSETS				
Current assets				
Cash and investments	$ 587,437	$ 133,454	$ 706,986	$ 4,149,254
Due from other funds	-	-	-	19,457
Prepaid expenses	1,254	-	-	3,315,618
Total current assets	588,691	133,454	706,986	7,484,329
Noncurrent assets				
Capital assets, net	6,026	48,222	238,097	622,732
Total noncurrent assets	6,026	48,222	238,097	622,732
TOTAL ASSETS	594,717	181,676	945,083	8,107,061
LIABILITIES				
Accounts payable	3,967	10,359	-	289,474
Accrued payroll	1,923	-	-	40,070
Compensated absences	3,883	-	-	11,536
Other accrued liabilities	-	-	-	4,865
Due to other funds	-	-	-	3,876,995
Lease liability, current portion	-	-	-	7,983
Lease liability,noncurrent portion	-	-	-	12,071
TOTAL LIABILITIES	9,773	10,359	-	4,242,994
NET POSITION				
Net investment in capital assets	6,026	48,222	238,097	602,678
Unrestricted (Deficit)	578,918	123,095	706,986	3,261,389
TOTAL NET POSITION	$ 584,944	$ 171,317	$ 945,083	3,864,067

Agenda Item 1.

City of Needles, California
Combining Statement of Revenues, Expenses and Change in Net Position
Internal Service Funds
Year ended June 30, 2023

	Water	Sewer	Electric	Utility Office	Admin Facility
OPERATING REVENUES					
Charges for services	$ 1,743,095	$ 1,207,733	$ 10,758,375	$ -	$ -
Total operating revenues	1,743,095	1,207,733	10,758,375	-	-
OPERATING EXPENSES					
Personnel	811,440	268,359	1,307,884	321,150	-
Contractual services	-	348,060	42,399	1,350	-
Power and utilities	182,405	110,217	7,560,420	-	44,904
Maintenance and operations	134,727	54,391	844,980	6,855	44,358
Administrative and management	146,292	148,194	31,046	21,874	85,390
Insurance	30,735	38,191	56,397	4,497	-
Depreciation and amortization	-	-	-	14,287	8,912
Total operating expenses	1,305,599	967,412	9,843,126	370,013	183,564
Operating income (loss)	437,496	240,321	915,249	(370,013)	(183,564)
NONOPERATING REVENUES (EXPENSES)					
Capital contributions	-	-	-	5,695	-
Interest revenue	217	427	305	-	-
Interest expense and fiscal charges	-	-	-	(407)	(2,816)
Total non-operating revenues (expenses)	217	427	305	5,288	(2,816)
Income (loss) before transfers	437,713	240,748	915,554	(364,725)	(186,380)
Transfers in	-	-	692	455,980	215,544
Transfers out	(447,019)	(240,321)	(984,259)	(17,496)	-
Net transfers	(447,019)	(240,321)	(983,567)	438,484	215,544
Changes in net position	(9,306)	427	(68,013)	73,759	29,164
Net position - beginning	33,450	(91,615)	1,628,003	273,356	293,498
Net position - ending	$ 24,144	$ (91,188)	$ 1,559,990	$ 347,115	$ 322,662

Agenda Item 1.

City of Needles, California
Combining Statement of Revenues, Expenses and Change in Net Position
Internal Service Funds (Continued)
Year ended June 30, 2023

	Fleet Maintenance	Information Systems	Vehicle Replacement	Total Internal Service Fund
OPERATING REVENUES				
Charges for services	$ -	$ -	$ -	$ 13,709,203
Total operating revenues	-	-	-	13,709,203
OPERATING EXPENSES				
Personnel	148,337	-	-	2,857,170
Contractual services	-	128,531	19,234	539,574
Power and utilities	-	-	-	7,897,946
Maintenance and operations	84,441	73,961	55,896	1,299,609
Administrative and management		53,183	-	485,979
Insurance	-	-	-	129,820
Depreciation and amortization	670	14,624	98,025	136,518
Total operating expenses	233,448	270,299	173,155	13,346,616
Operating income (loss)	(233,448)	(270,299)	(173,155)	362,587
NONOPERATING REVENUES (EXPENSES)				
Capital contributions	-	-	-	5,695
Interest revenue	-	-	342	1,291
Interest expense and fiscal charges	-	-	-	(3,223)
Total non-operating revenues (expenses)	-	-	342	3,763
Income (loss) before transfers	(233,448)	(270,299)	(172,813)	366,350
Transfers in	281,076	257,364	76,608	394,543
Transfers out	-	-	-	(796,374)
Net transfers	281,076	257,364	76,608	(401,831)
Changes in net position	47,628	(12,935)	(96,205)	(35,481)
Net position - beginning	537,316	184,252	1,041,288	3,899,548
Net position - ending	$ 584,944	$ 171,317	$ 945,083	$ 3,864,067

Agenda Item 1.

City of Needles, California
Combining Statement of Cash Flows
Internal Service Funds
Year ended June 30, 2023

	Water	Sewer	Electric	Utility Office	Admin Facility
Cash Flows from Operating Activities					
Cash collected from customers	$ 1,742,869	$ 1,207,592	$ 10,810,949	$ (3,616)	$ -
Cash payments to suppliers for goods and services	(545,927)	(710,132)	(8,570,584)	(36,421)	(122,471)
Cash payments to employees for services	(811,440)	(268,359)	(1,307,884)	(321,150)	-
Net cash provided by (used in) operating activities	385,502	229,101	932,481	(361,187)	(122,471)
Cash Flow From Noncapital Financing Activities					
Operating transfers in	-	-	692	455,980	215,544
Operating transfers out	(447,019)	(240,321)	(984,259)	(17,496)	-
Increase in due from other funds	-	-	(9,580)	-	-
Increase in due to other funds/advances	36,365	103,133	3,094,918	-	-
Net cash provided by (used in) noncapital financing activities	(410,654)	(137,188)	2,101,771	438,484	215,544
Cash Flow From Capital and Related Financing Activities					
Acquisition and construction of capital assets	-	-	-	-	(206,462)
Capital contribution				5,695	
Payments of leases	-	-	-	(5,288)	(2,480)
Interest paid	-	-	-	(407)	(2,816)
Net cash used in capital and related financing activities	-	-	-	-	(211,758)
Cash Flow From Investing Activities					
Interest on investments	217	427	305	-	-
Net cash provided by investing activities	217	427	305	-	-
Net increase (decrease) in cash and investments	(24,935)	92,340	3,034,557	77,297	(118,685)
Cash and investments, beginning of year	317,765	104,292	(1,239,341)	181,406	296,681
Cash and cash investments, end of year	$ 292,830	$ 196,632	$ 1,795,216	$ 258,703	$ 177,996
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	$ 437,496	$ 240,321	$ 915,249	$ (370,013)	$ (183,564)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	-	-	-	14,287	8,912
Adjustment of beginning balances					
Changes in assets and liabilities					
Decrease (increase) in:					
Accounts receivable	-	-	2,102	-	-
Prepaid expenses	(226)	(141)	50,472	(3,616)	-
Increase (decrease) in:					
Accounts payable	(37,138)	(7,410)	(11,433)	556	52,181
Accrued liabilities	(14,630)	(3,669)	(23,909)	(5,478)	-
Compensated absences	-	-	-	3,077	-
Net cash provided by (used in) operating activities	$ 385,502	$ 229,101	$ 932,481	$ (361,187)	$ (122,471)

City of Needles, California
Combining Statement of Cash Flows
Internal Service Funds (Continued)
Year ended June 30, 2023

	Fleet Maintenance	Information Systems	Vehicle Replacement	Total Internal Service Fund
Cash Flows from Operating Activities				
Cash collected from customers	$ (71)	$ -	$ -	$ 13,757,723
Cash payments to suppliers for goods and services	(82,117)	(254,866)	(75,130)	(10,397,648)
Cash payments to employees for services	(148,337)	-	-	(2,857,170)
Net cash provided by (used in) operating activities	(230,525)	(254,866)	(75,130)	502,905
Cash Flow From Noncapital Financing Activities				
Operating transfers in	281,076	257,364	76,608	1,287,264
Operating transfers out	-	-	-	(1,689,095)
Increase in due from other funds	-	-	-	(9,580)
Increase in due to other funds/advances	-	-	-	3,234,416
Net cash provided by (used in) noncapital financing activities	281,076	257,364	76,608	2,823,005
Cash Flow From Capital and Related Financing Activities				
Acquisition and construction of capital assets	-	(620)	-	(207,082)
Capital contribution				
Payments of leases	-	-	-	(7,768)
Interest paid	-	-	-	(3,223)
Net cash used in capital and related financing activities	-	(620)	-	(212,378)
Cash Flow From Investing Activities				
Interest on investments	-	-	342	1,291
Net cash provided by investing activities	-	-	342	1,291
Net increase (decrease) in cash and investments	50,551	1,878	1,820	3,114,823
Cash and investments, beginning of year	536,886	131,576	705,166	1,034,431
Cash and cash investments, end of year	$ 587,437	$ 133,454	$ 706,986	$ 4,149,254
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	$ (233,448)	$ (270,299)	$ (173,155)	$ 362,587
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation and amortization	670	14,624	98,025	136,518
Adjustment of beginning balances				
Changes in assets and liabilities				
Decrease (increase) in:				
Accounts receivable	-	-	-	2,102
Prepaid expenses	(71)	-	-	46,418
Increase (decrease) in:				
Accounts payable	2,065	809	-	(370)
Accrued liabilities	(2,874)	-	-	(50,560)
Compensated absences	3,133	-	-	6,210
Net cash provided by (used in) operating activities	$ (230,525)	$ (254,866)	$ (75,130)	$ 502,905

Agenda Item 1.



City of Needles
Single Audit Report
Year Ended June 30, 2023
with Independent Auditor's Report

VASQUEZ + COMPANY

Agenda Item 1.

City of Needles
Single Audit Report
Year Ended June 30, 2023
with Independent Auditor's Report

Agenda Item 1.

	PAGE
INDEPENDENT AUDITOR'S REPORT	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	1
Report on Compliance for Each Major Federal Program; on Internal Control Over Compliance; and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	7
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	9
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	23

VASQUEZ
+ COMPANY LLP

655 N. Central Avenue
Suite 1550
Glendale, CA 91203

www.vasquez.cpa

213-873-1700
OFFICE

\ LOS ANGELES
\ SAN DIEGO
\ IRVINE
\ SACRAMENTO
\ FRESNO
\ PHOENIX
\ LAS VEGAS
\ MANILA, PH

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Mayor and the Members of the City Council
City of Needles, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Needles, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 28, 2025.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items FS 2023-001, FS 2023-002, and FS 2023-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items FS 2023-004 and FS 2023-005 to be significant deficiencies.

Report on Compliance and Other Matters

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

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Vasquez & Company LLP

Glendale, California
July 28, 2025

VASQUEZ
+ COMPANY LLP

655 N. Central Avenue
Suite 1550
Glendale, CA 91203

www.vasquez.cpa

213-873-1700
OFFICE

\ LOS ANGELES
\ SAN DIEGO
\ IRVINE
\ SACRAMENTO
\ FRESNO
\ PHOENIX
\ LAS VEGAS
\ MANILA, PH

Independent Auditor's Report on Compliance for Each Major Federal Program; on Internal Control Over Compliance; and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Honorable Mayor and the Members of the City Council
City of Needles, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Needles, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items SA 2023-001, SA 2023-002 and SA 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies in internal control may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item SA 2023-001 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items SA 2023-002 and SA 2023-003 to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated July 28, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Vasquez & Company LLP

Glendale, California
July 28, 2025

City of Needles
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Passed-through to Subrecipients	Federal Award Expenditures
U.S. Department of Housing and Urban Development				
Passed-through the San Bernardino County Community Development and Housing				
Community Development Block Grants (CDBG)				
- Entitlement Grants Cluster				
Senior Transportation Program	14.218	NEED-23-1-05E/1539	$ -	$ 7,896
Total U.S. Department of Housing and Urban Development			-	7,896
U.S. Department of Transportation				
Passed-through the State of California Department of Transportation				
Highway Planning and Construction	20.205	BPML-5220(007)	-	1,137,444 *
Formula Grants for Rural Areas	20.509	64BA22-02065	-	62,366
Total U.S. Department of Transportation			-	1,199,810
U.S. Department of Interior				
WaterSMART (Sustain and Manager America's Resources for Tomorrow)	15.507	R20AP00081-02	-	212,826
Total U.S. Department of Interior			-	212,826
U.S. Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,040,044
Total U.S. Department of the Treasury			-	1,040,044 *
Total Expenditures of Federal Awards			$ -	$ 2,460,576

* Denotes major program

See Notes to Schedule of Expenditures of Federal Awards.

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the City of Needles (the City) under programs of the federal government for the year ended June 30, 2023. For purposes of this schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized, if any, or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying schedule.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because SEFA presents only a selected portion of the operations of the City, it is not intended to and does not present the financial statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's Annual Financial Report (AFR).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying SEFA is presented using the modified accrual basis of accounting, which is described in Note 1 of the notes to the City's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The City has elected not to use the 10-percent de minimis indirect cost rate allowed in the Uniform Guidance.

NOTE 3 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports for the year ended June 30, 2023, which have been submitted to grantor agencies, will, in some cases, differ from the amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals.

NOTE 4 RELATIONSHIP TO ANNUAL FINANCIAL REPORT

Amounts reported in the accompanying SEFA agree, in all material respects, with amounts reported within the City's AFR.

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance with respect to major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	Yes

Identification of Major Program:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as a low-risk auditee?	No

Agenda Item 1.

Section II – Financial Statement Findings

Finding No. FS 2023-001: Internal Control Over Financial Reporting – Significant Delay in Completing the Audit (Material Weakness)

Criteria:
California Government Code Section 6505 requires that municipalities conduct an annual audit of their accounts and records, either internally or through an independent certified public accountant. The audit must adhere to generally accepted auditing standards and be filed as a public record within 12 months of the fiscal year's end.

Additionally, municipalities that expend $750,000 or more in federal awards in a single fiscal year are subject to the Single Audit Act, which mandates an annual audit to ensure accountability for federal funds. Under 2 CFR 200.512, single audit reporting packages must be submitted within nine months after the entity's fiscal year-end.

Condition:
The City failed to complete its required annual audit for Fiscal Year 2023 within the mandated 12-month deadline. As of July 1, 2024, no audit report has been issued or filed, resulting in noncompliance with California Government Code Section 6505.

The City also failed to complete its Single Audit for Fiscal Year 2023 within the required nine-month deadline under 2 CFR 200.512. As of March 31, 2024, no single audit report has been issued or filed, resulting in noncompliance with federal audit requirements.

Cause and Effect:
The City's audit delays stem from significant management turnover in key financial leadership positions. The transition among multiple interim finance officials and auditors disrupted record collection, transaction verification, and report finalization.

Noncompliance may trigger funding restrictions, stricter oversight, and increased regulatory scrutiny, potentially leading to corrective actions or financial penalties. Additionally, the delayed audit has increased costs, requiring extended engagements, additional staff hours, and expedited review fees to meet compliance requirements.

Recommendation:
To ensure future compliance, the City should:

1. Establish a continuity plan for management to mitigate the impact of turnover, including written, detailed transition procedures and backup financial officers.

2. Hire or designate a permanent financial officer responsible for overseeing the audit process and maintaining compliance with Government Code Section 6505 and federal requirements.

3. Implement an audit tracking system to monitor progress and deadlines, ensuring timely completion regardless of personnel changes.

4. Engage an external audit firm earlier in the fiscal year to allow sufficient time for data collection and report preparation.

Finding No. FS 2023-001: Internal Control Over Financial Reporting – Significant Delay in Completing the Audit (Material Weakness) (Continued)

Views of Responsible Personnel and Corrective Action Plan:
In January 2023, the City's Finance Director was placed on paid leave for a period of one year, pending an investigation. The City was unable to begin recruiting for a new Finance Director during the investigation period. The Director was eventually terminated on December 29, 2023. Of note here, the City has no reason to believe at this time that there was any fraud, abuse or malfeasance connected with the former Finance Director; the employee was terminated for other reasons.

After the termination, the City conducted three traditional recruitments without finding a qualified candidate. Over the three rounds, the City received 26 applications. Of the 26, none of the applicants had municipal finance administration or governmental accounting experience, and less than half were identified as potential interview candidates. After three rounds of interviews, none were found to be suitable for the position.

In November 2024, the City then contracted with Tripepi Smith Talent Solutions for a 4th recruitment. However, Tripepi was only to find four possible candidates and only one with municipal accounting experience. After the interviews of all four, the candidate with municipal experience was offered a position. She accepted the position but withdrew prior to her start date. Two more Tripepi candidates were reinterviewed, and neither was found to be suitable. The City has hired a second Interim Finance Director through August 2025 and a 5th recruitment to find a permanent Finance Director is underway.

The Interim Finance Director is overseeing the correction of deficiencies and weaknesses identified by the auditors so they will be resolved going forward. However, because of the delay in finalizing the fiscal year 2023 audit and, considering that as of the date of this letter fiscal year 2026 has already begun, the Interim Finance Director has implemented corrective measures, such as staff training, appropriate reviews, and best practices, but findings may be evident for the audits for fiscal years 2024 and 2025. The Finance Director is also preparing procedures lists and manuals and scheduling important finance tasks for staff to follow until a permanent Director is hired, including training on such tasks.

Specific training has been identified for Finance staff (the Senior Accountant and Account Clerk, both of whom perform general accounting duties). As the training courses are held over the next 6 months, staff will attend. The courses will be completed in the first half of fiscal year 2025-2026 to ensure that during the Finance Director vacancy or any other Finance staff vacancy, staff is cross-trained on duties and better able to manage transition periods to meet required deadlines. As of the date of this letter, both staff have completed at least one training in fiscal year 2026. Management will also continue to hire high-level consultants (Interim Finance Directors) when the Finance Director position is vacant to assist with audit preparation so future audits will be completed in a timely manner.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Agenda Item 1.

Finding No. FS 2023-002: Internal Control Over Financial Reporting – Corrections of Financial Reporting Errors (Material Weakness)

Criteria:
Local governments must establish and maintain effective internal controls to ensure accurate financial reporting, compliance with applicable laws and regulations, and protection of public funds. These internal controls must align with the Standards for Internal Control in the Federal Government (Green Book) issued by the Comptroller General of the United States or the Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Governmental Accounting Standards Board (GASB) Statement No. 34, interfund activities must be properly recorded to ensure financial transparency and compliance with governmental accounting standards. GASB defines interfund activities as financial interactions between funds within a government entity, requiring that each transaction be offset by an equal and opposite entry in the corresponding fund to maintain balance. Additionally, accounting principles generally accepted in the United States (U.S. GAAP) mandates that interfund activities be classified as reciprocal or nonreciprocal and properly reconciled so that total debits equal total credits, preventing discrepancies in financial statements.

Additionally, GASB standards and U.S. GAAP require proper classification, recognition, measurement, and disclosure of financial transactions to ensure transparency, consistency, and accountability in financial reporting.

Condition:
During our audit of the City accounts, we noted the following:

1. The City failed to record pension and other postemployment benefits (OPEB) allocations in the Golf Course Fund and General Long-term Debt Account Group upon receiving the final trial balance. As a result, adjustments were necessary to accurately reflect the liabilities, requiring a reduction of $2,211 in the Golf Course Fund and an increase of $4,154,836 in the General Long-term Debt Account Group.

2. The City pools its cash and investments across all funds but did not reclassify negative cash balances as a liability, leading to inaccurate financial reporting. We proposed an adjustment to reclassify $1,192,851 as a liability to ensure proper financial statement presentation.

3. The City received $105,496 from third parties but inadvertently reduced its capital outlay expenditures instead of recognizing the amount as income. This resulted in an audit adjustment to properly recognize the funds as revenue and align capital outlay expenditures with the capital asset roll forward.

4. The City does not assess the fair value of its investments as of the end of the year. To properly report the fair value of the investments, we proposed an adjustment to reduce investment balances by $22,634.

5. The City authorized the transfer of $158,238 in American Rescue Plan Act (ARPA) funds to offset revenue losses across various funds. While the disbursing fund correctly recorded the transaction as a transfers out, the corresponding receiving funds did not recognize the transfers in.

Finding No. FS 2023-002: Internal Control Over Financial Reporting – Corrections of Financial Reporting Errors (Material Weakness) (Continued)

Condition (Continued):

6. The City approved the transfer of $75,000 from General Fund reserves to the Public Utility Fund to cover customer credits. While the General Fund properly recorded the transaction as a transfers out, the Public Utility Fund incorrectly classified it as charges for services rather than a transfers in.

Audit adjustments were proposed to correct these errors and ensure proper alignment of fund balances.

Cause and Effect:
The City's financial reporting challenges primarily result from management turnover. Frequent transitions in financial leadership have disrupted established accounting procedures, while limited training on GASB standards and U.S. GAAP has contributed to reporting errors. Additionally, the lack of comprehensive documentation has led to inconsistencies in pension and OPEB allocation, revenue recognition, investment valuation, and cash reclassification. As a result, financial statements require significant audit adjustments to ensure accuracy and compliance with the local government's financial reporting standards.

The reporting discrepancies in interfund transfers were primarily due to a lack of proper review and oversight. These errors indicate deficiencies in financial review processes, where transactions were not properly verified before recording. The absence of thorough oversight increases the risk of misstatements, which can potentially impact fund balances, budgeting decisions, and compliance with accounting standards.

Recommendation:
Establishing clear documentation for accounting procedures, including pension and OPEB allocations, revenue recognition, investment valuation, interfund transactions, and cash management, will improve accuracy and consistency in financial reporting. Providing specialized training on GASB standards and U.S. GAAP will equip staff with the necessary expertise to review financial statements effectively. Additionally, appointing dedicated financial leadership will promote oversight and stability and minimize disruptions caused by management turnover. Strengthening these measures will improve financial transparency, reduce errors, and mitigate the need for extensive audit adjustments in the future.

Views of Responsible Personnel and Corrective Action Plan:
As a result of the Finance Director vacancy, Finance staff made errors in recording financial transactions due to a lack of basic knowledge of municipal accounting. No managerial-level review of journal entries was possible when the fiscal year 2023 year-end closing was performed due to the Finance Director vacancy. Both the Senior Accountant and the Account Clerk are scheduled to complete multiple courses in governmental accounting by December 31, 2025. In the interim, journal entries will be reviewed by the Interim Finance Director to ensure accuracy. Additionally, management is in the process of hiring a consulting accounting manager to help Finance with audit readiness and assistance for the audits for fiscal years 2024 and 2025.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Finding No. FS 2023-003: Internal Control Over Financial Reporting – Proper Application of Basis of Accounting (Material Weakness)

Criteria:
Per GASB Statement No. 33 and GASB Statement No. 65, unavailable revenue is recognized only under the modified accrual basis of accounting for governmental funds. GASB 33 establishes that revenue should be recognized when it is measurable and available, meaning it is collectible within the government's defined availability period. GASB 65 further refines this treatment by requiring unavailable revenue to be reported as deferred inflows of resources until it becomes available. Under the full accrual basis of accounting, revenues are recognized when they are earned, regardless of availability, making the concept of unavailable revenue inapplicable in that context.

Condition:
During our audit, we found that the City incorrectly recognized $1,242,143 in unavailable revenue within the Public Utility Fund, despite the fund being reported under the full accrual basis of accounting.

Cause and Effect:
A lack of proper financial review and misapplication of accounting principles can result in inaccurate reporting, leading to misstatements in fund balances.

Recommendation:
The City should implement stronger review processes to ensure accurate classification of transactions. Providing targeted training for finance personnel on accounting principles, including revenue recognition and fund classification, will help minimize errors and improve compliance with accounting standards.

Views of Responsible Personnel and Corrective Action Plan:
In meeting with the City's auditors, management understands that the material weakness was a result of a single improper journal entry, albeit a significant one, that was booked according to the modified basis of accounting into an Enterprise Fund. The Senior Accountant has been educated, understands the error and will maintain compliance with accounting standards in the future. The Senior Accountant will also attend governmental accounting training as previously described. Lastly, the Finance Director is responsible for reviewing journal entries, particularly year-end closing entries. But due to the extended vacancy, having a reviewer in fiscal year 2023 was not possible. This will be fixed going forward.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Finding No. FS 2023-004: Internal Control Over Financial Reporting – Proper Implementation of GASB 87, Leases (Significant Deficiency)

Criteria:
GASB Statement No. 87 standardizes lease accounting by requiring lessees to recognize lease liabilities and right-to-use assets while lessors record lease receivables and deferred inflows of resources, eliminating the distinction between operating and capital leases. Under the current financial resources measurement focus, lessors recognize lease receivables and deferred inflows, while lessees report an expenditure and other financing source upon initial recognition. Subsequent lease payments in governmental funds follow debt service principles for long-term obligations. In government-wide statements, all leases adhere to full accrual accounting, ensuring comprehensive financial reporting across all activities.

Condition:
During our audit of the City's lease contracts, we identified several instances of noncompliance with GASB Statement No. 87:

1. The City failed to recognize an existing lease receivable and deferred inflow of resources in the General Fund's Balance Sheet, totaling $310,554 and $306,180, respectively.

2. A new lease contract entered during the year was not accounted for in accordance with GASB Statement No. 87, resulting in the omission of a lease receivable and deferred inflow of $138,539 in the General Fund's Balance Sheet.

3. The City did not properly record inflows of resources and corresponding reductions in lease receivables for all leases in the current year, amounting to $45,923 and $40,459, respectively.

4. Subsequent lease payments, totaling $20,151, were improperly classified as functional expenditures rather than debt service payments in the General Fund's Statement of Revenues, Expenditures, and Changes in Fund Balance.

To ensure compliance with GASB Statement No. 87, adjustments were proposed to correct these errors and align financial reporting with the prescribed standards.

Cause and Effect:
The City's lack of familiarity with GASB Statement No. 87 led to misstatements in financial reporting, including unrecognized lease receivables, deferred inflows, and misclassified expenditures.

Recommendation:
To improve compliance with GASB 87, the City should:

1. Enhance staff training. Provide targeted training on GASB Statement No. 87 to ensure personnel understand lease recognition, measurement, and reporting requirements.

2. Implement a lease tracking system. Establish a centralized system to monitor lease agreements, ensuring timely recognition and proper classification.

Finding No. FS 2023-004: Internal Control Over Financial Reporting – Proper Implementation of GASB 87, Leases (Significant Deficiency) (Continued)

Recommendation (Continued):

3. Conduct periodic reviews. Regularly assess lease accounting practices to identify and correct misstatements before financial reporting deadlines.

4. Strengthen internal controls. Develop clear policies and procedures for lease accounting to prevent errors and ensure consistency.

5. Engage external expertise. Consult with GASB specialists or auditors to validate compliance and address complex lease arrangements.

Views of Responsible Personnel and Corrective Action Plan:
As a result of the Finance Director vacancy, staf was not knowledgeable or properly trained on the implementation of new GASB standards. The Senior Accountant will work with the City auditors for information on new GASB standards that must be implemented each year and request assistance as needed in preparing accurate journal entries required to conform to new GASB standards. Additionally, the Senior Accountant and Account Clerk will complete multiple trainings on all aspects of governmental accounting practices and procedures by December 31, 2025.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Finding No. FS 2023-005: Internal Control Over Financial Reporting – Submission of Investment Reports (Significant Deficiency)

Criteria:
Under California Government Code section 53646, local agency treasurers must submit quarterly investment reports within 45 days of the end of each quarter. These reports must include details on investment types, issuers, maturity dates, amounts, compliance with the agency's investment policy, and an assessment of the agency's ability to meet financial obligations for the next six months. Additionally, the City's investment policy requires the annual submission of the Statement of Investment Policy and mandates monthly reporting of all investments held in the City's portfolio to the City Council within 60 days after the end of the monthly reporting period.

Condition:
The City failed to submit the Statement of Investment Policy to the City Council annually as required, with the most recent policy dated January 2000. Additionally, monthly investment reports were not provided for Fiscal Year 2023, resulting in noncompliance with the reporting requirements of the California Government Code and the City.

Cause and Effect:
The failure to submit the Statement of Investment Policy and monthly investment reports for the fiscal year 2023 appears to be primarily due to management turnover, which disrupted established reporting processes.

Finding No. FS 2023-005: Internal Control Over Financial Reporting – Submission of Investment Reports (Significant Deficiency) (Continued)

Recommendation:
To ensure compliance with California Government Code section 53646 and the City's investment policy, the following actions are recommended:

1. Reinforce Reporting Protocols. Clearly define and document investment reporting procedures to maintain consistency despite management turnover.

2. Enhance Transition Planning. Implement structured handover processes to ensure new personnel understand reporting requirements and deadlines.

3. Strengthen Oversight. Designate a compliance officer or team to track reporting deadlines and verify adherence to regulations.

4. Automate Reporting Systems. Utilize digital tools to monitor submission schedules and send timely reminders.

5. Conduct Regular Training. Provide ongoing training for financial staff to ensure awareness of reporting obligations.

6. Improve Communication with the City Council. Establish routine updates and transparent reporting practices to maintain accountability.

Implementing these recommendations will help prevent future reporting lapses, safeguard financial transparency, and ensure continued regulatory compliance.

Views of Responsible Personnel and Corrective Action Plan:
As background, California Government Code Section 53646 states “In the case of any other local agency, the treasurer or chief fiscal officer of the local agency may annually render to the legislative body of that local agency and any oversight committee of that local agency a statement of investment policy, which the legislative body of the local agency shall consider at a public meeting.”

Furthermore, California Government Code Section 53607 states that if the legislative body delegates investment authority to the City Treasurer, the City Treasurer “… shall make a monthly report of those transactions to the legislative body.”

While past practice followed minimum statutory compliance, the City acknowledges the lack of clarity and outdated policy, and has since modernized its reporting to meet current standards. Management disagrees with the auditor's finding that a quarterly investment report is required under Section 53646 because the quarterly report was not a requirement of the City Council, nor required under state law. Under the previous Investment Policy, only monthly reporting was required (under Section 53607), and this was done. The City’s report is called the Treasurer’s Report, not an “investment report”, as has been the City’s nomenclature according to past practice. The City Treasurer submitted monthly Treasurer’s Reports to City Council by memorandum every month in fiscal year 2023; however, the prior Treasurer’s Reports did not report the investments at “Cost” or the “Yield at 365” as required by Section 53607. All reports are on file in the Finance Department and were submitted in a timely manner.

Finding No. FS 2023-005: Internal Control Over Financial Reporting – Submission of Investment Reports (Significant Deficiency) (Continued)

Views of Responsible Personnel and Corrective Action Plan (Continued):
There is no requirement that the report be made at a public meeting, unlike the requirement in Government Code Section 53646 when, if a quarterly report is elected, it shall be considered at a public meeting.

With that said, the monthly Treasurer's Report was revised in June 2025 to be in full compliance with the Investment Policy and state law. It was first presented at a public meeting for Council's acceptance on July 8, 2025, rather than by memo, clearly demonstrating the City's ongoing commitment to financial transparency and timeliness of reporting. It will continue to be presented monthly at public meetings in the future.

Management agrees that the updated Investment Policy was not taken to Council each year as required. This was due to management turnover. This finding was immediately corrected by the Interim Finance Director. The updated Annual Statement of Investment Policy, which conforms in all respects with state law, was adopted by Council on July 8, 2025, and will continue to be adopted by Council annually in the future.

The process and reporting requirements are now clearly understood by Finance staff and well documented. The Senior Accountant and Account Clerk have been educated about complying with all investment reporting requirements until the permanent Finance Director is hired, who will take over responsibility for Finance's Treasury Management duties.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Section III – Federal Award Findings

Finding No. SA 2023-001: Internal Control and Compliance – Untimely Completion and Submission of Single Audit Report (Material Weakness)

Criteria:
According to 2 CFR 200.512(a), recipients and subrecipients expending $750,000 or more in federal awards must submit their audit report to the Federal Audit Clearinghouse within nine months of the fiscal year-end.

Condition:
The City did not complete and submit the Single Audit report within the required timeframe as outlined in 2 CFR 200.512(a), which mandates submission within nine months after the fiscal year end, June 30, 2023.

Questioned Cost:
None.

Cause and Effect:
The City experienced significant management turnover, which contributed to delays in completing and submitting the Single Audit report within the required timeframe outlined in 2 CFR 200.512(a). Frequent leadership changes disrupted oversight and continuity, leading to gaps in communication, delayed decision-making, and difficulties in coordinating audit activities. As a result, critical deadlines were missed, increasing the risk of noncompliance with federal regulations. The failure to submit the audit timely manner may lead to heightened scrutiny from oversight agencies, potential funding repercussions, and diminished confidence among stakeholders.

Recommendation:
To prevent future delays in Single Audit submissions, the City should establish strong internal controls and ensure leadership stability during transitions. Implementing a clear audit timeline with designated accountability, providing adequate training for staff handling federal compliance requirements, and maintaining continuity in key financial roles will help mitigate disruptions caused by management turnover. Additionally, enhancing communication between departments and external auditors can facilitate a more efficient audit process.

Views of Responsible Personnel and Corrective Action Plan:
As indicated in Finding No. FS 2023-001, in January 2023, the City's Finance Director was placed on paid leave for a period of one year pending an investigation. The City was unable to recruit for a new Finance Director during the leave period. The Director was eventually terminated on December 29, 2023, and the City has conducted four unsuccessful recruitments and hired three different Interim Finance Directors since that time. Ongoing recruitment efforts continue. Again, resolution of identified deficiencies and corrective actions actively continues under the guidance of the Interim Finance Director, as well as the implementation of best practices in Finance's operations. The Senior Accountant and the Account Clerk are actively attending training on governmental accounting and municipal finance administration which will be completed by December 31, 2025.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Finding No. SA 2023-002: Internal Control and Compliance over Reporting – Inaccurate Reporting of Federal Expenditures (Significant Deficiency)

Federal Program Information:

Federal Assistance Listing Number:	21.027
Federal Program Name:	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
Federal Agency:	U.S. Department of Treasury
Federal Award Number:	None
Federal Award Year:	March 3, 2021 to December 31, 2024

Criteria:
2 CFR 200.328, *Financial Reporting*, emphasizes the importance of submitting performance and financial reports that are complete, accurate, and consistent with the accounting records. Specifically:

- Financial data must be derived from and consistent with the recipient's accounting records.
- Reports must include all financial information in accordance with federal requirements.

Additionally, 2 CFR 200.303, *Internal Controls*, mandates the implementation of effective internal controls, including proper segregation of duties, to maintain financial integrity and ensure compliance with federal regulations.

Condition:
The City's Annual Project and Expenditure Report (P&E) did not properly report federal expenditures for fiscal year 2023, as it does not align with the City's accounting records. Specifically, $98,428 in eligible fiscal year 2024 expenditures were incorrectly reported as fiscal year 2023 expenditures. While this amount is considered an eligible cost under the program, it was not reported properly in the correct accounting and reporting period. Additionally, the lack of segregation of duties, where the same personnel handled both preparation and review, raises concerns about internal control deficiencies and the risk of reporting errors.

Questioned Cost:
None.

Cause and Effect:
The City Council authorized federal expenditures for the CSLFRF project as a lump sum, resulting in the reporting of all eligible expenditures in a single reporting period, rather than aligning them with the appropriate fiscal year. Additionally, since CSLFRF was newly established in response to COVID-19 in 2021, the City had limited experience with managing and reporting such grants. The lack of prior exposure, coupled with an insufficient number of qualified staff, contributed to inaccuracies in financial reporting and deficiencies in internal controls.

Recommendation:
To ensure compliance with federal reporting requirements and strengthen internal controls, the City should:

1. Establish a reconciliation procedure to ensure all reported expenditures in the Annual Project and Expenditure Report (P&E) align with the City's accounting records.

Finding No. SA 2023-002: Internal Control and Compliance over Reporting – Inaccurate Reporting of Federal Expenditures (Significant Deficiency) (Continued)

Recommendation (Continued):

2. Implement a structured review process that requires independent verification of financial reports. Assign separate personnel for the preparation and review of reports to address concerns regarding segregation of duties.

3. Conduct regular training sessions for finance and grant management staff to improve understanding of federal grant reporting requirements and best practices, ensuring the accuracy of future submissions.

Views of Responsible Personnel and Corrective Action Plan:
Management has instructed the department managers involved with grants to work with the Finance Director and Senior Accountant for all future grant accounting and reporting to ensure that grant expenditures are properly recorded and reported in the correct period. The Senior Accountant will complete GFOA's Generally Accepted Accounting Principles for Grants in August 2026. As of the date of this letter, Management is working to identify other grants-related training appropriate for the Senior Accountant, the Utility Manager, and the Director of Development Services and Capital Projects, all of whom are involved in grant proposals, management, expenditures, accounting and required reporting. Meetings with all three department managers will be scheduled to coordinate administration and deadlines for the City's new and existing grants as grant reporting deadlines occur.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Finding No. SA 2023-003: Internal Control and Compliance over Period of Performance – Misclassification of Expenditures Outside the Period of Performance (Significant Deficiency)

Federal Program Information:

Federal Assistance Listing Number:	21.027
Federal Program Name:	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
Federal Agency:	U.S. Department of Treasury
Federal Award Number:	None
Federal Award Year:	March 3, 2021 to December 31, 2024

Criteria:
The American Rescue Plan Act (ARPA) specifies that eligible expenditures must align with the period of performance requirements established by the U.S. Department of the Treasury (Treasury). According to Treasury guidelines, the period of performance for CLSFRF begins on March 3, 2021, meaning recipients may only use funds to cover costs incurred during the period beginning on March 3, 2021, pursuant to the Final Rule at 31 CFR section 35.5(a).

Finding No. SA 2023-003: Internal Control and Compliance over Period of Performance – Misclassification of Expenditures Outside the Period of Performance (Significant Deficiency) (Continued)

Condition:
During the audit of CSLFRF expenditures, we identified $13,834 in costs that were incurred before March 3, 2021, which is outside the allowable period of performance established under the Treasury guidelines.

Cause and Effect:
The CSLFRF program, introduced under ARPA in 2021, presented new grant management and reporting challenges for the City, which had no prior experience navigating these requirements. As a result, $13,834 in expenditures incurred before March 3, 2021, were misclassified, falling outside the allowable performance period defined by Treasury guidelines. However, the City has since identified and allocated other eligible expenditures to appropriately replace the $13,834. The City attempted to update the expenditures report filed with the Treasury Department but was unsuccessful.

Questioned Cost:
None.

Recommendation:
To ensure compliance with Treasury guidelines, the City should strengthen its grant management procedures by verifying that expenditures align with the approved period of performance before reporting. Staff training on CSLFRF requirements will help improve accuracy, while enhanced internal controls, including independent expenditure reviews, will reduce the risk of misclassification. Lastly, establishing a process for consulting federal grant administrators when needed will ensure clarity and compliance in expenditure reporting.

Views of Responsible Officials and Planned Corrective Action:
Consistent with Management's Response to Audit Finding SA 2023-002, the City's grant processes have been updated to ensure that grants administration and reporting are compliant with individual grant requirements and that there is interdepartmental coordination to ensure appropriate monitoring, reviews, and reporting. Training will also be provided to all departmental managers and Finance staff involved in grants administration, accounting, and reporting.

Responsible Personnel Name and Position: Jill Taura, Interim Finance Director
Expected Implementation Date of Corrective Action Plan: Fiscal year 2026

Identifying No.	Audit Finding	Planned Corrective Action	Current Status	Explanation if not fully implemented
2022-01 – Significant Audit Adjustment over Construction Expenditures **Type of Finding:** Significant deficiency in internal control	There were significant amounts of missing documentation relating to the Arizona Bridge Project at the commencement of the engagement. Through extended procedures during the course of audit fieldwork, we were able to determine that the City's payments to the Arizona Department of Transportation during fiscal year 2021-22 fell outside the scope of the agreement with the California Department of Transportation, only serving as prepayment for an upcoming project that had not yet commenced. No approved expenditure of federal awards had been issued, and no actual work had been completed until the fiscal year ended June 30, 2023, and beyond. An audit adjustment was necessary to reclassify the $1.2 million of expenditures to prepaid expense in order to account for the disbursement in accordance with Generally Accepted Accounting Principles (GAAP).	The City of Needles found itself in a unique position beginning in FY 22. They were awarded grants for multiple large projects. At the time, they did not have sufficient staff for all the additional planning and paperwork involved. They realized quickly that they needed a Project Manager and hired one early FY 23. They also added a position in Finance that can help track project expenses and reimbursements received. The Project Manager has been able to plan and organize all of their grant and other large projects. She sends reimbursement requests timely and has been successful at receiving the grant funds they are due. The Project Manager, with the help of Department heads, will maintain a comprehensive list of open and ongoing grants that include the primary contacts, and any performance obligations required.	Fully implemented.	Not applicable.



City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ PARKS & RECREATION COMMISSION ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: City Council Resolution 2025-32 of the City Council of the City of Needles, California Amending Resolution 2024-37 and increasing Green Fee Rates at the Rivers Edge Golf Course

Background: On September 10, 2024, the City Council adopted an increase to $42 for the 18-hole green fee. A recent Competitive Market Analysis by Touchstone Golf/KemperSports (Attachment B) confirms that Rivers Edge remains priced well below regional competitors, which range from $55 to $109 for daily green fees. The nearest competitor is $10 above our current rate.

To address inflationary increases in operating costs, maintain competitive service quality, and continue improvements to turf conditions, staff proposes a modest $3 increase to the 18-hole green fee—from $42 to $45—effective for the 2025–26 season. This is roughly a 7% increase and still keeps Rivers Edge well below market rates.

Fiscal Impact: Based on historic rounds played, the $3 increase is projected to generate approximately $35,000 in additional annual revenue, which will be reinvested into course maintenance and operations.

Recommended Action: Approve City Council Resolution 2025-32 amending Resolution 2024-37 to increase the 18-hole green fee rate from $42 to $45 and Adopt the updated Golf Course Fee Structure for 2025–26 as outlined in Attachment A.

Submitted By: JJ Deleon, Rivers Edge Golf Course Golf Pro

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Taura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

RESOLUTION 2025-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES, CALIFORNIA, AMENDING RESOLUTION 2024-37 ADOPTING A NEW GREEN FEE RATE STRUCTURE AT THE RIVERS EDGE GOLF COURSE

WHEREAS, the City Council adopted Resolution No. 2024-37 on September 10, 2024, adopting a new membership rate structure at the Rivers Edge Golf Course and;

WHEREAS, a Notice of Public Hearing was published in the Needles Desert Star on July 23, 2025,and said public hearing was held on August 12, 2025, at which time all persons were provided an opportunity to speak for or against the proposed increase in fees (refer to Exhibit A); and

WHEREAS, the City of Needles has made significant strides in improving the quality of the golf course; and

WHEREAS, Phase 1 of the Irrigation Efficiency Project was completed in August 2024. This is the first step in making the golf course have an automated system, and involved putting in pop up heads around all greens and tee boxes controlled with valves, which provides better coverage; and

WHEREAS, these improvements, along with the proposed fee adjustments, will enable the City of Needles to continue elevating the golf course experience for all players while ensuring we have the resources to maintain the course at a high standard.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Needles, California, hereby approves the new fee structure as show in Exhibit A.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council on the 12th day of August, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Janet Jernigan, Mayor

ATTEST:

Candace Clark, City Clerk

APPROVED AS TO FORM:

Lena Wade, Deputy City Attorney

EXHIBIT A

Golf Course Fee Structure 2025-26		
Fee Type	**Proposed**	**2024/25**
Annual Passes	Walk/ride	Walk/ride
Annual Pass /walk	$1,100	$1,100
Annual Pass/cart	$1,430	$1,430
Annual Pass/premium w range	$1,650	$1,650
Daily Green Fees	Walk/ride	Walk/Ride
Daily--18 Holes	$29/$45*	$29/$42*
Daily--9 Holes	$26/$29*	$26/$29*
Daily Twilight (12 pm)--18 Holes	$25/$38*	$25/$35*
Daily Super Twilight (3 pm)--18 Holes	$21/$25	$21/$25
Daily -- May 16 - Oct 31 -- 18 Holes	Adjustable	Adjustable
Daily -- May 16 - Oct 31 -- 9 Holes	Adjustable	Adjustable
Green Fee Kids Rate (10-18 yrs old)		
Needles Students with ID walk only	Free	Free
Jr./Student 18 Holes	$11.00	$8.00
Jr./Student 9 Holes	$5	$5
Cart Rental		
Golf Car Rental -- Per Person -- 18 Holes	$13	$13
Golf Car Rental -- Per Person -- 9 Holes	$7	$7
Range Fees		
Pull Carts	$5	$5
Driving Range -- Small	$5	$5
Driving Range -- Large	$9	$9
Annual Range Pass	$300	$300
Club Rental	$35	$25
Monthly Passes		
Monthly with Cart, Range	$330	$330
Montly Golf, Range	$242	$242
Monthly Golf	$220	$220
Trail Fee (use of private carts)		
Trail Fee -- Monthly	$80.00	$80.00
City Resident Discount Card		
Needle Resident Rate 9 Holes	$18/$24 w/cart	$18/$24 w/cart
Needle Resident Rate 18 Holes	$25/$35 w/cart	$25/$35 w/cart
Corporate Rate (50 Plus Employees)		
Fee Increase from 2025 Adopted Golf Course Fee Structure in Yellow		

Market Comparison

Golf Course Daily Green Fees

These Rates indicate “Local Rate” for Tri-State Residents

- Laughlin Ranch Golf Club - $109
- Mojave Resort Golf Club - $69
- Huukan Golf Club - $59
- El Rio Golf Course - $55
- Los Lagos Golf Club - $59
- Rivers Edge Golf Course *$42 (Currently)

*Proposing to increase to $45 in 2025-26 Season

City of Needles, California
Request for Commission Action

☐ CITY COUNCIL ☒ PLANNING COMMISSION ☒ Regular ☐ Special

MEETING DATE: August 6, 2025

TITLE: Planning Commission Resolution No. 08-06-2025-PC Recommending City Council Approval Tentative Parcel Map (TPM) 20989 to Subdivide 2.54 Gross Acres into three (3) Parcels, in Needles at 193 Morgan Drive, within the Two-Family Residential (R-2) Land Use Zoning Designation; APN 0650-318-08-0000

APPLICANT: Wade Phillips, 301 Schulz Road, Needles, CA 92363

LOCATION: The project site is located at 193 Morgan Drive, Needles Ca 92363 (APN 0650-318-08-0000).

BACKGROUND: The applicant, Wade Phillips, is requesting approval of Tentative Parcel Map (TPM) 20989 to subdivide an existing 2.54-gross-acre vacant property into three (3) individual parcels. The subject property is located at 193 Morgan Drive and is within the Two-Family Residential (R-2) land use zoning designation.

The proposed subdivision has been reviewed and found to be consistent with the goals, objectives, and policies of the City of Needles General Plan. The proposed lot layout, configuration, and access comply with the applicable development standards of the R-2 zoning district. Specifically, the subdivision meets or exceeds the minimum requirements for parcel area (3,000 square feet), parcel width, and parcel depth for each of the three proposed parcels.

The subdivision design represents a logical and orderly progression of development and will allow for future residential uses consistent with the zoning designation. The subject property is currently vacant, and no physical development is proposed as part of this tentative map. The design and configuration of the lots are not likely to cause substantial environmental damage, and no variances or exceptions are requested.

The proposed subdivision has been reviewed by all applicable City departments, including Engineering, Utilities, Fire, and Building & Safety. No concerns were raised regarding potential impacts to public health, safety, or welfare. The proposed parcel map is not expected to result in serious public health or safety problems and meets all applicable requirements for infrastructure access and service availability.

Staff recommends approval of Tentative Parcel Map (TPM) 20989 based on the project's consistency with the General Plan, compliance with zoning and subdivision regulations, and exemption from CEQA under Section 15061(b)(3). The project represents an orderly and appropriate division of land within an existing residential area and does not raise concerns regarding environmental or public health impacts.

TENTATIVE PARCEL MAP (TPM) APPROVAL: In accordance with Section 19-8, the Planning Commission must make the following findings to recommend approval of a tentative map:

1. The tentative map may be approved or conditionally approved by the approving body if it finds that the proposed subdivision, together with the provisions for its design and improvement, is consistent with the general plan, any applicable specific plan, and all applicable provisions of this code.

PUBLIC NOTIFICATION: A public hearing notice was published in the Needles Desert Star on Wednesday, July 23, 2025, and posted in two conspicuous locations. Notices were sent to property owners within 300' of the proposed project site.

ENVIRONMENTAL: The project qualifies for exemption under CEQA Guidelines Section 15061(b)(3), known as the “common sense” exemption, as it can be seen with certainty that the activity will not have a significant effect on the environment. The subject property is vacant, the subdivision complies with applicable development standards, and no physical development or grading is proposed at this time.

RECOMMENDATION: Approval of Planning Commission Resolution No. 08-06-2025-PC recommending City Council approval of a Tentative Parcel Map (TPM) 20989 to subdivide 2.54 gross acres into three (3) parcels, in Needles at 193 Morgan Drive, within the Two-Family Residential (R-2) land use zoning designation; APN 0650-318-08-0000

SUBMITTED BY: Irene Romero, City Planner

ATTACHMENTS:

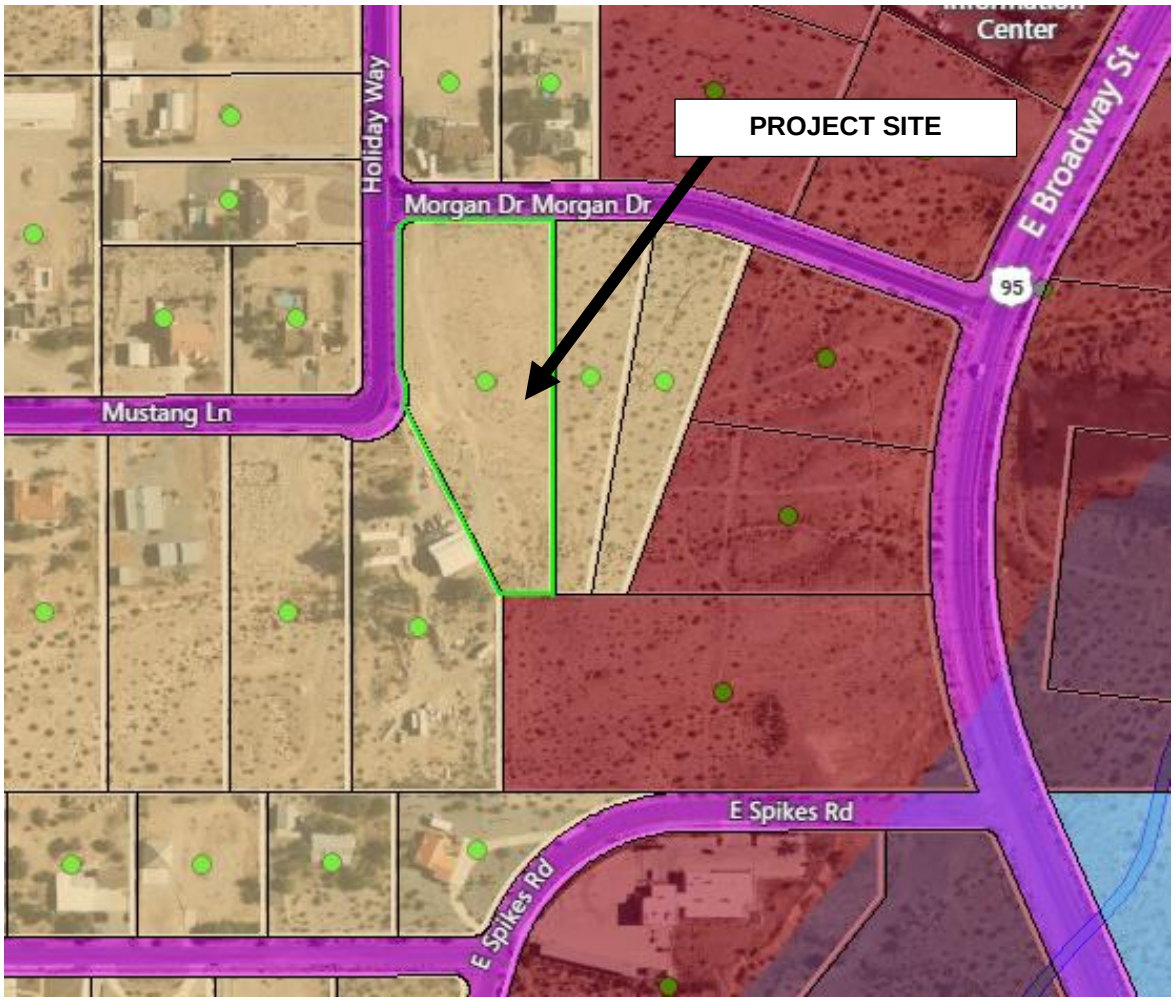
1. Project Vicinity Map
2. Planning Commission Resolution, Findings, and Conditions of Approval
3. Approved Tentative Parcel Map
4. Tentative Parcel Map Application

City Manager Approval: Patrick J. Martinez Date: 8/1/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

CITY OF NEEDLES PLANNING DEPARTMENT



NORTH

VICINITY MAP

DATE: August 12, 2025

PROJECT: **TENTATIVE PARCEL MAP (TPM) 20989 TO SUBDIVIDE 2.54 GROSS ACRES INTO THREE (3) PARCELS, IN NEEDLES AT 193 MORGAN DRIVE, WITHIN THE TWO-FAMILY RESIDENTIAL (R-2) LAND USE ZONING DESIGNATION; APN 0650-318-08-0000**

ATTACHMENT NO. 1

RESOLUTION NO 2025-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES, APPROVING TENTATIVE PARCEL MAP (TPM) 20989 TO SUBDIVIDE 2.54 GROSS ACRES INTO THREE (3) PARCELS LOCATED AT 193 MORGAN DRIVE, WITHIN THE TWO-FAMILY RESIDENTIAL (R-2) ZONING DISTRICT, ALSO IDENTIFIED AS ASSESSOR'S PARCEL NUMBER (APN) 0650-318-08-0000

WHEREAS, the City Council wishes to assist property owners in their efforts to build in the City in a reasonable manner that does not create a hazard to health, safety, and welfare or degrade property values or create incompatibility with surrounding uses; and

WHEREAS, the applicant, Wade Phillips, has submitted an application for Tentative Parcel Map (TPM) 20989 to subdivide 2.54 gross acres of vacant land into three (3) parcels located at 193 Morgan Drive, APN 0650-318-08-0000, within the Two-Family Residential (R-2) zoning district; and

WHEREAS, the proposed subdivision is consistent with the General Plan and the development standards of the R-2 zoning designation, including minimum parcel size, parcel width, and depth; and

WHEREAS, the project was reviewed by all applicable City departments, and no concerns were raised regarding infrastructure availability or public health and safety impacts; and

WHEREAS, a public hearing notice for the August 12, 2025 City Council meeting was published in the Needles Desert Star on July 23, 2025, at least 10 days prior to said meeting, and notices were sent to property owners within a 300-foot radius of the subject property specifying the date, time and location of the public hearing; and

WHEREAS, on August 6, 2025, the Needles Planning Commission held a duly noticed and advertised public hearing to receive oral and written testimony relative to **RESOLUTION NO. 08-06-2025-PC** and was commended for approval unanimously; and

WHEREAS, the Needles City Council has sufficiently considered all testimony and any documentary evidence presented to them in order to make the following determination.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Needles as follows:

SECTION 1. The City Council HEREBY FINDS AND DETERMINES that Tentative Parcel Map 20989 is exempt from environmental review pursuant to CEQA Guidelines Section 15061(b)(3), as the subdivision of the vacant land will not result in physical development at this time and does not have the potential to result in significant environmental impacts. Therefore, the proposed project qualifies for this exemption and no further environmental review is required.

SECTION 2. The City Council HEREBY FINDS AND DETERMINES, with reports and findings, that facts do exist to approve **RESOLUTION 2025-35**, subject to conditions, according to the criteria specified in Chapter 19 of the Needles Municipal Code:

A. The proposed subdivision is consistent with the Needles General Plan.

FINDING: The proposed subdivision has been reviewed and found to be consistent with the goals, objectives, and policies of the City of Needles General Plan. The proposed lot layout, configuration, and access comply with the applicable development standards of the R-2 zoning district. Specifically, the subdivision meets or exceeds the minimum requirements for parcel area (3,000 square feet), parcel width, and parcel depth for each of the three proposed parcels.

B. The site is physically suitable for the development contemplated.

FINDING: The subdivision design represents a logical and orderly progression of development and will allow for future residential uses consistent with the zoning designation. The subject

property is currently vacant, and no physical development is proposed as part of this tentative map. The design and configuration of the lots are not likely to cause substantial environmental damage, and no variances or exceptions are requested.

C. The design of the subdivision or the proposed improvements will not cause substantial environmental damages.

FINDING: The subdivision design represents a logical and orderly progression of development and will allow for future residential uses consistent with the zoning designation. The subject property is currently vacant, and no physical development is proposed as part of this tentative map. The design and configuration of the lots are not likely to cause substantial environmental damage, and no variances or exceptions are requested.

Pursuant to the California Environmental Quality Act (CEQA), the project qualifies for an exemption under Section 15061(b)(3), also known as the "common sense" exemption, as it can be seen with certainty that the project will not have a significant effect on the environment. The proposed action involves only the subdivision of land and does not authorize development or grading at this time.

D. The design of the subdivision or type of improvements will not cause serious public health problems.

FINDING: The proposed subdivision has been reviewed by all applicable City departments, including Public Works, Fire, and Building & Safety. No concerns were raised regarding potential impacts to public health, safety, or welfare. The proposed parcel map is not expected to result in serious public health or safety problems and meets all applicable requirements for infrastructure access and service availability.

SECTION 3. The City Council HEREBY FINDS AND DETERMINES that facts do exist to approve **RESOLUTION 2025-35**.

SECTION 4. The City Council HEREBY APPROVES **RESOLUTION 2025-35,** approving of a Tentative Parcel Map (TPM) 20989 to subdivide 2.54 gross acres of vacant land into three (3) parcels, within the Two-Family Residential (R-2) zoning district also known as APN 0650-318-08-0000, subject to conditions stated herein below:

General Conditions:

1. This approval shall expire 36 months from the date of approval unless the final parcel map is recorded or an extension is granted.
2. The applicant shall defend, indemnify, and hold harmless the City of Needles, its agents, officers, and employees from any claim or legal action related to this approval.
3. The final parcel map shall conform to the approved tentative map and comply with all provisions of the Subdivision Map Act and Needles Municipal Code.

Engineering and Public Works:

4. All required public utility easements shall be dedicated as determined by the City Engineer.
5. Any future development shall require submittal and approval of a grading and drainage plan.
6. Legal and physical access to each parcel must be provided via public right-of-way; driveway improvements shall be constructed to City standards.
7. A soils or geotechnical report may be required prior to development or grading permit issuance.
8. Compliance with stormwater and Low Impact Development (LID) standards shall be required for future development.

9. Each parcel created by Tentative Parcel Map (TPM) 20989 shall be served by an individual, permitted, and functioning onsite wastewater treatment system (septic system), subject to review and approval by the City of Needles.

Planning Department:

10. Future development on the parcels must comply with the Two-Family (R-2) zoning district development standards.

11. Any new construction shall be subject to the City's standard development review and permitting processes.

12. Any proposed change to the approved Tentative Parcel Map and/or the conditions of approval shall require an additional application and submitted to Planning for review and approval.

13. Where circumstances cause delays, which do not permit compliance with the required recordation time limit, the developer may submit for review and approval application requesting an extension of time. Planning may grant such requests for extension of time in compliance with the State Map Act Section 66452.6. An extension of time may be granted upon a successful review of an Extension of Time application, which includes a justification of the delay in recordation, a plan of action for completion and submittal of the appropriate fee, not less than 30 days prior to the expiration date. The granting of an extension request is a discretionary action that may be subject to additional or revised conditions of approval.

San Bernardino County Fire Department:

14. Fire department access and adequate water supply (including hydrants) shall be provided in accordance with San Bernardino County Fire Department requirements.

15. Parcel known as APN 0650-318-08-0000 is under the jurisdiction of the San Bernardino County Fire Department herein "Fire Department". Prior to any construction occurring on any parcel, the applicant shall contact the Fire Department for verification of current fire protection requirements. All new construction shall comply with the current California Fire Code requirements and all applicable statutes, codes, ordinances, and standards of the Fire Department.

16. The required fire fees shall be paid to the San Bernardino County Fire Department/Community Safety Division.

17. Fire Condition Letters shall expire on the date determined by the Planning Division or Building and Safety.

18. The project applicant shall submit for review and approval a "Composite Development Plan" (CDP). The following statements shall be placed verbatim on the CDP.

a) Fire Jurisdiction. This project is protected by the San Bernardino County Fire Department. Prior to building permits being issued on any parcel, the applicant shall comply with the adopted California Fire Code requirements and all other applicable codes, ordinances, and standards of San Bernardino County and local Fire Department standards.

b) Fire Requirements. Individual lot owners shall be required to provide their own fire protection measures as determined and approved by the Fire Department prior to any building permit issuance. Fire protection measures may include Fire Department approval of Individual fire protection water systems (e.g. fire flow) for each lot, Automatic fire sprinklers for all structures, Surfacing of access roads and driveways.

19. Any changes to this proposal shall require new Fire Department condition letter.

Miscellaneous:

20. The final parcel map shall be reviewed and approved by the City Engineer and recorded with the San Bernardino County Recorder.

21. New addresses and street names (if applicable) shall be coordinated with the City and County departments.

22. This approval does not authorize construction. All development must obtain the appropriate permits and entitlements.

SECTION 5. This action shall become final and effective fifteen (15) days after the decision by the CITY COUNCIL, unless within such period, a written appeal is filed with the City Clerk for consideration by the City Council as provided by the Needles City Code.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 12th day of August 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Janet Jernigan, Mayor

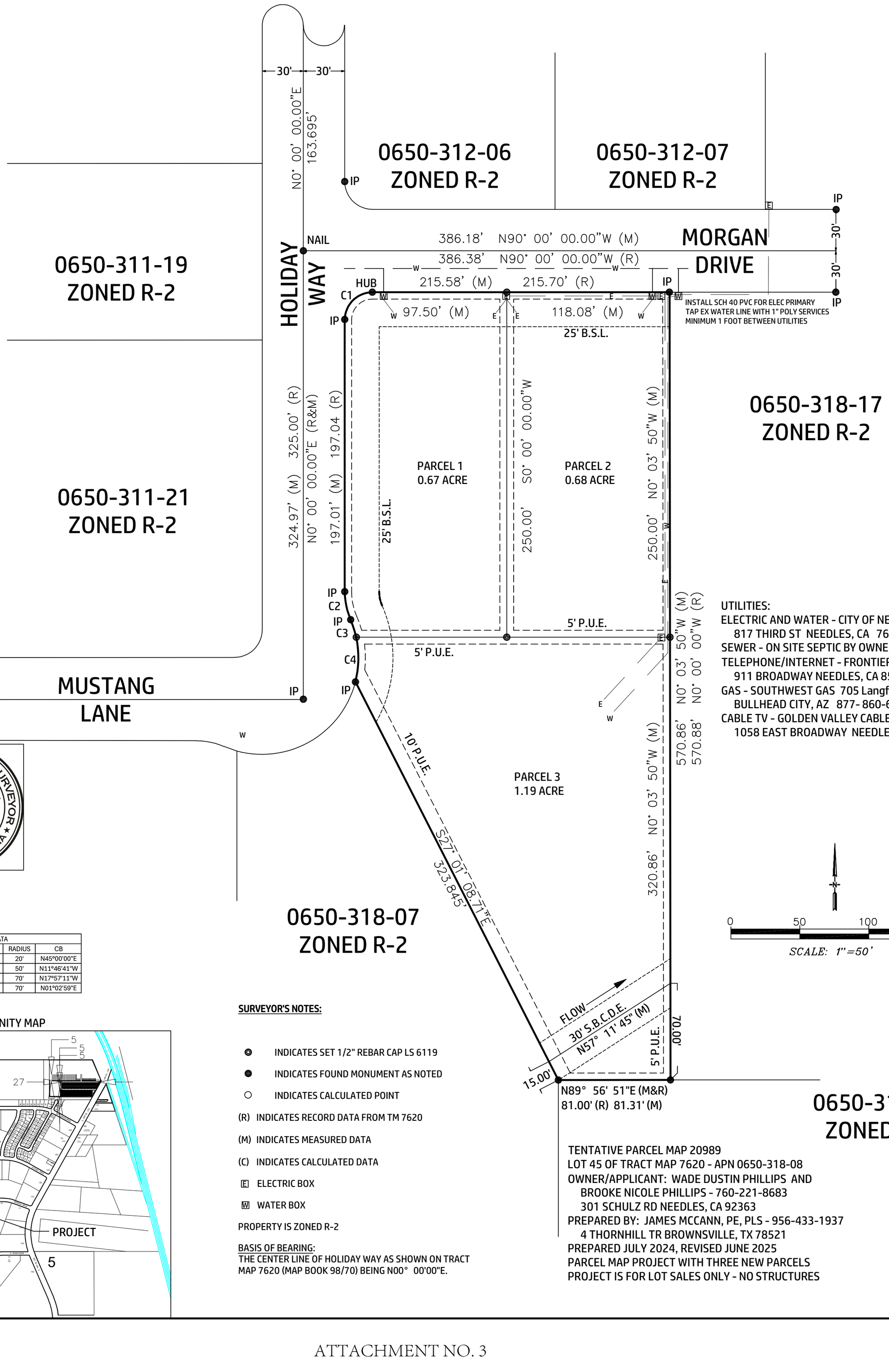
ATTEST: _____
Candace Clark, City Clerk

APPROVED AS TO FORM:

_____
City Attorney

TENTATIVE PARCEL MAP 20989

A DIVISION OF THE LOT 45 OF TRACT MAP NO. 7620 RECORDED IN BOOK 98, PAGES 70 - 76
OF THE OFFICIAL RECORDS OF THE COUNTY OF SAN BERNARDINO
WITHIN THE NORTHWEST QUARTER OF SECTION 5,
TOWNSHIP 8 NORTH, RANGE 23 EAST, SAN BERNARDINO BASE AND MERIDIAN,
IN THE CITY OF NEEDLES, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA
JULY, 2024



UTILITIES:
ELECTRIC AND WATER - CITY OF NEEDLES
817 THIRD ST NEEDLES, CA 760-326-5700
SEWER - ON SITE SEPTIC BY OWNER
TELEPHONE/INTERNET - FRONTIER
911 BROADWAY NEEDLES, CA 855-392-5390
GAS - SOUTHWEST GAS 705 Langford DRIVE
BULLHEAD CITY, AZ 877- 860-6020
CABLE TV - GOLDEN VALLEY CABLE 760-326-4190
1058 EAST BROADWAY NEEDLES, CA

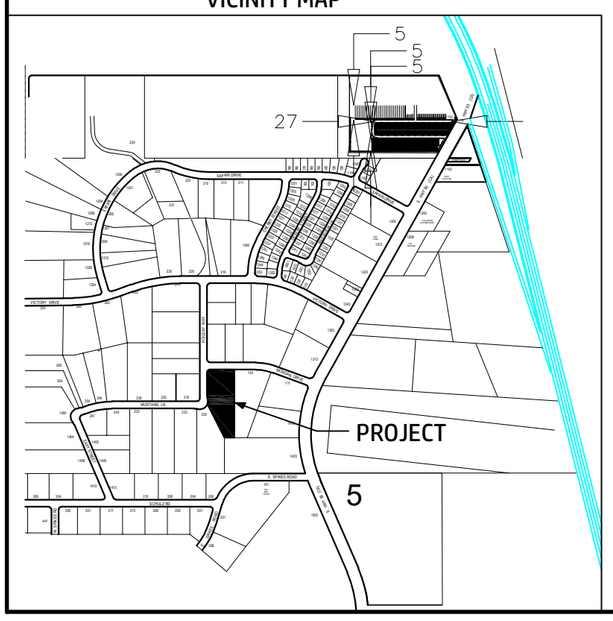
0 50 100 150
SCALE: 1"=50'

PROFESSIONAL LAND SURVEYOR
JAMES McCANN
PLS 6119
STATE OF CALIFORNIA

JAMES MCCANN PLS 6119
EXP. DATE: 3/31/2026
JUNE 5, 2025

CURVE DATA				
CURVE	ANGLE	LENGTH	RADIUS	CB
C1	90°00'00"	31.42'	20'	N45°00'00"E
C2	23°33'23"	20.56'	50'	N11°46'41"W
C3	11°12'23"	13.69'	70'	N17°57'11"W
C4	26°47'58"	32.74'	70'	N01°02'59"E

VICINITY MAP



SURVEYOR'S NOTES:

- ⊙ INDICATES SET 1/2" REBAR CAP LS 6119
- ● INDICATES FOUND MONUMENT AS NOTED
- ○ INDICATES CALCULATED POINT
- (R) INDICATES RECORD DATA FROM TM 7620
- (M) INDICATES MEASURED DATA
- (C) INDICATES CALCULATED DATA
- [E] ELECTRIC BOX
- [W] WATER BOX

PROPERTY IS ZONED R-2

BASIS OF BEARING:
THE CENTER LINE OF HOLIDAY WAY AS SHOWN ON TRACT MAP 7620 (MAP BOOK 98/70) BEING N00° 00'00"E.

TENTATIVE PARCEL MAP 20989
LOT 45 OF TRACT MAP 7620 - APN 0650-318-08
OWNER/APPLICANT: WADE DUSTIN PHILLIPS AND
BROOKE NICOLE PHILLIPS - 760-221-8683
301 SCHULZ RD NEEDLES, CA 92363
PREPARED BY: JAMES MCCANN, PE, PLS - 956-433-1937
4 THORNHILL TR BROWNSVILLE, TX 78521
PREPARED JULY 2024, REVISED JUNE 2025
PARCEL MAP PROJECT WITH THREE NEW PARCELS
PROJECT IS FOR LOT SALES ONLY - NO STRUCTURES

City of Needles
Land Use Application

Application Type	Date Submitted	Date Accepted	Application Type	Date Submitted	Date Accepted
☐ Concept plan			☐ Permitted Use		
☐ Tentative Tract Map			☐ Special Use		
☐ Final Tract Map			☐ Conditional Use		
☑ Tentative Parcel Map			☐ Zone Change		
☐ Final Parcel Map			☐ Variance		
☐ PUD			☐ General Plan Amendment		
☐ Map Extension			☐ Sign		
☐ Abandonment			☐ Lot Merge/Adjustment		

Name of Project: WADE: PHILLIPS PARCEL MAP

Assessors Map No: 0650-318-08-0000

Current Use: VACANT

Current Zoning: R2

Proposed Zoning: R2

Total Acres: 2.54

Applicant: **WADE PHILLIPS** and Brooke Phillips

Applicant Address: 301 SCHULZ RD
NEEDLES, CA 92363

Telephone: 760-221-8683

Project Engineer: JAMES MCCANN

Address: 193 MORGAN DRIVE

E-mail: JAMESMCCANN7@HOTMAIL.COM

Fax:

Fee Title Owner: **WADE PHILLIPS**

Address: 301 SCHULZ RD
NEEDLES, CA 92363

Telephone: 760-221-8683

Proposed Use: (Be specific about the gross acreage, type of subdivision/condominium, number of lots / units, acreage of public and / or H.O.A. amenities.)

3 Lots
Parcel 1 - .67 Acre
Parcel 2 - .68 Acre
Parcel 3 - 1.19 Acre

TENTATIVE PARCEL MAP (TPM) 20989 TO SUBDIVIDE 2.54 GROSS ACRES INTO THREE (3) PARCELS, IN NEEDLES AT 193 MORGAN DRIVE, WITHIN THE TWO-FAMILY RESIDENTIAL (R-2) LAND USE ZONING DESIGNATION; APN 0650-318-08-0000

Single family dwellings on each lot

It is the policy of the City of Needles that land use development fees should be calculated on the basis of actual costs for review. The consolidated fee schedule sets forth the minimum costs associated with professional review of land use development proposals. All land use development projects shall be subject to these minimum fees. Each developer or applicant shall be responsible to reimburse the City of Needles for all charges above the base fees that are incurred by the City of Needles in the review and processing of any development application and in reviewing utility and other infrastructure requirements for the development covered by the application. By signing this application you agree to reimburse the City of Needles as noted above.

City of Needles

Land Use Application

Applicant Affidavit

BROOKE PHILLIPS

I WADE PHILLIPS, do hereby say that I am the owner/agent of the subject property of this application. The statements, information, exhibits, and any and all plans herein or attached or submitted present the intentions of the applicant and are in all respects true and correct to the best of my knowledge and belief. I do hereby agree to pay all adopted and customary fees of the City of Needles relating to this application.

Signed: _____

Date: 8-8-2024

PLEASE NOTE: Developer/applicants must remain in good standing with all amounts due and payable to the City as such amounts become due, including fees owed to San Bernardino County Fire Dept. for project review/inspections. Developers or master developers, who are delinquent in payment of reimbursable fees and charges to the City, or other charges to the City, are deemed to be in default. In such cases, the processing of all applications, including building permits, before the City staff, Planning Commission, or City Council shall be tabled until the developer/applicant's default is cured by the payment of all fees and charges. Projects sold to other individuals, that are deemed to be in default, will be the responsibility of the new owner to cure the debt before further processing will occur.

City staff are specifically instructed to verify that each master developer or developer/applicant is in good standing with respect to all fees and charges owed to the City before presenting applications to the Planning Commission agenda or to the City Council agenda, and, specifically prior to recordation of plats or final signing and approval of site-plans, building permits, or other development approval applications. Outstanding debt against any land use project will be the responsibility of the project's owner to cure the debt prior to.

For City Use Below

Staff Assigned: _____ P.C. Meeting Date: _____

Copies Distributed: _____ Staff Report: _____

Redline Meeting Date: _____ Comments: _____

Plat Returned to Developer: _____ _____

Corrected Plat Received: _____ _____

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Approve the First Amendment to Non-Exclusive License Agreement for Joint Use of Poles between the City of Needles and Fort Mojave Telecommunications, Inc., authorizing additional attachments along Erin Drive, Washington Street, and Highland Avenue

Background: In December 2024, the Board of Public Utilities and the City Council authorized a new joint pole agreement with the Fort Mojave Telecommunications Inc.

The Joint Pole Agreements allow the communications companies access to install communication services above ground rather than directly buried. The Joint Pole agreement is an agreement whereby each party has the right to attach to and occupy space on a power pole.

The original agreement allowed two connections. The first location is Eagle Pass Road, where the NPUA has two poles that cross BNSF tracks, and the second is on Needles Highway to cross a San Bernardino County flood control area.

Fort Mojave Telecommunications has requested additional attachments along Erin, Washington and Highland due to the trenching ordinance requirements on newly paved asphalt. Staff have reviewed the locations and have no objections to the additional attachments.

Fiscal Impact: Additional revenues for the Electric Department

Environmental Impact: N/A

Recommended Action: Approve the First Amendment to the Non-Exclusive License Agreement for Joint Use of Poles between the City of Needles and Fort Mojave Telecommunications, Inc., authorizing additional attachments along Erin Drive, Washington Street, and Highland Avenue.

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

FIRST AMENDMENT
TO
NON-EXCLUSIVE LICENSE AGREEMENT
FOR THE JOINT USE OF POLES

FIRST AMENDMENT TO NON-EXCLUSIVE LICENSE AGREEMENT FOR THE JOINT USE OF POLES ("**Amendment**") is made and entered into as of July 23, 2025 ("**Effective Date**"), by and between Citizens Utilities Rural Company, a California corporation, doing business as Fort Mojave Telecommunications, Inc. hereinafter referred to as "**Licensee**", and the City of Needles, a California charter city and the Needles Public Utility Authority, collectively hereinafter referred to as "**City**." Licensee and City may be referred to individually as a "**Party**" and collectively as the "**Parties**."

RECITALS

WHEREAS, the Parties entered into that certain Non-Exclusive License Agreement for Joint Use of Poles dated December 10, 2024 ("**Agreement**"); and

WHEREAS, pursuant to the Agreement, Licensee was granted a non-exclusive license to utilize certain Joint Use Poles owned by City, as photos of and identifier described in Exhibit "A" to the Agreement; and

WHEREAS, the Parties desire to amend the Agreement to add nine (9) additional Joint Use Poles to the scope of the Agreement; and

WHEREAS, Section 14.2 of the Agreement provides that any modification to the Agreement will be effective only if in writing and signed by both Parties.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, City and Licensee agree as follows:

1. **Incorporation of Recitals.** The Parties hereby agree that the recitals set forth in this Amendment are deemed incorporated into this Amendment and the Agreement by this reference.

2. **Definitions.** All capitalized terms used but not defined in this First Amendment shall have the meanings ascribed to them in the Agreement.

3. **Amendment to Recital A.** The Parties hereby agree that Recital A of the Agreement is hereby deleted in its entirety and replaced with the following:

A. The Licensee has requested approval from Needles Public Utility Authority ("**NPUA**") to utilize certain power poles across eleven (11) specific locations to expand the Licensee's service area within California jurisdiction, as follows: (i) Location One: Eagle Pass Road, where the NPUA has two (2) power poles; (ii) Location Two: Needles Highway, crossing a San Bernardino County flood control area; (iii) Location Three: NPUA identification number 4883N Highland; (iv) Location Four: NPUA identification number 4878N Dead end on Highland; (v) Location Five: NPUA identification number 4864N Highland; (vi) Location Six: NPUA identification number 4608N Erin Drive; (vii) Location Seven: NPUA identification number 4595N Erin Drive; (viii) Location Eight: Situated on Fremont & Highland (no NPUA identification number); (ix) Location Nine: NPUA identification number 2713N L-Street at Fremont & Highland; (x) Location Ten: NPUA identification number 4689N Washington & Bailey; and (xi) Location Eleven: NPUA identification number 4584N Washington & Bailey. Photographic documentation of each Joint Use Pole is attached hereto as **Exhibit "A"** (hereinafter "**Joint Use Pole**" or "**Joint Use Poles**") and incorporated herein by this reference.

4. **Amendment to Recital B.** The Parties hereby agree that Recital B of the Agreement is hereby deleted in its entirety and replaced with the following:

B. The Parties agree that this nonexclusive license Agreement only pertains to the Joint Use Poles depicted in Exhibit "A" as amended by the first Amendment to this Agreement executed on July 23, 2025; and

5. **Amendment to Section 7.1.** The Parties hereby agree that Section 7.1 of the Agreement is hereby deleted in its entirety and replaced with the following:

7.1 Pole Attachment Fee. The annual fee for calendar year 2025 shall be $7.78 per pole ("**Annual Attachment Fee**"). The Annual Attachment Fee shall be adjusted effective January 1 of each year. The amount of adjustment will be calculated by utilizing the National Consumer Price Index as follows: (i) the most recent published index number for the current year will be used as the fee adjuster to the next year's Annual Attachment Fee, (ii) the percentage of change in the average index numbers will be applied to the current year's Annual Attachment Fee, which will be effective January 1 of the next year, and (iii) the Annual Attachment Fee billing for the next year will be forwarded to Licensee by December 15 of each year.

Notwithstanding the foregoing, the Annual Attachment Fee will be adjusted in its entirety upon the successful completion of a rate study conducted by the City, in which case the findings of the study shall supersede the National Consumer Price Index. City has unilateral authority to determine the success of the rate study and the results will apply upon City's sole determination.

6. **Pole Attachment Fee.** The Parties acknowledge and agree that the Annual Attachment Fee set forth in the Amended Section 7.1 above shall apply to each of the additional Joint Use Poles listed in Section 3 of this Amendment.

7. The Parties hereby agree that Exhibit "A" of the Agreement is hereby deleted in its entirety and replaced with **Amended Exhibit "A"** attached hereto this Amendment as **Exhibit "A."**

8. All other terms of the Agreement not expressly amended by this Amendment shall remain in full force and effect.

9. This Amendment shall be governed by the laws of the State of California. Any legal action arising from or related to this Amendment shall be brought in the state or federal courts of the State of California in and for the County of San Bernardino.

IN WITNESS WHEREOF, the Parties hereby have made and executed this Amendment to be effective as of the day and year first above written.

CITY OF NEEDLES, CALIFORNIA	**FORT MOJAVE TELECOMMUNCIATIONS, INC.**
By: _____	By: Michael Scully
Title: _____	Title: General Manager
Date: _____	Date: July 25, 2025

ATTEST:

_____
City Clerk

Approved As To Form:

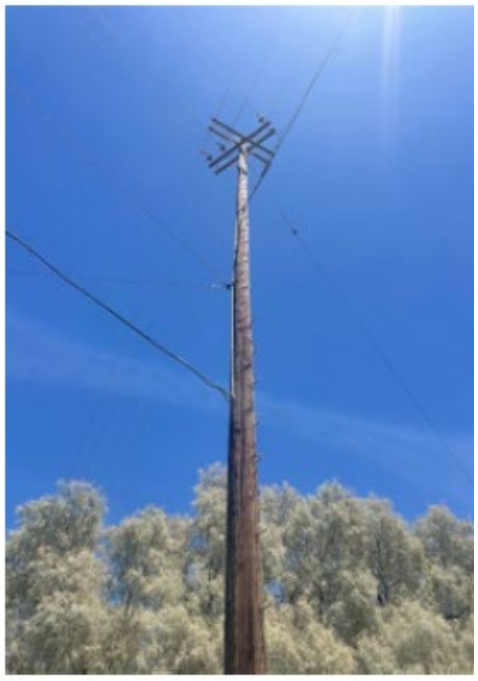
_____
City Attorney

EXHIBIT "A"
AMENDED EXHIBIT "A"
(JOINT USE POLES)

Fort Mojave Telecommunications, Inc.
Proposed Joint Pole Locations

Eagle Pass – BNSF Crossing





Needles Highway – Flood Control Crossing

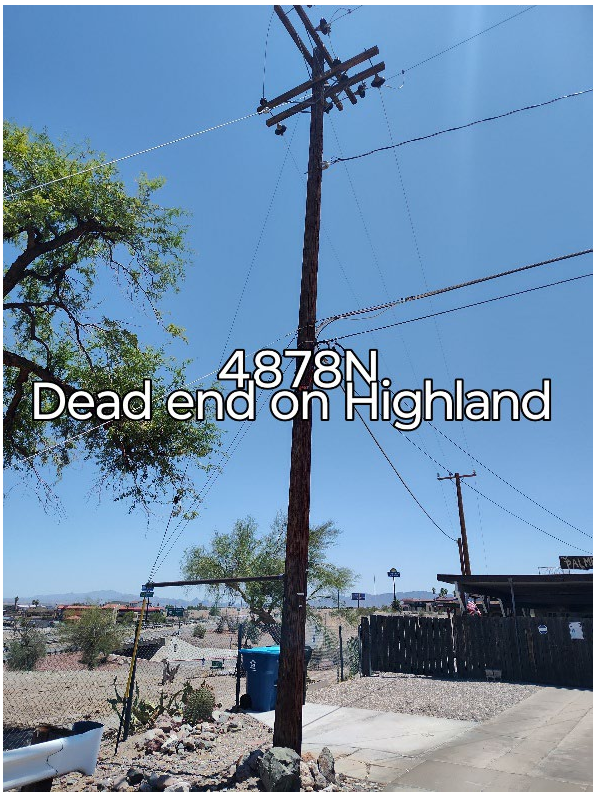




Location Three



Location Four



Location Five



Location Six



Location Seven



Location Eight:



Location Nine



Location Ten



Location Eleven:



Location Twelve:



Location Thirteen:



Location Fourteen:



Location Fifteen:



NON-EXCLUSIVE LICENSE AGREEMENT
FOR THE JOINT USE OF POLES

This License Agreement for the Joint Use of Poles ("**Agreement**") is made and effective as of the 10th day of December, 2024 ("**Effective Date**"), by and between Citizens Utilities Rural Company, a California corporation, doing business as Fort Mojave Telecommunications, Inc. hereinafter referred to as "**Licensee**", and the City of Needles, a California charter city and the Needles Public Utility Authority, collectively hereinafter referred to as "**City**." Licensee and City may be referred to individually as a "**Party**" and collectively as the "**Parties**."

RECITALS

This Agreement is entered into on the basis of the following facts, understandings and intentions of the Parties to this Agreement:

A. The Licensee has requested approval to utilize Needles Public Utility Authority ("**NPUA**") power poles to cross two areas to increase the Licensee's service. The first location is Eagle Pass Road, where the NPUA has two power poles, and the second is on Needles Highway, which crosses a San Bernardino County flood control area, photos of which are attached hereto as **Exhibit "A"** (hereinafter "**Joint Use Pole**" or "**Joint Use Poles**"); and

B. The Parties agree that this nonexclusive license Agreement only pertains to the Joint Use Poles depicted in Exhibit "A"; and

C. The Parties agree that City reserves the right to deny the use of the Joint Use Poles if Licensee does not meet the conditions required by City, including but not limited to, safety standards, structure stability, power sustainability and energy demand.

AGREEMENT

NOW THEREFORE, in consideration of the foregoing Recitals and mutual covenants contained herein, City and Licensee agree as follows:

1. Incorporation of Recitals. The Parties accept the above recitals as true and correct and incorporate them herein as if they were fully restated in this Agreement.

2. Purpose and Scope. The purpose of this Agreement is to establish the terms and conditions under which the Licensee may utilize the Joint Use Poles. This Agreement shall apply

exclusively to the Joint Use Poles and shall be non-exclusive with the City retaining the right to allow other utilities and licensees to utilize its power poles.

3. Authorized Use. The Licensee is permitted to attach to the Joint Use Poles solely by means of an anchor. This Agreement does not authorize any drilling into the Joint Use Poles or any other action that may impact the integrity of the Joint Use Poles.

4. Reservation of City's Rights. City shall have sole and exclusive authority to approve, conditionally approve, or deny any request for Joint Use Pole attachments or to require any licensee to remove its equipment from City's poles. City reserves all rights and discretion related to future use of the poles, maintenance and/or replacement of the poles and any future uses or licensing of use of the poles.

4.1 Termination of License. City may terminate Licensee's use of any Joint Use Power Pole at any time upon providing thirty (30) days written notice, unless exigent circumstances require shorter notice. Upon receipt of such notice, Licensee shall remove its attachments from the specified Joint Use Pole within thirty (30) days. City may terminate this Agreement immediately and without 30 days notice upon discovery of just cause. Just cause includes, but is not limited to, safety concerns, failure to comply with local, state, and federal laws, any and all regulatory requirements, or City's need to use the pole(s) for its own services.

5. Licensee's Rights. No use of any Joint Use Poles under this Agreement, regardless of duration, shall create or vest in Licensee any ownership or property rights therein. The Licensee's right shall be and will remain a license only and is revocable in City's discretion.

6. Maintenance.

6.1 City's Maintenance. City shall provide Licensee with thirty (30) day notice of any plans to replace, decommission or remove a Joint Use Pole.

6.2 Licensee's Maintenance. Licensee shall, at its own expense, make and maintain its attachments in a safe condition, in compliance with all applicable laws, regulations and industry standards. All attachment shall be made and maintained in a manner acceptable to City and in conformance with the standards listed below in Section 6.3 of this Agreement.

6.3 Agency and National Standards. Construction installation, maintenance and repair of Joint Use Poles and all electric and communication circuits located thereon shall be in accordance with the National Electric Safety Code, as adopted by California Public Utilities Commission, the National Electric Code as adopted by the City of Needles, the California Occupational Safety and Health Act (Cal OSHA), the southern California Joint Pole Committee

Joint Pole Practices and Routine, the rules and regulations of any governing authority having jurisdiction over the subject matter of this Agreement, and the requirements City prescribes in this Agreement. Where a difference in standards may exist, the more stringent shall apply.

6.4 No Conflict of Use. Licensee shall ensure that its attachments do not conflict with City or any other third-party use of the Joint Use Poles. In the event of any interference caused by Licensee's attachments, Licensee shall, at its own expense and within fifteen (15) days of written notice from the City or affected third-party, remedy the interference to City's satisfaction.

7. Cost.

7.1 Pole Attachment Fee. The annual fee for calendar year 2024 shall be $7.78 per pole ("**Annual Attachment Fee**"). The Annual Attachment Fee shall be adjusted effective January 1 of each year. The amount of adjustment will be calculated by utilizing the National Consumer Price Index as follows: (i) the most recent published index number for the current year will be used as the fee adjuster to the next year's Annual Attachment Fee, (ii) the percentage of change in the average index numbers will be applied to the current year's Annual Attachment Fee, which will be effective January 1 of the next year, and (iii) the Annual Attachment Fee billing for the next year will be forwarded to Licensee by December 15 of each year.

7.2 Failure to Pay. If Licensee fails to pay Pole Attachment Fees when due, City may, upon ten (10) days written notice, terminate Licensee's rights under this Agreement and remove Licensee's attachments from the Joint Use Poles.

7.3 Removal of Attachments. Licensee is responsible for the removal of all wires, cables, lamp fixtures, guy wires, conduits, and all other apparatus, fixtures or appurtenances of Licensee attached to the Joint Use Poles ("**Attachment**"). Licensee shall bear all costs and expenses associated with the removal of any Attachment or other equipment or materials installed or placed by Licensee on the Joint Use Poles. Licensee shall complete all removal work in compliance with applicable laws, regulations, and industry standards.

8. Assignment of Rights. Notwithstanding any other provision in this Agreement, the City shall have the unrestricted right to assign, transfer, or otherwise dispose of any part of this Agreement, including but not limited to any of its rights or interests hereunder, any Joint Use Pole, or any Attachment or right-of-way covered by this Agreement, to any firm, corporation, individual, or other entity without the prior written consent of Licensee.

The Licensee shall not assign, transfer, or otherwise dispose of any part of this Agreement, including but not limited to any of its rights or interest hereunder, any Joint Use Pole, or any

Attachment or right-of-way covered by this Agreement, to any firm, corporation, individual, or other entity, without the prior written consent of the City.

9. Taxes. Licensee shall pay any taxes and/or assessments lawfully levied on its equipment/property attached to any Joint Use Pole.

10. Notice. When it is necessary to provide notice to the Parties as provided within this Agreement, delivery of such notice shall be to:

City of Needles
Customer Service Center
817 Third Street,
Needles, California 92363

Fort Mojave Telecommunications, Inc.
8490 Highway 95 #104
Mohave Valley, Arizona 86440

11. Indemnification.

11.1 Licensee's Indemnification. Fort Mojave Telecommunications, Inc. shall indemnify, defend, and hold harmless the City of Needles, its officers, employees, agents, and representatives from and against any and all claims, demands, actions, suits, damages, liabilities, losses, settlements, judgments, costs, and expenses (including but not limited to reasonable attorney's fees and costs), whether or not involving a third party claim, which arises out of or relate to: (i) any use of or activities related to the Joint Use Poles or any pole in which Fort Mojave Telecommunications, Inc. has attachments installed, (ii) the installation, maintenance, repair, or removal of any attachments to the aforementioned power poles, (iii) any breach or violation of this Agreement by Licensee, (iv) any failure by Licensee to comply with applicable laws, regulations, or safety standards, or (v) any negligent acts, errors, or omissions of Licensee, its employees, agents, or contractors. Licensee's indemnification obligations shall apply regardless of whether the claim, demand, action, suit, damage, liability, loss, settlement, judgment, cost, or expense is caused in part by a party indemnified hereunder, except to the extent caused by the sole negligence or willful misconduct of the City of Needles.

12. Insurance.

12.1 Licensee Insurance. Licensee shall, at its sole cost and expense, provide, procure and maintain, during the term of this Agreement the following insurance coverages:

12.1.1 Workers Compensation insurance to cover obligations imposed by federal and state statutes having jurisdiction of its employees engaged in the performance of the

work, and Employer's Liability insurance with a minimum limit of one million dollars ($1,000,000).

12.1.2 Commercial General Liability insurance to cover with a minimum combined single limit of one million dollars ($1,000,000) for each occurrence. The policy shall include coverage for bodily injury, broad form property damage liability (including completed operations), personal injury liability (including coverage for contractual and employee acts), blanket contractual, and products. The policy shall include a severability of interest provision. The product and completed operation coverage shall extend for two years past the termination of the Agreement.

12.1.3 Comprehensive Automobile Liability insurance with a combined single limit for Bodily injury and property damage of not less than one million dollars ($1,000,000) for each occurrence with respect to Licensee's vehicles.

12.1.4 Licensee shall name the City as an additional insured on a primary and non-contributory basis.

13. Term. This Agreement shall remain in effect until terminated by either Party with or without cause, at any time upon one hundred eighty (180) days written notice to the other Party, or until otherwise terminated as provide in this Agreement.

14. Miscellaneous Provisions.

14.1 Dispute Resolution. Any controversy or claim, besides those related to bodily injury, death, or property damage, related to this Agreement shall be provided to the opposite Party through notice. Such controversy or claim shall be subject to a meeting between the appropriate officials of City and Licensee and both Parties shall attempt to settle disagreements amicably and efficiently before resorting to formal litigation. The initial meeting between the Parties officials shall take place within thirty (30) days after notice of the dispute has been received.

14.2 Entire Agreement and Modifications. This Agreement, which includes all attached exhibits, supersedes any and all pervious agreements, either oral or written, between the parties hereto with respect to the use of Joint Use Poles and contains all of the covenants and agreements between the parties with respect to the granting of the license to use the Joint Use Poles as described within this Agreement. Any modifications of this Agreement will be effective only if it is in writing, signed by both Parties.

14.3 Choice of Law. This Agreement is made, entered into and shall be performed in the County of San Bernardino, in the State of California and shall in all respects be interpreted, enforced and governed under the laws of the State of California.

14.4 Venue. The Parties agree that any action, proceeding, or claim arising out of or relating to this Agreement shall be brought exclusively in the state or federal courts located in the County of San Bernardino, State of California. Each Party irrevocably submits to the exclusive jurisdiction of such courts for the purpose of any such action, proceeding, or claim.

14.5 Severability. If any portion, section, sentence, provision or paragraph of this Agreement is declared invalid, illegal or otherwise unenforceable by a court of competent jurisdiction, the entire balance of this Agreement not so affected shall remain in full force and effect.

(SIGNATURE ON FOLLOWING PAGE)

IN WITNESS WHEREOF, the Parties hereby have made and executed this Agreement to be effective as of the day and year first above written.

CITY OF NEEDLES, CALIFORNIA

By: Patrick J Martinez

Title: City Manager

Date: 12/20/2024

FORT MOJAVE TELECOMMUNCIATIONS, INC.

By: Michael Scully

Title: General Manager

Date: 12-17-2024

ATTEST:

Caroline Clerk

City Clerk

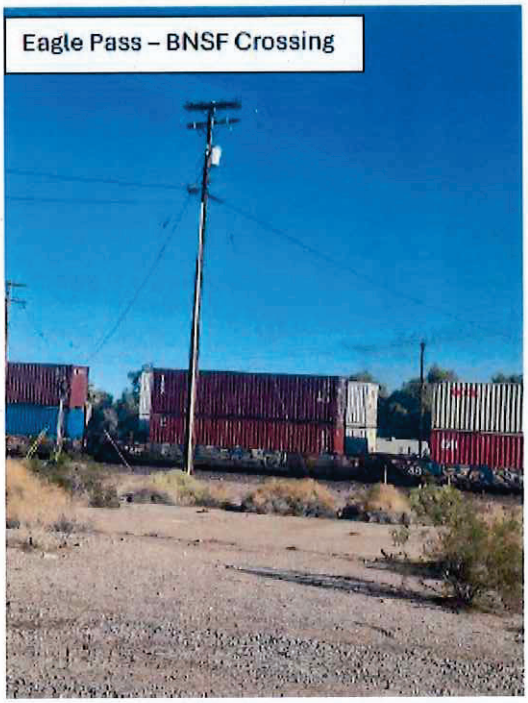
Approved As To Form:

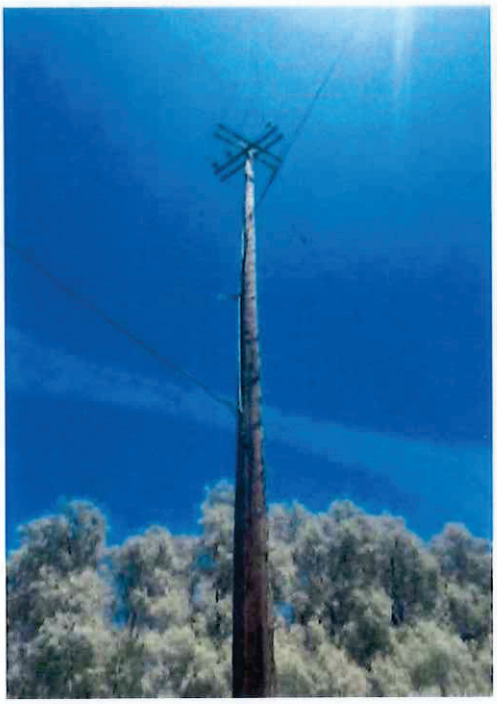
City Attorney

EXHIBIT "A"
(JOINT USE POLES)

Fort Mojave Telecommunications, Inc.
Proposed Joint Pole Locations

Eagle Pass – BNSF Crossing





Needles Highway – Flood Control Crossing





City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Authorize Brooks Consulting, LLC FY26 Electrical Engineering Fees not to exceed $15,000

Background: In 2020, the Needles Public Utility Authority (NPUA) issued a request for proposals for professional electrical engineering services. Brooks contract was extended in 2023 for an additional three years.

Staff utilizes Brooks Consulting's expertise on all project development, including new construction, solar development. Staff also utilized Brooks for non-development projects such as adjusting and setting reclosures at the substations, breaker adjustments, recommendations on modifying equipment, and load profiling for Western Area Power Administration.

Fiscal Impact: $15,000 to be funded by the electric operations and maintenance budget for FY26.

Environmental Impact: N/A

Recommended Action: Authorize Brooks Consulting, LLC FY26 Electrical Engineering Fees not to exceed $15,000

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Taura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

CITY OF NEEDLES
PROFESSIONAL SERVICES AGREEMENT

1. PARTIES AND DATE.

This Agreement is made and entered into this 13th day of October, between the **CITY OF NEEDLES**, a **California Charter City,** (hereinafter referred to as the "City") and Brooks Consulting LLC (hereinafter referred to as "Consultant"). City and Consultant are sometimes individually referred to as "Party" and collectively as "Parties."

2. RECITALS.

2.1 Services.

The City solicited proposals to provide Professional Services for Electrical Engineering pursuant to that certain Request for Proposals, which is attached hereto as Exhibit "A."

2.2 Proposal

Consultant has made a proposal ("Proposal") to the City dated September 14, 2020 to provide such professional services, which Proposal is attached hereto as Exhibit "B."

2.3 Consultant.

City desires to retain Consultant to perform and assume responsibility for the provision of such services required by the City on the terms and conditions set forth in this Agreement. Consultant represents and warrants to City that Consultant possesses the necessary skills, licenses, certifications, qualifications, personnel and equipment to provide such services.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 Professional Services. Consultant agrees to perform **the services described herein and in "Exhibit B"** ("Services"). All Services shall, as is consistent with the generally accepted professional standard of care, be performed in the manner and according to the timeframe set forth in the Proposal. Consultant designates self or various persons as Consultant's professional responsible for overseeing the Services provided by Consultant.

3.1.2 Term. This Agreement shall become effective when executed and shall remain in effect until terminated as provided herein. Notwithstanding anything to the contrary in this Agreement, this Agreement shall

automatically terminate after 3 years unless extended in writing by the Parties with the approval of the City Council of the City.

3.1.3 Conflict. In the event that the terms of the Proposal shall conflict with the terms of this Agreement, or contain additional terms other than the Services to be rendered and the price for the Services, the terms of this Agreement shall govern and said additional or conflicting terms shall be of no force or effect.

3.2 Responsibilities of Consultant.

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or by its employees under Consultant's supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. The City retains Consultant on an independent contractor basis and not as an employee. Consultant retains the right to perform similar or different services for other clients during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of the City and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall determine its own work hours and schedule; provide its own equipment; maintain its own offices; provide its own vehicles; insurance; cell phones and office phones; and Consultant shall be solely responsible for managing and supervising its personnel and employees. Consultant shall further be responsible for all reports and obligations, including, but not limited to: social security taxes, income tax withholding, payroll taxes, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and reasonably prudent manner, consistent with, and limited to, the standard of skill and care generally recognized as being employed by professionals performing similar services at the same time in the same discipline in the same locality in the State of California. The Consultant makes no other representations or warranties, whether expressed or implied, with respect to the services rendered hereunder. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant agrees that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications

and approvals of whatever nature that are legally required to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the City, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the applicable standard of care. Any employee of the Consultant or its sub-consultants who is determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of a Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform Services in a manner acceptable to the City, shall be promptly removed from the Project by the Consultant and shall not be re-assigned to perform any Services to City.

3.2.3 Laws and Regulations. Consultant shall exercise usual and customary professional care in its efforts to keep itself informed of and in compliance with applicable local, state and federal laws, rules and regulations affecting the performance of Services, including applicable Cal/OSHA requirements, and shall give notices required by law. Consultant shall be liable for violations of such laws and regulations in connection with the Services, but only to the extent such violation constitutes a breach of the generally accepted professional standard of care Consultant shall indemnify and hold the City, its officials, directors, officers, and employees harmless, pursuant to the indemnification provisions of this Agreement, from liability to the extent caused by its negligent failure to comply with such applicable laws, rules or regulations.

3.2.4 Employment Eligibility. Consultant shall be solely responsible for obtaining Employment Eligibility Verification information from Consultant's employees, in compliance with the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a), and shall ensure that Consultant's employees are eligible to work in the United States.

3.2.5 CalPers. In the event that Consultant employs, contracts with, or otherwise utilizes any CalPers retirees in completing any of the Services performed hereunder, such instances shall be disclosed in advance to the City and shall be subject to the City's advance written approval.

3.2.6 Drug-free Workplace Certification. By signing this Agreement, the Consultant hereby certifies under penalty of perjury under the laws of the State of California that the Consultant will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code, Section 8350 et seq.) and will provide a drug-free workplace.

3.2.7 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with applicable local, state and federal laws, rules and regulations, and shall exercise necessary precautions for the safety of its employees appropriate to the nature of the work and the conditions under which the work is to be performed. Safety precautions as applicable shall include, but shall not be limited to: (A) adequate life protection and life-saving equipment and procedures; (B) instructions in accident prevention for all employees and subcontractors, such as safe walkways, scaffolds, fall protection ladders, bridges, gang planks, confined space procedures, trenching and shoring, equipment and other safety devices, equipment and wearing apparel as are necessary or lawfully required to prevent accidents or injuries; and (C) adequate facilities for the proper inspection and maintenance of all safety measures. Nothing herein shall be construed as establishing any responsibility or obligation on the part of the Consultant for jobsite safety issues, programs, or precautions of anyone but its own employees and subconsultants for whom it is legally responsible.

4. Indemnification; Insurance.

4.1 Insurance. Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit "C" attached to and made a part of this Agreement.

4.2 Indemnity for Professional Liability. When the law establishes a professional to the fullest extent permitted by law, Consultant shall indemnify and hold harmless the City and its officials, and employees ("Indemnified Parties") from and against losses, liabilities, damages, costs and expenses, including reasonable legal counsel's fees and costs, but only to the extent caused by any negligent performance of Consultant, its officers, agents, employees or subconsultants (or any agency or individual that Consultant shall bear the legal liability thereof) in the performance of professional services under this Agreement. In no event shall the indemnification obligation extend beyond the date when the institution of legal or equitable proceedings for professional negligence would be barred by any applicable statute of repose or statute of limitations. The parties expressly agree that this indemnity provision does not include, and in no event shall the Consultant be required to assume, any obligation or duty to defend any claims, causes of action, demands, or lawsuits in connection with or arising out of this Project or the services rendered by the Consultant.

4.3 Indemnity Other than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration

proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel fees and costs, court costs, interest, defense costs, and expert witness fees), where the same directly arise out of, are a direct consequence of, or are in any way directly attributable to, in whole or in part, the performance of this Agreement by Consultant, including but not limited to officers, agents, employees or subcontractors of Consultant except where the same is caused by negligent or willful misconduct of the City.

5. Responsibilities of City.

5.1 Requests. The City agrees to comply with all reasonable requests of Consultant and provide reasonable access to documents including objectives and constraints, space, capacity, and performance requirements, flexibility, and expandability, and any budgetary limitations, reasonably necessary to the performance of Consultant's duties under this Agreement. In order to facilitate Consultant's conformance with the performance schedule, the City shall respond to Consultant's submittals in a timely manner.

5.2 City Representative. The City designates the City Manager or his designee as City representative ("City Representative") with respect to the work to be performed under this Agreement. The City Representative shall have complete authority to transmit instructions, receive information, and interpret and define the City's policy and decisions with respect to materials, equipment, elements, and systems pertinent to the Services covered by this Agreement.

6. Fees and Payments.

6.1 Compensation. City agrees to pay per the bid specifications submitted. Consultant shall be paid at the rates set forth in the Proposal and shall not increase any rate without the prior written consent of the City. Notwithstanding anything in this Section 6, total fees and charges paid by City under this Agreement shall not exceed $ 6,600 without approval by the City Council of City.

6.2 Invoices. Consultant shall submit to the City a monthly itemized statement which indicates work completed and hours of Services rendered by Consultant. The statement shall describe the amount of Services and supplies provided since the initial commencement date, or since the start of the subsequent billing periods, as appropriate, through the date of the statement. City shall have the right to review and audit all invoices prior to or after payment to Consultant. This review and audit may include, but not be limited to City's:

a. Determination that any hourly fee charged is consistent with this Agreement's approved hourly rate schedule;

b. Determination that the multiplication of the hours billed times the approved rate schedule dollars is correct;

c. Determination that each item charged is the usual, customary, and reasonable charge for the particular item. If City determines an item charged is greater

than usual, customary, or reasonable, or is duplicative, ambiguous, excessive, or inappropriate, City shall either return the bill to Consultant with a request for explanation or adjust the payment accordingly, and give notice to Consultant of the adjustment.

6.3 Payment. If the work is satisfactorily completed, City shall pay such invoice within fourty-five (45) days of its receipt. Should City dispute any portion of any invoice, City shall pay the undisputed portion within the time stated above, and at the same time advise Consultant in writing of the disputed portion.

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

6.5 Additional Services. In the event Consultant performs additional or different services than those described herein without the prior written approval of the City Manager and/or City Council of City, Consultant shall not be compensated for such services. Consultant expressly waives any right to be compensated for services and materials not covered by the scope of this Agreement or authorized by the City in writing.

6.6 Prevailing Wages. Consultant is aware of the requirements of California Labor Code Sections 1720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects. If the Services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is $1,000 or more, Consultant agrees to fully comply with such Prevailing Wage Laws. The City shall provide Consultant with a copy of the prevailing rates of per diem wages in effect at the commencement of this Agreement. Consultant shall make copies of the prevailing rates of per diem wages for each craft, classification or type of worker needed to execute the Services available to interested parties upon request, and shall post copies at the Consultant's principal place of business and at the project site. Consultant shall defend, indemnify and hold the City, its elected officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws.

6.7 Accounting Records.

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

7. General Provisions.

7.1 Termination of Agreement.

7.1.1 Grounds for Termination. The City or Consultant may, by written notice to the other party, terminate this Agreement at any time and without cause by giving written notice to the other party of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those Services which have been actually and adequately rendered to the City, and Consultant shall be entitled to no further compensation.

7.1.2 Effect of Termination. If this Agreement is terminated as provided herein, Consultant shall, as long as Consultant has been fully paid for Services rendered, provide all finished or unfinished Documents and Data (as defined below), programming source code, plans reports and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such documents and other information within fifteen (15) days of the request. If the City subsequently reproduces project-related documents or creates (or causes others to create) a derivative work based upon project-related documents created by the Consultant, the City shall completely remove the original professional seals, logos and other indications on the documents of the identity of the Consultant. The City agrees that any future use, reuse, or modification of the Consultant's work product without retaining and maintaining the retention of the Consultant shall be at the City's sole risk and without liability to the Consultant and the City agrees to waive any and all claims against the Consultant and release, defend, indemnify and hold the Consultant harmless from any and all claims or liabilities arising therefrom.

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

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

To Vendor: Brooks Consulting LLC
664 Vermilion Peak Dr.
Windsor, CO 80550
Attention: Christopher Brooks

To City: **City of Needles**
817 Third Street
Needles, CA 92363
Attention: City Manager

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

7.3 Ownership of Materials and Confidentiality.

7.3.1 City Ownership. Upon full payment to Consultant for Services rendered, all documents and data ("Documents & Data"), including data on electric, digital or magnetic media, prepared by Consultant under this Agreement shall be the property of the City for use solely in connection with the purpose for which they were created, except that Consultant shall have the right to retain copies of all Documents & Data for its records. The City recognizes that data, plans, specifications, reports, documents or other information recorded on or transmitted as electronic media are subject to undetectable alteration, either intentional or unintentional due to, among other causes, transmission, conversion, media degradation, software error, or human alteration. Accordingly, the electronic documents provided to the City are for informational purposes only and are not intended as an end-product. The Consultant makes no warranties, either expressed or implied, regarding the fitness or suitability of the electronic documents. If the City subsequently reproduces project-related documents or creates (or causes others to create) a derivative work based upon project-related documents created by the Consultant, the City shall completely remove the original professional seals, logos and other indications on the documents of the identity of the Consultant. The City agrees that any future use, reuse, or modification of the Consultant's work product without retaining and maintaining the retention of the Consultant shall be at the City's sole risk and without liability to the Consultant and the City agrees to waive any and all claims against the Consultant and release, defend, indemnify and hold the Consultant harmless from any and all claims or liabilities arising therefrom.

7.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall

not, without the prior written consent of the City, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use the City's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of the City. Disclosure of any information in compliance with any legal orders shall not constitute a breach of this provision.

7.4 Cooperation; Further Acts. The Parties shall reasonably cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement. Consultant shall not be required to take any additional acts or execute any documents that in any way might, in the sole judgment of the Consultant, increase the Consultant's contractual or legal obligations or risks, or the availability or costs of its professional or general liability insurance.

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

7.6 Governing Law. This Agreement is entered into and shall be performed in Needles, California and shall be governed by the laws of the State of California. Any claims arising under this Agreement shall be brought in the state or federal courts located in San Bernardino County. The City and Consultant agree to submit all claims and disputes arising out of this Agreement to non-binding mediation prior to the initiation of legal proceedings. This provision shall survive completion or termination of this Agreement; however, neither party shall seek mediation of any claim or dispute arising out of this Agreement beyond the period of time that would bar the initiation of legal proceedings to litigate such claim or dispute under the applicable law.

7.7 Time of Performance. Consultant shall perform as expeditiously as is consistent with the generally accepted professional standard of care.

7.8 City's Right to Employ Other Consultants. The City reserves the right to employ other consultants at any time for any purpose.

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

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

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

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

7.13 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties. Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the City or the Consultant. Consultant's services hereunder are being performed solely for the benefit of the City, and no other entity shall have any claim against the Consultant because of this Agreement or the Consultant's performance or nonperformance of services hereunder.

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

7.15 Improper Payment. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the City shall have the right to rescind this Agreement without liability.

7.16 Conflict of Interest. For the term of this Agreement, no member, officer, or employee of the City, during the term of his or her service with the City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom. Consultant has read and is aware of the provisions of Section 1090 et seq. and Section 87100 et seq. of the Government Code relating to conflicts of interest of public officers and employees. Consultant agrees that they are unaware of any financial or economic interest

of any public officer or employee of the City relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement, the City may immediately terminate this Agreement by giving notice thereof. Consultant shall comply with the requirements of Government Code section 87100 et seq. and section 1090 in the performance of and during the term of this Agreement.

7.17 Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

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

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

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

7.22 Contents of Request for Proposal and Proposal. Consultant is bound by the contents of City's Request for Proposal and the Proposal. In the event of conflict, the requirements of this Agreement shall take precedence over those contained in the Proposal and the City's Request for Proposals. The incorporation of the Proposal shall be for the Services to be rendered and the price for such Services only, and any other terms and conditions included in the Proposal shall have no force and effect on this Agreement or the relationship between Consultant and/or City, unless expressly agreed to in writing.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement on the date and year set forth above.

CITY: (City of Needles)

BY: _____

TITLE: _____

DATE: _____

ATTEST:

BY: _____

TITLE: _____

DATE: _____

CONSULTANT:

BY: Christopher Lee Brooks

Christopher Lee Brooks

TITLE: President

DATE: 11/23/2020

EXHIBIT A

Request for Proposals

[Attached behind this page]

EXHIBIT B

Proposal

[Attached behind this page]

EXHIBIT C
Insurance Requirements

Time for Compliance.

Consultant shall not commence Services under this Agreement until it has provided evidence satisfactory to the City that it has secured all insurance required under this section. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the City that the subcontractor has secured all insurance required under this section.

Minimum Requirements.

Consultant shall, at its expense, procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Agreement by the Consultant, its agents, representatives, employees or subcontractors. Consultant shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Agreement. Such insurance shall meet at least the following minimum levels of coverage:

i. **General liability.** Consultant shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than $1,000,000 per occurrence, $2,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted.

ii. **Automobile liability.** Consultant shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the Services to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than $1,000,000 combined single limit for each accident.

iii. **Professional liability (errors & omissions).** Consultant shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of $1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement and Consultant agrees to maintain continuous coverage through a period no less than three (3) years after completion of the Services required by this Agreement.

iv. **Worker's Compensation.** Consultant shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least $1,000,000).

Other Provisions or Requirements

- **Separation of Insureds; No Special Limitations.** All insurance required by this Section shall contain standard separation of insured's provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the City, its directors, officials, officers, employees, agents and volunteers.

- **Deductibles and Self-Insurance Retentions.** Any deductibles or self-insured retentions must be declared to and approved by the City. Consultant shall guarantee that, at the option of the City, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the City, its directors, officials, officers, employees, agents and volunteers; or (2) the Consultant shall procure a bond guaranteeing payment of losses and related investigation costs, claims and administrative and defense expenses.

- **Acceptability of Insurers.** Insurance is to be placed with insurers with a current A.M. Best's rating no less than A:VII, licensed to do business in California, and satisfactory to the City.

- **Proof of insurance.** Consultant shall provide certificates of insurance to City as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by the City prior to commencement of performance. Current certification of insurance shall be kept on file with City at all times during the term of this contract. City reserves the right to require complete, certified copies of all required insurance policies, at any time.

- **City Approval.** All coverage types and limits required are subject to approval, modification and additional requirements by City, as the need arises. Consultant shall not make any reductions in scope of coverage (e.g. elimination of contractual liability or reduction of discovery period) that may affect City's protection without City's prior written consent.

- **Primary/noncontributing.** Coverage provided by Consultant shall be primary and any insurance or self-insurance procured or maintained by City shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of City before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.

  City's rights of enforcement. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Consultant

or City will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, City may cancel this Agreement. Consultant acknowledges and agrees that any actual or alleged failure on the part of the City to inform Consultant of non-compliance with any requirement imposes no additional obligations on the City nor does it waive any rights hereunder.

- **Waiver of subrogation.** All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against City, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

- **Requirements not limiting.** Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Consultant maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

- **Notice of cancellation.** Consultant agrees to oblige its insurance agent or broker and insurers to provide to City with a thirty (30) day notice of cancellation (except for nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

- **Additional insured status.** All policies required herein shall provide or be endorsed to provide that City and its officers, officials, employees, and agents, and volunteers shall be additional insureds under such policies.

- **Pass through clause.** Consultant agrees to ensure that its subconsultants, subcontractors, and any other party involved with the project who is brought onto or involved in the project by Consultant, provide the same minimum insurance coverage and endorsements required of Consultant. Consultant agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Consultant agrees that upon request, all agreements with consultants, subcontractors, and others engaged in the project will be submitted to City for review.

- **City's right to revise specifications.** The City reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Consultant ninety (90) days advance written notice of such change. If such change

results in substantial additional cost to the Consultant, the City and Consultant may renegotiate Consultant's compensation.

- **Timely notice of claims.** Consultant shall give City prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

- **Additional insurance.** Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Accept the AB32 Greenhouse Gas (GHG) Emissions Verification Report 2024 Emissions prepared by WZI Inc.

Background: The California Air Resources Board requires a third-party verifier of the GHG. WZI Inc. reported, "The City of Needles' 2024 emission data reports for Electric Power Entity (ARB AD 3047) are found to be **free of material misstatement and in conformance** with the Mandatory Reporting Requirement". The City's annual metric ton of CO2e is reported for 2024 is **29,815**.

Every year, covered entities turn in allowances and offsets for 30 percent of the previous year's emissions. The City of Needles meets this requirement annually by utilizing the free allocation of allowances provided by CARB. For 2024, the City of Needles has **6,082 free allowances**.

At the end of each compliance period, covered entities must turn in the remaining 70 percent allowances and a limited number of offsets covering the remainder of emissions in that compliance period. To meet the remaining 70 percent requirement, entities may participate in CARB auctions or purchase allowances and offsets from the open market. The current compliance period is a three-year period beginning in 2024 to 2026.

Fiscal Impact: Remaining allowances and offsets for 2024 are 23,733; market prices for 2023 was $37.40/allowance. The estimated fiscal impact for 2024 GHG allowances and offsets is $887K. The City of Needles will not transact for the required allowances and offsets until the enclosed verification report is accepted by CARB and posted to the City of Needles Compliance and Tracking System to verify quantities needed.

Environmental Impact: Reduction in greenhouse gas emissions

Recommended Action: Accept the AB32 Greenhouse Gas (GHG) Emissions Verification Report 2024 Emissions prepared by WZI Inc.

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

WZI INC.

June 25, 2025

Rainie Torrance
City of Needles
Assistant Utility Manager

Re: ***AB32 Greenhouse Gas Verification Statement***

Dear Ms. Torrance:

After reviewing your transaction data, inventory plan, and supporting documents, WZI Inc. can offer a positive verification statement on your AB32 report for calendar year 2024. We can state with reasonable assurance that your 2024 report is free of material misstatement and conforms to the requirements of the Mandatory Reporting Rule.

Richard B. Wilson

Lead Verifier

Mary Jane Wilson

Independent Reviewer

STATE OF CALIFORNIA
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY
CALIFORNIA AIR RESOURCES BOARD

MRR VERIFICATION STATEMENT FORM

EMISSIONS DATA REPORT

For assistance completing or submitting this report, contact ghgverify@arb.ca.gov.

PART I: EMISSIONS DATA REPORT INFORMATION

Reporting Year:
2024

PART II: VERIFICATION BODY INFORMATION

Verification Body Name:
WZI Inc.

PART III: REPORTING ENTITY INFORMATION

Name of Reporting Entity:	CARB ID Number:
City of Needles	3047

PART IV: VERIFICATION STATEMENT INFORMATION

1. This verification statement attests that the submitted data are (check one):

- [x] Reasonably assured of being free of material misstatement
- [ ] NOT reasonably assured of being free of material misstatement

2. This verification statement attests that the submitted data are (check one):

- [x] Reasonably assured of being in conformance with the regulation
- [ ] NOT reasonably assured of being in conformance with the regulation
- [ ] NOT reasonably assured of being in conformance with the regulation, including NOT in conformance with §95131(b)(9): failure to correct data errors discovered during data checks

3. As a result of the selections above, the final verification statement is (check one):

- [x] Positive: Reasonably assured of no material misstatement and in conformance with the regulation
- [ ] Qualified Positive: Reasonably assured of no material misstatement, but not reasonably assured in conformance with the regulation
- [ ] Adverse: Not in conformance with §95131(b)(9) and/or not reasonably assured of no material misstatement

4. Provide the Qualifying Statement below (required for qualified positive or adverse statements):

PART V: SIGNATURE

☑ As the lead verifier for this verification, I certify under penalty of perjury under the laws of the State of California that the verification team has carried out all verification services as required by the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions (MRR) (title 17, California Code of Regulations, §95100-95158).

Printed Name: Richard Wilson	Date: 07/15/2025
Signature Of Lead Verifier:	

☑ As the independent reviewer, I certify under penalty of perjury under the laws of the State of California, that I have conducted an independent review of the verification services and findings on behalf of the verification body as required by the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions (MRR) (title 17, California Code of Regulations, §95100-95158), and that the findings are true, accurate and complete.

Printed Name: Mary Jane Wilson	Date: 07/15/2025
Signature Of Independent Reviewer: Mary Jane Wilson	

Verification Report:

City of Needles, 2024

Entity Overview

The City of Needles operates as an Electric Power Entity (EPE) under AB-32 mandatory GHG reporting. The City of Needles reports unspecified and specified electricity imports, and retail sales. The source includes power imported into California, managed for the City of Needles by Western Area Power Administration – Desert Southwest Region.

Verification Overview

GHG Verification for The City of Needles entity consisted of a site visit, off-site data and record checks, and correspondence with the client. WZI recalculated GHG emissions values to check against reported values and tested for any materiality issues. In addition, original source data e-tags and CAISO market downloads were checked against entered data to verify accurate data collection. Calculation methods were also checked for conformance. GHG inventory planning and activities were checked and evaluated for conformance to the AB-32 reporting regulation.

Verification Team

Lead Verifier-	Rich Wilson
Verifier-	Jesse Frederick
Internal Reviewer-	Mary Jane Wilson

Verification Activities

GHG Monitoring Plan:

-The entity's GHG inventory plan was obtained and checked for conformance. The plan thoroughly details required information and complies with the reporting regulation.

Unspecified Imports

-The entity reported unspecified imports from 20 generating facilities outside of California. The transactions are e-tagged. Transactions are managed on behalf of the City by Western Area Power Administration – Desert Southwest Region. The e-tags are compiled in an automated process by OATI. The entity requests a "Tags Sinking in Needles" report from OATI, which captures all e-tags delivered to the City. That data is then filtered to remove e-tags that are exempt from reporting. The removed tags include power originating in CA, and tags that are part of the DSWM Parker-Davis allocation sourced from Davis230. The DSWM tags are discussed under specified imports.

-Two sets of "metered" imports are also reported. These include the WALC Energy Imbalance Market transactions, and the Aggregated Energy Services group sharing transactions. These mechanisms are used to meet additional demand not covered by the tagged transactions. Meter reports from the City are used to calculate the transactions from these two sources, both of which originate outside of CA.

The verification team reviewed the complete OATI transaction data, and performed several additional data checks:

1. At the request of the verification team, a new query of the OATI data was re-run and sent to the verification team. The new data query matched the data used in the report exactly.
2. A random sample of e-tags was requested, and the actual tags reviewed. Extra focus was put on tags that were excluded from the report, to ensure that they were correctly excluded. Tags matched reported data, and excluded tags were all sourced in CA. No issues were discovered.
3. Annual meter reports were requested and reviewed. The verification team was able to check the accuracy of the calculations used to determine the WALC energy imbalance and the AES group share transactions.
4. The verification team was made aware of 10 e-tags that were attested in 2024. This was determined to be due to errors made during tag creation. The attested tags corrected the errors and were determined to be accurate.
5. The verification team checked the e-tag data for transactions that were reported as unspecified imports. Tags were checked for appropriate source and sink codes, and were

filtered by source and total MWh recalculated. Total CO2e was also recalculated. No issues were discovered.

Specified Imports

-The entity reported specified imports from the DSWM Parker-Davis allocation sourced from Davis230. The City of Needles Parker-Davis Project allocation is delivered across the California border by WAPA-DSW using the DSWM01 PSE code and is reported on the City of Needles GHG Report as a specified import imported on behalf of the City of Needles. These transactions are hydroelectric power and have a zero CO2e value.

The verification team reviewed the e-tag data, and performed these data checks:

1. E-tags were checked for DSWM01 PSE codes. All tags were DSWM01.
2. Tags were totaled and checked against reported values. No issues were discovered.

Retail Sales

-The entity reported retail sales as a retail utility provider. These sales are reported based on monthly totals of the utility retail meter readings. These transactions do not contribute to the entity's CO2e total.

The verification team performed these data checks:

1. Monthly meter report was requested and reviewed. Total metered sales matched reported value exactly.

Material Misstatement Assessment

-To determine the error in reported data discrepancies, omissions, and misreporting events were quantified and used:

$$\sum \frac{[Discrepancies + Omissions + Misreporting]}{Total\ Reported\ Covered\ Emissions} = \frac{[0 + 0 + 0]}{29{,}815\ MT\ CO2e} = 0$$

Verification Statement

After evaluating the facility's GHG inventory program, data, and reported values, WZI Inc. can issue a **POSITIVE** verification statement. It is our opinion that the entity's report contains no material misstatement, and conforms to the requirements of the AB-32 reporting regulation.

Attachments:

- Verification Plan
- Sampling Plan
- Risk Assessment
- Issues Log
- GHG Monitoring Plan Checklist
- Transactions data calculated by verification team w/ materiality testing

WZI INC.

Verification Plan

City of Needles 2024 Report

(AB-104462)

Verification of 2024
Greenhouse Gas Emissions Report

WZI Inc.
1717 28th Street
Bakersfield, CA 93301
(661)326-1112

Agenda Item 6.

Contents

Executive Summary 3

Facility Overview 3

General Plan 3

Verification Team 3

Pre-Verification 3

Verification Activities 4

A. Desk review of Report 4

B. Kick-Off Meeting 4

C. Document Request 4

D. Off-Site Data Review 4

1. Create Sampling Plan 4

2. Data Completeness Check 5

3. Data/Calculation Conformance Check 5

4. Issues Log Review 5

5. Materiality/Conformity Analysis 5

E. Site Visit 5

F. Revisions (If Needed) 6

G. Statement/Report Preparation 6

H. Internal Review 6

I. Final Statement/Report 6

Executive Summary

WZI was contracted to perform Greenhouse Gas verification services for the 2024 calendar year. Transactions Data are required to be fully verified by an accredited verification body.

Facility Overview

City of Needles is a power importer and retail provider in the state of California. Power transactions are managed on behalf of the City of Needles by the Western Area Power Authority.

The City of Needles reports transactions including specified and unspecified imports of hydroelectric and fossil-fuel generation, and retail sales.

General Plan

The WZI verification team will take steps to become familiar with the entity's trading operations in California. Transparency of data collection methods and how items are tracked will be scrutinized. Additionally, the team will scrutinize data collection methods, the personnel involved, and training methods in place that are meant to ensure precise data reporting. More details on information requested for verification to begin is detailed below in "Document Request."

Verification Team

Lead Verifier-	Rich Wilson
Verifier-	Jesse Frederick
Internal Reviewer-	Mary Jane Wilson

Pre-Verification

WZI completed the required Conflict-of-Interest Form-A, which yielded a result of a "Low Conflict-of-Interest". Form-A was submitted and was approved to begin verification.

Verification Activities

A. Desk review of Report

The first tool is the Greenhouse Gas Monitoring Plan which will be reviewed by WZI to understand the facility operation and the methods used to properly report data from both emissions and product. Additionally, WZI has developed a checklist to use while reviewing the Monitoring Plan to ensure all necessary information is complete pursuant to Sections 95105(c)(1) through 95105(c)(10) of the Mandatory Reporting Rule.
The 2024 summary report will be downloaded and reviewed for background and any broad issues.

B. Kick-Off Meeting

Kick-off meetings will be conducted through conference calls. This will consist of a discussion of what WZI is looking for in the data that is provided by Needles and WAPA agents and a general plan for how WZI will proceed in the verification process. The Greenhouse Gas Verification plan is the first source of information that serves as a basis for this discussion.

C. Document Request

A Document Request will be sent to the operator after the kick-off meeting. The operator will be asked to provide the requested documents in a timely manner. For the 2024 verification, the following information will be requested:

1. Greenhouse Gas Monitoring Plan;
2. Specified Import data;
3. Unspecified Export e-tags;
4. "GHG Quantities with Pivot" spreadsheet for 2024; and
5. 2024 EPE Workbook.

D. Off-Site Data Review

The off-site data review will be conducted at the WZI offices, and will consist of the following:

1. Create Sampling Plan

The Verification team will prepare a sampling plan based on data and documentation received from the operator. The sampling plan's primary focus will be the specified imports.

2. Data Completeness Check

   The team will verify that all required data was collected. This data includes all power transactions into, out of, and through CA. Once the data is obtained, the data will be scrutinized for inconsistencies and how the data was collected and tracked. The team will inspect any data transfers from one format or source to another, either manual or automatic, and ensure that data quality is maintained throughout. After the data collection and tracking methods are checked, the team will ensure that data was manipulated properly. This would include procedures such as conversion factors unique to the operation, unit conversion accuracy, or general calculations used to prepare data for reporting purposes. Finally, the team will ensure that the data submitted in the report corresponds to the data records tracked for this year.

3. Data/Calculation Conformance Check

   The team will verify that the calculation methods selected by the operator conform to the reporting regulation. The team will run sample calculations to verify the accuracy of the operator's calculation methods. Any error in reporting will be noted, regardless of significance, into the issues log and an explanation will be provided in the final report if the cause of the error is known (i.e. rounding error). If, however, the numbers for reporting do not match it will be noted in the issues log and is subject to revision by the reporter.

4. Issues Log Review

   The team will compile the issues log and determine the impact of any errors found. Each issue will be identified with the date of discovery; a detailed description of the issue found; the specific reference in the MRR related to the issue; the impact on reported data (non-conformance, misstatement, etc.) and, finally, the resolution of the issue after corrective action is taken by the reporter to satisfy the mandatory reporting rule.

5. Materiality/Conformity Analysis

   The team will determine if any errors found would create a material misstatement or a non-conformance. This information will be noted in the issues log. In the case of missing data, the proper steps will be taken according to Section 95129 of the MRR. The team will prepare a draft statement.

E. Site Visit

A site visit will be conducted at the WAPA building in Phoenix, AZ.

F. Revisions (If Needed)

If the report requires revision, the team will set the report status to "Revision Requested". After any revisions are complete, the verification will resume at step D.

G. Statement/Report Preparation

Materials from the off-site data review will be compiled into a draft verification report. The complete team will meet to determine the initial verification statement.

H. Internal Review

The report, issues log, and data will be submitted to the internal reviewer for final QA check. Depending on the internal reviewer's assessment, the verification team may need to return to the assessment for clarification. This may involve more information to be requested from the facility and/or a deeper review of portions the internal reviewer may flag as something that needs further scrutiny. Once the internal reviewer signs off on the report, the final statement can be prepared.

I. Final Statement/Report

Any errors found by the internal reviewer will be corrected. The final verification report will be prepared and submitted to the operator. After the operator has had sufficient time to review the report, the statement will be submitted to ARB via the reporting tool.

Sampling Plan: City of Needles 2024

Emissions Source Ranking

Source	CO2e Contributions (Metric Tons)	Percent of Total Emissions	Estimate of Data Uncertainty	Data to be Sampled
Specified Imports	0.00	0.00%	Low: Moderate volume of transactions and e-tags	Check all e-tags and calculations.
Unspecified Imports	29815.00	100.00%	Moderate: Large volume of transactions	Check database download of transactions against reported values. Duplicate calculations and filters independently. Sample random e-tags to check download data.
Retail sales	0.00	0.00%	Low: All data taken from meter readings	Check monthly metering reports.

Agenda Item 6.

Risk Assesment: City of Needles 2024

Category	Description	Uncertainty/Risk Assesment	Follow-up
Data Acquisition Equipment	Meter data used to calculate EIM transactions and retail sales	Data uncertainty is moderate due to large volume of transactions.	Meter data was checked down to actual meter reports. E-tag data was re-queried and checked. No issues.
Data Sampling and Frequency	Unspecified import data is generated by direct query of OATI e-tags. Meter data is sampled monthly.	Data uncertainty is moderate due to large volume of transactions.	Random sample of e-tag data was re-queried and checked.
Data Processing and Tracking	Data is maintained by WAPA DSW personnel.	Data uncertainty is moderate due to large volume of transactions.	Random sample of e-tag data was re-queried and checked.
Emissions Calculations	Calculations are performed in the ONE workbook using ARB emissions factors for specified imports.	Low risk area.	N/A
Data Reporting	Data is reported in CAL e-GGRT in accordance with the MRR.	Low risk area.	N/A
Product Data	N/A	N/A	N/A
Management policies/practices	The entity maintains a compliant inventory plan and procedure.	Low risk area.	Plan was checked for conformance

Issues Log: City of Needles 2024

Issue	Date	Issue	Regulation Reference	Impact	Resolution
1		None Found			
2					
3					
4					
5					
6					
7					
8					

GHG Monitoring Plan Checklist: City of Needles 2024

	Requirement	Check	Notes
1	Information to allow the verification team to develop a general understanding of entity boundaries, operations, and electricity transactions	X	
2	Reference to management policies or practices applicable to reporting pursuant to section 95111	X	
3	List of key personnel involved in compiling data and preparing the emissions data report	X	
4	Training practices for personnel involved in reporting delivered electricity pursuant to section 95111 and responsible for data report certification, including documented training procedures	X	
5	Query of NERC e-Tag source data to determine the quantity of electricity (MWh) imported, exported, and wheeled for transactions in which they are the purchasing-selling entity on the last physical path segment that crosses the border of the state of California, access to review the raw e-Tag data, a tabulated summary, and query description	X	
6	Reference to other independent or internal data management systems and records, including written power contracts and associated verbal or electronic records, full or partial ownership, invoices, and settlements data used to document whether reported transactions are specified or unspecified and whether the requirements for adjustments to covered emissions pursuant to sections 95852(b)(1)(B), 95852(b)(4) and 95852(b)(5) of the cap-and-trade regulation are met, specifically how the entity determined that the electricity associated with the RECs claimed for the RPS adjustment was not directly delivered to California, if reporting an RPS adjustment	X	
7	Description of steps taken and calculations made to aggregate data into reporting categories required pursuant to section 95111	X	
8	Records of preventive and corrective actions taken to address verifier and ARB findings of past nonconformances and material misstatements	X	
9	Log of emissions data report modifications made after initial certification	X	
10	A written description of an internal audit program that includes emissions data report review and documents ongoing efforts to improve the GHG Inventory Program	X	

Power Transactions

SPECIFIED IMPORT	(MWH)	CO2e EF	CO2e
Parker-Davis Hydro	29,535	0	0.00
UNSPECIFIED IMPORT (LOA)			
APACHE230	32	0.428	13.97
BARR	0	0.428	0.00
BPAPower	128	0.428	55.88
GILARIVER500	96	0.428	41.91
GRIFFITH230	15,396	0.428	6721.28
HA500	232	0.428	101.28
HermistonCPN	256	0.428	111.76
IPP	4,614	0.428	2014.29
LIBERTY230	128	0.428	55.88
LRS	204	0.428	89.06
MDGT	1,902	0.428	830.34
MEAD230	7,072	0.428	3087.35
MIDC	128	0.428	55.88
PACE	96	0.428	41.91
PALOVERDE500	1,206	0.428	526.49
SOUTHSYS	40	0.428	17.46
SRPNETWORK	13,202	0.428	5763.47
Snohomish	176	0.428	76.83
TOPOCK230	4,103	0.428	1791.21
VAIL345	8	0.428	3.49
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
MEAD230 (Attested)	624	0.428	272.41
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
		0.428	0.00
WALC BAA IMB	919	0.428	401.20
AES Sharing Group	17,734	0.428	7741.96
TL	1.02		
WZI Calculated CO2e covered	29815.30		
Operator Reported CO2e covered	29815.30		
Variation (Materiality test)	0.00%	rounding	

Tagged Totals Verification

32	0
0	0
128	0
96	0
15396	0
232	0
256	0
4614	0
128	0
204	0
1902	0
7072	0
128	0
96	0
1206	0
40	0
13202	0
176	0
4103	0
8	0
	0
	0
	0
	0
	0
	0
	0
	0
624	0
	0
	0
	0
	0
	0
	0
	0
	0
	0

Meter Totals Verification*

919	0
17734	0

*Checked monthly totals against hourly data

RETAIL SALES:		
WZI Verified Retail Sales	92,970.40	MWh
Operator Reported Retail Sales	92,970.00	MWh
Variation (Materiality test)	0.0004%	*rounding

September 2024 Retail Meter Data Check

Verified	Reported
11540919	11540919

e-tag Sample: September 2024

Not in GHG Tags

TAG_INDEX	TAG_ID	TAG_CODE	TRANSACT	START_TIME	STOP_TIME	PSE	GCA	LCA	SOURCE_CODE	SINK_CODE	COMPOSITE_STATE	CREATOR	GEN_MW	GEN_MWH_TOTAL_FINAL	Verified Properly Excluded
42862609	CISO CITIO1CITX888 WALC	CITX888	Normal	9/5/2024 16:00	9/5/2024 21:00	CITIO1	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	Kyle Higgs	25	5 1.8.4	Yes
42857522	CISO DYNP0B0904RWD WALC	0904RWD	Normal	9/5/2024 5:00	9/5/2024 21:00	DYNP08	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	west_rt	80	15 1.8.4	Yes
42864966	CISO TEAWO2TKO6465 WALC	TKO6465	Normal	9/5/2024 13:00	9/5/2024 16:00	TEAWO2	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	Sarthak Ka	15	15 1.8.4	Yes
42866484	CISO TEAWO2TKO6651 WALC	TKO6651	Normal	9/5/2024 20:00	9/5/2024 21:00	TEAWO2	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	Joseph Sai	5	5 1.8.4	Yes
42868810	CISO TEAWO2TKO6891 WALC	TKO6891	Normal	9/6/2024 9:00	9/6/2024 21:00	TEAWO2	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	Grant Smi	72	72 1.8.4	Yes
42868972	CISO TEAWO2TKO6901 WALC	TKO6901	Normal	9/6/2024 8:00	9/6/2024 9:00	TEAWO2	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	Grant Smi	6	6 1.8.4	Yes
42872709	CISO TEAWO2TKO7195 WALC	TKO7195	Normal	9/7/2024 5:00	9/7/2024 21:00	TEAWO2	CISO	WALC	SP15	Needles WALC	IMPLEMENTED	James Tao	96	78 1.8.4	Yes
42864209	PSCO TEAWO2TKO6371 WALC	TKO6371	Normal	9/6/2024 5:00	9/6/2024 21:00	TEAWO2	PSCO	WALC	PSCO.UPLKNUT1	Needles WALC	IMPLEMENTED	Sean Dixon	96	0 1.8.4	Yes
42865102	PSCO TEAWO2TKO6484 WALC	TKO6484	Normal	9/7/2024 5:00	9/7/2024 6:00	TEAWO2	PSCO	WALC	PSCO.UPLKNUT1	Needles WALC	IMPLEMENTED	James Tao	1	0 1.8.4	Yes
42865111	PSCO TEAWO2TKO6487 WALC	TKO6487	Normal	9/7/2024 6:00	9/7/2024 17:00	TEAWO2	PSCO	WALC	PSCO.UPLKNUT1	Needles WALC	IMPLEMENTED	James Tao	11	0 1.8.4	Yes
42865148	PSCO TEAWO2TKO6488 WALC	TKO6488	Normal	9/7/2024 5:00	9/7/2024 21:00	TEAWO2	PSCO	WALC	PSCO.UPLKNUT1	Needles WALC	IMPLEMENTED	James Tao	84	0 1.8.4	Yes
42832644	WALC DSWM01DTGJ731 WALC	DTGJ731	Normal	9/1/2024 23:00	9/2/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	67	67 1.8.4	Yes
42833110	WALC DSWM01DTGJ755 WALC	DTGJ755	Normal	9/2/2024 23:00	9/3/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	91	91 1.8.4	Yes
42849792	WALC DSWM01DTGJ851 WALC	DTGJ851	Normal	9/3/2024 23:00	9/4/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	91	91 1.8.4	Yes
42855099	WALC DSWM01DTGJ901 WALC	DTGJ901	Normal	9/4/2024 23:00	9/5/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.Cruz	90	90 1.8.4	Yes
42861089	WALC DSWM01DTGJ953 WALC	DTGJ953	Normal	9/5/2024 23:00	9/6/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.Cruz	90	90 1.8.4	Yes
42861170	WALC DSWM01DTGJ985 WALC	DTGJ985	Normal	9/6/2024 23:00	9/7/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.Cruz	78	78 1.8.4	Yes
42867776	WALC DSWM01DTGKD33 WALC	DTGKD33	Normal	9/7/2024 23:00	9/8/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.Cruz	67	67 1.8.4	Yes
42867886	WALC DSWM01DTGKD66 WALC	DTGKD66	Normal	9/8/2024 23:00	9/9/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.Cruz	90	90 1.8.4	Yes
42880791	WALC DSWM01DTGK134 WALC	DTGK134	Normal	9/9/2024 23:00	9/10/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.Cruz	90	90 1.8.4	Yes
42887182	WALC DSWM01DTGK215 WALC	DTGK215	Normal	9/10/2024 23:00	9/11/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	88	88 1.8.4	Yes
42892982	WALC DSWM01DTGK270 WALC	DTGK270	Normal	9/11/2024 23:00	9/12/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42898287	WALC DSWM01DTGKJ26 WALC	DTGKJ26	Normal	9/12/2024 23:00	9/13/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42898389	WALC DSWM01DTGK349 WALC	DTGK349	Normal	9/13/2024 23:00	9/14/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	78	78 1.8.4	Yes
42904503	WALC DSWM01DTGK404 WALC	DTGK404	Normal	9/14/2024 23:00	9/15/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	67	67 1.8.4	Yes
42904609	WALC DSWM01DTGK424 WALC	DTGK424	Normal	9/15/2024 23:00	9/16/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	88	88 1.8.4	Yes
42917077	WALC DSWM01DTGK484 WALC	DTGK484	Normal	9/16/2024 23:00	9/17/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42922769	WALC DSWM01DTGK548 WALC	DTGK548	Normal	9/17/2024 23:00	9/18/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	88	88 1.8.4	Yes
42928399	WALC DSWM01DTGK644 WALC	DTGK644	Normal	9/18/2024 23:00	9/19/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42933945	WALC DSWM01DTGK709 WALC	DTGK709	Normal	9/19/2024 23:00	9/20/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42933992	WALC DSWM01DTGK719 WALC	DTGK719	Normal	9/20/2024 23:00	9/21/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	78	78 1.8.4	Yes
42940654	WALC DSWM01DTGK780 WALC	DTGK780	Normal	9/21/2024 23:00	9/22/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	67	67 1.8.4	Yes
42940674	WALC DSWM01DTGK790 WALC	DTGK790	Normal	9/22/2024 23:00	9/23/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42953374	WALC DSWM01DTGKB61 WALC	DTGKB61	Normal	9/23/2024 23:00	9/24/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	88	88 1.8.4	Yes
42959231	WALC DSWM01DTGK921 WALC	DTGK921	Normal	9/24/2024 23:00	9/25/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	88	88 1.8.4	Yes
42964900	WALC DSWM01DTGL022 WALC	DTGL022	Normal	9/25/2024 23:00	9/26/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	88	88 1.8.4	Yes
42970495	WALC DSWM01DTGL081 WALC	DTGL081	Normal	9/26/2024 23:00	9/27/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	88	88 1.8.4	Yes
42970537	WALC DSWM01DTGL091 WALC	DTGL091	Normal	9/27/2024 23:00	9/28/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	78	78 1.8.4	Yes
42977133	WALC DSWM01DTGL179 WALC	DTGL179	Normal	9/28/2024 23:00	9/29/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	67	67 1.8.4	Yes
42977169	WALC DSWM01DTGL189 WALC	DTGL189	Normal	9/29/2024 23:00	9/30/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.SThoma	78	78 1.8.4	Yes
42990099	WALC DSWM01DTGL261 WALC	DTGL261	Normal	9/30/2024 23:00	10/1/2024 23:00	DSWM01	WALC	WALC	DSWM01	Needles WALC	IMPLEMENTED	R.MThom.	45	45 1.8.4	Yes
42990782	WALC DSWM01DTGL286 WALC	DTGL286	Normal	9/30/2024 23:00	10/1/2024 23:00	DSWM01	WALC	WALC	SSEA	Needles WALC	IMPLEMENTED	R.SThoma	200	200 1.8.4	Yes

GHG Tags

REPORTING_PSE	TAG_INDEX	TAG_ID	GCA	LCA	GPE	INTERCHA	AGGREGATI	AGGREGA	MWH	MWH Verified	Verified Properly Included
NEEDO1		42919126 GRID DSWM01DTGK532 WALC	GRID	WALC	CONCEO	Import	EPE	PALOVERI	40	40	Yes
NEEDO1		42930331 LDWP DSWM01DTGK693 WALC	LDWP	WALC	LAWM01	Import	LDWP	IPP	48	48	Yes
NEEDO1		42955852 LDWP DSWM01DTGK907 WALC	LDWP	WALC	LAWM01	Import	LDWP	IPP	48	48	Yes
NEEDO1		42961178 LDWP DSWM01DTGK973 WALC	LDWP	WALC	LAWM01	Import	LDWP	IPP	48	48	Yes
NEEDO1		42966531 LDWP DSWM01DTGLD65 WALC	LDWP	WALC	LAWM01	Import	LDWP	IPP	48	48	Yes
NEEDO1		42924326 PACE DSWM01DTGK598 WALC	PACE	WALC	UMPASL	Import	PPW	PACE	96	96	Yes
NEEDO1		42864209 PSCO TEAWO2TKO6371 WALC	PSCO	WALC	UPI	Import	PSCO	BARR	0	0	Yes
NEEDO1		42865102 PSCO TEAWO2TKO6484 WALC	PSCO	WALC	UPI	Import	PSCO	BARR	0	0	Yes
NEEDO1		42865111 PSCO TEAWO2TKO6487 WALC	PSCO	WALC	UPI	Import	PSCO	BARR	0	0	Yes
NEEDO1		42865148 PSCO TEAWO2TKO6488 WALC	PSCO	WALC	UPI	Import	PSCO	BARR	0	0	Yes
NEEDO1		42923868 GRID DSWM01DTGK582 WALC	GRID	WALC	CONCCO	Import	SRP	PALOVERI	24	24	Yes
NEEDO1		42935269 GRID DSWM01DTGK749 WALC	GRID	WALC	CONCCO	Import	SRP	PALOVERI	96	96	Yes
NEEDO1		42863626 SRP DSWM01DTGKD17 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42869497 SRP DSWM01DTGKD91 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	288	288	Yes
NEEDO1		42882572 SRP DSWM01DTGKJ78 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	144	144	Yes
NEEDO1		42888328 SRP DSWM01DTGK243 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	144	144	Yes
NEEDO1		42893838 SRP DSWM01DTGK296 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	8	8	Yes
NEEDO1		42894035 SRP DSWM01DTGK301 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	40	40	Yes
NEEDO1		42894316 SRP DSWM01DTGK303 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42899980 SRP DSWM01DTGK383 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	288	288	Yes
NEEDO1		42907039 SRP DSWM01DTGK459 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	192	192	Yes
NEEDO1		42907047 SRP DSWM01DTGK461 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42918085 SRP DSWM01DTGK514 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42918655 SRP DSWM01DTGK523 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	8	8	Yes
NEEDO1		42923960 SRP DSWM01DTGK587 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	24	24	Yes
NEEDO1		42929800 SRP DSWM01DTGK681 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42935368 SRP DSWM01DTGK753 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	192	192	Yes
NEEDO1		42942190 SRP DSWM01DTGKB39 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	288	288	Yes
NEEDO1		42954828 SRP DSWM01DTGKB95 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42960558 SRP DSWM01DTGK960 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42966371 SRP DSWM01DTGLD58 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	96	96	Yes
NEEDO1		42971749 SRP DSWM01DTGL141 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	288	288	Yes
NEEDO1		42979274 SRP DSWM01DTGL236 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	288	288	Yes
NEEDO1		42873896 SRP TEAWO2TKO7338 WALC	SRP	WALC	SRPMST	Import	SRP	SRPNETW	18	18	Yes

Agenda Item 6.

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Approve Change Order #1 with Raftelis Financial Consultants, Inc. to include a Joint Pole Cost of Service Analysis in the Comprehensive Electric, Water and Wastewater Utility Cost of Service Ratemaking Study at a cost not to exceed $5,000 to be funded from the adopted FY26 electric budget

Background: The City of Needles issued a solicitation for qualified firms to conduct a Rate Study. The goal is to assist in determining how the City funds the administration, operation, maintenance, capital replacement, and improvements of its electric, water, and wastewater system. Raftelis was awarded the contract in October 2024. Raftelis subcontracted the electric review to K.R. Saline & Associates, PLC.

During the scope development, staff requested K.R. Saline & Associates, PLC to conduct a detailed Joint Pole Cost of Service Analysis into the electric rate analysis. The current joint pole fees have not been reviewed since the early 80's. The annual joint pole fees must include the actual cost to provide this service, including the current market replacement costs of power poles, wires, and other equipment.

The Joint Pole Cost of Service will be incorporated into the electric rate analysis, and a final report will be provided in late August 2025.

Fiscal Impact: Change order fees of $5,000 to be funded by the electric adopted FY 26 budget.

Environmental Impact: N/A

Recommended Action: Approve Change Order #1 with Raftelis Financial Consultants, Inc. to include a Joint Pole Cost of Service Analysis in the utility ratemaking study, at a cost not to exceed $5,000, to be funded from the adopted FY26 electric budget

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Taura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

RAFTELIS

July 28, 2025

Rainie Torrance
Utility Manager
City of Needles
817 3rd Street
Needles, California 92363

Subject: Electric, Water, and Wastewater Utility Cost of Service Rate Making Study

Dear Rainie:

Attached is a contract amendment from K.R. Saline in the amount of $5,000 for supplement work on this study. This increases their portion of contract amount from $30,014 to $35,014 and increases the total contractual amount from $98,774 to $103,774.

Please feel free to contact me with any questions.

Sincerely,



Todd Cristiano, *Vice President*
445 S Figueroa Street, Suite 1925, Los Angeles, CA 90071

K.R. Saline & Associates, PLC

Date: June 23, 2025

Client: City of Needles

Address: Rainie Torrance
Utility Manager
City of Needles
817 Third Street
Needles, CA 92363

Project: Joint Pole Analysis and Cost of Service Analysis

Payment: For services furnished, the Client shall pay K. R. Saline & Associates, PLC, upon submission of monthly invoices, an amount equal to the sum of all billed hourly charges for consulting services or the fixed project amounts specified in Exhibit B.

Standard Provisions: (See Exhibit A)

Services: The Consulting Services (Exhibit B) for the optimized utilization of Joint Use Poles Analysis.

Rates: Hourly rates for services are detailed in Exhibit C.

Approved for CLIENT

By: _____

Title: _____

Date: _____

Approved for CONSULTANT

By: _____

Title: Senior Project Manager

Date: 6/23/2025

STANDARD PROVISIONS

1. The Consultant shall be a consultant and advisor to the Client as an independent contractor and shall not be an employee of the Client.

2. The Consultant represents that the services furnished under this Agreement will be in accordance with generally accepted professional practices. No other warranty or guarantee, expressed or implied, is made with respect to the services furnished under this Agreement, and all implied warranties are hereby disclaimed.

3. Consultant agrees to carry errors and omissions insurance at all times during the term of this Agreement. In the event such insurance is in force, the Client agrees that the total liability of the Consultant to the Client for any and all claims, whether caused by negligence, errors, omissions, strict liability, breach of contract or contribution or indemnity claims based on third party claims, shall not exceed proceeds of insurance required to be maintained under this Agreement.

4. Either party may terminate this Agreement at any time by giving ten (10) days' written notice to the other party. In the event of termination, Client shall pay Consultant for all services rendered to the date of termination.

5. All documents, notes, and other data prepared by Consultant under this Agreement ("Work Products"), except for computer programs and spreadsheets, are the property of both the Consultant and Client. The Work Products (except for computer programs and spreadsheets) will be made available to Client, upon request, for review and copying during the term of this Agreement and for two years following the termination of this Agreement.

   Except as specifically provided to the contrary in this Agreement, all computer programs, computer codes, and documents related thereto ("Computer Software") developed by or used by the Consultant in conjunction with the Consultant's work under this Agreement, shall remain the sole and exclusive property of the Consultant and Client shall have no right or title to or interest in such Computer Software. In the event the Consultant releases any such Computer Software to the Client, the Client shall protect the confidentiality of such Computer Software and shall not release or divulge such Computer Software to any other person or organization or let any other persons or organization use such Computer Software. In the event the Client allows such Computer Software to be used by others, the Client shall indemnify and hold harmless the Consultant from all liability or expense arising from such use.

EXHIBIT B

Joint Pole Use Analysis
Increased Time for Data Analysis for Cost of Service Analysis

I. JOINT USE POLE ANALYSIS

The purpose of this analysis is to assess costs associated with ownership, maintenance, and third-party usage of joint poles, as well as to evaluate cost recovery mechanisms and potential rate updates.

Not to exceed amount for this project without prior client approval is **$5,000.**

II. ADDITIONAL TIME AND DATA ANALYSIS

Additional cost to cover extended labor for data analysis as it pertains to the cost of service analysis.

Not to exceed amount for this project without prior client approval is **$2,500.**

K. R. Saline & Associates, PLC
160 N. Pasadena, Suite 101 • Mesa, AZ 85201-6764 • Phone 480.610.8741 • Fax 480.610.8796

EXHIBIT C

BUSINESS CONFIDENTIAL – NOT FOR PUBLIC DISTRIBUTION

PROFESSIONAL HOURLY RATES FOR 2025

On an as-requested basis, based upon actual hours of services at the following hourly rates (1)(2):

Kent	Simer	**Senior Analyst**	**$260**
Daniel	Pritchard	**Senior Analyst**	**$240**
Ashley	Blank	**Analyst**	**$150**

(1) Plus all out-of-pocket expenses directly chargeable to the work including travel and subcontractors.

(2) The above hourly rates will be adjusted periodically as our costs to provide our services change.

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Accept the California Public Utilities Commission (CPUC) Electric Distribution Audit Report dated June 25, 2025

Background: The California Public Utilities Commission (CPUC), through its Electric Safety and Reliability Branch (ESRB), conducted a scheduled audit of the City of Needles' electric distribution system from March 10–14, 2025. The audit included both a review of internal records and field inspections of overhead and underground infrastructure.

On June 25, 2025, the CPUC issued a formal audit report identifying multiple findings and potential violations under various General Orders (GOs), including GO 95, GO 128, and GO 165. The City was required to respond by July 25, 2025, detailing corrective actions taken.

City staff and management reviewed the CPUC audit findings and submitted a comprehensive response on July 25, 2025, detailing corrective actions and preventive measures. These include establishing auditable maintenance and inspection programs under GO 95 and GO 165, implementing vegetation management, patrol logs, and inspections of overhead and underground systems. Physical corrections included repainting corroded transformers, replacing missing high-voltage signage, repairing ground wires and molding, and addressing down guy wires and locking mechanisms. The response has been submitted to the CPUC and will be publicly posted in accordance with their transparency policy.

Fiscal Impact: The total estimated cost to address the CPUC audit findings is $10,000. This includes the replacement of two leaking pad-mounted transformers at $3,900 each, repairs to signage, ground wiring, pole steps, and equipment corrosion, as well as associated staff time and materials. All expenses will be covered by the Electric Department's existing Operations and Maintenance budget.

Environmental Impact: N/A

Recommended Action: Accept the California Public Utilities Commission (CPUC) Electric Distribution Audit covering the period of March 10–14, 2025, as documented in the final report dated June 25, 2025.

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

June 25, 2025 EA2025-1291

Rainie Torrance
Utility Manager
City of Needles
817 Third Street
Needles, CA 92363

Subject: Audit of The City of Needles Electric Department

Ms. Torrance:

On behalf of the Electric Safety and Reliability Branch of the California Public Utilities Commission (CPUC), James Miller of my staff conducted an electric distribution audit of The City of Needles electric distribution system from March 10, 2025 to March 14, 2025. The audit included a review of The City of Needles' records and field inspections of its facilities.

During the audit, my staff identified violations of one or more General Orders (GOs). A copy of the audit findings itemizing the violations is enclosed. Please advise me no later than July 25, 2025, by electronic or hard copy, of all corrective measures taken by the city to remedy and prevent such violations. Please note that ESRB will be posting the audit report and your response to our audit on the CPUC website. If there is any information in your response that you would like us to consider as confidential, we request that in addition to your confidential response, you also provide us with a public or redacted version of your response that can be posted publicly on our website.

If you have any questions concerning this audit, you can contact James Miller at (213) 660-8898 or James.Miller@cpuc.ca.gov.

Sincerely,

Fadi Daye

Fadi Daye, P.E.
Program and Project Supervisor
Electric Safety and Reliability Branch
Safety and Enforcement Division
California Public Utilities Commission

Enclosures: Audit Findings

Cc: Lee Palmer, Director, Safety and Enforcement Division, CPUC
Eric Wu, Program Manager, Electric Safety and Reliability Branch, CPUC
Majed Ibrahim, Senior Utilities Engineer (Supervisor), ESRB, SED, CPUC
James Miller, Utilities Engineer, ESRB, SED, CPUC

AUDIT FINDINGS

I. Records Review

My staff reviewed the following records during the audit:

- Utility Statistics including miles of overhead line and underground cable, number of overhead and underground facilities, and number of customers served
- Pole Loading Calculation Records

II. Records Review – Violations List

My staff observed the following violations during the records review portion of the audit:

GO 95, Rule 18, Maintenance Programs and Resolution of Potential Violations of General Order 95 and Safety Hazards, Section (A)(1), states:

Each company (including electric utilities and communications companies) is responsible for taking appropriate corrective action to remedy potential violations of GO 95 and Safety Hazards posed by its facilities. Upon completion of the corrective action, the company's records shall show, with sufficient detail, the nature of the work, the date, and the identity of persons performing the work. These records shall be preserved by the company for at least ten (10) years.

GO 95, Rule 18, Section (B), Maintenance Programs, states:

Each company (including electric utilities and communications companies) shall establish and implement an auditable maintenance program for its facilities and lines for the purpose of ensuring that they are in good condition so as to conform to these rules. Each company must describe in its auditable maintenance program the required qualifications for the company representatives who perform inspections and/or who schedule corrective actions. Companies that are subject to GO 165 may maintain procedures for conducting inspections and maintenance activities in compliance with this rule and with GO 165.

The auditable maintenance program must include, at a minimum, records that show the date of the inspection, type of equipment/facility inspected, findings, and a timeline for corrective actions to be taken following the identification of a potential violation of GO 95 or a Safety Hazard on the company's facilities.

The City of Needles was unable to provide CPUC staff with a current maintenance program or procedure and was also unable to provide any work order records for calendar year 2024.

GO 165, Section III-B, Distribution Facilities, Standards for Inspection, states:

Each utility subject to this General Order shall conduct inspections of its distribution facilities, as necessary, to ensure reliable, high-quality, and safe operation, but in no case may the period between inspections (measured in years) exceed the time specified in Table 1.

GO 95, Rule 31.2, Inspection of Lines, states in part:

Lines shall be inspected frequently and thoroughly for the purpose of ensuring that they are in good condition so as to conform with these rules. Lines temporarily out of service shall be inspected and maintained in such condition as not to create a hazard.

GO 95, Rule 35, Vegetation Management, states in part:

Where overhead conductors traverse trees and vegetation, safety and reliability of service demand that certain vegetation management activities be performed in order to establish necessary and reasonable clearances the minimum clearances set forth in Table 1, Cases 13 and 14, measured between line conductors and vegetation under normal conditions, shall be maintained. (Also see Appendix E for tree trimming guidelines.) These requirements apply to all overhead electrical supply and communication facilities that are covered by this General Order, including facilities on lands owned and maintained by California state and local agencies.

GO 165, Rule III (C), Record Keeping, states in part:

The utility shall maintain records for (1) at least ten (10) years of patrol and detailed inspection activities, and (2) the life of the pole for intrusive inspection activities. Such records shall be made available to parties or pursuant to Commission rules upon 30 days notice. Commission staff shall be permitted to inspect such records consistent with Public Utilities Code Section 314 (a).

The City of Needles was unable to provide CPUC staff with a current inspection program or procedure for its overhead facilities and was unable to provide any patrol or detailed inspection records for calendar years 2023 or 2024. The city of Needles was also unable to provide any vegetation management records nor intrusive testing records for its poles in calendar year 2024.

GO 165, Section III-B, Distribution Facilities, Standards for Inspection, states:

Each utility subject to this General Order shall conduct inspections of its distribution facilities, as necessary, to ensure reliable, high-quality, and safe operation, but in no case may the period between inspections (measured in years) exceed the time specified in Table 1.

GO 128, Rule 17.2, Inspection, states:

[Underground supply] Systems shall be inspected by the operator frequently and thoroughly for the purpose of insuring that they are in good condition and in conformance with all applicable requirements these rules.

GO 165, Rule III (C), Record Keeping, states in part:

The utility shall maintain records for (1) at least ten (10) years of patrol and detailed inspection activities, and (2) the life of the pole for intrusive inspection activities. Such

records shall be made available to parties or pursuant to Commission rules upon 30 days notice. Commission staff shall be permitted to inspect such records consistent with Public Utilities Code Section 314 (a).

The City of Needles was unable to provide CPUC staff with a current inspection program or procedure for its underground facilities and was unable to provide any underground inspection records for calendar years 2023 or 2024.

III. Field Inspections

My staff inspected the following structures during the field inspection portion of the audit:

No.	Facility Identification	Facility Type	Location
1	4242N	Pole	Needles
2	Southwest of Previous (No ID Tag)	H-Frame	Needles
3	Southwest of Previous (No ID Tag)	H-Frame	Needles
4	4241N	Pole	Needles
5	1334N	Pole	Needles
6	1301N	Pole	Needles
7	4453N	Pole	Needles
8	1331N	Pole	Needles
9	4236N	Pole	Needles
10	4234N	Pole	Needles
11	Northeast of Previous (No ID Tag)	H-Frame	Needles
12	4659N	Pole	Needles
13	1380N	Pole	Needles
14	1365N	Pole	Needles
15	4658N	Pole	Needles
16	4618N	Pole	Needles
17	4602N	Pole	Needles
18	0586N	Pole	Needles
19	0587N	Pole	Needles
20	0588N	Pole	Needles
21	0589N	Pole	Needles
22	3328N	Pole	Needles
23	0592N	Pole	Needles
24	2313N	Pole	Needles
25	2163N	Pole	Needles
26	0596N	Pole	Needles
27	0601N	Pole	Needles
28	0603N	Pole	Needles
29	0604N	Pole	Needles
30	3542N	Pole	Needles
31	3553N	Pole	Needles
32	3554N	Pole	Needles
33	3545N	Pole	Needles
34	1165N	Pole	Needles

35	3543N	Pole	Needles
36	West of Previous (No ID Tag)	Pole	Needles
37	3535N	Pole	Needles
38	1180N	Pole	Needles
39	3572N	Pole	Needles
40	3571N	Pole	Needles
41	3567N	Pole	Needles
42	1178N	Pole	Needles
43	3566N	Pole	Needles
44	3559N	Pole	Needles
45	3564N	Pole	Needles
46	3560N	Pole	Needles
47	5271N	Pole	Needles
48	5246N	Pole	Needles
49	4640N	Pole	Needles
50	1172N	Pole	Needles
51	4687	Padmounted Transformer	Needles
52	3748	Padmounted Transformer	Needles
53	3750	Padmounted Transformer	Needles
54	3749	Padmounted Transformer	Needles
55	4029	Padmounted Transformer	Needles
56	3862	Padmounted Transformer	Needles
57	4644	Padmounted Transformer	Needles
58	4571	Padmounted Transformer	Needles
59	4555	Padmounted Transformer	Needles
60	4570	Padmounted Transformer	Needles
61	4559	Padmounted Transformer	Needles
62	126 Beach Drive (No ID Label)	Padmounted Transformer	Needles
63	4556	Padmounted Transformer	Needles
64	4558	Padmounted Transformer	Needles
65	5003	Padmounted	Needles

		Transformer	
66	3409	Padmounted Transformer	Needles
67	4030	Padmounted Transformer	Needles
68	3864	Padmounted Transformer	Needles
69	1214 Beach Drive (No ID Label)	Padmounted Transformer	Needles
70	4681	Padmounted Transformer	Needles
71	3708	Padmounted Transformer	Needles
72	4632	Padmounted Transformer	Needles
73	3284	Padmounted Transformer	Needles

IV. Field Inspection Violations List

GO 95, Rule 91.3 Stepping, B. Location of Steps, states in part:

The lowest step shall be not less than 8 feet from the ground line, or any easily climbable foreign structure from which one could reach or step. Above this point steps shall be placed, with spacing between steps on the same side of the pole not exceeding 36 inches, at least to that conductor level above which only circuits operated and maintained by one party remain. Steps or fixtures for temporary steps shall be installed as part of a pole restoration process. Steps shall be so placed that runs or risers do not interfere with the free use of the steps.

The lowest pole step on Pole No. 0603N was located at a height of less than eight feet above an easily-climbable short cinderblock wall.

GO 95, Rule 31.1, Design Construction and Maintenance, states in part:

Electrical supply and communication systems shall be designed, constructed, and maintained for their intended use, regard being given to the conditions under which they are to be operated, to enable the furnishing of safe, proper, and adequate service.

The following overhead facilities required of maintenance:

- A transformer on Pole No. 4453N had significant exterior corrosion.
- Multiple transformers on Pole No. 4602N had significant exterior corrosion.
- Pole No. 3545N was missing a section of its ground wire due to an apparent act of vandalism.
- A pole-to-pole secondary triplex between Pole No. 3566N and Pole No. 3559N was unraveling.
- The ground moulding on Pole No. 3564N was damaged.
- A down guy wire attached to Pole No. 4234N was excessively long. Approximately ten feet of the wire extended beyond the guy anchor and lay on the ground.

GO 95, Rule 51.6, Marking and Guarding, High Voltage Marking of Poles, states in part:

Poles which support line conductors of more than 750 volts shall be marked with high voltage signs. This marking shall consist of a single sign showing the words "HIGH VOLTAGE", or pair of signs showing the words "HIGH" and "VOLTAGE", not more than six (6) inches in height with letters not less than 3 inches in height. A pair of signs may be stacked to a height of no more than 12 inches. Such signs shall be of weather and corrosion–resisting material, solid or with letters cut out therefrom and clearly legible.

The "High Voltage" signs on each of the following poles were missing or damaged:

- 1331N
- 4236N
- 0586N
- 0588N
- 0592N
- 2313N

- 0596N
- 0601N
- 0603N
- 0604N
- 3542N
- 3553N
- 3554N
- 3545N
- 1165N
- 3535N
- 1180N
- 3571N
- 5246N
- 4640N

GO 128, Rule 17.1, Design, Construction and Maintenance, states in part:

For all particulars not specified in these rules, design, construction, and maintenance should be done in accordance with accepted good practice for the given local conditions known at the time by those responsible for the design, construction, or maintenance of [the] communication or supply lines and equipment.

The following underground or surface-level equipment was in need of maintenance:

- Padmounted Transformer No. 4644 was leaking oil.
- Padmounted Transformer No. 3284 had corrosion around its base and was leaking oil.
- Padmounted Transformer No. 4681 had a damaged locking mechanism. The transformer could not be opened by Needles staff during the audit, and CPUC staff was unable to inspect its interior.

City of Needles
817 Third Street, Needles, California 92363
(760) 326-2113 • FAX (760) 326-6765
www.cityofneedles.com

Mayor Janet Jernigan
Vice Mayor Ellen Campbell
Councilmember Tona Belt
Councilmember Jamie McCorkle
Councilmember JoAnne Pogue
Councilmember Henry Longbrake
Councilmember Larry Ford

City Manager Patrick Martinez

July 25, 2025

California Public Utilities Commission (CPUC)
Attn: James Miller

RE: City of Needles Electric Distribution Audit Dated June 25, 2025

Mr. Miller,

In response to the City of Needles Audit completed from March 10, 2025 to March 14, 2025 the following corrective measures/actions have taken place;

Records Review

GO 95, Rule 18, Maintenance Programs and Resolution of Potential Violations of General Order 95 and Safety Hazards, Section (A)(1)

The City of Needles staff have taken corrective actions, as requested, and will maintain the records for the required record retention policy set.

GO 95, Rule 18, Section (B) Maintenance Program
City Staff and Management are preparing a maintenance program/procedure to implement work orders for all GO 95 inspections and/or corrective actions

GO 165, Section III-B, Distribution Facilities, Standards for Inspection

City Staff and Management are implementing an inspection program for all distribution facilities with proper patrol logs

GO 95, Rule 31.2, Inspection of Lines
City Staff and Management are implementing line inspection logs for staff to complete as requested.

GO 95, Rule 35, Vegetation Management
City Staff and Management are implementing vegetation management logs for staff to complete as requested.

GO 165, Rule III (C) Record Keeping

City Staff and Management are implementing an inspection program for all overhead facilities with proper patrol logs

GO 165, Section III-B, Distribution Facilities, Standards for Inspection

City Staff and Management are implementing an inspection program for all distribution facilities with proper patrol logs

GO 128, Rule 17.2, Inspection

City Staff and Management are implementing an inspection program for all underground supply facilities

GO 165, Rule III (C) Record Keeping

All implemented inspection logs, patrol logs, and work orders will be kept for the required record retention policy set by GO 165, Rule III (c), Record Keeping.

Field Inspection

GO 95, Rule 91.3, Stepping, B. Location of Steps

City Staff removed the pole step on Pole No. 0603N as requested.

GO 95. Rule 31.1, Design, Construction and Maintenance

- Transformer on Pole No. 4453N were inspected, and the corrosion was rust, crews painted the transformer
- Transformers on or near Pole No. 4602NN were inspected, and the corrosion was rust, crews painted the transformer
- New wire was placed on Pole No. 3545N. Ground wire was removed by theft.
- Unraveling wire was repaired
- Ground Molding was replaced on Pole No. 3564N
- Down guy wire was repaired on Pole No. 4234N

GO 95, Rule 51.63, Marking and Guarding, High Voltage Marking of Poles

- All poles mentioned below have work orders prepared for crews to replace or install high-voltage signs as requested

GO 128, Rule 17.1, Design, Construction and Maintenance

- The padmounted transformer no. 4644 & 3284 will be replaced in the fall. Current peak summer temperatures limit the crews ability to schedule an outage for the extended period needed to replace the transformers.
- The padmounted transformer no. 4681 damage lock has been repaired and is in working condition.

If you have any questions or concerns, please contact me directly.

Respectfully,

Rainie Torrance

Rainie Torrance
Utility Manager
rtorrance@cityofneedles.com
817 Third St. Needles, CA 92363

Agenda Item 8.

Needles Customer Service Center

Line Inspection Record

Circuit _____ Distribution Map #_____

Date: _____ Patrolled By: _____ Manhours: _____

Location (Address)	Cross Street	Pole No.	Trouble/ Description	Trouble Code	Priority Scale 1-5	Work Order Requested	Date Repairs Made
1.							
2.							
3.							
4.							
5.							
6.							
7.							

Remarks: _____

Trouble Codes – Routine Circuit Inspection Record

Code	Description	Code	Description	Code	Description	Code	Description
001	Service Conds.. - Bare	020	Pole- Deteriorated or Damaged	030	Bond or ground wire loose, broken, or damaged	040	Tie Wire- Broken or loose.
002	Service Conds.- Inadequate Ground Clearance	021	Crossarm- Deteriorated or Damaged	031	No Bonding	041	Insulator - Damaged
003	Secondary Conds.- Inadequate	022	Pin- Deteriorated or Damaged	032	Sag- Normal span, excessive, uneven	042	Crossarm- broken
004	Primary Conds.- Inadequate Ground Clearance	023	Insulator- Contaminated	033	Kit or Kite String in conds.	043	Hardware- corroded, damaged, loose
005	High Voltage Sign- Illegible or Missing	024	Transformer- Contaminated	034	Vandalism	044	Pole - broken
006	Guy Guard Damaged	025	Slack Span- Excessive Sag	035	Conducting Material in or near conds	045	Damaged Gnd. Molding
007	Guy Guard Missing	026	Tree or Limb in or near Conductors	036	Miscellaneous object in line	046	Bad fuse
008	Visibility Strip- Damaged or Missing	027	Guy Wire- slack, corroded, damaged, or broken	037	Birds and animals	098	Miscellaneous
010	Apparatus- Oil Leaking or Discolored	028	Anchor Rod – corroded, damaged, or broken	038	Pin- Broken or loose		

Date_____ **Day of week** _____ **Yard/ Customer**_____

Job Location _____

Foreman_____ **G.F.**_____

Points on a Tailboard

(Why, Where, What, How, Whom, When)

(Purpose of Job – Other's Job - Foreman's Plan – Control Hazards)

Emergency Information - Job location, Circuit #

Work to be Performed (why, Scope of Job) _____

_____

_____

Work Procedures (Set-up, Whom, Work Sequence) _____

_____

_____

_____

_____

_____

Hazards of Job (Traffic, Strain, Circuits, Condition of Structures) _____

_____

_____

_____

_____

_____

Energy Controls (Grounds, Cover, One-Shot, Circuits, Pole Support) _____

_____

_____

Clearance# (time)_____ Y-N

Grounding Location_____

Amperage/Rotation_____

Personal Protective Equipment

Hard Hat, Gloves, Glasses, F.R. Ear, Fall Protection, HV Gloves-Sleeves, Secondary Gloves, Hi-Vis vest

Daily Inspections

Crew-Members reminded Y-N

Emergency Information (Circuit Name, Number, Voltage, Cross Street) _____

_____

Crew Members Signatures (and Printed Names) stating they understand the tailboard briefing

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Ordinance 676-AC, Approving an Ordinance of the City of Needles, California Establishing a Procedure for Property Owner Objections to Proposed Water/Sewer Fees or Special Assessment

Background: California recently enacted AB 2257, a bill sponsored by the ACWA and authored by Assemblymember Lori Wilson (D-Suisun City), which assists local agencies in defending against lawsuits under Proposition 218, which governs assessments, fees, and charges levied by local agencies. The bill establishes a formal objection procedure for ratepayers to raise concerns about proposed rate changes before litigation becomes an option. This process is designed to address disputes during the public participation stage, reducing the likelihood of surprise lawsuits after rates are approved. AB 2257 aligns with existing constitutional provisions and Proposition 218, which set standards for public notice, hearings, and protest procedures.

Justification/Analysis: This legislation mirrors the California Environmental Quality Act process, emphasizing transparency and early resolution of disputes. It does not bypass the public participation process mandated by Proposition 218 but enhances it by creating a parallel objection mechanism. By fostering communication between agencies and ratepayers, AB 2257 seeks to minimize litigation risks and promote collaborative problem solving in public rate-setting processes.

Fiscal Impact: This action does not necessitate additional budget adjustments or impose new costs. This action helps ensure long-term financial stability by implementing sound financial management practices and minimizing risks.

Recommended Action: Adopt Ordinance 676-AC, Approving an Ordinance of the City of Needles, California Establishing a Procedure for Property Owner Objections to Proposed Water/Sewer Fees or Special Assessment

Submitted By: John Pinkney, City Attorney

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

ORDINANCE 676-AC

AN ORDINANCE OF THE CITY OF NEEDLES, CALIFORNIA ESTABLISHING A PROCEDURE FOR PROPERTY OWNER OBJECTIONS TO PROPOSED WATER/SEWER FEES OR SPECIAL ASSESSMENTS

WHEREAS, the City of Needles ("**City**") is a charter city organized under the California Constitution and the laws of the State of California.

WHEREAS, California law requires that certain changes to water/sewer fees or special assessments must be adopted or approved in accordance with procedures outlined in Article XIII D, of the California Constitution, commonly referred to as "Proposition 218."

WHEREAS, Article XIII D, Section 4, establishes certain procedural requirements and substantive limitations a local public agency must follow to adopt a special benefit assessment.

WHEREAS, Article XIII D, Section 6, establishes certain procedural requirements and substantive limitations a local public agency must follow to adopt a property related fee for water/sewer service.

WHEREAS, the purpose of this ordinance is to provide a meaningful opportunity for a ratepayer to present an objection to a proposed new or amended water/sewer fee or special assessment before resorting to litigation after the new or amended fee or special assessment is approved.

WHEREAS, this ordinance is intended to provide a procedure for ratepayers to bring an objection regarding a new or amended water/sewer fee or special assessment to the City's attention early in the fee consideration process, and to provide an opportunity for the City to address or resolve any objections before the City Council makes a final decision on whether to adopt a proposed water/sewer fee or special assessment pursuant to Proposition 218.

WHEREAS, this procedure will generally require the City to make available the proposed water/sewer fee or special assessment, post the written basis for the proposed water/sewer fee or special assessment on its internet website, provide 45 days for the property owner to review the proposed fee or assessment and timely submit to the City a written objection to the fee or assessment that specifies the grounds for alleging noncompliance, and require the City to consider and respond in writing to timely submitted objections prior to the close of the protest hearing or ballot tabulation hearing required under Section 4 or Section 6 of Article XIII D of the California constitution; and

WHEREAS, for purposes of the proposed water/sewer fee or assessment adopted by the City pursuant to Section 4 or Section 6 of Article XIII D of the California Constitution, a person or entity shall be prohibited from bringing a judicial action or proceeding alleging noncompliance with Article XIII D of the California Constitution for any new, increased, or extended water/sewer fee or assessment, unless that person or entity has timely submitted to the City a written objection to that fee or assessment that specifies the grounds for alleging noncompliance; and

WHEREAS, the City Council hereby intends to adopt the exhaustion of administrative remedies, procedure as outlined in Government Code section 53759.1 and the administrative record principles contained in Government Code section 53759.2.

NOW, THEREFORE, BE IT ORDAINIED by the City Council of the City of Needles as follows:

SECTION 1. All of the above recitals are true and correct and are herein by reference.

SECTION 2. The City Council hereby adopts the exhaustion of administrative remedies procedure contained in Government Code section 53759.1.

SECTION 3. For purposes of any proposed water/sewer fee or assessment adopted by the City pursuant to Section 4 or Section 6 of Article XIII D of the California Constitution, a person or entity shall be prohibited from bringing a judicial action or proceeding alleging noncompliance with Article XIII D of the California Constitution for any new, increased, or extended water/sewer fee or assessment, unless that person or entity has timely submitted to the City a written objection to that fee or assessment that specifies the grounds for alleging noncompliance, in compliance with Government Code section 53759.1.

SECTION 4. The City hereby adopts the administrative record principles contained in Government Code section 53759.2.

SECTION 5. In the event of any conflict between the terms, provisions, conditions, or requirements of this ordinance and those of any other ordinance, regulation or policy of the City, the terms provisions, conditions, and requirements of this ordinance shall prevail and be deemed superior, except where preempted by state or federal law.

SECTION 6. The Mayor shall sign and the City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same, or the summary thereof, to be published and posted pursuant to the provisions of law and this Ordinance shall take effect thirty (30) days after passage.

SECTION 7. The City authorizes City staff to take such other and additional actions as may be reasonably necessary to implement the purpose of this ordinance and implement the exhaustion of administrative remedies procedure adopted herein.

NOW, THEREFORE, BE IT ORDAINED that the City Council of the City of Needles, California, approves an amendment to the City Code.

INTRODUCED AND READ for the first time and ordered posted at a regular meeting of the City Council of the City of Needles, California, held on the 12th day of August 2025, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 9th day of September 2025, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

Approved as to form:

_____
Lena Wade, Deputy City Attorney

Implementing the ACWA Prop 218 Bill – AB 2257

FEBRUARY 28, 2025

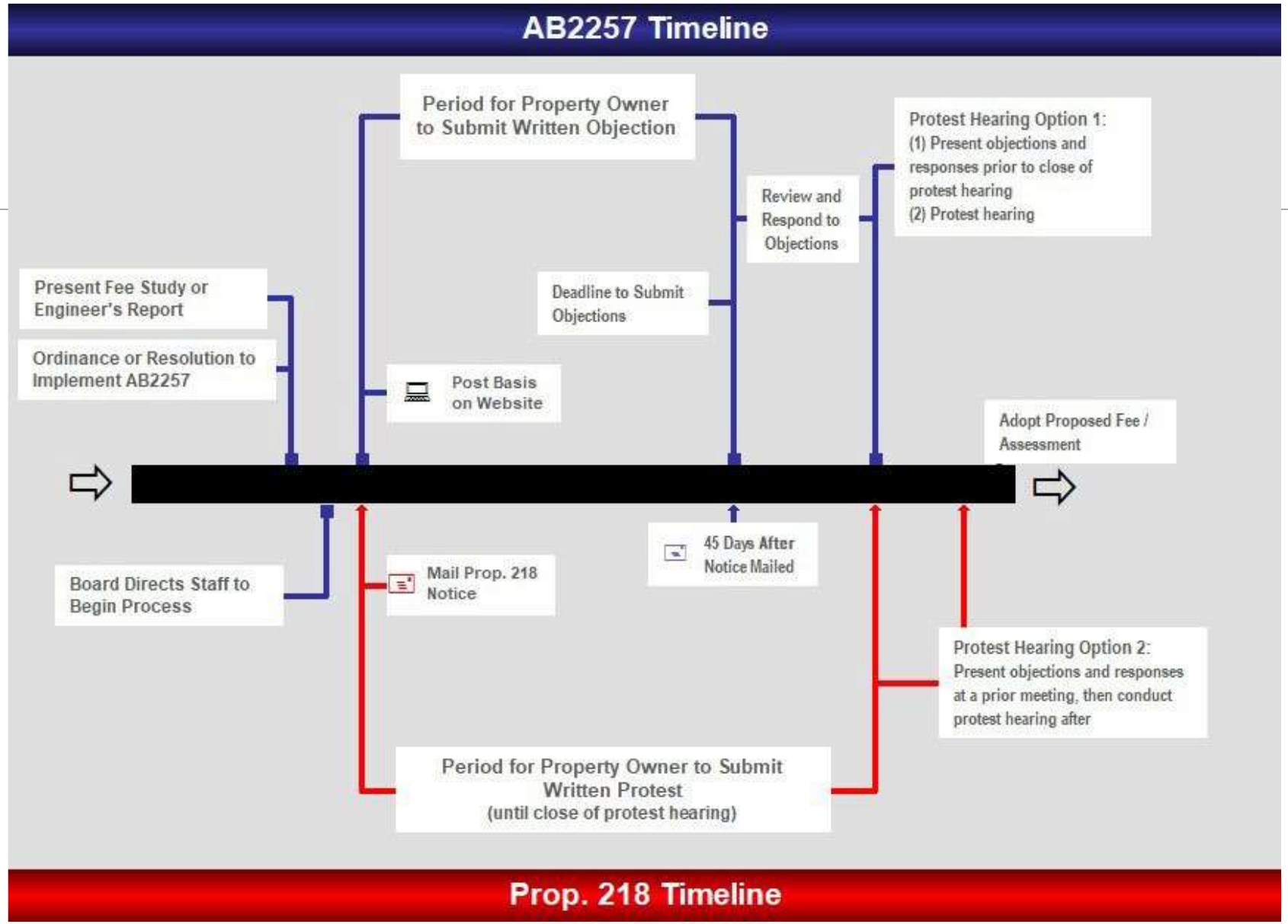


Need for AB 2257

- Prop 218 Lawsuits have created uncertainty and expensive problems for local agencies
- In the past, agencies have argued that Prop 218's protest and ballot assessment procedures are required administrative remedies
- However, the courts have rejected the administrative exhaustion defense under prior law
- This led to the creation of AB 2257
- AB 2257 authorizes local government entities to adopt administrative exhaustion procedures in Prop. 218 ratemakings and special assessment proceedings

How to Implement

- Adopt ordinance establishing objection procedure
- Objection procedure runs parallel to Prop. 218 protest hearing or special assessment ballot proceeding
- Ounce of Prevention is worth a Pound of Cure
- Minimum not maximum
- Will make any litigation more defensible
- Public participation is the heart of our democratic process and at the heart of Prop. 218


AB2257 Timeline
Period for Property Owner to Submit Written Objection
Protest Hearing Option 1: (1) Present objections and responses prior to close of protest hearing (2) Protest hearing
Review and Respond to Objections
Present Fee Study or Engineer's Report
Deadline to Submit Objections
Ordinance or Resolution to Implement AB2257
Post Basis on Website
Adopt Proposed Fee / Assessment
45 Days After Notice Mailed
Board Directs Staff to Begin Process
Mail Prop. 218 Notice
Protest Hearing Option 2: Present objections and responses at a prior meeting, then conduct protest hearing after
Period for Property Owner to Submit Written Protest (until close of protest hearing)
Prop. 218 Timeline

City of Needles, California
Request for City Council Action

☐ CITY COUNCIL ☐ NPUA ☒ HACN ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Approve Change Order No.1 with Golden West Fence for the Needles Housing Authority (NHA) Primary Fencing Project

Background: On May 27, 2025, the NHA Primary Fencing Project was awarded to Golden West Fence for an amount of $200,526.55 plus 15% contingency for a total project cost of $230,605.

This project consists of removing existing walls and installing approximately 1,500 linear feet of 6' high wrought iron fencing along J Street, Balboa Street, Bailey Avenue:

After award, staff identified the need to add fencing along Bailey Avenue. This additional work will be funded using the project contingency plus an additional $2,494.77 from FY 2025 HACN Capital Funds.

Change Order No. 1 identifies the additions to the contract with Golden West Fence by $2,494.77 for a total contract amount of $233,099.77.

Fiscal Impact: Change Order No. 1 to be funded by the Project Contingency of $30,078.45 and $2,494.77 from budgeted FY 2025 HACN Capital Funds.

Environmental Impact: N/A

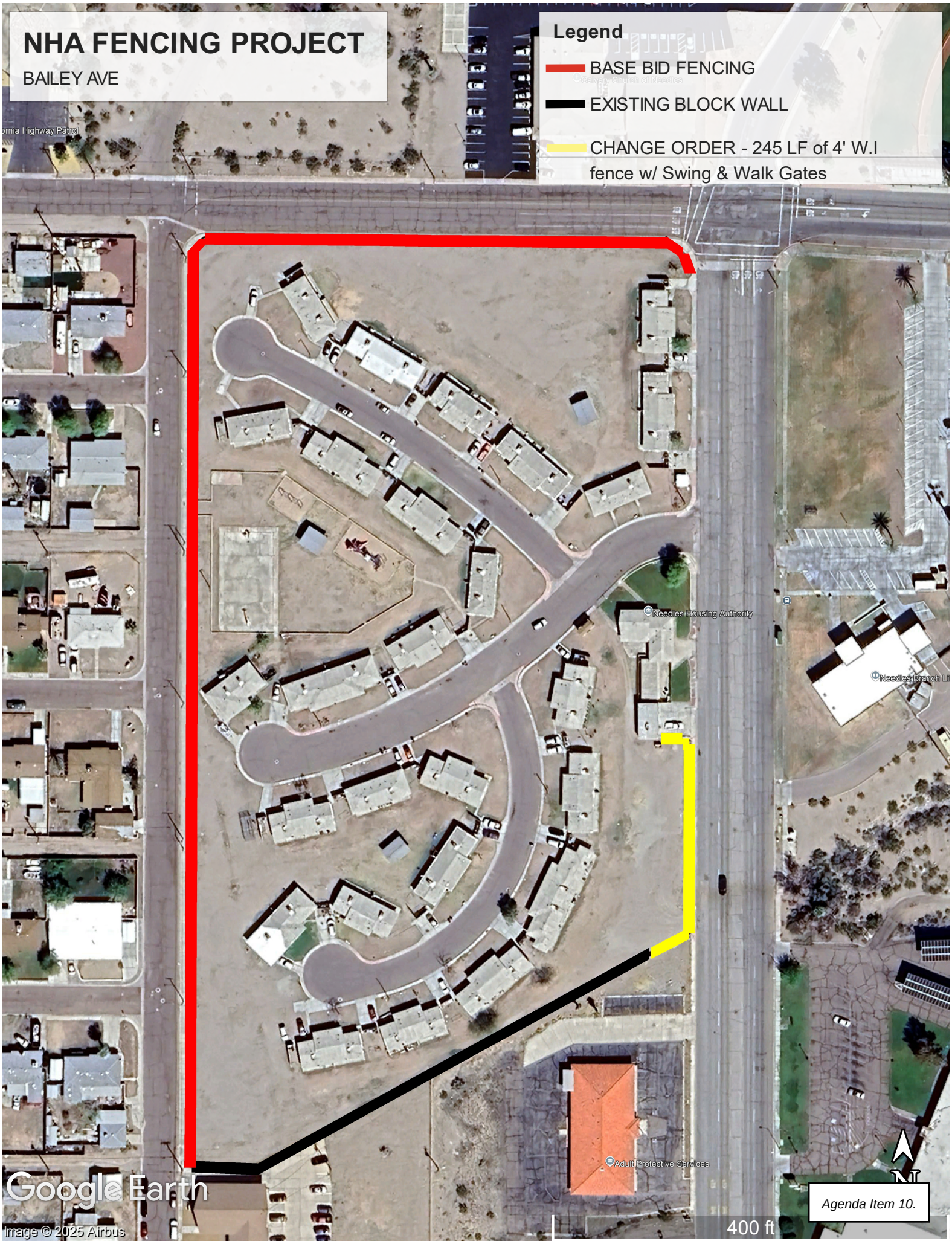
Recommended Action: Approve Change Order No. 1 for the NHA Primary Fencing Project increasing the contract with Golden West Fence by $32,573.22 for total contract amount of $233,099.77; and authorize staff to execute said Change Order.

Submitted By: Kathy Raasch, Director of Development Services/Capital Projects

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐


NHA FENCING PROJECT
BAILEY AVE
Legend
BASE BID FENCING
EXISTING BLOCK WALL
CHANGE ORDER - 245 LF of 4' W.I fence w/ Swing & Walk Gates
Needles Housing Authority
Adult Protective Services
Google Earth
Image © 2025 Airbus
400 ft
Agenda Item 10.

CITY OF NEEDLES

CHANGE ORDER

PROJECT: NHA Primary Fencing Project ORDER NO: 1

OWNER: City of Needles CONTRACTOR: Golden West Fence

FOLLOWING CHANGES ARE MADE TO THE CONTRACT:

Description of Changes	Decrease Contract Price	Increase Contract Price
1) Additional Fence Per Proposal Attached		$ 32,573.22

JUSTIFICATION:

Base Bid for the project included fencing along J Street and Balboa Street. Additional fencing was added after the project award to complete fencing along Bailey Ave in front of the NHA maintenance yard and parking area. This work to be funded by the project contingency of $30,078.45 and $2,494.77 additional from FY25 HACN Capital Funds.

Original Contract Price	$ 200,526.55
Previous Change Order(s) Amount	$0.00
Original Contract Price plus previous Change Orders	$ 200,526.55
Contract Price Due This Change Order	$ 32,573.22
New Contract Price	$ 233,099.77

CHANGE IN CONTRACT TIME

Contract Time will be (Increased)	**Adjusted Date for Completion of all Work**	**Calendar Days**
	N/A	

APPROVALS REQUIRED

Requested by: _____ Date: 07/21/25
Signature (Project Manager)

Contractor Acceptance: _____ Date: _____
Signature (Contractor)

Approved by: _____ Date: 08/12/2025
Signature (City Manager) ***CC meeting***

CHANGEORDER

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ HACN ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: HACN Resolution No. 2025-11-HACN, a Resolution of the Housing Authority of The City of Needles, California Authorizing Investment of Monies into the State of California Local Agency Investment Fund.

Background: On February 14, 2024, the City assumed duties and responsibilities of the Housing Authority of the City of Needles. In order to responsibly invest HACN's idle cash in the State of California Local Agency Investment Fund (LAIF), the HACN Board must approve the establishment of a new account at LAIF. The resolution also identifies the HACN officials and staff authorized to deposit or withdraw monies held in the LAIF account as needed for HACN's operations.

Fiscal Impact: To increase investment income for HACN, earning a fair rate of return relative to the low level of investment risk assumed by investing in LAIF. As of June 30, 2025, LAIF's quarterly interest rate apportionment was 4.40 percent.

Environmental Impact: None.

Recommended Action: Adopt Resolution No. 2025-11-HACN authorizing the establishment of a new account with LAIF and identifying HACN officials and staff authorized to transfer monies between HACN's bank account and LAIF.

Submitted By: Jill Taura, Interim Finance Director

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

RESOLUTION NO. 2025-11-HACN

A RESOLUTION OF THE HOUSING AUTHORITY OF THE CITY OF NEEDLES, CALIFORNIA AUTHORIZING INVESTMENT OF MONIES INTO THE STATE OF CALIFORNIA LOCAL AGENCY INVESTMENT FUND

AGENCY ADDRESS: 908 SYCAMORE DR, NEEDLES CA 92363
AGENCY PHONE NUMBER: 760-325-5700 X. 136 (FINANCE DIRECTOR)

WHEREAS, The Local Agency Investment Fund is established in the State Treasury under Government Code section 16429.1 et. seq. for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Board of Directors hereby finds that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein is in the best interests of the Housing Authority of the City of Needles;

NOW THEREFORE, BE IT RESOLVED, that the hereby authorizes the deposit and withdrawal of the Housing Authority of the City of Needles' monies in the Local Agency Investment Fund in the State Treasury in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein.

BE IT FURTHER RESOLVED, as follows:
Section 1. The following Housing Authority of the City of Needles officers holding the title(s) specified herein below **or their successors in office** are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

JANET JERNIGAN	VIRGINIA TASKER	JILL TAURA
(NAME)	(NAME)	(NAME)
CHAIRPERSON	TREASURER	FINANCE DIRECTOR (INTERIM)
(TITLE)	(TITLE)	(TITLE)
(SIGNATURE)	(SIGNATURE)	(SIGNATURE)

Section 2. This resolution shall remain in full force and effect until rescinded by the Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Housing Authority of the City of Needles, San Bernardino County of State of California held on the 12th day of August 2025 by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Janet Jernigan, Chairperson, Mayor

ATTEST:
Candace Clark, City Clerk

APPROVED AS TO FORM:
Lena Wade, Deputy City Attorney

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 10, 2025

		7/10/2025	FUND AMT.	YTD-ACTUAL	BUDGET FY-24/25
FUND 101	GENERAL FUND	$ -			
101.1015.412	CITY ATTORNEY	$ -		$ 73,483.40	$ 90,000.00
101.1020.413	CITY MANAGER	$ -		$ 222,597.39	$ 236,155.00
101.1025.415	FINANCE DEPT.	$ 13,275.00		$ 799,121.01	$ 1,436,125.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ -		$ 287,868.50	$ 314,628.00
101.1035.416	PLANNING /ZONING	$ -		$ 190,521.88	$ 341,106.00
101.1040.417	ENGINEERING	$ -		$ 308,320.04	$ 422,838.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 66,465.49	$ 106,665.00
101.1070.410	SENIOR CENTER	$ -		$ 78,711.78	$ 180,551.00
101.2010.421	SHERIFF	$ -		$ 3,812,735.43	$ 3,862,529.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ -		$ 297,566.64	$ 315,527.00
101.2025.424	BULDING & SAFETY	$ -		$ 295,564.29	$ 407,500.00
101.2030.423	CODE ENFORCEMENT	$ -		$ 556,914.38	$ 699,183.00
101.3010.431	PUBLIC WORKS	$ -		$ 892,777.02	$ 977,495.00
101.4730.472	SANITATION	$ -		$ 136,182.55	$ 143,822.00
101.5770.452.	AQUATICS	$ 4,173.48		$ 231,933.07	$ 277,082.00
101.5772.452	PARKS	$ 2,386.72		$ 780,192.28	$ 858,116.00
101.5773.452	JACK SMITH PARK MARINA	$ -		$ 96,200.68	$ 129,076.00
101.5774.452	RECREATION	$ -		$ 380,799.59	$ 445,694.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 19,835.20		$ 11,244,092.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ 3,309,569.54	$ 3,611,336.00
FUND 205	CDBG		$ -	$ 182,881.00	$ 182,885.00
FUND 206	CEMETERY		$ -	$ 246,504.07	$ 272,724.00
FUND 208	CALTRANS GRANTS		$ -	$ 1,025,678.79	$ 1,027,753.00
FUND 210	SPECIAL GAS TAX		$ -	$ 138,360.00	$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ 447,410.00	$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ -
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ 239,220.88	$ 314,354.00
FUND 227	HAZARD MITIGATION		$ -	$ 45,725.00	$ 70,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ 1,341,800.51	$ 1,382,047.00
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ 15,117.45	$ 15,118.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ 35,770.95	$ 150,000.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ 370.00	$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ 56,476.00	$ 56,685.00
FUND 501	NPUA		$ -	$ 2,525,593.56	$ 2,673,939.00
FUND 502	WATER DEPARTMENT		$ 11,206.72	$ 1,811,919.54	$ 2,321,697.00
FUND 503	WASTEWATER DEPARTMENT		$ 4,248.00	$ 1,150,158.53	$ 1,317,850.00
FUND 505	SANITATION		$ 112,350.14	$ 1,590,964.81	$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 1,117,392.54	$ 1,151,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ -		$ 1,094,573.88	$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ -		$ 450,819.33	$ 426,928.00
FUND 507	GOLF FUND TOTAL		$ -		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ -	$ 416,054.83	$ 477,260.00
FUND 509	MIS		$ -	$ 272,460.64	$ 283,500.00
FUND 510	ADMIN. FACILITY		$ -	$ 185,340.87	$ 254,550.00
FUND 511	FLEET MANAGEMENT		$ -	$ 258,409.06	$ 292,771.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ 126,198.32	$ 128,926.00
FUND 520	SR DIAL A RIDE		$ -	$ 88,430.06	$ 632,386.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ 23,672.27	$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 469,057.28	$ 477,395.00
FUND 575	HOUSING		$ 757.17	$ 995,720.17	$ 1,247,967.00
FUND 580	ELECTRIC		$ 4,513.50	$ 10,306,343.99	$ 12,603,485.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ 421,176.69	$ 673,552.00
FUND 582	NPUA CAPITAL WATER		$ -	$ 1,794,791.40	$ 2,590,533.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ 48,180.29	$ 121,421.00
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ 9,021.65	$ 9,024.00
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ 21,438.56	$ 44,418.00
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 152,910.73**	$ 41,770,557.88	$ 49,167,570.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date 8-5-25

Finance Department — Date 7/11/25

Virginia Tasker, City Treasurer — Date 7-15-25

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24591	91	00	FERGUSON WATERWORKS	07/10/2025	6,693.22	.00
24592	61	00	KNORR SYSTEMS, INT'L	07/10/2025	6,560.20	.00
24593	4196	00	MV CHENG & ASSOCIATES INC.	07/10/2025	26,550.00	.00
24594	309	00	REPUBLIC SERVICES #785	07/10/2025	113,107.31	.00

NUMBER OF CHECKS 4 GRAND TOTAL 152,910.73

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24591	91	FERGUSON ENTERPRISES,LLC	000085		07/10/2025	502-4710-471.60-55	4,519.52		
			000086		07/10/2025	502-4710-471.60-55	2,173.70		
							6,693.22	*	6,693.22
24592	61	KNORR SYSTEMS, INT'L	000042		07/10/2025	101-5772-452.43-44	2,386.72		
			000195		07/10/2025	101-5770-452.60-32	4,173.48		
							6,560.20	*	6,560.20
24593	4196	MV CHENG & ASSOCIATES INC	000178		07/10/2025	101-1025-415.31-90	13,275.00		
			000179		07/10/2025	502-4710-471.31-90	4,513.50		
			000180		07/10/2025	503-4720-475.31-90	4,248.00		
			000181		07/10/2025	580-4750-473.31-90	4,513.50		
							26,550.00	*	26,550.00
24594	309	REPUBLIC SERVICES #78	000139		07/10/2025	575-5555-485.41-30	757.17		
			PI0341	025027	07/10/2025	505-4730-472.31-87	58,048.96		
			000260		07/10/2025	505-4730-472.31-87	54,301.18		
							113,107.31	*	113,107.31
						BANK/CHECK TOTAL	152,910.73		152,910.73
						ALL BANKS/CHECKS TOTAL	152,910.73		152,910.73

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 11, 2025

		7/11/2025	FUND AMT.	YTD ACTUAL	BUDGET FY-25/26
FUND 101	GENERAL FUND	$ 6,027.71			
101.1015.412	CITY ATTORNEY	$ -		$ -	$ 80,000.00
101.1020.413	CITY MANAGER	$ 212.00		$ 212.00	$ 239,758.00
101.1025.415	FINANCE DEPT.	$ 797.20		$ 1,297.20	$ 1,194,656.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ 188.65		$ 188.65	$ 262,348.00
101.1035.416	PLANNING /ZONING	$ 99.87		$ 7,349.87	$ 264,816.00
101.1040.417	ENGINEERING	$ 530.14		$ 530.14	$ 292,201.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 2,000.00	$ 106,875.00
101.1070.410	SENIOR CENTER	$ 26.40		$ 11,604.26	$ 85,440.00
101.2010.421	SHERIFF	$ -		$ -	$ 4,149,969.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 144.71		$ 214.71	$ 344,967.00
101.2025.424	BULDING & SAFETY	$ 273.23		$ 2,522.23	$ 458,902.00
101.2030.423	CODE ENFORCEMENT	$ 462.70		$ 2,782.70	$ 619,611.00
101.3010.431	PUBLIC WORKS	$ 748.00		$ 981.17	$ 772,393.00
101.4730.472	SANITATION	$ 60.59		$ 1,818.66	$ 175,673.00
101.5770.452.	AQUATICS	$ 72.93		$ 72.93	$ 322,940.00
101.5772.452	PARKS	$ 817.64		$ 834.40	$ 946,980.00
101.5773.452	JACK SMITH PARK MARINA	$ 90.35		$ 150.35	$ 164,115.00
101.5774.452	RECREATION	$ 310.95		$ 360.95	$ 454,046.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 10,863.07	$ -	$ 10,935,690.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ 253.26	$ 253.26	$ 1,000,000.00
FUND 205	CDBG		$ -	$ -	$ 7,900.00
FUND 206	CEMETERY		$ -	$ 261.85	$ 266,055.00
FUND 208	CALTRANS GRANTS		$ -	$ -	$ -
FUND 210	SPECIAL GAS TAX		$ -	$ -	$ 643,684.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ -	$ -
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ 800,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ -	$ 283,450.00
FUND 227	HAZARD MITIGATION		$ -	$ -	$ 15,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ -	$ -
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ -	$ 18,227.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ -	$ 1,858,995.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ -
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ -	$ 56,726.00
FUND 501	NPUA		$ 263.86	$ -	$ 2,550,503.00
FUND 502	WATER DEPARTMENT		$ 1,918.58	$ -	$ 2,376,734.00
FUND 503	WASTEWATER DEPARTMENT		$ 448.83	$ 1,032.49	$ 1,396,598.00
FUND 505	SANITATION		$ 14.00	$ 3,775.09	$ 1,827,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ 123.28	$ 123.28	$ 1,246,800.00
FUND 507	GOLF FUND	$ 152.14		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 317.15		$ 806.03	$ 665,673.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ -		$ 4,899.37	$ 458,231.00
FUND 507	GOLF FUND TOTAL		$ 469.29		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ 456.01	$ 407.68	$ 495,827.00
FUND 509	MIS		$ -	$ -	$ 358,200.00
FUND 510	ADMIN. FACILITY		$ 138.48	$ 5,538.28	$ 364,253.00
FUND 511	FLEET MANAGEMENT		$ 219.50	$ 545.69	$ 306,904.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ -	$ -
FUND 520	SR DIAL A RIDE		$ -	$ -	$ 629,992.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ -	$ 55,211.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 16,838.00	$ 16,838.00
FUND 575	HOUSING		$ 32,640.76	$ 33,127.05	$ 1,107,428.00
FUND 580	ELECTRIC		$ 4,849.35	$ 18,422.70	$ 12,909,933.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ -	$ 573,000.00
FUND 582	NPUA CAPITAL WATER		$ -	$ -	$ 1,850,000.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ -	$ -
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ -	$ -
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ -	$ -
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 52,658.27**	$ 118,950.99	$ 45,074,867.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date: 8-5-25

Finance Department — Date: 7/11/25

Virginia Tasker, City Treasurer — Date: 7-15-25

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 11, 2025

		7/11/2025	FUND AMT.	YTD-ACTUAL	BUDGET FY-24/25
FUND 101	GENERAL FUND	$ 2,396.67			
101.1015.412	CITY ATTORNEY	$ -		$ 73,483.40	$ 90,000.00
101.1020.413	CITY MANAGER	$ -		$ 222,597.39	$ 236,155.00
101.1025.415	FINANCE DEPT.	$ -		$ 799,121.01	$ 1,436,125.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ -		$ 287,868.50	$ 314,628.00
101.1035.416	PLANNING /ZONING	$ 362.70		$ 190,521.88	$ 341,106.00
101.1040.417	ENGINEERING	$ -		$ 308,320.04	$ 422,838.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 66,465.49	$ 106,665.00
101.1070.410	SENIOR CENTER	$ -		$ 78,711.78	$ 180,551.00
101.2010.421	SHERIFF	$ -		$ 3,812,735.43	$ 3,862,529.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 166.91		$ 297,566.64	$ 315,527.00
101.2025.424	BULDING & SAFETY	$ 152.45		$ 295,564.29	$ 407,500.00
101.2030.423	CODE ENFORCEMENT	$ 264.84		$ 556,914.38	$ 699,183.00
101.3010.431	PUBLIC WORKS	$ 1,827.84		$ 892,777.02	$ 977,495.00
101.4730.472	SANITATION	$ 593.35		$ 136,182.55	$ 143,822.00
101.5770.452.	AQUATICS	$ 760.74		$ 231,933.07	$ 277,082.00
101.5772.452	PARKS	$ 341.18		$ 780,192.28	$ 858,116.00
101.5773.452	JACK SMITH PARK MARINA	$ -		$ 96,200.68	$ 129,076.00
101.5774.452	RECREATION	$ 802.20		$ 380,799.59	$ 445,694.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 7,668.88		$ 11,244,092.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ 84,356.15	$ 3,309,569.54	$ 3,611,336.00
FUND 205	CDBG		$ -	$ 182,881.00	$ 182,885.00
FUND 206	CEMETERY		$ -	$ 246,504.07	$ 272,724.00
FUND 208	CALTRANS GRANTS		$ -	$ 1,025,678.79	$ 1,027,753.00
FUND 210	SPECIAL GAS TAX		$ -	$ 138,360.00	$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ 447,410.00	$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ -
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ 239,220.88	$ 314,354.00
FUND 227	HAZARD MITIGATION		$ -	$ 45,725.00	$ 70,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ 1,341,800.51	$ 1,382,047.00
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ 15,117.45	$ 15,118.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ 35,770.95	$ 150,000.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ 370.00	$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ 56,476.00	$ 56,685.00
FUND 501	NPUA		$ -	$ 2,525,593.56	$ 2,673,939.00
FUND 502	WATER DEPARTMENT		$ 1,204.28	$ 1,811,919.54	$ 2,321,697.00
FUND 503	WASTEWATER DEPARTMENT		$ 481.46	$ 1,150,158.53	$ 1,317,850.00
FUND 505	SANITATION		$ -	$ 1,590,964.81	$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 1,117,392.54	$ 1,151,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 2,044.64		$ 1,094,573.88	$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ 256.13		$ 450,819.33	$ 426,928.00
FUND 507	GOLF FUND TOTAL		$ 2,300.77		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ 500.85	$ 416,054.83	$ 477,260.00
FUND 509	MIS		$ -	$ 272,460.64	$ 283,500.00
FUND 510	ADMIN. FACILITY		$ -	$ 185,340.87	$ 254,550.00
FUND 511	FLEET MANAGEMENT		$ 68.28	$ 258,409.06	$ 292,771.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ 126,198.32	$ 128,926.00
FUND 520	SR DIAL A RIDE		$ -	$ 88,430.06	$ 632,386.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ 23,672.27	$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 469,057.28	$ 477,395.00
FUND 575	HOUSING		$ 373.25	$ 995,720.17	$ 1,247,967.00
FUND 580	ELECTRIC		$ 8,143.55	$ 10,306,343.99	$ 12,603,485.00
FUND 581	NPUA CAPITAL ELECTRIC		$ 256,535.04	$ 421,176.69	$ 673,552.00
FUND 582	NPUA CAPITAL WATER		$ -	$ 1,794,791.40	$ 2,590,533.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ 48,180.29	$ 121,421.00
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ 9,021.65	$ 9,024.00
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ 21,438.56	$ 44,418.00
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 361,632.51**	$ 41,770,557.88	$ 49,167,570.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date

Finance Department — 7/11/25 — Date

Virginia Tasker, City Treasurer — 7-15-25 — Date

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24545	2385	00	ALLIANT INSURANCE SERVICES,INC	07/11/2025	1,376.00	.00
24546	4112	00	APOMIX, LLC	07/11/2025	931.00	.00
24547	4194	00	AVA GROUP LLC	07/11/2025	7,016.00	.00
24548	4022	00	BENEFIT COORDINATORS CORPORATION	07/11/2025	3,483.20	.00
24549	3275	00	CALIFORNIA STATE DISB.UNIT	07/11/2025	57.69	.00
24550	4102	00	CHARLOTTE SCHROEDER	07/11/2025	5,398.00	.00
24551	4234	00	CLEARINGHOUSE,AZCARES #005004341000	07/11/2025	462.05	.00
24552	4211	00	CODIE LYNETT ANAYA	07/11/2025	208.00	.00
24553	3286	00	COLONIAL LIFE	07/11/2025	3,674.61	.00
24554	1	00	COMMUNITY SERVICES & DEVELOPMENT	07/11/2025	24.11	.00
24555	4218	00	CRYSTAL BUTLER	07/11/2025	29.00	.00
24556	3505	00	DEPT.OF INDUSTRIAL RELATIONS	07/11/2025	608.75	.00
24557	3000	00	DON MCCONE	07/11/2025	1,920.00	.00
24558	4110	00	ELIZABETH HARR	07/11/2025	63.00	.00
24559	2653	00	EMPIRE SOUTHWEST,LLC	07/11/2025	103,946.96	.00
24560	1296	00	FRONTIER	07/11/2025	254.63	.00
24561	1305	00	GREAT WEST LIFE	07/11/2025	6,316.00	.00
24562	3634	00	GREAT-WEST LIFE & ANNUITY	07/11/2025	1,315.27	.00
24563	4109	00	HAROLD LAD RASPLICKA 2000 FAM TRUST	07/11/2025	341.00	.00
24564	4182	00	HD SUPPLY-FORMERLY HOME DEPOT PRO	07/11/2025	283.40	.00
24565	4106	00	HENRY BAGHDADY	07/11/2025	1,328.00	.00
24566	4249	00	HOUSING AUTH OF THE COUNTY OF S.B.	07/11/2025	4,399.00	.00
24567	4250	00	HOUSING AUTH OF THURSTON COUNTY	07/11/2025	1,420.70	.00
24568	4242	00	INNOVATIVE PROPERTY SOLUTIONS	07/11/2025	2,917.00	.00
24569	4188	00	IRENE ROMERO	07/11/2025	362.70	.00
24570	4000	00	JARROD DELEON	07/11/2025	756.78	.00
24571	2879	00	JENNIFER VALENZUELA	07/11/2025	267.16	.00
24572	4233	00	JOHNATHON CISNEROS	07/11/2025	1,500.00	.00
24573	4183	00	LATIARRA HAAR	07/11/2025	98.00	.00
24574	3283	00	LOWE'S	07/11/2025	690.80	.00
24575	3458	00	MUTUAL OF OMAHA	07/11/2025	4,183.07	.00
24576	1	00	POGUE, JOANNE E.	07/11/2025	263.86	.00
24577	4104	00	RIVER GARDENS LLC	07/11/2025	2,286.00	.00
24578	4248	00	S.CHRISTENSEN ENGINEERING,INC	07/11/2025	84,356.15	.00
24579	2589	00	SAN BERNARDINO COUNTY	07/11/2025	7,382.89	.00
24580	1199	00	SBPEA TEAMSTERS LOCAL 1932	07/11/2025	460.84	.00
24581	1199	00	SBPEA TEAMSTERS LOCAL 1932	07/11/2025	1,114.06	.00
24582	4253	00	SHIPLEY CONSTRUCTION AND PLUMBING	07/11/2025	152,588.08	.00
24583	4001	00	SIMPLOT TURF & HORTICULTURE	07/11/2025	952.24	.00
24584	281	00	SMART & FINAL	07/11/2025	954.19	.00
24585	284	00	SOUTHWEST GAS CORP.	07/11/2025	57.75	.00
24586	4107	00	SYLVIA POLEN	07/11/2025	1,755.00	.00
24587	4273	00	UTILITY PIPE SUPPLY,INC	07/11/2025	5,299.00	.00
24588	1217	00	VISION SERVICE PLAN	07/11/2025	924.84	.00
24589	4205	00	WAYNE MILLER	07/11/2025	249.00	.00
24590	4261	00	WILLIAM NUNLEY	07/11/2025	15.00	.00

NUMBER OF CHECKS 46 GRAND TOTAL 414,290.78

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24251*	1	POGUE, JOANNE E.	UT		06/10/2025	501-0000-211.00-00	263.86-		
							263.86-	*	VOIDED
24545	2385	ALLIANT INSURANCE SERVICE	000108		07/11/2025	101-1020-413.51-12	28.00		
			000109		07/11/2025	101-1025-415.51-12	79.00		
			000110		07/11/2025	101-1030-414.51-12	28.00		
			000111		07/11/2025	101-1035-416.51-12	28.00		
			000113		07/11/2025	101-2020-423.51-12	28.00		
			000114		07/11/2025	101-2025-424.51-12	28.00		
			000115		07/11/2025	101-2030-423.51-12	28.00		
			000116		07/11/2025	101-3010-431.51-12	151.00		
			000118		07/11/2025	101-5772-452.51-12	96.00		
			000119		07/11/2025	101-5774-452.51-12	41.00		
			000120		07/11/2025	206-5771-452.51-12	28.00		
			000121		07/11/2025	502-4710-471.51-12	179.00		
			000123		07/11/2025	503-4720-475.51-12	124.00		
			000124		07/11/2025	505-4730-472.51-12	14.00		
			000126		07/11/2025	507-5761-453.51-12	124.00		
			000127		07/11/2025	507-5762-454.51-12	69.00		
			000128		07/11/2025	580-4750-473.51-12	303.00		
							1,376.00	*	1,376.00
24546	4112	APOMIX, LLC	000176		07/11/2025	575-5555-485.69-51	499.00		
			000177		07/11/2025	575-5555-485.69-51	432.00		
							931.00	*	931.00
24547	4194	AVA GROUP LLC	000182		07/11/2025	575-5555-485.69-58	982.00		
			000183		07/11/2025	575-5555-485.69-58	824.00		
			000184		07/11/2025	575-5555-485.69-58	496.00		
			000185		07/11/2025	575-5555-485.69-58	1,007.00		
			000186		07/11/2025	575-5555-485.69-58	1,365.00		
			000187		07/11/2025	575-5555-485.69-58	1,322.00		
			000188		07/11/2025	575-5555-485.69-58	1,020.00		
							7,016.00	*	7,016.00
24548	4022	BENEFIT COORDINATORS CORP	000052		07/11/2025	101-1020-413.24-10	72.16		
			000054		07/11/2025	101-1025-415.24-10	359.20		
			000055		07/11/2025	101-1030-414.24-10	88.00		
			000056		07/11/2025	101-1040-417.24-10	220.00		
			000057		07/11/2025	101-2025-424.24-10	67.20		
			000058		07/11/2025	101-2030-423.24-10	176.00		
			000059		07/11/2025	101-3010-431.24-10	231.20		
			000060		07/11/2025	101-4730-472.24-10	26.40		
			000061		07/11/2025	101-5772-452.24-10	270.72		
			000062		07/11/2025	101-5773-452.24-10	44.00		
			000063		07/11/2025	101-5774-452.24-10	79.20		
			000064		07/11/2025	206-5771-452.24-10	121.92		
			000065		07/11/2025	502-4710-471.24-10	434.72		
			000066		07/11/2025	503-4720-475.24-10	130.24		
			000067		07/11/2025	506-4713-477.24-10	39.60		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24548	4022	BENEFIT COORDINATORS CORP	000068		07/11/2025	508-4810-478.24-10	67.20		
			000069		07/11/2025	511-3020-432.24-10	60.00		
			000070		07/11/2025	575-5555-485.24-10	176.00		
			000071		07/11/2025	575-5555-485.24-15	121.60		
			000072		07/11/2025	580-4750-473.24-10	697.84		
							3,483.20	*	3,483.20
24549	3275	CALIFORNIA STATE DISB.UNI	000103		07/11/2025	575-0000-209.03-01	57.69		
							57.69	*	57.69
24550	4102	CHARLOTTE SCHROEDER	000160		07/11/2025	575-5555-485.69-51	1,240.00		
			000161		07/11/2025	575-5555-485.69-51	1,694.00		
			000162		07/11/2025	575-5555-485.69-51	1,070.00		
			000163		07/11/2025	575-5555-485.69-51	1,394.00		
							5,398.00	*	5,398.00
24551	4234	CLEARINGHOUSE,AZCARES	000105		07/11/2025	101-0000-209.03-01	462.05		
							462.05	*	462.05
24552	4211	CODIE LYNETT ANAYA	000189		07/11/2025	575-5555-485.69-58	208.00		
							208.00	*	208.00
24553	3286	COLONIAL LIFE	000223		07/11/2025	101-0000-209.03-01	2,396.67		
			000224		07/11/2025	503-0000-209.03-01	256.32		
			000225		07/11/2025	508-0000-209.03-01	259.86		
			000226		07/11/2025	580-0000-209.03-01	606.20		
			000227		07/11/2025	511-0000-209.03-01	68.28		
			000228		07/11/2025	502-0000-209.03-01	87.28		
							3,674.61	*	3,674.61
24554	1	COMMUNITY SERVICES & DEVE	000229		07/11/2025	580-4750-473.31-90	24.11		
							24.11	*	24.11
24555	4218	CRYSTAL BUTLER	000193		07/11/2025	575-5555-485.69-51	29.00		
							29.00	*	29.00
24556	3505	DEPT.OF INDUSTRIAL RELATI	000136		07/11/2025	101-5770-452.31-90	608.75		
							608.75	*	608.75
24557	3000	DON MCCONE	000173		07/11/2025	575-5555-485.69-51	820.00		
			000174		07/11/2025	575-5555-485.69-51	1,100.00		
							1,920.00	*	1,920.00
24558	4110	ELIZABETH HARR	000194		07/11/2025	575-5555-485.69-51	63.00		
							63.00	*	63.00
24559	2653	EMPIRE SOUTHWEST,LLC	PI0339	025127	07/11/2025	581-4750-473.72-15	103,946.96		
							103,946.96	*	103,946.96
24560	1296	FRONTIER	000049		07/11/2025	101-5772-452.52-10	127.15		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24560	1296	FRONTIER	000050		07/11/2025	510-4410-405.52-10	127.48		
							254.63	*	254.63
24561	1305	GREAT WEST LIFE & ANNUITY	000145		07/11/2025	101-0000-209.03-01	3,592.00		
			000146		07/11/2025	502-0000-209.03-01	435.00		
			000147		07/11/2025	580-0000-209.03-01	2,289.00		
							6,316.00	*	6,316.00
24562	3634	GREAT-WEST LIFE & ANNUITY	000148		07/11/2025	101-0000-209.03-01	236.88		
			000149		07/11/2025	101-0000-209.03-01	90.00		
			000150		07/11/2025	101-0000-209.03-01	213.04		
			000151		07/11/2025	101-0000-209.03-01	161.01		
			000152		07/11/2025	101-0000-209.03-01	14.40		
			000153		07/11/2025	101-0000-209.03-01	161.79		
			000154		07/11/2025	101-0000-209.03-01	15.27		
			000155		07/11/2025	502-0000-209.03-01	.06		
			000156		07/11/2025	580-0000-209.03-01	174.52		
			000157		07/11/2025	580-0000-209.03-01	127.83		
			000158		07/11/2025	101-0000-209.03-01	120.47		
							1,315.27	*	1,315.27
24563	4109	HAROLD LAD RASPLICKA 2000	000175		07/11/2025	575-5555-485.69-51	341.00		
							341.00	*	341.00
24564	4182	HD SUPPLY-FORMERLY HOME D	000185		07/11/2025	575-5555-485.43-02	283.40		
							283.40	*	283.40
24565	4106	HENRY BAGHDADY	000169		07/11/2025	575-5555-485.69-51	508.00		
			000170		07/11/2025	575-5555-485.69-51	419.00		
			000171		07/11/2025	575-5555-485.69-51	401.00		
							1,328.00	*	1,328.00
24566	4249	HOUSING AUTH OF THE COUNT	000196		07/11/2025	575-5555-485.69-58	80.00		
			000197		07/11/2025	575-5555-485.69-58	2,094.00		
			000198		07/11/2025	575-5555-485.69-58	80.00		
			000199		07/11/2025	575-5555-485.69-58	2,145.00		
							4,399.00	*	4,399.00
24567	4250	HOUSING AUTH OF THURSTON	000200		07/11/2025	575-5555-485.69-51	103.70		
			000201		07/11/2025	575-5555-485.69-51	1,317.00		
							1,420.70	*	1,420.70
24568	4242	INNOVATIVE PROPERTY SOLUT	000179		07/11/2025	575-5555-485.69-51	457.00		
			000180		07/11/2025	575-5555-485.69-51	1,750.00		
			000181		07/11/2025	575-5555-485.69-58	710.00		
							2,917.00	*	2,917.00
24569	4188	IRENE ROMERO	000166		07/11/2025	101-1035-416.55-00	362.70		
							362.70	*	362.70

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24570	4000	JARROD DELEON	000186		07/11/2025	507-5762-454.49-13	200.00		
			000187		07/11/2025	507-5762-454.61-06	8.71		
			000188		07/11/2025	507-5762-454.43-08	5.48		
			000189		07/11/2025	507-5761-453.61-04	52.50		
			000190		07/11/2025	507-5762-454.61-09	35.45		
			000191		07/11/2025	507-5762-454.60-50	6.49		
			000192		07/11/2025	507-5761-453.43-34	200.00		
			000106		07/11/2025	507-5762-454.61-09	248.15		
							756.78	*	756.78
24571	2879	JENNIFER VALENZUELA	000043		07/11/2025	101-5770-452.60-24	50.00		
			000044		07/11/2025	101-5774-452.65-10	23.27		
			000045		07/11/2025	101-5774-452.60-24	3.77		
			000046		07/11/2025	101-0000-204.10-00	163.12		
			000047		07/11/2025	101-5774-452.62-00	27.00		
							267.16	*	267.16
24572	4233	JOHNATHON CISNEROS	000190		07/11/2025	575-5555-485.69-58	1,500.00		
							1,500.00	*	1,500.00
24573	4183	LATIARRA HAAR	000195		07/11/2025	575-5555-485.69-51	98.00		
							98.00	*	98.00
24574	3283	LOWE'S	000218		07/11/2025	580-4750-473.54-62	1,391.83		
			000219		07/11/2025	580-4750-473.54-62	641.29-		
			000220		07/11/2025	502-4710-471.43-54	705.89		
			000221		07/11/2025	502-4710-471.43-54	765.63-		
							690.80	*	690.80
24575	3458	MUTUAL OF OMAHA	000073		07/11/2025	101-1020-413.24-10	98.53		
			000074		07/11/2025	101-1025-415.24-10	280.89		
			000075		07/11/2025	101-1030-414.24-10	44.33		
			000076		07/11/2025	101-1035-416.24-10	64.79		
			000077		07/11/2025	101-1040-417.24-10	263.56		
			000078		07/11/2025	101-1070-410.24-10	26.40		
			000079		07/11/2025	101-2020-423.24-10	116.71		
			000080		07/11/2025	101-2025-424.24-10	149.17		
			000081		07/11/2025	101-2030-423.24-10	207.50		
			000082		07/11/2025	101-3010-431.24-10	286.25		
			000083		07/11/2025	101-4730-472.24-10	28.20		
			000085		07/11/2025	101-5770-452.24-10	22.93		
			000086		07/11/2025	101-5772-452.24-10	257.64		
			000087		07/11/2025	101-5773-452.24-10	38.45		
			000089		07/11/2025	101-5774-452.24-10	122.49		
			000090		07/11/2025	206-5771-452.24-10	80.59		
			000091		07/11/2025	502-4710-471.24-10	569.78		
			000092		07/11/2025	503-4720-475.24-10	119.50		
			000093		07/11/2025	506-4713-477.24-10	72.35		
			000095		07/11/2025	508-4810-478.24-10	220.38		
			000096		07/11/2025	511-3020-432.24-10	104.54		

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24575	3458	MUTUAL OF OMAHA	000097		07/11/2025	575-5555-485.24-10	135.71		
			000099		07/11/2025	575-5555-485.24-15	87.84		
			000100		07/11/2025	580-4750-473.24-10	784.54		
							4,183.07	*	4,183.07
24576	1	POGUE, JOANNE E.	UT		07/11/2025	501-0000-211.00-00	263.86		
							263.86	*	263.86
24577	4104	RIVER GARDENS LLC	000164		07/11/2025	575-5555-485.69-51	446.00		
			000165		07/11/2025	575-5555-485.69-51	445.00		
			000166		07/11/2025	575-5555-485.69-51	472.00		
			000167		07/11/2025	575-5555-485.69-51	366.00		
			000168		07/11/2025	575-5555-485.69-51	557.00		
							2,286.00	*	2,286.00
24578	4248	S.CHRISTENSEN ENGINEERING	PI0340	025098	07/11/2025	102-3010-431.71-22	84,356.15		
							84,356.15	*	84,356.15
24579	2589	SAN BERNARDINO COUNTY	000113		07/11/2025	101-2020-423.62-00	166.91		
			000114		07/11/2025	101-2025-424.62-00	152.45		
			000115		07/11/2025	101-2030-423.62-00	264.84		
			000116		07/11/2025	101-3010-431.62-00	1,827.84		
			000117		07/11/2025	101-4730-472.62-00	593.35		
			000118		07/11/2025	101-5772-452.62-00	341.18		
			000119		07/11/2025	575-5555-485.62-00	89.85		
			000120		07/11/2025	502-4710-471.62-00	1,176.74		
			000121		07/11/2025	503-4720-475.62-00	225.14		
			000122		07/11/2025	507-5761-453.62-00	839.90		
			000123		07/11/2025	508-4810-478.62-00	240.99		
			000124		07/11/2025	580-4750-473.62-00	1,463.70		
							7,382.89	*	7,382.89
24580	1199	SBPEA TEAMSTERS LOCAL 193	000132		07/11/2025	101-0000-209.03-01	256.26		
			000133		07/11/2025	502-0000-209.03-01	95.35		
			000134		07/11/2025	575-0000-209.03-01	40.56		
			000135		07/11/2025	580-0000-209.03-01	68.67		
							460.84	*	460.84
24581	1199	SBPEA TEAMSTERS LOCAL 193	000137		07/11/2025	101-0000-209.03-01	541.42		
			000138		07/11/2025	502-0000-209.03-01	97.69		
			000140		07/11/2025	503-0000-209.03-01	36.69		
			000141		07/11/2025	508-0000-209.03-01	118.33		
			000142		07/11/2025	511-0000-209.03-01	39.33		
			000143		07/11/2025	580-0000-209.03-01	203.75		
			000144		07/11/2025	575-0000-209.03-01	76.85		
							1,114.06	*	1,114.06
24582	4253	SHIPLEY CONSTRUCTION AND	PI0336	025101	07/11/2025	581-4750-473.72-08	152,588.08		
							152,588.08	*	152,588.08

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24583	4001	SIMPLOT TURF & HORTICULTU	000259		07/11/2025	507-5761-453.61-08	952.24		
							952.24	*	952.24
24584	281	SMART & FINAL	000077		07/11/2025	101-5770-452.60-24	151.99		
			000078		07/11/2025	101-5774-452.65-10	659.14		
			000079		07/11/2025	101-5774-452.61-06	143.06		
							954.19	*	954.19
24585	284	SOUTHWEST GAS CORP.	000040		07/11/2025	101-3010-431.41-60	18.61		
			000041		07/11/2025	507-5761-453.41-50	28.14		
			000042		07/11/2025	510-4410-405.41-60	11.00		
							57.75	*	57.75
24586	4107	SYLVIA POLEN	000172		07/11/2025	575-5555-485.69-51	555.00		
			000178		07/11/2025	575-5555-485.69-58	1,200.00		
							1,755.00	*	1,755.00
24587	4273	UTILITY PIPE SUPPLY,INC	PI0335	025123	07/11/2025	580-4750-473.60-55	5,299.00		
							5,299.00	*	5,299.00
24588	1217	VISION SERVICE PLAN	000202		07/11/2025	101-1020-413.24-10	13.31		
			000203		07/11/2025	101-1025-415.24-10	78.11		
			000204		07/11/2025	101-1030-414.24-10	28.32		
			000205		07/11/2025	101-1035-416.24-10	7.08		
			000206		07/11/2025	101-1040-417.24-10	46.58		
			000207		07/11/2025	101-2025-424.24-10	28.86		
			000208		07/11/2025	101-2030-423.24-10	51.20		
			000209		07/11/2025	101-3010-431.24-10	60.94		
			000210		07/11/2025	101-4730-472.24-10	5.99		
			000211		07/11/2025	101-5772-452.24-10	66.13		
			000212		07/11/2025	101-5773-452.24-10	7.90		
			000213		07/11/2025	101-5774-452.24-10	14.22		
			000214		07/11/2025	206-5771-452.24-10	22.75		
			000215		07/11/2025	502-4710-471.24-10	106.98		
			000216		07/11/2025	503-4720-475.24-10	38.40		
			000217		07/11/2025	506-4713-477.24-10	11.33		
			000218		07/11/2025	508-4810-478.24-10	50.10		
			000219		07/11/2025	511-3020-432.24-10	15.63		
			000220		07/11/2025	575-5555-485.24-10	44.12		
			000221		07/11/2025	575-5555-485.24-15	26.69		
			000222		07/11/2025	580-4750-473.24-10	200.20		
							924.84	*	924.84
24589	4205	WAYNE MILLER	000191		07/11/2025	575-5555-485.69-58	249.00		
							249.00	*	249.00
24590	4261	WILLIAM NUNLEY	000192		07/11/2025	575-5555-485.69-58	15.00		
							15.00	*	15.00
						BANK/CHECK TOTAL	414,026.92		414,290.78

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
						ALL BANKS/CHECKS TOTAL	414,026.92	414,290.78

Agenda Item 12.

FUND 575 HOUSING

BANK DESCRIPTION	ACCOUNT NO	** CHECK/PAYMENT ** NO	DATE	**** VOUCHER **** NO	DATE	DISBURSEMENT AMOUNT	VENDOR REFERENCE	
04 WELLS FARGO BANK - CITY GENERAL CHECKING								
	575-5555-485.69-58	24547	7/11/2025	000182	7/01/2025	982.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24547	7/11/2025	000183	7/01/2025	824.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24547	7/11/2025	000184	7/01/2025	496.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24547	7/11/2025	000185	7/01/2025	1,007.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24547	7/11/2025	000186	7/01/2025	1,365.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24547	7/11/2025	000187	7/01/2025	1,322.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24547	7/11/2025	000188	7/01/2025	1,020.00	0004194	AVA GROUP LLC
	575-5555-485.69-58	24552	7/11/2025	000189	7/01/2025	208.00	0004211	CODIE LYNETT ANAYA
	575-5555-485.69-58	24572	7/11/2025	000190	7/01/2025	1,500.00	0004233	JOHNATHON CISNEROS
	575-5555-485.69-58	24589	7/11/2025	000191	7/01/2025	249.00	0004205	WAYNE MILLER
	575-5555-485.69-58	24590	7/11/2025	000192	7/01/2025	15.00	0004261	WILLIAM NUNLEY
	575-5555-485.69-58	24566	7/11/2025	000196	7/01/2025	80.00	0004249	HOUSING AUTH OF THE COUNT
	575-5555-485.69-58	24566	7/11/2025	000197	7/01/2025	2,094.00	0004249	HOUSING AUTH OF THE COUNT
	575-5555-485.69-58	24566	7/11/2025	000198	7/01/2025	80.00	0004249	HOUSING AUTH OF THE COUNT
	575-5555-485.69-58	24566	7/11/2025	000199	7/01/2025	2,145.00	0004249	HOUSING AUTH OF THE COUNT
					ACCOUNT TOTAL	15,297.00	*	
					WELLS FARGO BANK - CITY GENERAL CHECKING TOTAL	32,640.76	**	
					TOTAL DUE FROM THIS FUND FOR THIS PERIOD	32,640.76	***	

FUND 575 HOUSING

BANK DESCRIPTION	ACCOUNT NO	** CHECK/PAYMENT ** NO	DATE	**** VOUCHER **** NO	DATE	DISBURSEMENT AMOUNT	VENDOR REFERENCE	
04 WELLS FARGO BANK - CITY GENERAL CHECKING								
	575-0000-209.03-01	24549	7/11/2025	000103	7/11/2025	57.69	0003275	CALIFORNIA STATE DISB.UNI
	575-0000-209.03-01	24580	7/11/2025	000134	7/11/2025	40.56	0001199	SBPEA TEAMSTERS LOCAL 193
	575-0000-209.03-01	24581	7/11/2025	000144	7/11/2025	76.85	0001199	SBPEA TEAMSTERS LOC GRP-1
					ACCOUNT TOTAL	175.10	*	
	575-5555-485.24-10	24548	7/11/2025	000070	7/01/2025	176.00	0004022	BENEFIT COORDINATORS CORP
	575-5555-485.24-10	24575	7/11/2025	000097	7/01/2025	135.71	0003458	MUTUAL OF OMAHA
	575-5555-485.24-10	24588	7/11/2025	000220	7/11/2025	44.12	0001217	VISION SERVICE PLAN
					ACCOUNT TOTAL	355.83	*	
	575-5555-485.24-15	24548	7/11/2025	000071	7/01/2025	121.60	0004022	BENEFIT COORDINATORS CORP
	575-5555-485.24-15	24575	7/11/2025	000099	7/01/2025	87.84	0003458	MUTUAL OF OMAHA
	575-5555-485.24-15	24588	7/11/2025	000221	7/11/2025	26.69	0001217	VISION SERVICE PLAN
					ACCOUNT TOTAL	236.13	*	
	575-5555-485.69-51	24550	7/11/2025	000160	7/01/2025	1,240.00	0004102	CHARLOTTE SCHROEDER
	575-5555-485.69-51	24550	7/11/2025	000161	7/01/2025	1,694.00	0004102	CHARLOTTE SCHROEDER
	575-5555-485.69-51	24550	7/11/2025	000162	7/01/2025	1,070.00	0004102	CHARLOTTE SCHROEDER
	575-5555-485.69-51	24550	7/11/2025	000163	7/01/2025	1,394.00	0004102	CHARLOTTE SCHROEDER
	575-5555-485.69-51	24577	7/11/2025	000164	7/01/2025	446.00	0004104	RIVER GARDENS LLC
	575-5555-485.69-51	24577	7/11/2025	000165	7/01/2025	445.00	0004104	RIVER GARDENS LLC
	575-5555-485.69-51	24577	7/11/2025	000166	7/01/2025	472.00	0004104	RIVER GARDENS LLC
	575-5555-485.69-51	24577	7/11/2025	000167	7/01/2025	366.00	0004104	RIVER GARDENS LLC
	575-5555-485.69-51	24577	7/11/2025	000168	7/01/2025	557.00	0004104	RIVER GARDENS LLC
	575-5555-485.69-51	24565	7/11/2025	000169	7/01/2025	508.00	0004106	HENRY BAGHDADY
	575-5555-485.69-51	24565	7/11/2025	000170	7/01/2025	419.00	0004106	HENRY BAGHDADY
	575-5555-485.69-51	24565	7/11/2025	000171	7/01/2025	401.00	0004106	HENRY BAGHDADY
	575-5555-485.69-51	24586	7/11/2025	000172	7/01/2025	555.00	0004107	SYLVIA POLEN
	575-5555-485.69-51	24557	7/11/2025	000173	7/01/2025	820.00	0003000	DON MCCONE
	575-5555-485.69-51	24557	7/11/2025	000174	7/01/2025	1,100.00	0003000	DON MCCONE
	575-5555-485.69-51	24563	7/11/2025	000175	7/01/2025	341.00	0004109	HAROLD LAD RASPLICKA 2000
	575-5555-485.69-51	24546	7/11/2025	000176	7/01/2025	499.00	0004112	APOMIX, LLC
	575-5555-485.69-51	24546	7/11/2025	000177	7/01/2025	432.00	0004112	APOMIX, LLC
	575-5555-485.69-51	24568	7/11/2025	000179	7/01/2025	457.00	0004242	INNOVATIVE PROPERTY SOLUT
	575-5555-485.69-51	24568	7/11/2025	000180	7/01/2025	1,750.00	0004242	INNOVATIVE PROPERTY SOLUT
	575-5555-485.69-51	24555	7/11/2025	000193	7/01/2025	29.00	0004218	CRYSTAL BUTLER
	575-5555-485.69-51	24558	7/11/2025	000194	7/01/2025	63.00	0004110	ELIZABETH HARR
	575-5555-485.69-51	24573	7/11/2025	000195	7/01/2025	98.00	0004183	LATIARRA HAAR
	575-5555-485.69-51	24567	7/11/2025	000200	7/01/2025	103.70	0004250	HOUSING AUTH OF THURSTON
	575-5555-485.69-51	24567	7/11/2025	000201	7/01/2025	1,317.00	0004250	HOUSING AUTH OF THURSTON
					ACCOUNT TOTAL	16,576.70	*	
	575-5555-485.69-58	24586	7/11/2025	000178	7/01/2025	1,200.00	0004107	SYLVIA POLEN
	575-5555-485.69-58	24568	7/11/2025	000181	7/01/2025	710.00	0004242	INNOVATIVE PROPERTY SOLUT

Agenda Item 12.

FUND 575 HOUSING

BANK DESCRIPTION	ACCOUNT NO	** CHECK/PAYMENT ** NO	DATE	**** VOUCHER **** NO	DATE	DISBURSEMENT AMOUNT	VENDOR REFERENCE	
04 WELLS FARGO BANK - CITY GENERAL CHECKING								
	575-5555-485.43-02	24564	7/11/2025	000185	6/20/2025	283.40	0004182	HD SUPPLY-FORMERLY HOME D
					ACCOUNT TOTAL	283.40	*	
	575-5555-485.62-00	24579	7/11/2025	000119	6/30/2025	89.85	0002589	SAN BERNARDINO COUNTY
					ACCOUNT TOTAL	89.85	*	
				WELLS FARGO BANK - CITY GENERAL CHECKING TOTAL		373.25	**	
				TOTAL DUE FROM THIS FUND FOR THIS PERIOD		373.25	***	

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 22, 2025

		7/22/2025	FUND AMT.	YTD ACTUAL	BUDGET FY-25/26
FUND 101	GENERAL FUND	$ -			
101.1015.412	CITY ATTORNEY	$ -		$ -	$ 80,000.00
101.1020.413	CITY MANAGER	$ -		$ 212.00	$ 239,758.00
101.1025.415	FINANCE DEPT.	$ -		$ 1,297.20	$ 1,194,656.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ -		$ 188.65	$ 262,348.00
101.1035.416	PLANNING /ZONING	$ -		$ 7,349.87	$ 264,816.00
101.1040.417	ENGINEERING	$ -		$ 530.14	$ 292,201.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 2,000.00	$ 106,875.00
101.1070.410	SENIOR CENTER	$ 1,882.54		$ 1,908.94	$ 85,440.00
101.2010.421	SHERIFF	$ -		$ 214.71	$ 4,149,969.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 70.00		$ -	$ 344,967.00
101.2025.424	BULDING & SAFETY	$ -		$ 2,521.23	$ 458,902.00
101.2030.423	CODE ENFORCEMENT	$ 3,220.00		$ 5,932.70	$ 619,611.00
101.3010.431	PUBLIC WORKS	$ 233.17		$ 981.17	$ 772,393.00
101.4730.472	SANITATION	$ 5,879.07		$ 5,939.66	$ 175,673.00
101.5770.452.	AQUATICS	$ 1,780.63		$ 72.93	$ 322,940.00
101.5772.452	PARKS	$ -		$ 834.40	$ 946,980.00
101.5773.452	JACK SMITH PARK MARINA	$ 60.00		$ 150.35	$ 164,115.00
101.5774.452	RECREATION	$ 50.00		$ 360.95	$ 454,046.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 13,175.41	$ -	$ 10,935,690.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ -	$ 1,000,000.00
FUND 205	CDBG		$ -	$ -	$ 7,900.00
FUND 206	CEMETERY		$ 8.59	$ 261.85	$ 266,055.00
FUND 208	CALTRANS GRANTS		$ -	$ -	$ -
FUND 210	SPECIAL GAS TAX		$ -	$ -	$ 643,684.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ -	$ -
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ 800,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ -	$ 283,450.00
FUND 227	HAZARD MITIGATION		$ -	$ -	$ 15,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ -	$ -
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ -	$ 18,227.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ -	$ 1,858,995.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ -
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ -	$ 56,726.00
FUND 501	NPUA		$ -	$ -	$ 2,550,503.00
FUND 502	WATER DEPARTMENT		$ 618.92	$ 618.92	$ 2,376,734.00
FUND 503	WASTEWATER DEPARTMENT		$ 754.85	$ 1,166.99	$ 1,396,598.00
FUND 505	SANITATION		$ -	$ 3,732.02	$ 1,827,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 123.28	$ 1,246,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 653.89		$ 806.03	$ 665,673.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ 4,158.99		$ 5,025.14	$ 458,231.00
FUND 507	GOLF FUND TOTAL		$ 4,812.88		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ 80.84	$ 418.52	$ 495,827.00
FUND 509	MIS		$ 5,538.28	$ 5,538.28	$ 358,200.00
FUND 510	ADMIN. FACILITY		$ 4,935.12	$ 5,073.60	$ 364,253.00
FUND 511	FLEET MANAGEMENT		$ 1,172.62	$ 524.43	$ 306,904.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ -	$ -
FUND 520	SR DIAL A RIDE		$ -	$ -	$ 629,992.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ -	$ 55,211.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 16,838.00	$ 16,838.00
FUND 575	HOUSING		$ 858.89	$ 33,324.55	$ 1,107,428.00
FUND 580	ELECTRIC		$ 21,916.07	$ 35,736.81	$ 12,909,933.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ -	$ 573,000.00
FUND 582	NPUA CAPITAL WATER		$ -	$ -	$ 1,850,000.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ -	$ -
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ -	$ -
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ -	$ -
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 53,872.47**	$ 139,683.32	$ 45,074,867.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date: 8-5-25

Finance Department — Date: 7/14/25

Virginia Tasker, City Treasurer — Date: 7-15-25

7/14/2025

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 22, 2025

		7/22/2025	FUND AMT.	YTD-ACTUAL	BUDGET FY-24/25
FUND 101	GENERAL FUND	$ 248.36			
101.1015.412	CITY ATTORNEY	$ 5,800.00		$ 73,483.40	$ 90,000.00
101.1020.413	CITY MANAGER	$ 38.01		$ 222,610.74	$ 236,155.00
101.1025.415	FINANCE DEPT.	$ 19,004.41		$ 799,245.40	$ 1,436,125.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ 1,006.93		$ 287,904.57	$ 314,628.00
101.1035.416	PLANNING /ZONING	$ 383.52		$ 190,549.94	$ 341,106.00
101.1040.417	ENGINEERING	$ 3,727.49		$ 308,362.05	$ 422,838.00
101.1060.410	COMMUNITY PROMOTIONS	$ 1,600.00		$ 66,465.49	$ 106,665.00
101.1070.410	SENIOR CENTER	$ -		$ 78,711.78	$ 180,551.00
101.2010.421	SHERIFF	$ 277.69		$ 3,813,013.12	$ 3,862,529.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 70.50		$ 297,566.64	$ 315,527.00
101.2025.424	BULDING & SAFETY	$ 1,465.08		$ 295,592.35	$ 407,500.00
101.2030.423	CODE ENFORCEMENT	$ 4,277.57		$ 556,942.44	$ 699,183.00
101.3010.431	PUBLIC WORKS	$ 4,597.94		$ 892,802.82	$ 977,495.00
101.4730.472	SANITATION	$ -		$ 136,182.55	$ 143,822.00
101.5770.452.	AQUATICS	$ 1,958.30		$ 231,959.38	$ 277,082.00
101.5772.452	PARKS	$ 4,171.83		$ 780,212.74	$ 858,116.00
101.5773.452	JACK SMITH PARK MARINA	$ 533.95		$ 96,207.62	$ 129,076.00
101.5774.452	RECREATION	$ 1,722.33		$ 380,808.47	$ 445,694.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 50,883.91		$ 11,244,092.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ 3,309,569.54	$ 3,611,336.00
FUND 205	CDBG		$ -	$ 182,881.00	$ 182,885.00
FUND 206	CEMETERY		$ 210.00	$ 246,504.07	$ 272,724.00
FUND 208	CALTRANS GRANTS		$ -	$ 1,025,678.79	$ 1,027,753.00
FUND 210	SPECIAL GAS TAX		$ -	$ 138,360.00	$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ 447,410.00	$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ -
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ 6,800.00	$ 239,220.88	$ 314,354.00
FUND 227	HAZARD MITIGATION		$ -	$ 45,725.00	$ 70,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ 1,341,800.51	$ 1,382,047.00
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ 15,117.45	$ 15,118.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ 13,211.21	$ 35,770.95	$ 150,000.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ 370.00	$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ 56,476.00	$ 56,685.00
FUND 501	NPUA		$ -	$ 2,525,593.56	$ 2,673,939.00
FUND 502	WATER DEPARTMENT		$ 13,232.99	$ 1,811,919.54	$ 2,321,697.00
FUND 503	WASTEWATER DEPARTMENT		$ 2,287.97	$ 1,150,181.24	$ 1,317,850.00
FUND 505	SANITATION		$ -	$ 1,590,964.81	$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 1,117,392.54	$ 1,151,800.00
FUND 507	GOLF FUND	$ 163.37		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 15,796.70		$ 1,094,594.10	$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ 2,763.28		$ 450,819.33	$ 426,928.00
FUND 507	GOLF FUND TOTAL		$ 18,723.35		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ 132.90	$ 416,101.49	$ 477,260.00
FUND 509	MIS		$ 5,064.50	$ 272,460.64	$ 283,500.00
FUND 510	ADMIN. FACILITY		$ 2,808.91	$ 185,389.66	$ 254,550.00
FUND 511	FLEET MANAGEMENT		$ 1,343.95	$ 258,435.24	$ 292,771.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ 126,198.32	$ 128,926.00
FUND 520	SR DIAL A RIDE		$ 6,311.07	$ 88,430.06	$ 632,386.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ 1,400.10	$ 23,672.27	$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ 36,562.58	$ 469,057.28	$ 477,395.00
FUND 575	HOUSING		$ 12,349.75	$ 995,773.34	$ 1,247,967.00
FUND 580	ELECTRIC		$ 113,301.57	$ 10,308,313.31	$ 12,603,485.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ 421,176.69	$ 673,552.00
FUND 582	NPUA CAPITAL WATER		$ 439,381.11	$ 2,234,172.51	$ 2,590,533.00
FUND 583	NPUA CAPITAL WASTEWATER		$ 16,068.00	$ 48,180.29	$ 121,421.00
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ 9,021.65	$ 9,024.00
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ 21,438.56	$ 44,418.00
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 740,073.87**	$ 42,212,792.12	$ 49,167,570.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date

Finance Department — 7/14/25 — Date

Virginia Tasker, City Treasurer — Date

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24595	3773	00	ACE LOCK AND KEY SERVICE	07/22/2025	134.50	.00
24596	3305	00	AGUA CALIENTE	07/22/2025	25,064.00	.00
24597	1924	00	AHA MACAV POWER SERVICE	07/22/2025	1,096.50	.00
24598	4227	00	AMAZON CAPITAL SERVICES	07/22/2025	166.78	.00
24599	967	02	ASPLUNDH TREE EXPERT,LLC	07/22/2025	14,500.00	.00
24600	4194	00	AVA GROUP LLC	07/22/2025	1,748.00	.00
24601	4190	00	AWP SAFETY	07/22/2025	4,307.98	.00
24602	3916	00	BARBARA DILEO	07/22/2025	49.53	.00
24603	3946	00	BLACK CLOVER ENTERPRISES, LLC	07/22/2025	597.11	.00
24604	3595	00	BOOT BARN	07/22/2025	280.82	.00
24605	3922	00	BROOKS CONSULTING LLC	07/22/2025	750.00	.00
24606	3896	00	BUSINESSOLVER	07/22/2025	243.60	.00
24607	1213	00	CALIF. DEPT. OF TAX & FEE ADMIN.	07/22/2025	2,133.00	.00
24608	709	00	CALLAWAY	07/22/2025	627.76	.00
24609	3945	00	CAMPBELL PET COMPANY	07/22/2025	70.50	.00
24610	4102	00	CHARLOTTE SCHROEDER	07/22/2025	553.00	.00
24611	4096	00	COMMUNITY WORKS DESIGN GROUP, LLC	07/22/2025	1,405.00	.00
24612	455	00	CULLIGAN WATER COND.	07/22/2025	48.16	.00
24613	4052	00	DECKARD TECHNOLOGIES, INC.	07/22/2025	3,150.00	.00
24614	440	00	DECO FOODSERVICE INCORP.	07/22/2025	648.14	.00
24615	424	00	DESERT INDUSTRIAL SUPPLY INC.	07/22/2025	354.33	.00
24616	3523	00	DEVELOPMENT MANAGEMENT GROUP INC.	07/22/2025	5,000.00	.00
24617	3580	00	DIAMOND PURE WATER	07/22/2025	121.50	.00
24618	1	00	ELAINE WHEATON	07/22/2025	2,000.00	.00
24619	3943	00	ELLEN CAMPBELL	07/22/2025	274.50	.00
24620	615	00	FEDEX	07/22/2025	393.04	.00
24621	839	00	GOPHER SPORT	07/22/2025	1,964.14	.00
24622	324	00	GRAINGER	07/22/2025	89.20	.00
24623	3451	00	GREENS ELECTRIC, LLC	07/22/2025	459.88	.00
24624	2612	00	HARDWARE EXPRESS	07/22/2025	881.61	.00
24625	2612	00	HARDWARE EXPRESS	07/22/2025	246.06	.00
24626	2489	00	HOME DEPOT CREDIT SERVICES	07/22/2025	331.03	.00
24627	3864	00	HORIZON TECHNOLOGIES INC.	07/22/2025	980.00	.00
24628	3949	00	JANET JERNIGAN	07/22/2025	371.10	.00
24629	4000	00	JARROD DELEON	07/22/2025	366.80	.00
24630	4254	00	KIMLEY-HORN AND ASSOCIATES,INC	07/22/2025	13,211.21	.00
24631	3977	00	LANDIS+GYR TECHNOLOGY, INC	07/22/2025	2,205.00	.00
24632	3783	00	MARK MARNATI	07/22/2025	340.00	.00
24633	1757	00	MERCHANT JT & S	07/22/2025	550.00	.00
24634	2189	00	MOHAVE ENVIRONMENTAL LAB	07/22/2025	70.00	.00
24635	3337	00	MOJAVE DESERT & MOUNTAIN INTEGRATED	07/22/2025	4,121.00	.00
24636	178	00	NAPA PARTS,TIRES & SERVICE	07/22/2025	1,861.76	.00
24637	218	00	NEWS WEST PUBLISHING CO.	07/22/2025	60.70	.00
24638	1786	00	NPUA	07/22/2025	8,576.13	.00
24639	1786	00	NPUA	07/22/2025	9,382.50	.00
24640	3324	00	OFFICE EXPRESS	07/22/2025	352.01	.00
24641	3315	00	ONLINE INFORMATION SERVICES	07/22/2025	86.24	.00
24642	740	00	OUR TOWN MAGAZINE	07/22/2025	372.30	.00
4643	4074	00	PACIFIC HYDROTECH CORPORATION	07/22/2025	439,381.11	.00
4644	238	00	PERFORMANCE GRAPHICS	07/22/2025	118.17	.00
4645	15	00	QUILL LLC	07/22/2025	424.43	.00

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24646	2861	00	REINKE A/C CORP.	07/22/2025	927.10	.00
24647	4265	00	RELIABLE PUMP, INC.	07/22/2025	16,068.00	.00
24648	2068	00	RICOH USA, INC.	07/22/2025	1,240.35	.00
24649	4049	00	ROGER MILLER	07/22/2025	530.00	.00
24650	2468	00	RON'S TIRE & AUTO BHC	07/22/2025	438.25	.00
24651	3796	00	ROUTE 66 BROADBAND LLC	07/22/2025	1,035.00	.00
24652	2687	00	S.B. COUNTY FIRE PROTECTION DIST	07/22/2025	1,758.07	.00
24653	1186	00	SAFETY-KLEEN CORP.	07/22/2025	843.60	.00
24654	4001	00	SIMPLOT TURF & HORTICULTURE	07/22/2025	210.12	.00
24655	3344	00	SLOVAK BARON & EMPEY LLP	07/22/2025	29,493.45	.00
24656	4121	00	SMART DOCUMENT SOLUTIONS	07/22/2025	148.04	.00
24657	481	00	STAPLES	07/22/2025	2,136.40	.00
24658	1006	00	TAYLOR MADE	07/22/2025	828.48	.00
24659	779	00	THATCHER COMPANY OF NEVADA, INC	07/22/2025	6,315.90	.00
24660	4008	00	THE PRINTER GUYS LLC	07/22/2025	2,208.00	.00
24661	3950	00	TKE ENGINEERING INC	07/22/2025	11,708.50	.00
24662	3917	00	TOUCHSTONE GOLF LLC	07/22/2025	3,000.00	.00
24663	3873	00	TRANSPORTATION CONCEPTS	07/22/2025	44,273.75	.00
24664	3014	00	TRI STATE FIRE & SECURITY	07/22/2025	345.85	.00
24665	2819	00	TRI-STATE HOSE & FITTINGS	07/22/2025	414.18	.00
24666	2798	00	U.S. DEPARTMENT OF ENERGY	07/22/2025	95,588.91	.00
24667	3825	00	ULTRA PEST CONTROL, LLC	07/22/2025	100.00	.00
24668	315	00	UNDERGROUND SERVICE ALERT OF SO CAL	07/22/2025	187.60	.00
24669	3830	00	UNIFIRST CORPORATION	07/22/2025	492.59	.00
24670	761	00	USABLUEBOOK	07/22/2025	439.85	.00
24671	475	00	VASQUEZ & COMPANY LLP	07/22/2025	5,000.00	.00
24672	326	00	WESTERN ALARM SERVICE INC.	07/22/2025	60.00	.00
24673	2041	00	WESTERN AREA POWER ADMIN.	07/22/2025	249.54	.00
24674	3528	00	WESTERN ENVIRONMENTAL TESTING LAB.	07/22/2025	2,910.34	.00
24675	3967	00	WILLDAN ENGINEERING	07/22/2025	1,196.56	.00
24676	3828	00	3D-NETWORKS LLC	07/22/2025	11,277.78	.00

NUMBER OF CHECKS 82 GRAND TOTAL 793,946.34

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24595	3773	ACE LOCK AND KEY SERVICE	000223		07/22/2025	503-4720-475.43-02	134.50		
							134.50	*	134.50
24596	3305	AGUA CALIENTE	000205		07/22/2025	580-4750-473.63-10	25,064.00		
							25,064.00	*	25,064.00
24597	1924	AHA MACAV POWER SERVICE	000148		07/22/2025	580-4750-473.61-21	980.00		
			000173		07/22/2025	580-4750-473.63-12	116.50		
							1,096.50	*	1,096.50
24598	4227	AMAZON CAPITAL SERVICES	000141		07/22/2025	101-1040-417.61-04	91.52		
			000030		07/22/2025	510-4410-405.61-01	75.26		
							166.78	*	166.78
24599	967	ASPLUNDH TREE EXPERT, LLC	PI0338	025110	07/22/2025	507-5761-453.31-90	14,500.00		
							14,500.00	*	14,500.00
24600	4194	AVA GROUP LLC	000037		07/22/2025	575-5555-485.69-51	1,102.00		
			000038		07/22/2025	575-5555-485.69-51	646.00		
							1,748.00	*	1,748.00
24601	4190	AWP SAFETY	000080		07/22/2025	101-3010-431.61-05	4,307.98		
							4,307.98	*	4,307.98
24602	3916	BARBARA DILEO	000261		07/22/2025	101-1025-415.55-00	49.53		
							49.53	*	49.53
24603	3946	BLACK CLOVER ENTERPRISES,	000256		07/22/2025	507-5762-454.44-10	597.11		
							597.11	*	597.11
24604	3595	BOOT BARN	007303		07/22/2025	502-4710-471.60-28	58.10-		
			000082		07/22/2025	101-5772-452.60-28	154.93		
			000083		07/22/2025	101-5772-452.60-28	183.99		
							280.82	*	280.82
24605	3922	BROOKS CONSULTING LLC	PI0348	025014	07/22/2025	580-4750-473.31-16	750.00		
							750.00	*	750.00
24606	3896	BUSINESSOLVER	000035		07/22/2025	101-1025-415.31-90	243.60		
							243.60	*	243.60
24607	1213	CALIFORNIA DEPT. OF TAX &	000276		07/22/2025	101-3010-431.61-04	20.46		
			000277		07/22/2025	101-1030-414.61-02	14.71		
			000278		07/22/2025	101-1035-416.61-02	14.71		
			000279		07/22/2025	101-1040-417.61-02	28.66		
			000280		07/22/2025	101-2010-421.43-03	277.69		
			000281		07/22/2025	101-2030-423.61-02	14.71		
			000282		07/22/2025	101-2025-424.61-02	14.71		
			000283		07/22/2025	101-5770-452.61-04	26.31		
			000284		07/22/2025	101-5772-452.61-04	20.46		

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24607	1213	CALIFORNIA DEPT. OF TAX &	000285		07/22/2025	101-5773-452.43-33	6.94		
			000286		07/22/2025	101-5774-452.61-04	6.94		
			000287		07/22/2025	101-5774-452.60-24	1.94		
			000288		07/22/2025	101-1025-415.61-02	111.04		
			000289		07/22/2025	503-4720-475.61-04	10.54		
			000290		07/22/2025	503-4720-475.61-21	12.17		
			000291		07/22/2025	507-5761-453.43-04	20.22		
			000292		07/22/2025	510-4410-405.43-04	22.09		
			000293		07/22/2025	511-3020-432.61-28	10.70		
			000294		07/22/2025	511-3021-432.43-26	15.48		
			000295		07/22/2025	508-4810-478.61-02	46.66		
			000296		07/22/2025	575-5555-485.43-02	53.17		
			000297		07/22/2025	580-4750-473.41-20	581.25		
			000298		07/22/2025	580-4750-473.43-09	271.25		
			000299		07/22/2025	580-4750-473.59-55	350.54		
			000300		07/22/2025	580-4750-473.61-04	16.28		
			000301		07/22/2025	507-0000-203.00-00	163.37		
							2,133.00	*	2,133.00
24608	709	CALLAWAY	000255		07/22/2025	507-5762-454.44-10	627.76		
							627.76	*	627.76
24609	3945	CAMPBELL PET COMPANY	000204		07/22/2025	101-2020-423.61-36	70.50		
							70.50	*	70.50
24610	4102	CHARLOTTE SCHROEDER	000036		07/22/2025	575-5555-485.69-51	553.00		
							553.00	*	553.00
24611	4096	COMMUNITY WORKS DESIGN GR	000084		07/22/2025	101-5772-452.31-90	1,405.00		
							1,405.00	*	1,405.00
24612	455	CULLIGAN WATER COND.	000249		07/22/2025	511-3020-432.43-29	48.16		
							48.16	*	48.16
24613	4052	DECKARD TECHNOLOGIES, INC	000239		07/22/2025	101-2030-423.61-09	3,150.00		
							3,150.00	*	3,150.00
24614	440	DECO FOODSERVICE INCORP.	000075		07/22/2025	101-5774-452.60-24	106.78		
			000028		07/22/2025	502-4710-471.61-21	234.24		
			000029		07/22/2025	580-4750-473.61-21	234.24		
			000198		07/22/2025	507-5762-454.61-06	72.88		
							648.14	*	648.14
24615	424	DESERT INDUSTRIAL SUPPLY	000258		07/22/2025	507-5762-454.61-06	354.33		
							354.33	*	354.33
24616	3523	DEVELOPMENT MANAGEMENT GR	PI0331	025037	07/22/2025	101-1060-410.53-05	1,600.00		
			PI0332	025037	07/22/2025	502-4710-471.53-05	850.00		
			PI0333	025037	07/22/2025	580-4750-473.53-05	2,550.00		
							5,000.00	*	5,000.00

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24617	3580	DIAMOND PURE WATER	000072		07/22/2025	101-5770-452.61-01	42.00		
			000102		07/22/2025	511-3020-432.43-29	12.00		
			000174		07/22/2025	503-4720-475.43-02	20.50		
			000117		07/22/2025	503-4720-475.43-02	11.00		
			000224		07/22/2025	510-4410-405.61-01	36.00		
							121.50	*	121.50
24618	1	ELAINE WHEATON	000167		07/22/2025	580-4750-473.54-62	2,000.00		
							2,000.00	*	2,000.00
24619	3943	ELLEN CAMPBELL	000165		07/22/2025	206-5771-345.01-00	210.00		
			000203		07/22/2025	101-1030-414.55-00	64.50		
							274.50	*	274.50
24620	615	FEDEX	000194		07/22/2025	101-5770-452.60-32	393.04		
							393.04	*	393.04
24621	839	GOPHER SPORT	000137		07/22/2025	101-5772-452.72-18	1,964.14		
							1,964.14	*	1,964.14
24622	324	GRAINGER	000257		07/22/2025	507-5761-453.61-12	89.20		
							89.20	*	89.20
24623	3451	GREENS ELECTRIC, LLC	000154		07/22/2025	580-4750-473.60-55	459.88		
							459.88	*	459.88
24624	2612	HARDWARE EXPRESS	000039		07/22/2025	502-4710-471.60-55	37.99		
			000040		07/22/2025	101-3010-431.60-11	39.85		
			000041		07/22/2025	502-4710-471.60-55	24.78		
			000073		07/22/2025	101-5774-452.43-18	11.55		
			000074		07/22/2025	101-5770-452.43-02	36.95		
			000105		07/22/2025	101-5772-452.60-40	32.55		
			000106		07/22/2025	101-5772-452.61-06	109.82		
			000107		07/22/2025	101-3010-431.60-11	10.74		
			000142		07/22/2025	511-3021-432.43-26	12.68		
			000143		07/22/2025	101-5772-452.43-18	13.32		
			000144		07/22/2025	101-5772-452.61-33	19.15		
			000145		07/22/2025	101-5772-452.61-33	4.31-		
			000026		07/22/2025	101-5772-452.61-33	16.76		
			000152		07/22/2025	580-4750-473.60-55	36.62		
			000156		07/22/2025	580-4750-473.52-20	47.86		
			000031		07/22/2025	503-4720-475.43-02	43.28		
			000200		07/22/2025	507-5761-453.43-04	97.52		
			000206		07/22/2025	101-3010-431.43-20	11.45		
			000207		07/22/2025	101-3010-431.43-20	23.69		
			000208		07/22/2025	101-3010-431.43-02	14.17		
			000084		07/22/2025	206-5771-452.43-18	8.59		
			000088		07/22/2025	511-3020-432.43-57	12.92		
			000094		07/22/2025	507-5762-454.60-50	11.57		
			000098		07/22/2025	507-5762-454.61-06	50.62		

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24624	2612	HARDWARE EXPRESS	000101		07/22/2025	101-3010-431.43-57	58.17		
			000231		07/22/2025	507-5762-454.43-08	103.32		
							881.61	*	881.61
24625	2612	HARDWARE EXPRESS	000038		07/22/2025	575-5555-485.60-55	127.12		
			000175		07/22/2025	575-5555-485.43-02	36.60		
			000176		07/22/2025	575-5555-485.60-55	12.92		
			000051		07/22/2025	575-5555-485.43-02	69.42		
							246.06	*	246.06
24626	2489	HOME DEPOT CREDIT SERVICE	000103		07/22/2025	101-5772-452.43-18	32.22		
			000104		07/22/2025	575-5555-485.72-17	298.81		
							331.03	*	331.03
24627	3864	HORIZON TECHNOLOGIES INC.	000018		07/22/2025	101-2020-423.52-10	70.00		
			000019		07/22/2025	101-2030-423.52-10	70.00		
			000020		07/22/2025	508-4810-478.52-10	70.00		
			000021		07/22/2025	503-4720-475.52-10	140.00		
			000022		07/22/2025	502-4710-471.52-10	280.00		
			000023		07/22/2025	580-4750-473.52-10	175.00		
			000024		07/22/2025	101-3010-431.52-10	175.00		
							980.00	*	980.00
24628	3949	JANET JERNIGAN	000248		07/22/2025	101-1030-414.55-00	371.10		
							371.10	*	371.10
24629	4000	JARROD DELEON	000253		07/22/2025	507-5762-454.55-00	366.80		
							366.80	*	366.80
24630	4254	KIMLEY-HORN AND ASSOCIATE	PI0346	025103	07/22/2025	243-3010-431.31-16	13,211.21		
							13,211.21	*	13,211.21
24631	3977	LANDIS+GYR TECHNOLOGY, IN	000139		07/22/2025	580-4750-473.56-00	2,205.00		
							2,205.00	*	2,205.00
24632	3783	MARK MARNATI	000140		07/22/2025	101-2030-423.31-90	340.00		
							340.00	*	340.00
24633	1757	MERCHANT JOB TRAINING & S	000177		07/22/2025	580-4750-473.31-40	550.00		
							550.00	*	550.00
24634	2189	MOHAVE ENVIRONMENTAL LAB	000196		07/22/2025	101-5774-452.31-42	70.00		
							70.00	*	70.00
24635	3337	MOJAVE DESERT & MOUNTAIN	000225		07/22/2025	101-4730-472.56-02	4,121.00		
							4,121.00	*	4,121.00
24636	178	NAPA PARTS,TIRES & SERVIC	000088		07/22/2025	511-3021-432.43-36	40.02		
			000089		07/22/2025	511-3020-432.43-57	53.85		
			000090		07/22/2025	511-3021-432.43-26	170.48		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24636	178	NAPA PARTS,TIRES & SERVIC	000091		07/22/2025	511-3021-432.43-26	9.87		
			000092		07/22/2025	511-3020-432.43-57	371.73		
			000108		07/22/2025	511-3021-432.43-26	9.79		
			000149		07/22/2025	511-3021-432.43-36	6.65		
			000150		07/22/2025	511-3021-432.43-38	57.28		
			000151		07/22/2025	511-3021-432.43-38	87.01		
			000027		07/22/2025	511-3021-432.43-36	369.57		
			000032		07/22/2025	503-4720-475.60-55	149.63		
			000199		07/22/2025	507-5761-453.43-04	36.04		
			000112		07/22/2025	507-5761-453.63-00	123.89		
			000122		07/22/2025	511-3020-432.43-57	33.38		
			000125		07/22/2025	511-3020-432.43-57	103.38		
			000129		07/22/2025	511-3021-432.43-38	48.81		
			000130		07/22/2025	511-3021-432.43-27	180.51		
			000131		07/22/2025	511-3021-432.43-36	9.87		
							1,861.76	*	1,861.76
24637	218	NEWS WEST PUBLISHING CO.	000164		07/22/2025	101-1025-415.53-00	60.70		
							60.70	*	60.70
24638	1786	NPUA	000209		07/22/2025	101-5772-452.41-10	73.19		
			000210		07/22/2025	101-5772-452.41-10	54.48		
			000211		07/22/2025	101-5772-452.41-20	88.59		
			000212		07/22/2025	502-4710-471.41-10	1,947.03		
			000213		07/22/2025	502-4710-471.41-10	38.39		
			000233		07/22/2025	510-4410-405.41-10	1,709.01		
			000234		07/22/2025	510-4410-405.41-20	254.10		
			000235		07/22/2025	510-4410-405.41-30	2,528.80		
			000236		07/22/2025	101-1070-410.41-10	1,530.22		
			000237		07/22/2025	101-1070-410.41-20	265.12		
			000238		07/22/2025	101-1070-410.41-30	87.20		
							8,576.13	*	8,576.13
24639	1786	NPUA	000215		07/22/2025	575-5555-485.41-10	468.25		
			000216		07/22/2025	575-5555-485.41-20	4,021.06		
			000217		07/22/2025	575-5555-485.41-30	4,893.19		
							9,382.50	*	9,382.50
24640	3324	OFFICE EXPRESS	000076		07/22/2025	101-5773-452.61-01	352.01		
							352.01	*	352.01
24641	3315	ONLINE INFORMATION SERVIC	000171		07/22/2025	508-4810-478.31-46	86.24		
							86.24	*	86.24
24642	740	OUR TOWN MAGAZINE	000250		07/22/2025	507-5762-454.53-00	372.30		
							372.30	*	372.30
24643	4074	PACIFIC HYDROTECH CORPORA	PI0349	025003	07/22/2025	582-4710-471.71-05	261,730.73		
			PI0350	025003	07/22/2025	582-4710-471.71-05	45,009.94		
			PI0351	025003	07/22/2025	582-4710-471.71-05	132,640.44		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24643	4074	PACIFIC HYDROTECH CORPORA					439,381.11	*	439,381.11
24644	238	PERFORMANCE GRAPHICS	000101		07/22/2025	101-0000-204.03-01	63.36		
			000159		07/22/2025	510-4410-405.72-11	54.81		
							118.17	*	118.17
24645	15	QUILL LLC	000043		07/22/2025	510-4410-405.61-01	116.33		
			000262		07/22/2025	510-4410-405.61-01	308.10		
							424.43	*	424.43
24646	2861	REINKE A/C CORP.	000044		07/22/2025	575-5555-485.43-02	264.75		
			000039		07/22/2025	575-5555-485.43-02	464.85		
			000232		07/22/2025	575-5555-485.43-02	197.50		
							927.10	*	927.10
24647	4265	RELIABLE PUMP, INC.	PI0347	025115	07/22/2025	583-4720-475.71-39	16,068.00		
							16,068.00	*	16,068.00
24648	2068	RICOH USA, INC.	000045		07/22/2025	101-1020-413.70-01	24.66		
			000046		07/22/2025	101-1025-415.70-01	24.66		
			000047		07/22/2025	101-1030-414.70-01	39.46		
			000048		07/22/2025	101-1035-416.70-01	24.66		
			000049		07/22/2025	101-1040-417.70-01	24.66		
			000050		07/22/2025	101-2025-424.70-01	24.66		
			000051		07/22/2025	101-2030-423.70-01	24.66		
			000052		07/22/2025	101-3010-431.70-01	9.87		
			000053		07/22/2025	510-4410-405.70-01	49.35		
			000033		07/22/2025	510-4410-405.70-01	277.14		
			000182		07/22/2025	510-4410-405.70-01	583.07		
			000267		07/22/2025	101-1020-413.70-01	13.35		
			000268		07/22/2025	101-1025-415.70-01	13.35		
			000269		07/22/2025	101-1030-414.70-01	21.36		
			000270		07/22/2025	101-1035-416.70-01	13.35		
			000271		07/22/2025	101-1040-417.70-01	13.35		
			000272		07/22/2025	101-2025-424.70-01	13.35		
			000273		07/22/2025	101-2030-423.70-01	13.35		
			000274		07/22/2025	101-3010-431.70-01	5.34		
			000275		07/22/2025	510-4410-405.70-01	26.70		
							1,240.35	*	1,240.35
24649	4049	ROGER MILLER	000104		07/22/2025	507-5761-453.31-40	530.00		
							530.00	*	530.00
24650	2468	RON'S TIRE & AUTO BHC	000109		07/22/2025	511-3021-432.43-24	438.25		
							438.25	*	438.25
24651	3796	ROUTE 66 BROADBAND LLC	000096		07/22/2025	101-5774-452.52-10	165.00		
			000097		07/22/2025	101-5770-452.52-10	110.00		
			000098		07/22/2025	101-5773-452.52-10	175.00		
			000125		07/22/2025	101-1030-414.52-10	165.00		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24651	3796	ROUTE 66 BROADBAND LLC	000146		07/22/2025	503-4720-475.52-10	85.00		
			000147		07/22/2025	503-4720-475.52-10	85.00		
			000025		07/22/2025	503-4720-475.52-10	85.00		
			000048		07/22/2025	507-5762-454.52-10	165.00		
							1,035.00	*	1,035.00
24652	2687	S.B. COUNTY FIRE PROTECTI	000012		07/22/2025	101-4730-472.49-16	1,758.07		
							1,758.07	*	1,758.07
24653	1186	SAFETY-KLEEN CORP.	000252		07/22/2025	507-5761-453.43-17	843.60		
							843.60	*	843.60
24654	4001	SIMPLOT TURF & HORTICULTU	000254		07/22/2025	507-5761-453.43-17	210.12		
							210.12	*	210.12
24655	3344	SLOVAK BARON EMPEY MURPHY	000230		07/22/2025	101-1015-412.31-50	5,800.00		
			000231		07/22/2025	502-4710-471.31-50	3,866.67		
			000232		07/22/2025	580-4750-473.31-50	1,933.33		
			000233		07/22/2025	101-1025-415.31-50	11,939.40		
			000234		07/22/2025	101-1025-415.31-50	2,400.00		
			000235		07/22/2025	101-2030-423.31-50	542.40		
			000236		07/22/2025	101-2030-423.31-50	271.20		
			000237		07/22/2025	101-2030-423.31-50	49.95		
			000238		07/22/2025	101-2030-423.31-50	70.00		
			000239		07/22/2025	101-2030-423.31-50	135.60		
			000240		07/22/2025	101-2030-423.31-50	1,037.10		
			000241		07/22/2025	101-2030-423.31-50	207.80		
			000242		07/22/2025	101-2030-423.31-50	67.80		
			000243		07/22/2025	101-2030-423.31-50	67.80		
			000244		07/22/2025	101-2030-423.31-50	664.20		
			000245		07/22/2025	101-2030-423.31-50	101.20		
			000246		07/22/2025	101-2030-423.31-50	339.00		
							29,493.45	*	29,493.45
24656	4121	SMART DOCUMENT SOLUTION	000093		07/22/2025	101-5774-452.74-20	148.04		
							148.04	*	148.04
24657	481	STAPLES	000054		07/22/2025	510-4410-405.61-01	78.08		
			000055		07/22/2025	510-4410-405.61-01	103.18		
			000056		07/22/2025	101-1025-415.61-01	370.60		
			000057		07/22/2025	101-1025-415.61-01	62.53		
			000058		07/22/2025	510-4410-405.61-01	1,522.01		
							2,136.40	*	2,136.40
24658	1006	TAYLOR MADE	000226		07/22/2025	507-5762-454.44-10	662.04		
			000227		07/22/2025	507-5762-454.44-10	166.44		
							828.48	*	828.48
24659	779	THATCHER COMPANY OF NEVAD	009661		07/22/2025	101-5772-452.60-10	1,763.87		
			000126		07/22/2025	502-4710-471.60-32	4,552.03		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24659	779	THATCHER COMPANY OF NEVAD					6,315.90	*	6,315.90
24660	4008	THE PRINTER GUYS LLC	000059		07/22/2025	101-1040-417.61-02	39.80		
			000060		07/22/2025	101-1035-416.61-02	39.80		
			000061		07/22/2025	101-2025-424.61-02	39.80		
			000062		07/22/2025	101-2030-423.61-02	39.80		
			000063		07/22/2025	101-1030-414.61-02	39.80		
			000064		07/22/2025	101-1025-415.61-02	79.00		
			000130		07/22/2025	101-1040-417.61-02	291.00		
			000131		07/22/2025	101-1035-416.61-02	291.00		
			000132		07/22/2025	101-2025-424.61-02	291.00		
			000133		07/22/2025	101-2030-423.61-02	291.00		
			000134		07/22/2025	101-1030-414.61-02	291.00		
			000135		07/22/2025	509-4910-479.61-02	475.00		
							2,208.00	*	2,208.00
24661	3950	TKE ENGINEERING INC	PI0334	025048	07/22/2025	101-1040-417.31-16	92.50		
			000183		07/22/2025	225-2010-421.61-21	2,210.00		
			000184		07/22/2025	225-2010-421.61-21	3,112.50		
			PI0343	025048	07/22/2025	101-1040-417.31-16	1,563.50		
			PI0344	025048	07/22/2025	101-1040-417.31-16	1,572.50		
			PI0345	025051	07/22/2025	580-4750-473.31-16	260.00		
			000247		07/22/2025	225-2010-421.61-21	1,477.50		
			000263		07/22/2025	101-5770-452.31-90	1,350.00		
			000264		07/22/2025	101-0000-204.03-01	70.00		
							11,708.50	*	11,708.50
24662	3917	TOUCHSTONE GOLF LLC	000107		07/22/2025	507-5762-454.31-89	3,000.00		
							3,000.00	*	3,000.00
24663	3873	TRANSPORTATION CONCEPTS	000153		07/22/2025	525-4770-461.32-90	34,143.29		
			000155		07/22/2025	525-4770-461.62-00	2,419.29		
			000157		07/22/2025	520-4740-462.32-90	4,861.88		
			000158		07/22/2025	520-4740-462.51-20	1,163.72		
			000159		07/22/2025	520-4740-462.62-00	285.47		
			000160		07/22/2025	521-4740-462.32-90	653.53		
			000162		07/22/2025	521-4740-462.51-20	599.50		
			000163		07/22/2025	521-4740-462.62-00	147.07		
							44,273.75	*	44,273.75
24664	3014	TRI STATE FIRE & SECURITY	000202		07/22/2025	507-5762-454.43-08	345.85		
							345.85	*	345.85
24665	2819	TRI-STATE HOSE & FITTINGS	009614		07/22/2025	511-3021-432.43-26	414.18		
							414.18	*	414.18
24666	2798	U.S. DEPARTMENT OF ENERGY	000065		07/22/2025	580-4750-473.63-10	8,762.21		
			000138		07/22/2025	580-4750-473.63-10	4,056.00		
			000214		07/22/2025	580-4750-473.63-10	6,187.50		
			000251		07/22/2025	580-4750-473.63-10	57,343.91		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24666	2798	U.S. DEPARTMENT OF ENERGY	000230		07/22/2025	580-4750-473.63-10	19,239.29		
							95,588.91	*	95,588.91
24667	3825	ULTRA PEST CONTROL, LLC	000095		07/22/2025	101-5774-452.43-18	50.00		
			000014		07/22/2025	101-5774-452.43-18	50.00		
							100.00	*	100.00
24668	315	UNDERGROUND SERVICE ALERT	000015		07/22/2025	503-4720-475.49-14	62.53		
			000016		07/22/2025	580-4750-473.49-14	62.54		
			000017		07/22/2025	502-4710-471.43-04	62.53		
							187.60	*	187.60
24669	3830	UNIFIRST CORPORATION	000099		07/22/2025	101-5774-452.61-06	11.04		
			000100		07/22/2025	101-5774-452.61-06	11.04		
			000110		07/22/2025	101-5772-452.61-04	24.30		
			000111		07/22/2025	101-3010-431.61-04	154.39		
			000161		07/22/2025	580-4750-473.61-04	184.90		
			000197		07/22/2025	507-5762-454.43-08	26.25		
			000136		07/22/2025	503-4720-475.61-04	27.68		
			000228		07/22/2025	508-4810-478.61-04	10.84		
			000229		07/22/2025	502-4710-471.61-04	42.15		
							492.59	*	492.59
24670	761	USABLUEBOOK	000127		07/22/2025	502-4710-471.60-32	338.62		
			000102		07/22/2025	503-4720-475.60-55	101.23		
							439.85	*	439.85
24671	475	VASQUEZ & COMPANY LLP	PI0327	025017	07/22/2025	101-1025-415.31-49	3,650.00		
			PI0328	025017	07/22/2025	502-4710-471.31-49	400.00		
			PI0329	025017	07/22/2025	503-4720-475.31-49	400.00		
			PI0330	025017	07/22/2025	580-4750-473.31-49	550.00		
							5,000.00	*	5,000.00
24672	326	WESTERN ALARM SERVICE INC	000013		07/22/2025	101-5773-452.43-40	60.00		
							60.00	*	60.00
24673	2041	WESTERN AREA POWER ADMIN	000265		07/22/2025	580-4750-473.63-10	249.54		
							249.54	*	249.54
24674	3528	WESTERN ENVIRONMENTAL TES	000070		07/22/2025	503-4720-475.59-75	883.32		
			000071		07/22/2025	503-4720-475.59-75	395.72		
			000112		07/22/2025	503-4720-475.59-75	395.72		
			000128		07/22/2025	502-4710-471.59-75	644.82		
			000129		07/22/2025	502-4710-471.59-75	590.76		
							2,910.34	*	2,910.34
24675	3967	WILLDAN ENGINEERING	000193		07/22/2025	101-0000-204.03-01	115.00		
			PI0342	025041	07/22/2025	101-2025-424.31-10	1,081.56		
							1,196.56	*	1,196.56

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24676	3828	3D-NETWORKS LLC	000094		07/22/2025	101-5774-452.52-10	1,150.00		
			000168		07/22/2025	509-4910-479.31-53	650.00		
			000169		07/22/2025	509-4910-479.31-90	1,939.50		
			000170		07/22/2025	509-4910-479.31-90	2,000.00		
			000034		07/22/2025	509-4910-479.52-13	1,900.78		
			000035		07/22/2025	509-4910-479.31-90	1,500.00		
			000036		07/22/2025	509-4910-479.31-90	1,687.50		
			000037		07/22/2025	509-4910-479.31-53	450.00		
							11,277.78	*	11,277.78
						BANK/CHECK TOTAL	793,946.34		793,946.34
						ALL BANKS/CHECKS TOTAL	793,946.34		793,946.34

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 25, 2025

		7/25/2025	FUND AMT.	YTD-ACTUAL	BUDGET FY-24/25
FUND 101	GENERAL FUND	$ -			
101.1015.412	CITY ATTORNEY	$ -		$ 73,483.40	$ 90,000.00
101.1020.413	CITY MANAGER	$ -		$ 222,774.11	$ 236,155.00
101.1025.415	FINANCE DEPT.	$ 1,951.66		$ 811,640.86	$ 1,436,125.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ 167.72		$ 288,072.29	$ 314,628.00
101.1035.416	PLANNING /ZONING	$ -		$ 190,549.94	$ 341,106.00
101.1040.417	ENGINEERING	$ -		$ 313,202.05	$ 422,838.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 66,465.49	$ 106,665.00
101.1070.410	SENIOR CENTER	$ 81.00		$ 78,792.78	$ 180,551.00
101.2010.421	SHERIFF	$ -		$ 3,813,013.12	$ 3,862,529.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 941.95		$ 299,262.92	$ 315,527.00
101.2025.424	BULDING & SAFETY	$ 104.50		$ 295,696.85	$ 407,500.00
101.2030.423	CODE ENFORCEMENT	$ 36.94		$ 556,979.38	$ 699,183.00
101.3010.431	PUBLIC WORKS	$ 600.50		$ 896,447.38	$ 977,495.00
101.4730.472	SANITATION	$ -		$ 136,383.95	$ 143,822.00
101.5770.452.	AQUATICS	$ 665.00		$ 237,046.84	$ 277,082.00
101.5772.452	PARKS	$ 176.95		$ 800,062.20	$ 858,116.00
101.5773.452	JACK SMITH PARK MARINA	$ 66.26		$ 96,348.16	$ 129,076.00
101.5774.452	RECREATION	$ 92.56		$ 384,005.34	$ 445,694.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 4,885.04		$ 11,244,092.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ 3,309,569.54	$ 3,611,336.00
FUND 205	CDBG		$ -	$ 182,881.00	$ 182,885.00
FUND 206	CEMETERY		$ -	$ 254,858.20	$ 272,724.00
FUND 208	CALTRANS GRANTS		$ -	$ 1,025,743.79	$ 1,027,753.00
FUND 210	SPECIAL GAS TAX		$ -	$ 138,360.00	$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ 447,410.00	$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ -
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ 239,220.88	$ 314,354.00
FUND 227	HAZARD MITIGATION		$ -	$ 47,330.00	$ 70,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ 1,341,800.51	$ 1,382,047.00
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ 15,117.45	$ 15,118.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ 35,770.95	$ 150,000.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ 56,476.00	$ 56,685.00
FUND 501	NPUA		$ -	$ 2,525,593.56	$ 2,673,939.00
FUND 502	WATER DEPARTMENT		$ 277.67	$ 1,822,653.43	$ 2,321,697.00
FUND 503	WASTEWATER DEPARTMENT		$ -	$ 1,160,062.31	$ 1,317,850.00
FUND 505	SANITATION		$ -	$ 1,590,964.81	$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 1,117,392.54	$ 1,151,800.00
FUND 507	GOLF FUND	$ 464.00		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ -		$ 1,124,370.10	$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ -		$ 468,906.45	$ 426,928.00
FUND 507	GOLF FUND TOTAL		$ 464.00		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ -	$ 416,101.49	$ 477,260.00
FUND 509	MIS		$ -	$ 275,535.64	$ 283,500.00
FUND 510	ADMIN. FACILITY		$ -	$ 185,564.85	$ 254,550.00
FUND 511	FLEET MANAGEMENT		$ -	$ 260,354.72	$ 292,771.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ 126,198.32	$ 128,926.00
FUND 520	SR DIAL A RIDE		$ -	$ 88,430.06	$ 632,386.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ 23,672.27	$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 469,057.28	$ 477,395.00
FUND 575	HOUSING		$ 838.90	$ 996,630.85	$ 1,247,967.00
FUND 580	ELECTRIC		$ 1,361.40	$ 10,338,701.52	$ 12,603,485.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ 422,899.61	$ 673,552.00
FUND 582	NPUA CAPITAL WATER		$ -	$ 2,234,172.51	$ 2,590,533.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ 48,180.29	$ 121,421.00
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ 9,021.65	$ 9,024.00
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ 21,438.56	$ 44,418.00
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 7,827.01**	$ 42,380,668.20	$ 49,167,570.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date 8-5-25

Finance Department — Date 7/28/25

Virginia Tasker, City Treasurer — Date 8-5-25

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 25, 2025

		7/25/2025	FUND AMT.	YTD ACTUAL	BUDGET FY-25/26
FUND 101	GENERAL FUND	$ 6,156.15			
101.1015.412	CITY ATTORNEY	$ -		$ -	$ 80,000.00
101.1020.413	CITY MANAGER	$ 20.00		$ 858.62	$ 239,758.00
101.1025.415	FINANCE DEPT.	$ 649.00		$ 3,820.64	$ 1,194,656.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ 1,398.30		$ 7,812.46	$ 262,348.00
101.1035.416	PLANNING /ZONING	$ 10.00		$ 8,977.37	$ 264,816.00
101.1040.417	ENGINEERING	$ 50.00		$ 3,204.10	$ 292,201.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 4,000.00	$ 106,875.00
101.1070.410	SENIOR CENTER	$ -		$ 1,908.94	$ 85,440.00
101.2010.421	SHERIFF	$ -		$ 460.27	$ 4,149,969.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 202.19		$ 935.19	$ 344,967.00
101.2025.424	BULDING & SAFETY	$ 50.00		$ 4,414.54	$ 458,902.00
101.2030.423	CODE ENFORCEMENT	$ 957.15		$ 8,766.45	$ 619,611.00
101.3010.431	PUBLIC WORKS	$ 100.00		$ 5,496.11	$ 772,393.00
101.4730.472	SANITATION	$ -		$ 6,040.34	$ 175,673.00
101.5770.452.	AQUATICS	$ 385.72		$ 811.48	$ 322,940.00
101.5772.452	PARKS	$ 50.00		$ 4,343.38	$ 946,980.00
101.5773.452	JACK SMITH PARK MARINA	$ -		$ 297.95	$ 164,115.00
101.5774.452	RECREATION	$ 730.68		$ 1,735.79	$ 454,046.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 10,759.19	$ -	$ 10,935,690.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ -	$ 1,000,000.00
FUND 205	CDBG		$ -	$ -	$ 7,900.00
FUND 206	CEMETERY		$ -	$ 609.17	$ 266,055.00
FUND 208	CALTRANS GRANTS		$ -	$ -	$ -
FUND 210	SPECIAL GAS TAX		$ -	$ -	$ 643,684.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ -	$ -
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ 800,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ -	$ 283,450.00
FUND 227	HAZARD MITIGATION		$ -	$ -	$ 15,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ -	$ -
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ -	$ 18,227.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ -	$ 1,858,995.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ -
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ -	$ 56,726.00
FUND 501	NPUA		$ -	$ -	$ 2,550,503.00
FUND 502	WATER DEPARTMENT		$ 1,334.74	$ 7,920.55	$ 2,376,734.00
FUND 503	WASTEWATER DEPARTMENT		$ 919.09	$ 3,930.16	$ 1,396,598.00
FUND 505	SANITATION		$ -	$ 7,507.11	$ 1,827,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 303.73	$ 1,246,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 128.17		$ 15,490.91	$ 665,673.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ -		$ 9,345.60	$ 458,231.00
FUND 507	GOLF FUND TOTAL		$ 128.17		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ 168.33	$ 1,485.79	$ 495,827.00
FUND 509	MIS		$ -	$ 13,695.78	$ 358,200.00
FUND 510	ADMIN. FACILITY		$ 1,504.04	$ 12,677.66	$ 364,253.00
FUND 511	FLEET MANAGEMENT		$ 1,299.33	$ 4,105.23	$ 306,904.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ -	$ -
FUND 520	SR DIAL A RIDE		$ -	$ -	$ 629,992.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ -	$ 55,211.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 16,838.00	$ 16,838.00
FUND 575	HOUSING		$ 5,040.97	$ 40,435.91	$ 1,107,428.00
FUND 580	ELECTRIC		$ 4,809.41	$ 57,413.66	$ 12,909,933.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ -	$ 573,000.00
FUND 582	NPUA CAPITAL WATER		$ -	$ -	$ 1,850,000.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ -	$ -
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ -	$ -
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ -	$ -
TOTAL	ALL FUNDS & DEPARTMENTS		$ 25,963.27	$ 255,642.89	$ 45,074,867.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date

Finance Department — Date

Virginia Tasker, City Treasurer — Date 8-5-25

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24677	1924	00	AHA MACAV POWER SERVICE	07/25/2025	980.00	.00
24678	3688	00	ALBERT PONCE	07/25/2025	50.00	.00
24679	4084	00	ANTHONY GIERSCH	07/25/2025	50.00	.00
24680	3897	00	BENEBLOC, LLC	07/25/2025	266.58	.00
24681	3808	00	HATZ, BERNARD	07/25/2025	50.00	.00
24682	3870	00	BRYAN HICKSTEIN	07/25/2025	50.00	.00
24683	3275	00	CALIFORNIA STATE DISB.UNIT	07/25/2025	57.69	.00
24684	4126	00	CASE BRUFFETT	07/25/2025	50.00	.00
24685	4234	00	CLEARINGHOUSE,AZCARES #005004341000	07/25/2025	462.05	.00
24686	4217	00	COLIN TSOSIE	07/25/2025	50.00	.00
24687	4274	00	DAVID CALDERON	07/25/2025	50.00	.00
24688	4088	00	DYLAN HETRICK	07/25/2025	50.00	.00
24689	1296	00	FRONTIER	07/25/2025	3,434.16	.00
24690	1305	00	GREAT WEST LIFE	07/25/2025	6,316.00	.00
24691	3634	00	GREAT-WEST LIFE & ANNUITY	07/25/2025	1,315.21	.00
24692	4182	00	HD SUPPLY-FORMERLY HOME DEPOT PRO	07/25/2025	4,432.84	.00
24693	2879	00	JENNIFER VALENZUELA	07/25/2025	50.00	.00
24694	638	00	JESSE FRAGOSO	07/25/2025	50.00	.00
24695	325	00	JIM WILLIS	07/25/2025	50.00	.00
24696	4235	00	JOY BENNETT	07/25/2025	1,231.49	.00
24697	2222	00	JUSTIN SCOTT	07/25/2025	50.00	.00
24698	4070	00	KATHY RAASCH	07/25/2025	50.00	.00
24699	4212	00	KEN MANN	07/25/2025	50.00	.00
24700	3512	00	KIMBERLY KRASINSKI	07/25/2025	50.00	.00
24701	4140	00	LORENCE DELEON	07/25/2025	50.00	.00
24702	3889	00	MICHAEL WILLIS	07/25/2025	50.00	.00
24703	3767	00	PATRICK MARTINEZ	07/25/2025	50.00	.00
24704	3654	00	RAINIE TORRANCE	07/25/2025	50.00	.00
24705	3953	00	RONNY SOMMERS	07/25/2025	50.00	.00
24706	1199	00	SBPEA TEAMSTERS LOCAL 1932	07/25/2025	1,114.06	.00
24707	1199	00	SBPEA TEAMSTERS LOCAL 1932	07/25/2025	460.84	.00
24708	3622	00	TAYLOR MILLER	07/25/2025	50.00	.00
24709	2744	00	THOMAS DELEON	07/25/2025	50.00	.00
24710	2817	00	TONY RUBALCABA	07/25/2025	50.00	.00
24711	3695	00	VINCE GARZA	07/25/2025	50.00	.00
24712	4133	00	WELLS FARGO (ACCT # 1013)	07/25/2025	1,844.56	.00
24713	4130	00	WELLS FARGO (ACCT # 1203)	07/25/2025	1,040.96	.00
24714	4149	00	WELLS FARGO (ACCT # 3439)	07/25/2025	39.99	.00
24715	4134	00	WELLS FARGO (ACCT # 5148)	07/25/2025	2,517.09	.00
24716	4128	00	WELLS FARGO (ACCT # 5585)	07/25/2025	1,361.40	.00
24717	4132	00	WELLS FARGO (ACCT # 5775)	07/25/2025	19.99	.00
24718	4127	00	WELLS FARGO (ACCT # 6046)	07/25/2025	1,370.33	.00
24719	4131	00	WELLS FARGO (ACCT # 6047)	07/25/2025	1,094.14	.00
24720	4116	00	WELLS FARGO (ACCT# 0806)	07/25/2025	1,014.11	.00
24721	4115	00	WELLS FARGO (ACCT# 3866)	07/25/2025	117.83	.00
24722	4225	00	WELLS FARGO (ACCT# 5154)	07/25/2025	1,131.81	.00
24723	4226	00	WELLS FARGO (ACCT# 5741)	07/25/2025	917.15	.00
24724	4187	00	WILLIAM GUZMAN JR.	07/25/2025	50.00	.00

NUMBER OF CHECKS 48 GRAND TOTAL 33,790.28

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24677	1924	AHA MACAV POWER SERVICE	007769		07/25/2025	580-4750-473.61-21	980.00		
							980.00	*	980.00
24678	3688	ALBERT PONCE	003593		07/25/2025	502-4710-471.52-10	50.00		
							50.00	*	50.00
24679	4084	ANTHONY GEIRSCH	003611		07/25/2025	580-4750-473.52-10	25.00		
			003612		07/25/2025	502-4710-471.52-10	25.00		
							50.00	*	50.00
24680	3897	BENEBLOC LLC	000402		07/25/2025	101-0000-209.03-01	213.78		
			000403		07/25/2025	502-0000-209.03-01	38.80		
			000404		07/25/2025	580-0000-209.03-01	14.00		
							266.58	*	266.58
24681	3808	BERNARD J. HATZ	003613		07/25/2025	101-2030-423.52-10	50.00		
							50.00	*	50.00
24682	3870	BRYAN HICKSTEIN	003590		07/25/2025	502-4710-471.52-10	50.00		
							50.00	*	50.00
24683	3275	CALIFORNIA STATE DISB.UNI	000401		07/25/2025	575-0000-209.03-01	57.69		
							57.69	*	57.69
24684	4126	CASE BRUFFETT	003594		07/25/2025	575-5555-485.52-10	50.00		
							50.00	*	50.00
24685	4234	CLEARINGHOUSE,AZCARES	000400		07/25/2025	101-0000-209.03-01	462.05		
							462.05	*	462.05
24686	4217	COLIN TSOSIE	004356		07/25/2025	502-4710-471.52-10	50.00		
							50.00	*	50.00
24687	4274	DAVID CALDERON	000309		07/25/2025	101-3010-431.52-10	25.00		
			000310		07/25/2025	101-5772-452.52-10	25.00		
							50.00	*	50.00
24688	4088	DYLAN HETRICK	003614		07/25/2025	580-4750-473.52-10	50.00		
							50.00	*	50.00
24689	1296	FRONTIER	000329		07/25/2025	502-4710-471.52-10	346.74		
			000330		07/25/2025	503-4720-475.52-10	480.38		
			000331		07/25/2025	503-4720-475.52-10	381.36		
			000332		07/25/2025	507-5761-453.52-10	128.17		
			000333		07/25/2025	510-4410-405.52-10	126.98		
			000334		07/25/2025	510-4410-405.52-10	262.81		
			000335		07/25/2025	510-4410-405.52-10	790.76		
			000336		07/25/2025	580-4750-473.52-10	400.21		
			000337		07/25/2025	580-4750-473.52-10	193.26		
			000338		07/25/2025	510-4410-405.52-10	323.49		

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24689	1296	FRONTIER					3,434.16	*	3,434.16
24690	1305	GREAT WEST LIFE & ANNUITY	000387		07/25/2025	101-0000-209.03-01	3,592.00		
			000388		07/25/2025	502-0000-209.03-01	435.00		
			000389		07/25/2025	580-0000-209.03-01	2,289.00		
							6,316.00	*	6,316.00
24691	3634	GREAT-WEST LIFE & ANNUITY	000390		07/25/2025	101-0000-209.03-01	236.88		
			000391		07/25/2025	101-0000-209.03-01	90.00		
			000392		07/25/2025	101-0000-209.03-01	213.04		
			000393		07/25/2025	101-0000-209.03-01	161.01		
			000394		07/25/2025	101-0000-209.03-01	14.40		
			000395		07/25/2025	101-0000-209.03-01	161.79		
			000396		07/25/2025	101-0000-209.03-01	15.27		
			000397		07/25/2025	101-0000-209.03-01	120.47		
			000398		07/25/2025	580-0000-209.03-01	174.52		
			000399		07/25/2025	580-0000-209.03-01	127.83		
							1,315.21	*	1,315.21
24692	4182	HD SUPPLY-FORMERLY HOME D	000261		07/25/2025	575-5555-485.72-17	4,432.84		
							4,432.84	*	4,432.84
24693	2879	JENNIFER VALENZUELA	003595		07/25/2025	101-5774-452.52-10	50.00		
							50.00	*	50.00
24694	638	JESSE FRAGOSO	003588		07/25/2025	101-3010-431.52-10	50.00		
							50.00	*	50.00
24695	325	JIM WILLIS	003598		07/25/2025	580-4750-473.52-10	50.00		
							50.00	*	50.00
24696	4235	JOY BENNETT	000438		07/25/2025	101-1025-415.61-01	23.11		
			000439		07/25/2025	101-1025-415.52-20	60.46		
			000440		07/25/2025	101-1070-410.31-20	81.00		
			000441		07/25/2025	101-2025-424.31-10	104.50		
			000442		07/25/2025	101-3010-431.31-40	150.06		
			000443		07/25/2025	101-2030-423.31-40	36.94		
			000444		07/25/2025	101-5772-452.43-39	1.70-		
			000445		07/25/2025	101-5772-452.60-28	35.45		
			000446		07/25/2025	502-4710-471.31-40	123.00		
			000447		07/25/2025	502-4710-471.57-00	83.08		
			000448		07/25/2025	502-4710-471.69-22	71.59		
			000449		07/25/2025	507-5762-454.72-10	464.00		
							1,231.49	*	1,231.49
24697	2222	JUSTIN SCOTT	003592		07/25/2025	580-4750-473.52-10	50.00		
							50.00	*	50.00
24698	4070	KATHY RAASCH	003609		07/25/2025	101-1040-417.52-10	50.00		
							50.00	*	50.00

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24699	4212	KEN MANN	000307		07/25/2025	101-3010-431.52-10	25.00		
			000308		07/25/2025	101-5772-452.52-10	25.00		
							50.00	*	50.00
24700	3512	KIMBERLY KRASINSKI	003610		07/25/2025	508-4810-478.52-10	50.00		
							50.00	*	50.00
24701	4140	LORENCE DELEON	003615		07/25/2025	575-5555-485.52-10	50.00		
							50.00	*	50.00
24702	3889	MICHAEL WILLIS	003601		07/25/2025	580-4750-473.52-10	50.00		
							50.00	*	50.00
24703	3767	PATRICK MARTINEZ	003602		07/25/2025	580-4750-473.52-10	16.50		
			003603		07/25/2025	101-1020-413.52-10	20.00		
			003604		07/25/2025	502-4710-471.52-10	9.50		
			003605		07/25/2025	503-4720-475.52-10	4.00		
							50.00	*	50.00
24704	3654	RAINIE TORRANCE	003606		07/25/2025	502-4710-471.52-10	16.67		
			003607		07/25/2025	503-4720-475.52-10	16.66		
			003608		07/25/2025	580-4750-473.52-10	16.67		
							50.00	*	50.00
24705	3953	RONNY SOMMERS	003596		07/25/2025	502-4710-471.52-10	50.00		
							50.00	*	50.00
24706	1199	SBPEA TEAMSTERS LOCAL 193	000376		07/25/2025	101-0000-209.03-01	541.42		
			000377		07/25/2025	502-0000-209.03-01	97.69		
			000378		07/25/2025	503-0000-209.03-01	36.69		
			000379		07/25/2025	508-0000-209.03-01	118.33		
			000380		07/25/2025	511-0000-209.03-01	39.33		
			000381		07/25/2025	580-0000-209.03-01	203.75		
			000382		07/25/2025	575-0000-209.03-01	76.85		
							1,114.06	*	1,114.06
24707	1199	SBPEA TEAMSTERS LOCAL 193	000383		07/25/2025	101-0000-209.03-01	256.26		
			000384		07/25/2025	502-0000-209.03-01	95.35		
			000385		07/25/2025	575-0000-209.03-01	40.56		
			000386		07/25/2025	580-0000-209.03-01	68.67		
							460.84	*	460.84
24708	3622	TAYLOR MILLER	003591		07/25/2025	502-4710-471.52-10	50.00		
							50.00	*	50.00
24709	2744	THOMAS DELEON	003586		07/25/2025	580-4750-473.52-10	50.00		
							50.00	*	50.00
24710	2817	TONY RUBALCABA	003600		07/25/2025	101-2020-423.52-10	50.00		
							50.00	*	50.00

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24711	3695	VINCE GARZA	003589		07/25/2025	580-4750-473.52-10	50.00		
							50.00	*	50.00
24712	4133	WELLS FARGO (ACCT # 1013)	000408		07/25/2025	101-5772-452.43-18	143.20		
			000409		07/25/2025	101-1030-414.60-01	434.21		
			000411		07/25/2025	101-3010-431.61-33	340.11		
			000436		07/25/2025	101-5770-452.60-24	385.72		
			000437		07/25/2025	101-5774-452.60-24	132.84		
			000438		07/25/2025	101-5774-452.65-10	408.48		
							1,844.56	*	1,844.56
24713	4130	WELLS FARGO (ACCT # 1203)	000433		07/25/2025	101-5770-452.43-04	352.04		
			000434		07/25/2025	101-5770-452.61-04	67.02		
			000435		07/25/2025	101-5770-452.60-24	245.94		
			000436		07/25/2025	101-5773-452.61-01	66.26		
			000437		07/25/2025	101-5774-452.65-10	92.56		
			000450		07/25/2025	101-0000-204.10-00	77.78		
			000451		07/25/2025	101-5774-452.65-10	139.36		
							1,040.96	*	1,040.96
24714	4149	WELLS FARGO (ACCT # 3439)	000422		07/25/2025	575-5555-485.31-90	20.00		
			000423		07/25/2025	575-5555-485.61-09	19.99		
							39.99	*	39.99
24715	4134	WELLS FARGO (ACCT # 5148)	000412		07/25/2025	101-1025-415.55-00	1,868.09		
			000439		07/25/2025	101-1025-415.56-00	359.00		
			000440		07/25/2025	101-1025-415.31-40	290.00		
							2,517.09	*	2,517.09
24716	4128	WELLS FARGO (ACCT # 5585)	000420		07/25/2025	580-4750-473.43-57	621.93		
			000421		07/25/2025	580-4750-473.61-01	739.47		
							1,361.40	*	1,361.40
24717	4132	WELLS FARGO (ACCT # 5775)	000433		07/25/2025	502-4710-471.31-90	19.99		
							19.99	*	19.99
24718	4127	WELLS FARGO (ACCT # 6046)	000419		07/25/2025	101-3010-431.31-40	110.33		
			000446		07/25/2025	511-3021-432.43-43	1,260.00		
							1,370.33	*	1,370.33
24719	4131	WELLS FARGO (ACCT # 6047)	000413		07/25/2025	101-2020-423.60-75	738.95		
			000414		07/25/2025	101-2020-423.61-04	203.00		
			000441		07/25/2025	101-2020-423.61-01	43.06		
			000442		07/25/2025	101-2020-423.43-42	109.13		
							1,094.14	*	1,094.14
24720	4116	WELLS FARGO (ACCT# 0806)	000426		07/25/2025	575-5555-485.61-01	26.40		
			000427		07/25/2025	575-5555-485.60-55	294.45		
			000428		07/25/2025	575-5555-485.31-20	150.00		
			000429		07/25/2025	575-5555-485.60-28	55.69		

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24720	4116	WELLS FARGO (ACCT# 0806)	000430		07/25/2025	575-5555-485.62-00	23.72		
			000431		07/25/2025	575-5555-485.41-30	18.92		
			000432		07/25/2025	575-5555-485.43-02	111.90		
			000447		07/25/2025	575-5555-485.52-20	78.60		
			000448		07/25/2025	575-5555-485.61-01	82.20		
			000449		07/25/2025	575-5555-485.60-55	172.23		
							1,014.11	*	1,014.11
24721	4115	WELLS FARGO (ACCT# 3866)	000424		07/25/2025	575-5555-485.61-01	44.79		
			000425		07/25/2025	575-5555-485.31-90	73.04		
							117.83	*	117.83
24722	4225	WELLS FARGO (ACCT# 5154)	000415		07/25/2025	101-1030-414.61-01	122.79		
			000416		07/25/2025	101-1030-414.60-01	107.74		
			000417		07/25/2025	101-1030-414.61-31	77.98		
			000418		07/25/2025	101-1030-414.31-40	575.00-		
			000443		07/25/2025	101-1030-414.61-31	48.47		
			000444		07/25/2025	101-1030-414.31-40	1,000.00		
			000445		07/25/2025	101-1030-414.55-00	349.83		
							1,131.81	*	1,131.81
24723	4226	WELLS FARGO (ACCT# 5741)	000434		07/25/2025	101-2030-423.55-00	907.15		
			000435		07/25/2025	101-1035-416.31-40	10.00		
							917.15	*	917.15
24724	4187	WILLIAM GUZMAN JR.	007760		07/25/2025	101-2025-424.52-10	50.00		
							50.00	*	50.00
						BANK/CHECK TOTAL	33,790.28		33,790.28
						ALL BANKS/CHECKS TOTAL	33,790.28		33,790.28

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR JULY 28, 2025

		7/28/2025	FUND AMT.	YTD-ACTUAL	BUDGET FY-24/25
FUND 101	GENERAL FUND	$ -			
101.1015.412	CITY ATTORNEY	$ -		$ 73,483.40	$ 90,000.00
101.1020.413	CITY MANAGER	$ -		$ 222,774.11	$ 236,155.00
101.1025.415	FINANCE DEPT.	$ -		$ 811,640.86	$ 1,436,125.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ -		$ 288,072.29	$ 314,628.00
101.1035.416	PLANNING /ZONING	$ -		$ 190,549.94	$ 341,106.00
101.1040.417	ENGINEERING	$ -		$ 313,202.05	$ 422,838.00
101.1060.410	COMMUNITY PROMOTIONS	$ -		$ 66,465.49	$ 106,665.00
101.1070.410	SENIOR CENTER	$ -		$ 78,792.78	$ 180,551.00
101.2010.421	SHERIFF	$ -		$ 3,813,013.12	$ 3,862,529.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ -		$ 299,262.92	$ 315,527.00
101.2025.424	BULDING & SAFETY	$ -		$ 295,696.85	$ 407,500.00
101.2030.423	CODE ENFORCEMENT	$ -		$ 556,979.38	$ 699,183.00
101.3010.431	PUBLIC WORKS	$ -		$ 896,447.38	$ 977,495.00
101.4730.472	SANITATION	$ -		$ 136,383.95	$ 143,822.00
101.5770.452.	AQUATICS	$ 750.00		$ 237,046.84	$ 277,082.00
101.5772.452	PARKS	$ -		$ 800,062.20	$ 858,116.00
101.5773.452	JACK SMITH PARK MARINA	$ -		$ 96,348.16	$ 129,076.00
101.5774.452	RECREATION	$ 500.00		$ 384,005.34	$ 445,694.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 1,250.00		$ 11,244,092.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ 3,309,569.54	$ 3,611,336.00
FUND 205	CDBG		$ -	$ 182,881.00	$ 182,885.00
FUND 206	CEMETERY		$ 409.27	$ 254,858.20	$ 272,724.00
FUND 208	CALTRANS GRANTS		$ -	$ 1,025,743.79	$ 1,027,753.00
FUND 210	SPECIAL GAS TAX		$ -	$ 138,360.00	$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ 447,410.00	$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ -
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ 239,220.88	$ 314,354.00
FUND 227	HAZARD MITIGATION		$ -	$ 47,330.00	$ 70,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ 1,341,800.51	$ 1,382,047.00
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ 15,117.45	$ 15,118.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ 35,770.95	$ 150,000.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ 56,476.00	$ 56,685.00
FUND 501	NPUA		$ -	$ 2,525,593.56	$ 2,673,939.00
FUND 502	WATER DEPARTMENT		$ -	$ 1,822,653.43	$ 2,321,697.00
FUND 503	WASTEWATER DEPARTMENT		$ -	$ 1,160,062.31	$ 1,317,850.00
FUND 505	SANITATION		$ -	$ 1,590,964.81	$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 1,117,392.54	$ 1,151,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ -		$ 1,124,769.71	$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ -		$ 471,387.54	$ 426,928.00
FUND 507	GOLF FUND TOTAL		$ -		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ -	$ 416,101.49	$ 477,260.00
FUND 509	MIS		$ -	$ 275,535.64	$ 283,500.00
FUND 510	ADMIN. FACILITY		$ -	$ 185,564.85	$ 254,550.00
FUND 511	FLEET MANAGEMENT		$ -	$ 260,354.72	$ 292,771.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ 126,198.32	$ 128,926.00
FUND 520	SR DIAL A RIDE		$ -	$ 88,430.06	$ 632,386.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ 23,672.27	$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 469,057.28	$ 477,395.00
FUND 575	HOUSING		$ -	$ 996,630.85	$ 1,247,967.00
FUND 580	ELECTRIC		$ -	$ 10,338,701.52	$ 12,603,485.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ 422,899.61	$ 673,552.00
FUND 582	NPUA CAPITAL WATER		$ -	$ 2,234,172.51	$ 2,590,533.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ 48,180.29	$ 121,421.00
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ 9,021.65	$ 9,024.00
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ 21,438.56	$ 44,418.00
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 1,659.27**	$ 42,383,548.90	$ 49,167,570.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date 8-5-25

Finance Department — Date 7/28/25

Virginia Tasker, City Treasurer — Date 8-5-25

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24725	4099	00	NATALIE JOHNSON	07/28/2025	409.27	.00
24726	281	00	SMART & FINAL	07/28/2025	1,250.00	.00

NUMBER OF CHECKS 2 GRAND TOTAL 1,659.27

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24725	4099	NATALIE JOHNSON	009060		07/28/2025	206-5771-452.31-90	409.27		
							409.27	*	409.27
24726	281	SMART & FINAL	000465		07/28/2025	101-5774-452.60-31	500.00		
			000466		07/28/2025	101-5770-452.60-24	750.00		
							1,250.00	*	1,250.00
						BANK/CHECK TOTAL	1,659.27		1,659.27
						ALL BANKS/CHECKS TOTAL	1,659.27		1,659.27

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL

WARRANT SUMMARY TOTALS FOR AUGUST 12, 2025

		8/12/2025	FUND AMT.	YTD-ACTUAL	BUDGET FY-24/25
FUND 101	GENERAL FUND	$ 350.00			
101.1015.412	CITY ATTORNEY	$ -		$ 73,483.40	$ 90,000.00
101.1020.413	CITY MANAGER	$ 163.37		$ 222,774.11	$ 236,155.00
101.1025.415	FINANCE DEPT.	$ 10,073.80		$ 811,640.86	$ 1,436,125.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ -		$ 288,072.29	$ 314,628.00
101.1035.416	PLANNING /ZONING	$ -		$ 190,549.94	$ 341,106.00
101.1040.417	ENGINEERING	$ -		$ 313,202.05	$ 422,838.00
101.1060.410	COMMUNITY PROMOTIONS	$ 5,647.19		$ 72,112.68	$ 106,665.00
101.1070.410	SENIOR CENTER	$ -		$ 78,792.78	$ 180,551.00
101.2010.421	SHERIFF	$ 13,825.53		$ 3,826,838.65	$ 3,862,529.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 754.33		$ 299,262.92	$ 315,527.00
101.2025.424	BULDING & SAFETY	$ -		$ 295,696.85	$ 407,500.00
101.2030.423	CODE ENFORCEMENT	$ -		$ 556,979.38	$ 699,183.00
101.3010.431	PUBLIC WORKS	$ 3,044.06		$ 896,447.38	$ 977,495.00
101.4730.472	SANITATION	$ 201.40		$ 136,383.95	$ 143,822.00
101.5770.452.	AQUATICS	$ 4,422.46		$ 237,796.84	$ 277,082.00
101.5772.452	PARKS	$ 19,672.51		$ 800,062.20	$ 858,116.00
101.5773.452	JACK SMITH PARK MARINA	$ 74.28		$ 96,348.16	$ 129,076.00
101.5774.452	RECREATION	$ 3,104.31		$ 384,505.34	$ 445,694.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 61,333.24		$ 11,244,092.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ 3,309,569.54	$ 3,611,336.00
FUND 205	CDBG		$ -	$ 182,881.00	$ 182,885.00
FUND 206	CEMETERY		$ 8,354.13	$ 254,858.20	$ 272,724.00
FUND 208	CALTRANS GRANTS		$ -	$ 1,025,743.79	$ 1,027,753.00
FUND 210	SPECIAL GAS TAX		$ -	$ 138,360.00	$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ 447,410.00	$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ -
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ 64,960.05	$ 304,180.93	$ 314,354.00
FUND 227	HAZARD MITIGATION		$ 1,605.00	$ 47,330.00	$ 70,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ 1,341,800.51	$ 1,382,047.00
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ 15,117.45	$ 15,118.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ 35,770.95	$ 150,000.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ 56,476.00	$ 56,685.00
FUND 501	NPUA		$ -	$ 17,321,500.25	$ 2,673,939.00
FUND 502	WATER DEPARTMENT		$ 14,079.09	$ 1,826,276.30	$ 2,321,697.00
FUND 503	WASTEWATER DEPARTMENT		$ 9,881.07	$ 1,160,062.31	$ 1,317,850.00
FUND 505	SANITATION		$ -	$ 1,590,964.81	$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ -	$ 1,117,392.54	$ 1,151,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 8,426.02		$ 1,128,089.71	$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ 5,671.02		$ 471,387.54	$ 426,928.00
FUND 507	GOLF FUND TOTAL		$ 14,097.04		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ -	$ 416,101.49	$ 477,260.00
FUND 509	MIS		$ 3,075.00	$ 275,535.64	$ 283,500.00
FUND 510	ADMIN. FACILITY		$ 175.19	$ 185,564.85	$ 254,550.00
FUND 511	FLEET MANAGEMENT		$ 1,919.48	$ 260,354.72	$ 292,771.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ 126,198.32	$ 128,926.00
FUND 520	SR DIAL A RIDE		$ -	$ 88,430.06	$ 632,386.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ 23,672.27	$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 469,057.28	$ 477,395.00
FUND 575	HOUSING		$ 216.57	$ 996,828.81	$ 1,247,967.00
FUND 580	ELECTRIC		$ 28,463.69	$ 10,342,183.40	$ 12,603,485.00
FUND 581	NPUA CAPITAL ELECTRIC		$ 1,722.92	$ 422,899.61	$ 673,552.00
FUND 582	NPUA CAPITAL WATER		$ -	$ 2,234,172.51	$ 2,590,533.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ 48,180.29	$ 121,421.00
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ 9,021.65	$ 9,024.00
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ 21,438.56	$ 44,418.00
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 209,882.47**	$ 57,275,761.07	$ 49,167,570.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date 8-5-25

Finance Department — Date 8/5/25

Virginia Tasker, City Treasurer — Date 8-5-25

Agenda Item 12.

CITY OF NEEDLES CITY COUNCIL
WARRANT SUMMARY TOTALS FOR AUGUST 12, 2025

		8/12/2025	FUND AMT.	YTD ACTUAL	BUDGET FY-25/26
FUND 101	GENERAL FUND	$ 25,037.85			
101.1015.412	CITY ATTORNEY	$ -		$ -	$ 80,000.00
101.1020.413	CITY MANAGER	$ 2,320.45		$ 11,347.42	$ 239,758.00
101.1025.415	FINANCE DEPT.	$ 1,049.77		$ 31,821.51	$ 1,194,656.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	$ 5,936.68		$ 113,117.22	$ 262,348.00
101.1035.416	PLANNING /ZONING	$ 1,760.12		$ 19,566.79	$ 264,816.00
101.1040.417	ENGINEERING	$ 1,531.03		$ 15,471.21	$ 292,201.00
101.1060.410	COMMUNITY PROMOTIONS	$ 2,000.00		$ 4,000.00	$ 106,875.00
101.1070.410	SENIOR CENTER	$ 855.00		$ 4,504.64	$ 85,440.00
101.2010.421	SHERIFF	$ 460.27		$ 460.27	$ 4,149,969.00
101.2020.423	ANIMAL SHELTER/CONTROL	$ 204.63		$ 17,131.88	$ 344,967.00
101.2025.424	BULDING & SAFETY	$ 1,550.83		$ 21,011.87	$ 458,902.00
101.2030.423	CODE ENFORCEMENT	$ 2,084.59		$ 24,910.06	$ 619,611.00
101.3010.431	PUBLIC WORKS	$ 5,351.08		$ 38,719.58	$ 772,393.00
101.4730.472	SANITATION	$ -		$ 8,911.69	$ 175,673.00
101.5770.452.	AQUATICS	$ 207.00		$ 30,124.61	$ 322,940.00
101.5772.452	PARKS	$ 2,931.23		$ 29,503.21	$ 946,980.00
101.5773.452	JACK SMITH PARK MARINA	$ 59.46		$ 11,672.35	$ 164,115.00
101.5774.452	RECREATION	$ 86.51		$ 22,899.89	$ 454,046.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		$ 53,426.50	$ -	$ 10,935,690.00
FUND 102	GEN. FUND CAPITAL PROJECT		$ -	$ -	$ 1,000,000.00
FUND 205	CDBG		$ -	$ -	$ 7,900.00
FUND 206	CEMETERY		$ 42.42	$ 8,853.19	$ 266,055.00
FUND 208	CALTRANS GRANTS		$ -	$ -	$ -
FUND 210	SPECIAL GAS TAX		$ -	$ -	$ 643,684.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		$ -	$ -	$ -
FUND 214	SANBAG NEW LOCAL MEAS I		$ -	$ -	$ 800,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		$ -	$ -	$ 283,450.00
FUND 227	HAZARD MITIGATION		$ -	$ -	$ 15,000.00
FUND 233	JACK SMITH PARK MARINA		$ -	$ -	$ -
FUND 238	STATE RECREATION GRANTS		$ -	$ -	$ -
FUND 239	CA.CONSERV RECYLING GRANT		$ -	$ -	$ 18,227.00
FUND 243	ACTIVE TRANSPORT PROGRAM		$ -	$ -	$ 1,858,995.00
FUND 270	REDEVELOPMENT AGENCY		$ -	$ -	$ -
FUND 470	RDA CAP PROJ.LOW & MOD.		$ -	$ -	$ 56,726.00
FUND 501	NPUA		$ 100,302.63	$ (1,945.84)	$ 2,550,503.00
FUND 502	WATER DEPARTMENT		$ 27,610.27	$ 78,473.25	$ 2,376,734.00
FUND 503	WASTEWATER DEPARTMENT		$ 6,249.83	$ 20,331.57	$ 1,396,598.00
FUND 505	SANITATION		$ 3,775.09	$ 7,507.11	$ 1,827,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		$ 89.99	$ 9,745.41	$ 1,246,800.00
FUND 507	GOLF FUND	$ -		$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	$ 15,381.77		$ 16,315.97	$ 665,673.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	$ 8,149.41		$ 13,174.55	$ 458,231.00
FUND 507	GOLF FUND TOTAL		$ 23,531.18		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		$ 184.89	$ 21,219.43	$ 495,827.00
FUND 509	MIS		$ 12,107.50	$ 17,645.78	$ 358,200.00
FUND 510	ADMIN. FACILITY		$ 7,011.36	$ 13,589.00	$ 364,253.00
FUND 511	FLEET MANAGEMENT		$ 6,890.10	$ 20,109.54	$ 306,904.00
FUND 512	VEHICLE REPLACEMENT		$ -	$ -	$ -
FUND 520	SR DIAL A RIDE		$ -	$ -	$ 629,992.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		$ -	$ -	$ 55,211.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		$ -	$ 16,838.00	$ 16,838.00
FUND 575	HOUSING		$ 17,068.71	$ 81,485.85	$ 1,107,428.00
FUND 580	ELECTRIC		$ 38,455.11	$ 159,398.20	$ 12,909,933.00
FUND 581	NPUA CAPITAL ELECTRIC		$ -	$ 266,074.96	$ 573,000.00
FUND 582	NPUA CAPITAL WATER		$ -	$ -	$ 1,850,000.00
FUND 583	NPUA CAPITAL WASTEWATER		$ -	$ -	$ -
FUND 650	IMPACT FEES NORTH NEEDLES		$ -	$ -	$ -
FUND 651	IMPACT FEES SOUTH AREAS		$ -	$ -	$ -
TOTAL	ALL FUNDS & DEPARTMENTS		**$ 296,745.58**	$ 1,153,990.17	$ 45,074,867.00

I certify that the expenditures/purchases to be paid by the warrants on this list have complied with the provisions of the City Code Chapter 8, Article II, Purchasing; and further, the funds to cover these purchases/expenditures, as City Audited, are inc

Patrick Martinez, City Manager — Date

Finance Department — 8/5/25 — Date

Virginia Tasker, City Treasurer — 8-5-25 — Date

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24727	2345	00	A-B COMMUNICATIONS	08/12/2025	246.85	.00
24728	1924	00	AHA MACAV POWER SERVICE	08/12/2025	980.00	.00
24729	1	00	ALLYN KELLEY	08/12/2025	598.19	.00
24730	4227	00	AMAZON CAPITAL SERVICES	08/12/2025	40.94	.00
24731	4216	00	ASSURED DOCUMENT DESTRUCTION, INC	08/12/2025	65.00	.00
24732	4168	00	ATLAS PLANNING SOLUTIONS	08/12/2025	1,605.00	.00
24733	2629	00	BARON PEST SOLUTIONS	08/12/2025	95.00	.00
24734	480	00	BEST BEST & KRIEGER LLP	08/12/2025	73.80	.00
24735	3313	00	BLUE RIVER WATER CORP.	08/12/2025	20.40	.00
24736	3479	00	BRAUN BLAISING & WYNNE P.C.	08/12/2025	543.88	.00
24737	3870	00	BRYAN HICKSTEIN	08/12/2025	269.00	.00
24738	3392	00	BUG EMERGENCY INC.	08/12/2025	209.00	.00
24739	1657	00	CA STATE LANDS COMMISSION	08/12/2025	617.97	.00
24740	2328	00	CAL-ZON FENCE CO.	08/12/2025	3,200.00	.00
24741	3855	00	CALIFORNIA AIR RESOURCES BOARD	08/12/2025	10,502.00	.00
24742	3856	00	CALIFORNIA CONSULTING, INC.	08/12/2025	1,870.00	.00
24743	3845	00	CALIFORNA MUNICIPAL UTILITIES ASSOC	08/12/2025	6,746.00	.00
24744	3945	00	CAMPBELL PET COMPANY	08/12/2025	98.50	.00
24745	1	00	CHERYL L. MONTANEZ	08/12/2025	1,036.93	.00
24746	1	00	CHERYL L. MONTANEZ	08/12/2025	5,000.00	.00
24747	4138	00	CLUB CADDIE	08/12/2025	571.45	.00
24748	1	00	CONTRERAS, JOSE	08/12/2025	124.48	.00
24749	3782	00	CORE & MAIN LP	08/12/2025	2,388.73	.00
24750	2320	00	COUNTY OF SAN BERNARDINO	08/12/2025	3,775.09	.00
24751	1	00	CURTIS DEVINE	08/12/2025	3,357.42	.00
24752	440	00	DECO FOODSERVICE INCORP.	08/12/2025	661.32	.00
24753	2487	00	DELL MARKETING L.P.	08/12/2025	1,384.50	.00
24754	3580	00	DIAMOND PURE WATER	08/12/2025	95.00	.00
24755	2653	00	EMPIRE SOUTHWEST,LLC	08/12/2025	1,722.92	.00
24756	1	00	ETIC	08/12/2025	91.70	.00
24757	91	00	FERGUSON WATERWORKS	08/12/2025	5,040.67	.00
24758	3908	00	FIRE HOUSE MINISTRIES	08/12/2025	350.00	.00
24759	4277	00	FREIGHTLINER OF ARIZONA,LLC	08/12/2025	3,861.24	.00
24760	1296	00	FRONTIER	08/12/2025	131.31	.00
24761	1	00	GENE O'CULL	08/12/2025	81.74	.00
24762	4239	00	GLOBAL TRACKING COMMUNICATIONS,LLC	08/12/2025	673.65	.00
24763	1	00	GREAT WEST HOLDINGS INC.	08/12/2025	100,000.00	.00
24764	1	00	GREENS FINANCIAL SERVICES LLC	08/12/2025	2,160.03	.00
24765	1	00	GREENS NEEDLES LLC	08/12/2025	5,647.19	.00
24766	3966	00	GT GOLF SUPPLIES	08/12/2025	133.72	.00
24767	2612	00	HARDWARE EXPRESS	08/12/2025	1,203.88	.00
24768	2612	00	HARDWARE EXPRESS	08/12/2025	144.86	.00
24769	3712	00	HENDERSON CHEVROLET COMPANY	08/12/2025	154.41	.00
24770	4056	00	HICKS COOLING & HEATING	08/12/2025	296.00	.00
24771	3593	00	HINDERLITER DE LLAMAS & ASSOCIATES	08/12/2025	10,000.00	.00
24772	2489	00	HOME DEPOT CREDIT SERVICES	08/12/2025	582.09	.00
24773	1	00	ICE HOUSE RD, LLC	08/12/2025	1,549.36	.00
24774	4264	00	INLAND EMPIRE ARCHITECTURAL SPECIAL	08/12/2025	2,950.00	.00
24775	1	00	JONAS LALEHZADEH	08/12/2025	10,840.27	.00
24776	2334	00	KERN TURF SUPPLY INC.	08/12/2025	1,420.51	.00
24777	734	00	LAFCO	08/12/2025	4,826.22	.00

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24778	1	00	LANGDON-ZOZAYA, BRUKE	08/12/2025	24.51	.00
24779	4118	00	LIGHTBOX	08/12/2025	8,797.95	.00
24780	125	00	MCCORMICK CONSTRUCTION CO.	08/12/2025	2,918.80	.00
24781	1757	00	MERCHANT JT & S	08/12/2025	550.00	.00
24782	2485	00	MESA VALLEY PIPE & SUPPLY	08/12/2025	283.47	.00
24783	4166	00	MRI SOFTWARE LLC	08/12/2025	14,336.00	.00
24784	940	00	MSM	08/12/2025	229.00	.00
24785	3638	00	MY ALARMTEK	08/12/2025	599.88	.00
24786	178	00	NAPA PARTS,TIRES & SERVICE	08/12/2025	1,982.85	.00
24787	194	00	NEEDLES CHAMBER OF COMMERCE	08/12/2025	2,000.00	.00
24788	199	00	NEEDLES GLASS & MIRROR CO.	08/12/2025	603.40	.00
24789	218	00	NEWS WEST PUBLISHING CO.	08/12/2025	444.14	.00
24790	1786	00	NPUA	08/12/2025	VOID	
24791	1786	00	NPUA	08/12/2025	VOID	
24792	1786	00	NPUA	08/12/2025	53,479.42	.00
24793	740	00	OUR TOWN MAGAZINE	08/12/2025	372.30	.00
24794	3767	00	PATRICK MARTINEZ	08/12/2025	3,137.42	.00
24795	239	00	PHILLIPS EXCAVATING INC.	08/12/2025	8,800.00	.00
24796	1578	00	PURCHASE POWER	08/12/2025	3,006.25	.00
24797	15	00	QUILL LLC	08/12/2025	1,398.59	.00
24798	818	00	R & R PRODUCTS INC.	08/12/2025	2,479.34	.00
24799	653	00	RAFTELIS FINANCIAL CONSULTANTS, INC	08/12/2025	21,580.00	.00
24800	4255	00	RAYMOND BERNASCONI	08/12/2025	473.00	.00
24801	644	00	RDO EQUIPMENT COMPANY	08/12/2025	332.34	.00
24802	2861	00	REINKE A/C CORP.	08/12/2025	9,583.20	.00
24803	2068	00	RICOH USA, INC.	08/12/2025	246.64	.00
24804	2468	00	RON'S TIRE & AUTO BHC	08/12/2025	534.98	.00
24805	3796	00	ROUTE 66 BROADBAND LLC	08/12/2025	1,926.26	.00
24806	3361	00	S.B. COUNTY SHERIFF'S DEPARTMENT	08/12/2025	78,785.58	.00
24807	4058	00	S-NET COMMUNICATIONS INC.	08/12/2025	1,695.07	.00
24808	4001	00	SIMPLOT TURF & HORTICULTURE	08/12/2025	6,419.08	.00
24809	1826	00	SIMPSON NORTON CORP.	08/12/2025	686.15	.00
24810	4121	00	SMART DOCUMENT SOLUTIONS	08/12/2025	139.88	.00
24811	3577	00	SONSRAY MACHINERY LLC	08/12/2025	69.24	.00
24812	3698	00	SOUTH POINT PRINTING	08/12/2025	488.00	.00
24813	1501	01	SOUTHERN CALIF ASSOC OF GOV'T	08/12/2025	746.00	.00
24814	284	00	SOUTHWEST GAS CORP.	08/12/2025	18.61	.00
24815	1	00	STEINHOFF, VERONICA	08/12/2025	61.94	.00
24816	3826	00	SWEEPER SHOP	08/12/2025	1,129.54	.00
24817	779	00	THATCHER COMPANY OF NEVADA, INC	08/12/2025	4,530.49	.00
24818	4008	00	THE PRINTER GUYS LLC	08/12/2025	442.99	.00
24819	3917	00	TOUCHSTONE GOLF LLC	08/12/2025	18,926.28	.00
24820	772	00	TRI-STATE ACE HARDWARE	08/12/2025	2,921.11	.00
24821	2819	00	TRI-STATE HOSE & FITTINGS	08/12/2025	1,309.75	.00
24822	2798	00	U.S. DEPARTMENT OF ENERGY	08/12/2025	12,914.01	.00
24823	3272	00	ULINE	08/12/2025	315.92	.00
24824	3830	00	UNIFIRST CORPORATION	08/12/2025	1,915.16	.00
24825	761	00	USABLUEBOOK	08/12/2025	79.11	.00
24826	475	00	VASQUEZ & COMPANY LLP	08/12/2025	10,000.00	.00
24827	1917	00	VIRGINIA TASKER	08/12/2025	500.00	.00
24828	4276	00	WESTERN ELECTRICITY COORD COUNCIL	08/12/2025	2,938.00	.00

Agenda Item 12.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
24829	3528	00	WESTERN ENVIRONMENTAL TESTING LAB.	08/12/2025	2,924.24	.00
24830	2561	00	WINZER	08/12/2025	254.76	.00
24831	3780	00	ZIA ELECTRICAL	08/12/2025	42.50	.00
24832	1293	00	ZUBRICK T-SHIRTS	08/12/2025	195.00	.00
24833	3828	00	3D-NETWORKS LLC	08/12/2025	16,021.68	.00

NUMBER OF CHECKS 107 GRAND TOTAL 506,628.05

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24727	2345	A-B COMMUNICATIONS	000339		08/12/2025	510-4410-405.30-25	246.85		
							246.85	*	246.85
24728	1924	AHA MACAV POWER SERVICE	000409		08/12/2025	580-4750-473.61-21	980.00		
							980.00	*	980.00
24729	1	ALLYN KELLEY	000482		08/12/2025	580-4750-473.43-45	598.19		
							598.19	*	598.19
24730	4227	AMAZON CAPITAL SERVICES	000418		08/12/2025	101-2030-423.61-21	40.94		
							40.94	*	40.94
24731	4216	ASSURED DOCUMENT DESTRUCT	000294		08/12/2025	575-5555-485.31-90	65.00		
							65.00	*	65.00
24732	4168	ATLAS PLANNING SOLUTIONS	PI0357	025010	08/12/2025	227-4730-472.31-90	1,605.00		
							1,605.00	*	1,605.00
24733	2629	BARON PEST SOLUTIONS	000252		08/12/2025	510-4410-405.43-01	95.00		
							95.00	*	95.00
24734	480	BEST BEST & KRIEGER LLP	000450		08/12/2025	101-1025-415.31-50	73.80		
							73.80	*	73.80
24735	3313	BLUE RIVER WATER CORP.	009682		08/12/2025	507-5761-453.43-08	28.90-		
			000201		08/12/2025	507-5761-453.43-17	22.10		
			000340		08/12/2025	507-5761-453.63-00	27.20		
							20.40	*	20.40
24736	3479	BRAUN BLAISING & WYNNE P.	000463		08/12/2025	580-4750-473.31-50	543.88		
							543.88	*	543.88
24737	3870	BRYAN HICKSTEIN	000476		08/12/2025	502-4710-471.57-00	269.00		
							269.00	*	269.00
24738	3392	BUG EMERGENCY INC.	000341		08/12/2025	507-5762-454.43-04	72.00		
			000408		08/12/2025	503-4720-475.43-02	52.00		
			000526		08/12/2025	575-5555-485.31-90	85.00		
							209.00	*	209.00
24739	1657	CA STATE LANDS COMMISSION	000405		08/12/2025	502-4710-471.69-03	617.97		
							617.97	*	617.97
24740	2328	CAL-ZON FENCE CO.	000462		08/12/2025	507-5761-453.43-17	3,200.00		
							3,200.00	*	3,200.00
24741	3855	CALIFORNIA AIR RESOURCES	000548		08/12/2025	580-4750-473.63-08	10,502.00		
							10,502.00	*	10,502.00
24742	3856	CALIFORNIA CONSULTING, IN	000395		08/12/2025	101-3010-431.31-90	1,870.00		

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24742	3856	CALIFORNIA CONSULTING, IN					1,870.00	*	1,870.00
24743	3845	CALIFORNIA MUNICIPAL UTIL	000277		08/12/2025	580-4750-473.31-40	5,471.00		
			000278		08/12/2025	502-4710-471.31-40	1,275.00		
							6,746.00	*	6,746.00
24744	3945	CAMPBELL PET COMPANY	000404		08/12/2025	101-2020-423.61-36	98.50		
							98.50	*	98.50
24745	1	CHERYL L. MONTANEZ	003276		08/12/2025	101-0000-204.65-00	1,036.93		
							1,036.93	*	1,036.93
24746	1	CHERYL L. MONTANEZ	003277		08/12/2025	101-0000-204.20-00	5,000.00		
							5,000.00	*	5,000.00
24747	4138	CLUB CADDIE	000342		08/12/2025	507-5762-454.61-09	571.45		
							571.45	*	571.45
24748	1	CONTRERAS, JOSE	UT		08/12/2025	501-0000-211.00-00	124.48		
							124.48	*	124.48
24749	3782	CORE & MAIN LP	000469		08/12/2025	502-4710-471.60-55	2,388.73		
							2,388.73	*	2,388.73
24750	2320	COUNTY OF SAN BERNARDINO	000291		08/12/2025	505-4730-472.74-40	3,775.09		
							3,775.09	*	3,775.09
24751	1	CURTIS DEVINE	001815		08/12/2025	101-0000-204.03-01	1,851.58		
			001816		08/12/2025	101-0000-204.03-01	1,334.08		
			001819		08/12/2025	101-0000-204.03-01	171.76		
							3,357.42	*	3,357.42
24752	440	DECO FOODSERVICE INCORP.	000270		08/12/2025	101-5774-452.65-10	53.39		
			000343		08/12/2025	507-5762-454.61-06	72.88		
			000344		08/12/2025	507-5762-454.61-06	66.57		
			000551		08/12/2025	502-4710-471.61-21	234.24		
			000552		08/12/2025	580-4750-473.61-21	234.24		
							661.32	*	661.32
24753	2487	DELL MARKETING L.P.	000379		08/12/2025	511-3020-432.43-05	1,384.50		
							1,384.50	*	1,384.50
24754	3580	DIAMOND PURE WATER	000321		08/12/2025	101-5774-452.60-24	12.00		
			000268		08/12/2025	101-5770-452.61-01	12.00		
			000279		08/12/2025	511-3020-432.43-29	17.00		
			000423		08/12/2025	510-4410-405.61-01	42.00		
			000424		08/12/2025	503-4720-475.43-02	12.00		
							95.00	*	95.00
24755	2653	EMPIRE SOUTHWEST,LLC	PI0358	025127	08/12/2025	581-4750-473.72-15	1,722.92		

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24755	2653	EMPIRE SOUTHWEST,LLC					1,722.92	*	1,722.92
24756	1	ETIC	UT		08/12/2025	501-0000-211.00-00	91.70		
							91.70	*	91.70
24757	91	FERGUSON ENTERPRISES,LLC	PI0001	026001	08/12/2025	502-4710-471.60-55	5,040.67		
							5,040.67	*	5,040.67
24758	3908	FIRE HOUSE MINISTRIES	000332		08/12/2025	101-0000-362.01-00	350.00		
							350.00	*	350.00
24759	4277	FREIGHTLINER OF ARIZONA,L	000503		08/12/2025	511-3021-432.43-26	3,861.24		
							3,861.24	*	3,861.24
24760	1296	FRONTIER	000502		08/12/2025	101-3010-431.52-10	131.31		
							131.31	*	131.31
24761	1	GENE O'CULL	000334		08/12/2025	580-4750-473.54-61	81.74		
							81.74	*	81.74
24762	4239	GLOBAL TRACKING COMMUNICA	000319		08/12/2025	502-4710-471.31-90	99.06		
			000320		08/12/2025	580-4750-473.31-90	118.88		
			000321		08/12/2025	101-3010-431.31-90	118.88		
			000322		08/12/2025	503-4720-475.31-90	99.07		
			000323		08/12/2025	508-4810-478.31-90	19.81		
			000324		08/12/2025	101-2030-423.31-90	39.63		
			000325		08/12/2025	101-2025-424.31-90	19.81		
			000326		08/12/2025	575-5555-485.31-90	19.81		
			000327		08/12/2025	101-5772-452.31-90	99.07		
			000328		08/12/2025	101-2020-423.31-90	39.63		
							673.65	*	673.65
24763	1	GREAT WEST HOLDINGS INC.	000524		08/12/2025	501-0000-204.04-00	100,000.00		
							100,000.00	*	100,000.00
24764	1	GREENS FINANCIAL SERVICES	006517		08/12/2025	101-0000-204.03-01	415.87		
			006505		08/12/2025	101-0000-204.03-01	1,744.16		
							2,160.03	*	2,160.03
24765	1	GREENS NEEDLES LLC	000476		08/12/2025	101-1060-410.54-20	5,647.19		
							5,647.19	*	5,647.19
24766	3966	GT GOLF SUPPLIES	000542		08/12/2025	507-5762-454.44-10	133.72		
							133.72	*	133.72
24767	2612	HARDWARE EXPRESS	000240		08/12/2025	101-5772-452.43-18	10.77		
			000316		08/12/2025	580-4750-473.60-55	15.05		
			000318		08/12/2025	101-5770-452.43-02	38.76		
			000319		08/12/2025	101-5770-452.43-02	13.54		
			000320		08/12/2025	101-5770-452.43-02	52.32		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24767	2612	HARDWARE EXPRESS	000381		08/12/2025	101-3010-431.60-11	2.21		
			000382		08/12/2025	101-3010-431.60-11	3.78		
			000312		08/12/2025	580-4750-473.60-55	19.38		
			000313		08/12/2025	580-4750-473.60-55	71.06		
			000314		08/12/2025	580-4750-473.60-55	36.37		
			000345		08/12/2025	507-5761-453.43-08	211.25		
			000346		08/12/2025	507-5761-453.43-17	92.00		
			000359		08/12/2025	101-5772-452.61-12	1.29		
			000360		08/12/2025	101-5772-452.43-39	200.99		
			000361		08/12/2025	206-5771-452.61-12	30.57		
			000362		08/12/2025	511-3020-432.43-57	2.62		
			000363		08/12/2025	101-3010-431.61-21	12.92		
			000364		08/12/2025	101-3010-431.61-33	37.71		
			000406		08/12/2025	503-4720-475.43-02	26.68		
			000407		08/12/2025	503-4720-475.43-02	3.85		
			000425		08/12/2025	101-5772-452.61-12	4.63		
			000426		08/12/2025	101-5772-452.61-12	9.11		
			000427		08/12/2025	101-5772-452.43-18	8.61		
			000428		08/12/2025	101-5772-452.61-12	26.89		
			000453		08/12/2025	503-4720-475.43-02	36.60		
			000484		08/12/2025	101-5772-452.61-12	1.83		
			000485		08/12/2025	206-5771-452.61-12	11.85		
			000486		08/12/2025	101-5772-452.43-39	18.31		
			000487		08/12/2025	101-5772-452.61-12	1.83		
			000488		08/12/2025	101-5772-452.61-12	4.30		
			000489		08/12/2025	101-5772-452.61-12	57.91		
			000490		08/12/2025	101-3010-431.61-33	29.08		
			000525		08/12/2025	507-5761-453.43-17	109.81		
							1,203.88	*	1,203.88
24768	2612	HARDWARE EXPRESS	000462		08/12/2025	575-5555-485.43-02	53.96		
			000463		08/12/2025	575-5555-485.43-02	23.70		
			000464		08/12/2025	575-5555-485.43-02	32.32		
			000465		08/12/2025	575-5555-485.43-02	10.77		
			000466		08/12/2025	575-5555-485.60-55	9.69		
			000467		08/12/2025	575-5555-485.60-55	14.42		
							144.86	*	144.86
24769	3712	HENDERSON CHEVROLET COMPA	000491		08/12/2025	511-3021-432.43-38	154.41		
							154.41	*	154.41
24770	4056	HICKS COOLING & HEATING	000251		08/12/2025	510-4410-405.43-01	296.00		
							296.00	*	296.00
24771	3593	HINDERLITER DE LLAMAS & A	PI0352	025006	08/12/2025	101-1025-415.31-47	10,000.00		
							10,000.00	*	10,000.00
24772	2489	HOME DEPOT CREDIT SERVICE	000467		08/12/2025	575-5555-485.43-02	197.96		
			000505		08/12/2025	575-5555-485.43-02	384.13		
							582.09	*	582.09

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24773	1	ICE HOUSE RD, LLC	001898		08/12/2025	101-0000-204.03-01	1,549.36		
							1,549.36	*	1,549.36
24774	4264	INLAND EMPIRE ARCHITECTUR	PI0353	025121	08/12/2025	101-5772-452.72-18	2,950.00		
							2,950.00	*	2,950.00
24775	1	JONAS LALEHZADEH	005848		08/12/2025	101-0000-204.03-01	2,500.00		
			003275		08/12/2025	101-0000-204.20-00	5,000.00		
			004091		08/12/2025	101-0000-204.81-00	3,340.27		
							10,840.27	*	10,840.27
24776	2334	KERN TURF SUPPLY INC.	000247		08/12/2025	101-5772-452.61-20	1,420.51		
							1,420.51	*	1,420.51
24777	734	LAFCO	000455		08/12/2025	101-1030-414.56-03	4,826.22		
							4,826.22	*	4,826.22
24778	1	LANGDON-ZOZAYA, BRUKE	UT		08/12/2025	501-0000-211.00-00	24.51		
							24.51	*	24.51
24779	4118	LIGHTBOX	000297		08/12/2025	101-1035-416.61-09	1,466.32		
			000298		08/12/2025	101-1040-417.61-09	1,466.33		
			000299		08/12/2025	101-2025-424.61-09	1,466.32		
			000300		08/12/2025	101-2030-423.61-09	1,466.33		
			000301		08/12/2025	502-4710-471.56-00	1,466.32		
			000302		08/12/2025	580-4750-473.56-00	1,466.33		
							8,797.95	*	8,797.95
24780	125	MCCORMICK CONSTRUCTION CO	000281		08/12/2025	101-3010-431.60-11	2,918.80		
							2,918.80	*	2,918.80
24781	1757	MERCHANT JOB TRAINING & S	000280		08/12/2025	580-4750-473.31-40	550.00		
							550.00	*	550.00
24782	2485	MESA VALLEY PIPE & SUPPLY	000304		08/12/2025	502-4710-471.60-55	239.86		
			000520		08/12/2025	503-4720-475.43-14	43.61		
							283.47	*	283.47
24783	4166	MRI SOFTWARE LLC	000480		08/12/2025	575-5555-485.61-09	14,336.00		
							14,336.00	*	14,336.00
24784	940	MULTIMEDIA	000347		08/12/2025	507-5762-454.53-00	229.00		
							229.00	*	229.00
24785	3638	MY ALARMTEK	000419		08/12/2025	101-3010-431.43-40	149.97		
			000420		08/12/2025	503-4720-475.43-40	149.97		
			000421		08/12/2025	507-5761-453.43-40	149.97		
			000422		08/12/2025	510-4410-405.43-40	149.97		
							599.88	*	599.88

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24786	178	NAPA PARTS,TIRES & SERVIC	000241		08/12/2025	511-3020-432.43-57	54.39		
			000244		08/12/2025	511-3021-432.43-27	65.72		
			000245		08/12/2025	511-3021-432.43-27	65.73-		
			000246		08/12/2025	511-3021-432.43-27	349.26		
			000254		08/12/2025	511-3021-432.43-27	65.72		
			000311		08/12/2025	580-4750-473.43-03	19.56		
			000348		08/12/2025	507-5761-453.43-04	121.16		
			000366		08/12/2025	101-2010-421.43-03	322.25		
			000367		08/12/2025	511-3020-432.43-29	33.38		
			000368		08/12/2025	511-3021-432.43-27	317.29		
			000369		08/12/2025	511-3021-432.43-27	306.00		
			000370		08/12/2025	101-2010-421.43-03	9.79		
			000371		08/12/2025	101-2010-421.43-03	15.61		
			000372		08/12/2025	101-2010-421.43-03	112.62		
			000373		08/12/2025	511-3021-432.43-27	56.29		
			000430		08/12/2025	101-5772-452.43-04	170.47		
			000492		08/12/2025	511-3020-432.43-57	29.07		
							1,982.85	*	1,982.85
24787	194	NEEDLES CHAMBER OF COMMER	000287		08/12/2025	101-1060-410.54-06	2,000.00		
							2,000.00	*	2,000.00
24788	199	NEEDLES GLASS & MIRROR CO	000260		08/12/2025	575-5555-485.43-02	603.40		
							603.40	*	603.40
24789	218	NEWS WEST PUBLISHING CO.	000248		08/12/2025	507-5762-454.53-00	92.38		
			000527		08/12/2025	507-5762-454.53-00	79.18		
			000529		08/12/2025	508-4810-478.61-01	22.72		
			000530		08/12/2025	510-4410-405.61-01	62.46		
			000538		08/12/2025	101-1035-416.59-10	87.10		
			000539		08/12/2025	101-0000-204.03-01	100.30		
							444.14	*	444.14
24790	1786	NPUA							VOIDED
24791	1786	NPUA							VOIDED
24792	1786	NPUA	000307		08/12/2025	502-4710-471.41-10	50.33		
			000308		08/12/2025	502-4710-471.41-10	60.96		
			000309		08/12/2025	580-4750-473.41-11	34.59		
			000310		08/12/2025	580-4750-473.41-11	2,913.72		
			000311		08/12/2025	580-4750-473.41-11	36.22		
			000312		08/12/2025	502-4710-471.41-10	66.25		
			000313		08/12/2025	502-4710-471.41-10	3,824.04		
			000314		08/12/2025	502-4710-471.41-10	1,089.70		
			000322		08/12/2025	101-5773-452.41-10	74.28		
			000323		08/12/2025	101-5774-452.41-10	2,168.31		
			000324		08/12/2025	101-5774-452.41-20	243.87		
			000325		08/12/2025	101-5774-452.41-30	174.40		
			000326		08/12/2025	101-5770-452.41-10	2,527.75		
			000327		08/12/2025	101-5770-452.41-20	1,702.89		
			000328		08/12/2025	101-5770-452.41-30	87.20		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
24792	1786	NPUA	000329		08/12/2025	101-5774-452.41-10	256.49	
			000330		08/12/2025	101-5774-452.41-20	249.24	
			000331		08/12/2025	502-4710-471.41-10	39.20	
			000335		08/12/2025	503-4720-475.41-10	38.12	
			000336		08/12/2025	580-4750-473.41-11	39.14	
			000337		08/12/2025	580-4750-473.41-11	60.72	
			000338		08/12/2025	503-4720-475.41-10	62.32	
			000339		08/12/2025	503-4720-475.41-20	48.92	
			000340		08/12/2025	503-4720-475.41-10	6,225.07	
			000341		08/12/2025	503-4720-475.41-20	283.08	
			000342		08/12/2025	503-4720-475.41-10	36.22	
			000343		08/12/2025	503-4720-475.41-20	246.02	
			000344		08/12/2025	503-4720-475.41-10	298.00	
			000345		08/12/2025	503-4720-475.41-20	49.23	
			000346		08/12/2025	101-5772-452.41-10	16.49	
			000347		08/12/2025	101-5772-452.41-20	1,389.04	
			000348		08/12/2025	101-5772-452.41-10	37.97	
			000349		08/12/2025	101-5772-452.41-20	801.89	
			000350		08/12/2025	101-5772-452.41-30	87.20	
			000351		08/12/2025	101-3010-431.41-20	53.83	
			000352		08/12/2025	101-3010-431.41-20	51.78	
			000353		08/12/2025	101-3010-431.41-10	509.45	
			000354		08/12/2025	101-3010-431.41-20	117.01	
			000355		08/12/2025	101-3010-431.41-30	436.00	
			000356		08/12/2025	101-5772-452.41-20	229.81	
			000357		08/12/2025	101-5772-452.41-10	379.66	
			000358		08/12/2025	101-5772-452.41-10	413.25	
			000359		08/12/2025	101-5772-452.41-20	48.86	
			000360		08/12/2025	101-5772-452.41-20	48.86	
			000361		08/12/2025	101-5772-452.41-20	245.19	
			000362		08/12/2025	101-5772-452.41-30	87.20	
			000363		08/12/2025	101-5772-452.41-10	443.06	
			000364		08/12/2025	101-5772-452.41-10	167.98	
			000365		08/12/2025	101-5772-452.41-10	36.22	
			000366		08/12/2025	101-5772-452.41-20	1,295.80	
			000367		08/12/2025	101-5772-452.41-20	1,453.18	
			000368		08/12/2025	101-5772-452.41-10	40.16	
			000369		08/12/2025	101-5772-452.41-20	1,089.72	
			000370		08/12/2025	101-5772-452.41-10	43.51	
			000371		08/12/2025	101-5772-452.41-20	242.86	
			000372		08/12/2025	101-5772-452.41-10	48.54	
			000373		08/12/2025	101-5772-452.41-20	338.49	
			000374		08/12/2025	101-5772-452.41-10	324.49	
			000375		08/12/2025	101-5772-452.41-20	4,725.57	
			000376		08/12/2025	101-5772-452.41-10	80.69	
			000377		08/12/2025	101-5772-452.41-20	1,021.81	
			000378		08/12/2025	101-5772-452.41-20	1,532.97	
			000380		08/12/2025	101-5772-452.41-10	52.04	
			000384		08/12/2025	502-4710-471.41-10	278.13	
			000385		08/12/2025	206-5771-452.41-10	55.32	

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24792	1786	NPUA	000386		08/12/2025	206-5771-452.41-20	8,211.61		
			000387		08/12/2025	206-5771-452.41-30	87.20		
			000389		08/12/2025	580-4750-473.41-11	39.50		
			000390		08/12/2025	580-4750-473.41-11	37.54		
			000391		08/12/2025	101-2020-423.41-10	400.24		
			000392		08/12/2025	101-2020-423.41-20	81.19		
			000393		08/12/2025	101-2020-423.41-30	174.40		
			000317		08/12/2025	580-4750-473.41-11	34.59		
			000318		08/12/2025	580-4750-473.41-11	61.25		
			000413		08/12/2025	580-4750-473.41-11	58.41		
			000414		08/12/2025	580-4750-473.41-11	62.15		
			000415		08/12/2025	580-4750-473.41-11	38.12		
			000416		08/12/2025	503-4720-475.41-10	53.35		
			000417		08/12/2025	503-4720-475.41-20	48.86		
			000453		08/12/2025	507-5762-454.41-10	125.28		
			000454		08/12/2025	507-5761-453.41-20	86.71		
			000455		08/12/2025	507-5761-453.41-20	51.04		
			000456		08/12/2025	507-5761-453.41-20	50.55		
			000457		08/12/2025	507-5761-453.41-20	211.31		
			000458		08/12/2025	507-5762-454.41-10	276.11		
			000459		08/12/2025	507-5762-454.41-10	1,609.32		
			000460		08/12/2025	507-5762-454.41-20	208.78		
			000461		08/12/2025	507-5762-454.41-30	261.60		
							53,479.42	*	53,479.42
24793	740	OUR TOWN MAGAZINE	000543		08/12/2025	507-5762-454.53-00	372.30		
							372.30	*	372.30
24794	3767	PATRICK MARTINEZ	000396		08/12/2025	101-1020-413.55-00	53.75		
			000397		08/12/2025	502-4710-471.55-00	53.75		
			000398		08/12/2025	503-4720-475.55-00	53.75		
			000399		08/12/2025	580-4750-473.55-00	53.75		
			000400		08/12/2025	101-1020-413.55-00	109.62		
			000401		08/12/2025	502-4710-471.55-00	109.62		
			000402		08/12/2025	503-4720-475.55-00	109.62		
			000403		08/12/2025	580-4750-473.55-00	109.61		
			009298		08/12/2025	101-0000-204.03-01	51.45		
			009025		08/12/2025	101-1035-416.55-00	142.00		
			009023		08/12/2025	101-0000-204.43-00	51.45		
			009024		08/12/2025	101-0000-204.39-00	51.45		
			002272		08/12/2025	101-1035-416.55-00	40.04		
			002273		08/12/2025	101-1040-417.55-00	40.04		
			002274		08/12/2025	101-2025-424.55-00	40.04		
			002275		08/12/2025	101-2030-423.55-00	40.03		
			003602		08/12/2025	580-4750-473.52-10	16.50		
			003603		08/12/2025	101-1020-413.52-10	20.00		
			003604		08/12/2025	502-4710-471.52-10	9.50		
			003605		08/12/2025	503-4720-475.52-10	4.00		
			007741		08/12/2025	101-1020-413.55-00	77.59		
			003602		08/12/2025	580-4750-473.52-10	16.50		

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24794	3767	PATRICK MARTINEZ	003603		08/12/2025	101-1020-413.52-10	20.00		
			003604		08/12/2025	502-4710-471.52-10	9.50		
			003605		08/12/2025	503-4720-475.52-10	4.00		
			007643		08/12/2025	101-1020-413.55-00	376.97		
			007644		08/12/2025	101-1020-413.55-00	640.57		
			007709		08/12/2025	101-1020-413.55-00	832.32		
							3,137.42	*	3,137.42
24795	239	PHILLIPS EXCAVATING INC.	PI0006	026004	08/12/2025	502-4710-471.43-54	8,800.00		
							8,800.00	*	8,800.00
24796	1578	PURCHASE POWER	000267		08/12/2025	510-4410-405.52-20	3,006.25		
							3,006.25	*	3,006.25
24797	15	QUILL LLC	000333		08/12/2025	510-4410-405.61-01	175.19		
			000271		08/12/2025	510-4410-405.61-06	103.42		
			000272		08/12/2025	101-5773-452.61-01	59.46		
			000305		08/12/2025	510-4410-405.61-01	168.03		
			000306		08/12/2025	510-4410-405.61-01	297.43		
			000506		08/12/2025	101-1020-413.61-01	74.34		
			000507		08/12/2025	510-4410-405.61-01	483.61		
			000523		08/12/2025	101-1025-415.61-01	37.11		
							1,398.59	*	1,398.59
24798	818	R & R PRODUCTS INC.	000349		08/12/2025	507-5761-453.43-17	123.26		
			000350		08/12/2025	507-5761-453.43-04	27.34		
			000468		08/12/2025	507-5761-453.63-00	1,579.44		
			000469		08/12/2025	507-5761-453.43-17	345.32		
			000470		08/12/2025	507-5761-453.43-17	403.98		
							2,479.34	*	2,479.34
24799	653	RAFTELIS FINANCIAL CONSUL	PI0354	025066	08/12/2025	502-4710-471.31-90	4,815.00		
			PI0355	025066	08/12/2025	503-4720-475.31-90	2,035.00		
			PI0356	025066	08/12/2025	580-4750-473.31-90	14,730.00		
							21,580.00	*	21,580.00
24800	4255	RAYMOND BERNASCONI	000481		08/12/2025	101-2030-423.55-00	473.00		
							473.00	*	473.00
24801	644	RDO EQUIPMENT COMPANY	000496		08/12/2025	511-3021-432.43-27	332.34		
							332.34	*	332.34
24802	2861	REINKE A/C CORP.	000249		08/12/2025	580-4750-473.54-62	7,700.70		
			000457		08/12/2025	575-5555-485.43-02	255.00		
			000475		08/12/2025	101-1070-410.43-04	855.00		
			000477		08/12/2025	575-5555-485.43-02	445.00		
			000478		08/12/2025	575-5555-485.43-02	327.50		
							9,583.20	*	9,583.20
24803	2068	RICOH USA, INC.	000508		08/12/2025	101-1020-413.70-01	24.66		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24803	2068	RICOH USA, INC.	000509		08/12/2025	101-1025-415.70-01	24.66		
			000510		08/12/2025	101-1030-414.70-01	39.46		
			000511		08/12/2025	101-1035-416.70-01	24.66		
			000512		08/12/2025	101-1040-417.70-01	24.66		
			000513		08/12/2025	101-2025-424.70-01	24.66		
			000514		08/12/2025	101-2030-423.70-01	24.66		
			000515		08/12/2025	101-3010-431.70-01	9.87		
			000516		08/12/2025	510-4410-405.70-01	49.35		
							246.64	*	246.64
24804	2468	RON'S TIRE & AUTO BHC	000302		08/12/2025	511-3021-432.43-23	534.98		
							534.98	*	534.98
24805	3796	ROUTE 66 BROADBAND LLC	000456		08/12/2025	101-1030-414.52-10	325.00		
			000458		08/12/2025	509-4910-479.52-12	270.00		
			000461		08/12/2025	575-5555-485.52-10	263.13		
			000471		08/12/2025	580-4750-473.52-10	200.00		
			000483		08/12/2025	101-2020-423.52-10	165.00		
			000493		08/12/2025	101-3010-431.52-10	165.00		
			000494		08/12/2025	101-5772-452.52-10	208.13		
			000495		08/12/2025	101-5772-452.52-10	165.00		
			000541		08/12/2025	507-5762-454.52-10	165.00		
							1,926.26	*	1,926.26
24806	3361	S.B.COUNTY SHERIFF'S DEPA	000471		08/12/2025	225-2010-421.31-81	44,582.24		
			000472		08/12/2025	101-2010-421.60-29	6,140.73		
			000473		08/12/2025	101-2010-421.62-00	7,684.80		
			000474		08/12/2025	225-2010-421.31-81	19,044.93		
			000475		08/12/2025	225-2010-421.60-29	1,332.88		
							78,785.58	*	78,785.58
24807	4058	S-NET COMMUNICATIONS INC.	000355		08/12/2025	510-4410-405.52-10	1,695.07		
							1,695.07	*	1,695.07
24808	4001	SIMPLOT TURF & HORTICULTU	000351		08/12/2025	507-5761-453.61-08	3,454.86		
			000352		08/12/2025	507-5761-453.43-17	833.99		
			000353		08/12/2025	507-5761-453.61-08	1,787.58		
			000531		08/12/2025	507-5761-453.61-07	342.65		
							6,419.08	*	6,419.08
24809	1826	SIMPSON NORTON CORP.	000354		08/12/2025	507-5761-453.43-04	686.15		
							686.15	*	686.15
24810	4121	SMART DOCUMENT SOLUTION	000460		08/12/2025	575-5555-485.61-02	139.88		
							139.88	*	139.88
24811	3577	SONSRAY MACHINERY LLC	000405		08/12/2025	502-4710-471.43-04	69.24		
							69.24	*	69.24
24812	3698	SOUTH POINT PRINTING	000293		08/12/2025	101-1025-415.61-01	488.00		

Agenda Item 12.

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24812	3698	SOUTH POINT PRINTING					488.00	*	488.00
24813	1501	SOUTHERN CALIF ASSOC OF G	000253		08/12/2025	101-1030-414.56-02	746.00		
							746.00	*	746.00
24814	284	SOUTHWEST GAS CORP.	000315		08/12/2025	575-5555-485.41-50	18.61		
							18.61	*	18.61
24815	1	STEINHOFF, VERONICA	UT		08/12/2025	501-0000-211.00-00	61.94		
							61.94	*	61.94
24816	3826	SWEEPER SHOP			08/12/2025	101-4730-472.43-03	201.40		
			000303		08/12/2025	511-3021-432.43-43	464.07		
			000497		08/12/2025	511-3021-432.43-26	464.07		
							1,129.54	*	1,129.54
24817	779	THATCHER COMPANY OF NEVAD	000295		08/12/2025	502-4710-471.60-32	1,271.66		
			000296		08/12/2025	502-4710-471.60-32	3,258.83		
							4,530.49	*	4,530.49
24818	4008	THE PRINTER GUYS LLC	000452		08/12/2025	101-1020-413.61-02	189.00		
			000459		08/12/2025	508-4810-478.61-02	99.00		
			000532		08/12/2025	101-1020-413.61-02	65.00		
			000545		08/12/2025	506-4713-477.61-01	89.99		
							442.99	*	442.99
24819	3917	TOUCHSTONE GOLF LLC	000242		08/12/2025	507-5761-453.31-90	808.98		
			000243		08/12/2025	507-5762-454.31-90	435.60		
			000303		08/12/2025	507-5761-453.31-90	808.98		
			000304		08/12/2025	507-5762-454.31-90	435.60		
			000305		08/12/2025	507-5761-453.31-90	3,904.23		
			000306		08/12/2025	507-5762-454.31-90	2,754.33		
			000255		08/12/2025	507-5761-453.31-90	3,904.23		
			000256		08/12/2025	507-5762-454.31-90	2,754.33		
			000468		08/12/2025	507-5761-453.52-10	120.00		
			PI0007	026018	08/12/2025	507-5762-454.31-89	3,000.00		
							18,926.28	*	18,926.28
24820	772	TRI-STATE ACE HARDWARE	000429		08/12/2025	101-3010-431.60-11	115.96		
			000499		08/12/2025	101-3010-431.60-11	1,198.41		
			000533		08/12/2025	507-5761-453.43-04	372.60		
			000470		08/12/2025	502-4710-471.43-57	1,234.14		
							2,921.11	*	2,921.11
24821	2819	TRI-STATE HOSE & FITTINGS	000479		08/12/2025	502-4710-471.43-04	1,181.55		
			000498		08/12/2025	511-3021-432.43-37	128.20		
							1,309.75	*	1,309.75
24822	2798	U.S. DEPARTMENT OF ENERGY	000388		08/12/2025	580-4750-473.63-10	6,830.23		
			000534		08/12/2025	580-4750-473.63-10	6,083.78		

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24822	2798	U.S. DEPARTMENT OF ENERGY					12,914.01	*	12,914.01
24823	3272	ULINE	000522		08/12/2025	510-4410-405.43-01	315.92		
							315.92	*	315.92
24824	3830	UNIFIRST CORPORATION	000262		08/12/2025	580-4750-473.61-04	184.90		
			000263		08/12/2025	580-4750-473.61-04	184.90		
			000264		08/12/2025	502-4710-471.61-04	42.15		
			000266		08/12/2025	503-4720-475.61-04	27.68		
			000273		08/12/2025	101-5774-452.61-06	11.04		
			000274		08/12/2025	101-5774-452.61-06	11.04		
			000275		08/12/2025	101-5774-452.61-06	11.04		
			000276		08/12/2025	508-4810-478.61-04	10.84		
			000282		08/12/2025	502-4710-471.61-04	42.15		
			000283		08/12/2025	101-3010-431.61-04	154.39		
			000284		08/12/2025	101-5772-452.61-04	24.30		
			000285		08/12/2025	101-5772-452.61-04	24.30		
			000286		08/12/2025	101-3010-431.61-04	154.39		
			000289		08/12/2025	503-4720-475.61-04	27.68		
			000290		08/12/2025	508-4810-478.61-04	10.84		
			000315		08/12/2025	580-4750-473.61-04	184.90		
			000374		08/12/2025	101-5772-452.61-04	24.30		
			000375		08/12/2025	101-3010-431.61-04	154.39		
			000411		08/12/2025	508-4810-478.61-04	10.84		
			000412		08/12/2025	502-4710-471.61-04	42.15		
			000431		08/12/2025	507-5762-454.43-08	26.25		
			000432		08/12/2025	503-4720-475.61-04	27.68		
			000454		08/12/2025	580-4750-473.61-04	184.90		
			000472		08/12/2025	507-5762-454.43-08	26.25		
			000473		08/12/2025	507-5762-454.43-08	26.25		
			000500		08/12/2025	101-5772-452.61-04	24.30		
			000501		08/12/2025	101-5772-452.61-04	154.39		
			000535		08/12/2025	503-4720-475.61-04	27.68		
			000536		08/12/2025	508-4810-478.61-04	10.84		
			000544		08/12/2025	507-5762-454.43-08	26.25		
			000546		08/12/2025	502-4710-471.61-04	42.15		
							1,915.16	*	1,915.16
24825	761	USABLUEBOOK	000550		08/12/2025	502-4710-471.60-32	79.11		
							79.11	*	79.11
24826	475	VASQUEZ & COMPANY LLP	PI0002	026002	08/12/2025	502-4710-471.31-49	3,333.00		
			PI0003	026002	08/12/2025	503-4720-475.31-49	3,333.00		
			PI0004	026002	08/12/2025	580-4750-473.31-49	3,334.00		
							10,000.00	*	10,000.00
24827	1917	VIRGINIA TASKER	000288		08/12/2025	101-1025-415.31-90	500.00		
							500.00	*	500.00
24828	4276	WESTERN ELEC COORDINATING	000464		08/12/2025	580-4750-473.63-08	2,938.00		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
24828	4276	WESTERN ELEC COORDINATING					2,938.00	*	2,938.00
24829	3528	WESTERN ENVIRONMENTAL TES	000265		08/12/2025	503-4720-475.59-75	395.72		
			000317		08/12/2025	503-4720-475.59-75	395.72		
			000316		08/12/2025	503-4720-475.59-75	406.20		
			000521		08/12/2025	503-4720-475.59-75	1,064.00		
			000540		08/12/2025	503-4720-475.59-75	406.20		
			000549		08/12/2025	502-4710-471.59-75	256.40		
							2,924.24	*	2,924.24
24830	2561	WINZER	000365		08/12/2025	511-3020-432.59-55	254.76		
							254.76	*	254.76
24831	3780	ZIA ELECTRICAL	000537		08/12/2025	580-4750-473.43-04	42.50		
							42.50	*	42.50
24832	1293	ZUBRICK T-SHIRTS	000269		08/12/2025	101-5770-452.60-24	195.00		
							195.00	*	195.00
24833	3828	3D-NETWORKS LLC	000257		08/12/2025	509-4910-479.31-53	500.00		
			000258		08/12/2025	509-4910-479.31-90	1,850.00		
			000259		08/12/2025	509-4910-479.31-90	1,987.50		
			000292		08/12/2025	101-5772-452.31-90	269.99		
			000356		08/12/2025	509-4910-479.31-53	475.00		
			000357		08/12/2025	509-4910-479.31-90	1,850.00		
			000410		08/12/2025	509-4910-479.31-90	1,225.00		
			000406		08/12/2025	509-4910-479.31-53	500.00		
			000407		08/12/2025	509-4910-479.31-90	2,575.00		
			000517		08/12/2025	509-4910-479.31-90	1,950.00		
			000518		08/12/2025	509-4910-479.31-90	1,550.00		
			000519		08/12/2025	509-4910-479.31-53	450.00		
			000553		08/12/2025	101-0000-204.06-00	839.19		
							16,021.68	*	16,021.68
						BANK/CHECK TOTAL	506,628.05		506,628.05
						ALL BANKS/CHECKS TOTAL	506,628.05		506,628.05

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
19332*	3767	PATRICK MARTINEZ	002272		10/24/2023	101-1035-416.55-00	40.04-		
			002273		10/24/2023	101-1040-417.55-00	40.04-		
			002274		10/24/2023	101-2025-424.55-00	40.04-		
			002275		10/24/2023	101-2030-423.55-00	40.03-		
							160.15-	*	VOIDED
19940*	3767	PATRICK MARTINEZ	003602		12/27/2023	580-4750-473.52-10	16.50-		
			003603		12/27/2023	101-1020-413.52-10	20.00-		
			003604		12/27/2023	502-4710-471.52-10	9.50-		
			003605		12/27/2023	503-4720-475.52-10	4.00-		
							50.00-	*	VOIDED
21421*	3767	PATRICK MARTINEZ	007741		06/28/2024	101-1020-413.55-00	77.59-		
			003602		06/28/2024	580-4750-473.52-10	16.50-		
			003603		06/28/2024	101-1020-413.52-10	20.00-		
			003604		06/28/2024	502-4710-471.52-10	9.50-		
			003605		06/28/2024	503-4720-475.52-10	4.00-		
			007643		06/28/2024	101-1020-413.55-00	376.97-		
			007644		06/28/2024	101-1020-413.55-00	640.57-		
			007709		06/28/2024	101-1020-413.55-00	832.32-		
							1,977.45-	*	VOIDED
						BANK/CHECK TOTAL	2,187.60-		.00
						ALL BANKS/CHECKS TOTAL	2,187.60-		

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
*	3950	TKE ENGINEERING INC	000410		00000000	580-4750-473.31-16	4,045.00		
			PI0359	025048	00000000	101-1040-417.31-16	1,852.50		
			PI0360	025048	00000000	101-1040-417.31-16	1,997.50		
			000451		00000000	101-0000-204.03-01	420.00		
			000452		00000000	208-3010-431.71-22	65.00		
			PI0361	025048	00000000	101-1040-417.31-16	990.00		
							9,370.00	*	9,370.00
15798*	3767	PATRICK MARTINEZ	009298		07/12/2022	101-0000-204.03-01	51.45-		
			009025		07/12/2022	101-1035-416.55-00	142.00-		
			009023		07/12/2022	101-0000-204.43-00	51.45-		
			009024		07/12/2022	101-0000-204.39-00	51.45-		
							296.35-	*	VOIDED
						BANK/CHECK TOTAL	9,073.65		9,370.00
						ALL BANKS/CHECKS TOTAL	9,073.65		9,370.00

Agenda Item 12.

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)		CHECK TOTAL
14957*	1	JONAS LALEHZADEH	005848		03/08/2022	101-0000-204.03-01	2,500.00-		
							2,500.00-	*	VOIDED
17085*	1	CHERYL L. MONTANEZ	003276		01/10/2023	101-0000-204.65-00	1,036.93-		
							1,036.93-	*	VOIDED
17086*	1	CHERYL L. MONTANEZ	003277		01/10/2023	101-0000-204.20-00	5,000.00-		
							5,000.00-	*	VOIDED
17162*	1	JONAS LALEHZADEH	003275		01/24/2023	101-0000-204.20-00	5,000.00-		
							5,000.00-	*	VOIDED
17309*	1	JONAS LALEHZADEH	004091		02/14/2023	101-0000-204.81-00	3,340.27-		
							3,340.27-	*	VOIDED
18314*	1	GREENS FINANCIAL SERVICES	006505		06/27/2023	101-0000-204.03-01	1,744.16-		
							1,744.16-	*	VOIDED
18413*	1	GREENS FINANCIAL SERVICES	006517		07/11/2023	101-0000-204.03-01	415.87-		
							415.87-	*	VOIDED
19187*	1	CURTIS DEVINE	001815		10/10/2023	101-0000-204.03-01	1,851.58-		
			001816		10/10/2023	101-0000-204.03-01	1,334.08-		
			001819		10/10/2023	101-0000-204.03-01	171.76-		
							3,357.42-	*	VOIDED
19207*	1	ICE HOUSE RD, LLC	001898		10/10/2023	101-0000-204.03-01	1,549.36-		
							1,549.36-	*	VOIDED
						BANK/CHECK TOTAL	23,944.01-		.00
						ALL BANKS/CHECKS TOTAL	23,944.01-		

Agenda Item 12.

MINUTES

REGULAR MEETING OF THE CITY COUNCIL
NEEDLES PUBLIC UTILITY AUTHORITY
HOUSING AUTHORITY CITY OF NEEDLES
CITY OF NEEDLES, CALIFORNIA
COUNCIL CHAMBERES, 1111 BAILEY AVE, NEEDLES

TUESDAY, JULY 8, 2025 - COUNCIL EXECUTIVE SESSION – 5:00 PM - CITY COUNCIL MEETING – 6:00 PM

CALL TO ORDER - Mayor Jernigan called the meeting to order at 5:06 pm
ROLL CALL
PRESENT
Council Member McCorkle
Vice Mayor Ellen Campbell arrived at 5:09 pm
Mayor Janet Jernigan
Council Member JoAnne Pogue
Council Member Tona Belt
Council Member Henry Longbrake
Council Member Larry Ford

Also present were City Manager Patrick Martinez, Deputy City Attorney Lena Wade, Director of Development Services/Capital Projects Kathy Raasch, Utilities Manager Rainie Torrance (via Teams), Interim Finance Director Jill Taura, and City Clerk Candace Clark.

PUBLIC COMMENTS PERTAINING TO THE EXECUTIVE SESSION - None

RECESSED TO EXECUTIVE SESSION - 5:07 PM

EXECUTIVE SESSION

a. Conference with legal counsel regarding significant exposure to litigation pursuant to Government Code §54956.9(b) (1 potential case).

No reportable action

CALL TO ORDER - Mayor Jernigan called the meeting to order at 6:00 pm
ROLL CALL (previously taken)

EXECUTIVE SESSION REPORT – Deputy City Attorney Lena Wade gave report as noted above.

PLEDGE OF ALLEGIANCE - led by Mayor Jernigan
INVOCATION - led by Vice Mayor Campbell

APPROVAL OF AGENDA

Council Member Pogue made a motion, second by Vice Mayor Campbell to approve the agenda. Motion carried by the following roll call vote:

Ayes:	Council Member Ford, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake
Noes:	None
Absent:	None
Abstain:	None

CONFLICT OF INTEREST – None
CORRESPONDENCE – None
INTRODUCTIONS - Mayor Jernigan acknowledged former Council Members Tim Terral and Shawn Gudmundson, and Bullhead City Vice Mayor Dan Alfonzo in attendance.

CITY ATTORNEY – Parliamentary Procedures given by Deputy City Attorney Lena Wade.

PUBLIC APPEARANCE

Jared Johnston complimented staff on the new equipment being used to improve the city.

PRESENTATION

1. Update and PowerPoint Presentation on the Chamber of Commerce / Visitor Center given by Elizabeth Hayden.

PUBLIC HEARING

2. Adopt Resolution No. 2025-30 A Resolution Of The City Council Of The City Of Needles, California, Establishing A Revised Schedule Of Certain Fees And Charges For City Services.

Staff Report given by City Manager Patrick Martinez
Council asked minimal questions of staff
Mayor opened the public hearing at 6:24 pm
Public Comment:
Shawn Gudmundson stated that the fees should be adjusted annually.
Mayor closed the public hearing at 6:26 pm
After minimal Council Discussion, Vice Mayor Campbell made a motion, second by Council Member McCorkle to Adopt Resolution No. 2025-30 A Resolution Of The City Council Of The City Of Needles, California, Establishing A Revised Schedule Of Certain Fees And Charges For City Services. Motion carried by the following roll call vote:

Ayes: Council Member Ford, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake
Noes: None
Absent: None
Abstain: None

NPUA / COUNCIL CONSENT CALENDAR

Member/Council Member McCorkle made a motion, second by Member /Council Member Ford, to approve items 3 through 4 on the NPUA/Council Consent Calendar.

Motion carried by the following roll call vote:

Ayes: Members/Council Members Ford, McCorkle, Member/Vice Mayor Campbell, Member/Mayor Jernigan, Members/Council Members Pogue, Belt, Longbrake
Noes: None
Absent: None
Abstain: None

3. Accepted the 2025 Reservoir Inspection Report(s) for the East and West Tanks located on San Clemente at Clary Drive and the High Tank located on Parkway.

4. Adopted the State Water Resources Control Board Cross-Connection Control (CCC) Plan.

END OF NPUA CONSENT CALENDAR

COUNCIL CONSENT CALENDAR

Council Member Pogue pulled item 8 for clarification.
City Manager Patrick Martinez addressed the typo in item 8 and staff will correct.

8. Adopt Resolution No. 2025-31, A Resolution Of The City Council Of The City Of Needles, California Adopting The City of Needles Annual Statement Of Investment Policy And Rescinding Resolution 1-25-00-01.

Vice Mayor Campbell made a motion, second by Council Member Pogue, to Adopt Resolution No. 2025-31, A Resolution Of The City Council Of The City Of Needles, California Adopting The City of Needles Annual Statement Of Investment Policy And Rescinding Resolution 1-25-00-01.

Motion carried by the following roll call vote:

Ayes: Council Members Ford, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake
Noes: None
Absent: None
Abstain: None

Vice Mayor Campbell made a motion, second by Council Member Longbrake, to approve items 5, 6, 7 and 9 on the Council Consent Calendar.

Motion carried by the following roll call vote:

Ayes: Council Members Ford, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake
Noes: None
Absent: None
Abstain: None

5. Approved the Warrants Register through July 8, 2025.
6. Approved the Minutes of June 24, 2025.
7. Approved the Annual Depository Statement for fiscal year 2025-2026 for bond debt service, contract services, purchase payments, and reimbursement of non-utility sanitation revenues deposited with the Authority.
9. Accepted the May 2025 Treasurer's Report.

END OF COUNCIL CONSENT CALENDAR

REGULAR COUNCIL ITEMS

10. Approve the position reclassification of the current Human Resources Specialist to a Human Resources Analyst, effective July 1, 2025.

City Manager Patrick Martinez gave staff report.

Vice Mayor Campbell made a motion, second by Council Member McCorkle, to Approve the position reclassification of the current Human Resources Specialist to a Human Resources Analyst, effective July 1, 2025.

Motion carried by the following roll call vote:

Ayes: Council Members Ford, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake
Noes: None
Absent: None
Abstain: None

11. Waive full reading and Adopt Ordinance 675-AC adding Chapter 11A, Camping, to the Needles Municipal Code, establishing regulations prohibiting camping on public property. (First Read Introduction)

City Manager Patrick Martinez gave staff report.
Deputy City Attorney Lena Wade commented on edits.
Council asked questions.
No Public Comment.

Council Member McCorkle made a motion, second by Council Member Ford, to Waive full reading and Adopt Ordinance 675-AC adding Chapter 11A, Camping, to the Needles Municipal Code, establishing regulations prohibiting camping on public property. (First Read Introduction)

Motion carried by the following roll call vote:

Ayes: Council Members Ford, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt
Noes: Council Member Longbrake
Absent: None
Abstain: None

CITY ATTORNEY REPORT – given by Deputy City Attorney Lena Wade
CITY CLERK REPORT – given by City Clerk Candace Clark
CITY MANAGER REPORT – for the weeks of June 20 and June 27, 2025, given by City Manager Patrick Martinez

COUNCIL REQUESTS

Council Member Ford

- *City Fireworks show for 250-year anniversary next year*

Council Member McCorkle

- *Thanked Jared Johnston for comments on city cleanup*
- *Requested staff get woodchipper quote*
- *City should use local cable channel*

Vice Mayor Campbell

- *Grandkids to 4th of July pool party – was nice*
- *Received positive comments on improvements at Bob Belt Beach Park*
- *Requested staff look into painting Electric Boxes – use local artists/youth*
- *Thanked Cal Trans for California Bear cleanup*
- *Asked about easement for residents near electric yard*

Council Member Pogue

- *Congratulated Eagle Scout*
- *Flag at Santa Fe Park is tattered*
- *Water Guru recommends watering before sunrise*

Council Member Belt

- *Nothing*

Council Member Longbrake

- *Agreed with Commissioner Ford on Fireworks for 250-year celebration*
- *Agreed with Vice Mayor Campbell on painting Electric Boxes – stated Laughlin does this*
- *Asked about the voting board and requested staff look into getting a visual voting system*

Mayor Jernigan

- *Reported on Jose Esparanza's visit*
- *Thanked Elks for the 4th of July party at the pool*
- *Reported on attendance at the Cal Cities joint meeting with Vice Mayor Campbell*
- *TV in the lobby of City Hall*

ADJOURNMENT – Mayor Jernigan adjourned the meeting at 7:19 pm

_____ _____

Mayor Janet Jernigan City Clerk Candace Clark

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☐ HACN ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: June 2025 Treasurer's Report

Background: Pursuant to California Government Code Section 53607, the City Treasurer is required to make a monthly report of the investment portfolio to the legislative body.

Attached is the June 2025 Treasurer's Report that contains information on the cash and investments held in the portfolio by the City of Needles, Needles Public Utility Authority, and Housing Authority of the City of Needles.

During June, the City invested $5 million of the idle cash in LAIF, the State of California's Local Agency Investment Fund, from the balance in the City's Wells Fargo bank account. The cash was not immediately needed to meet obligations and, therefore, was invested to provide an additional income for the City. Interest income earned on the LAIF account balances is apportioned by the State on a quarterly basis, and the rate for each quarter fluctuates based on current financial market conditions. The June quarterly apportionment rate on LAIF investments was 4.40 percent, down slightly (0.08 percent, or 8 basis points) from the March rate of 4.48 percent.

Page 2 of the Treasurer's Report shows the cash held by fiscal agents related to the All American Canal Trust Fund and the NPUA 2016 Refunding Revenue Bonds. The All American Canal Trust Fund was created by the US Bureau of Reclamation, the City of Needles and the Metropolitan Water District for the maintenance, capital and operation of the All American Canal in exchange for Needles receiving a local water allotment from the Colorado River. The canal is owned by the US Bureau of Reclamation and operated and maintained by the NPUA. The trust funds, managed by NPUA in its fiduciary capacity, are held at Zions Bank, as the third-party trustee, for canal capital and maintenance. The trust funds held at Zion Bank were $12,369,595 on June 30.

US Bank acts as the trustee for the NPUA 2016 Revenue Refunding Bonds. The balances in the accounts at US Bank are small. Those various bond accounts are used simply to receive scheduled bond payments from the NPUA, and then the payments to bondholders are made by US Bank. NPUA does not repay bondholders directly. The total cash held by US Bank was $187 at month end.

The investment portfolio conforms to the City's Investment Policy, except for one investment held by the Housing Authority of the City of Needles (HACN), as reported last month. As background, the City's independent Housing Authority was assumed by the City of Needles in February 2023. At that time, the former Housing Authority's investment portfolio was not reviewed. The Invesco investment in shares of a mutual fund that is not allowable under the City's Investment Policy. The value of mutual fund shares fluctuates with market conditions and, therefore, presents a level of risk to the principal that is prohibited.

The value of HACN's mutual fund shares on June 30 was $99,042. While this is a $1,791 improvement in market value from the end of May, the Housing Authority has lost $27,019 overall when comparing current market value to the cost basis of the investment. The Housing Authority Chairperson and the Interim Finance Director worked with Invesco in June to fully divest of this investment and receive the funds. The mutual fund redemption will be reported on the July 2025 Treasurer's Report.

City of Needles, California
Request for City Council Action

The City Treasurer certifies that the city has sufficient funds to meet its expenditure obligations during the next six months.

Fiscal Impact: LAIF interest is paid quarterly. The interest earned at LAIF for the June quarter was $69,401, apportioned at a 4.40 percent interest rate. During the March quarter, interest earned was only $53,448, despite a slightly higher interest apportionment rate of 4.48 percent. This is $15,950 increase over the prior quarter is due the $5 million deposit in June.

For the month of June only, the LAIF accounts earned $33,996. The interest earned on interest-bearing bank accounts was $421. $177 was earned on the certificates of deposit held by NPUA at Arrowhead Credit Union.

Total portfolio income in June 2025 was $34,594, compared to $18,324 in May 2025. This is an increase of $16,270 in portfolio income compared to the prior month.

Environmental Impact: None.

Recommended Action: Accept and file the June 2025 Treasurer's Report.

Submitted By: Jill Taura, Interim Finance Director

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

CITY OF NEEDLES
CITY TREASURER'S REPORT

SCHEDULE OF CASH & INVESTMENTS
As of June 30, 2025

INVESTMENT TYPE	ISSUER	MATURITY	STATED YIELD	YIELD AT 365	BOOK VALUE (or COST)	FACE VALUE (PAR)	MARKET VALUE
CITY OF NEEDLES							
Local Agency Investment Fund	LAIF - State of California	-	4.400%	4.400%	6,620,922	6,620,922	6,620,922
Cash	Wells Fargo Bank Checking (...1955)	-	0.000%	0.000%	13,860,677	13,860,677	13,860,677
Cash	Wells Fargo Bank Checking (...1948)	-	0.000%	0.000%	47,164	47,164	47,164
Cash	Arrowhead Credit Union Checking (...4002-07)	-	0.000%	0.000%	256,915	256,915	256,915
Cash	Arrowhead Credit Union Money Market (...6002-20)	-	0.300%	0.300%	114,777	114,777	114,777
Cash	Arrowhead Credit Union Savings (...6002-01)	-	0.000%	0.000%	50	50	50
NPUA							
Local Agency Investment Fund	LAIF - State of California	-	4.400%	4.400%	3,282,618	3,282,618	3,282,618
Certificate of Deposit	Arrowhead Credit Union (...3003-40)	01/28/26	0.350%	0.350%	206,808	206,808	206,808
Certificate of Deposit	Arrowhead Credit Union (...3003-41)	07/07/25	0.350%	0.350%	204,635	204,635	204,635
Certificate of Deposit	Arrowhead Credit Union (...3003-42)	06/29/25	0.350%	0.350%	204,446	204,446	204,446
Cash	Arrowhead Credit Union Checking (...3003-07)	-	0.000%	0.000%	303,702	303,702	303,702
Cash	Wells Fargo Bank Checking (...2938)	-	0.000%	0.000%	852,247	852,247	852,247
Cash	Wells Fargo Bank Savings (...5984)	-	0.010%	0.010%	6,068,628	6,068,628	6,068,628
HACN							
Cash	Wells Fargo Bank Checking (...9997)	-	0.000%	0.000%	39,285	39,285	39,285
Cash	Wells Fargo Bank Checking (...6279)	-	0.680%	0.680%	597,686	597,686	597,686
Mutual Fund	Invesco Quality Income Fund (VKMGX)	-	0.000%	0.000%	126,061	99,042	99,042
		TOTAL CASH AND INVESTMENTS			**32,786,624**	**32,759,605**	**32,759,605**

As City Treasurer, I certify that sufficient funds are available to meet expenditures obligations for the next 6 months.

SIGNATURE: Virginia Tasker

Virginia Tasker, City Treasurer

CITY OF NEEDLES
CITY TREASURER'S REPORT

FISCAL AGENT REPORT
Schedule of Cash & Investments Managed by 3rd Party Trustees
As of June 30, 2025

TRUSTEE	ACCOUNT	US TREASURIES & AGENCIES Book	US TREASURIES & AGENCIES Market	CASH & CASH EQUIV.	TOTAL Book	TOTAL Market
NPUA						
2016 Revenue Refunding Bonds						
US BANK	Debt Service Fund (...3010)			19	19	19
2016 Water Revenue Refunding Bonds						
US BANK	Water Interest Fund (...3011)			8	8	8
US BANK	Water Principal Fund (...3012)			13	13	13
2016 Sewer Revenue Refunding Bonds						
US BANK	Sewer Debt Service Fund (...3020)			27	27	27
US BANK	Sewer Interest Fund (...3021)			11	11	11
US BANK	Sewer Principal Fund (...3022)			19	19	19
2016 Electric Revenue Refunding Bonds						
US BANK	Electric Debt Service Fund (...3030)			42	42	42
US BANK	Electric Interest Fund (...3031)			17	17	17
US BANK	Electric Principal Fund (...3032)			29	29	29
All American Canal						
ZIONS BANK	Canal Water Quality Maintenance Trust Fund			12,330,052	12,330,052	12,369,595
	TOTAL FUNDS MANAGED BY FISCAL AGENTS			12,330,238	12,330,238	12,369,781

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☐ HACN ☒ Regular ☐ Special

Meeting Date: August 12, 2025 AMENDED

Title: July 2025 Treasurer's Report

Background: Pursuant to California Government Code Section 53607, the City Treasurer is required to make a monthly report of the investment portfolio to the legislative body.

Attached is the July 2025 Treasurer's Report that contains information on the cash and investments held in the portfolio by the City of Needles, Needles Public Utility Authority, and Housing Authority of the City of Needles.

During July, the City invested $6 million of its idle cash in LAIF, the State of California's Local Agency Investment Fund, from the City and NPUA bank accounts at Wells Fargo. The cash was not immediately needed to meet obligations and, therefore, was invested to provide an additional income to the City and NPUA. Interest income on the LAIF balances is apportioned by the State on a quarterly basis, and the rate for each quarter fluctuates based on current financial market conditions. The most recent quarterly apportionment rate for the June quarter end was 4.40 percent. At its July meeting, the Federal Open Market Committee (the "Fed") decided to leave the fed funds rate unchanged at the current range of 4.25 percent to 4.50 percent; as such, we expect this favorable interest rate at LAIF to continue over the next quarter. Since July is not the end of a calendar quarter, no interest was apportioned (i.e., paid) by LAIF in July; however, interest continues to accrue on the balances each month. Interest is paid on the 15th of the month following the end of a calendar quarter.

There were several other investment transactions during the month as the Interim Finance Director works to rebalance the portfolio and increase earnings on the city's idle cash balances. The Housing Authority mutual fund investment was redeemed in the amount of $97,937.64 (including $133 of residual dividend cash in the account) at a final investment loss of $28,237. The mutual fund investment was held by the Housing Authority before management of the Authority was transferred to the City. However, the City was required to redeem it because it was not in compliance with the City's Investment Policy. The cash will be invested in LAIF as soon as the Housing Authority's new LAIF account is established in August.

Other transactions included maturities of two certificates of deposits at Arrowhead Credit Union and a third certificate of deposit was withdrawn early. The CDs were earning 0.35 percent interest vs. the LAIF rate of 4.40 percent. After factoring in the $350 early withdrawal penalty, staff estimates that an additional $4,535 in interest income will be realized on that third CD alone by reinvesting the funds in LAIF rather than holding it to maturity. As discussed above, these funds were invested in LAIF at the end of July, along with other idle cash in the bank accounts.

Page 2 of the Treasurer's Report shows the cash held by fiscal agents related to the All American Canal Trust Fund and the NPUA 2016 Refunding Revenue Bonds. The All American Canal Trust Fund was created by the US Bureau of Reclamation, the City of Needles and the Metropolitan Water District for the maintenance, capital and operation of the All American Canal. In exchange, Needles received a local water allotment from the Colorado River since it has no formal water rights. The canal is owned by the US Bureau of Reclamation and operated and maintained by NPUA. The trust funds, managed by NPUA in its fiduciary capacity, are held at Zions Bank as the third-party trustee, for canal capital and maintenance. The market value of the funds held at Zion Bank on June 30 was $12,410,784.

City of Needles, California
Request for City Council Action

US Bank acts as the trustee for the NPUA 2016 Revenue Refunding Bonds. The balances in the accounts at US Bank are usually small, unless funds have been sent to cover an upcoming bond payment, as was the case in July. These various bond accounts are used simply to receive scheduled bond payments from the NPUA, and then the payments to bondholders are made by US Bank. NPUA does not repay bondholders directly. The total cash held by US Bank was $722,379 at month end.

The City's investment portfolio conforms to the City's Investment Policy in all respects. The City Treasurer certifies that the city has sufficient funds to meet its expenditure obligations during the next six months.

Fiscal Impact: LAIF interest is paid quarterly so no interest was paid in July 2025. However, the accrued interest on the LAIF balances was $39,330 compared to $33,996 last month. This is an increase of $5,334 due primarily to the $6 million deposit at the end of July.

Total portfolio income in July 2025 was $39,765, including both LAIF and the small amount of interest received on balances held in interest-bearing bank accounts.

Environmental Impact: None.

Recommended Action: Accept and file the July 2025 Treasurer's Report.

Submitted By: Jill Taura, Interim Finance Director

City Manager Approval: Patrick J Martinez Date: 8/11/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

CITY OF NEEDLES
CITY TREASURER'S REPORT

SCHEDULE OF CASH & INVESTMENTS
As of July 31, 2025

INVESTMENT TYPE	ISSUER	MATURITY	STATED YIELD	YIELD AT 365	BOOK VALUE (or COST)	FACE VALUE (PAR)	MARKET VALUE
CITY OF NEEDLES							
Local Agency Investment Fund	LAIF - State of California	-	4.400%	4.400%	9,654,359	9,654,359	9,654,359
Cash	Wells Fargo Bank Checking (...1955)	-	0.000%	0.000%	9,166,962	9,166,962	9,166,962
Cash	Wells Fargo Bank Checking (...1948)	-	0.000%	0.000%	43,877	43,877	43,877
Cash	Arrowhead Credit Union Checking (...4002-07)	-	0.000%	0.000%	3,358	3,358	3,358
Cash	Arrowhead Credit Union Money Market (...6002-20)	-	0.300%	0.300%	114,777	114,777	114,777
Cash	Arrowhead Credit Union Savings (...6002-01)	-	0.000%	0.000%	50	50	50
NPUA							
Local Agency Investment Fund	LAIF - State of California	-	4.400%	4.400%	6,318,583	6,318,583	6,318,583
Cash	Wells Fargo Bank Checking (...2938)	-	0.000%	0.000%	995,395	995,395	995,395
Cash	Wells Fargo Bank Savings (...5984)	-	0.010%	0.010%	3,010,769	3,010,769	3,010,769
Cash	Arrowhead Credit Union Checking (...3003-07)	-	0.000%	0.000%	14,357	14,357	14,357
HACN							
Cash	Wells Fargo Bank Checking (...9997)	-	0.000%	0.000%	261,366	261,366	261,366
Cash	Wells Fargo Bank Checking (...6279)	-	0.680%	0.680%	598,031	598,031	598,031
		TOTAL CASH AND INVESTMENTS			**30,181,885**	**30,181,885**	**30,181,885**

As City Treasurer, I certify that sufficient funds are available to meet expenditures obligations for the next 6 months.

SIGNATURE: Virginia Tasker

Virginia Tasker, City Treasurer

CITY OF NEEDLES
CITY TREASURER'S REPORT

FISCAL AGENT REPORT
Schedule of Cash & Investments Managed by 3rd Party Trustees
As of July 31, 2025

TRUSTEE	ACCOUNT	US TREASURIES & AGENCIES Book	US TREASURIES & AGENCIES Market	CASH & CASH EQUIV.	TOTAL Book	TOTAL Market
NPUA						
2016 Revenue Refunding Bonds						
US BANK	Debt Service Fund (...3010)			155,099	155,099	155,099
2016 Water Revenue Refunding Bonds						
US BANK	Water Interest Fund (...3011)			8	8	8
US BANK	Water Principal Fund (...3012)			13	13	13
2016 Sewer Revenue Refunding Bonds						
US BANK	Sewer Debt Service Fund (...3020)			224,965	224,965	224,965
US BANK	Sewer Interest Fund (...3021)			11	11	11
US BANK	Sewer Principal Fund (...3022)			19	19	19
2016 Electric Revenue Refunding Bonds						
US BANK	Electric Debt Service Fund (...3030)			342,217	342,217	342,217
US BANK	Electric Interest Fund (...3031)			17	17	17
US BANK	Electric Principal Fund (...3032)			29	29	29
All American Canal						
ZIONS BANK	Canal Water Quality Maintenance Trust Fund			12,369,595	12,369,595	12,410,784
	TOTAL FUNDS MANAGED BY FISCAL AGENTS			13,091,974	13,091,974	13,133,163

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: FY24 Emergency Management Performance Grant (EMPG) in the amount of $13,227

Background: The U.S. Department of Homeland Security (DHS) issued a Notice of Funding Opportunity for Fiscal Year 2024 titled Emergency Management Performance Grant Program (EMPG).

The goal of the FY 2024 EMPG Program is to provide funds to assist state, local, tribal, and territorial emergency management agencies to implement the National Preparedness System (NPS) and to support the National Preparedness Goal (the Goal) of a secure and resilient nation.

The San Bernardino County Office of Emergency Services (OES) issued a call for projects among several jurisdictions, along with an allocation matrix, to submit proposed projects. The City of Needles' allocation for FY 2024 EMPG was $13,227.

In November 2024, the City of Needles submitted a project proposal. The City of Needles' proposed project will fund a portion of the Utility Manager whose job description includes Emergency Management Coordinator duties. The Utility Manager is a full-time position to be funded by a portion of emergency response funds. The Utility Manager for the City of Needles is the Emergency Response Coordinator in the capacity to prevent, prepare for, mitigate against, respond to, and recover from emergencies and disasters, natural or man-made. The proposed project will be directed at public education and outreach, updating the City of Needles' local hazard mitigation plan, and EOC readiness and enhancements.

Fiscal Impact: The adopted fiscal year 2026 budget included a new revenue and expenditure line item for EMPG to allocate a portion of the Emergency Response Coordinator's labor costs.

Environmental Impact: N/A

Recommended Action: Accept the FY24 Emergency Management Performance Grant (EMPG) in the amount of $13,227

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Taura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

1743 Miro Way, Rialto, CA 92376 | Phone: 909.356.3998 Fax: 909.356.3965
www.SBCounty.gov

SAN BERNARDINO COUNTY

Office of Emergency Services

Luther Snoke
Chief Executive Officer

Crisanta Gonzalez
Director

June 26, 2025

TO: **FISCAL YEAR 2024 (FY24) EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) PROGRAM SUBRECIPIENTS**

SUBJECT: **FY24 EMPG PROJECT APPROVAL NOTIFICATION**

This letter is to inform you that your city/town's application for the FY24 Emergency Management Performance Grant (EMPG) Program has been approved. Please consider this letter as an official authorization to proceed with your organization's FY24 EMPG project(s), on the condition additional approval(s) may be required before incurring additional costs (Environmental and Historic Preservation screening (EHP), Sole Source, etc.).

The performance period for the Operational Area's Grant is conducted from July 1, 2024, to June 30, 2026. In accordance with timelines required by the State of California and the Federal Emergency Management Agency (FEMA), we are requesting your organization reconcile all projects and submit final reports to the Office of Emergency Services (OES) Grants Administration Unit three months prior to the end of the grant to allow for closeout functions. All projects must be completed **on or before March 31, 2026.** Final documentation and reviews must be submitted **on or before April 10, 2026**.

All EMPG prerequisites to include deliverables, reports, and supporting documentation must be submitted to the OES Grants Administration Unit with the authorized agent's signature (wet blue ink).

Please adhere to the following procedures below:

1. Match: The EMPG grant requires a dollar-for-dollar cost share and can be fulfilled by utilizing non-federal dollars, via cash or in-kind match (in-kind must have prior approval, please see attached FY24 EMPG Match Guidance). When requesting reimbursement, both the cash match and in-kind match must be submitted with proper supporting documentation. See Attachment Q for requirements related to in-kind match.

2. Modifications: Any changes to the previously submitted project will require pre-approval from the State of California, prior to incurring any cost(s). The final modification is **due by December 31, 2025.**

3. Performance Reports: Track and report all cumulative project progress/status and submit quarterly reports timely. Quarterly Performance Reports are due on their respective dates. Please refer to your Subrecipient Application Workbook pg. 9-10, Attachment O, attached Performance Report and save the dates to your calendar.

4. Reimbursement Requests: Please submit copies of original invoices clearly outlining the grant item(s) purchased, proof of payment(s), SAM.gov verification, (two) sets of legible color photos (equip), (three) quotes/bids, payroll reports, and personnel activity reports.

BOARD OF SUPERVISORS
Col. Paul Cook (Ret.) First District | Jesse Armendarez Second District | Dawn Rowe Chair, Third District | Curt Hagman Fourth District | Joe Baca, Jr Vice Chair, Fifth District
Luther Snoke Chief Executive Officer
Agenda Item 16.

For the complete list of requirements, please refer to the attached Grant Reimbursement Checklist (attached).

5. If purchasing equipment, contact Louie Camacho at Louie.Camacho@oes.sbcounty.gov and cc Gustavo Mendoza by February 27, 2026.

6. If you have a Training project, ensure you refer to the **FY 2024 EMPG State Supplement** to the Federal Notice of Funding Opportunity (NOFO) in Section 4 and Section 6.

7. Procurement: Refer to the **FY 2024 EMPG State Supplement** to the Federal Notice of Funding Opportunity (NOFO) in Section 6 and 2 C.F.R. Part 200 Subpart D – Procurement Standards. Please follow the most stringent policy procedures.

Directions and guidance have been provided for you with any additional grant information as outlined in the State and Federal guidelines. The FY24 EMPG Subrecipient Agreement and FY24 Application Workbook, have been previously completed and signed by your jurisdiction.
In addition, please be advised that acceptance of the FY24 EMPG grant funds make your jurisdiction subject to compliance with the FY24 EMPG Grant Assurances.

Please review the attached FY24 Emergency Management Performance Grant, Approved Project Worksheet for details and allocation amounts. If project modification(s) are required, please contact the OES Grants Administrative Unit.

Submit signed documents electronically to Gustavo Mendoza at gustavo.mendoza@oes.sbcounty.gov and mail the original with wet signature to:

San Bernardino Office of Emergency Services
Attn: Grants Administration Unit
1743 Miro Way.
Rialto, CA 92376-8630

Sincerely,

Crisanta Gonzalez,
Director,
Office of Emergency Services

CG:gm

cc: Grant Administration Unit

Attachments

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Resolution 2025-34 Authorizing Submittal of Individual Grant Applications and Related Authorization for all Grant Programs Related to CalRecycle

Background: The City of Needles has historically submitted several grant funding applications to CalRecycle for Food Waste Prevention and Rescue, Organics, and Illegal Dumping.

The enclosed resolution allows the City Manager or designee to submit grant funding applications on behalf of the City of Needles for up to 5 years. City Staff continually review funding opportunities available through CalRecycle and will prepare applications that best fit the needs of the City of Needles.

Fiscal Impact: Potential increase in grant revenue; specific amounts will depend on successful application awards.

Environmental Impact: N/A

Recommended Action: Adopt Resolution 2025-34 Authorizing Submittal of Individual Grant Applications and Related Authorization for all Grant Programs Related to CalRecycle

Submitted By: Rainie Torrance, Utility Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Faura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

RESOLUTION 2025-34

A RESOLUTION OF THE CITY OF NEEDLES AUTHORIZING SUBMITTAL OF INDIVIDUAL GRANT APPLICATIONS AND RELATED AUTHORIZATIONS FOR ALL GRANT PROGRAMS

WHEREAS, the California Public Resources Code authorizes the Department of Resources Recycling and Recovery (CalRecycle) to administer various Grant Programs; and

WHEREAS, in furtherance of this authority, CalRecycle is required to establish procedures governing the administration of the Grant Programs; and

WHEREAS, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle Grants.

NOW, THEREFORE, BE IT RESOLVED that the City of Needles is authorized to for all eligible grant programs offered by CalRecycle for which the City qualifies.

BE IT FURTHER RESOLVED that the City Manager or their designee is hereby authorized as Signature Authority to execute in the name of the City of Needles all grant documents, including but not limited to, applications, agreements, amendments, and requests for payment, necessary to secure grant funds and implement the approved grant project.

BE IT FURTHER RESOLVED that these authorizations are effective for five years from the date of adoption.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 12th day of August 2025, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Janet Jernigan, Mayor

ATTEST:

Candace Clark, City Clerk

APPROVED AS TO FORM:

Lena Wade, Deputy City Attorney

RESOLUTION NO. 2020-64

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES AUTHORIZING SUBMITTAL OF APPLICATION(S) FOR ALL CALRECYCLE GRANTS FOR WHICH THE CITY OF NEEDLES IS ELIGIBLE

WHEREAS, Public Resources Code sections 48000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle) to administer various grant programs (grants) in furtherance of the State of California's (state) efforts to reduce, recycle and reuse solid waste generated in the state thereby preserving landfill capacity and protecting public health and safety and the environment; and

WHEREAS, in furtherance of this authority CalRecycle is required to establish procedures governing the application, awarding, and management of the grants; and

WHEREAS, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants.

NOW, THEREFORE, BE IT RESOLVED that the City Council authorizes the submittal of application(s) to CalRecycle for all grants for which the City of Needles is eligible; and

BE IT FURTHER RESOLVED that the City Manager or his/her designee is hereby authorized and empowered to execute in the name of the City of Needles all grant documents, including but not limited to, applications, agreements, amendments and requests for payment, necessary to secure grant funds and implement the approved grant project; and

BE IT FURTHER RESOLVED that these authorizations are effective for five (5) years from the date of adoption of this resolution.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 13th day of October 2020, by the following roll call vote:

AYES: Council Members Gudmundson, Terral, Evans, Paget and Belt
NOES: None
ABSENT: Councilmember Longacre
ABSTAIN: None

Mayor

(SEAL)

ATTEST: _____
City Clerk

APPROVED AS TO FORM:

_____
City Attorny

RESOLUTION NO. 2020-64

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES AUTHORIZING SUBMITTAL OF APPLICATION(S) FOR ALL CALRECYCLE GRANTS FOR WHICH THE CITY OF NEEDLES IS ELIGIBLE

WHEREAS, Public Resources Code sections 48000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle) to administer various grant programs (grants) in furtherance of the State of California's (state) efforts to reduce, recycle and reuse solid waste generated in the state thereby preserving landfill capacity and protecting public health and safety and the environment; and

WHEREAS, in furtherance of this authority CalRecycle is required to establish procedures governing the application, awarding, and management of the grants; and

WHEREAS, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants.

NOW, THEREFORE, BE IT RESOLVED that the City Council authorizes the submittal of application(s) to CalRecycle for all grants for which the City of Needles is eligible; and

BE IT FURTHER RESOLVED that the City Manager or his/her designee is hereby authorized and empowered to execute in the name of the City of Needles all grant documents, including but not limited to, applications, agreements, amendments and requests for payment, necessary to secure grant funds and implement the approved grant project; and

BE IT FURTHER RESOLVED that these authorizations are effective for five (5) years from the date of adoption of this resolution.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 13th day of October 2020, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Mayor

(SEAL)

ATTEST: _____
City Clerk

APPROVED AS TO FORM:

City Attorney

CITY OF NEEDLES

817 Third Street • Needles, California 92363
(760) 326-2113 • FAX (760) 326-6765

Mayor, Jeff Williams
Vice Mayor Edward T. Paget, M.D
Councilmember Shawn Gudmundson
Councilmember Tona Belt
Councilmember Louise Evans
Councilmember Tim Terral
Councilmember Zachery Longacre

City Manager Rick Daniels

CERTIFICATION

I, Dale Jones, CMC, City Clerk of the City of Needles, California, do hereby certify that the foregoing is a true and correct copy of Resolution Number 2020-64.

Dale Jones

Dale Jones, CMC
City Clerk

(SEAL)

Date: October 27, 2020

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Approve filing of a claim for Local Transportation Fund (LTF) and State Transit Assistance (STA) Funds for the fiscal year 2025-2026

Background: Staff is seeking approval to file a claim for LTF and STA for funding of the Needles Area Transit, Senior Dial-a-Ride Specialized Transportation, and DAR Fort Mohave/ Bullhead Shuttle programs for the 2025-2026 fiscal year. The claim is based on budget numbers approved at the June 10 Council meeting and includes operational and administrative expenses and the city's share of cost to participate in a transit performance reporting system. Council approval of the claim is required before submittal to the San Bernardino County Transportation Authority (SBCTA).

Fiscal Impact: $327,847 in LTF; $133,251 in STA operations; and $35,487 in STA capital. There is no financial impact to the general fund.

Environmental Impact: None

Recommended Action: Approve filing of a claim for Local Transportation Fund (LTF) and State Transit Assistance (STA) Funds for the fiscal year 2025-2026.

Submitted By: Cheryl Sallis, Community Services Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Faura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

Agenda Item 18.

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☒ NPUA ☒ HACN ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Proposal for Financial Audit Services

Background: The City and its component units, the NPUA and Needles Housing Authority, are required to complete a number of independent financial audits each year. The City audit, required under state law, includes the City governmental funds, both component units of the City (NPUA and HACN), and also the Needles Public Financing Authority (NPFA). As a condition of the Refunding Revenue Bonds issued in 2016, the NPUA is required to have its own stand-alone audit. The Housing Authority is also required to have its stand-alone audit by HUD. Other audits and reports are required as a condition of grant or special revenues the city receives, including the Single Audit, State Controller's Report, and Street Report as well as transit audits performed by the County's independent auditors. The costs are significant each year.

In October 2023, city staff issued formal bids for audit services for Fiscal Year 2023 and Fiscal Year 2024 City and NPUA audits. Bids were received from only two audit firms, Vasquez and Company and LSL CPAs and Advisors. While not the low bidder, staff recommended that Council contract with Vasquez and Company because they had previously completed the NPUA stand-alone audit. Vasquez finalized the Fiscal Year 2023 City audit in July and staff has begun work on the Fiscal Year 2024 audit.

In July 2025, rather than go through a formal bidding process again that would be time-consuming and potentially unproductive, staff solicited an updated proposal from LSL CPAs and Advisors. This was done for several reasons. First, last time the city only received two bid responses, one of which was LSL CPAs and Advisors, the other was Vasquez. Second, based on the current experience and cost of Vasquez' audit services, staff believed a lower price and a higher level of service could be achieved by switching to the other bidder. Third, staff is soliciting bids for Fiscal Year 2025 and it is late since many auditors already have their audit clients lists selected and do not have the ability to take on new clients at this time. Cities typically engage auditors several months before the end of the fiscal year but that was not possible with the vacancy of the Finance Director and the tremendous backload of work in Finance. Lastly, the City hired a consultant to review the Finance Department operations in 2023. LSL CPAs and Advisors was specifically recommended as a highly qualified firm to conduct the City's audits.

The updated proposal from LSL CPAs and Advisors is lower than the actual audit costs for Fiscal Year 2023 and is a significant expansion of the audit services provided. This includes implementation services for new financial reporting requirements issued each year by the Governmental Accounting Standards Board (GASB) and audit preparation and readiness services, neither of which Finance is receiving under the current Vasquez contract. Moreover, LSL is a major audit firm in California with superior service provided to its clients. Based on these reasons, staff recommends that Council waive the formal bidding process and award a three-year contract for financial audit services for Fiscal Years 2025 through 2027 with an option to extend the contract for an additional two years.

Fiscal Impact: The LSL CPAs and Advisors proposal for Fiscal Year 2025 audit services is $146,047, including the expanded services, as shown in the table on the following page.

For Fiscal Year 2023, the City has paid $141,655 to date to Vasquez for the City and NPUA audit and Smith Marion for the Housing Authority audit. Vasquez estimates an additional $30,000 will be billed to the City for finalizing the Fiscal Year 2023 audit. Therefore, total audit billings from both audit firms for Fiscal Year 2023 audits will total approximately $171,655.

City of Needles, California
Request for City Council Action

The City would realize a savings of approximately $25,608 by contracting with LSL CPAs and Advisors, including the expanded services and a 10% contingency.

Audit costs are shared between the General Fund, NPUA and Housing funds. The Fiscal Year 2026 budget contains sufficient appropriation authority for the proposed audit contract. No additional budget appropriations are needed to cover the cost of the Fiscal Year 2025 citywide audits or to increase the purchase order by $30,000 for Vasquez audit cost overruns for the Fiscal Year 2023 city audit.

SUMMARY OF COSTS
LSL CPAs and ADVISORS PROPOSAL

	FY 2025 Year 1	FY 2026 Year 2	FY 2027 Year 3	TOTAL
Financial Audit Services	$92,770	$82,970	$83,090	$258,830
Audit Preparedness/GASB	$40,000	$40,000	$40,000	$120,000
Contingency (10%)	$13,277	$12,297	$12,309	$37,883
Total	$146,047	$135,267	$135,399	$416,713

Environmental Impact: None.

Recommended Action: Waive the formal bid requirement for independent financial audit services and accept the three-year proposal (Fiscal Year 2025-2027) from LSL CPAs and Advisors in the amount of $416,713, including a 10% contingency, with an option to extend the contract in years 4 and 5; and Increase the Purchase Order with Vasquez and Company LLC for Fiscal Year 2023 audit services by $30,000 for audit cost overruns.

Submitted By: Jill Taura, Interim Finance Director

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐ Not Approved: ☐ Tabled: ☐ Other: ☐

PREPARED BY
LSL, LLP
Certified Public Accountants
License Number 2584

City of Needles

Professional Auditing Services

Date of Submission: July 14, 2025 Valid for 90 Days

Authorized by:
Ryan Domino, CPA, Partner
Ryan.Domino@lslcpas.com
500 Technology Drive
Suite 350
Irvine, CA 92618
(949) 829 - 8299

Table of Contents

TABLE OF CONTENTS 1
SECTION 1 – EXECUTIVE SUMMARY 2
SECTION 2 – FIRM PROFILE 4
History & Size 4
Location 4
LSL's Government Team Resources 4
Government Auditing Standards 5
Desk Review / Disciplinary Action 5
Peer Review 5
SECTION 3 – FIRM QUALIFICATIONS 8
GFOA Award Program 8
Single Audit Experience 8
Organizational Chart 9
Engagement Team Resumes 10
Additional Resources 11
Training & Seminars 12
SECTION 4 – WORK PLAN & AUDIT SCHEDULE 12
Our Understanding of the Scope of Work 12
Project Management Methodology 12
Project Schedule 13
Proposed Work Plan 14
Proposed Segmentation 14
Level of Staff Assigned and Number of Hours to be Assigned 16
Audit Sampling 17
Type And Extent of Analytical Procedures 17
Electronic Data Processing Software & AI Technology 17
Determining Laws and Regulations Subject to Audit Test Work 18
Drawing Audit Samples for Compliance 19
LSL's Approach to Understanding the City's Internal Control Structure 19
Anticipation Of Potential Audit Problems, Roles & Responsibilities of the City 19
Working Paper Retention and Access 20
SECTION 5 – COST PROPOSAL 20
All-Inclusive Maximum Price 20
LSL's Standard Hourly Billing Rates 21
Additional Professional Services 21
Manner of Payment 21
SECTION 6 – REFERENCES 21
SECTION 7 – INSURANCE 23
SECTION 8 – BENEFITS OF WORKING WITH LSL 23
Accounting Today Regional Leader 23
Our Core Values 24
Best of Accounting Award 24
APPENDIX A – CURRENT LIST OF MUNICIPAL CLIENTS 25
APPENDIX B – ENGAGEMENT TEAM RESUMES 28
APPENDIX C – COI EVIDENCE OF COVERAGE 34

Section 1 – Executive Summary

July 14, 2025

Jill Taura
Finance Director - Interim
City of Needles
817 Third Street
Needles, CA 92363

Dear Ms. Taura,

LSL, LLP (“LSL”, “LSL CPAs”) is pleased to present our proposal for Professional Auditing Services, and we value the opportunity to demonstrate our professional qualifications and commitment to excellence to the City of Needles (“City”).

This proposal details our understanding of the scope of work discussed with you during our introductory phone call on July 8, 2025, and showcases our firm’s experience, knowledge, and creative problem-solving capabilities in governmental auditing. With our extensive government experience, we are confident that LSL is the best-qualified accounting firm for the City.

We understand that the City of Needles is seeking a qualified firm to conduct the annual independent audit of the City‘s financial transactions for a contract period of three years, beginning with the fiscal year ending June 30, 2025, through 2027, with the option to extend for two years, extending through 2029. This includes expressing an opinion on the fairness of the City‘s financial statements; conducting component unit audits for Needles Public Utility, Housing Authority of the City of Needles, and the Needles Public Financing Authority; performing agreed-upon procedures on the Gann Appropriations Limit; as well as assisting the City in preparing its annual Street Report, State Controller’s Report, and financial statements.

At LSL, we specialize in high-quality governmental audits aligned with GAAS and current GASB pronouncements. With our extensive experience in local government audits, we prioritize accuracy and thoroughness while ensuring timely report delivery. Our commitment to effective collaboration and transparency with the City ensures the integrity of its financial reporting and compliance with all regulatory requirements.

License to Practice in California

LSL is a public accounting firm licensed by the State of California Department of Consumer Affairs as a Public Accounting Partnership. Additionally, we are members of the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CalCPA). All key members assigned to this engagement are licensed or are in the process of obtaining their license as Certified Public Accountants by the State of California.

Independence

LSL meets the independence requirements set forth by the *Government Auditing Standards*. Our partners have no ownership in any other business organization that currently or will potentially provide services, supplies, materials, or equipment to the City. We annually distribute a listing of our firm's clients to all employees to ensure that any possible independence threats are properly documented and reviewed.

Business License

LSL affirms that we will obtain and maintain active business licensure with the City of Needles upon award of contract, if required to do so.

Authorized Representative

Ryan Domino is the designated Engagement Partner who will serve as the primary point of contact for this proposal. He is authorized to make representations on behalf of our firm and can be reached directly by phone at (714) 592-1814 or by email at Ryan.Domino@lslcpas.com. Please contact Ryan for any clarification or contract negotiations related to this proposal.

Our proposal is a firm and irrevocable offer for ninety (90) calendar days following the closing date of the receipt of proposals. We welcome the opportunity to discuss any aspect of our proposal to ensure your complete satisfaction.

Sincerely,



Ryan Domino, CPA, Partner
LSL, LLP
500 Technology Drive
Suite 350
Irvine, CA 92618
(949) 829 - 8299

Section 2 – Firm Profile

HISTORY & SIZE

LSL, LLP ("LSL") is a limited liability partnership and is not a wholly owned subsidiary of a parent company.

LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Irvine, California, with a dynamic team of 14 partners, 2 principals, and 150 employees. We provide auditing, accounting, and consulting services to over 100 municipal clients, including counties, cities, water and electric utility districts, and special-purpose government agencies. Our government sector services encompass a broad range of specialties, including attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

LOCATION

Our Offices



Irvine, CA - Headquarters	Sacramento, CA	The Woodlands, TX
500 Technology Drive, Suite 350 Irvine, CA 92618 Phone: (949) 829-8299	2151 River Plaza Dr., Suite 150 Sacramento, CA 95833 Phone: (916) 503-9691	21 Waterway Avenue, Suite 30089 The Woodlands, TX 77380 Phone: (936) 828-4587

LSL's virtual footprint of our government team spans across the United States. At LSL, we regularly share staff and resources across our offices, providing you with access to our entire governmental team. This approach ensures that you receive the highest level of service and expertise possible, allowing us to deliver optimal results. LSL has no upcoming changes to the structure of our company or key personnel to report.

LSL'S GOVERNMENT TEAM RESOURCES

Our governmental audit staff consists of three (3) Partners, one (1) Director, four (4) Senior Managers, five (5) Managers, eleven (11) Supervisors, and twenty (20) Professional Staff.

LSL will not be subcontracting any portion of the City's audit. All staff assigned to the audit portion of the engagement will be employed by LSL on a full-time basis and have extensive experience providing auditing services for cities, counties, and special-purpose government agencies. However, LSL does collaborate with a third-party for the preparation of the SCO (State Controller's Office) reports to ensure that the reports are prepared and filed correctly and timely by experts in those reports.

Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and Government Finance Officers Association (GFOA).

GOVERNMENT AUDITING STANDARDS

LSL understands its responsibilities to perform audits and issue opinions on the City's financial statements as well as its fair presentation. Our financial audits are performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, and our Single Audits are performed in accordance with the requirements of the Uniform Guidance. We will also evaluate the City's internal control system and provide recommendations for growth and improvement.

DESK REVIEW / DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. LSL has never had a report rejected by any of these agencies and is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review conducted by Spafford and Landry CPAs is provided on the following pages.

SPAFFORD AND LANDRY CPAs
HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA
Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

1849 W. Redlands Blvd., #102, Redlands, CA 92373 · P.O. Box 8847 Redlands, CA 92375 • Tel 909-792-1852 · Fax 909-792-2015

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Gafford & Landry, Inc.

March 30, 2023

Section 3 – Firm Qualifications

A current list of municipal clients can be found in **Appendix A**, which includes LSL's most significant engagements conducted within the last three (3) years that are similar to the engagement described in this request for proposal.

GFOA AWARD PROGRAM

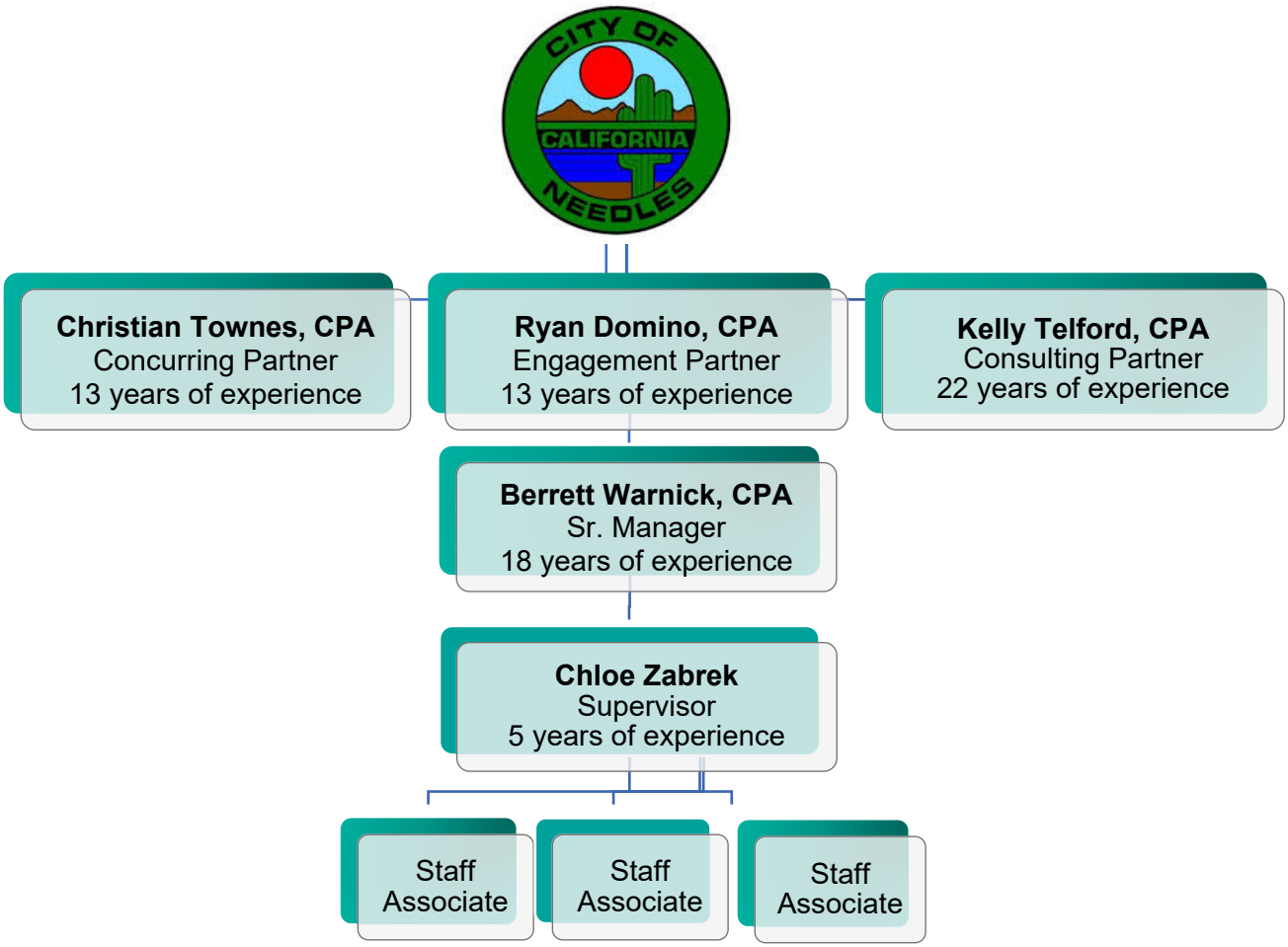
LSL understands the significance of obtaining and maintaining the Certificate of Excellence in Financial Reporting from the GFOA. We have prepared financial statements and footnote disclosures for many of our local government clients who have received this award. Our governmental partners, managers, and seniors are closely involved in the preparation of these reports. Clients currently receiving the GFOA award are also noted in **Appendix A**.

SINGLE AUDIT EXPERIENCE

Our firm has extensive experience in performing Single Audits for local government agencies under the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements of Federal Awards (Uniform Guidance), and the United States Office of Management and Budget (OMB). **Appendix A** also includes a list of government audit clients for which a Single Audit has been performed in the last fiscal year. Additionally, the table below highlights recent examples of federal programs audited by LSL.

Federal Granting Agency	AL #	Name of Program
U.S. Department of Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infant, and Children
U.S. Department of Housing & Urban Development	14.195	Section 8 Housing Assistance Payment Program
U.S. Department of Housing & Urban Development	14.218	Community Development Block Grants/Entitlement Grants
U.S. Department of Housing & Urban Development	14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
U.S. Department of Housing & Urban Development	14.239	HOME Investment Partnerships Program
U.S. Department of Housing & Urban Development	14.856	Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation
U.S. Department of Housing & Urban Development	14.871	Section 8 Housing Choice Vouchers
U.S. Department of Transportation	20.106	Airport Improvement Program
U.S. Department of Transportation	20.205	Highway Planning and Construction
U.S. Department of Transportation	20.507	Federal Transit Formula Grants
U.S. Department of Treasury	21.019	Coronavirus Relief Fund (CRF)
U.S. Department of Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
U.S. Environmental Protection Agency	66.458	Capitalization Grants for Clean Water State Revolving Funds
U.S. Department of Health and Human Services	93.563	Child Support Enforcement
U.S. Department of Health and Human Services	93.667	Social Services Block Grant
U.S. Department of Health and Human Services	93.676	Unaccompanied Alien Children Program
U.S. Department of Health and Human Services	93.778	Medical Assistant Program - Medicaid Cluster
U.S. Department of Homeland Security	97.036	Disaster Grants- Public Assistance (Presidentially Declared Disasters)
U.S. Department of Homeland Security	97.067	Homeland Security Grant Program

ORGANIZATIONAL CHART





Ryan Domino, CPA
Engagement Partner

Ryan Domino has a strong technical focus and specializes in governmental accounting and auditing. He currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and regularly presents at our firm's annual GASB Update and at CSMFO's chapter meetings where he presents and trains on the latest GASB pronouncements. Ryan is an expert on Single Audit planning and execution and holds advanced certification from the AICPA. Ryan provides our clients with a competitive advantage as a member of GFOA's Special Review Committee for the Award for Excellence in Financial Reporting and able to provide valuable insights and recommendations to help organizations achieve excellence in financial reporting.



Christian Townes, CPA
Concurring Partner

Christian has dedicated over 12 years to public accounting, with a focus on governmental services and auditing, including federal grant compliance. She has a strong background in navigating the complexities of GASB regulations, ensuring compliance and accuracy in financial processes. Additionally, Christian specializes in Single Audit planning and execution, along with a strategic approach to audit processes. She excels in evaluating and performing Single Audit-specific requirements, including major program determination, audit sampling, and reporting on the compliance of internal controls. As a Partner in LSL's Government Services, Christian takes the initiative to work closely with her clients, troubleshooting their difficulties and developing the best processes that fit their needs.

ENGAGEMENT TEAM RESUMES

Team resumes are available in **Appendix B**, which details the position of each team member in the firm, their educational background, and their years and types of experience. The resumes also provide information on relevant continuing education completed by the team members during the past three years. Proposed team members will be available for ninety (90) days from the proposal due date. LSL will promptly notify the City of any changes in key personnel prior to award.

Staff Continuity

To ensure the quality of our staffing, we have established firm policies that prioritize the continuity of engagement teams, except in cases where an employee has left the firm or has been promoted. In the event of any changes in staffing at the Manager position and above, LSL will first seek written permission from the City.

Quality of Staff Assurance

LSL is committed to providing the City with a stable and experienced team that is dedicated to delivering a high-quality audit and exceptional service. We understand the importance of maintaining a strong and reliable team throughout the engagement, and we will work closely with the City to ensure that any staffing changes are handled with minimal disruption to the continuity of the engagement.

Continuing Education

At LSL, we strongly emphasize professional development and continuing education to ensure that our team members are up to date on the latest developments in governmental accounting and auditing. As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period.

ADDITIONAL RESOURCES

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting, staffing, and financial report automation solutions.



Financial & Compliance Audits



Consulting, Staffing & Training



Technology & RPA



Kelly Telford, CPA
Consulting Partner

Kelly is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy. She has developed her expertise in public and local government accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA. She has previously served as Finance Director for the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency. Kelly has a proven track record of helping agencies identify operating inefficiencies assisted in departmental reorganizations, identify internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director. Her practical recommendations are instrumental in helping our team and our clients achieve a high-quality and efficient audit while providing valuable feedback for organizational improvements.

TRAINING & SEMINARS

LSL regularly leads training courses and seminars on introductory governmental accounting, financial reporting, internal control risk assessments, and all GASB updates and best practices. These resources are available to our clients for additional information and continued support. These will be opportunities made available through our firm to the City for training or continuing professional education credits on current issues in governmental auditing and accounting.

Section 4 – Work Plan & Audit Schedule

OUR UNDERSTANDING OF THE SCOPE OF WORK

LSL understands that the City of Needles is seeking a qualified firm to perform the City's financial audit and related services, consisting of the following final financial and compliance reports:

- City's Basic Financial Audit in accordance with *Government Auditing Standards*
- Single Audit (if applicable thresholds are met)
- Needles Public Utility Authority Component Unit Financial Audit
- Housing Authority of the City of Needles Component Unit Financial and Compliance Audits
- Needles Public Financing Authority Financial Audit
- Financial Transactions Report for the State Controller's Office
- Street Report
- Financial Statement (ACFR) Preparation Assistance
- Other required letters and communications

PROJECT MANAGEMENT METHODOLOGY

The LSL team holds itself to a high standard for timely delivery and effective communication of key milestones. We understand the importance of being responsive and communicative with our clients, and we are committed to being available on a day-to-day basis to address any questions or concerns that may arise throughout the engagement. Areas of concern and potential findings will be communicated to the City as soon as they are discovered to mitigate any surprises throughout the audit.

At the beginning of the engagement, we will hold a planning meeting with you to determine the timeline, expectations, and desired outcome of the agreement on the issuance of financial statements. Throughout the process, we will have periodic meetings with you to provide updates and discuss progress. Upon award of contract and per the City's requested timeline, LSL will work closely with the City to develop an audit plan and timeline to ensure compliance and timely deliverables.

As part of the Scope of Work and time requirements, we assume that the City will provide all necessary information needed to complete the financial statement and single audits. We will proactively identify and communicate any pending information from the City that could hinder our ability to complete the objectives of the engagement in a timely manner.

PROJECT SCHEDULE

LSL assumes under the time requirements that the City will have closed its books and will present the LSL team with general ledger balances that are auditable prior to the start of fieldwork. The proposed timeline is provided on the following page displaying the key stages of the audit and the deliverables. This timeline assumes that the City's 2024 financial audit is concluded by December 31, 2025. In future years, this timeline may be adjusted to accommodate earlier issuances if the City elects to move up its audit dates. Any future movements are contingent upon the readiness of the City for earlier audit, and mutual agreement of the movement by the City and LSL.

January	February	March	April
Entrance Conference will be held before interim begins. **Segment 1** **Interim Testing** will begin in January 2026.	**Segment 2** **Year-end Testing** will begin in February 2026. **Exit Conference** will be held on the last day of fieldwork. **Draft Audit Letters and Other Reports** will be provided to the City in late February.	**Segment 3** **Single Audit Testing (if necessary**) will begin in March 2026 with draft reports provided mid-March. **Final Reports** will be delivered no later than March 31.	**Delivery of Financial Statements and Presentation of Financials -** LSL will be available as requested to present the results of the financial audit virtually (or in-person, if requested) at the City Council meeting.

PROPOSED WORK PLAN

At LSL, we use a governmental audit program that will be tailored to the City's operations to accommodate its specific circumstances and organizational structure. LSL's audit programs are organized by financial statement category, which we believe is the most effective and efficient approach to substantially reduce the risk of omitting important procedures. Our approach is designed to increase audit efficiency by linking financial statement assertions, audit objectives, and procedures that are basic to most governmental audit engagements.

PROPOSED SEGMENTATION

Our audit services will be divided into the three succeeding segments:

- Pre-Audit Onboarding and Advisory Meeting
- Segment 1 – Planning and Obtaining an Understanding
- Segment 2 – Financial Audit Testing
- Segment 3 – Conclusion
- Post-Audit and Ongoing Advisory Meetings

Pre-Audit Onboarding and Advisory Meeting

Prior to commencing audit fieldwork, LSL will schedule the Pre-Audit Onboarding and Advisory Meeting to introduce the City to our secure, cloud-based file sharing software, ensuring they are comfortable organizing, uploading, and accessing requested documents throughout the audit engagement. The session will outline the entire audit process—from planning and risk assessment to financial audit testing and conclusion—to set expectations for the City and LSL. We will provide an overview of our financial statement reporting process, including timelines for draft and final report review, and establish a mutual understanding of the client's year-end financial closing process to support a smooth and efficient audit. In addition, we will deliver targeted training on any new GASB pronouncements applicable to the audit year, helping the client understand and implement the latest accounting standards. The goal of this meeting is to ensure the City is well informed about the upcoming audit, understands how feedback and process improvements will be communicated, and is equipped to navigate both the audit process and evolving changes in the accounting industry.

Segment 1 – Planning and Obtaining an Understanding

LSL will provide an annual audit communication letter, engagement letter, and Government Audit Quality Center Information letter. The audit communication letter is to be provided to the City Council and/or Board of Directors and can be communicated orally to those charged with governance, if requested, where we will discuss planning stages, responsibilities of the City Council, Auditors, and Management, and provide an opportunity to communicate with us as the auditors.

A trial balance is requested for our planning meeting to assist the LSL team in obtaining knowledge of economic conditions, industry elements, and new standards that may affect the City. We will compile a list of PBC items based on our review of the prior year's financial statements and the gathered information that will be provided to the City one month prior to testing or earlier if requested. We operate on a paperless software system and provide a secured cloud-based portal for all clients. The City will have a separate folder that can be customized to organize, and upload requested schedules, support documents, etc.

For the first year of the contract, LSL performs extensive testing and review of the City's internal control policies and procedures to identify not only possible control deficiencies but also areas of improvement based on industry best practices. After interim testing, we will hold an exit meeting to discuss potential weaknesses, if any, and provide feedback for improvements or valuable information gathered from any outside clientele that would benefit the City. The goal of this testing is to provide valuable insights to the City on how to better safeguard their assets, maintain operational integrity, and operate efficiently. Future years' Segment 1 testing is less substantial, and is a follow up of the extensive documentation of year one, with certain financial reporting processes randomly selected for more extensive testing.

Segment 2 – Financial Audit Testing

Based on the information gathered thus far, we will utilize a customized audit program based on the risk assessment developed during our assessment of the City's internal controls and *Government Auditing Standards*. The primary benefit of a tailored program is a focused set of procedures to address relevant areas. We believe that this approach is both effective and efficient and is critical to compliance with other material laws and regulations.

We will annually compile another customized PBC list for the year-end testing provided at least one month prior or earlier if requested. We will request trial balances from the City for our analytical review to be provided one week before testing is scheduled to commence. Year-end testing will include testing of the balance sheet, revenue and expenditures accounts, confirmation of selected balances, analytical procedures, evaluation of the internal controls, and preparation of reports and letters.

Segment 3 – Conclusion

Based on our year-end exit meeting we will discuss a plan to finalize the financial statements according to the timetable of the City. We will schedule dates for the initial and final drafts including time for LSL's and the City's review and approval of the financial statements. This period will also account for review by the engagement partner and quality assurance partner. After the review and receipt of the signed Representation Letter from the City, LSL will provide a final report by March 31st of each year.

Post-Audit and Ongoing Advisory Meetings

Throughout the year, LSL will schedule monthly or quarterly meetings, depending on the City's frequency preference. These meetings are held to maintain touch points with the City outside of the audit weeks and discuss events occurring at the City throughout the year. The goals of these meetings are to keep LSL informed of any significant transactions or events that occur during the year which may impact the audit, but also to provide the City with valuable feedback or advice on these matters.

LEVEL OF STAFF ASSIGNED AND NUMBER OF HOURS TO BE ASSIGNED

	TOTAL PROPOSED HOURS					
Segment/Task	Partners	Senior Manager	Supervisor	Staff	Clerical	Total
City Audit in Accordance with GAS						
Interim test work	0	0	20	30	0	50
Year-End test work	0	0	40	100	0	140
Report/Review/Supervision	10	40	0	0	10	60
Subtotal	**10**	**40**	**60**	**130**	**10**	**250**
Single Audit *						
Test work	0	0	10	20	0	30
Report/Review/Supervision	2	6	0	0	2	10
Subtotal	**2**	**6**	**10**	**20**	**2**	**40**
Needles Public Utility Authority Audit						
Test work	0	0	8	14	0	22
Report/Review/Supervision	2	4	0	0	2	8
Subtotal	**2**	**4**	**8**	**14**	**2**	**30**
Housing Authority Audit						
Test work	0	0	8	14	0	22
Report/Review/Supervision	2	4	0	0	2	8
Subtotal	**2**	**4**	**8**	**14**	**2**	**30**
Needles Public Financing Authority Audit						
Test work	0	0	5	10	0	15
Report/Review/Supervision	1	3	0	0	1	5
Subtotal	**1**	**3**	**5**	**10**	**1**	**20**
Gann Limit Agreed-Upon Procedures						
Test work	0	0	0	2	0	2
Report/Review/Supervision	0	1	1	0	1	3
Subtotal	**0**	**1**	**1**	**2**	**1**	**5**
Financial Statement Preparation Assistance						
Test work	0	0	30	0	0	30
Report/Review/Supervision	8	10	0	0	2	20
Subtotal	**8**	**10**	**30**	**0**	**2**	**50**
Optional - ACFR Add-on **						
Test work	0	0	20	0	0	20
Report/Review/Supervision	0	0	0	0	5	5
Subtotal	**0**	**0**	**20**	**0**	**5**	**25**
TOTAL PROPOSED HOURS:	**25**	**68**	**142**	**190**	**25**	**450**

Hours proposed are for one (1) major program.

AUDIT SAMPLING

For tests of controls, we use audit sampling. Tests of controls are procedures directed towards determining the effectiveness of the design or operation of an internal structure policy or procedures. Audit sampling is typically used for tests of controls and compliance that involve the inspection of documents and reports indicating the performance of the applicable policy or procedures and compliance with the applicable laws and regulations. Sample sizes vary based on the population and risk-based calculations.

TYPE AND EXTENT OF ANALYTICAL PROCEDURES

For the audits of the financial statements, we will use analytical procedures as an overall review of the financial information in the preliminary and final stages of the audits. These procedures are designed to assist us in planning our audits and in assessing the propriety of the conclusions reached and evaluating the overall financial statement presentation.

The procedures to be utilized consist of determining expectations for changes to significant revenue, expenditure, and balance sheet accounts, reading the financial statements and related notes, reviewing the budget and related material, and focusing on overall relationships within the financial statements.

Once determined, these are reviewed to evaluate if the changes appear reasonable or require further analysis. For all significant differences, explanations are obtained as to why the situation occurred and additional substantive procedures may be applied, and related evidence is gathered to resolve concerns and questions.

ELECTRONIC DATA PROCESSING SOFTWARE & AI TECHNOLOGY

LSL is always at the forefront of technology and finding ways to increase efficiency in our audits. Our goal is to effectively streamline the audit process to make the burden of an audit easier on our clients and ease any technical disagreements.

Caseware

At LSL, we partner with and utilize **Caseware** to perform our audits and retain electronic workpapers and supporting documentation in a fully cloud-based platform. During our preparation of the ACFR, all financial statements and schedules are linked to Caseware and audit documentation, ensuring accuracy and consistency with City records and eliminating the risk of manual errors.

LSL Caseware Cloud Portal

Our web-based portal system provides clients with the ability to securely share information in a user-friendly platform. Integrated with **Caseware OnPoint Collaborate**, this state-of-the-art tool enhances collaboration in accounting and auditing. It enables direct communication with clients throughout the audit process for feedback exchange and tracks activities such as audit requests, client uploads, and progress. Access to the secure hub can be restricted to relevant individuals. This tool eliminates the necessity of sending sensitive documents via email, enhancing efficiency. Client dashboards are customizable to meet specific needs.

Data Extraction & Audit Analytics

We believe software is only as effective as those who know how to use it. That's why we train all our staff and incorporate the use of **Caseware Analytics AI** and **IDEA** into our audit approach. These two complement each other to create a risk-based transaction analysis tool. We utilize them to scan transaction sets, identify exceptions warranting further investigation, and provide additional assurances to our clients. These tools offer users a high-level summary and reduce time spent in transaction analysis by automatically performing multiple tests on the entire transaction set. They assist in identifying duplicate payments, high-risk journal entries, and developing expectations for analytical procedures used during the audit.

Experience With ERP Systems

Many of our clients have updated their system software with new Enterprise Resource Planning (ERP) systems over the years. We make ourselves available for questions and recommendations, including assistance with the vendor selection process. Our clients' transition to more sophisticated ERP systems has allowed us to gain a better understanding of each system and its unique capabilities. We often obtain read-only access to our clients' software and can work directly within the system. This allows us to provide useful observations and recommendations regarding internal controls and facilitates efficient audit test work. Some of the ERP and Property Tax Systems we have extensive experience with include **Tyler Technologies (Munis, New World, Eden, Incode)**, **One Solution**, **Oracle**, **SAP**, **Infor**, **Megabyte**, and more.

DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK

The Laws and Regulations that will be subject to audit test work are determined by the applicable laws, regulations, contracts, and grant agreements which we identify through the understanding we obtain of the City and our extensive experience with other governmental entities.

DRAWING AUDIT SAMPLES FOR COMPLIANCE

The sampling procedures test the operating effectiveness of an internal control structure policy or procedure by determining how the policy or procedure was applied, the consistency with which it was applied during the audit period, and by whom it was applied. We will draw samples for disbursements, receipts, and payroll when applicable. Each document selected will be tested for various attributes that are designed to verify compliance with different aspects of internal controls and applicable laws and regulations. Additionally, each sample item will be tested for coding to the proper accounts and posting to the general ledger.

LSL'S APPROACH TO UNDERSTANDING THE CITY'S INTERNAL CONTROL STRUCTURE

LSL will perform procedures as required by SAS 122-125 to obtain an understanding of the City and its environment along with assessing the risks of material misstatements in order to gain insight into the internal control structure over the financial statements. Our review will encompass various areas such as financial reporting, cash, revenues and receivables, utility billing, expenses, accounts payable, payroll, capital assets, long-term debt, and grant reporting. We will issue a management letter (SAS 115 Letter) that identifies any significant deficiencies and/or material weaknesses found as required by the Government Auditing Standards.

Our process is to obtain and review the City's annual budget book, organizational charts, standard operations procedures, manuals, policies, or other written documentation to identify processes and controls for critical transaction cycles. As much as is possible, we attempt to gather the data from the City's publicly available documents prior to beginning the audit to reduce the workload of the City's audit staff. Additionally, during Segment 1 of the audit, LSL will conduct interviews with the management of finance and responsible parties of each audit section to understand the processes and controls through observation and discussions. We will also perform sampling transactions as part of a "walk-through" process to verify that the system of control is functioning as per the policies and procedures.

ANTICIPATION OF POTENTIAL AUDIT PROBLEMS, ROLES & RESPONSIBILITIES OF THE CITY

Outside of the complexities that arise with the implementation of GASB pronouncements, LSL does not anticipate any audit problems or conflicts in the performance of the services requested in this RFP. Our approach is to partner with our clients to provide information, training, and the resources necessary to successfully implement any new changes in accounting principles.

As mentioned previously, LSL assumes that the City will provide all necessary information to complete the financial statement and single audits. The LSL assigned to this engagement will help identify and communicate any pending information needed from the City that may hinder the engagement's objectives and timely completion. Additionally, LSL assumes that the City will have closed its books and present auditable general ledger balances.

WORKING PAPER RETENTION AND ACCESS

All working papers and reports will be retained at LSL's expense for a minimum of five (5) years unless otherwise notified in writing by the City of the need to extend that retention period. Upon written request, we will make working papers available to parties designated by the City. Furthermore, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Section 5 – Cost Proposal

ALL-INCLUSIVE MAXIMUM PRICE

All-Inclusive Maximum Price by Report						
Requested Scope of Work	2024-25	2025-26	2026-27	*Optional* 2027-28	*Optional* 2028-29	Total
City Audit in Accordance with *GAS*	$42,750	$42,750	$42,750	$43,610	$44,480	$216,340
Single Audit (if required) *	$6,900	$6,900	$6,900	$7,040	$7,180	$34,920
Needles Public Utility Authority Audit	$5,230	$5,230	$5,230	$5,330	$5,440	$26,460
Housing Authority Audit	$5,230	$5,230	$5,230	$5,330	$5,440	$26,460
Needles Public Financing Authority Audit	$3,450	$3,450	$3,450	$3,520	$3,590	$17,460
Gann Limit Agreed-Upon Procedures	$810	$810	$810	$830	$850	$4,110
State Controller's Report	$5,000	$5,000	$5,000	$5,100	$5,200	$25,300
Street Report	$2,000	$2,000	$2,000	$2,040	$2,080	$10,120
Financial Statement Preparation Assistance	$11,310	$5,660	$5,660	$5,770	$5,890	$34,290
New Client Onboarding Fee **	$4,270	$0	$0	$0	$0	$4,270
SUBTOTAL FOR FISCAL YEAR	**$86,950**	**$77,030**	**$77,030**	**$78,570**	**$80,150**	**$399,730**
Optional Services						
ACFR Add-on ***	$4,320	$4,410	$4,500	$4,590	$4,680	$22,500
Travel Costs for In-Person Meetings (if requested)	$1,500	$1,530	$1,560	$1,590	$1,620	$7,800
Total for Fiscal Year With Optional Items (Not-to-Exceed)	**$92,770**	**$82,970**	**$83,090**	**$84,750**	**$86,450**	**$430,030**

* Price includes one (1) major program. Each additional program is $2,760.

** LSL charges a one-time new client onboarding fee equal to 10% of the base audit fee. This is due to an estimated 10% increase in audit hours incurred during the first year of the engagement.

*** At the City's request, we will assist in enhancing the basic financial statements to meet the Government Finance Officers Association's Annual Comprehensive Financial Report requirements for the Award in Excellence in Financial Reporting. Additional hours are necessary to compile and review this enhanced report.

LSL'S STANDARD HOURLY BILLING RATES

Auditor's Standard Billing Rates	2024-25	2025-26	2026-27	*Optional* 2027-28	*Optional* 2028-29
Partner	$351	$351	$351	$359	$367
Director	$320	$320	$320	$327	$334
Senior Manager	$261	$261	$261	$267	$273
Manager	$225	$225	$225	$230	$235
Supervisor	$189	$189	$189	$193	$197
Senior Accountant	$171	$171	$171	$175	$179
Experienced Staff	$144	$144	$144	$147	$150
Staff Accountant	$126	$126	$126	$129	$132
Clerical	$108	$108	$108	$111	$114

ADDITIONAL PROFESSIONAL SERVICES

If it should become necessary for the City of Needles to request LSL to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in a written addendum to the contract between the City and LSL. Any such additional work agreed to between the City and LSL shall be performed at the same rates set forth in LSL's Standard Hourly Rates provided in this cost bid.

MANNER OF PAYMENT

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month. The final ten percent (10%) of the total all-inclusive maximum price will be paid upon delivery of the firm's final reports.

Section 6 – References

The following references highlight our experience in providing professional auditing services to other governmental organizations with similar size and scope as the City of Needles including two with municipal utility component units. We invite you to contact them to gain insight into our working relationships and quality of service.

City of Barstow	
Contact	Heidi Riley, Admininstrative Services Manager
Email Address	hriley@barstowca.org
Address	City Hall, 220 E. Mountain View Street, Suite A, Barstow, CA 92311
Telephone	(760) 255-5151
Dates of Service	2020 - Present
Scope of Work	Audit of the City's ACFR which receives the GFOA Award; component unit audits of the Barstow Fire District and Odessa Water District; Single Audit; various agreed-upon procedures; and preparation of the City's and component units' State Controller's Reports and Street Report.

City of Big Bear Lake	
Contact	Kelly Ent, Deputy City Manager/CFO
Email Address	kent@citybigbearlake.com
Address	39707 Big Bear Blvd., Big Bear Lake, CA 92315
Telephone	(909) 866-5831 ext. 119
Dates of Service	2014 - Present
Scope of Work	Audit of the City's ACFR which receives the GFOA Award; component unit audit of the Big Bear Lake Fire Protection District; Single Audit; various agreed-upon procedures; and preparation of the City's and component units' State Controller's Reports and Street Report.

City of Burbank	
Contact	Craig Wood, Deputy Finance Director
Email Address	cwood@burbankca.gov
Address	301 E Olive Ave., Burbank, CA 91502
Telephone	(818) 238-5500
Dates of Service	2012 - Present
Scope of Work	Audit of the City's ACFR which receives the GFOA Award; component unit audit of Burbank Water and Power; Housing Successor audit; AQMD Fund compliance audit; Single Audit; various agreed-upon procedures; and preparation of the City's and component units' State Controller's Reports and Street Report.

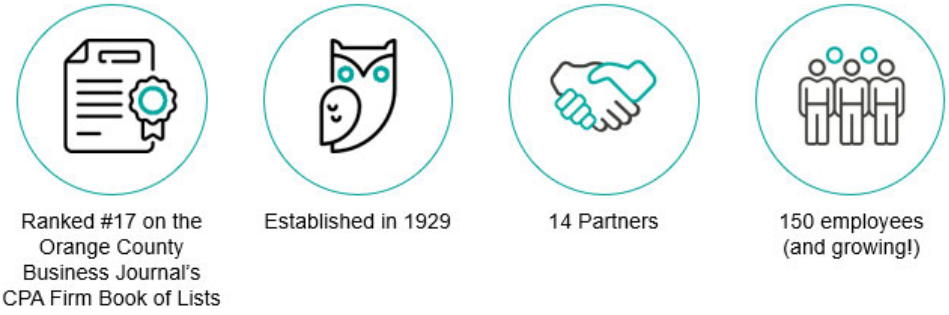
City of Pasadena	
Contact	Matthew E. Hawkesworth, Director of Finance
Email Address	mhawkesworth@cityofpasadena.net
Address	100 N. Garfield Ave., Pasadena, CA 91101
Telephone	(626) 744-4355
Dates of Service	2015 – 2019; 2023 – Present
Scope of Work	Audit of the City's ACFR which receives the GFOA Award; component unit audits of Pasadena Water and Power and other operating companies; Housing Successor audit; AQMD Fund compliance audit; Single Audit; and various agreed-upon procedures.

Section 7 – Insurance

LSL confirms that we will maintain the minimum insurance requirements throughout the entire term of this engagement. We have provided evidence of coverage with the submission of our proposal in **Appendix C**, and the actual insurance form will be provided upon the award of contract.

Section 8 – Benefits of Working with LSL

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.



ACCOUNTING TODAY REGIONAL LEADER

LSL CPAs has again been recognized as an Accounting Today Regional Leader in 2025. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who 'think outside the box' when providing solutions.



OUR CORE VALUES

As we continue to grow and evolve, we recognize our core values needed to grow and change with us. Our values weren't decided on by management and handed down, every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.



PURSUE EXCELLENCE



LOVE WHAT YOU DO



LEAD WITH INTEGRITY



ACCOMPLISH MORE TOGETHER



FORWARD THINKING

BEST OF ACCOUNTING AWARD

LSL CPAs delivers high-quality service and has consistently secured the ClearlyRated *Best of Accounting* award. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.





4.7 based on 646 ratings

Appendix A – Current List of Municipal Clients

Current List of Municipal Clients					
	Client	Contact Person	Services	Years	Phone
*	Agoura Hills	Mr. D. Ibanez, Director of Finance	F, S	8	818-597-7312
*	Barstow	Ms. H. Riley, Admin Services Manager	F, S	3	760-255-5115
*	Big Bear Lake	Ms. K. Ent, Director of Government Services	F, S	25	909-866-5831
*	Burbank	Mr. C. Wood, Deputy Finance Director	C, F, S	12	818-238-5487
	Canyon Lake	Mr. C. Mann, City Manager	F	28	909-244-2955
*	Carlsbad	Mr. Z. Korach, Finance Director	F, S	2	442-339-2127
*	Cathedral City	Mr. K. Biersack, Financial Services Director	F, S	13	760-770-0378
*	Chino Hills	Ms. C. Buhagiar, Finance Director	F, S	26	909-364-2600
*	Chula Vista	Ms. S. Schoen, Director of Finance	F, S	9	619-409-3818
*	Citrus Heights	Mr. A. Preciado, Accounting Manager	F, S	4	916-727-4705
*	Citrus Heights Water District	Ms. A. Liu, Director of Admin Services	F, U	2	916-735-7703
*	Cypress	Ms. D. Mullally, Assistant Finance Director	F, S	6	714-229-6700
*	Diamond Bar	Mr. J. Jacobsen, Finance Director	F, S	13	909-839-7051
*	Dixon	Ms. K. Zawadzki, Director of Finance	F, S	9	707-678-7000
*	Downey	Mr. S. Hannah, Finance Director	F, S	8	562-904-7265
*	East Bay Municipal Utility District	Ms. S. Skoda, Director of Finance	F, U	5	510-847-0018
*	Eastern Municipal Water District	Ms. W. Garriz, Controller	F, S, U	2	951-928-3777
*	Fullerton	Ms. T. Smart, Fiscal Services Manager	C, F, S	12	714-738-3139
*	Galt	Mr. M. Boring, Finance Director	F, S	6	209-366-7140
	Georgetown Divide Public Utility District	Ms. J. Buckle, Accounting Manager	C, F, S, U	6	530-333-4356
	Grand Terrace	Ms. C. Clayton, Senior Accountant	F	9	909-824-6621
*	Indio	Ms. S. Lopez, Finance Manager	F, S	7	760-541-4237
	Inglewood	Ms. L. Gomez, Accounting Manager	F, S	8	310-412-5127
*	Irwindale	Mr. K. Borhani, Finance Director/City Treasurer	F	28	626-430-2221
	Livingston	Mr. H. Bains, Senior Accountant	F, S	2	209-394-5550
*	Lodi	Ms. M. Munoz, Accounting Manager	F, S	1	209-333-6700
*	Lompoc	Ms. C. Donnelly, Management Services Director	F, S	2	805-875-8283
*	Malibu	Ms. R. Feldman, City Manager	F, S	19	310-456-2489
*	Manhattan Beach	Mr. S. Charelian, Finance Director	F, S	18	310-802-5553
*	Monrovia	Ms. B. Bullis, Director of Administrative Services	F, S	22	626-932-5510
*	Monterey One Water	Mr. F. Marsh, Chief Financial Officer	F, S, U	9	831-645-4623
	Monterey Peninsula Airport District	Mr. M. Wilson, Controller	F, S	5	831-648-7000 x201
*	Moorpark	Ms. Y. Cunning, Director of Finance	F, S	5	805-517-6213
*	Newark	Ms. K. Lee, Finance Director	F	5	510-578-4288
*	Oceanside	Ms. J. Moya, Financial Services Director	F, S	14	760-435-3887
	Ontario International Airport	Ms. K. Snow, Finance Manager	F, S	6	714-415-9636
*	Orange	Ms. T. Nguyen, Director of Finance	F, S	2	714-744-5500
*	Orange County Fire Authority	Ms. G. Cheung, Accounting Manager	F, S	4	714-573-6000
*	Orange County Water District	Mr. R. Fick, CFO/Treasurer	F, S, U	2	714-378-3200
	Orchard Dale Water District	Mr. R. Richard, Finance Manager	F, U	4	562-941-0114
*	Palm Desert	Ms. V. Chavez, Finance Director	F, S	6	760-346-0611
*	Pleasanton	Ms. D. Punzo, Financial Services Manager	F, S	3	925-931-5402
*	Rainbow Municipal Water District	Ms. R. Poole, Accounting Supervisor	F, S, U	3	760-728-1178
*	Rancho Cucamonga	Mr. N. Daniels, Finance Director	F, S	45	909-989-1851
*	Redondo Beach	Ms. W. Collazo, Chief Deputy City Treasurer	F, S	6	310-372-1171 x2428
*	Rialto	Ms. K. Stevens, Deputy Director of Finance	F, S	2	909-421-7242
*	Riverside	Ms. N. Garcia, Controller	F, S, U	4	951-826-5466
	Rolling Hills	Mr. R. Samario, Interim Finance Director	F	14	310-377-1521
*	Rosemead	Mr. B. Chua, Director of Finance	F, S	5	626-569-2146

	Client	Contact Person	Services	Years	Phone
*	Roseville	Mr. D. Kaufman, Assistant City Manager/CFO	F, S	2	916-774-5314
*	San Bernardino Municipal Water Dept.	Ms. C. Mouser, Director of Finance	F, S, U	4	909-453-6010
*	San Clemente	Mr. J. Rahn, Finance Director	F, S	5	949-361-8360
*	San Joaquin Council of Governments	Ms. G. Orosco, Manager of Finance	F, S	4	209-235-0454
*	San Juan Capistrano	Mr. K. Al-Imam, Chief Financial Officer	F, S	2	949-443-6301
*	San Marino	Mr. M. Siegfried, Controller	F	29	626-300-0700
*	Santa Clarita Valley Water Agency	Ms. A. Aguer, Controller	F, U	4	661-513-1237
*	Santa Monica	Mr. S. Gomez, Financial Operations Manager	F, S	7	310-458-8281
	Shafter	Mr. R. Sanchez, Administrative Services Director	F, S	2	661-746-5043
	Sonoma County Fair & Exposition, Inc.	Mr. M. Margetts, Fair Financial Officer	F	5	707-573-9342
	Sutter County	Mr. N. Black, Auditor-Controller	F, S	4	530-822-7439
*	Three Valleys Water District	Mr. J. Velasquez, Chief Financial Officer	F, U	15	909-621-5568
*	United Water Conservation District	Mr. B. Zahn, Chief Financial Officer	F, S, U	1	805-695-3870
*	Vacaville	Mr. K. Matsumiya, Director of Finance	F, S	3	707-449-5688
*	Vallejo	Ms. F. Cruz, Assistant Director, Finance	F, S	4	707-648-5542
*	West Sacramento	Ms. B. Robertson, Finance Manager	F, S	1	916-617-4584
*	Yolo County	Mr. T. Haynes, Chief Financial Officer	F, S	4	530-666-8050
*	Yorba Linda Water District	Ms. D. Lugo, Finance Manager	F	2	714-701-3040

Service Codes:

F - Financial Audit
S - Single Audit
I - Internal Audit
C - Consulting
U - Utility Agency
* Participated in the GFOA Award Programs and has received or anticipates receiving outstanding awards

Appendix B – Engagement Team Resumes



LICENSES

Certified Public Accountant
- California
- Texas

AUDIT ENGAGEMENTS

City of Agoura Hills, CA
City of Big Bear Lake, CA
City of Brea, CA
City of Burbank, CA
City of Carlsbad, CA
City of Cathedral City, CA
City of Chino Hills, CA
City of Dana Point, CA
City of Kress, TX
City of La Quinta, CA
City of Lompoc, CA
City of Monrovia, CA
City of Moorpark, CA
City of Oceanside, CA
City of Orange, CA
City of Palm Desert, CA
City of Rialto, CA
City of Rosemead, CA
City of San Clemente, CA
City of San Juan Capistrano, CA
City of Santa Monica, CA
Monterey Peninsula Airport District
Orange County Water District
Orchard Dale Water District
Rainbow Municipal Water District
San Bernardino Muni. Water Dept.
Three Valleys Muni. Water District
United Water Conservation District
Yorba Linda Water District

Ryan Domino, CPA

ENGAGEMENT PARTNER

ACHIEVEMENTS

Ryan currently serves as a technical reviewer for the Government Finance Officers Association (GFOA), and has been a presenter for CSMFO's annual conference and various chapter meetings. He has been involved with teaching current audit and accounting-related material at LSL's in-house training seminars, and annual GASB Update.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Ryan meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Ryan has over 11 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, Housing Successor compliance audits, TDA compliance audits, Single Audits, Federal Student Financial Aid audits, and various consulting and agreed-upon procedures projects.

Ryan is one of the firm's leaders in ensuring audit quality control and Government Practice training for staff. He is a regular presenter at the firm's annual GASB Update where he has presented training to our clients on the latest GASB pronouncements and has been a presenter for CSMFO's chapter meetings and the annual CSFMO Conference.

Some of his presentations have covered:

- General auditing in accordance with GAGAS
- Accounting for capital assets
- GASB Statement Nos. 89, 90, 91, 94, 100, 101, and 102
- Fraud risks and internal controls

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA, GFOAT

EDUCATION

Bachelor of Arts Degree in Business Administration, with an emphasis in Accounting – California State University, Fullerton



LICENSE

Certified Public Accountant
New York
California

ENGAGEMENTS

Bay Area Clean Water Agencies
City of Citrus Heights
City of Diamond Bar
City of Dixon
City of Escalon, TDA
City of Galt
City of Inglewood
City of Lathrop, TDA
City of Lodi
City of Lodi, TDA
City of Manhattan Beach
City of Ripon, TDA
City of Shafter
City of Stockton, TDA
City of Tracy, TDA
City of Vacaville
City of Vallejo
County of Butte
County of El Dorado
County of Nevada
County of Placer
County of Sutter
DSRSD-EBMUD Recycled Water Authority
East Bay Municipal Utility District
Freeport Regional Water Project
Monterey One Water
Sacramento Transportation Authority
San Joaquin COG
San Joaquin Rail Commission, TDA
San Joaquin Transit District, TDA
San Joaquin County, TDA
Stanislaus Council of Governments
Sutter County
Upper Mokelumne River Watershed Authority

Christian Townes, CPA

CONCURRING PARTNER

ACHIEVEMENTS

With over 12 years of experience in public accounting, Christian brings a strong focus on governmental services and auditing, including federal grant compliance. She has a strong background in navigating the complexities of GASB regulations, ensuring compliance and accuracy in financial processes. Additionally, she specializes in Single Audit planning and execution and excels in evaluating requirements, including major program determination, audit sampling, and internal control compliance.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Christian meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

She has performed all phases of our government audits, including special districts, ACFR audits, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Assisting clients with the preparation and review of GASB related journal entries, including implementation of GASB 87 and 96.

MEMBERSHIPS

AICPA, GFOA, CSMFO

EDUCATION

Bachelor of Science in Accounting with a minor in Economics –
The College at Brockport, State University of New York

A.S. in Business Administration – Genesee Community College



LICENSE

Certified Public Accountant:
California
Texas

CONSULTING ENGAGEMENTS

City of Manteca, CA
City of Marfa, TX
City of Moses Lake, WA
City of Rancho Cucamonga, CA
City of Redondo Beach, CA
City of Tustin, CA
City of Winters, CA
County of Hidalgo, TX
County of San Bernardino, CA
Georgetown Divide Public Utilities District, CA
Pomona Valley Transportation Authority, CA
Puente Hills Habitat Preservation Authority, CA
Yolo County Public Agency Risk Management Insurance Auth., CA

AUDIT ENGAGEMENTS

City of Barstow
City of Downey
City of Inglewood
City of Irwindale
City of Lake Elsinore
City of Manhattan Beach
City of Palm Desert
City of Redondo Beach
City of Shafter
Mesa Water District
Ontario International Airport Auth.

Kelly A. Telford, CPA

CONSULTING PARTNER

ACHIEVEMENTS

Kelly has developed her expertise in accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology. She has taught classes for GFOA and has presented at annual conferences for CSMFO and GFOA. She is a respected leader in public finance and known for being a change agent and thought leader in organizational strategy.

CONTINUING EDUCATION

130 total hours over the last three years, 104 of which were in governmental accounting and auditing subjects. Kelly meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

Kelly has over 20 years of experience working both in and with government agencies including counties, cities, successor agencies, special districts, and native american tribes and tribal casinos. She served as a Director of Finance/City Treasurer for the cities of Seal Beach and Costa Mesa and has served as the Director of Financial Management for the Los Angeles County Community Development Agency. She has also been an auditor and consultant for 14 years specializing in the audits of government agencies.

Her work has entailed:

- Implementation of month-end and year-end close procedures for numerous organizations.
- The preparation of the ACFR for submission for the GFOA award.
- Implementation of new ERP systems, including PeopleSoft, Incode and QuickBooks.
- Audit review and technical assistance throughout the year to deliver the most up-to-date information with current GASB pronouncements
- Presentations to City Councils, Board of Supervisors, Boards of Directors, and Audit Committees
- Currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting and the Distinguished Budget Presentation Award Program
- Serves on the CSMFO Professional Standards Committee

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA, TML (Texas Municipal League), GFOA-T (GFOA of Texas)

EDUCATION

Bachelor of Arts, Accounting – California State University, Fullerton



LICENSE

Certified Public Accountant
California

AUDIT ENGAGEMENTS

Alpine County, CA
Amador County, CA
Butte County, CA
Calaveras County, CA
El Dorado County, CA
Inyo County, CA
Kern County, CA
Lake County, CA
Marin County, CA
Mendocino County, CA
Mono County, CA
Monterey County, CA
Napa County, CA
Nevada County, CA
Placer County, CA
San Bernardino County, CA
San Joaquin County, CA
San Luis Obispo County, CA
Sierra County, CA
Sutter County, CA
Tehama County, CA

Steven "Berrett" Warnick, CPA

SENIOR MANAGER

ACHIEVEMENTS

Berrett dove headfirst into the world of accounting in 2007 and never looked back. He's been a licensed CPA since 2011 and has homed his specialty in helping state and local governments tackle major challenges, including the implementation of new GASB standards such as revenue recognition, leases and fiduciary activities.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Steven meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Berrett has over 18 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, TDA compliance audits, Single Audits, and various consulting and agreed-upon procedures projects.

Although new to LSL, Steven has already contributed to the firm's webinars helping to educate staff and clients. His passion for solving complex challenges with calm confidence translates into his ability to explain common industry issues with simplified, understandable solutions.

His work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Assisting clients with obtaining the GFOA award of excellence for the first time.
- Presentation of audit results to Aduit Committees or other charged with governance.
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Risk assessment and evaluation of internal controls with COSO and Federal Green Book.
- Assisting clients with the implementation of new GASB pronouncements including GASB 68, 75, 84, 87, 96 and 100.

MEMBERSHIPS

AICPA, CalCPA

EDUCATION

Bachelor of Science Degree in Accounting, Minor in Information Systems - Brigham Young University, Idaho



LICENSE

CPA: CA Licensure Pending

ENGAGEMENTS

County of Butte
County of El Dorado
City of Diamond Bar
City of Rancho Cucamonga
City of Redondo Beach
City of Roseville
City of San Juan Capistrano
City of Vallejo
South Coast Air Quality District

Engagements at CLA
County of Butte
County of Calaveras
County of El Dorado
County of Glenn
County of Humboldt
County of Kern
County of Lake
County of Mendocino
County of Monterey
County of Placer
County of San Bernadino
County of San Joaquin
County of San Luis Obispo
County of Shasta
County of Stanislaus
County of Tehama
County of Trinity
County of Yuba
City of Benicia
City of Porterville
City of Redding
California Housing Finance Agency
California Infrastructure and Economic Development Bank
California Cannabis Authority
Eastern Sierra Transit Authority
Sacramento Law Library
San Luis Obispo APCD

Chloe Zabrek

SUPERVISOR

ACHIEVEMENTS

Chloe is a skilled and dedicated senior auditor with a comprehensive understanding of all audit procedures and the ability to identify and resolve complex issues. As an experienced auditor, Chloe plays a crucial role in ensuring accuracy and compliance with both regulatory and professional standards, while focusing on the quality and effectiveness of the audit engagement.

CONTINUING EDUCATION

120 total hours over the last three years, 100 of which were in governmental accounting and auditing subjects. Chloe meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

With 5 years of experience in governmental auditing, Chloe has honed her expertise in all phases of government audits, including ACFR audits, housing authority audits, Transportation Development Act audits, Air Pollution Districts, State department audit, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report (ACFR)
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing and extent of procedures involved in the audit process
- Assisting clients with the preparation and review of GASB 68, 75, 87, and 96 journal entries
- Review of capital asset, debt service, federal and state award schedules

EDUCATION

Bachelor of Arts in Business Administration
with an emphasis in Accounting – Seattle University

Master of Professional Accountancy – University of California, Davis

Appendix C – COI Evidence of Coverage

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/1/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
Affinity Insurance Services, Inc. 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	PHONE (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS:	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Continental Casualty Company	20443
INSURER B :		
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED

LSL, LLP
500 Technology Drive, Suite 350
Irvine, CA 92681

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			APL-275513554	10/12/2024	10/12/2025	Per Claim/Aggregate	$1,000,000/$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

LSL, LLP
500 Technology Drive, Suite 350
Irvine, CA 92681

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Affinity Insurance Services, Inc.

© 1988-2015 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03) **The ACORD name and logo are registered marks of ACORD**

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/10/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Lindsey Jamall
The Liberty Company Insurance Brokers Lic #0D79653 5955 De Soto Ave, Ste 250 Woodland Hills CA 91367	PHONE (A/C, No, Ext): (888) 918-3960 FAX (A/C, No): E-MAIL ADDRESS: ljamall@libertycompany.com

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Hartford Underwriters Insurance Company	30104
INSURER B :	Sentinel Insurance Co. & others, see Form WC660440	11000
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
LSL, LLP
500 Technology Drive
Suite 350
Irvine CA 92618

COVERAGES CERTIFICATE NUMBER: 24-25 BOP/UMB/WC REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			57SBABE9C78	10/12/2024	10/12/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 2,000,000 $ 1,000,000 $ 10,000 $ 2,000,000 $ 4,000,000 $ 4,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			57SBABE9C78	10/12/2024	10/12/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 2,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			57SBABE9C78	10/12/2024	10/12/2025	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: Y If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		57WECAZ7TWB	10/12/2024	10/12/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: Operations of the Named Insured.
All below provisions apply to the Certificate Holder per Terms of Written Contract with the Named Insured.
Form SL 90 13 10 18: 30 days Notice of Cancellation to Certificate Holder (All Policies)
Form SL 30 32 06 21: Blanket Additional Insured (General and Auto Liability)
Form SL 00 00 10 18: Primary & Non-Contributory + Waiver of Subrogation (General and Auto Liability)
Form WC 99 03 03 B: Waiver of Subrogation (Workers Compensation)

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03) The ACORD name and logo are registered marks of ACORD

PREPARED BY
LSL, LLP
Certified Public Accountants
License Number 2584

Proposal Presented to the City of Needles, California

GASB Accounting and Consulting Services

Date of Submission: July 22, 2025
Valid for 90 Days

Authorized by
Kelly Telford, CPA, Partner
500 Technology Drive, Suite 350
Irvine, CA 92618
(949) 829-8299

TABLE OF CONTENTS

TABLE OF CONTENTS 1

LETTER OF TRANSMITTAL 2

Scope of Services and Deliverables 2
Qualifications and Personnel 2
Cost Proposal and Payment Terms 3
Adapting to a Remote Working Relationship 3
Conclusion 4

LSL PROFILE 5

History and Size 5
Location 5
Accounting Today Regional Leader 6
Our Core Values 6
Best of Accounting Award 6
Training and Seminars 6
License to Practice 7
Desk Reviews and Disciplinary Action 7
Peer Review 7

QUALIFICATIONS & EXPERIENCE 7

Continuing Education 7
Recent Experience 7

APPENDIX A – SCOPE AND DELIVERABLES 8

APPENDIX B – CLIENT REFERENCES 9

APPENDIX C – PEER REVIEW 10

LETTER OF TRANSMITTAL

July 22, 2025

Jill Taura
Finance Director - Interim
City of Needles
817 Third Street
Needles, CA 92363

financedirector@cityofneedles.com

Dear Ms. Taura,

LSL, LLP ("LSL") is pleased to present our proposal for accounting and consulting services. We value the opportunity to present our professional qualifications to the City of Needles and demonstrate why our services are second to none.

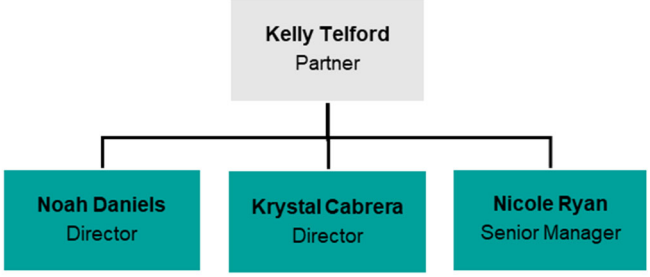
LSL has a well-established history of delivering outstanding services to government entities. We provide auditing, accounting, and consulting services to more than 100 municipal clients across the country, such as cities, counties, water and electric utilities, and special-purpose government agencies. Our proposal highlights our firm's strength and stability, along with our demonstrated experience, knowledge, passion, and creative problem-solving capabilities as a leader in the field of governmental accounting and auditing. Our dynamic team is comprised of top talent within the industry, and with our comprehensive government experience, and our dedication to providing personalized experiences for each of our clients, we believe you will find that LSL is one of the best-qualified accounting firms to provide these services.

SCOPE OF SERVICES AND DELIVERABLES

We understand you are seeking a qualified firm to provide GASB guidance and assistance on implementation and compliance. LSL has a structured, well-tested approach to providing accounting services. Our goal is not to replace your team but become a part of it. Our team is willing and ready to provide assistance in strategic areas that allow your team to focus on the day-to-day while allowing us to take care of more complex tasks that cannot be done by other team members. The detailed scope and any related deliverables are described in Appendix A – Scope and Deliverables.

QUALIFICATIONS AND PERSONNEL

Our dedicated team of professionals have a combined 60 years of expertise working in and with government agencies. Key members of our team and their requisite experience is listed below. Detailed resumes of our management team are included below. Additional information regarding the other members of the team are available upon request.





Kelly Telford, CPA, Partner

Kelly is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy. She has developed her expertise in accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology, including ERP implementations. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA.

Kelly has a wealth of experience in both public accounting and local government. She has previously served as Finance Director for the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency.

Kelly has a proven track record of helping agencies identify operating inefficiencies assisted in departmental reorganizations, identify internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director. Her practical recommendations are instrumental in helping our team and our clients achieve a high-quality and efficient audit while providing valuable feedback for organizational improvements.



Noah Daniels, CPA, CPFO, Director

Noah has extensive experience in municipal finance departments, gained through both his work as an auditor and his work in local government agencies. As a director, he combines his strategic problem-solving approach with firsthand knowledge of our client's operations, allowing him to understand their needs and serve as a trusted partner and extension of their departments. Noah's expertise has been instrumental in helping government agencies maximize the use of their existing resources to meet a broader range of priorities.

As the Finance Director for the City of Rancho Cucamonga, Noah's strategic leadership was instrumental in replacing an outdated financial system (Workday), enhancing efficiency and accuracy. He was responsible for designing fiscal policies, including debt management, special district funding, and reserve policies, to ensure efficiency, compliance, and adherence to government regulations.



Krystal Cabrera, MSA, CPA, Director

Krystal is a former auditor with extensive consulting experience, leveraging her expertise in government audits and accounting to assist clients with month-end close, year-end close, and audit readiness. She has successfully supported numerous organizations in navigating complex financial processes, ensuring compliance, and preparing for audits. Her consulting work has provided her with deep insights into client needs, enabling her to tailor solutions that improve financial accuracy and efficiency.

As a key member of the training team, Krystal has played an instrumental role in developing strategies for implementing new GASB pronouncements. Her expertise spans various areas of accounting services, including grant reconciliation, pension and OPEB reporting, and the implementation of GASB 96 for subscription-based IT arrangements.



Nicole Ryan, CPA, Senior Manager

Nicole is an accounting professional specializing in financial reporting, account reconciliation, and process improvement. Known for her expertise in accounting, auditing, budget development, public utilities, and managing complex financial operations, Nicole has successfully led teams in ensuring accuracy and compliance in financial statements, implementing internal controls, and streamlining accounting procedures. She has extensive experience in navigating the challenges of reconciling high-volume accounts, including those without subsidiary ledgers, and has consistently delivered timely and accurate financial reports for both internal and external stakeholders. Nicole has taught classes for various firms and has presented at the annual conference for NYGFOA.

She possesses an in-depth understanding of the intricacies involved in managing government agency finance and accounting departments. She enjoys collaborating with clients to develop tailored solutions for enhancing their internal systems and procedures.

As you can see, LSL is uniquely positioned to assist our clients as our team is comprised of government industry experts who have worked in local governments themselves. Our team understands the complexities of government accounting and can ensure your accounting is accurate and well maintained. In addition, our team has implemented ERP systems as both consultants and as members of local government which allows us to design policies and procedures with accounting in mind.

Also, having a team that has worked in local government, we can assist with other projects you may need such as training and support of finance department staff, evaluations of efficiencies in the department and assessments to help determine where staff capacity exists, and serving as a backup for day-to-day transaction processing such as utility billing, accounts payable and payroll.

LSL does not subcontract work but often has personnel working outside of the US. All staff assigned have extensive experience providing auditing and/or accounting services for cities, counties, and special-purpose government agencies. Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and GFOA.

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting, staffing, and financial report automation solutions.



Financial & Compliance Audits



Consulting, Staffing & Training



Technology & RPA

COST PROPOSAL AND PAYMENT TERMS

Our professional fee for the services outlined above and in Appendix A – Scope and Deliverables will be at the firm's standard rates plus out of pocket expenses. Our fees are based on the time required by the individuals assigned to the engagement, the complexity of the work to be performed, as well as any out-of-pocket expenses. Due to the nature of these services, LSL recommends an hourly on-call contract be established to allow for as little or as much assistance as necessary. Based on initial conversations with City of Needles, a reasonable contract amount to cover the scope of work above is $12,000.

Our standard hourly rates are as follows:

LSL 2025 Hourly Rates	
Title	**Rates**
Group Training	$450
Partner	$390
Director	$320
Senior Manager	$290
Manager	$250
Supervisor	$210
Senior Accountant	$190
Experienced Staff	$160
Staff Accountant	$140
Clerical	$120

Additional circumstances may arise that could impact the total cost including, but not limited to, increase in scope, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we issue deliverable(s). Should these circumstances exist, our team will communicate with staff prior to time being incurred.

Any non-personnel-related costs will be billed and reimbursed as they are incurred, if necessary. Progress bills will be sent monthly on the basis of hours of work completed during the course of the engagement plus out-of-pocket expenses incurred in accordance with the firm's proposal.

The rates above are effective through December 31, 2025. Rates increase annually on January 1 based upon market rates for similar services and generally range between 3% to 7%.

ADAPTING TO A REMOTE WORKING RELATIONSHIP

LSL is fully equipped with software and communication tools to support a remote process. We leverage Microsoft Teams to easily connect over a video call in a face-to-face setting, giving us the ability to share screens and information in real-time. Additionally, having the customizable *LSL CaseWare Cloud Portal* makes the exchange of secure information easy and painless. LSL is also accustomed to working in our client's financial software solutions in a remote environment, taking advantage of VPN connections and remote desktops. In an effort to reduce costs for our clients, our team has become accustomed to working remotely using remote desktop technology. It is anticipated that the work would be performed entirely remotely. If onsite time is required, this can be discussed on a case-by-case basis.

CONCLUSION

Our collective experience in local government accounting backed by our comprehensive understanding of all facets of municipal government operations has resulted in our development of efficient procedures and a streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform this engagement.

Our proposal is a firm and irrevocable offer for **90 days** following the closing date for the receipt of proposals. For this proposal, Kelly Telford, CPA, Partner, is authorized to make representations for our firm. She can be reached by phone at (714) 458-5292 or by email at Kelly.Telford@lslcpas.com.

Very truly yours,

LSL, LLP

LSL PROFILE

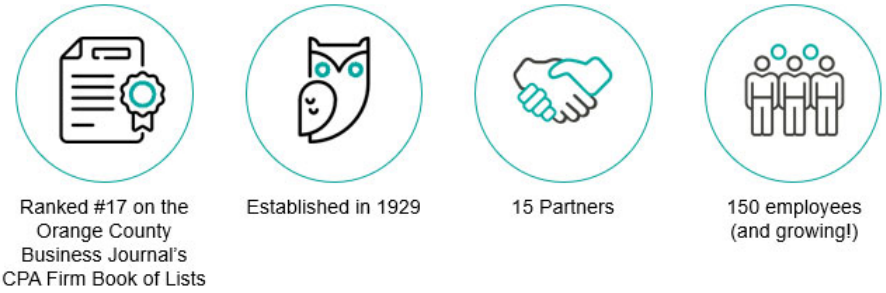
LSL provides auditing, accounting, and consulting services to over 100 municipal clients, including cities, counties, water and electric utilities, and special-purpose government agencies. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Our extensive experience in local government accounting has led to the development of efficient procedures and a comprehensive understanding of all finance department operations, including federal and state grant programs. Our work plan approach takes full advantage of accumulated experiences, which we believe sets LSL apart.

Our dynamic team of industry experts holds extensive experience providing services to a full range of government entities. We lead seminars and training courses on introductory government accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices.

HISTORY AND SIZE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Irvine, California, with a dynamic team of 15 partners, 2 principals, and 150 employees.



LOCATION

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.

Our Offices

Irvine, CA - Headquarters

500 Technology Drive, Suite 350
Irvine, CA 92618
Phone: (949) 829-8299

Sacramento, CA

2151 River Plaza Dr., Suite 150
Sacramento, CA 95833
Phone: (916) 503-9691

The Woodlands, TX

21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

ACCOUNTING TODAY REGIONAL LEADER

LSL has again been recognized as an Accounting Today Regional Leader in 2025. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who 'think outside the box' when providing solutions.

OUR CORE VALUES

As we continue to grow and evolve, we recognized our core values needed to grow and change with us. Our values weren't decided on by management and handed down, every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.



PURSUE EXCELLENCE | LOVE WHAT YOU DO | LEAD WITH INTEGRITY | ACCOMPLISH MORE TOGETHER | FORWARD THINKING

BEST OF ACCOUNTING AWARD

LSL delivers high-quality service and has consistently secured the ClearlyRated *Best of Accounting* award. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.



4.7 based on 646 ratings

TRAINING AND SEMINARS

LSL regularly leads seminars and training courses on introductory governmental accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices, which are made available to our clients for additional information and continued support. For upcoming webinars, please visit https://lslcpas.com/webinars/.

LICENSE TO PRACTICE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL is a public accounting firm licensed by the State of California, Department of Consumer Affairs, as a Public Accounting Partnership. Under Section 901.461 of the State of Texas Public Accountancy Act, LSL is authorized to practice in the State of Texas as an out-of-state firm. We are also members of the American Institute of Certified Public Accountants. All key staff to be assigned to this engagement are or will be licensed by the State of California to practice as Certified Public Accountants and are pending approval for licensure in the State of Texas.

DESK REVIEWS AND DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. We have never had a report rejected by any of these agencies, which demonstrates our thorough understanding of federal grant programs. LSL is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review, conducted by Spafford and Landry CPAs, is provided in Appendix C.

QUALIFICATIONS & EXPERIENCE

CONTINUING EDUCATION

As a firm policy, all professional government staff meet the requirement of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Our educational programs include training from CalCPA, AICPA, Government Audit Quality Center, and GFOA.

RECENT EXPERIENCE

As a firm, we have extensive experience with municipalities including cities, counties, water and electric utilities, special districts, joint powers authorities and compliance with OMB Uniform Guidance. We are familiar with all federal and state grant programs typically awarded to municipalities. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, interim staffing, strategic planning, and tax services. A list of current government clients can be provided upon request.

As a part of our consulting services, we also provide accounting services that include outsourced accounting services, year-end close assistance, audit preparation, bank reconciliation, training, accounting software implementation, and GASB implementation services. Our team is well-versed in using most accounting software solutions, including Workday, Tyler Munis, One Solution, PeopleSoft, and Tyler Incode.

Our collective experience in local government accounting, backed by our comprehensive understanding of all federal and state grant programs awarded to municipalities, has refined our development of efficient procedures and streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform these services.

APPENDIX A – SCOPE AND DELIVERABLES

DESCRIPTION OF SERVICES AND DELIVERABLE	FREQUENCY OF SERVICES
On boarding, including: • Configuration of technology access and review of records currently available • Review of prior year financial statements and GL configurations to obtain requisite knowledge to perform duties • Meetings with accounting and management team	Initial, One-time
Assistance with Pension and OPEB Calculations • Preparation of the pension liability calculations, in accordance with GASB 68, and year-end journal entries • Preparation of OPEB liability calculations, in accordance with GASB 75, and year-end journal entries	Annually
Lease/SBITA Qualification and Software Validation Testing (in Excel): • Evaluate lease and SBITA contracts, purchase orders, invoices and terms and conditions to determine whether they qualify under GASB 87/96 • Assist with data entry, validation and reconciliation process between the City's records and Client Excel Schedules • Generating journal entries from Client Schedules for the City to post into the GL	Annually
Additional Assistance • Any other finance and accounting related needs	As needed

APPENDIX B – CLIENT REFERENCES

City of Irwindale, CA	
Contact	Kambiz Borhani, Finance Director
Telephone	(626) 430-2222
Email Address	kborhani@irwindaleca.gov
Scope of Work	The LSL Team provides year end close assistance including implementation/completion of GASB 87 (Leases) and GASB 96 (SBITAs) analysis and journal entries, analysis for capital assets, including the cleanup of previously unreconciled capital assets and construction in progress.

City of Livingston, CA	
Contact	Happy Bains, Finance Director/Assistance City Manager
Telephone	(209) 394-8041
Email Address	hbains@livingstonca.gov
Scope of Work	LSL assists the City with implementaiton of new GASB standards, year-end close procedures and audit readiness. We provide assistance with GASB 68 (Pension), GASB 75 (OPEB), GASB 87 (Leases) and GASB 96 (SBITAs) analysis and journal entries.

City of Palos Verdes Estates, CA	
Contact	Kerry Kallman, City Manager
Telephone	(310) 378-0383
Email Address	kkallman@pvestates.org
Scope of Work	The LSL Team provides year-end close assistance including analysis for capital assets, reconciliation of balance sheet accounts, income statement fluctuation analysis and review for audit, representation with the financial statement auditors, and review and tie-out of the financial statements during the audit. Additionally, LSL provided assistance with Budget development.

APPENDIX C – PEER REVIEW

SPAFFORD AND LANDRY CPAs
HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

1849 W. Redlands Blvd., #102, Redlands, CA 92373 · P.O. Box 8847 Redlands, CA 92375 • Tel 909-792-1852 · Fax 909-792-2015

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.



March 30, 2023



PREPARED BY
LSL, LLP
Certified Public Accountants
License Number 2584

Proposal Presented to the City of Needles, California

Accounting and Consulting Services

Date of Submission: July 22, 2025
Valid for 90 Days

Authorized by

Kelly Telford, CPA, Partner
500 Technology Drive, Suite 350
Irvine, CA 92618
(949) 829-8299

TABLE OF CONTENTS

TABLE OF CONTENTS 1

LETTER OF TRANSMITTAL 2

Scope of Services and Deliverables 2
Qualifications and Personnel 2
Cost Proposal and Payment Terms 3
Adapting to a Remote Working Relationship 3
Conclusion 4

LSL PROFILE 5

History and Size 5
Location 5
Accounting Today Regional Leader 6
Our Core Values 6
Best of Accounting Award 6
Training and Seminars 6
License to Practice 7
Desk Reviews and Disciplinary Action 7
Peer Review 7

QUALIFICATIONS & EXPERIENCE 7

Continuing Education 7
Recent Experience 7

APPENDIX A – SCOPE AND DELIVERABLES 8

APPENDIX B – CLIENT REFERENCES 8

APPENDIX C – PEER REVIEW 10

LETTER OF TRANSMITTAL

July 22, 2025

Jill Taura
Finance Director - Interim
City of Needles
817 Third Street
Needles, CA 92363

financedirector@cityofneedles.com

Dear Ms. Taura,

LSL, LLP ("LSL") is pleased to present our proposal for accounting and consulting services. We value the opportunity to present our professional qualifications to the City of Needles and demonstrate why our services are second to none.

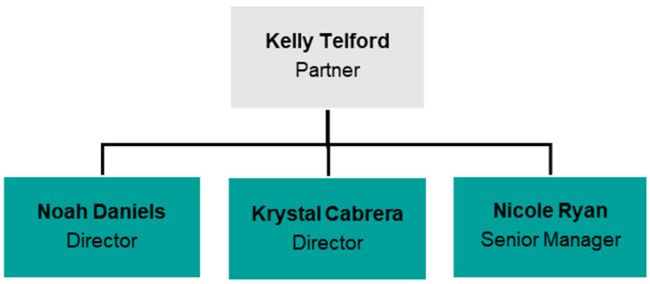
LSL has a well-established history of delivering outstanding services to government entities. We provide auditing, accounting, and consulting services to more than 100 municipal clients across the country, such as cities, counties, water and electric utilities, and special-purpose government agencies. Our proposal highlights our firm's strength and stability, along with our demonstrated experience, knowledge, passion, and creative problem-solving capabilities as a leader in the field of governmental accounting and auditing. Our dynamic team is comprised of top talent within the industry, and with our comprehensive government experience, and our dedication to providing personalized experiences for each of our clients, we believe you will find that LSL is one of the best-qualified accounting firms to provide these services.

SCOPE OF SERVICES AND DELIVERABLES

We understand you are seeking a qualified firm to assist with analysis over year-end close in a Supervisor capacity. LSL has a structured, well-tested approach to providing accounting services. Our goal is not to replace your team but become a part of it. Our team is willing and ready to provide assistance in strategic areas that allow your team to focus on the day-to-day while allowing us to take care of more complex tasks that cannot be done by other team members. The detailed scope and any related deliverables are described in Appendix A – Scope and Deliverables.

QUALIFICATIONS AND PERSONNEL

Our dedicated team of professionals have a combined 60 years of expertise working in and with government agencies. Key members of our team and their requisite experience is listed below. Detailed resumes of our management team are included below. Additional information regarding the other members of the team are available upon request.





Kelly Telford, CPA, Partner

Kelly is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy. She has developed her expertise in accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology, including ERP implementations. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA.

Kelly has a wealth of experience in both public accounting and local government. She has previously served as Finance Director for the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency.

Kelly has a proven track record of helping agencies identify operating inefficiencies assisted in departmental reorganizations, identify internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director. Her practical recommendations are instrumental in helping our team and our clients achieve a high-quality and efficient audit while providing valuable feedback for organizational improvements.



Noah Daniels, CPA, CPFO, Director

Noah has extensive experience in municipal finance departments, gained through both his work as an auditor and his work in local government agencies. As a director, he combines his strategic problem-solving approach with firsthand knowledge of our client's operations, allowing him to understand their needs and serve as a trusted partner and extension of their departments. Noah's expertise has been instrumental in helping government agencies maximize the use of their existing resources to meet a broader range of priorities.

As the Finance Director for the City of Rancho Cucamonga, Noah's strategic leadership was instrumental in replacing an outdated financial system (Workday), enhancing efficiency and accuracy. He was responsible for designing fiscal policies, including debt management, special district funding, and reserve policies, to ensure efficiency, compliance, and adherence to government regulations.



Krystal Cabrera, MSA, CPA, Director

Krystal is a former auditor with extensive consulting experience, leveraging her expertise in government audits and accounting to assist clients with month-end close, year-end close, and audit readiness. She has successfully supported numerous organizations in navigating complex financial processes, ensuring compliance, and preparing for audits. Her consulting work has provided her with deep insights into client needs, enabling her to tailor solutions that improve financial accuracy and efficiency.

As a key member of the training team, Krystal has played an instrumental role in developing strategies for implementing new GASB pronouncements. Her expertise spans various areas of accounting services, including grant reconciliation, pension and OPEB reporting, and the implementation of GASB 96 for subscription-based IT arrangements.



Nicole Ryan, CPA, Senior Manager

Nicole is an accounting professional specializing in financial reporting, account reconciliation, and process improvement. Known for her expertise in accounting, auditing, budget development, public utilities, and managing complex financial operations, Nicole has successfully led teams in ensuring accuracy and compliance in financial statements, implementing internal controls, and streamlining accounting procedures. She has extensive experience in navigating the challenges of reconciling high-volume accounts, including those without subsidiary ledgers, and has consistently delivered timely and accurate financial reports for both internal and external stakeholders. Nicole has taught classes for various firms and has presented at the annual conference for NYGFOA.

She possesses an in-depth understanding of the intricacies involved in managing government agency finance and accounting departments. She enjoys collaborating with clients to develop tailored solutions for enhancing their internal systems and procedures.

As you can see, LSL is uniquely positioned to assist our clients as our team is comprised of government industry experts who have worked in local governments themselves. Our team understands the complexities of government accounting and can ensure your accounting is accurate and well maintained. In addition, our team has implemented ERP systems as both consultants and as members of local government which allows us to design policies and procedures with accounting in mind.

Also, having a team that has worked in local government, we can assist with other projects you may need such as training and support of finance department staff, evaluations of efficiencies in the department and assessments to help determine where staff capacity exists, and serving as a backup for day-to-day transaction processing such as utility billing, accounts payable and payroll.

LSL does not subcontract work but often has personnel working outside of the US. All staff assigned have extensive experience providing auditing and/or accounting services for cities, counties, and special-purpose government agencies. Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and GFOA.

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting, staffing, and financial report automation solutions.



Financial & Compliance Audits



Consulting, Staffing & Training



Technology & RPA

COST PROPOSAL AND PAYMENT TERMS

Our professional fee for the services outlined above and in Appendix A – Scope and Deliverables will be at the firm's standard rates plus out of pocket expenses. Our fees are based on the time required by the individuals assigned to the engagement, the complexity of the work to be performed, as well as any out-of-pocket expenses. Due to the nature of these services, LSL recommends an hourly on-call contract be established to allow for as little or as much assistance as necessary.

Our standard hourly rates are as follows:

LSL 2025 Hourly Rates	
Title	**Rates**
Group Training	$450
Partner	$390
Director	$320
Senior Manager	$290
Manager	$250
Supervisor	$210
Senior Accountant	$190
Experienced Staff	$160
Staff Accountant	$140
Clerical	$120

Additional circumstances may arise that could impact the total cost including, but not limited to, increase in scope, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we issue deliverable(s). Should these circumstances exist, our team will communicate with staff prior to time being incurred.

Any non-personnel-related costs will be billed and reimbursed as they are incurred, if necessary. Progress bills will be sent monthly on the basis of hours of work completed during the course of the engagement plus out-of-pocket expenses incurred in accordance with the firm's proposal.

The rates above are effective through December 31, 2025. Rates increase annually on January 1 based upon market rates for similar services and generally range between 3% to 7%.

ADAPTING TO A REMOTE WORKING RELATIONSHIP

LSL is fully equipped with software and communication tools to support a remote process. We leverage Microsoft Teams to easily connect over a video call in a face-to-face setting, giving us the ability to share screens and information in real-time. Additionally, having the customizable *LSL CaseWare Cloud Portal* makes the exchange of secure information easy and painless. LSL is also accustomed to working in our client's financial software solutions in a remote environment, taking advantage of VPN connections and remote desktops. In an effort to reduce costs for our clients, our team has become accustomed to working remotely using remote desktop technology. It is anticipated that the work would be performed entirely remotely. If onsite time is required, this can be discussed on a case-by-case basis.

CONCLUSION

Our collective experience in local government accounting backed by our comprehensive understanding of all facets of municipal government operations has resulted in our development of efficient procedures and a streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform this engagement.

Our proposal is a firm and irrevocable offer for **90 days** following the closing date for the receipt of proposals. For this proposal, Kelly Telford, CPA, Partner, is authorized to make representations for our firm. She can be reached by phone at (714) 458-5292 or by email at Kelly.Telford@lslcpas.com.

Very truly yours,

LSL, LLP

LSL PROFILE

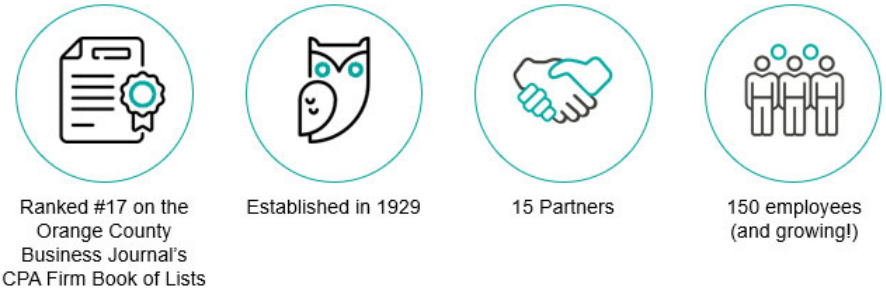
LSL provides auditing, accounting, and consulting services to over 100 municipal clients, including cities, counties, water and electric utilities, and special-purpose government agencies. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Our extensive experience in local government accounting has led to the development of efficient procedures and a comprehensive understanding of all finance department operations, including federal and state grant programs. Our work plan approach takes full advantage of accumulated experiences, which we believe sets LSL apart.

Our dynamic team of industry experts holds extensive experience providing services to a full range of government entities. We lead seminars and training courses on introductory government accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices.

HISTORY AND SIZE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Irvine, California, with a dynamic team of 15 partners, 2 principals, and 150 employees.



LOCATION

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.

Our Offices

Irvine, CA - Headquarters

500 Technology Drive, Suite 350
Irvine, CA 92618
Phone: (949) 829-8299

Sacramento, CA

2151 River Plaza Dr., Suite 150
Sacramento, CA 95833
Phone: (916) 503-9691

The Woodlands, TX

21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

ACCOUNTING TODAY REGIONAL LEADER

LSL has again been recognized as an Accounting Today Regional Leader in 2025. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who 'think outside the box' when providing solutions.

OUR CORE VALUES

As we continue to grow and evolve, we recognized our core values needed to grow and change with us. Our values weren't decided on by management and handed down, every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.



PURSUE EXCELLENCE | LOVE WHAT YOU DO | LEAD WITH INTEGRITY | ACCOMPLISH MORE TOGETHER | FORWARD THINKING

BEST OF ACCOUNTING AWARD

LSL delivers high-quality service and has consistently secured the ClearlyRated *Best of Accounting* award. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.



4.7 based on 646 ratings

TRAINING AND SEMINARS

LSL regularly leads seminars and training courses on introductory governmental accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices, which are made available to our clients for additional information and continued support. For upcoming webinars, please visit https://lslcpas.com/webinars/.

LICENSE TO PRACTICE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL is a public accounting firm licensed by the State of California, Department of Consumer Affairs, as a Public Accounting Partnership. Under Section 901.461 of the State of Texas Public Accountancy Act, LSL is authorized to practice in the State of Texas as an out-of-state firm. We are also members of the American Institute of Certified Public Accountants. All key staff to be assigned to this engagement are or will be licensed by the State of California to practice as Certified Public Accountants and are pending approval for licensure in the State of Texas.

DESK REVIEWS AND DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. We have never had a report rejected by any of these agencies, which demonstrates our thorough understanding of federal grant programs. LSL is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review, conducted by Spafford and Landry CPAs, is provided in Appendix C.

QUALIFICATIONS & EXPERIENCE

CONTINUING EDUCATION

As a firm policy, all professional government staff meet the requirement of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Our educational programs include training from CalCPA, AICPA, Government Audit Quality Center, and GFOA.

RECENT EXPERIENCE

As a firm, we have extensive experience with municipalities including cities, counties, water and electric utilities, special districts, joint powers authorities and compliance with OMB Uniform Guidance. We are familiar with all federal and state grant programs typically awarded to municipalities. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, interim staffing, strategic planning, and tax services. A list of current government clients can be provided upon request.

As a part of our consulting services, we also provide accounting services that include outsourced accounting services, year-end close assistance, audit preparation, bank reconciliation, training, accounting software implementation, and GASB implementation services. Our team is well-versed in using most accounting software solutions, including Workday, Tyler Munis, One Solution, PeopleSoft, and Tyler Incode.

Our collective experience in local government accounting, backed by our comprehensive understanding of all federal and state grant programs awarded to municipalities, has refined our development of efficient procedures and streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform these services.

APPENDIX A – SCOPE AND DELIVERABLES

DESCRIPTION OF SERVICES AND DELIVERABLE	FREQUENCY OF SERVICES
On boarding, Including: • Configuration of technology access and review of records currently available • Transition of accounting responsibilities from previous consultant • Review of prior year financial statements and GL configurations to obtain requisite knowledge to perform duties • Meetings with accounting and management team	Initial, One-time
Year-End Accounting Services, Including: • Assistance with year-end close accounting procedures in preparation for the annual audit, including analysis over the year-end trial balance to identify any potential areas for errors or adjustments needed • Assistance with representation with the auditors • Review of financial statements and preparation of additional items included in the annual financial statements	Annually
Additional Assistance • Any other finance and accounting related needs	As needed

APPENDIX B – CLIENT REFERENCES

City of Irwindale, CA	
Contact	Kambiz Borhani, Finance Director
Telephone	(626) 430-2222
Email Address	kborhani@irwindaleca.gov
Scope of Work	The LSL Team provides year end close assistance including implementation/completion of GASB 87 (Leases) and GASB 96 (SBITAs) analysis and journal entries, analysis for capital assets, including the cleanup of previously unreconciled capital assets and construction in progress.

City of Livingston, CA	
Contact	Happy Bains, Finance Director/Assistance City Manager
Telephone	(209) 394-8041
Email Address	hbains@livingstonca.gov
Scope of Work	LSL assists the City with implementaiton of new GASB standards, year-end close procedures and audit readiness. We provide assistance with GASB 68 (Pension), GASB 75 (OPEB), GASB 87 (Leases) and GASB 96 (SBITAs) analysis and journal entries.

City of Palos Verdes Estates, CA	
Contact	Kerry Kallman, City Manager
Telephone	(310) 378-0383
Email Address	kkallman@pvestates.org
Scope of Work	The LSL Team provides year-end close assistance including analysis for capital assets, reconciliation of balance sheet accounts, income statement fluctuation analysis and review for audit, representation with the financial statement auditors, and review and tie-out of the financial statements during the audit. Additionally, LSL provided assistance with Budget development.

APPENDIX C – PEER REVIEW

SPAFFORD AND LANDRY CPAs
HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

1849 W. Redlands Blvd., #102, Redlands, CA 92373 · P.O. Box 8847 Redlands, CA 92375 • Tel 909-792-1852 · Fax 909-792-2015

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.



March 30, 2023

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Seventh Amendment to the Professional Services Agreement for Building Support Services with Willdan Engineering, Inc. extending the contract term for one (1) year

Background: Willdan Engineering, Inc. is currently providing Consultant Professional Services to the City Development Services Department for licensed Building Official services. Willdan stepped in to fulfill the City's Building Department responsibilities in 2023 to fill a required position until this position could be filled; and, provides code interpretations, technical advice to staff, and plan/permit approvals for new development.

The Building Department plays a crucial role in guiding our residents through construction regulations, ensuring adherence to minimum standards for the safety of life, health, and property as stipulated by the California Building Code.

Willdan has excelled in collaborating with our residents, offering expertise in code interpretation, and assisting developers in overcoming pre-construction challenges. Given the consistent building activity in the City of Needles, maintaining a smooth permitting process is essential. Hence, the City intends to continue engaging Willdan for Building Official Services while exploring options to fill vacancies within the Building Department.

Fiscal Impact: No additional budget appropriations are needed in Fiscal Year 2026 to fund the one-year extension of the Agreement.

Environmental Impact: N/A

Recommended Action: Approve the Seventh Amendment to the Professional Services Agreement for Building Support Services with Willdan extending the contract term for one (1) year

Submitted By: Kathy Raasch, Director of Development Services/Capital Projects

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Faura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

SEVENTH AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT CONSULTANT SERVICES

This SEVENTH AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT ("**Amendment**") is made and entered into as of August 12, 2025 ("**Effective Date**"), by and between the City of Needles, a California charter city hereinafter referred to as "**City**" and Willdan Engineering, a California corporation hereinafter referred to as "**Consultant**." City and Consultant may be referred to individually as a "**Party**" and collectively as the "**Parties**."

RECITALS

WHEREAS, the Parties entered into that certain Professional Services Agreement dated April 19, 2021 ("**Agreement**"); and

WHEREAS, Consultant agreed to provide Building Support Services for inspection to the City for a term of one (1) year with compensation not to exceed $60,000; and

WHEREAS, the Parties entered into a First Amendment to Professional Services Agreement dated July 13, 2021, for Comprehensive Plan Review and Structural Plan Review; and

WHEREAS, the Parties entered into a Second Amendment to Professional Services Agreement dated September 14, 2021, for Certified Building Official/Project Manager Services at an hourly rate of $165; and

WHEREAS, the Parties entered into a Third Amendment to Professional Services Agreement dated April 26, 2022, for increasing the maximum contract amount; and

WHEREAS, the Parties entered into a Fourth Amendment to the Professional Services Agreement dated May 10, 2022, to add a Certified Building Official Services hourly rate of $125 and to increase the maximum contract amount; and

WHEREAS, the Parties entered into a Fifth Amendment to the Professional Services Agreement dated July 12, 2023, to increase the maximum contract amount; and

WHEREAS, the Parties entered into a Sixth Amendment to the Professional Services Agreement dated December 12, 2023, to increase the term of the Agreement; and

WHEREAS, the Parties desire to enter into this Seventh Amendment to Professional Services Agreement as of this Effective Date to increase the term of the Agreement by an additional year; and

WHEREAS, City has satisfactorily compensated Consultant for Consultant's Services performed for the previous term of the Agreement; and

WHERAS, Section 3.6.4 of the Agreement states that the Agreement may only be modified by a writing signed by both Parties; and

WHERAS, Section 3.6.11 of the Agreement states that no supplement, modification, or amendment of the Agreement shall be binding unless executed in writing and signed by both Parties.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, City and Consultant agree as follows:

1. **Incorporation of Recitals**. The Parties hereby agree that the recitals set forth in this Amendment are deemed incorporated into this Amendment and the Agreement by this reference.

2. **Definitions.** All capitalized terms used but not defined in this Amendment shall have the meanings ascribed to them in the Agreement.

3. **Amendment to Section 3.1.2.** The Parties hereby agree that Section 3.1.2 of the Agreement is hereby amended and replaced with the following:

"This amended Agreement shall remain in effect for a period of one year from the Seventh Amendment to Professional Services Agreement Consultant Services' ("Seventh Amendment") Effective Date. This Agreement shall automatically terminate unless renewal is approved by the City Council of the City of Needles."

4. All other terms of the Agreement not expressly amended by this Amendment shall remain in full force and effect.

5. This Amendment shall be governed by the laws of the State of California. Any legal action arising from or related to this Amendment shall be brought in the state or federal courts of the State of California in and for the County of San Bernardino.

IN WITNESS WHEREOF, the Parties hereby have made and executed this Amendment to be effective as of the day and year first above written.

CITY OF NEEDLES, CALIFORNIA

By: _____

Title: City Manager

Date: _____

WILLDAN ENGINEERING

By: _____

Title: President/CEO

Date: 8/7/2025

ATTEST:

_____
City Clerk

Approved As To Form:

_____
City Attorney

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Accept Amendment No. 3 to the Professional Services Agreement with TKE Engineering, Inc. to Provide On-Call Supplemental Support Engineering Services

Background: The City accepted a proposal from TKE Engineering, Inc. on May 25, 2021, for On-Call Supplemental Engineering Consulting Support Services for a term of one-year with the option of an extension. On August 8, 2023, Amendment No. 1 was approved to extend the term of the contract until August 8, 2024; and on October 8, 2024, Amendment No. 2 was approved to extend the term of the contract to August 8, 2025. The City and TKE wish to amend the Agreement to extend the term to August 8, 2026; and, incorporate the rates set forth in Exhibit A.

The Amendment will allow TKE to continue On-Call City Engineer support and to provide design, bidding, and project management support for City Capital Improvement projects.

Fiscal Impact: The hourly rates as set forth in Exhibit A for on an as-needed basis, in an amount not to exceed $25,000. The funds are to be paid out by Engineering Budget for Professional Engineering Services or specific Council approved projects by task order.

Environmental Impact: N/A

Recommended Action: Accept Amendment No. 3 to the Professional Services Agreement with TKE Engineering Inc. to Provide On-Call Supplemental Engineering Services

Submitted By: Kathy Raasch, Director of Development Services/Capital Projects

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Faura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

Agenda Item 21.

AMENDMENT NO. 3 TO
PROFESSIONAL SERVICES AGREEMENT

This Amendment No. 3 to Professional Services Agreement is made and entered into as of August 12, 2025, by and between the CITY OF NEEDLES, a California Charter City, (hereinafter referred to as the "City") and TKE Engineering, Inc., a California corporation (hereinafter referred to as "Consultant").

RECITALS

A. City and Consultant executed that certain Professional Services Agreement dated June 8, 2021, whereby Consultant provides engineering services ("Services") (the "Agreement").

B. City and Consultant executed a First Amendment to Professional Services Agreement dated August 8, 2023, whereby Consultant provides engineering services ("Services") (the "Agreement").

C. City and Consultant executed Amendment No. 2 to the Professional Services Agreement dated October 8, 2024, whereby Consultant provides engineering services ("Services") (the "Agreement").

D. City and Consultant wish to amend the Agreement to extend the terms thereof.

AMENDMENT

1. **Section 3.1.2 is hereby amended to read as follows:**

   Subject to Section 7.1.1 and 7.1.2 the term of this Agreement shall remain in effect until August 8, 2026.

2. Exhibit "A" is hereby amended to incorporate the rates set forth in the new Exhibit "A" to this Amendment.

All other terms and conditions of the Agreement shall remain in full force and effect subject to this Amendment. In the event of a conflict between the terms of this Amendment and the Agreement, this Amendment shall prevail.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement as of the date written above.

City of Needles

By: _____

Its: _____

Date: _____

TKE Engineering, Inc.

By: _____

Its: **Steven Ledbetter, Vice President**

Date: **08/07/2025**

EXHIBIT A

TKE ENGINEERING, INC.

RATE SCHEDULE
2025–2026

	HOURLY RATE
Principal in Charge	$190.00
Project Manager/Construction Manager/Licensed Surveyor	$180.00
Traffic Engineer (TE)	$190.00
Senior Engineer/Project Engineer (PE)/Senior Plan Checker	$170.00
Assistant Project Manager/Associate Engineer	$160.00
Assistant Engineer/Plan Checker/Designer	$150.00
AutoCAD Technician	$140.00
Engineering Technician	$110.00
Clerical	$ 95.00
Forensic Engineering	$305.00
Expert Witness Testimony	$405.00

SURVEYING SERVICES

2-Man Survey Crew (Prevailing Wage)	$265.00

DEVELOPMENT SERVICES

Managing Director	$190.00
Senior Project Manager	$140.00
Project Manager	$110.00

CONSTRUCTION SERVICES

Senior Construction Inspector (Prevailing Wage)	$140.00
Construction Inspector (Prevailing Wage)	$135.00

REIMBURSABLE COSTS

In-house Reproduction	Cost
Printing and Materials	Cost + 10%
Express Mail/Courier/Next Day Service	Cost + 10%
Special Subconsultant Services	Cost + 10%

Revised June

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: First Amendment to the Professional Services Agreement with Tripepi Smith for Marketing and Public Affairs Services – FY 2025–2026

Background: In April 2023, the City Council adopted the Economic Investment Marketing and Branding Strategic Plan (Fiscal Year 2022–2025), which identified key strategies to attract residential development, retail and restaurant investment, industrial activity, and tourism.

To implement the plan, staff issued a Request for Proposals (RFP) in April 2024 seeking a marketing consultant to guide the City's outreach and branding initiatives. After receiving five proposals and conducting interviews, the selection committee recommended Tripepi Smith & Associates, Inc. ("Tripepi Smith") based on their experience in municipal marketing, digital communications, and media relations.

On July 9, 2024, the City Council approved a Professional Services Agreement with Tripepi Smith ("Agreement") for a not-to-exceed amount of $40,000, funded through the City's General Fund marketing allocation. Over the course of the one (1) year term of the Agreement, Tripepi Smith completed the following:

- A full review and overhaul of the City's website
- Social media and communications alignment
- Regular check-ins and project management
- A substantial portion of the foundational work toward a video marketing campaign

The scope and term of the first Agreement is now complete, except for ongoing development of the video marketing campaign. The remaining funds from the initial $40,000 Agreement total $9,226.25. This amount will be used to continue work on developing the video marketing campaign while moving forward with the next phase of the City's Strategic Plan.

With the relationship established between the City and Tripepi Smith and substantial completion of the deliverables in the first Agreement, the City is positioned to launch the next phase of outreach under the current Strategic Plan. To build on this momentum, staff recommends adopting the First Amendment to the Professional Services Agreement ("Amendment") with Tripepi Smith. The Amendment extends the term of the Agreement for an additional year and compensation for a not-to-exceed amount of $40,000 for Fiscal Year 2025-2026. This adjustment will enable the City to continue leveraging Tripepi Smith's expertise in marketing and public affairs services, particularly in preparation for significant opportunities such as the Route 66 Centennial.

The proposed scope of work includes:

- Three attraction and recruitment videos
- Digital video advertising campaigns (e.g., YouTube, Facebook)
- Google Search keyword ad campaign (e.g., “Route 66,” “Colorado River”)
- Streaming radio ad campaign (e.g., Spotify, Pandora)
- Monthly coordination meetings and a Year 2 performance report

Fiscal Impact: The Amendment increases the term for an additional one-year period. The FY 2025-2026 cost of the Agreement shall not exceed $40,000. No additional budget appropriations are necessary as the General Fund marketing budget is sufficient to cover the cost of the Amendment.

Recommended Action: That Council:

1. Approve the First Amendment to the Professional Services Agreement with Tripepi Smith for continued Marketing and Public Affairs Services in FY 2025–2026, for an amount not to exceed $40,000.

2. Authorize the City Manager to execute the First Amendment and any related documents.

3. Authorize the carryover of the Fiscal Year 2024-2025 Tripepi Smith purchase order and encumbrance of $9,226.25 from the original contract, allowing Tripepi to continue foundational work for the video marketing campaign.

Submitted By: Patrick Martinez, City Manager

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT CONSULTANT SERVICES

1. PARTIES AND DATE.

This Amendment is made and entered into July 20, 2024 by and between the **CITY OF NEEDLES**, a **California Charter City,** (hereinafter referred to as the "City") and Tripepi Smith Inc., (hereinafter referred to as "Consultant"). City and Consultant are sometimes individually referred to as "Party" and collectively as "Parties."

2. RECITALS.

City and Tripepi Smith Inc., entered into a Professional Services Agreement ("Agreement") dated July 20, 2024 for Marketing Consulting Services;

The Proposal attached to the Agreement also contained rates for other services including Marketing Consulting Services;

City and Tripepi Smith Inc. wish to amend the Agreement to extend the term and increase the compensation.

3. AMENDMENT.

Section 3.1.2 of the Agreement is hereby amended to automatically terminate after two (2) years unless extended in writing by the Parties with the approval of the City Council.

Section 6.1 Compensation is hereby amended to increase the maximum contract amount from Forty Thousand Dollars ($40,000) to Eighty Thousand Dollars ($80,000). CONSULTANT and CITY acknowledge and agree that compensation paid by CITY to CONSULTANT under this Agreement, as amended, is based upon Consultants written proposal dated August 4, 2025 for providing the services required herunder, a copy of which is attached hereto as Exhibit "A" and made part of hereof by this reference.

All other terms of the Agreement not specifically amended shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement on the date and year set forth above.

City of Needles

By: _____

Its: _____

Date: _____

Tripepi Smith Inc.

By: _____

Its: _____

Date: _____

ATTEST:

By: _____

Its: City Clerk

Date: _____

Summary of Year 1

- Initial meetings to review/determine Priorities
- Three projects were determined; two were completed:
    - Website and social media review - COMPLETE
    - Website content audit/website redesign and implementation - COMPLETE
    - Attraction/recruitment videos - ONGOING

Proposed Projects for Year 2

Project 1: Attraction/Recruitment Videos

- Tripepi Smith will produce three up-to-two-minute videos to attract residents, businesses and tourism (live, work, play).
- To produce these videos, Tripepi Smith will have one videographer conduct a video shoot up to 2.5 days in length.

Project 2: Digital Advertising Using Video

- Tripepi Smith will set up a video ad campaign, advertising up to three videos (from the Attraction/Recruitment Videos) on up to three different platforms (such as YouTube, Facebook, etc.).
    - Ads can target Southern California, especially LA and San Diego areas, Phoenix area, and Las Vegas area, or other geographic areas as desired.
- Tripepi Smith will handle ad creation and monitoring of ads for up to three months.

Project 3: Google Search Ad Campaign

- Tripepi Smith will create a Google Search ad campaign, which would promote Needles related to targeted keywords (ex: keywords such as “Route 66,” “Colorado River,” etc.).
- Tripepi Smith will handle ad creation and monitoring of ads for up to three months.

Project 4: Radio Ad Campaign

- Tripepi Smith will create a 30-second ad to run on up to two streaming platforms such as Spotify and Pandora (platforms with robust geotargeting capabilities).
- Tripepi Smith will handle ad creation and monitoring of ads for up to three months.

In addition, Tripepi Smith will provide:

Summary Metrics Report of Year 2 and Proposed Projects for Year 3

- At the end of Year 2, Tripepi Smith will create an up-to-five-page document reporting on the metrics for each of the Year 2 ad campaigns. The document will also map out proposed projects to advance the City of Needles' marketing and communications efforts in Year 3.

Monthly Check-In Calls and Overall Project Management Support

- Tripepi Smith will conduct up to one check-in call per month, including a lead from the City of Needles and up to three members of the Tripepi Smith team. Tripepi Smith will develop agendas, lead calls, send recap emails summarizing action items, and follow up on action items and pending coordination in-between calls.

Budget Proposal

Tripepi Smith will continue to support the City via a Time & Materials engagement. We understand that the budget for Year 2 is $49,000, and we intend to collaborate with City Staff on maximizing the use of that budget.

2025-2026 Hourly Rates

The applicable Tripepi Smith rates for Year 2 are noted below, reflecting the annual increase noted in the 2024 proposal/agreement. (Applicable fees will be as noted in Tripepi Smith's 2024 proposal/agreement.)

	Hourly - Standard	Hourly - Retainer
Principal	$389	$310
Director	$268	$226
Art/Creative Director	$268	$226
Senior Business Analyst	$205	$173
Business Analyst	$147	$121
Junior Business Analyst	$116	$100
Senior Videographer/Animator	$205	$173
Senior Photographer	$179	$152
Videographer/Photographer	$137	$116
Junior Videographer/Photographer	$116	$100
Senior Graphic Designer	$194	$163
Graphic Designer	$137	$116
Junior Graphic Designer	$116	$100
Web Developer	$205	$184
Junior Web Developer	$116	$100
Drone Operator	$205	$179
Council Chamber A/V Operator	$116	$100

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Second Reading and Adoption of Ordinance 675-AC Adding Chapter 11A, Camping, to the Needles Municipal Code, Establishing Regulations Prohibiting Camping on Public Property

Background: On March 25, 2025, the City Council directed staff to address unauthorized camping at the El Garces. This action follows recent legal and executive developments that have reshaped how municipalities can manage public spaces impacted by homeless encampments.

Notably, the U.S. Supreme Court ruling in *Grants Pass v. Johnson* (2024) affirmed that cities may enforce camping ordinances, provided basic shelter options are available. In response, Governor Gavin Newsom issued an executive order on July 25, 2024, mandating that local governments adopt and enforce policies to address the increasing public health and safety concerns related to encampments across California.

Since then, numerous cities have adopted updated anti-camping ordinances—some restricting camping in all public areas. The City of Needles currently has a camping ordinance on the books, but it is outdated and does not reflect the authority or expectations set forth in the Governor's order or recent case law.

In recent months, City staff have coordinated with the San Bernardino County Sheriff's Department to respond to several incidents requiring intervention. These efforts have highlighted the need for a clear, enforceable ordinance that both protects public spaces and connects unsheltered individuals with available resources.

On April 8, 2025, at a regularly scheduled City Council meeting, City Council directed staff to develop an Anti-Camping Ordinance.

Fiscal Impact: Minimal cost for signage.

Recommended Action: Adopt Ordinance 675-AC adding Chapter 11A, Camping, to the Needles Municipal Code, establishing regulations prohibiting camping on public property.

Submitted By: Bernard Hatz II, Senior Code Enforcement Officer

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

ORDINANCE NUMBER 675-AC

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NEEDLES, CALIFORNIA, ADDING CHAPTER 11A, CAMPING, TO THE NEEDLES MUNICIPAL CODE

WHEREAS, on June 28, 2024, the United States Supreme Court issued its ruling in Grants Pass v. Johnson, which among other things, held that the Eighth Amendment does not prohibit cities from enforcing laws regulating camping on public property; and

WHEREAS, following the Grants Pass decision, Governor Newsom issued an executive order directing state agencies and departments to adopt clear policies that urgently address encampments, and encouraging local agencies to take proactive steps to remove the same; and

WHEREAS, the City Council has determined that it is necessary to address encampments, which subject individuals living in them to unsanitary conditions, extreme weather, predatory and criminal activity, and widespread substance use, among other things, harming their health, safety, and well-being, and which also threaten the safety and viability of nearby businesses and neighborhoods and undermines the cleanliness and usability of parks and other public facilities; and

WHEREAS, this Ordinance is enacted to preserve the public peace, health, safety, and welfare.

NOW, THEREFORE, the City Council of the City of Needles does ordain as follows:

SECTION 1. Incorporation of Recitals. The recitals reflected above are true and correct and incorporated herein by this reference as the cause, purpose, and foundation for the action taken by the City Council through this Ordinance.

SECTION 2. CEQA. Pursuant to section 15060(c)(2) of the California CEQA Guidelines, adoption of the subject Ordinance will not result in a direct or reasonably foreseeable indirect physical change in the environment and therefore is not subject to CEQA. Additionally, pursuant to section 15060(c)(3) the activity is not a “project” as defined in section 15378 because it has no potential for resulting in physical change to the environment, directly or indirectly.

SECTION 3. Findings. The City Council HEREBY FINDS AND DETERMINES that facts do exist to approve an amendment to the Needles Municipal Code ("Needles Code").

SECTION 4. Approval. The City Council HEREBY APPROVES Ordinance 675-AC amending the Needles Municipal Code by adding Chapter 11A “Camping” as set forth on Exhibit A, which Exhibit is attached hereto and incorporated herein by this reference.

SECTION 5. Effective Date. This action shall become final and effective thirty (30) days after the adoption of this Ordinance by the City Council as provided by the Needles Code.

SECTION 6. Severability. If any section or provision of this Ordinance is for any reason held to be invalid or unconstitutional by any court of competent jurisdiction, or contravened by reason of any preemptive legislation, the remaining sections and/or provisions of this Ordinance shall remain valid. The City Council hereby declares that it would have adopted this Ordinance, and each section or provision thereof, regardless of the fact that any one or more section(s) or provision(s) may be declared invalid or unconstitutional or contravened via legislation.

SECTION 7. Certification. The City Clerk shall certify the introduction and adoption of this Ordinance.

INTRODUCED AND READ for the first time and ordered posted at a regular meeting of the City Council of the City of Needles, California, held on the 8th day of July 2025, by the following roll call vote:

AYES: COUNCIL MEMBERS FORD, MCCORKLE, CAMPBELL, POGUE, BELT
NOES: COUNCIL MEMBER LONGBRAKE
ABSENT: NONE
ABSTAIN: NONE

Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 12th day of August 2025.

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

Approved as to form:

_____
Lena Wade, Deputy City Attorney

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-1-24

WHEREAS California is experiencing a homelessness crisis decades in the making, with over 180,000 people estimated to have experienced homelessness on any given night in 2023, including 123,000 people who experienced unsheltered homelessness, living in tents, trailers, and vehicles across the state; and

WHEREAS within the first year of my Administration I fast-tracked the development of shelter through Executive Order N-23-20, which directed departments to assess and facilitate the use of available state land and resources for short-term emergency homeless shelters; and

WHEREAS since the beginning of my Administration, the State has made unprecedented investments to address the homelessness crisis head on, investing more than $24 billion across multiple state agencies and departments, including $4.85 billion in flexible funding to local jurisdictions to prevent and reduce homelessness through Homeless Housing, Assistance and Prevention grants, $1 billion in Encampment Resolution Funding to assist local jurisdictions in providing services and supports to people living in encampments, and $3.3 billion to rapidly expand housing for persons experiencing homelessness through Homekey; and

WHEREAS the State has redoubled its commitment to holding local jurisdictions accountable to reduce homelessness, including by strengthening and enforcing requirements that local jurisdictions plan for their fair share of housing and by conditioning state homelessness funding on rigorous reporting and measurable performance metrics; and

WHEREAS it is imperative to act with urgency to address dangerous encampments, which subject unsheltered individuals living in them to extreme weather, fires, predatory and criminal activity, and widespread substance use, harming their health, safety, and well-being, and which also threaten the safety and viability of nearby businesses and neighborhoods and undermine the cleanliness and usability of parks, water supplies, and other public resources; and

WHEREAS while every jurisdiction must do more to address encampments, state and local agencies taking proactive steps to remove encampments have been stymied in those efforts by lawsuits and injunctions, leaving officials without the tools or guidance necessary to address the crisis on their streets; and

WHEREAS in September 2023, I called on the United States Supreme Court to grant review in *City of Grants Pass v. Johnson* to clarify that state and local officials can take reasonable actions to resolve encampments while respecting the humanity of all Californians; and

WHEREAS in June 2024 the Supreme Court overturned Ninth Circuit Court of Appeals precedent that restricted the government's authority to enforce laws regulating encampments, recognizing that jurisdictions may tailor their enforcement practices to reflect policy-driven approaches to addressing homelessness; and

WHEREAS with the threat of these types of injunctions removed, there is no longer any barrier to local governments utilizing the substantial resources

provided by the State, in tandem with federal and local resources, to address encampments with both urgency and humanity, or excuse for not doing so; and

WHEREAS guidelines that prioritize offers of shelter and services as a first step to resolving any encampment best respect the dignity of every Californian and provide meaningful paths to ending homelessness; and

WHEREAS the California Interagency Council on Homelessness leads California's efforts to prevent and end homelessness; and

WHEREAS the California Department of Transportation maintains a policy directive that prioritizes removal of encampments that pose threats to life, health, and safety, while partnering with local governments and nonprofit providers to facilitate offers of shelter and supportive services in advance of a removal; and

WHEREAS the California Department of Transportation has, since July 2021, removed 11,188 encampments and 248,275 cubic yards of debris from these encampments along the state rights of way.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1) Agencies and departments subject to my authority shall adopt policies, generally consistent with California Department of Transportation's Maintenance Policy Directive 1001-R1, to address encampments on state property, including through partnerships with other state and local agencies, and shall prioritize efforts to address encampments consistent with such policy. Such policies shall include the following:

    a. Whenever feasible, site assessment in advance of removal operations to determine whether an encampment poses an imminent threat to life, health, safety or infrastructure such that exigent circumstances require immediate removal of the encampment.

    b. Where exigent circumstances exist, as much advance notice to vacate as reasonable under the circumstances.

    c. Where no exigent circumstances exist, posting of a notice to vacate at the site at least 48 hours prior to initiating removal.

    d. Contacting of service providers to request outreach services for persons experiencing homelessness at the encampment.

    e. Collection, labeling, and storage for at least 60 days of personal property collected at the removal site that is not a health or safety hazard.

2) All departments and agencies not under my authority are requested to adopt policies consistent with the guidelines in Paragraph 1.

3) Local governments are encouraged to adopt policies consistent with this Order and to use all available resources and infrastructure,

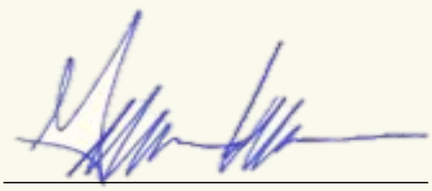
including resources provided by the State's historic investments in housing and intervention programs where appropriate and available, to take action with the urgency this crisis demands to humanely remove encampments from public spaces, prioritizing those encampments that most threaten the life, health, and safety of those in and around them.

4) The California Interagency Council on Homelessness shall develop guidance and provide technical assistance consistent with this Order for local governments to follow in implementing their local homelessness programs.

IT IS FURTHER ORDERED that, as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 25th day of July.



GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY N. WEBER, Ph.D.
Secretary of State

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: San Bernardino County State of the County Conference 2025

Background: The Annual San Bernardino County State of the County Conference 2025 "Building a Stronger Tomorrow" is scheduled for September 17, 2025, at the Ontario Convention Center in Ontario, CA.

The conference is an opportunity to network with other cities and various county representatives.

Mayor Jernigan and City Manager Martinez are attending.

Fiscal Impact: Cost for registration is $50. Travel expenses (mileage and per diem) approximately $450 General Fund travel per diem account 2025-2026 budget.

Recommendation: Authorize those interested to attend the 2025 San Bernardino County State of the County Conference on September 17, 2025, at the Ontario Convention Center in Ontario, CA

Submitted By: Candace Clark, CPMC, CMC, City Clerk

City Manager Approval: Patrick J Martinez **Date:** 8/7/2025

Other Department Approval (when required): Jill Taura **Date:** 8/8/2025

Approved:☐	Not Approved:☐	Tabled:☐	Other:☐

State of the County

SAVE THE DATE

SEPTEMBER 17 | 2025



BUILDING A STRONGER TOMORROW

Join Us for an Evening Filled with County Accomplishments and Efforts, Networking, Food and Live Entertainment.

PROGRAM AGENDA

- **NAIOP PANEL DISCUSSION**
  - 3:00 P.M. – 4:30 P.M.
- **REGISTRATION**
  - 4:30 P.M. – 5:30 P.M.
- **MAIN EVENT**
  - 5:30 P.M. – 6:30 P.M.
- **NETWORKING RECEPTION**
  - 6:30 P.M. – 8:30 P.M.

$50 ADMISSION FEE

The cost of admission covers networking reception with heavy hors d'oeuvres and live entertainment.

ONTARIO CONVENTION CENTER

2000 E Convention Center Way
Ontario, CA 91764

CLICK HERE TO REGISTER

REGISTER

Hosted by: GOCAL - Greater Ontario California

SAN BERNARDINO COUNTY

BOARD OF SUPERVISORS

Col. Paul Cook (Ret.) First District	**Jesse Armendarez** Second District	**Dawn Rowe** Chairman, Third District	**Curt Hagman** Fourth District	**Joe Baca, Jr.** Vice Chair, Fifth District	**Luther Snoke** Chief Executive Officer

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Ordinance 677-AC Amending Chapter 18, Article 18-V, "Conduct on Public Property," of the Needles Municipal Code

Background: The City, in coordination with the San Bernardino County Sheriff's Department, has experienced a rise in trespassing and other conduct-related violations on public property. These include unauthorized entry, vandalism, damage to landscaping, misuse of facilities, and activities that compromise safety, accessibility, and the intended use of streets, parks, and other public areas.

To address these issues, City staff requested the City Attorney's Office to draft an ordinance clarifying enforcement authority and adding explicit provisions for prohibited trespass. The ordinance specifies posting requirements, enforcement standards, and penalties, and applies to all individuals—establishing consistent, enforceable rules citywide. While the City remains committed to connecting unsheltered persons with available resources, including housing, these regulations ensure that all individuals are held to the same standards.

Ordinance 677-AC strengthens the City's ability to keep public spaces clean, sanitary, and accessible, without impeding lawful and ordinary uses of public or private property. It aligns with the July 24, 2025, Executive Order *"Ending Crime and Disorder on America's Streets"*, which calls for municipalities to enforce prohibitions on trespassing, loitering, vandalism, and other conduct that threatens public safety.

Fiscal Impact: Minimal cost for signage.

Recommended Action: Adopt Ordinance 677-AC of the City Council of the City of Needles, California, amending Chapter 18, Article 18-V, entitled "Conduct on Public Property" in the Needles Municipal Code.

Submitted By: Bernard Hatz II, Senior Code Enforcement Officer

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): _____ Date: _____

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

Agenda Item 25.

ORDINANCE NUMBER 677-AC

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NEEDLES, CALIFORNIA, AMENDING CHAPTER 18, ARTICLE 18-V, ENTITLED "CONDUCT ON PUBLIC PROPERTY" IN THE NEEDLES MUNICIPAL CODE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEEDLES, SAN BERNARDINO COUNTY, STATE OF CALIFORNIA AS FOLLOWS:

SECTION 1. CEQA. Pursuant to Section 15060(c)(2) of the California CEQA Guidelines, adoption of the subject Ordinance will not result in a direct or reasonably foreseeable indirect physical change in the environment and therefore is not subject to CEQA. Additionally, pursuant to Section 15060(c)(3) the activity is not a "project" as defined in Section 15378 because it has no potential for resulting in physical change to the environment, directly or indirectly.

SECTION 2. Severability. The City Council hereby declares that if any provision, section, paragraph, sentence, or word of this Ordinance is rendered or declared to be invalid or unconstitutional by any final court action in a court of competent jurisdiction, or by reason of any preemptive legislation, such invalidity shall not affect the other provisions, sections, paragraphs, sentences, or words of this Ordinance, and to this end the provisions of this Ordinance are severable. The City Council declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof and intends that the invalid portions should be severed and the balance of the Ordinance enforced.

SECTION 3. Prosecution of Prior Ordinances. Neither the adoption of this Ordinance nor the repeal of any other ordinance of this City shall in any manner affect the prosecution of any violation of any City ordinance or provision of the City of Needles Municipal Code, committed prior to the effective date hereof, nor be construed as a waiver of any penalty or the penal provisions applicable to any violation thereof.

SECTION 4. Chapter 18, Article 18-V. Conduct on Public Property. The City Council hereby amends Chapter 18, Article 18-V "Conduct on Public Property" of the City of Needles Municipal Code as set forth in Exhibit "A" attached hereto and incorporated herein by this reference.

SECTION 5. Publication. The City Clerk shall certify to the adoption of this Ordinance and shall cause the same to be published pursuant to state law within fifteen (15) days after its passage, and this Ordinance shall become effective thirty (30) days after its passage.

SECTION 6. Effective Date. This action shall become final and effective thirty (30) days after the adoption of this Ordinance by the City Council as provided by the Needles Code.

SECTION 7. Certification. The City Clerk shall certify the introduction and adoption of this Ordinance.

INTRODUCED AND READ for the first time and ordered posted at a regular meeting of the City Council of the City of Needles, California, held on the 12th day of August 2025, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Needles, California, held on the 9th day of September 2025.

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

Approved as to form:

_____
Lena Wade, Deputy City Attorney

Article 18-V. Conduct on Public Property

18-42 Public Property Defined

For the purpose of this chapter, "public property" means any publicly owned property within the city, except the traveled portion of any public streets, and shall include but not be limited to any park, sidewalk, curb or any public right-of-way devoted to planting. (Ord. No. 387-AC)

18-43 Vandalism

It is unlawful for any person to willfully mark, deface, disfigure, injure, tamper with, displace or remove any railing, bench, or any facilities or property and equipment of any public utility, or parts of appurtenances thereof, signs, notices, placards, whether temporary or permanent, monuments, stakes, posts or other boundary markers, wall or rock border, or other structures or equipment, facilities or public property or appurtenances whatever, either real or personal. (Ord. No. 387-AC)

18-44 Structures--Tents--Ropes And Lines

It is unlawful for any person to construct or erect any building or structure of whatever kind, whether permanent of temporary in character, any tent, fly or windbreaker, or run or string any rope, cord or wire into, upon or across any public property, except on special permit issued pursuant to a city ordinance, resolution or regulation. (Ord. No. 387-AC)

18-45 Trees And Plants

It is unlawful for any person to, without a city permit, damage, cut, carve, burn, transplant or remove any tree or plant, or injure the bark or pick the flowers or seeds of any tree or plant, nor shall any person attach any pole, wire or other contrivance to any tree or plant. No person shall dig in or otherwise disturb or in any way injure or impair the natural beauty or usefulness of any park area. (Ord. No. 387-AC.)

18-46 Climbing Trees--Inappropriate Sitting Or Lying

It is unlawful for any person to climb any tree or walk, stand or sit upon monuments, vases, fountains, railings, fences, planted areas or upon any other property not designed or customarily used for such purposes, or to sit on any sidewalks or steps or to lie or sit on any lawns which are posted with a sign prohibiting this use on the lawn area. (Ord. No. 387-AC)

18-47 Sleeping--Disorderly Conduct

It is unlawful for a person to sleep on any public sidewalks, curbs, planters or walls, or to block pedestrian traffic on the sidewalk or other public walks, ways or footpaths devoted to pedestrian use. (Ord. No. 387-AC)

18-48 PROHIBITED TRESPASS

(a) It is unlawful for any person to enter or remain upon any posted public property during those hours prohibited by the signs posted thereon without the written permission of the owner, tenant, or occupant in the legal possession or control thereof.

(b) The signs shall be not less than one square foot in area and will have letters not less than two inches in height which shall read "Trespassing-Loitering Forbidden by City of Needles Municipal Code Article 18-V" followed by a designation of specific hours during which such trespassing and loitering are prohibited. These signs shall be posted at each entrance to the property and on at least two prominent places on the exterior boundaries of the property where they are clearly visible from outside of the property.

18-49 VIOLATIONS—PENALTY

Any person violating any of the provisions of this Article 18-V shall be guilty of a misdemeanor and shall upon conviction be punished by a fine not to exceed five hundred dollars ($500.00) or by imprisonment, not exceeding six months or by both such fine and imprisonment. Every separate violation of this Article shall be deemed a separate offense.

The WHITE HOUSE

PRESIDENTIAL ACTIONS

ENDING CRIME AND DISORDER ON AMERICA'S STREETS

Executive Orders

July 24, 2025

By the authority vested in me as President by the Constitution and the laws of the United States of America, it is hereby ordered:

Section 1. Purpose and Policy. Endemic vagrancy, disorderly behavior, sudden confrontations, and violent attacks have made our cities unsafe. The number of individuals living on the streets in the United States on a single night during the last year of the previous administration — 274,224 — was the highest ever recorded. The overwhelming majority of these individuals are addicted to drugs, have a mental health condition, or both. Nearly two-thirds of homeless individuals report having regularly used hard drugs like methamphetamines, cocaine, or opioids in their lifetimes. An equally large share of homeless individuals reported suffering from mental health conditions. The Federal Government and the States have spent tens of billions of dollars on failed programs that address homelessness but not its root causes, leaving other citizens vulnerable to public safety threats.

Shifting homeless individuals into long-term institutional settings for humane treatment through the appropriate use of civil commitment will restore public order. Surrendering our cities and citizens to disorder and fear is neither compassionate to the homeless nor other citizens. My Administration will take a new approach focused on protecting public safety.

Sec. 2. Restoring Civil Commitment. (a) The Attorney General, in consultation with the Secretary of Health and Human Services, shall take appropriate action to:

(i) seek, in appropriate cases, the reversal of Federal or State judicial precedents and the termination of consent decrees that impede the United States' policy of encouraging civil commitment of individuals with mental illness who pose risks to themselves or the public or are living on the streets and cannot care for themselves in appropriate facilities for appropriate periods of time; and

(ii) provide assistance to State and local governments, through technical guidance, grants, or other legally available means, for the identification, adoption, and implementation of maximally flexible civil commitment, institutional treatment, and "step-down" treatment standards that allow for the appropriate commitment and treatment of individuals with mental illness who pose a danger to others or are living on the streets and cannot care for themselves.

Sec. 3. Fighting Vagrancy on America's Streets. (a) The Attorney General, the Secretary of Health and Human Services, the Secretary of Housing and Urban Development, and the Secretary of Transportation shall take immediate steps to assess their discretionary grant programs and determine whether priority for those grants may be given to grantees in States and municipalities that actively meet the below criteria, to the maximum extent permitted by law:

(i) enforce prohibitions on open illicit drug use;

(ii) enforce prohibitions on urban camping and loitering;

(iii) enforce prohibitions on urban squatting;

(iv) enforce, and where necessary, adopt, standards that address individuals who are a danger to themselves or others and suffer from serious mental illness or substance use disorder, or who are living on the streets and cannot care for themselves, through assisted outpatient treatment or by moving them into treatment centers or other appropriate facilities via civil commitment or other available means, to the maximum extent permitted by law; or

(v) substantially implement and comply with, to the extent required, the registration and notification obligations of the Sex Offender Registry and Notification Act, particularly in the case of registered sex offenders with no fixed address, including by adequately mapping and checking the location of homeless sex offenders.

(b) The Attorney General shall:

(i) ensure that homeless individuals arrested for Federal crimes are evaluated, consistent with 18 U.S.C. 4248, to determine whether they are sexually dangerous persons and certified accordingly for civil commitment;

(ii) take all necessary steps to ensure the availability of funds under the Emergency Federal Law Enforcement Assistance program to support, as consistent with 34 U.S.C. 50101 *et seq*., encampment removal efforts in areas for which public safety is at risk and State and local resources are inadequate;

(iii) assess Federal resources to determine whether they may be directed toward ensuring, to the extent permitted by law, that detainees with serious mental illness are not released into the public because of a lack of forensic bed capacity at appropriate local, State, and Federal jails or hospitals; and

(iv) enhance requirements that prisons and residential reentry centers that are under the authority of the Attorney General or receive funding from the Attorney General require in-custody housing release plans and, to the maximum extent practicable, require individuals to comply.

Sec. 4. Redirecting Federal Resources Toward Effective Methods of Addressing Homelessness. (a) The Secretary of Health and Human Services shall take appropriate action to:

(i) ensure that discretionary grants issued by the Substance Abuse and Mental Health Services Administration for substance use disorder prevention, treatment, and recovery fund evidence-based programs and do not fund programs that fail to achieve adequate outcomes, including so-called "harm reduction" or "safe consumption" efforts that only facilitate illegal drug use and its attendant harm;

(ii) provide technical assistance to assisted outpatient treatment programs for individuals with serious mental illness or addiction during and after the civil commitment process focused on shifting such individuals off of the streets and public programs and into private housing and support networks; and

(iii) ensure that Federal funds for Federally Qualified Health Centers and Certified Community Behavioral Health Clinics reduce rather than promote homelessness by supporting, to the maximum extent permitted by law, comprehensive services for individuals with serious mental illness and substance use disorder, including crisis intervention services.

(b) The Attorney General shall prioritize available funding to support the expansion of drug courts and mental health courts for individuals for which such diversion serves public safety.

Sec. 5. Increasing Accountability and Safety in America's Homelessness Programs. (a) The Secretary of Health and Human Services and the Secretary of Housing a

Development shall take appropriate actions to increase accountability in their provision of, and grants awarded for, homelessness assistance and transitional living programs. These actions shall include, to the extent permitted by law, ending support for "housing first" policies that deprioritize accountability and fail to promote treatment, recovery, and self-sufficiency; increasing competition among grantees through broadening the applicant pool; and holding grantees to higher standards of effectiveness in reducing homelessness and increasing public safety.

(b) The Secretary of Housing and Urban Development shall, as appropriate, take steps to require recipients of Federal housing and homelessness assistance to increase requirements that persons participating in the recipients' programs who suffer from substance use disorder or serious mental illness use substance abuse treatment or mental health services as a condition of participation.

(c) With respect to recipients of Federal housing and homelessness assistance that operate drug injection sites or "safe consumption sites," knowingly distribute drug paraphernalia, or permit the use or distribution of illicit drugs on property under their control:

(i) the Attorney General shall review whether such recipients are in violation of Federal law, including 21 U.S.C. 856, and bring civil or criminal actions in appropriate cases; and

(ii) the Secretary of Housing and Urban Development, in coordination with the Attorney General, shall review whether such recipients are in violation of the terms of the programs pursuant to which they receive Federal housing and homelessness assistance and freeze their assistance as appropriate.

(d) The Secretary of Housing and Urban Development shall take appropriate measures and revise regulations as necessary to allow, where permissible under applicable law, federally funded programs to exclusively house women and children and to stop sex offenders who receive homelessness assistance through such programs from being housed with unrelated children.

(e) The Secretary of Housing and Urban Development, in consultation with the Attorney General and the Secretary of Health and Human Services, shall, as appropriate and to the extent permitted by law:

(i) allow or require the recipients of Federal funding for homelessness assistance to collect health-related information that the Secretary of Housing and Urban Development identifies as necessary to the effective and efficient operation of the funding program from all persons to whom such assistance is provided; and

(ii) require those funding recipients to share such data with law enforcement authorities in circumstances permitted by law and to use the collected health data to provide appropriate medical care to individuals with mental health diagnoses or to connect individuals to public health resources.

Sec. 6. General Provisions. (a) Nothing in this order shall be construed to impair or otherwise affect:

(i) the authority granted by law to an executive department or agency, or the head thereof; or

(ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

(d) The costs for publication of this order shall be borne by the Department of Housing and Urban Development.

DONALD J. TRUMP

THE WHITE HOUSE,

July 24, 2025.

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: School Zone Analysis

Background: Periodic reviews of school traffic safety zones are performed to assess the condition and effectiveness of current traffic control measures and make adjustments to traffic patterns, signage, and pavement markings to maintain a safe school environment and prevent accidents.

In May 2025, TKE Engineering, Inc. completed an analysis of the existing school zone at Needles High School, Needles Middle School, and Vista Colorado Elementary School located along Washington Street. An on-site field review was performed during school hours to observe current operational conditions, and traffic data was collected to determine directional speeds and pedestrian routes.

Findings:

- Overall vehicular speeds in the school zone were found to be appropriate for the conditions.
- Pedestrian activity was observed to be low relative to the high concentration and mix of school facilities within a short distance.
- The school zone is well organized by school district staff and operates cohesively.

Recommendations:

- Remove, salvage, and replace all existing school signs with updated signs.
- Repaint all pavement markings per the attached Signing & Striping plan.
- Retain the existing School Assembly C signs, which establish speeds of 25 MPH.

Estimated cost to remove or black out existing improvements and install new signage and pavement markings is approximately $50,000 by competitive bid.

Fiscal Impact: The estimated cost for the School Zone Signing & Striping improvements is $50,000. Funding for this project is not currently budgeted. If approved, staff will seek grant opportunities or identify other funding sources prior to project implementation.

Environmental Impact: N/A

Recommended Action: Provide direction to staff to pursue grant opportunities or other funding sources for the School Zone Signing & Striping improvements and return to Council for authorization prior to project implementation.

Submitted By: Kathy Raasch, Director of Development Services/Capital Projects

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Taura Date: 8/8/2025

Approved: ☐ Not Approved: ☐ Tabled: ☐ Other: ☐

Agenda Item 26.


School Zone
Aerial View
Legend
Needles Unified School District
Needles Middle School
Needles High School
Faith Chapel Chur
Highland Ave
Washington St
Washington St
Washington St
Vista Colorado Elementary School
Grace Lutheran Church
Bailey Ave
Collins St
Collins St
Orange Ave
Erin Dr
Needles Unified School District
Erin D
Earl Ct
Bailey Ave
Google Earth
Image © 2025 Airbus
600 ft
Agenda Item 26.

TKE Project: 168-34

July 9, 2025

Ms. Kathy Raasch
Director of Development Services/Capital Projects
CITY OF NEEDLES
817 3rd Street
Needles, CA 92363

Subject: School Zone Analysis for Needles High School

Dear Ms. Raasch:

TKE Engineering, Inc. (TKE) has completed an analysis for the school zone at Needles High School. Due to proximity, included in the analysis are the adjacent schools, Needles Middle School and Vista Colorado Elementary School located along Washington Street.

An on-site field review was performed to observe current operational conditions on May 13, 2025 for this location. Outsourced traffic data was collected by Counts Unlimited on May 22, 2025 to determine directional speeds on Washington Street.

Washington Street

Washington Street is a minor roadway with one lane in each direction, on-street residential parking, and existing street lights. The school zone is posted for 25 miles per hour (M.P.H.) when school children are present. The 24-hour directional speed survey indicates that the 85th percentile speed on Washington Street is 29 M.P.H.

The intersection of Washington Street and Bailey Avenue is an all-way stop with a marked crosswalk on the east leg. The intersection of Washington Street and Orange Avenue has a marked crosswalk on the east leg which is uncontrolled. Each of these two intersections have crossing guards in the a.m. & p.m. peak school hours. An additional uncontrolled crosswalk on Washington Street and Park Avenue does not have a guard; however, there are minimal crossings.

There is a parent and staff parking lot located on the north side of the intersection of Washington Street and Bailey Avenue with an exit driveway forming the fourth leg of Bailey Avenue. As such, a Stop Sign is proposed on the signing/striping plan for said driveway.

School Zone Analysis

The school zone is active at 7:45 a.m., with crossing guards in place at that time. The elementary and middle schools at Washington Street and Bailey Avenue have a loop driveway with directional traffic entering at the intersection and exiting the loop on Bailey Avenue, south of Washington Street. Vehicle queueing occurs predominately along Washington Street for afternoon dismissal.

The high school parking lot is located at the back of the facility off Park Avenue and Highland Avenue. High school Period 1 begins at 7:30 a.m. and Period 2 begins at 8:50 a.m.; with dismissal times at 1:50 p.m. and 2:55 p.m., respectively. The high school had 293 students in the 24/25 school year; of which, approximately 75 students appear to be walkers, exiting the front of the school on Washington Street. Many of these students walk to the lower-level schools to pick-up siblings.

Intersection of Washington Street & Orange Avenue

The uncontrolled crosswalk on Washington Street at Orange Avenue serves approximately 25 walking students assisted by a school crossing guard. Sight distance to this crosswalk is adequate and approach speeds are generally within posted limits. Installation of red curb at this and all intersections is proposed to enhance sight distance and provide adherence to Assembly Bill 413, which prohibits parking within 20’ of the vehicle approach side to any marked or unmarked crosswalk. In some cases, the red curb is existing and/or extended and proposed to be refreshed on the signing/striping plan.

Dismissal queues along the north side of Washington Street (all grade levels) begin to form at 2:00 pm. and incrementally extend beyond this uncontrolled crosswalk; however, parents do not block the intersection and generally keep the crosswalk clear. Red curb installation is proposed to extended beyond the approach to ensure compliance.

Washington Street & Park Avenue

The uncontrolled crosswalk on Washington Street at Park Avenue serves very few walking students. Sight distance to this crosswalk is adequate and approach speeds are generally within posted limits. Red curb installation on vehicle approach is proposed, while also minimizing restrictions for on street parking demand as much as possible.

Recommendations

Overall vehicular speeds in the school zone were found to be appropriate for the conditions; pedestrian activity was observed to be low relative to the high concentration and mix of school facilities within a short distance. The school zone is well organized by school district staff and operates very well and cohesively. Consistent with the CA Manual on Uniform Traffic Control Devices (MUTCD), updated school zone signing and striping is proposed.

The School Zone Signing and Striping plans (work order) encompasses several roadways in addition to high school site adjacent roads, Washington Street and Bailey Avenue, providing compliance with current CA MUTCD guidance and in response to discussions and concerns with several school staff members during our site review.

Additionally, all existing school signs are proposed to be removed, salvaged, and replaced with updated signs. The School Assembly C sign, which establishes speeds of 25 M.P.H., are

also proposed to be left in place on these residential roadways with directional speeds slightly higher than this limit.

Section 22358.4 of the California Vehicle Code (CVC) authorizes the local authority to reduce the prima facie speed of 25 M.P.H. in a school zone, by ordinance or resolution, upon the results of an engineering and traffic survey making this determination. Currently, declaring a prima facie speed of 20 M.P.H. or 15 M.P.H. is not recommended.

TKE is pleased to submit this analysis and School Zone Signing and Striping plans to the City for consideration. Please let us know if we can provide any further assist regarding implementation of the proposed installation work order.

Sincerely,



Terry Renner, P.E., P.L.S., Q.S.D.
Senior Vice President

Attachments: Directional Speed Survey: Washington Street
School Zone Signing and Striping Plans (Installation Work Order)

Directional Speed Survey
Washington Street

Counts Unlimited, Inc.

PO Box 1178
Corona, CA 92878
Phone: (951) 268-6268
email: counts@countsunlimited.com

City of Needles
Washington Street
B/ Park Avenue - Bailey Street
24 Hour Directional Speed Survey

NDL001
Site Code: 219-25566

Eastbound

Start Time	1 15	16 20	21 25	26 30	31 35	36 40	41 45	46 50	51 55	56 60	61 65	66 70	71 75	76 999	Total
05/22/25	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1
01:00	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1
02:00	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
03:00	0	1	0	0	1	0	0	0	0	0	0	0	0	0	2
04:00	0	0	0	2	0	0	0	0	0	0	0	0	0	0	2
05:00	0	0	7	2	3	0	0	0	0	0	0	0	0	0	12
06:00	3	2	1	6	2	1	0	0	0	0	0	0	0	0	15
07:00	4	18	27	17	2	0	0	0	0	0	0	0	0	0	68
08:00	1	2	12	14	6	0	0	0	0	0	0	0	0	0	35
09:00	1	3	12	10	1	0	0	0	0	0	0	0	0	0	27
10:00	0	4	9	9	3	0	0	0	0	0	0	0	0	0	25
11:00	1	3	4	4	4	0	0	0	0	0	0	0	0	0	16
12 PM	6	4	24	11	1	1	0	0	0	0	0	0	0	0	47
13:00	3	4	18	8	5	0	0	0	0	0	0	0	0	0	38
14:00	12	16	27	15	4	0	0	0	0	0	0	0	0	0	74
15:00	2	5	20	9	3	0	0	0	0	0	0	0	0	0	39
16:00	1	1	11	10	13	0	0	0	0	0	0	0	0	0	36
17:00	0	0	7	6	14	4	0	0	0	0	0	0	0	0	31
18:00	1	1	4	12	7	1	0	0	0	0	0	0	0	0	26
19:00	1	5	8	8	6	0	0	0	0	0	0	0	0	0	28
20:00	0	0	3	5	0	0	0	0	0	0	0	0	0	0	8
21:00	0	0	3	3	3	1	0	0	0	0	0	0	0	0	10
22:00	0	0	0	1	1	0	0	0	0	0	0	0	0	0	2
23:00	1	0	0	2	0	0	0	0	0	0	0	0	0	0	3
Total	37	69	198	156	79	8	0	0	0	0	0	0	0	0	547

Daily

15th Percentile :	18 MPH
50th Percentile :	24 MPH
85th Percentile :	30 MPH
95th Percentile :	33 MPH

Statistics

Mean Speed(Average) :	24 MPH
10 MPH Pace Speed :	21-30 MPH
Number in Pace :	354
Percent in Pace :	64.7%
Number of Vehicles > 55 MPH :	0
Percent of Vehicles > 55 MPH :	0.0%

Counts Unlimited, Inc.

PO Box 1178
Corona, CA 92878
Phone: (951) 268-6268
email: counts@countsunlimited.com

City of Needles
Washington Street
B/ Park Avenue - Bailey Street
24 Hour Directional Speed Survey

NDL001
Site Code: 219-25566

Westbound

Start Time	1 15	16 20	21 25	26 30	31 35	36 40	41 45	46 50	51 55	56 60	61 65	66 70	71 75	76 999	Total
05/22/25	0	0	3	0	0	0	0	0	0	0	0	0	0	0	3
01:00	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
02:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
03:00	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
04:00	0	0	1	4	1	0	0	0	0	0	0	0	0	0	6
05:00	0	2	3	3	1	0	0	0	0	0	0	0	0	0	9
06:00	3	3	3	7	1	0	0	0	0	0	0	0	0	0	17
07:00	31	58	44	12	2	0	0	0	0	0	0	0	0	0	147
08:00	4	10	24	16	3	1	0	0	0	0	0	0	0	0	58
09:00	2	3	13	4	6	0	0	0	0	0	0	0	0	0	28
10:00	1	7	12	7	0	0	0	0	0	0	0	0	0	0	27
11:00	2	4	17	10	1	0	0	0	0	0	0	0	0	0	34
12 PM	21	24	14	6	0	0	0	0	0	0	0	0	0	0	65
13:00	5	11	17	8	3	0	0	0	0	0	0	0	0	0	44
14:00	33	21	14	8	2	0	0	0	0	0	0	0	0	0	78
15:00	13	10	11	9	1	0	0	0	0	0	0	0	0	0	44
16:00	0	4	8	10	5	0	0	0	0	0	0	0	0	0	27
17:00	3	5	14	12	2	0	1	0	0	0	0	0	0	0	37
18:00	1	4	9	3	2	0	0	0	0	0	0	0	0	0	19
19:00	3	7	13	7	3	0	0	0	0	0	0	0	0	0	33
20:00	0	3	11	3	3	1	0	0	0	0	0	0	0	0	21
21:00	0	2	3	3	3	0	0	1	0	0	0	0	0	0	12
22:00	0	1	2	2	1	1	0	0	0	0	0	0	0	0	7
23:00	0	1	2	3	2	0	0	0	0	0	0	0	0	0	8
Total	122	180	240	137	42	3	1	1	0	0	0	0	0	0	726

Daily

15th Percentile :	13 MPH
50th Percentile :	21 MPH
85th Percentile :	27 MPH
95th Percentile :	31 MPH

Statistics

Mean Speed(Average) :	21 MPH
10 MPH Pace Speed :	16-25 MPH
Number in Pace :	420
Percent in Pace :	57.9%
Number of Vehicles > 55 MPH :	0
Percent of Vehicles > 55 MPH :	0.0%

Counts Unlimited, Inc.

PO Box 1178
Corona, CA 92878
Phone: (951) 268-6268
email: counts@countsunlimited.com

City of Needles
Washington Street
B/ Park Avenue - Bailey Street
24 Hour Directional Speed Survey

NDL001
Site Code: 219-25566

Eastbound, Westbound

Start Time	1 15	16 20	21 25	26 30	31 35	36 40	41 45	46 50	51 55	56 60	61 65	66 70	71 75	76 999	Total
05/22/25	0	0	3	1	0	0	0	0	0	0	0	0	0	0	4
01:00	0	0	1	1	0	0	0	0	0	0	0	0	0	0	2
02:00	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
03:00	0	1	1	0	1	0	0	0	0	0	0	0	0	0	3
04:00	0	0	1	6	1	0	0	0	0	0	0	0	0	0	8
05:00	0	2	10	5	4	0	0	0	0	0	0	0	0	0	21
06:00	6	5	4	13	3	1	0	0	0	0	0	0	0	0	32
07:00	35	76	71	29	4	0	0	0	0	0	0	0	0	0	215
08:00	5	12	36	30	9	1	0	0	0	0	0	0	0	0	93
09:00	3	6	25	14	7	0	0	0	0	0	0	0	0	0	55
10:00	1	11	21	16	3	0	0	0	0	0	0	0	0	0	52
11:00	3	7	21	14	5	0	0	0	0	0	0	0	0	0	50
12 PM	27	28	38	17	1	1	0	0	0	0	0	0	0	0	112
13:00	8	15	35	16	8	0	0	0	0	0	0	0	0	0	82
14:00	45	37	41	23	6	0	0	0	0	0	0	0	0	0	152
15:00	15	15	31	18	4	0	0	0	0	0	0	0	0	0	83
16:00	1	5	19	20	18	0	0	0	0	0	0	0	0	0	63
17:00	3	5	21	18	16	4	1	0	0	0	0	0	0	0	68
18:00	2	5	13	15	9	1	0	0	0	0	0	0	0	0	45
19:00	4	12	21	15	9	0	0	0	0	0	0	0	0	0	61
20:00	0	3	14	8	3	1	0	0	0	0	0	0	0	0	29
21:00	0	2	6	6	6	1	0	1	0	0	0	0	0	0	22
22:00	0	1	2	3	2	1	0	0	0	0	0	0	0	0	9
23:00	1	1	2	5	2	0	0	0	0	0	0	0	0	0	11
Total	159	249	438	293	121	11	1	1	0	0	0	0	0	0	1273

Daily

15th Percentile :	15 MPH
50th Percentile :	22 MPH
85th Percentile :	29 MPH
95th Percentile :	32 MPH

Statistics

Mean Speed(Average) :	22 MPH
10 MPH Pace Speed :	21-30 MPH
Number in Pace :	731
Percent in Pace :	57.4%
Number of Vehicles > 55 MPH :	0
Percent of Vehicles > 55 MPH :	0.0%

School Zone Signing and Striping Plans
(Installation Work Order)

STRIPING CONSTRUCTION NOTES:

1. INSTALL 20 FEET OF RED CURB, AS OTHERWISE INDICATED, OR UNTIL FIRST DRIVEWAY
2. REPAINT EXISTING DETAIL 22 (DOUBLE YELLOW LINE) PER CALTRANS STANDARD PLANS A20A
3. REPAINT EXISTING PAVEMENT MARKINGS: LADDER-STYLE CROSSWALKS, LIMIT LINES, STOP MARKINGS, YELLOW SCHOOL PAVEMENT MARKINGS, AS SHOWN
4. INSTALL NEW DETAIL 27B (EDGE LINE) PER CALTRANS STANDARD PLANS A20B
5. INSTALL DETAIL 22 (DOUBLE YELLOW LINE) PER CALTRANS STANDARD PLANS A20A
- SB. SANDBLAST EXISTING CONFLICTING STRIPING

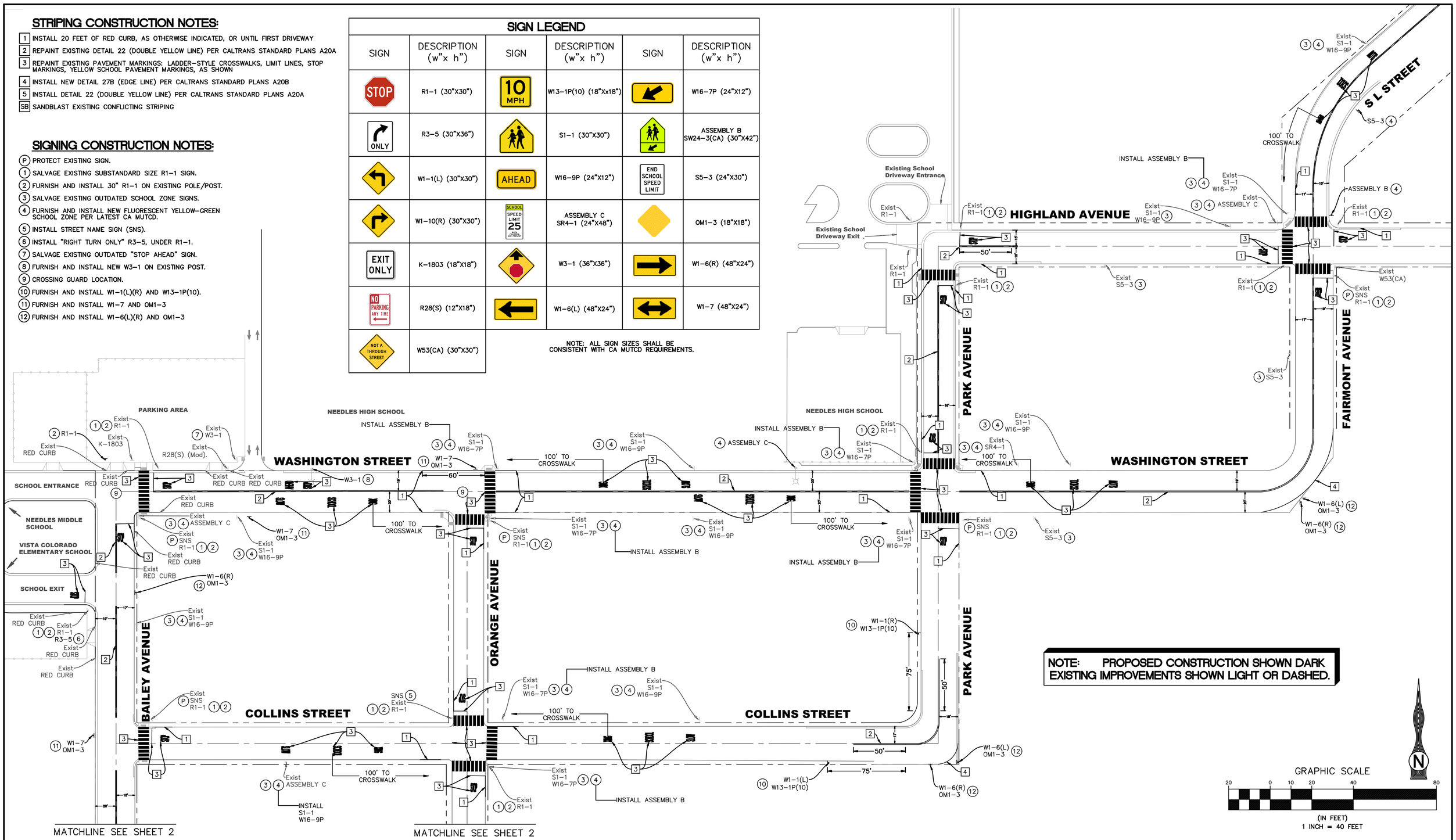
SIGNING CONSTRUCTION NOTES:

- P. PROTECT EXISTING SIGN.
1. SALVAGE EXISTING SUBSTANDARD SIZE R1-1 SIGN.
2. FURNISH AND INSTALL 30" R1-1 ON EXISTING POLE/POST.
3. SALVAGE EXISTING OUTDATED SCHOOL ZONE SIGNS.
4. FURNISH AND INSTALL NEW FLUORESCENT YELLOW-GREEN SCHOOL ZONE PER LATEST CA MUTCD.
5. INSTALL STREET NAME SIGN (SNS).
6. INSTALL "RIGHT TURN ONLY" R3-5, UNDER R1-1.
7. SALVAGE EXISTING OUTDATED "STOP AHEAD" SIGN.
8. FURNISH AND INSTALL NEW W3-1 ON EXISTING POST.
9. CROSSING GUARD LOCATION.
10. FURNISH AND INSTALL W1-1(L)(R) AND W13-1P(10).
11. FURNISH AND INSTALL W1-7 AND OM1-3
12. FURNISH AND INSTALL W1-6(L)(R) AND OM1-3

SIGN LEGEND

SIGN	DESCRIPTION (w"x h")	SIGN	DESCRIPTION (w"x h")	SIGN	DESCRIPTION (w"x h")
STOP	R1-1 (30"X30")	10 MPH	W13-1P(10) (18"Xx18")		W16-7P (24"X12")
ONLY	R3-5 (30"X36")		S1-1 (30"X30")		ASSEMBLY B SW24-3(CA) (30"X42")
	W1-1(L) (30"X30")	AHEAD	W16-9P (24"X12")	END SCHOOL SPEED LIMIT	S5-3 (24"X30")
	W1-10(R) (30"X30")	SCHOOL SPEED LIMIT 25 WHEN CHILDREN ARE PRESENT	ASSEMBLY C SR4-1 (24"X48")		OM1-3 (18"X18")
EXIT ONLY	K-1803 (18"X18")		W3-1 (36"X36")		W1-6(R) (48"X24")
NO PARKING ANY TIME	R28(S) (12"X18")		W1-6(L) (48"X24")		W1-7 (48"X24")
NOT A THROUGH STREET	W53(CA) (30"X30")				

NOTE: ALL SIGN SIZES SHALL BE CONSISTENT WITH CA MUTCD REQUIREMENTS.



NOTE: PROPOSED CONSTRUCTION SHOWN DARK
EXISTING IMPROVEMENTS SHOWN LIGHT OR DASHED.

GRAPHIC SCALE
20 0 10 20 40 80
(IN FEET)
1 INCH = 40 FEET

N

Underground Service Alert
CALL BEFORE YOU DIG
Call: TOLL FREE
1-800
227-2600
TWO WORKING DAYS BEFORE YOU DIG

BASIS OF BEARINGS:

BENCHMARK:

REVISIONS

MARK	DATE	INITIAL	DESCRIPTION	DATE	APP'VD

CITY OF NEEDLES
APPROVED FOR CONSTRUCTION:
07/09/25
STEVEN W. LEDBETTER DATE
R.C.E. 84044 EXP. DATE 9-30-25

REGISTERED PROFESSIONAL ENGINEER TERRY M. RENNER No.69984 Exp.9-30-26 CIVIL STATE OF CALIFORNIA

TKE ENGINEERING
TKE ENGINEERING, INC.
2305 CHICAGO AVENUE
RIVERSIDE, CA 92507
(951) 680-0440
(951) 680-0490 FAX
TERRY M. RENNER / R.C.E. No. 69984
EXPIRES: 9-30-26

DRAWN BY:	MV
DESIGNED BY:	MV
CHECKED BY:	MP
RECOMMENDED BY:	

CITY OF NEEDLES

SIGNING AND STRIPING
NEEDLES HIGH SCHOOL

SHEET 1 OF 2

Agenda Item 26.

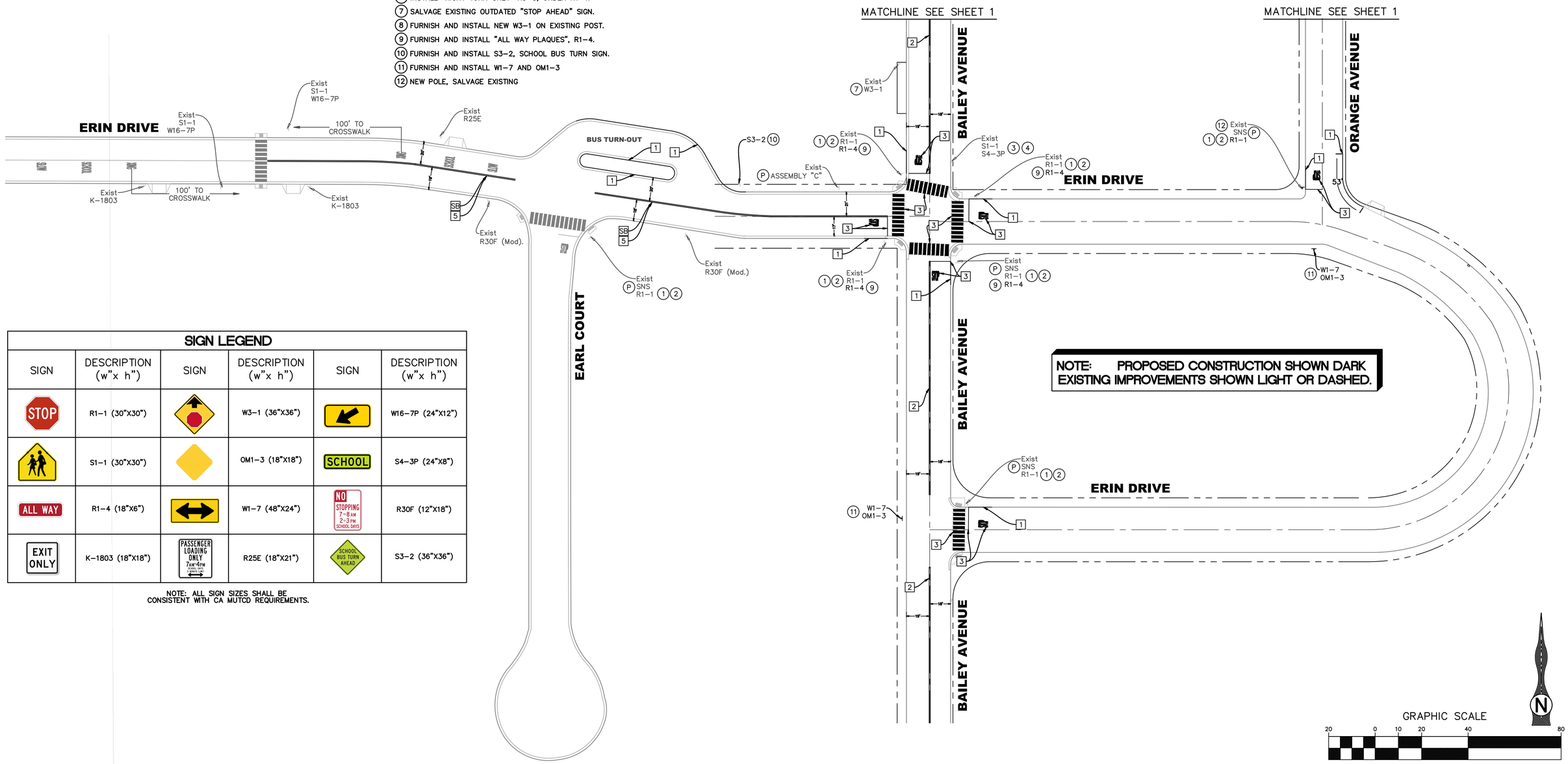
STRIPING CONSTRUCTION NOTES:

1. INSTALL 20 FEET OF RED CURB, AS OTHERWISE INDICATED, OR UNTIL FIRST DRIVEWAY
2. REPAINT EXISTING DETAIL 22 (DOUBLE YELLOW LINE) PER CALTRANS STANDARD PLANS A20A
3. REPAINT EXISTING PAVEMENT MARKINGS: LADDER-STYLE CROSSWALKS, LIMIT LINES, STOP MARKINGS, YELLOW SCHOOL PAVEMENT MARKINGS, AS SHOWN
4. INSTALL NEW DETAIL 27B (EDGE LINE) PER CALTRANS STANDARD PLANS A20B
5. INSTALL DETAIL 22 (DOUBLE YELLOW LINE) PER CALTRANS STANDARD PLANS A20A

SB. SANDBLAST EXISTING CONFLICTING STRIPING

SIGNING CONSTRUCTION NOTES:

(P) PROTECT EXISTING SIGN.
(1) SALVAGE EXISTING SUBSTANDARD SIZE R1-1 SIGN.
(2) FURNISH AND INSTALL 30" R1-1 ON EXISTING POLE/POST.
(3) SALVAGE EXISTING OUTDATED SCHOOL ZONE SIGNS.
(4) FURNISH AND INSTALL NEW FLOURESCENT YELLOW-GREEN SCHOOL ZONE PER LATEST CA MUTCD.
(5) INSTALL STREET NAME SIGN (SNS).
(6) INSTALL "RIGHT TURN ONLY" R3-5, UNDER R1-1.
(7) SALVAGE EXISTING OUTDATED "STOP AHEAD" SIGN.
(8) FURNISH AND INSTALL NEW W3-1 ON EXISTING POST.
(9) FURNISH AND INSTALL "ALL WAY PLAQUES", R1-4.
(10) FURNISH AND INSTALL S3-2, SCHOOL BUS TURN SIGN.
(11) FURNISH AND INSTALL W1-7 AND OM1-3
(12) NEW POLE, SALVAGE EXISTING



SIGN LEGEND

SIGN	DESCRIPTION (w"x h")	SIGN	DESCRIPTION (w"x h")	SIGN	DESCRIPTION (w"x h")
STOP	R1-1 (30"X30")		W3-1 (36"X36")		W16-7P (24"X12")
	S1-1 (30"X30")		OM1-3 (18"X18")	SCHOOL	S4-3P (24"X8")
ALL WAY	R1-4 (18"X6")		W1-7 (48"X24")	NO STOPPING 7-9 AM 2-3 PM SCHOOL DAYS	R30F (12"X18")
EXIT ONLY	K-1803 (18"X18")	PASSENGER LOADING ONLY 7AM-4PM SCHOOL DAYS	R25E (18"X21")	SCHOOL BUS TURN AHEAD	S3-2 (36"X36")

NOTE: ALL SIGN SIZES SHALL BE CONSISTENT WITH CA MUTCD REQUIREMENTS.

Underground Service Alert
CALL BEFORE YOU DIG
Call: TOLL FREE 1-800 227-2600
TWO WORKING DAYS BEFORE YOU DIG

BASIS OF BEARINGS:

BENCHMARK:

REVISIONS

MARK	DATE	INITIAL	DESCRIPTION	DATE	APP'VD

CITY OF NEEDLES
APPROVED FOR CONSTRUCTION:
STEVEN W. LEDBETTER
R.C.E. 84044 EXP. DATE 9-30-25
07/09/25
DATE

REGISTERED PROFESSIONAL ENGINEER TERRY M. RENNER No.69984 Exp.9-30-26 CIVIL STATE OF CALIFORNIA

TKE ENGINEERING, INC.
2305 CHICAGO AVENUE
RIVERSIDE, CA 92507
(951) 680-0440
(951) 680-0490 FAX
TERRY M. RENNER R.C.E. No. 69984
EXPIRES: 9-30-26

DRAWN BY: MV
DESIGNED BY: MV
CHECKED BY: MP
RECOMMENDED BY:

CITY OF NEEDLES

SIGNING AND STRIPING
NEEDLES HIGH SCHOOL

SHEET 2
OF 2

Agenda Item 26.

City of Needles, California
Request for City Council Action

☒ CITY COUNCIL ☐ NPUA ☒ Regular ☐ Special

Meeting Date: August 12, 2025

Title: Multi-Way Stop Warrant and Crosswalk Evaluation – Broadway St. & B Street

Background: At the April 8, 2025, City Council meeting, Councilmember Campbell requested that staff evaluate the need for a marked crosswalk on Broadway Street between "A" Street and "B" Street to enhance pedestrian safety. TKE Engineering, Inc., the City's Contract Engineer, was retained to conduct an engineering study for crosswalk installation at this location and to perform a stop warrant analysis at the nearest uncontrolled intersection.

TKE Engineering performed an on-site review during school and business hours, collected collision and traffic data, and analyzed conditions in accordance with Section 2B-07 of the California Manual on Uniform Traffic Control Devices (CA MUTCD) for Multi-Way Stop Applications.

Based on engineering judgment and observed sight distance constraints, TKE recommends installing an all-way stop and marked crosswalks at the intersection of Broadway Street and B Street. Therefore, TKE completed a plan for the installation of the appropriate signage and striping.

Cost for the installation of signage and striping by Public Works staff is estimated to be $3,500.

Fiscal Impact: The estimated cost for installing the multi-way stop and associated crosswalk improvements is approximately $3,500. Funding would need to come from the Public Works Street Paint and Signs budget

Environmental Impact: N/A

Recommended Action: Provide direction to staff on whether to proceed with the installation of the recommended multi-way stop and crosswalk improvements at Broadway Street and B Street.

Submitted By: Kathy Raasch, Director of Development Services/Capital Projects

City Manager Approval: Patrick J Martinez Date: 8/7/2025

Other Department Approval (when required): Jill Taura Date: 8/8/2025

Approved: ☐	Not Approved: ☐	Tabled: ☐	Other: ☐

TKE Project: 168-35

June 11, 2025

Ms. Kathy Raasch
Director of Development Services/Capital Projects
CITY OF NEEDLES
817 3RD Street
Needles, CA 92363

RE: Multi-Way Stop (AWS) Warrant Evaluation
Broadway Street & B Street

Dear Ms. Raasch:

TKE Engineering has completed a multi-way stop (AWS) warrant analysis for the following intersection:

- Broadway Street & B Street

An on-site field review was performed to observe current operational conditions on May 13, 2025 for this location. Outsourced traffic data was collected by Counts Unlimited on May 22, 2025.

Broadway Street & B Street

Broadway Street is a major roadway with two lanes in each direction and on-street parking. It has a posted speed of 30 M.P.H. The nearest adjacent intersection with an existing all-way stop is at Broadway Street and "D" Street, approximately 700' westerly.

Broadway Street and "B" Street intersection has existing standard street lights on two (2) of the four (4) corners and decorative street lighting on the segments between intersections. The roadway through the city is part of historic Route 66.

The occupied land use for Broadway Street is commercial including a hardware store and a plumbing company at this location. An employee parking area is located on the northeast quadrant generating minor foot traffic across Broadway Street as well as a local bus stop on the northwest quadrant.

Multi-Way (AWS) Stop Warrants

Currently "B" Street stops for Broadway Street in the north/south direction. There are no marked crosswalks at this location.

Section 2B-07 of the CA Manual on Uniform Traffic Control Devices (CA MUTCD) provides guidance for the installation of multi-way stops and specifies that the decision to install this type of traffic control should be based on an engineering study to include various factors including, but not limited to, traffic volumes and collision incidents.

Based on minimum vehicle volumes and/or City provided SWITRS collision history reporting, this intersection does not meet the minimum CA MUTCD criteria for this type of installation using this criterion.

However, field observation of sight distance was measured and found to be less than adequate for northbound vehicles entering the roadway. The less-than-optimal sight distance is due to the existing building structure on the southeast quadrant and the existing brick/wrought iron fencing on the southwest quadrant. Additionally, on street parking and the horizontal curve on Broadway Street contribute to reduced sight distance at this location.

The CA MUTCD specifies optional criteria for *locations where a road user, after stopping, cannot see conflicting traffic and is not able to negotiate the intersection unless conflicting cross traffic is also required to stop* (Section 2B.07.05.C).

Based on engineering judgement and field observation of the sight distance constraints stated above, installation of an all-way stop is recommended. Marked crosswalks are recommended to accommodate pedestrian road users.

Review of the existing red curb for this intersection is compliant with AB 413 which became effective in the California Vehicle Code on January 1, 2025. The installation work order will include the refreshing of the red curb as needed to restrict parking within 20' of marked/unmarked crosswalks.

Based on the above, the installation of Multi-Way Stop (AWS) is recommended for Broadway Street and "B" Street.

Multi-Way Evaluation Analysis worksheets are attached including supporting outsourced vehicle data for your use. An installation work order has been prepared and is included with this recommendation. The work order includes temporary post-top mounted flashing beacons to alert motorists of this new traffic pattern. Alternatively, the city may choose to use changeable message sign boards for a typical duration of 3-4 weeks.

TKE Engineering is pleased to submit this analysis to the city. Please let us know if we can assist further to provide an installation work order for signing and striping at this location.

Sincerely,

Terry Renner, P.E, P.L.S., Q.S.D.
Senior Vice President

Attachments: Warrant Study: Broadway Street & "B" Street
Outsourced Traffic Data
Installation Work Order

MULTI-WAY STOP EVALUATION

City of Needles

Location: **Broadway Street and B Street**

Date of Count: May 22, 2025

WARRANT STUDY

	Count	Warrants Met?
A. Temporary measure in lieu of traffic signal installation		Not Studied
B. Correctible Collisions: 5 or more **correctible** collisions in a 12 month period. 2022-2023 **reported by SWITRS = 0 incident (VRW/correctible collision) (highest of 3 years)**	**0**	**No**
C. Minimum Volumes:		
1. The vehicular volume entering the intersection from the major approaches (total of both) averages at least 300 vehicles per hour for any 8 hours of an average day, and	**146**	**No**
2.The combined vehicular, pedestrian and bicycle volume entering the intersection from the minor street approaches (total of both) averages at least 200 units per hour for the same 8 hours, with an average delay to minor-street vehicular traffic of at least 30 seconds per vehicle during the highest hour, but,	**14**	**No**
3. When the 85th-percentile approach speed of the major-street traffic exceeds 65 km/h (40 mph), the **minimum vehicular volume warrants are 70 percent** of the above values. (210/140) **85th percentile speed: 30 +**		**N/A**
D. Where no single criterion is satisfied, but where Criteria B, C.1, and C.2 are all satisfied to 80 percent of the minimum values. (4/240/160) Criterion C.3 is excluded from this condition.	**0 / 146 /14**	**No**

Recommendation

All-Way Stop Warrants (AWS) are Not Satisfied based on volumes; and/or reported crash incidents. Vehicle volumes are very low on minor roadway; well below the CA Manual of California on Uniform Traffic Control Devices (MUTCD) criteria thresholds. However, sight distance at this location is less than optimal for approach speed due to "fence effect" created by wrought iron/brick fencing, on street parking and horizontal curve on Broadway Street. All-Way Stop Installation and marked crosswalk is recommended to improve intesection operation. Additionally implementation of red curb restricting parking within 20' of marked/unmarked crosswalks in compliance with AB 413 is included in installation work order.

Dated: 5/28/2025

By: Monae Pugh

Approved By:

Source: CA MUTCD 2014(Rev 9) Section 2B.07

MULTI-WAY STOP EVALUATION

City of Needles

Location: **Broadway Street and B Street**

Date of Count: May 22, 2025

	Major Approach		**Broadway Street**		Minor Approach		**B Street**	
Time	EB	WB	EB + WB	HIGHEST 8 Hours	NB	SB	NB + SB	HIGHEST 8 Hours
12:00PM	4	3	7		1	0	1	
01:00AM	0	2	2		1	1	2	
02:00AM	1	0	1		0	0	0	
03:00AM	3	3	6		0	0	0	
04:00AM	9	3	12		0	0	0	
05:00AM	34	14	48		7	0	7	
06:00AM	34	24	58		5	1	6	
07:00AM	48	56	104		12	1	13	
08:00AM	65	63	128	**128**	7	3	10	**10**
09:00AM	72	70	142	**142**	10	4	14	**14**
10:00AM	74	74	148	**148**	8	4	12	**12**
11:00AM	79	68	147	**147**	12	4	16	**16**
12:00AM	65	82	147	**147**	9	4	13	**13**
01:00PM	81	70	151	**151**	13	3	16	**16**
02:00PM	69	86	155	**155**	7	4	11	**11**
03:00PM	75	71	146	**146**	15	2	17	**17**
04:00PM	42	60	102		14	0	14	
05:00PM	53	63	116		7	1	8	
06:00PM	35	59	94		5	1	6	
07:00PM	32	31	63		5	1	6	
08:00PM	31	30	61		6	2	8	
09:00PM	21	18	39		0	0	0	
10:00PM	9	12	21		2	0	2	
11:00PM	9	13	22		0	0	0	
TOTALS	945	975	1920	**1164**	146	36	182	**109**

City of Needles
N/S: B Street
E/W: Broadway Street
24 Hour Entering Volume Count

Counts Unlimited, Inc.
PO Box 1178
Corona, CA 92878
Phone: (951) 268-6268
email: counts@countsunlimited.com

NDL002EW
Site Code: 219-25566

Start Time	5/22/25 Thu	Eastbound Morning	Eastbound Afternoon	Hour Totals Morning	Hour Totals Afternoon	Westbound Morning	Westbound Afternoon	Hour Totals Morning	Hour Totals Afternoon	Combined Totals Morning	Combined Totals Afternoon
12:00		1	12			2	15				
12:15		2	14			0	18				
12:30		0	22			1	24				
12:45		1	17	4	65	0	25	3	82	7	147
01:00		0	19			0	12				
01:15		0	**20**			2	15				
01:30		0	**24**			0	25				
01:45		0	**18**	0	81	0	18	2	70	2	151
02:00		0	**28**			0	19				
02:15		0	11			0	**23**				
02:30		1	17			0	**22**				
02:45		0	13	1	69	0	**22**	0	86	1	155
03:00		0	17			1	**22**				
03:15		1	19			1	22				
03:30		1	19			0	14				
03:45		1	20	3	75	1	13	3	71	6	146
04:00		0	12			0	18				
04:15		0	9			0	15				
04:30		5	11			1	16				
04:45		4	10	9	42	2	11	3	60	12	102
05:00		4	17			0	14				
05:15		9	10			4	23				
05:30		11	16			4	15				
05:45		10	10	34	53	6	11	14	63	48	116
06:00		6	10			9	19				
06:15		6	7			3	13				
06:30		13	9			7	14				
06:45		9	9	34	35	5	13	24	59	58	94
07:00		7	5			6	8				
07:15		13	11			15	6				
07:30		13	7			17	10				
07:45		15	9	48	32	18	7	56	31	104	63
08:00		13	7			14	6				
08:15		12	10			18	10				
08:30		18	6			13	8				
08:45		22	8	65	31	18	6	63	30	128	61
09:00		15	4			19	5				
09:15		**21**	10			17	4				
09:30		**18**	2			16	4				
09:45		**18**	5	72	21	18	5	70	18	142	39
10:00		**22**	1			15	4				
10:15		14	1			**13**	5				
10:30		17	3			**26**	2				
10:45		21	4	74	9	**20**	1	74	12	148	21
11:00		27	3			**28**	6				
11:15		11	2			12	4				
11:30		17	2			11	1				
11:45		24	2	79	9	17	2	68	13	147	22
Total		423	522	423	522	380	595	380	595	803	1117
Combined Total		945		945		975		975		1920	
AM Peak	-	09:15	-	-	-	10:15	-	-	-	-	-
Vol.	-	79	-	-	-	87	-	-	-	-	-
P.H.F.		0.898				0.777					
PM Peak	-	-	01:15	-	-	-	02:15	-	-	-	-
Vol.	-	-	90	-	-	-	89	-	-	-	-
P.H.F.			0.804				0.967				
Percentage		44.8%	55.2%			39.0%	61.0%				
ADT/AADT		ADT 1,920		AADT 1,920							

City of Needles
N/S: B Street
E/W: Broadway Street
24 Hour Entering Volume Count

Counts Unlimited, Inc.
PO Box 1178
Corona, CA 92878
Phone: (951) 268-6268
email: counts@countsunlimited.com

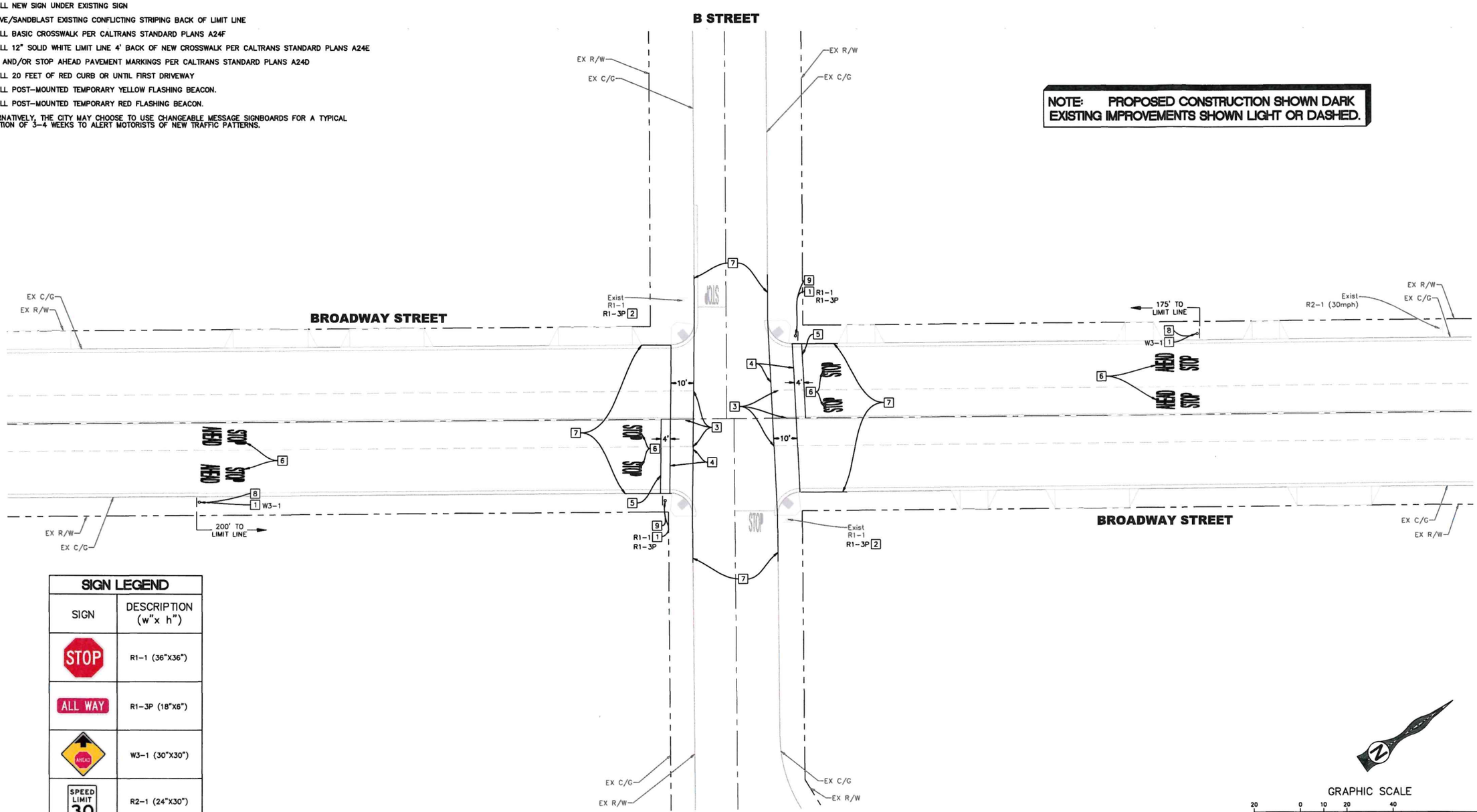
NDL002NS
Site Code: 219-25566

Start Time	5/22/25 Thu	Northbound Morning	Northbound Afternoon	Hour Totals Morning	Hour Totals Afternoon	Southbound Morning	Southbound Afternoon	Hour Totals Morning	Hour Totals Afternoon	Combined Totals Morning	Combined Totals Afternoon
12:00		0	0			0	2				
12:15		0	1			0	0				
12:30		1	5			0	1				
12:45		0	3	1	9	0	1	0	4	1	13
01:00		0	2			0	3				
01:15		0	5			1	0				
01:30		1	3			0	0				
01:45		0	3	1	13	0	0	1	3	2	16
02:00		0	1			0	0				
02:15		0	1			0	1				
02:30		0	0			0	0				
02:45		0	5	0	7	0	3	0	4	0	11
03:00		0	1			0	0				
03:15		0	8			0	0				
03:30		0	3			0	1				
03:45		0	3	0	15	0	1	0	2	0	17
04:00		0	4			0	0				
04:15		0	1			0	0				
04:30		0	5			0	0				
04:45		0	4	0	14	0	0	0	0	0	14
05:00		0	2			0	0				
05:15		5	2			0	0				
05:30		2	3			0	1				
05:45		0	0	7	7	0	0	0	1	7	8
06:00		0	1			1	0				
06:15		1	4			0	1				
06:30		3	0			0	0				
06:45		1	0	5	5	0	0	1	1	6	6
07:00		1	1			1	0				
07:15		4	0			0	0				
07:30		3	1			0	0				
07:45		4	3	12	5	0	1	1	1	13	6
08:00		0	0			1	0				
08:15		3	1			1	2				
08:30		3	3			1	0				
08:45		1	2	7	6	0	0	3	2	10	8
09:00		4	0			0	0				
09:15		2	0			0	0				
09:30		1	0			1	0				
09:45		3	0	10	0	3	0	4	0	14	0
10:00		0	1			1	0				
10:15		2	0			1	0				
10:30		5	1			2	0				
10:45		1	0	8	2	0	0	4	0	12	2
11:00		1	0			1	0				
11:15		1	0			1	0				
11:30		4	0			2	0				
11:45		6	0	12	0	0	0	4	0	16	0
Total		63	83	63	83	18	18	18	18	81	101
Combined Total		146		146		36		36		182	
AM Peak	-	07:00	-	-	-	09:45	-	-	-	-	-
Vol.	-	12	-	-	-	7	-	-	-	-	-
P.H.F.		0.750				0.583					
PM Peak	-	-	03:15	-	-	-	00:15	-	-	-	-
Vol.	-	-	18	-	-	-	5	-	-	-	-
P.H.F.			0.563				0.417				
Percentage		43.2%	56.8%			50.0%	50.0%				
ADT/AADT		ADT 182		AADT 182							

SIGNING AND STRIPING CONSTRUCTION NOTES:

1. INSTALL NEW SIGNS
2. INSTALL NEW SIGN UNDER EXISTING SIGN
3. REMOVE/SANDBLAST EXISTING CONFLICTING STRIPING BACK OF LIMIT LINE
4. INSTALL BASIC CROSSWALK PER CALTRANS STANDARD PLANS A24F
5. INSTALL 12" SOLID WHITE LIMIT LINE 4' BACK OF NEW CROSSWALK PER CALTRANS STANDARD PLANS A24E
6. STOP AND/OR STOP AHEAD PAVEMENT MARKINGS PER CALTRANS STANDARD PLANS A24D
7. INSTALL 20 FEET OF RED CURB OR UNTIL FIRST DRIVEWAY
- * 8. INSTALL POST-MOUNTED TEMPORARY YELLOW FLASHING BEACON.
- * 9. INSTALL POST-MOUNTED TEMPORARY RED FLASHING BEACON.

* ALTERNATIVELY, THE CITY MAY CHOOSE TO USE CHANGEABLE MESSAGE SIGNBOARDS FOR A TYPICAL DURATION OF 3-4 WEEKS TO ALERT MOTORISTS OF NEW TRAFFIC PATTERNS.



NOTE: PROPOSED CONSTRUCTION SHOWN DARK
EXISTING IMPROVEMENTS SHOWN LIGHT OR DASHED.

SIGN LEGEND	
SIGN	DESCRIPTION (w"x h")
STOP	R1-1 (36"X36")
ALL WAY	R1-3P (18"X6")
AHEAD	W3-1 (30"X30")
SPEED LIMIT 30	R2-1 (24"X30")

NOTE: ALL SIGN SIZES SHALL BE CONSISTENT WITH CA MUTCD REQUIREMENTS.

GRAPHIC SCALE

20 0 10 20 40 80

(IN FEET)
1 INCH = 20 FEET

Underground Service Alert
CALL BEFORE YOU DIG
Call: TOLL FREE
1-800
227-2600
TWO WORKING DAYS BEFORE YOU DIG

BASIS OF BEARINGS:

BENCHMARK:

REVISIONS

MARK	DATE	INITIAL	DESCRIPTION	DATE	APP'VD

CITY OF NEEDLES

APPROVED FOR CONSTRUCTION:

STEVEN W. LEDBETTER 6/12/25
R.C.E. 84044 EXP. DATE 9-30-25 DATE

REGISTERED PROFESSIONAL ENGINEER TERRY M. RENNER No.69984 Exp.9-30-26 CIVIL STATE OF CALIFORNIA

TKE ENGINEERING

TKE ENGINEERING, INC.
2305 CHICAGO AVENUE
RIVERSIDE, CA 92507
(951) 680-0440
(951) 680-0490 FAX

TERRY M. RENNER R.C.E. No. 69984 6/12/25
EXPIRES: 9-30-26

DRAWN BY:	MV
DESIGNED BY:	MV
CHECKED BY:	MP
RECOMMENDED BY:	

CITY OF NEEDLES

SIGNING AND STRIPING
BROADWAY STREET AND B STREET

SHEET 1


Proposed Crossing
B Street and W Broadway Street
Legend
Hardware Express
W Broadway St
66
Hardware Express
B St
A St
Acoma St
Google Earth
Image © 2025 Airbus
100 ft

City of Needles
817 Third Street, Needles, California 92363
(760) 326-2113 • FAX (760) 326-6765
www.cityofneedles.com

Mayor, Janet Jernigan
Vice Mayor Ellen Campbell
Councilmember Tona Belt
Councilmember Jamie McCorkle
Councilmember JoAnne Pogue
Councilmember Henry Longbrake
Councilmember Larry Ford

City Manager Patrick J. Martinez

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: PATRICK J. MARTINEZ, CITY MANAGER

SUBJECT: WEEKLY MEMORANDUM

DATE: July 25, 2025

1. **Peanuts Foundation Highlights Needles' Role in National Celebration**
   Attached is the official press release from Peanuts Worldwide and the Foundation for Hospital Art announcing a community celebration in Needles on August 12, 2025, commemorating the 75th anniversary of the Peanuts comic strip and the 50th anniversary of Spike's debut. The event honors Needles' unique connection to Charles Schulz—who spent part of his childhood in the city and later used it as inspiration for the character Spike. As part of the celebration, the Colorado River Medical Center will receive two large-scale, paint-by-number murals donated by the Foundation for Hospital Art, featuring classic Peanuts characters and a special desert-themed design showcasing Spike. Community members will be invited to participate in the painting during the event. The press release also outlines the broader "Take Care With Peanuts" initiative and includes remarks from Schulz's granddaughter Stephanie Revelli, Peanuts leadership, and local officials. This national recognition shines a spotlight on Needles as a meaningful part of the Peanuts legacy and reflects how community, art, and storytelling can come together to support healing and civic pride.

2. **Citywide Maintenance and Beautification Efforts Continue**
   The City of Needles continues to prioritize infrastructure, safety, and community pride through ongoing, visible improvements across the city. This week, Public Works crews completed targeted sidewalk repairs in areas affected by heat-related buckling. Damaged concrete sections were removed and replaced in the neighborhoods of Lillyhill, D Street, and F Street. These improvements enhance safety, walkability, and the appearance of our residential areas. Photos showing the completed concrete work are attached. In addition, crews addressed extensive weed growth caused by recent rains, with a focus on highly visible locations including Train Park. These cleanup efforts improve both aesthetics and public visibility. We also extend a special thank you to the property owner on Walnut Street for initiating the demolition of a partially burned structure. The City continues to work closely with property owners to address blight and

encourage property upkeep. These actions reflect the City Council's commitment to maintaining clean, safe, and vibrant neighborhoods. Residents can report concerns by calling 760-326-2115 (press #9) or using the Needles Connect app on **Google Play Store** (Android) and **Apple Store** (iOS)**.** Together, we're building a safer, stronger Needles!

3. **Route 66 Centennial Promotion – Visit California Content Coordination**
   City staff continues to coordinate with Visit California to ensure the City of Needles is featured in upcoming statewide marketing efforts tied to the Route 66 Centennial in 2026. As one of California's most historic Route 66 communities, Needles serves as a gateway to the state and holds a unique place in the story of America's most iconic highway. This work supports the City Council's strategic goal to promote tourism, celebrate our history, and strengthen Needles' identity as a destination rooted in culture and community pride.
   Visit California is currently accepting submissions through its online Content Submission Tool. Staff is aligning local stories and visuals with Visit California's 2025 editorial calendar to maximize exposure. With July already underway, upcoming themes offer several strong opportunities: August (accommodations, camping, glamping), September (wine/beer/surf), October (fall events and Halloween), and December (holidays and Route 66 Centennial previews). To submit content for editorial consideration, click here. These themes provide timely ways to showcase our OHV access, outdoor recreation, events, lodging, and our lead role in the 2026 Centennial celebration. Through this partnership, Needles has the opportunity to be featured across Visit California's digital and print platforms, reinforcing our presence as a key stop along the Mother Road. Staff will continue to submit targeted content and collaborate with local partners to elevate Needles' visibility in the months leading up to the Centennial.

4. **Upcoming Community Event: Night Pool Party – August 2**
   On Saturday, August 2, Tri-State Community Healthcare will sponsor a free Night Pool Party at the Needles Aquatic Center, located at 1661 J Street, from 6:00 PM to 9:00 PM. The event will feature complimentary hot dogs, chips, and drinks, along with water bounce house slides, a water balloon toss competition, and open pool activities for all ages. This fun, family-friendly event is designed to offer Needles residents a safe and festive environment to beat the summer heat, enjoy outdoor recreation, and connect with one another. Entry is free, and everyone is welcome. We appreciate Tri-State's continued support of community health and engagement and encourage all residents to join us for this special evening. See attached flyer for mor information.

5. **Camp Gauntlet: Top Chef Jr. Week – July 21–24, 2025**
   Camp Gauntlet continued its successful programming with "Top Chef Jr. Week," held July 21–24, 2025. This themed week provided youth participants with a hands-on culinary experience, allowing them to engage in every step of the cooking process—from selecting a country and building a menu to prepping ingredients, cooking meals, and plating the final dishes. Each child received a chef's hat and apron, which they wore proudly throughout the program and were able to take home as a keepsake. Throughout the week, participants prepared a

variety of meals, including spaghetti and meatballs with bread, orange chicken with rice and egg rolls, hamburgers with tater tots, and tacos with rice. The camp fostered creativity, teamwork, and life skills in a fun and engaging environment. We appreciate the efforts of our staff and volunteers who helped make this week a memorable and educational experience for the youth of Needles.

6. **City of Needles Resources Guide – Support Services for Residents**
   In light of recent public concern following the City Council's advancement of the illegal camping ordinance, the City of Needles is reminding residents about the "City of Needles Resources" guide developed by staff. This comprehensive directory connects residents with essential services, including low-income housing, shelters, food distribution, employment support, utility assistance, medical supply providers, and public transportation options. It also includes contacts for veterans' services, legal aid, health care, educational resources, local churches, and emergency hotlines. The guide is designed to help individuals and families access the support they need to improve quality of life. A digital copy is available online, and printed versions can be requested through City Hall.

7. **Youth Golf Camp Building Future Champions in Needles**
   The Annual Summer Youth Golf Camp is nearing completion, with just a few weeks left in the 12-week program. Hosted at Rivers Edge Golf Course, the Touchstone-operated camp has brought dozens of local youth together for a summer of hands-on learning, sportsmanship, and fun. Touchstone, the City's golf course operator, continues to be a strong partner in delivering high-quality recreation programs for our community. Beyond golf fundamentals, the camp builds discipline, confidence, and teamwork—laying a foundation for the next generation of Needles High School golfers and future state champions. Next week, the San Bernardino County Sheriff's Department will host its annual Putting Contest with camp participants, reinforcing community connections and encouraging youth engagement. Attached photos capture the energy, focus, and growth of our campers—underscoring how City partnerships and recreational programming are investing in our youth and shaping future leaders.

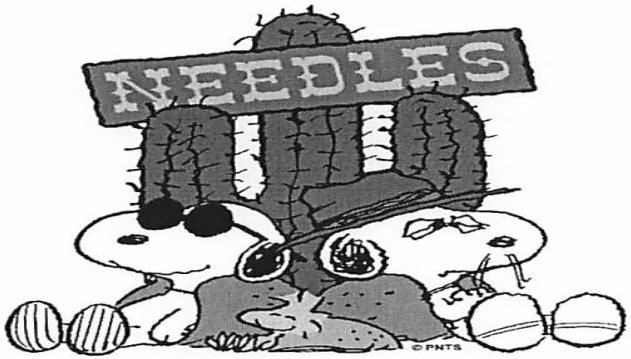
8. **Eagles Aerie 2599 Fundraiser to Support Local Family**
   The Needles Eagles Aerie 2599 is holding a raffle fundraiser to benefit the Amstutz Family, with all proceeds going directly to their support. The top prize is a one-year golf membership at River's Edge Golf Course valued at $1,600, followed by cash prizes of $100 for second place and $50 for third. Tickets are $50 each, with only 100 available. Those interested in purchasing a ticket can contact the Eagles directly at 729 Front St, Needles, CA 92363 or by phone at (760) 326-2599.

9. **Submit Your Nomination – 28th Annual Community Achievement Awards**
   The Laughlin Chamber of Commerce is now accepting nominations for the 28th Annual Community Achievement Awards, recognizing individuals, businesses, clubs, and organizations that make a meaningful impact throughout the

Colorado River Region. Needles is encouraged to participate—our city has not had an award recipient since 2023, when George DeLeon, Scotty Leonard, and Nicolle Wilson were honored. Let's make sure Needles is represented again this year. Please nominate a person, business, club, or organization that has made significant contributions in Needles. Eligible nominees must work, reside, do business, and/or provide services in the Colorado River Region. Nominations are due by **August 18, 2025**. Submit your nomination by clicking here.

10. **Community Events Calendar Now Live on City Website**
    As part of the City's newly launched website, we're excited to introduce a comprehensive Community Events Calendar designed to keep residents informed about the many activities and happenings across Needles. We invite local organizations and event organizers to collaborate with the City Clerk's Office to add or update events—helping ensure the calendar remains vibrant, inclusive, and reflective of our community's diverse offerings. To contribute or request modifications, please contact Candace Clark at cclark@cityofneedles.com. Your participation helps strengthen community spirit and enrich the local experience for residents and visitors alike.

1. PEANUTS PRESS RELEASE



NEEDLES, CALIFORNIA—ONE-TIME HOME OF CHARLES SCHULZ AND INSPIRATION FOR SNOOPY'S DESERT-DWELLING BROTHER SPIKE—TO HOST SIMULTANEOUS ANNIVERSARY CELEBRATIONS ON AUGUST 12, 2025: 75 YEARS OF PEANUTS AND 50 YEARS SINCE SPIKE'S COMIC-STRIP DEBUT

Following a Video Greeting from Schulz Granddaughter Stephanie Revelli, Peanuts and the Foundation for Hospital Art Will Present the Colorado River Medical Center with Two Six-Panel Murals, One Featuring Spike, Snoopy, and Woodstock and the Other Depicting the Peanuts Gang; Both Murals Will Be Painted By the Community in a Peanuts PaintFest

Needles, California, well known to Peanuts fans as the desert home of Snoopy's brother Spike, is perhaps less well-known for another famous resident: Charles "Sparky" Schulz, who lived in the California desert town for a year during his childhood. Decades later, Schulz found inspiration in Needles to create Spike (named after his own boyhood dog), who joined the Peanuts comic strip on August 13, 1975.

On Tuesday, August 12, 2025, Needles will celebrate two important anniversaries: the 75th anniversary year of the Peanuts comic strip (which launched in October 1950) and the 50th anniversary of Spike's debut.

Starting at 10:00 a.m., Peanuts and local organizations are planning a variety of activities at the Colorado River Medical Center, located at 1401 Bailey Avenue, Needles, CA 92363. The event is open to the public.

Festivities include:

Sweet Greetings
Stephanie Revelli, a granddaughter of Peanuts creator Charles M. Schulz, will greet Needles citizens and visitors via video, celebrating the two anniversaries and the longtime connection between Peanuts and Needles. Revelli, a baker and the creator of Sugar Cookies By Steph, will provide Peanuts, Spike, and Needles–themed cookies for the event.

1. PEANUTS PRESS RELEASE

"Like so many people around the world, I grew up with Peanuts—though in my case, I *literally* grew up with Peanuts, since I was lucky enough to have Charles Schulz for a grandfather!" says Revelli. "I know that Grandpa had a special feeling for Needles, having lived there during a significant time in his young life, and I'm so happy to be able to share the joy of these anniversaries with our friends in Needles!"

Hospital Art Donation and Peanuts PaintFest
A partnership between Peanuts Worldwide and the nonprofit Foundation for Hospital Art will bring the healing power of art to the local Colorado River Medical Center via two six-panel murals, in a celebration from 10:00 a.m. to 12:00 p.m. on August 12.

A community PaintFest will bring to life the two 56" x 49" paint-by-numbers style murals, which feature joyful Peanuts images: one of dancing Charlie Brown, Snoopy and Woodstock, Linus, Lucy, Sally, and Franklin, and a second mural—unique to Needles—featuring Spike, Snoopy, and Woodstock relaxing in the desert.

"We at the Colorado River Medical Center are delighted to receive these gifts from Peanuts and the Foundation for Hospital Art," says Bing Lum, Executive Vice President of Colorado River Medical Center. "We're proud to call Charles Schulz a former resident of Needles, and his humanity is as well known here as his humor, both of which will be appreciated by every patient, staff member, and visitor who experiences the joy of these murals."

The Hospital Art Program is a central feature of the "Take Care With Peanuts" initiative promoting good global citizenship, which was launched in 2020.

Following the PaintFest, Mayor Janet Jernigan of the City of Needles, County Supervisor Dawn Rowe, and a representative from California Senator Alex Padilla's office will each give brief remarks.

Artful Kids
In the days leading up to the PaintFest, children will have the opportunity to draw themselves as a Peanuts character on special coloring sheets created by Peanuts Worldwide and sponsored by the River Valley Artist Guild. The sheets can be found in various participating Needles restaurants through August 10. The finished artwork will be displayed on the walls of the Colorado River Medical Center during the PaintFest.

Selfies with Spike
Visitors can also take photographs with the famous larger-than-life Spike statue, on loan from the Needles Regional Museum and long-time Spike fan and Needles resident Joe Jones.

Snoopy's Root Beer Floats
Snoopy's favorite drink—root beer plus vanilla ice cream—will be available courtesy of the River Community Coalition, which will also be hosting a CakeWalk.

"Our nonprofit is dedicated to making healthcare visits a friendlier, more hope-filled experience for patients through the power of art—and who can do that more effectively than Peanuts?" says Scott Feight, Executive Director, for Foundation for Hospital Art. "Charles Schulz created indelible characters who bring joy to all who see them, which is why Peanuts is such a perfectly aligned partner for the Foundation for Hospital Art."

"We are so delighted that Charles Schulz's iconic characters will be bringing joy to the patients at the Colorado River Medical Center, in the town that Sparky once called home!" says Melissa Menta, Senior Vice President, Global Brand and Communications for Peanuts Worldwide and co-host of the 'You Don't Know Peanuts' podcast. "We believe he would be thrilled to know that his work is meaningful to adults and children in Needles, where he derived such inspiration for his life's work."

-The End-

Media Contact
Alison Hill, Snoopy/Spike's Publicist
714.287.2015
alison@currentpr.com

2. CITYWIDE BEAUTIFICATION





2. CITYWIDE BEAUTIFICATION





2. CITYWIDE BEAUTIFICATION

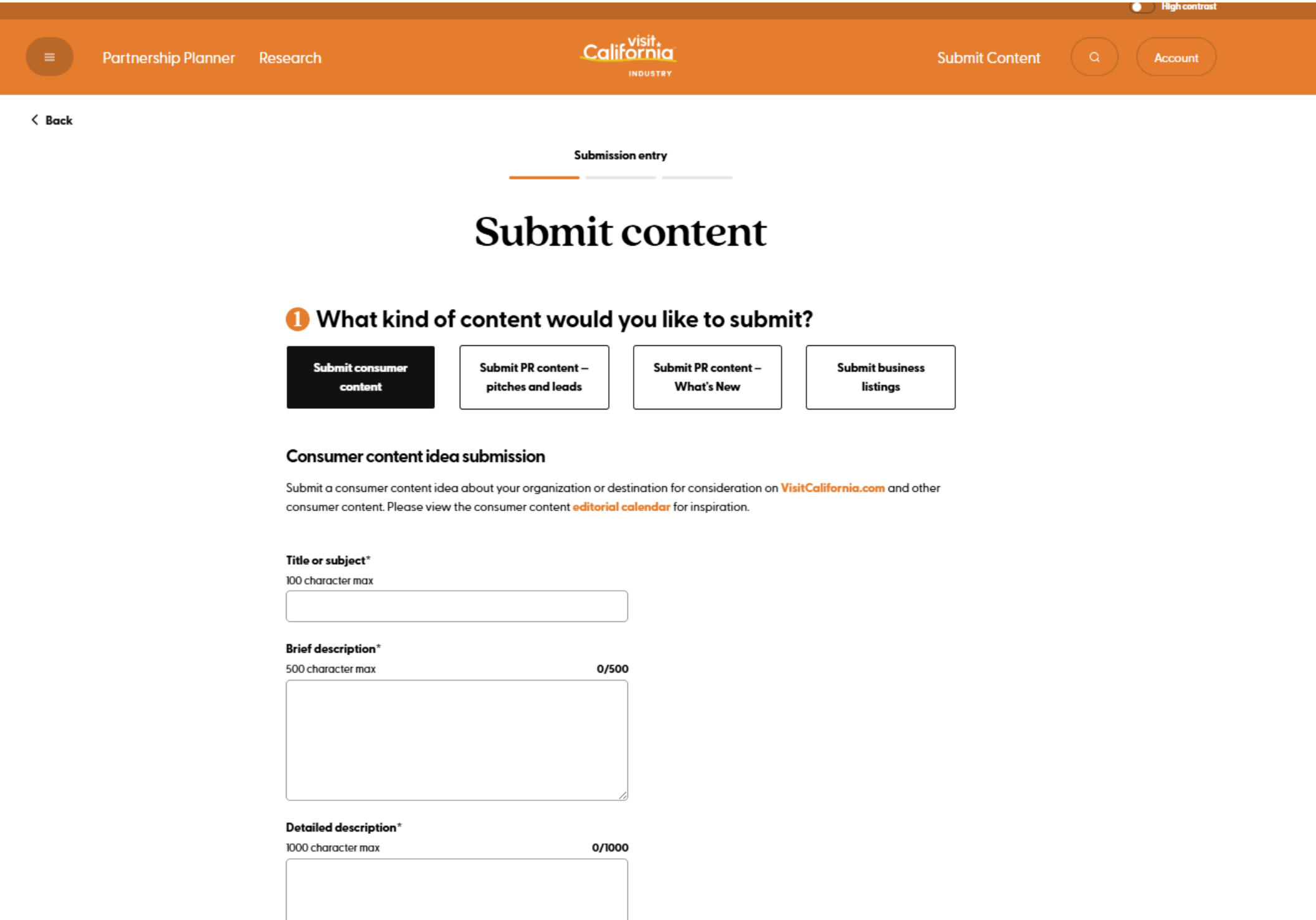




2. CITYWIDE BEAUTIFICATION



3. ROUTE 66 CENTENNIAL PROMOTION



4. TRI-STATE NIGHT POOL PARTY



5. CAMP GAUNTLET TOP CHEF





6. RESOURCE GUIDE

Low Income Housing

- Needles Housing Authority (760) 326-3222
- Lilly Hill Apartments (760) 326-2433
- Mesa Grande Apartments (760) 326-2404
- Riverview Terrace Apartments (760) 326-4800

Social Services

- Adult Protective Services/ In-Home Support Services (760)326-9328
- Behavioral Health Services (DBH) (760) 326-9313
- Children and Family Services (760) 326-9339
- Transitional Assistance Department (TAD) (877) 410-8829
- Social Security Administration (866) 931-4956
- Fort Mohave Tribal Social Services (928) 346-1550
- Department of Child Support (866) 901-3212

Employment Resources

- First Institute (657) 799-6388
- California Indian Manpower Consortium (CIMC) (800)640-2462
- Department of Labor (800) 333-4636
- Employment Development Department (EDD) Unemployment (800)300-5616
- Fair Employment and Housing (800) 884-1684
- Paid Family Leave Act (877) 480-3287
- San Bernardino County Job Line (909) 387-5611

Shelters

- Set Free Church (760) 326-2941
- Salvation Army Emergency Shelter (909) 888-4880
- Domestic Violence Unity Home (760) 366-9663

Food Distribution/Meal Program

- St. Vincent De Paul (760) 326-4420
- St. Ann's Catholic Church (760) 326-2721
- Santa Fe Park (760) 326-3522
- Salvation Army (760) 877-3940
- Isabel's Pantry (760) 443-4342
- Calvary Church Of Needles (760) 326-2904
- Bonnie Baker/Meals on Wheels (760) 326-2898
- Ft. Mohave Tribal Senior Nutrition Program (760) 629-2371
- Needles CAPK WIC Program (866)327-3074

Utility Assistance Programs

- Lifeline Telephone Service (866)-272-0349
- Home Energy Assistance Program (HEAP) (909) 723-1500
- Salvation Army Utility Help (760) 228-0114

Local Utility Companies

- Needles Public Utility Association (NPUA) (760) 326-5700
- Southwest Gas Co. (877) 860-6020
- Rt. 66 Broadband (760) 326-4190
- Frontier Communications (928) 453-0532
- Mohave Broadband (928) 768- 0110

Transportation

- Needles Area Transit (NAT) (866) 669-6309
- Needles Dial-A-Ride (760) 326-4789
- Dial-A-Ride Medical Transport (760) 326-4789
- Dial-A-Ride Shopper Shuttle (760) 326-4789

Medical Supply

- Shield Healthcare (800) 557-8797
- Anything Medical (928) 763-5959
- Preferred Home Care (928) 704-4654
- Lin-Care (928)704-9033

City Of Needles Resources



City of Needles
(760) 326-2113

6. RESOURCE GUIDE

Educational Resources

- Department of Environmental Health Services (800) 442-2283
- Needles Unified School District Administration (760) 326-3891
- Katie Hohstadt School HeadStart/Preschool (760) 326-5221
- Vista Colorado Elementary School (760) 326-2167
- Needles Middle School (760) 326-3894
- Needles High School/ Educational Training Center (ETC) (760) 326-2191
- Seventh Day Adventist School (760) 326-4406
- WIOA Program (760) 326-4590
- SB County Library – Needles Branch 760-326-9255
- Palo Verde Community College (760) 326-5033
- Mohave Community College (928) 758-3926
- First 5/ West Care (760) 326-3135

Homeless/ Low Income Veterans

- Nations Finest (928) 615-4965 Ask for Khristina
- VA Loma Linda Healthcare System HCHV Program (800) 741- 8387
- Veterans National Homeless Call Center (877) 424- 3838
- VA Crisis Chat Line 988 then press 1

Legal

- Inland County Legal Services (888) 805-6455 Ext: 4520
- Inland Fair Housing and Mediation (800) 321-0911
- Victim Witness (760) 552-6946
- SB County Superior Court – Needles (760) 269-4962

Health Services

- Health Department (760) 326-9230
- Colorado River Medical Center (CRMC) (760) 326-7100
- Valley View Medical Center (928) 788-2273
- Western Arizona Regional Medical Center (WARMC) (928) 763-2273
- Havasu Regional Medical Center (928) 855-8185
- Department of Veterans Affairs (800) 827-1000
- Tri-State Community HealthCare (760) 326-0222

Safety

- Ambulance (760) 326-5299
- Highway Patrol (760) 326-2000
- Fire Department (760) 326-2833
- Sheriff Station (760) 326-9200
- Poison Control (800) 222-1222
- Teen Rescue (800) 494-2200

Hotlines

- Adult & Elder Abuse (877) 565-2020
- Child Abuse (800) 827-8724
- Database Information 211
- WE TIP (800) 782-7462 Report Crime
- Alcoholics Anonymous (760) 242-9292
- Gamblers Anonymous (760) 261-4267
- Narcotics Anonymous (888) 322-6817
- Victim Witness Services (800) 777-9229
- National Sexual Assault (800) 656-4673

Domestic Violence

- National Domestic Violence (800) 799-7233
- Faith and Grace (928) 302-9028
- WestCare (928) 763-1945
- Haven Family Rescue Center (928) 505-3153

Churches

- Needles Assembly of God (760) 326-2751
- Christian Church of Needles (760) 326-2781
- Needles Church of Christ (760) 326-2441
- Church of Jesus Christ of Latter-Day Saints (760) 326-3363
- Calvary Chapel (760) 326-2904
- Set Free (760) 326-2941
- Grace Lutheran (760) 326-3128
- Kingdom Hall of Jehovah's Witness (760) 326-2520
- St. Ann's Catholic Church (760) 326-2721
- St. John's Episcopal Church (760) 326-3552
- Seventh Day Adventist (760) 326-4406
- Church of God in Christ (760) 326-3113
- Fire House Ministries (760) 443-4342

Support Services

- Department of Social Services (DSS) (877) 410-8829
- Needles Senior Center (760) 326-4789
- Needles Animal Control (760) 326-4952
- Inland Medical Center (909) 890-3000
- Family Caregiver Support Program (FCSP) (760) 326-9224
- Department of Veterans Affairs (800) 827-1000
- Health Insurance Counseling & Advocacy Program (HTCAP) (800) 434-0222
- California Relay Services (877) 546-7414
- Fort Mohave Tribal Vocational Rehabilitation (928) 768-1144
- Camp Good Grief (909) 558-8212

7. GOLF SUMMER CAMP





8. EAGLES FUNDRAISER



City of Needles
817 Third Street, Needles, California 92363
(760) 326-2113 • FAX (760) 326-6765
www.cityofneedles.com

Mayor, Janet Jernigan
Vice Mayor Ellen Campbell
Councilmember Tona Belt
Councilmember Jamie McCorkle
Councilmember JoAnne Pogue
Councilmember Henry Longbrake
Councilmember Larry Ford

City Manager Patrick J. Martinez

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: PATRICK J. MARTINEZ, CITY MANAGER

SUBJECT: WEEKLY MEMORANDUM

DATE: August 1, 2025

1. **Vegetation Fire Jack Smith Park – Regional Response and Containment**
   On Saturday, July 26, 2025, at approximately 7:26 p.m., a vegetation fire broke out near Jack Smith Memorial Park. The incident prompted a rapid and coordinated response from City staff, San Bernardino County Fire, San Bernardino County Sheriff's Department, BNSF, and the Mohave Valley Fire Department. Thanks to this strong multi-agency effort, the fire was fully contained with no reported injuries or structural damage. This incident underscores the importance of regional collaboration, particularly with the Mohave Valley Fire Department, whose timely support was critical in helping contain the fire. The fire originated near a homeless encampment along the river's edge. A suspect, Shawn Brown, was located and arrested by deputies early the following morning. He remains in custody at the Colorado River Station, with bail set at $30,000. See attached press release and event photos for additional details.

2. **Reminder: Night Pool Party – Tomorrow, August 2**
   Don't miss the free Night Pool Party sponsored by Tri-State Community Healthcare tomorrow, Saturday, August 2, at the Needles Aquatic Center (1661 J Street) from 6:00 PM to 9:00 PM. This fun-filled, family-friendly event will include complimentary hot dogs, chips, and drinks, water bounce house slides, a water balloon toss competition, and open swimming for all ages. This is a great opportunity to cool off, enjoy outdoor fun, and connect with neighbors in a safe and festive environment. Entry is free and all are welcome. See attached flyer for more details.

3. **Reminder: Backpack & School Supply Drive – Donations Due August 5**
   The Colorado River Sheriff's Station / Needles Police Department is still accepting donations for its Backpack and School Supply Drive to benefit Needles Unified School District students. The deadline to donate is Monday, August 5, 2025. New backpacks, school supplies, and monetary contributions are welcome and will go directly toward helping local families prepare for the

new school year. Donations can be coordinated through Community Relations Officer Misti Hunt at (760) 326-9207 or mhunt@sbcsd.org. Checks should be made payable to “River Daze.” Thank you to everyone who has contributed so far—your support makes a difference!

4. **Citywide Maintenance and Beautification Efforts Continue**
   The City of Needles remains focused on infrastructure, safety, and community pride through ongoing, visible improvements. Ahead of the new school year starting August 13, Public Works crews repainted crosswalks near school zones to ensure clear, high-visibility paths for students and families. Crews also trimmed trees encroaching on power lines at the Golf Course Maintenance Yard as part of fire abatement efforts, reducing hazards and protecting utility infrastructure. Pothole repair remains a top priority. The City continues to respond to road surface issues across neighborhoods, with a recent repair completed on D Street as part of these ongoing efforts to improve drivability and extend roadway life. Special thanks to Frontier Communications for clearing overgrown vegetation at their Front Street property and to the property owner on D Street for removing abandoned vehicles and cleaning up their parcel. These improvements enhance neighborhood safety, appearance, and quality of life. This work reflects the City Council’s commitment to maintaining clean, safe, and resilient community spaces through active partnership and stewardship. Photos from this week’s efforts are attached.

5. **Mayor Jernigan Showcases Needles on KNTR’s “Speak Out”**
   On May 30, 2025, Mayor Janet Jernigan appeared on KNTR’s *Speak Out* radio show alongside Hanna Guy, Senior Director of Brand and Marketing for Peanuts Worldwide, to spotlight an exciting partnership between Peanuts Worldwide, the City of Needles, and local nonprofit Foundation for Hospital Art. The collaboration includes a community PaintFest on August 12 at the Colorado River Medical Center, where residents will help create two large-scale murals. One features the classic Peanuts gang, and the other highlights Spike—Snoopy’s desert-dwelling brother inspired by Charles Schulz’s time living in Needles. During the segment, Mayor Jernigan also highlighted the City’s broader tourism and community engagement efforts, including preparations for the Route 66 Centennial in 2026, the continued success of the City’s award-winning parks system, and Needles High School’s impressive 41 state championships. The discussion underscored Needles’ growing visibility through creative partnerships, historic pride, and local excellence.
   Click here to listen to the full interview.

6. **Aquatic Center Wrap-Up & Extended Morning Programs**
   The Needles Aquatic Center concluded its regular summer operations on August 1, 2025, after another successful season serving local families through swim lessons, open swim, youth camps, and private rentals. While the main pool season has ended, Morning Lap Swim and Exercise programs remain active through the first week of September, continuing to offer accessible, low-cost wellness opportunities for the community. Lap Swim is available Monday through Thursday from 6:30–8:00 AM, followed by Morning Exercise from 8:00–

9:15 AM. These early morning sessions remain popular with residents and reflect the City's ongoing commitment to public health and active living. Staff will now begin seasonal maintenance and prepare for next year's aquatic programming.

7. **2025 Summer Youth Programs Conclude with Strong Community Support**
   The City of Needles successfully wrapped up its 2025 summer youth programs this week, providing community-supported activities for local families. The Summer Day Camp Program was offered at no cost thanks to generous support from The Legacy Foundation and River Daze with more than 150 participants. Alongside basketball and swim programs, these efforts provided safe, structured environments for local youth throughout the summer. Special thanks go to all the volunteer coaches who generously donated their time and energy to support the Jr. and Pee Wee Basketball Program. Their involvement was critical to the program's success and community impact. These programs reflect the City Council's continued commitment to accessible, family-friendly services. Staff will now shift focus to upcoming fall and winter programming with taking signups now for Soccer, volleyball and Flag Football. For any questions or assistance, please get in touch with Jennifer Valenzuela at (760) 326-2814 or via email at jvalenzuela@cityofneedles.com.

8. **Needles Showcased at Ontario International Airport**
   The City of Needles is now featured at Ontario International Airport (ONT) as part of the new "Discover Inland Empire" campaign—a regional initiative launched to promote Southern California's most dynamic destinations. Spearheaded by Visit Inland Empire in partnership with ONT, the campaign introduces millions of travelers to the diverse attractions across the region, with Needles proudly highlighted among them. Digital displays inside the terminal showcase Needles' iconic imagery, including historic railcars and desert landscapes, helping position the city as a unique destination within the broader Inland Empire. This effort aligns with City Council's strategic priorities to promote tourism, expand regional visibility, and attract economic activity. This exposure not only elevates Needles' profile at one of the nation's fastest-growing airports, but also reinforces our standing as a welcoming and adventure-ready stop in Southern California. Photos attached show how our city is being featured in this high-traffic gateway.

9. **Jack Smith Park Lift Station – Pump Replacement Complete**
   The Wastewater Department, in coordination with **EUSI, LLC**, the City's contracted provider for operational support services at the wastewater treatment facility, successfully completed repairs to the Jack Smith Park lift station this week. In May, both pumps at the site failed, requiring the procurement of two new Pentair Hydromatic grinder pumps. This week, crews pumped out the wet well and installed and tested both pumps. The lift station is now back to full operation. Staff logged motor hours, recorded amp readings, and documented the installation with photos of the equipment nameplates. This efficient and well-executed repair effort restored critical wastewater infrastructure serving the Jack Smith area. Refer to the attached images for a look at the repair.

10. **Fall Spay & Neuter Clinic Scheduled for September 25–26**
    The Needles Animal Shelter will host its Fall Spay and Neuter Clinic on September 25th and 26th in partnership with Dr. Angelina Beeks of Angels Touch Mobile Vet. The event is by appointment only, and a non-refundable deposit is required. All are welcome to participate. To reserve a spot, residents must fill out an application and pay the deposit in person at the Needles Animal Shelter, located at 1662 Flip Mendez Parkway. This bi-annual clinic is in high demand and typically fills quickly, so early registration is encouraged. For more information or to schedule an appointment, residents can call the shelter at (760) 326-4952. This program continues to support public health, responsible pet ownership, and the City's broader animal welfare goals. Refer to the attached fly for more information.

11. **Youth Golf Camp Concludes with Community Support and Lasting Impact**
    The 2025 Summer Youth Golf Camp at Rivers Edge Golf Course officially wrapped up this week, closing out a season of instruction, growth, and positive youth engagement. Operated in partnership with Touchstone Golf, the camp welcomed dozens of local youth and emphasized discipline, sportsmanship, and teamwork. A highlight of the final week was the annual Putting Contest hosted by the San Bernardino County Sheriff's Colorado River Station, which included a generous $880 donation from their nonprofit River Daze to support this year's program. We extend our sincere thanks to the Sheriff's Department for their continued presence and commitment to Needles youth—your support helped make this camp possible. Take a look at the attached photos for a glimpse of the event and the impact it had on our young participants.

12. **Route 66 Channel 2 Now Live**
    As a quick update to the item from the manager's report two weeks ago — Channel 2 on Route 66 Broadband is now live. Community programming has officially launched and includes event calendars, City Council meeting replays, public notices, and community flyers on a continuous loop. This tool directly supports Council's public engagement goals by making timely City information more visible and accessible to residents. Appreciation again to Route 66 Broadband for helping make this happen.

13. **Summer Reading Program Wraps Up with Family Entertainment**
    The Needles Branch Library successfully concluded its 2025 Summer Reading Program, *Tales of Enchantment*, which promoted literacy and lifelong reading through interactive, educational activities for all ages. Throughout the summer, the library hosted a series of live performances, culminating this past Tuesday, July 29, 2025, with a featured appearance by Comic Master Ventriloquist Joe Gandelman. His high-energy, family-friendly show was a fitting end to a season of storytelling, imagination, and learning. These events directly support the City Council's goals to foster youth engagement, literacy, and community enrichment. We thank the library team and community partners for their efforts in delivering a memorable summer experience. Photos and highlights from this week's performance are attached.

14. **Advancing Regional Collaboration**
    As part of the City Council's continued commitment to strategic regional collaboration, City staff recently met with Bullhead City Manager Toby Cotter and his Development Services team to explore opportunities for strengthening the economic vitality of the tri-state region. The discussion centered on shared priorities including regional economic development, housing production, retail growth, and hospitality development. By aligning efforts and leveraging each city's strengths, both Needles and Bullhead City aim to create a more resilient, prosperous, and interconnected region for residents, businesses, and future investment.

15. **Community Events Calendar Now Live on City Website**
    As part of the City's newly launched website, we're excited to introduce a comprehensive Community Events Calendar designed to keep residents informed about the many activities and happenings across Needles. We invite local organizations and event organizers to collaborate with the City Clerk's Office to add or update events—helping ensure the calendar remains vibrant, inclusive, and reflective of our community's diverse offerings. To contribute or request modifications, please contact Candace Clark at cclark@cityofneedles.com. Your participation helps strengthen community spirit and enrich the local experience for residents and visitors alike.

1. JACK SMITH PARK FIRE RESPONSE



1. JACK SMITH PARK FIRE RESPONSE



1. SBSD PRESS RELEASE JSP FIRE

Full Notification

SBSD - Colorado River Sheriffs Department

Monday July 28th, 2025 :: 10:39 a.m. PDT

Advisory

Suspect Responsible for Brush Fire near Jack Smith Memorial Park Identified and Arrested

DATE/TIME: July 26, 2025, at approximately 7:26 p.m.

INCIDENT: PC 452(C) - Unlawfully Causing a Fire - Wreckless Burning

LOCATION: Jack Smith Memorial Park, Needles, CA

SUSPECT(S): Shawn Brown, 38-Years-Old, Transient of Needles, CA

VICTIM(S): State of California

SUMMARY: On Saturday, July 26, 2025, at approximately 7:26 p.m., deputies with the Colorado River Station / Needles Police department responded to a report of a large brush fire near Jack Smith Memorial Park in the City of Needles. Through investigation, it was determined the fire was started near a homeless encampment located within the dense brush near the river's edge.

On Sunday, July 27, 2025, at approximately 3:44 a.m., deputies located the suspect, identified as Shawn Brown, in the area. Brown was detained and interviewed at the Colorado River Station. During the investigation, Brown was found to be the person who unlawfully started the fire. Brown was subsequently arrested on the above mentioned charges and was transported to the Colorado River Station jail for booking. Brown remains in the custody of the San Bernardino County Sheriff's Department with a bail amount of $30,000.00, awaiting a court hearing.

Anyone with information regarding this incident is urged to contact Deputy M. Yanez of the Colorado River Station at (760) 326-9200. Callers wishing to remain anonymous may contact the We-Tip Hotline at 1-800-78CRIME (27463) or may leave information on line at the We-Tip website, www.wetip.com.

For press releases, news, and information follow the Colorado River Station on X at: @CORiverStation, Facebook and/or Instagram @SBCSDColoradoRiverStation.

Refer: Deputy M. Yanez

Station: Colorado River Station / Needles Police Department

Phone No. 760-326-9200

Case No. 212500546

SHANNON D. DICUS, Sheriff-Coroner
San Bernardino County Sheriff-Coroner Department

More Messages

See more messages from Needles, California »

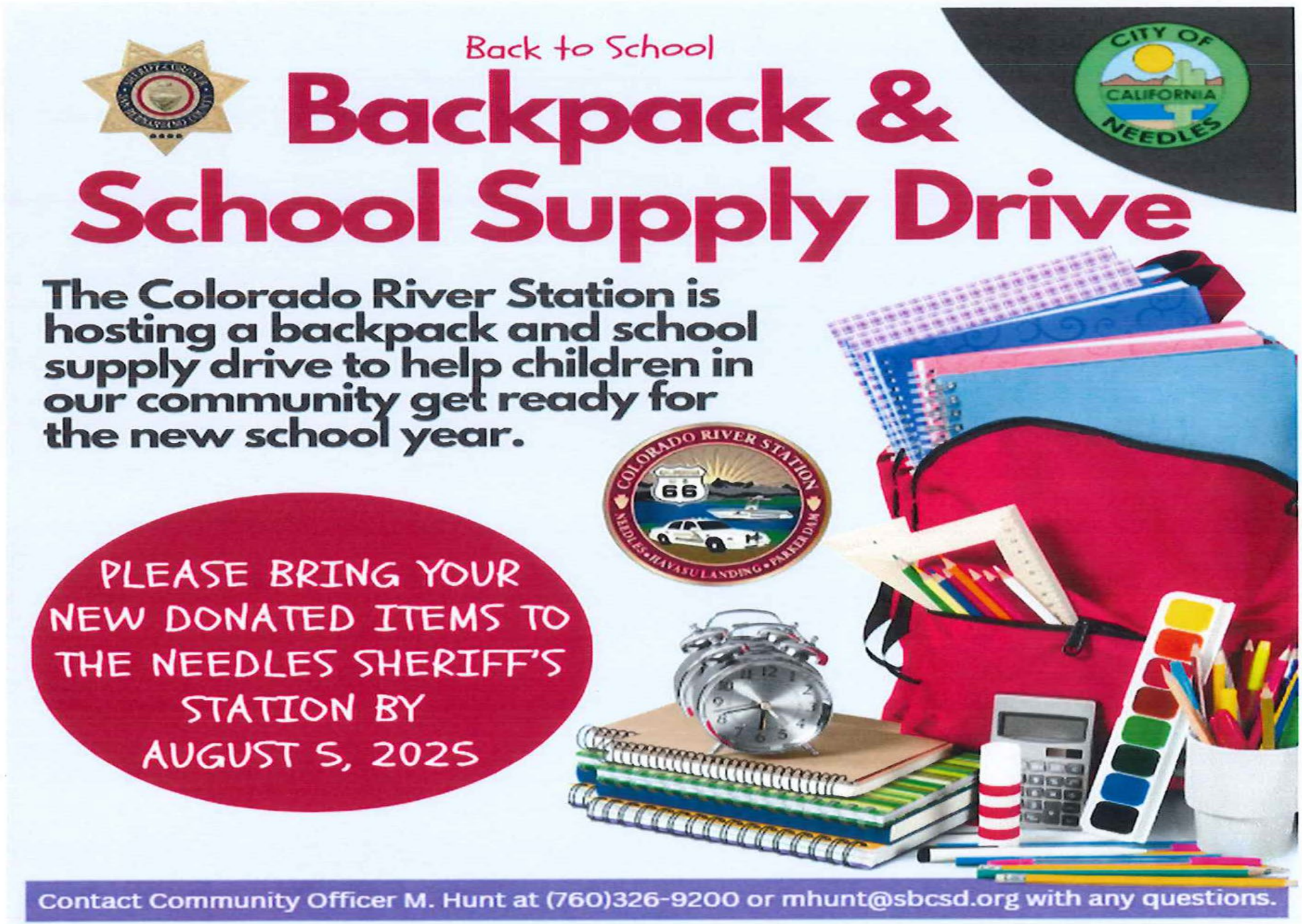
Navigate & Discover

Enter a town, zip code or address

2. TRI-STATE NIGHT POOL PARTY



3. BACKPACK AND SCHOOL SUPPLY DRIVE



4. CITYWIDE BEAUTIFICATION





4. CITYWIDE BEAUTIFICATION



4. CITYWIDE BEAUTIFICATION





4. CITYWIDE BEAUTIFICATION



5. AQUATICS CENTER WRAP-UP



7. SUMMER CAMP WRAP-UP



8. ONTARIO AIRPORT FEATURE



9. JACK SMITH PARK LIFT STATION



10. FALL SPAY AND NEUTER CLINIC



11. GOLF SUMMER CAMP WRAP-UP



13. SUMMER LIBRARY PROGRAM WRAP-UP

