



(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  
EL GARCES – 950 FRONT STREET, NEEDLES

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TUESDAY, APRIL 8, 2025  
COUNCIL EXECUTIVE SESSION – 5:30 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](mailto:cclark@cityofneedles.com)

TO JOIN THE LIVE TEAMS MEETING: log into the City of Needles website at [www.cityofneedles.com](http://www.cityofneedles.com) to access the agenda and [Click here to join the meeting](#)

If asked, enter the following: Meeting ID: 204 736 663#  
OR listen in and participate by calling Teams: 1-323-488-2227 - Meeting ID: 204 736 663#  
The meetings are being recorded.

CALL TO ORDER  
ROLL CALL

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

**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. 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 / HACN / 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**

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

1. Certificates of Appreciation to the Needles Varsity Boys and Girls Basketball Teams in recognition for their outstanding performance at the State Championships. **(INF)**
2. NPUA: Accept and file the NPUA fiscal year ended June 30, 2023 audit report completed by Vasquez & Company LLP. **(ACT)**
3. San Bernardino County Sheriff's Department Deputy Jeff Dean will give a presentation on Ebike Safety. **(INF)**
4. Code Enforcement Presentation Update **(INF)**

## **PUBLIC HEARING**

5. HACN: Adopt Housing Authority of the City of Needles (HACN) Resolution No. 2025-9-HACN, adopting the Five-Year Plan and Annual Agency Plan (2025-2029) for the Housing Authority of the City of Needles (HACN) and accept and file Annual Public Hearing and the Civil Rights Certification with United States Department of Housing and Urban Development (HUD).
  - Staff Report
  - Council questions of staff
  - Mayor to open the public hearing
  - Public Comment
  - Mayor to close the public hearing
  - Council Discussion / Deliberation
  - Adopt Housing Authority of the City of Needles (HACN) Resolution No. 2025-9-HACN, adopting the Five-Year Plan and Annual Agency Plan (2025-2029) for the Housing Authority of the City of Needles (HACN) and accept and file Annual Public Hearing and the Civil Rights Certification with United States Department of Housing and Urban Development (HUD). **(ACT)**

## **HACN / COUNCIL REGULAR ITEM**

6. Housing Authority of the City of Needles financial audit report for the fiscal year ended June 30, 2024. **(ACT)**

## **ADJOURN THE JOINT CITY COUNCIL / NPUA / HACN MEETING AND RECONVENE THE COUNCIL MEETING**

### **PUBLIC COMMENTS PERTAINING TO THE COUNCIL ITEMS**

A three-minute time limit per person has been established.

**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 7 through 8 on the Consent Calendar by affirmative roll call vote. **(ACT)**

7. Approve the Warrants Register through April 8, 2025.
8. Approve the Minutes of March 25, 2025.

## **END OF COUNCIL CONSENT CALENDAR**

### **REGULAR COUNCIL ITEMS**

9. Consideration of an Ordinance Regarding Homeless Encampments **(DIS)**

### **CITY ATTORNEY REPORT**

### **CITY CLERK REPORT**

### **CITY MANAGER REPORT**

City Manager's Report for the weeks of March 21 and 28, 2025.



## **COUNCIL REQUESTS**

Council Member Longacre  
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: April 4, 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 4th day of April 2025*

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



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

☒ CITY COUNCIL ☒ NPUA

☒ Regular ☐ Special

**Meeting Date:** April 8, 2025

**Title:** Presentation by Vasquez & Company LLP of the NPUA audit report for the fiscal year ended June 30, 2023

**Background:** The fiscal year 2022/23 NPUA audit report has been completed by Vasquez & Company LLP. The audit report will be presented via teleconference by Roger Martinez who is the engagement partner.

Attached are the 2023 Audit Results Presentation materials, and audit report for the fiscal year ended June 30, 2023.

The Board of Public Utilities reviewed the FY 23 NPUA audit report on April 1, 2025.

**Fiscal Impact:** None

**Environmental Impact:** n/a

**Recommended Action:** Accept and file the NPUA fiscal year ended June 30, 2023 audit report completed by Vasquez & Company LLP.

**Submitted By:** Barbara DiLeo, Acting Director of Finance

**City Manager Approval:** Patrick J. Martinez

**Date:** 4/3/2025

**Other Department Approval (when required):** \_\_\_\_\_

**Date:** \_\_\_\_\_

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐



# REPORT TO THE BOARD OF PUBLIC UTILITIES

April 1, 2025

# / Introduction

## **To the Honorable Members of the Board of Public Utilities Needles Public Utility Authority**

We are pleased to present this report related to our audit of the financial statements of Needles Public Utility Authority (the Authority) 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 Authority'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 Board of Public Utilities 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 Authority.

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# / Engagement Team

## Needles Public Utility Authority Engagement Team



**Roger Martinez**  
Engagement Partner



**Cristy Canieda**  
Quality Control Partner



**Cid Conde**  
Engagement Director



**Sam Tolentino**  
Audit Manager

**Rachel Anne A. Francisco - Estoque**  
Audit Associate Manager

**Jeny Felipe**  
**Ela Lavilla**  
Senior Auditors



# / Independence



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

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

# / Scope of Engagement



## FINANCIAL STATEMENTS AUDIT

- In accordance with Generally Accepted Government Auditing Standards
- As of and for the year ended June 30, 2023

# / Summary of Audit Results



# / Independent Auditor's Report

## Financial Statements Audit – UNMODIFIED OPINION – “Clean” Opinion

### Unmodified “Clean” Opinion

Audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*

The financial statements present fairly, in all material respects,  
Needles Public Utility Authority:



Financial position



Results of operations



Changes in net position



Cash flows

# / Independent Auditor's Report, Continued

## Report on Internal Control Over Financial Reporting and on Compliance

Material weakness(es)	<b>None noted</b>
Significant deficiency	<b>Significant Deficiency on Internal Controls over Inventories</b>
Noncompliance material to the financial statements	<b>None noted</b>

# / Auditor's Required Communication to Those Charged with Governance (AU-C 260)





# / Required Communication to Those Charged with Governance

<b>Management's Responsibility</b>	Management has primary responsibility for the accounting principles used, including their consistency, application, clarity and completeness.
<b>Significant Accounting Policies</b>	The Authority's significant accounting policies are appropriate, and management has applied its policies consistently with prior periods in all material respects. The Authority implemented GASB Statement No. 96 – <i>Subscription-Based Information Technology Arrangements (SBITAs)</i> and GASB Statement No. 94, - <i>Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs)</i> , during the fiscal year ended June 30, 2023.
<b>Controversial issues</b>	No significant or unusual transactions or accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus were identified.
<b>Basis of Accounting</b>	The financial statements were prepared on the assumption that the Authority will continue as a going concern.

# / Required Communication to Those Charged with Governance, Continued

<b>Audit Adjustments</b>	Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Authority are shown on the Summary of Recorded Audit Adjustments. The Authority's financial statements as of and for the year ended June 30, 2022 have been restated due to the change in the recognition of prepayments made in fiscal years 2020, 2012 and 2013 totaling \$1,000,000 to the purchase obligation.
<b>Disagreements with Management</b>	We encountered no disagreements with management on financial accounting and reporting matters as it relates to the current year financial statements.
<b>Consultations with Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting and auditing matters.
<b>Conditions of Retention</b>	No significant issues were discussed, or subject to correspondence, with management prior to retention.

# / Required Communication to Those Charged with Governance, Continued

<b>Difficulties with Management</b>	We did not encounter any difficulties with management while performing our audit procedures that require the attention of the Board.
<b>Material Weakness and Significant Deficiency</b>	A <b>significant deficiency</b> on internal controls over inventories was identified related to the controls in place in relation to withdrawal and purchases of inventories, and update of inventory unit cost. <b>No material weaknesses in internal controls were identified.</b> Details of the significant deficiency noted is included in the SAS114 Conclusion letter.
<b>Irregularities, Fraud or Illegal Acts</b>	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.
<b>Management Representations</b>	The Authority 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 – GASB Implementation

## Effective FY2024 –Applicable to the Authority’s financial statements

- GASB Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62* (effective for fiscal year 2024).

## Effective FY2024 – Applicable but no impact to the Authority’s financial statements

- GASB Statement No. 99, *Omnibus 2022* (some components were effective in fiscal year 2022 and 2023, others were effective for fiscal years 2024); and
- GASB Statement No. 101, *Compensated Absences*

## To be implemented in FY2025 and FY2026

- GASB Statement No. 102, *Certain Risk Disclosures* (effective for fiscal year 2025)
- GASB Statement No. 103, *Financial Reporting Model Improvements* (effective for fiscal year 2026).
- GASB Statement No. 104, *Disclosure of Certain Capital Assets* (effective for fiscal year 2026)

# QUESTIONS

# / Contact Information

**Vasquez + Company LLP** has over 50 years of experience in performing audit, tax, accounting, and consulting services for all types of nonprofit organizations, governmental entities, and private companies. We are the largest minority-controlled accounting firm in the United States and the only one to have global operations and certified as MBE with the Supplier Clearinghouse for the Utility Supplier Diversity Program of the California Public Utilities Commission.

We are clients of the **RSM 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.

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**Thank you for your  
time and attention!**





**Needles Public Utility Authority  
(A Component Unit of the City of Needles)  
Audited Financial Statements  
*As of and for the Year Ended June 30, 2023  
with Independent Auditor's Report***



VASQUEZ  
+ COMPANY LLP

Agenda Item 2.

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Audited Financial Statements**  
***As of and for the Year Ended June 30, 2023***  
***with Independent Auditor's Report***

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
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MANILA, PH

## **Independent Auditor's Report**

**The Board of Public Utilities  
Needles Public Utility Authority**

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of the Needles Public Utility Authority (the Authority), a component unit of the City of Needles, California, which comprise the statement of net position as of June 30, 2023, the related statement of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, (collectively, the Authority's basic financial statements).

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2023, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit 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; and the State Controller's Minimum Audit Requirements for California Special Districts. 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 Authority 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 opinion.



### ***Emphasis of Matters***

As discussed in Note 15, the Authority's financial statements as of and for the year ended June 30, 2022 have been restated due to the change in the recognition of prepayments made to the purchase obligation in the prior years. Our opinion is not modified with respect to this matter.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 Authority'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 management's discussion and analysis on pages 5 through 10, 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 an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying combining schedules of net position, revenues, expenses and changes in net position, and cash flows, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 February 25, 2025, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

*Vaquer & Company LLP*

Glendale, California  
February 25, 2025

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)**

As Management of the Needles Public Utility Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the Authority's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the Authority's financial statements, which follow this section.

## **FINANCIAL HIGHLIGHTS**

- The total net position amounted to \$17,332 thousand and \$12,314 thousand, in 2023 and 2022, respectively. The increase of \$5,018 thousand or 40.74% in the current year primarily due to an increase in capital contributions and adjustment of pension-related accounts.
- Operating revenues amounted to \$16,746 thousand and \$17,346 thousand in 2023 and 2022, respectively. The decrease of \$600 thousand or 3.46% in 2023 was due to lower consumption and usage.
- Operating expenses (excluding depreciation) amounted to \$14,389 thousand and \$14,537 thousand in 2023 and 2022, respectively. The decrease of \$148 thousand or 1.01% in 2023 was primarily due to the adjustment of pension-related accounts and an increase in purchase of electric.

## **Overview of the Financial Statements**

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

## **Required Financial Statements**

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

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

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

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Management's Discussion and Analysis (Unaudited)(Continued)**  
**June 30, 2023**

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Financial Analysis of the Authority

One of the most important questions asked about the Authority's finances is "Is the Authority, as a whole, better off, or worse off as a result of the year's activities?". The Statement of Net Position, and the Statement of Revenues, Expenses and Changes in Net Position will help answer this question. These two statements report the net position of the Authority, and changes in them.

One can think of these changes as indicators of whether the financial health is improving or deteriorating. However, one should also consider other factors, such as changes in the economy, population growth, and if there is any new governmental legislation.

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

**Condensed Statement of Net Position**  
**(000's)**

	<u>2023</u>	<u>2022</u> <u>(As Restated)</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Assets</b>				
Current and other assets	\$ 16,467	\$ 17,091	\$ (624)	-3.65%
Capital assets	<u>23,629</u>	<u>19,165</u>	<u>4,464</u>	<u>23.29%</u>
Total assets	<u>40,096</u>	<u>36,256</u>	<u>3,840</u>	<u>10.59%</u>
<b>Deferred outflows of resources</b>	<u>1,089</u>	<u>510</u>	<u>579</u>	<u>113.53%</u>
<b>Liabilities</b>				
Long-term debt	17,571	18,742	(1,171)	-6.25%
Other liabilities	<u>6,168</u>	<u>4,747</u>	<u>1,421</u>	<u>29.93%</u>
Total liabilities	<u>23,739</u>	<u>23,489</u>	<u>250</u>	<u>1.06%</u>
<b>Deferred inflows of resources</b>	<u>114</u>	<u>963</u>	<u>(849)</u>	<u>-88.16%</u>
<b>Net Position</b>				
Net investment in capital and intangible assets	9,728	2,578	7,150	277.35%
Restricted for debt service	6,321	9,879	(3,558)	-36.02%
Unrestricted (deficit)	<u>1,283</u>	<u>(143)</u>	<u>1,426</u>	<u>-997.20%</u>
Total net position	<u>\$ 17,332</u>	<u>\$ 12,314</u>	<u>\$ 5,018</u>	<u>40.75%</u>

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Management's Discussion and Analysis (Unaudited)(Continued)**  
**June 30, 2023**

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

	<u>2023</u>	<u>2022</u> <u>(As Restated)</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Revenues</b>				
Operating revenues	\$ 16,746	\$ 17,346	\$ (600)	-3.46%
Nonoperating revenues	<u>67</u>	<u>12</u>	<u>55</u>	458.33%
Total revenues	<u>16,813</u>	<u>17,358</u>	<u>(545)</u>	-3.14%
<b>Expenses</b>				
Depreciation	1,372	1,352	20	1.48%
Other operating expenses	14,389	14,537	(148)	-1.02%
Nonoperating expenses	<u>976</u>	<u>1,336</u>	<u>(360)</u>	-26.95%
Total expenses	<u>16,737</u>	<u>17,225</u>	<u>(488)</u>	-2.83%
<b>Income before contributions and transfers</b>	<b>76</b>	132	(56)	-42.42%
Capital contributions	5,781	1,328	4,453	335.32%
Transfers	<u>(839)</u>	<u>(755)</u>	<u>(84)</u>	11.13%
Changes in net position	5,018	705	4,313	611.77%
Net position at beginning of year, as restated	<u>12,314</u>	11,609	705	6.07%
Net position at end of year	<u>\$ 17,332</u>	<u>\$ 12,314</u>	<u>\$ 5,018</u>	40.75%

The \$5,018 thousand increase in total net position in 2023, versus an increase of \$705 thousand in 2022, reflects the combination of decrease in operating revenues and expenses, increase in capital contributions and transfers. The lower operating revenues in 2023 were due to decreased consumption and usage from FY 2023.

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

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Management's Discussion and Analysis (Unaudited)(Continued)**  
**June 30, 2023**

<b>Capital Assets</b> <b>(000's)</b>				
	<b>2023</b>	<b>2022</b>	<b>Dollar</b> <b>Change</b>	<b>Percent</b> <b>Change</b>
<b>Costs</b>				
Land	\$ 3,199	\$ 3,199	\$ -	0.00%
Utility plant	42,588	41,489	1,099	2.65%
Right-of-use lease asset	236	150	86	57.33%
Construction in progress	5,374	742	4,632	624.26%
Total costs	51,397	45,580	5,817	
<b>Accumulated depreciation</b>	27,768	26,415	1,353	5.12%
Net capital assets	\$ 23,629	\$ 19,165	\$ 4,464	23.29%

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

**ELECTRIC DEPARTMENT**

- Cure Farms substation.
- Pole yard equipment steel building
- Advanced Metering Infrastructure (AMI) project.
- Wire trailer
- Mohave Line rehabilitation
- Park Moabi Line Upgrade
- Street light LED phase out program
- Double bucket truck
- South Hwy 95 Substation (cemetery site)
- Eagle Pass to Cemetery site Line Upgrade
- 230kv line

**WATER DEPARTMENT**

- Well No. 11 Treatment
- 1.5 MG of reservoir capacity
- Water services replacement – fourth year street paving
- Water services replacement – fifth year street paving
- Replace deteriorating pipe in Monterey & Arizona Avenues
- Replace deteriorating pipe in Chesney's subdivision
- Replace deteriorating pipe in Coronado Street area
- Replace deteriorating pipe in Chestnut Street area
- Replace deteriorating pipe in Casa Linda Street area
- Replace deteriorating pipe in River Road area
- Main replacement in the Vista Street area & new services
- AMI meters
- Golf course maintenance yard main distribution manifold
- Jet Vac / Trailer

- Main replacement at Verde Shores
- Extension into North Needles
- Fire hydrant replacements

#### **WASTEWATER DEPARTMENT**

- Railroad crossing at Bazoobuth
- Plant grit separator
- Upsize deficient sewer lines on T Street to Front Street
- Upsize deficient sewer lines on 15 blocks of Front Street
- Jet Vac trailer
- Mini excavator & tilt trailer
- Upsize effluent pump
- North Needles sewer line extension
- Manhole rehab program (ongoing)
- Manhole replacement and upsize project
- Bazoobuth lift station pump replacement
- North Needles sewer line extension

#### **Long Term Debt**

Total indebtedness (all liabilities) outstanding at June 30, 2023, and 2022 amounted to \$23,739 thousand and \$23,489 thousand, respectively. The increase in total liabilities was due to payments of debt and higher pension-related liabilities. More detailed information about the Authority's long-term liabilities is presented in Note 7 of the financial statements.

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

The Authority's cost for electricity is dependent upon the open market prices. Since 2008 the Authority has been purchasing its power from the Western Area Power Administration (WAPA), and energy costs decreased substantially because of this contract, from their peak in 2006 and 2007. In September 2020, the City, on behalf of the Authority, entered into Amendment No. 6 to Contract No. 00-DSR-11223 among United States Department of Energy Western Area Power Administration Desert Southwest Service Region ("WAPA"), Parker-Davis Project, SLCA Integrated Projects, Boulder Canyon Project and Yuma County Water Users' Association and Wellton-Mohawk Irrigation and Drainage District and Eastern Arizona Preference Pooling Association and City of Needles, California for Aggregated Energy Services ("AES") (through WAPA) that accommodates aggregation of all member resources (hydroelectric and thermal electric) subject to transmission arrangements. There is an opportunity for Needles to receive excess Wellton-Mohawk Irrigation and Drainage District Federal Energy Services ("FES") hydro at a pre-negotiated cost, based on the FES rate (exchanges cannot be made at a rate greater than the FES rate). Those hydro deliveries will be deemed "specified" resources and will not be subject to Cap and Trade penalties.



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

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

## **BASIC FINANCIAL STATEMENTS**

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Statement of Net Position**  
**June 30, 2023**

**ASSETS**

**Current assets**

Cash and cash equivalents	\$ 6,321,230
Receivables	
Accounts receivables, net	2,270,237
Notes receivable, current portion	340,175
Due from City of Needles	4,116,758
Materials and supplies inventory	829,550
<b>Total current assets</b>	<u>13,877,950</u>

**Noncurrent assets**

Notes receivable, net of current portion	168,441
Capital assets, net of accumulated depreciation	23,628,702
Intangible assets, net of accumulated amortization	2,420,981
<b>Total noncurrent assets</b>	<u>26,218,124</u>
<b>Total assets</b>	<u>40,096,074</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred outflows related to pensions	1,058,293
Deferred outflows related to OPEB	30,492
<b>Total deferred outflows of resources</b>	<u>1,088,785</u>

**LIABILITIES AND NET POSITION**

**Current liabilities**

Lease liabilities, current portion	48,925
Accounts payable and other current liabilities	206,656
Due to the City of Needles	19,457
Compensated absences	238,617
Customer deposits	2,747,858
Accrued interest payable	158,367
Bonds and notes payable, current portion	1,220,351
<b>Total current liabilities</b>	<u>4,640,231</u>

**Noncurrent liabilities**

Lease liabilities, net of current portion	120,067
Net pension liability	2,138,202
Net OPEB liability	489,392
Bonds and notes payable, net of current portion	16,351,068
<b>Total noncurrent liabilities</b>	<u>19,098,729</u>
<b>Total liabilities</b>	<u>23,738,960</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred inflows related to pensions	<u>114,142</u>
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**Net position**

Net investment in capital and intangible assets	9,728,281
Restricted for debt service	6,321,230
Unrestricted	1,282,246
<b>Total net position</b>	<u>\$ 17,331,757</u>

*See accompanying notes to financial statements.*

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Year ended June 30, 2023**

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**Operating revenues**

Sales of electricity	\$ 11,043,636
Sales of water	3,593,680
Charges for wastewater system use	2,013,371
Other revenues	95,562
<b>Total operating revenues</b>	<u>16,746,249</u>

**Operating expenses**

Operations and maintenance	6,062,332
Electric power purchased	7,524,450
Depreciation and amortization	1,372,183
City franchise fee	803,185
<b>Total operating expenses</b>	<u>15,762,150</u>
<b>Operating income</b>	<u>984,099</u>

**Nonoperating revenues (expenses)**

Interest expense	(976,336)
Interest and investment revenue	66,860
<b>Net nonoperating expenses</b>	<u>(909,476)</u>

**Income before contributions and transfers** 74,623

**Capital Contributions** 5,781,366

**Operating transfers**

Transfers to the City	<u>(838,570)</u>
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**Change in net position** 5,017,419

**Net position at beginning of year, as restated (Note 15)** 12,314,338

**Net position at end of year** \$ 17,331,757

*See accompanying notes to financial statements.*

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Statement of Cash Flows**  
**Year ended June 30, 2023**

**Cash flows from operating activities**

Receipts from customers	\$ 17,235,533
Payments to City of Needles:	
Suppliers and other costs	(15,573,252)
Employee compensation and related costs	(2,292,565)
<b>Net cash flows used in operating activities</b>	<u>(630,284)</u>

**Cash flows from capital and related financing activities**

Capital contributions	5,781,366
Purchases of capital assets	(5,773,914)
Principal paid on capital debt	(1,170,823)
Interest paid on capital debt	(992,939)
Net transfers for asset replacement reserves	(838,570)
<b>Cash flows used in capital and related financing activities</b>	<u>(2,994,880)</u>

**Cash flows from investing activity**

Interest and investment revenue	66,860
<b>Cash flows from investing activity</b>	<u>66,860</u>

**Net decrease in cash and cash equivalents** (3,558,304)

Cash and cash equivalents at beginning of year	9,879,534
Cash and cash equivalents at end of year	<u>\$ 6,321,230</u>

**Reconciliation of operating income to net cash flows used in operating activities**

Operating income	\$ 984,099
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation and amortization	1,372,183
Changes in operating assets and liabilities:	
Receivables	436,445
Materials and supplies inventory	(65,826)
Deferred outflows of resources	(578,335)
Deferred inflows of resources	(848,402)
Accounts payable and other current liabilities	36,332
Due from (to) the City of Needles	(3,314,521)
Compensated absences	(30,096)
Customer deposits	300,430
Net pension liability	1,168,501
Net OPEB liability	(91,094)
<b>Net cash flows used in operating activities</b>	<u>\$ (630,284)</u>

*See accompanying notes to financial statements.*

**NOTE 1            REPORTING ENTITY**

**Organization and Operations of the Reporting Entity**

The financial statements of the Needles Public Utility Authority (the Authority) have been prepared in conformity with generally accepted accounting principles in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

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

**NOTE 2            SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and Measurement Focus**

The financial statements of the Authority are prepared in accordance with U.S. GAAP issued by the GASB applicable to governmental entities that use proprietary fund accounting.

The Authority reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Authority is that the costs of providing electricity, water and wastewater services, collection, and treatment for its service areas on a continuing basis be financed or recovered primarily through utility charges, capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as electric, water and sewer charges, result from exchange transactions associated with the principal activity of the Authority. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

**NOTE 2      SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Implementation of New Accounting Pronouncements**

During the year ended June 30, 2023, the Authority considered the following GASB statements:

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (SBITAs)*. The objective of this Statement is to better meet the information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirements for SBITAs; (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement establishes standards of accounting and financial reporting for SBITAs by a government end user (a government). The requirements of this Statement apply to financial statement of all state and local governments and are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The implementation of this new accounting standards did not have an impact on the Authority's financial statements as of June 30, 2023.

GASB Statement No. 94, "*Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs)*." This Statement establishes the definitions of PPPs and APAs and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The implementation of this new accounting standard did not have an impact on the Authority's financial statements.

The following recent accounting pronouncements are not yet applicable to the Authority for the year ended June 30, 2023.

GASB 100, "*Accounting Changes and Error Corrections*", effective for fiscal years beginning after June 15, 2023.

GASB 101, "*Compensated Absences*", effective for fiscal years beginning after December 15, 2023.

GASB 102, "*Certain Risk Disclosures*", effective for fiscal years beginning after June 15, 2024.

GASB 103, "*Financial Reporting Model Improvements*", effective for fiscal years beginning after June 15, 2025.

**NOTE 2      SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Implementation of New Accounting Pronouncements**

GASB 104, "New Capital Asset Disclosures", effective for fiscal years beginning after June 15, 2025.

**Pension**

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

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The City allocates about 39.49% of the net pension liability and pension-related transactions to the Authority based on its share in the pension contribution for the year ended June 30, 2023.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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

The basic financial statements are comprised of the statement of net position, the statement of revenues, expenses, and changes in net position, the statement of cash flows, and the related notes to the financial statements.

***Cash and Cash Equivalents***

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

***Investments***

Investments are generally reported at fair value. Investments in the LAIF are reported at amortized cost, which approximates fair value.

***Accounts Receivables***

The Authority extends credit to customers in the normal course of operations. Management closely monitors outstanding balances and, based on collection experience, has determined receivables that are doubtful of collection. Allowances for doubtful accounts at June 30, 2023 were estimated at \$395,125.



**NOTE 2      SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position  
(Continued)**

*Inventories*

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

*Capital Assets*

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

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

Depreciation is computed using the straight-line method over estimated useful lives of the assets as follows:

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

Major additions and betterments are capitalized while expenditures for maintenance and repairs that do not add value to the assets and materially extend asset lives are charged to operations as incurred.

*Right-of-Use Lease Assets and Lease Payable*

The Authority recorded right-of-use lease assets and lease payable as a result of implementing GASB Statement No. 87, Leases. The right-of-use lease assets are initially measured at an amount equal to the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The lease assets are amortized on a straight-line basis over the term of the related leases or the useful life of the underlying assets, whichever is shorter.

*Deposits*

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

**NOTE 2      SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position  
(Continued)**

*Deferred Outflows and Inflows of Resources*

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

**Revenues and Expenses**

*Revenue Recognition*

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

*Operating and Non-Operating Revenues and Expenses*

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

*Compensated Absences*

As discussed in Note 10, the Authority has a management agreement with the City concerning employees and their compensation.

All earned vacation, holiday, compensatory time off, and a portion of accumulated sick leave of the City's employees payable upon termination or retirement are accrued. The liability is accrued for a portion of the sick leave balances of all employees who are currently eligible to receive a payment for sick leave upon termination, as well as for those expected to become eligible. As of June 30, 2023, the total estimated liability for all compensated absences, including sick leave, was \$238,617.

*Accounts Payable and Accrued Expenses*

Accounts payable and accrued expenses include amounts payable to vendors.

**NOTE 2      SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenues and Expenses (Continued)**

*Long-term Debt*

Debt premiums and discounts are amortized over the life of the debt using the straight-line method. Long-term debt is reported net of the applicable unamortized bond premium or discount. Debt issuance costs are expensed when incurred.

*Amortization*

Canal construction cost sharing is amortized using the straight-line method over 40 years. Effective July 1, 2004, the Authority discontinued amortizing its Water Rights intangible asset, as this asset has an indeterminate life and has value. Water Rights are tested annually for impairment under GASB 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. If it is determined that the asset has been impaired, the book value will be adjusted to reflect the reduced fair value of the rights. Accumulated amortization on Water Rights amounted to \$490,687 prior to July 1, 2004.

**Net Position**

Net position represents the difference between all other elements in the statement of net position and should be displayed in the following three components:

**Net Investment in Capital and Intangible Assets** – This component of net position consists of capital and intangible assets, unexpended proceeds of debt restricted to the financing of capital and intangible assets, and related deferred charges on refunding, net of accumulated depreciation and amortization and reduced by any related debt outstanding against the acquisition, construction or improvement of those capital and intangible assets.

**Restricted** – This component of net position consists of constraints placed on net position use through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or restrictions imposed by law through constitutional provisions or enabling legislation.

**Unrestricted** – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

**NOTE 3      CASH AND INVESTMENTS**

The indenture for the 2016 Revenue Refunding Bonds (Note 7) requires the establishment of special funds to be held and administered by trustees and by the Authority. As of June 30, 2023, investments and cash held by trustees and by the Authority in these funds and accounts are as follows:

Custodian	
Local Agency Investment Fund	\$     3,021,301
Bank	3,299,929
	<u>\$     6,321,230</u>
Special funds balances	
Operating funds	\$     2,049,411
Electric asset replacement reserve	2,871,847
Utility rate stabilization fund	699,972
PCA balances	700,000
	<u>\$     6,321,230</u>

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

The California Government Code requires California banks and savings and loan associations to secure the Authority's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the Authority's name.

The fair value of pledged securities must equal at least 110% of the Authority's cash deposits. California law also allows institutions to secure the Authority's deposits by pledging first trust deed mortgage notes having a value of 150% of the Authority's total cash deposits. The Authority may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The Authority, however, has not waived the collateralization requirements.

**Investment in State Investment Pool**

The Authority is a voluntary participant in LAIF that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the Authority's investment in this pool is reported in the accompanying financial statements at amounts based upon the Authority's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio).

The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. At June 30, 2023, the total fair value of LAIF, including accrued interest was approximately \$275 billion. The fair value of the Authority's investment in the pool is \$3,021,301 as of June 30, 2023.

**NOTE 3 CASH AND INVESTMENTS (CONTINUED)**

**Investments Authorized by the California Government Code and the Authority's Investment Policy**

The table below identifies the investment types that are authorized for the Authority by the California Government Code (or the Authority's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Authority's investment policy, where more restrictive) that addresses interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by the bond trustee that are governed by the provisions of debt agreements of the Authority, rather than the general provisions of the California Government Code or the Authority's investment policy.

<b>Authorized Investment Type</b>	<b>Maximum Remaining Maturity</b>	<b>Maximum Specified Percentage of Portfolio</b>	<b>Minimum Quality Requirements</b>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations: CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Bankers' Acceptances	180 days	40%	None
Commercial Paper: Non-pooled Funds	270 days	25%	Highest letter and number rating
Commercial Paper: Pooled Funds	270 days	25%	Highest letter and number rating
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	30%	None
Placement Service Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20%	None
Medium-term Notes	5 years	30%	"A" rating or better
Mutual Funds and Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-through and Asset Backed Securities	5 years	20%	"AA" rating or better
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years	20%	"AA" rating or better

**Investments Authorized by Debt Agreements**

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Authority's investment policy. The Authority has no investment authorized by debt agreements as of June 30, 2023.

**NOTE 3 CASH AND INVESTMENTS (CONTINUED)**

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways to manage the exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Authority's investments (including investments held by the bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investments by maturity as of June 30, 2023.

<u>Investment Type</u>	<u>Remaining Maturity (in Years)</u>
	<u>Less Than 1 Year</u>
Local Agency Investment Fund	\$ <u>3,021,301</u>

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2023, the Authority has no investments in commercial paper and corporate bonds.

**Concentration of Credit Risk**

The Authority's investment policy contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2023, there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the total Authority's investments.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Authority's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits:

**NOTE 3 CASH AND INVESTMENTS (CONTINUED)**

**Custodial Credit Risk (Continued)**

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Authority deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2023, none of the Authority's deposits or investments were exposed to custodial credit risk.

**Fair Value Measurements**

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

The Authority's investment in LAIF as of June 30, 2023 is reported at the Agency's pro-rata share of the amortized cost provided by LAIF for the entire LAIF portfolio. This valuation amount, which approximates fair value, is not categorized under the fair value hierarchy.

**NOTE 4 RECEIVABLES**

**Accounts Receivables**

As of June 30, 2023, accounts receivable consisted of the following:

	Electric	Water	AAC	Wastewater	Total
Accounts receivables	\$ 1,912,078	\$ 204,923	\$ 185,992	\$ 362,369	\$ 2,665,362
Allowance for doubtful accounts	(251,788)	(53,598)	-	(89,739)	(395,125)
Net receivables	<u>\$ 1,660,290</u>	<u>\$ 151,325</u>	<u>\$ 185,992</u>	<u>\$ 272,630</u>	<u>\$ 2,270,237</u>

**Notes Receivable**

As of June 30, 2023, notes receivable consisted of the following:

	Electric	Water	Total
Due within one year	\$ 337,302	2,873	\$ 340,175
Due in more than 1 year	167,019	\$ 1,422	168,441
	<u>\$ 504,321</u>	<u>\$ 4,295</u>	<u>\$ 508,616</u>

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Notes to Financial Statements (Continued)**  
**Year ended June 30, 2023**

**NOTE 4      RECEIVABLES (CONTINUED)**

On May 24, 2022, the City of Needles entered into a payment agreement and release with Medical Investor Holdings, LLC (MIH) for its delinquent business taxes and utilities amounting to \$1,839,458. Out of this amount, \$924,956 is owed to the Authority for the unpaid utilities as of the date of the agreement. MIH agrees to pay the City, by July 11, 2024, the full delinquent amount in a secured promissory note. The note is payable in 24 monthly installments. The balance of the unpaid utilities owed to the Authority as of June 30, 2023 was \$508,616.

On February 15, 2024, the payment agreement and release entered into between the City and Medical Investor Holdings, LLC (MIH) was amended to extend the payment period of the promissory note until February 12, 2026 (see Note 16).

**NOTE 5      CAPITAL ASSETS**

Changes in capital assets for the year ended June 30, 2023 were as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers/ Deductions</b>	<b>Ending Balance</b>
Non depreciable Assets				
Land	\$ 3,199,100	\$ -	\$ -	\$ 3,199,100
Construction in progress	742,407	4,631,776	-	5,374,183
Total	<u>3,941,507</u>	<u>4,631,776</u>	<u>-</u>	<u>8,573,283</u>
Depreciable Assets				
Utility plant	41,489,000	1,099,389	-	42,588,389
Right-of-use lease asset	150,280	85,468	-	235,748
Total	<u>41,639,280</u>	<u>1,184,857</u>	<u>-</u>	<u>42,824,137</u>
Accumulated Depreciation				
Utility plant	(26,389,587)	(1,308,432)	-	(27,698,019)
Right-of-use lease asset	(25,156)	(45,543)	-	(70,699)
Total	<u>(26,414,743)</u>	<u>(1,353,975)</u>	<u>-</u>	<u>(27,768,718)</u>
Total depreciable assets, net	<u>15,224,537</u>	<u>(169,118)</u>	<u>-</u>	<u>15,055,419</u>
Capital Assets, net	<u>\$ 19,166,044</u>	<u>\$ 4,462,658</u>	<u>\$ -</u>	<u>\$ 23,628,702</u>



**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Notes to Financial Statements (Continued)**  
**Year ended June 30, 2023**

**NOTE 6 INTANGIBLE ASSETS**

Changes in the intangible assets for the year ended June 30, 2023 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers/ Deductions</u>	<u>Ending Balance</u>
Cost				
Water rights	\$ 2,662,807	\$ -	\$ -	\$ 2,662,807
Canal construction cost sharing	728,366	-	-	728,366
Total	<u>3,391,173</u>	<u>-</u>	<u>-</u>	<u>3,391,173</u>
Accumulated amortization				
Water rights	(490,687)	-	-	(490,687)
Canal construction cost sharing	(461,296)	(18,209)	-	(479,505)
Total	<u>(951,983)</u>	<u>(18,209)</u>	<u>-</u>	<u>(970,192)</u>
Intangibles, net	<u>\$ 2,439,190</u>	<u>\$ (18,209)</u>	<u>\$ -</u>	<u>\$ 2,420,981</u>

**NOTE 7 LONG-TERM DEBT**

Long-term debt consisted of the following:

- 2016 Revenue Refunding Bonds, interest at 3.86% payable each February 1st and August 1st – principal redemptions in varying annual amounts that are due through February 2031.

Purchase Obligation due to the City, \$685,300 payable each February 1st, including interest imputed at 6.714% through February 2011. Starting in February 2011, the annual payment was reduced as a result of the \$250,000 prepayments made in 2010. The annual payment was further reduced to \$666,436 as a result of additional prepayments made in the years 2012 and 2013 amounting to \$750,000. The prepayments have resulted in lower interest charges. The annual payment will be reduced to \$535,421 beginning in fiscal year 2026.

Long-term liabilities activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Revenue bonds	\$ 10,878,983	\$ -	\$ (1,032,323)	\$ 9,846,660	\$ 1,072,555
Purchase obligation	7,863,259	-	(138,500)	7,724,759	147,796
	<u>\$ 18,742,242</u>	<u>\$ -</u>	<u>\$ (1,170,823)</u>	<u>\$ 17,571,419</u>	<u>\$ 1,220,351</u>

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Notes to Financial Statements (Continued)**  
**Year ended June 30, 2023**

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**NOTE 7            LONG-TERM DEBT (CONTINUED)**

Annual maturities of long-term debt are as follows:

<b>Year Ending June 30</b>	<b>Revenue Refunding Bonds</b>	<b>Purchase Obligation</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 1,072,555	\$ 147,796	\$ 1,200,930	\$ 2,421,281
2025	1,114,355	157,719	1,133,152	2,405,226
2026	1,157,784	37,293	1,061,051	2,256,128
2027	1,202,907	39,797	993,044	2,235,748
2028	1,249,787	42,469	920,215	2,212,471
Thereafter	4,049,272	7,299,688	13,955,583	25,304,542
<b>Total</b>	<b>\$ 9,846,660</b>	<b>\$ 7,724,759</b>	<b>\$ 19,263,976</b>	<b>\$ 36,835,395</b>

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

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

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

**NOTE 8            LEASES**

The Authority has existing seven (7) leased vehicles from a car rental company during the fiscal year 2023. The lease terms of each leased vehicle are five (5) years with monthly payments ranging from \$465 to \$880.

Since the interest rate of the leases is not readily determinable by the Authority, the future lease payments were discounted using an estimated incremental borrowing rate should a loan be taken to pay lease amounts during the lease terms. The discount rates used to calculate the lease liability range from 2.62% to 7.50%.

The Authority recorded a right-to-use lease asset with a net book value of \$165,049 and a lease liability of \$168,992 for all the leases as of June 30, 2023.

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Notes to Financial Statements (Continued)**  
**Year ended June 30, 2023**

**NOTE 8            LEASES (CONTINUED)**

As of June 30, 2023, the lease payable consisted of the following:

	Beginning			Ending	Amounts
	Balance	Additions	Payments	Balance	Due Within
					One Year
Vehicle 23JSN6	\$ 17,636	\$ -	\$ (5,406)	\$ 12,230	\$ 5,555
Vehicle 23MS7Z	17,385	-	(5,045)	12,340	5,189
Vehicle 23JSN5	17,806	-	(5,458)	12,348	5,609
Vehicle 23MS7J	28,371	-	(8,043)	20,328	8,256
Vehicle 254JCC	45,076	-	(8,160)	36,916	8,645
Vehicle 254JD7	-	41,827	(7,592)	34,235	7,960
Vehicle 25T9QX	-	43,641	(3,046)	40,595	7,711
	<u>\$ 126,274</u>	<u>\$ 85,468</u>	<u>\$ (42,750)</u>	<u>\$ 168,992</u>	<u>\$ 48,925</u>

Payments of principal and interest for each of the next five (5) fiscal years and increments thereafter are as follows:

Year Ending		
June 30	Principal	Interest
2024	\$ 48,925	\$ 7,397
2025	51,101	5,222
2026	34,765	3,096
2027	28,230	1,357
2028	5,971	150
	<u>\$ 168,992</u>	<u>\$ 17,222</u>

**NOTE 9            RETIREMENT PLAN**

**General Information about the Pension Plans**

*Plan Description*

All qualified permanent and probationary employees are eligible to participate in the City of Needles' Miscellaneous Employee Pension Plan, cost-sharing multiple employers defined benefit pension plan administered by 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 plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**NOTE 9      RETIREMENT PLAN (CONTINUED)**

**General Information about the Pension Plans (Continued)**

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

*Benefits Provided*

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

With the implementation of GASB Statement No. 68, the City allocates about 39.49% of the City's net pension liability and pension-related transactions to the Authority based on its share in the pension contribution for the year ended June 30, 2023.

Amounts allocated in fiscal year 2022-23 were as follows:

Net pension liability	\$ 2,138,202
Deferred outflows of resources	1,058,293
Deferred inflows of resources	114,142
Pension expense	385,793

Please refer to the City's audited financial statements for the fiscal year ended June 30, 2023, for more information about the City's retirement plan required financial statements note disclosures and supplementary information in accordance with GASB Statement No. 68.

**NOTE 10      POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**General Information About the OPEB Plan**

*Plan Description*

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

*Contributions and Funding Policy*

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

*Net OPEB Liability*

The Authority’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

GASB 75 requires the total OPEB liability to be measured as of a date no earlier than the end of the employer’s prior fiscal year and no later than the end of the employer’s current fiscal year, consistently applied from period to period. The City has elected to measure liabilities as of the end of the prior fiscal year.

GASB 75 requires that the total OPEB liability should be determined by (a) an Alternative Measurement Method (AMM) valuation as of the measurement date or (b) the use of update procedures to roll forward to the measurement date amounts from an AMM valuation as of a date no more than 30 months and 1 day earlier than the employer’s most recent fiscal year-end. Liabilities were calculated as of the valuation date and rolled forward to the measurement date using standard actuarial roll forward techniques per GASB 75 option (b) mentioned above. No adjustments were made for events occurring after the measurement date.

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Measurement period	July 1, 2021 to June 30, 2022
Reporting date	June 30, 2023

**NOTE 10      POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

With the implementation of GASB Statement No. 75, the City allocates about 39.49% of the City's net OPEB liability and related transactions to the Authority based on its share in the contribution for the year ended June 30, 2023. Amounts allocated in fiscal year 2022-23 were as follows:

Net OPEB liability	\$        489,392
Deferred outflows of resources	30,492
OPEB expense	83,847

Please refer to the City's audited financial statements for the fiscal year ended June 30, 2023 for more information about the City's OPEB plan required financial statements note disclosures and supplementary information in accordance with GASB Statement No. 75.

**NOTE 11      ASSET REPLACEMENT FUNDS**

The Authority transfers certain amounts to the City to fund future replacement of existing property and equipment and other capital expenditure requirements of the Authority. For the year ended June 30, 2023, the Authority transferred \$838,570 to the City for deposit to the asset replacement funds.

As of June 30, 2023, the following asset replacement funds are under the control and custody of the City and are recorded in the City's accounting records as restricted funds (less usage):

Water	\$        1,606,759
Wastewater	309,641
Electric	1,862,940
	<u>\$        3,779,340</u>

**NOTE 12      COMMITMENTS AND CONTINGENCIES**

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

The Authority receives a hydroelectric allotment from the Parker-Davis Dam. The Authority's rate structure is designed to allocate the hydroelectric allotment equally among all customers, giving 402 KWH per customer per month in winter months and 757 KWH per customer per month in summer months. The actual cost of power is analyzed every month and if a Power Cost Adjustment (PCA) is required, it is to be put into effect the following month. If the PCA has gone down, then a credit is to be calculated by KWH per bill. The new rate structure is put into place every October.

**NOTE 12      COMMITMENTS AND CONTINGENCIES (CONTINUED)**

In 2008, the Authority partnered with the United States Department of Energy Western Area Power Administration (WAPA) for the management of energy costs. This partnership was effective April 1, 2008 and has allowed the Authority greater flexibility in the power purchase market. Through WAPA the Authority is able to procure long-term power supply contracts and limit risks in the spot market. Rate studies are conducted every 5 years to ensure the NPUA rates are established at the cost to provide the service. The next rate study is scheduled for fiscal year 2025.

**NOTE 13      RELATED PARTY TRANSACTIONS**

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

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

Such costs include, but are not limited to, salaries, insurance and retirement benefits of City employees providing services to the Enterprises. Each July 1, the Management Agreement is extended for one year, unless either party notifies the other that it does not intend to extend the term of the Agreement. Total payments made to the City for operating the Enterprises for the year ended June 30, 2023 amounted to \$16,069,965. This amount includes payment of Fair Share Allocation (FSA) and purchases of electric power and capital assets.

In exchange for the City providing rights of way and rights of access to all real property owned by the City and necessary for the Authority to operate the Enterprises, the City collected an annual franchise fee from the Authority. The amount of the franchise fee was determined by the City, the payment of which is subordinate to the Authority's annual debt service. In August 2010, the Authority's Board approved the increase in franchise fee from 5% of gross revenues to 7.5% of gross revenues for two years, and then 5% thereafter. In November 2012, the voters of the City of Needles approved Measure T eliminating 2.5% of the franchise fee that the City of Needles charges the Authority and established a utility user tax of up to 2.5% to be applied to electric, water and sewer charges. In FY17 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 FSA. The FSA and utility user tax amounted to \$1,139,686 for the year ended June 30, 2023.

**NOTE 13      RELATED PARTY TRANSACTIONS (CONTINUED)**

In connection with the City's 1997 sale of the Enterprises to the Authority, the Authority's remaining unpaid purchase obligation to the City is payable annually, each February 1, through 2065. Payments are payable solely from Surplus Revenues (as defined). Purchase obligation payments amounted to \$666,436 for the year ended June 30, 2023, which included interest amounting to \$527,939. The unpaid purchase obligation is included in the bonds and note payable account in the Statement of Net Position.

**NOTE 14      RISK MANAGEMENT**

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

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

The Authority's allocated share of the City's contributions to CJPIA is included in the operations and maintenance expenses paid to the City under the management agreement discussed in Note 13.

**NOTE 15      RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS**

The Authority's financial statements as of and for the year ended June 30, 2022 have been restated due to the change in the recognition of prepayments made in fiscal years 2020, 2012 and 2013 totaling \$1,000,000 to the purchase obligation. The impact of the restatement on the previously reported financial statements as of and for the year ended June 30, 2022 is shown below:

	<u><b>Net Position</b></u>
June 30, 2022 balance as previously reported	\$ 11,447,089
Prior period adjustment	867,249
June 30, 2022 balance as restated	<u>\$ 12,314,338</u>



**NOTE 16      SUBSEQUENT EVENTS**

In preparing these financial statements, the Authority has evaluated events and transactions for potential recognition or disclosure through February 25, 2025, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that, except as noted below, no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

On February 15, 2024, the payment agreement and release entered into between the City and Medical Investor Holdings, LLC (MIH) was amended to extend the payment period of the promissory note (see Note 4). MIH shall pay the City the principal and interest installment amount of \$75,064 in twenty-four (24) equal monthly payments due commencing on March 12, 2024 and the same day of each month thereafter with the final payment and any remaining balance due and payable on February 12, 2026.

## **SUPPLEMENTARY SCHEDULES**

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Combining Schedule of Net Position**  
**June 30, 2023**

		Water				
		Electric	Water	All American Canal	Wastewater	Total
ASSETS						
Current assets						
Cash and cash equivalents	\$	4,569,062	\$ 803,535	\$ -	\$ 948,633	\$ 6,321,230
Receivables						
Accounts receivables, net		1,660,290	151,325	185,992	272,630	2,270,237
Notes receivable, current portion		337,302	2,873	-	-	340,175
Due from City of Needles		3,381,095	235,804	239,763	260,096	4,116,758
Due from other funds		806,554	-	-	-	806,554
Materials and supplies inventory		772,421	21,313	-	35,816	829,550
Total current assets		11,526,724	1,214,850	425,755	1,517,175	14,684,504
Noncurrent assets						
Notes receivable, net of current portion		167,019	1,422	-	-	168,441
Capital assets, net of accumulated depreciation		11,969,176	7,462,403	-	4,197,123	23,628,702
Intangible assets, net of accumulated amortization		-	2,420,981	-	-	2,420,981
Total noncurrent assets		12,136,195	9,884,806	-	4,197,123	26,218,124
Total assets		23,662,919	11,099,656	425,755	5,714,298	40,902,628
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions		597,726	321,463	30,376	108,728	1,058,293
Deferred outflows related to OPEB		18,295	8,233	610	3,354	30,492
Total deferred outflows of resources		616,021	329,696	30,986	112,082	1,088,785
LIABILITIES AND NET POSITION						
Current liabilities						
Lease liabilities, current portion		22,510	13,515	-	12,900	48,925
Accounts payable and other current liabilities		148,792	24,385	8,680	24,799	206,656
Due to the City of Needles		19,457	-	-	-	19,457
Due to other funds		-	550,687	47,824	208,043	806,554
Compensated absences		160,063	52,182	2,280	24,092	238,617
Customer deposits		2,747,858	-	-	-	2,747,858
Accrued interest payable		74,432	34,841	-	49,094	158,367
Bonds and notes payable, current portion		573,565	268,477	-	378,309	1,220,351
Total current liabilities		3,746,677	944,087	58,784	697,237	5,446,785
Noncurrent liabilities						
Lease liabilities, net of current portion		47,082	32,950	-	40,035	120,067
Net pension liability		1,287,939	572,501	41,524	236,238	2,138,202
Net OPEB liability		293,635	132,136	9,788	53,833	489,392
Bonds and notes payable, net of current portion		7,685,002	3,597,235	-	5,068,831	16,351,068
Total noncurrent liabilities		9,313,658	4,334,822	51,312	5,398,937	19,098,729
Total liabilities		13,060,335	5,278,909	110,096	6,096,174	24,545,514
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions		132,503	(30,578)	(13,545)	25,762	114,142
Net position (deficit)						
Net investment in capital and intangible assets		3,710,609	6,017,672	-	-	9,728,281
Restricted for debt service		4,569,062	803,535	-	948,633	6,321,230
Unrestricted		2,806,431	(640,186)	360,190	(1,244,189)	1,282,246
Total net position	\$	11,086,102	\$ 6,181,021	\$ 360,190	\$ (295,556)	\$ 17,331,757

See independent auditor's report.

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**Year ended June 30, 2023**

		Water			
	Electric	Water	All American Canal	Wastewater	Total
<b>Operating revenues</b>					
Sales of electricity	\$ 11,043,636	\$ -	\$ -	\$ -	11,043,636
Sales of water	-	2,591,407	1,002,273	-	3,593,680
Charges for wastewater system use	-	-	-	2,013,371	2,013,371
Other revenues	95,562	-	-	-	95,562
<b>Total operating revenues</b>	<b>11,139,198</b>	<b>2,591,407</b>	<b>1,002,273</b>	<b>2,013,371</b>	<b>16,746,249</b>
<b>Operating expenses</b>					
Electric power purchased	7,524,450	-	-	-	7,524,450
Salaries and benefits	889,037	744,068	83,895	196,139	1,913,139
Depreciation and amortization	545,265	382,772	-	444,146	1,372,183
City franchise fee	543,739	153,349	-	106,097	803,185
Supplies	290,367	121,352	4,954	29,619	446,292
Administrative and management	440,510	319,998	18,168	163,441	942,117
Power and utilities	48,877	193,994	-	122,903	365,774
Contractual services	203,198	64,208	846,182	401,883	1,515,471
Maintenance and operations	54,988	18,369	-	32,216	105,573
Insurance	249,244	30,735	-	37,878	317,857
Conservation/solar rebates	163,143	6,083	-	-	169,226
Miscellaneous	119,176	74,836	4,688	88,183	286,883
<b>Total operating expenses</b>	<b>11,071,994</b>	<b>2,109,764</b>	<b>957,887</b>	<b>1,622,505</b>	<b>15,762,150</b>
<b>Operating income</b>	<b>67,204</b>	<b>481,643</b>	<b>44,386</b>	<b>390,866</b>	<b>984,099</b>
<b>Nonoperating revenues (expenses)</b>					
Interest expense	(458,878)	(214,794)	-	(302,664)	(976,336)
Interest and investment revenue	31,424	14,709	-	20,727	66,860
<b>Net nonoperating expenses</b>	<b>(427,454)</b>	<b>(200,085)</b>	<b>-</b>	<b>(281,937)</b>	<b>(909,476)</b>
<b>Income (loss) before contributions and transfers</b>	<b>(360,250)</b>	<b>281,558</b>	<b>44,386</b>	<b>108,929</b>	<b>74,623</b>
Capital contributions	1,818,325	3,890,314	-	72,727	5,781,366
<b>Operating transfers</b>					
Transfers to the City	(511,066)	(298,848)	-	(28,656)	(838,570)
<b>Change in net position</b>	<b>947,009</b>	<b>3,873,024</b>	<b>44,386</b>	<b>153,000</b>	<b>5,017,419</b>
<b>Net position at beginning of year, as restated</b>	<b>10,139,093</b>	<b>2,307,997</b>	<b>315,804</b>	<b>(448,556)</b>	<b>12,314,338</b>
<b>Net position at end of year</b>	<b>\$ 11,086,102</b>	<b>\$ 6,181,021</b>	<b>\$ 360,190</b>	<b>\$ (295,556)</b>	<b>\$ 17,331,757</b>

See independent auditor's report.

**Needles Public Utility Authority**  
**(A Component Unit of the City of Needles)**  
**Combining Schedule of Cash Flows**  
**Year ended June 30, 2023**

		Water			
	Electric	Water	All American Canal	Wastewater	Total
<b>Cash flows from operating activities</b>					
Receipts from customers	\$ 11,704,530	\$ 2,748,933	\$ 836,030	\$ 1,946,040	\$ 17,235,533
Payments to City of Needles:					
Suppliers and other costs	(12,852,575)	(962,488)	(718,611)	(1,039,578)	(15,573,252)
Employee compensation and related costs	(1,008,822)	(945,435)	(117,419)	(220,889)	(2,292,565)
<b>Net cash flows provided by (used in) operating activities</b>	<u>(2,156,867)</u>	<u>841,010</u>	<u>-</u>	<u>685,573</u>	<u>(630,284)</u>
<b>Cash flows from capital and related financing activities</b>					
Capital contributions	1,818,325	3,890,314	-	72,727	5,781,366
Purchases of capital assets	(1,904,561)	(4,065,197)	-	195,844	(5,773,914)
Principal paid on capital debt	(550,289)	(257,582)	-	(362,952)	(1,170,823)
Interest paid on capital debt	(466,682)	(218,446)	-	(307,811)	(992,939)
Net transfers for asset replacement reserves	(511,066)	(298,848)	-	(28,656)	(838,570)
<b>Net cash flows used in capital and related financing activities</b>	<u>(1,614,273)</u>	<u>(949,759)</u>	<u>-</u>	<u>(430,848)</u>	<u>(2,994,880)</u>
<b>Cash flows from investing activity</b>					
Interest and investment revenue	31,424	14,709	-	20,727	66,860
<b>Cash flows provided by investing activity</b>	<u>31,424</u>	<u>14,709</u>	<u>-</u>	<u>20,727</u>	<u>66,860</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>(3,739,716)</u>	<u>(94,040)</u>	<u>-</u>	<u>275,452</u>	<u>(3,558,304)</u>
Cash and cash equivalents at beginning of year	8,308,778	897,575	-	673,181	9,879,534
Cash and cash equivalents at end of year	<u>\$ 4,569,062</u>	<u>\$ 803,535</u>	<u>\$ -</u>	<u>\$ 948,633</u>	<u>\$ 6,321,230</u>
<b>Reconciliation of operating income to net cash flows from operating activities</b>					
Operating income	\$ 67,204	\$ 481,643	\$ 44,386	\$ 390,866	\$ 984,099
Adjustments to reconcile operating income to net cash from operating activities:					
Depreciation and amortization	545,265	382,772	-	444,146	1,372,183
Changes in operating assets and liabilities:					
Receivables	355,968	269,935	(166,243)	(23,215)	436,445
Materials and supplies inventory	(66,680)	3,555	-	(2,701)	(65,826)
Deferred outflows of resources	(309,751)	(191,875)	(20,777)	(55,932)	(578,335)
Deferred inflows of resources	(445,023)	(290,465)	(32,796)	(80,118)	(848,402)
Accounts payable and other current liabilities	26,159	4,287	1,526	4,360	36,332
Due from (to) the City of Needles	(3,085,336)	(36,365)	(89,687)	(103,133)	(3,314,521)
Due from (to) other funds	(243,542)	-	243,542	-	-
Compensated absences	(16,472)	(5,114)	(259)	(8,251)	(30,096)
Customer deposits	363,880	(63,450)	-	-	300,430
Net pension liability	706,118	310,682	22,130	129,571	1,168,501
Net OPEB liability	(54,657)	(24,595)	(1,822)	(10,020)	(91,094)
<b>Net cash flows provided by (used in) operating activities</b>	<u>\$ (2,156,867)</u>	<u>\$ 841,010</u>	<u>\$ -</u>	<u>\$ 685,573</u>	<u>\$ (630,284)</u>

See independent auditor's report.



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Glendale, CA 91203

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

**The Board of Public Utilities  
Needles Public Utility Authority**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Needles Public Utility Authority (the Authority), a component unit of the City of Needles, California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 25, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described in the following page as Finding FS 2023-001 that we consider to be a significant deficiency.



### **Authority's Response to the Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's response to the finding identified in our audit and described below. The Authority'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.

### **Finding FS 2023-001 Significant Deficiency on Internal Controls over Inventories**

#### **Criteria**

Maintaining detailed audit trails for all transactions and adjustments and ensuring all documentation is complete and readily available for audits are essential practices that are crucial for demonstrating compliance with policies, substantiating financial statements, and providing necessary documents for audits. Audit preparedness and keeping organized, accessible records are key components of a successful audit process.

#### **Condition**

We have noted that there are no controls in place in relation to withdrawal and purchase of inventories. Based on our understanding of the process, there is no documentation and monitoring being made for every material receipt and issuance. There are no formal controls in place to verify whether the items picked from the warehouse or yard are valid and properly authorized.

In addition, during our review of inventory listings, we noted that listings are not being updated based on the recent purchase date and cost of materials and inventories. We noted non-moving materials and items that have a date of last order or receipt still from the years 1997, 1998 and 1999 up to 2005. We also noted that the unit cost is not updated in the system based on the recent purchases.

Further, the Authority does not perform a random count of sample inventories on a regular basis to verify the existence and completeness of inventories. Inventory count is being performed only at fiscal year-end.

Lastly, based on the inventory count procedures we performed, five (5) out of eight (8) samples from the inventory listing have discrepancies against the actual count.

#### **Cause / Effect**

The above condition is attributed to the lack of proper controls and documentation which may pose a risk to the existence, accuracy, valuation, and completeness of the inventory on hand. Accordingly, the Authority is exposed to the risk of misappropriation of assets, financial reporting misstatements, and/or negative impact on its operations.

#### **Recommendation**

We recommend that management establish and strictly implement controls over receipts and withdrawals of inventory. This is to avoid unauthorized issuance of inventory supplies and materials to safeguard company assets and will also help to ensure the existence, completeness and accuracy of inventory.

We further recommend that management perform a detailed review of inventory listings and ensure that the listings are updated based on the recent purchase date and purchase cost and provide allowance for obsolescence for non-moving inventories. This is to ensure proper valuation of assets and present more fairly the status of inventory as well as to enhance the fair presentation of the financial statements in accordance with generally accepted accounting principles.



### ***Management's Response and Action Plan***

The NPUA inventory is located at several sites and in some places, multiple locations at one site. Our goal is to relocate inventory into one area for Electric and one area for Water. Electric inventory will be relocated to the planned building on California Ave and Water will be located at Third St. After this, a formal inventory check in and out procedure will be implemented. The warehouse employee will be responsible for logging in material and checking out material into NPUA's accounting system. All inventory will be properly recorded into NPUA's accounting system upon receipt. Costs will also be updated. A formal inventory policy will be created, adopted, and implemented. This policy will also deal with handling obsolete inventory

Personnel Responsible:  
Rainie Torrance – Utility Manager

Anticipated Completion Date:  
June 30, 2026

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Glendale, California  
February 25, 2025





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

☒ CITY COUNCIL ☒ HACN

☒ Regular ☐ Special

**Meeting Date:** April 8, 2025

**Title:** Resolution No. 2025-9-HACN of the Housing Authority of the City of Needles (HACN), Approving the Five-Year Plan and Annual Agency Plan (2025-2029) for the Housing Authority of the City of Needles (HACN) and to Accept and File Annual Public Hearing and the Civil Rights Certification with United States Department of Housing and Urban Development

**Background:** The Housing Authority of the City of Needles (HACN) is required to submit a Five-Year Plan and Annual Agency Plan to the U.S. Department of Housing and Urban Development (HUD) by April 17, 2025. This plan, submitted on HUD Form 50075-5Y, outlines HACN's mission, goals, and strategic priorities for serving low-income, very low-income, and extremely low-income families.

The development of this plan has been conducted in compliance with federal regulations (24 CFR Part 903) and includes engagement from the Resident Advisory Board (RAB), public housing residents, and community stakeholders. RAB meetings were held on February 14 and March 14, 2025, where feedback and recommendations were received and incorporated into the draft plan.

A public hearing was held March 26, 2025, at 4:00 PM during the regularly scheduled Housing Commission meeting at El Garces. At that meeting, the Housing Commission adopted Housing Commission Resolution No. 03-26-2025 HC, recommending that the Needles Housing Authority Board of Commissioners approve and adopt the Five-Year Plan (FY 2025–2029) for the Housing Authority of the City of Needles (HACN).

A second hearing is scheduled before the City Council on April 8, 2025, at 6:00 PM. If approved, the final plan will be submitted to HUD by the statutory deadline of April 17, 2025

The HACN Five-Year Plan and Annual Agency Plan (2025-2029) sets the following priorities:

### A. Strategic Goals

- **Expand Housing Opportunities:**
  - Maintain an open public housing waitlist.
  - Increase participation in the Housing Choice Voucher (HCV) Program through landlord outreach.
  - Leverage regional partnerships to address housing needs.
- **Promote Self-Sufficiency:**
  - Support workforce development and financial literacy.
  - Advance Family Self-Sufficiency (FSS) programming
- **Preserve and Modernize Affordable Housing:**
  - Execute a phased modernization strategy for aging infrastructure based on the Physical Needs Assessment (PNA)
  - Replace roofs, upgrade HVAC systems, resurface parking lots, and improve curb appeal.
  - Interior upgrades (kitchens, bathrooms) planned over 10–20 years.
- **Ensure Fair and Equal Access to Housing:**
  - Continue ADA compliance.
  - Implement strategies consistent with the Violence Against Women Act (VAWA)
  - Prevent housing discrimination and affirmatively further fair housing.

### B. Energy and Utility Efficiency

- Results from the **Energy Audit (EA)** show strong performance: LED lighting, efficient heat pumps, and water-saving fixtures already in place.



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

- Utility allowances have been updated to reflect actual consumption and rate increases.

### C. Capital Fund Program (CFP) 5-Year Action Plan

#### Fiscal Year Capital Investment Description

- 2025-2029 \$560,000 Roofs, fencing, mailboxes, HVAC prep, continued maintenance and ADA enhancements, planning reserve for future infrastructure needs

**Fiscal Impact:** The proposed improvements are estimated at \$3.6 million over 20 years, with funding anticipated through HUD Capital Fund Program (CFP) grants. HACN will also seek additional state and federal housing grants to supplement future work.

**Environmental Impact:** No adverse environmental impacts are expected. Work will comply with HUD environmental review and NEPA guidelines.

#### Public Engagement and Legal Notice:

The public has been notified per federal requirements:

- Legal notices were published on January 15, 2025
- RAB meetings held in February and March 2025
- Public hearings held on March 26, 2025 (Housing Commission) and April 8, 2025 (Board of Commissioners HACN)

#### Attached Exhibits:

- Exhibit A: Resolution 2025-9-HACN
- Exhibit B: Five-Year and Annual Agency Plan 2025-2029
- Exhibit C: Civil Rights Certification Annual Certification and Board Resolution from HUD-50077-CR
- Exhibit D: Certification by State or Local Official of PHA Plans Consistency with the Consolidated Plan or State Consolidated Plan from HUD-50077-SL
- Exhibit E: Five-Year and Annual Agency Plan PowerPoint

**Recommended Action:** Adopt Housing Authority of the City of Needles (HACN) Resolution No. 2025-9-HACN, adopting the Five-Year Plan and Annual Agency Plan (2025-2029) for the Housing Authority of the City of Needles (HACN) and Accept and File Annual Public Hearing and the Civil Rights Certification with United States Department of Housing and Urban Development (HUD)

**Submitted By:** Angelica Deerner, HACN Housing Manager

**City Manager Approval:** Patrick J. Martinez

**Date:** 4/3/2025

**Other Department Approval (when required):** Barbara DiLeo

**Date:** 04/02/25

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐

## RESOLUTION NO. 2025-9-HACN

### A RESOLUTION OF THE HOUSING AUTHORITY CITY OF NEEDLES (HACN) ADOPTING THE FIVE-YEAR PLAN AND ANNUAL AGENCY PLAN (2025–2029) FOR THE HOUSING AUTHORITY OF THE CITY OF NEEDLES

**WHEREAS**, the Housing Authority of the City of Needles (HACN) is required by federal statutes and regulations to adopt certain governing and operating policies for its Public Housing and Housing Choice Voucher (HCV) Programs; and

**WHEREAS**, the U.S. Department of Housing and Urban Development (HUD) requires HACN to submit a Five-Year Plan and Annual Agency Plan to outline its mission, goals, and strategic priorities for serving low-income, very low-income, and extremely low-income families; and

**WHEREAS**, HACN has developed the Five-Year Plan and Annual Agency Plan (2025–2029) in accordance with HUD Form 50075-5Y, ensuring compliance with federal regulations (24 CFR Part 903); and

**WHEREAS**, HACN has engaged with the Resident Advisory Board (RAB) and other stakeholders, incorporating feedback received from RAB meetings held on February 14, 2025, and March 14, 2025; and

**WHEREAS**, HACN desires to update the Five-Year Plan and Annual Agency Plan (2025–2029) as set forth in **Exhibit “A”** attached hereto and incorporated herein by reference; and

**WHEREAS**, HACN has prepared a **Capital Fund Program (CFP) 5-Year Action Plan**, with planned investments totaling **\$560,000** for the period 2025–2029, and an estimated **\$3.6 million over 20 years**, with additional funding to be sought from federal and state sources; and

**WHEREAS**, the Housing Commissioners have endeavored in good faith to set forth the basis for its decision on the proposed updates; and

**WHEREAS**, all the findings and conclusions made by the Housing Commissioners pursuant to this Resolution are based upon the oral and written evidence before it as a whole; and

**WHEREAS**, notice of a public hearing to be held at the March 26, 2025, regular meeting of the Housing Commission was published in the Needles Desert Star on January 15, 2025 at least forty-five (45) days prior to said meeting; and

**WHEREAS**, on March 26, 2025, the Housing Commission met at a regular meeting to consider the proposed Five-Year Plan and Annual Agency Plan (2025–2029); and

**WHEREAS**, all other legal prerequisites to the adoption of Resolution 2025-9-HACN have occurred; and

**WHEREAS**, the Board of Commissioners of the Housing Authority of the City of Needles (HACN) has sufficiently considered all testimony, and any documentary evidence presented to it in order to make the following determination.

**NOW THEREFORE, BE IT RESOLVED** by the Housing Authority of the City of Needles (HACN) as follows:

**SECTION 1.** Recitals. The recitals above are hereby incorporated by reference as a substantive component of this Resolution.

**SECTION 2.** Draft Updates. The Housing Authority of the City of Needles (HACN) approve and adopt the Five-Year Plan and Annual Agency Plan (2025–2029), as set forth in **Exhibit “A”** attached hereto and incorporated herein by reference.

**SECTION 3.** Effective Date. This Resolution shall be effective immediately upon its adoption.

**SECTION 4.** The Housing Authority of the City of Needles (HACN) Board of Commissioners HEREBY FINDS AND DETERMINES that facts do exist to recommend approval of RESOLUTION 2025-9-HACN.

**PASSED, APPROVED, AND ADOPTED** at a regular meeting of the Housing Authority of the City of Needles (HACN) on April 8, 2025, by the following roll call vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

APPROVED:

\_\_\_\_\_  
Mayor Janet Jernigan

ATTEST:

\_\_\_\_\_  
Candace Clark, Interim City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Deputy City Attorney

<b>5-Year PHA Plan (for All PHAs)</b>	<b>U.S. Department of Housing and Urban Development Office of Public and Indian Housing</b>	<b>OMB No. 2577-0226 Expires 09/30/2027</b>
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**Purpose.** The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals, and objectives for serving the needs of low-income, very low-income, and extremely low-income families.

**Applicability.** The Form HUD-50075-5Y is to be completed once every 5 PHA fiscal years by all PHAs.

<b>A.</b>	<b>PHA Information.</b>														
<b>A.1</b>	<p>PHA Name: <b>Housing Authority of the City of Needles</b> PHA Code: <b>CA022</b>          PHA Plan for Fiscal Year Beginning: (MM/YYYY): <b>07/2025</b>          The Five-Year Period of the Plan (i.e., 2019-2023): <b>2025-2029</b>          Plan Submission Type <input checked="" type="checkbox"/> 5-Year Plan Submission <input type="checkbox"/> Revised 5-Year Plan Submission</p> <p><b>Availability of Information.</b> In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information on the PHA policies contained in the standard Annual Plan, but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and the main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official websites. PHAs are also encouraged to provide each resident council a copy of their PHA Plans.</p> <p><b>How the public can access this PHA Plan:</b> The proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public, at our office located at 908 Sycamore Drive, Needles, CA 92363-3131.</p> <p><input type="checkbox"/> PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below.)</p> <table border="1"> <thead> <tr> <th rowspan="2">Participating PHAs</th> <th rowspan="2">PHA Code</th> <th rowspan="2">Program(s) in the Consortia</th> <th rowspan="2">Program(s) not in the Consortia</th> <th colspan="2">No. of Units in Each Program</th> </tr> <tr> <th>PH</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program		PH	HCV						
Participating PHAs	PHA Code					Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program							
		PH	HCV												
<b>B.</b>	<b>Plan Elements. Required for all PHAs completing this form.</b>														
<b>B.1</b>	<p><b>Mission.</b> State the PHA's mission for serving the needs of low- income, very low- income, and extremely low- income families in the PHA's jurisdiction for the next five years.</p> <p><b>The Needles Housing Authority aims to provide safe, quality and affordable housing in a suitable living environment without discrimination for low and very-low income families, persons with disabilities or the elderly and to promote self-sufficiency through economic opportunity.</b></p>														
<b>B.2</b>	<p><b>Goals and Objectives.</b> Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low- income, very low-income, and extremely low-income families for the next five years.</p> <p><b>See attached Goals and Objectives</b></p>														
<b>B.3</b>	<p><b>Progress Report.</b> Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan.</p> <p><b>The NHA has been able to maintain its mission to promote adequate and affordable housing, economic opportunity and a suitable living environment free from discrimination through the utilization of the Capital Fund Program and the proper application of our public housing policies. We are continuing to address public housing vacancies very aggressively and our PHAS scores indicate that other operational issues are being satisfactorily addressed. Capital Funds have been utilized to provide modernization of our properties and our FY 2025 application will continue that effort. The NHA created and continues to facilitate self-sufficiency programs to improve resident employability as well as solicit support services for the elderly and families with disabilities. We are confident that the NHA will be able to continue to meet and accommodate all our goals and objectives in FY 2025. The NHA has updated its physical needs assessment to determine its modernization requirements and has developed an Annual and 5-year Action Plan to address its Capital Improvements. The NHA has no plans to demolish or dispose of any of its properties. The NHA has jointly addressed with the local police department to develop safety and crime prevention that adequately meets the needs of its residents. The following language has been incorporated into both the ACOP and Section 8 Administration Plan. The NHA shall not deny admission to any applicant on the basis that the applicant is or has been</b></p>														



	a victim of domestic violence, dating violence, or stalking if the applicant otherwise qualifies for assistance or admission. The NHA has developed relationships with local agencies to assist non-English speaking applicants through the application, lease-up, and move-in process. The NHA has certified that it has and will continue to adhere to all Civil Rights requirements and will affirmatively further fair housing. In addition, the NHA has included a copy of its most recent fiscal year audit reports as part of the documentation made available for public review during the 45 days prior to submission of NHA's Agency Plan to HUD by April 17, 2025. The NHA will explore its opportunities under the HUD "Repositioning" options and develop those that are most advantageous.
B.4	<p><b>Violence Against Women Act (VAWA) Goals.</b> Provide a statement of the PHA's goals, activities objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking.</p> <p>The goals of Needles Housing Authority's (NHA) VAWA policy are to reduce domestic violence, dating violence, and stalking and to prevent homelessness by: -Protecting the safety of victims; -Creating long-term housing solutions for victims; -Building collaborations among victim providers; and -Assisting the NHA to respond appropriately to the violence while maintaining a safe environment for NHA employees, residents, applicants, program participants and other program participants. -The policy will assist the Needles Housing Authority in providing rights under the Violence Against Women Act (VAWA) to its applicants, public housing residents, Housing Choice Voucher participants and other program participants. -This Policy has been incorporated into NHA's Admission and Continued Occupancy Policy and its Section 8 Housing Choice Voucher Administrative Plan and applies to all NHA housing programs.</p>
C.	<b>Other Document and/or Certification Requirements.</b>
C.1	<p><b>Significant Amendment or Modification.</b> Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan.</p> <p>See attached Significant Amendment</p>
C.2	<p><b>Resident Advisory Board (RAB) Comments.</b></p> <p>(a) Did the RAB(s) have comments to the 5-Year PHA Plan? Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the 5-Year PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations</p>
C.3	<p><b>Certification by State or Local Officials.</b></p> <p>Form HUD-50077-SL, Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.4	<p><b>Required Submission for HUD FO Review.</b></p> <p>(a) Did the public challenge any elements of the Plan? Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p>(b) If yes, include Challenged Elements.</p>
D.	<b>Affirmatively Furthering Fair Housing (AFFH).</b>
D.1	<p><b>Affirmatively Furthering Fair Housing.</b> (Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)</p> <p>Provide a statement of the PHA's strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.</p>

**Form identification:** CA022-Housing Authority of the City of Needles form HUD-50075-5Y (Form ID - 2425) printed by Nekiaye Tolbert in HUD Secure Systems/Public Housing Portal at 02/12/2025 10:08AM EST

## **Significant Amendment or Modification**

### **Substantial Deviation from the 5-Year Plan**

The Needles Housing Authority's Definition of Substantial Deviation and Significant Amendment or Modification is as follows:

- changes to rent or admissions policies or organization of the waiting list;
- additions of non-emergency work items (items not intended in the current 5-Year Action Plan); and
- any change with regard to demolition or disposition, designation, homeownership programs or conversion activities.

### **Significant Amendment or Modification to the Annual Plan**

The Needles Housing Authority's Definition of Substantial Deviation and Significant Amendment or Modification is as follows:

- changes to rent or admissions policies or organization of the waiting list;
- additions of non-emergency work items (items not intended in the current Annual Statement); and
- any change with regard to demolition or disposition, designation, homeownership programs or conversion activities.



## **B.2 GOALS AND OBJECTIVES**

**HUD Strategic Goal: Increase the availability of decent, safe, and affordable housing.**

*NHA Goal: Expand the supply of assisted housing*

Objectives:

Apply for additional rental vouchers when available

Reduce public housing vacancies

*NHA Goal: Improve the quality of assisted housing*

Objectives:

Improve public housing and voucher management

Renovate or modernize public housing units

*NHA Goal: Increase assisted housing choices*

Objectives:

Conduct outreach efforts to potential voucher landlords

**HUD Strategic Goal: Promote self-sufficiency and asset development of families and individuals**

*NHA Goal: Promote self-sufficiency and asset development of assisted households*

Objectives:

Provide or attract supportive services to improve assistance recipients' employability

Provide or attract supportive services to increase independence for the elderly or families with disabilities

**HUD Strategic Goal: Ensure Equal Opportunity in Housing for all Americans**

*NHA Goal: Ensure equal opportunity and affirmatively further fair housing*

Objectives:

Undertake affirmative measures to ensure access to assisted housing regardless of race, color, religion national origin, sex, familial status, and disability

Undertake affirmative measures to provide a suitable living environment for families living in assisted housing, regardless of race, color, religion national origin, sex, familial status, and disability

Undertake affirmative measures to ensure accessible housing to persons with all varieties of disabilities regardless of unit size required

### **Other NHA Goals and Objectives:**

- A. Provide decent, safe and affordable housing for Needles.
- B. Insure equal opportunity in housing for everyone.
- C. Promote self-sufficiency and asset development of financially disadvantaged families and individuals.
- D. Improve community quality of life and economic vitality.
- E. Increase resident participation through resident council and/or advisory committee.
- F. Provide timely response to resident requests for maintenance problems.
- G. Return vacated units with new residents within 15 days.

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Status: Draft

Approval Date:

Approved By:

<b>Part I: Summary</b>						
PHA Name : Housing Authority of the City of Needles		Locality (City/County & State)				
PHA Number: CA022		<input checked="" type="checkbox"/> Original 5-Year Plan <input type="checkbox"/> Revised 5-Year Plan (Revision No: )				
A.	Development Number and Name	Work Statement for Year 1 2025	Work Statement for Year 2 2026	Work Statement for Year 3 2027	Work Statement for Year 4 2028	Work Statement for Year 5 2029
	AUTHORITY-WIDE	\$112,000.00	\$112,000.00	\$112,000.00	\$112,000.00	\$32,000.00
	NEEDLES HSG AUTHORITY (CA022000001)					\$80,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 1 2025				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	AUTHORITY-WIDE (NAWASD)			\$112,000.00
ID0000016	Operations(Operations (1406))	Operations		\$112,000.00
	Subtotal of Estimated Cost			\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 2 2026				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	AUTHORITY-WIDE (NAWASD)			\$112,000.00
ID0000015	Operations(Operations (1406))	Operations		\$112,000.00
	Subtotal of Estimated Cost			\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 3 2027				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	AUTHORITY-WIDE (NAWASD)			\$112,000.00
1D0000014	Operations(Operations (1406))	Operations		\$112,000.00
	Subtotal of Estimated Cost			\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 4 2028				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	AUTHORITY-WIDE (NAWASD)			\$112,000.00
ID0000013	Operations(Operations (1406))	Operations		\$112,000.00
	Subtotal of Estimated Cost			\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 5 2029				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	NEEDLES HSG AUTHORITY (CA022000001)			\$80,000.00
ID0000011	Upgrade Security System(Non-Dwelling Interior (1480)-Security )	Upgrade Security System		\$80,000.00
	AUTHORITY-WIDE (NAWASD)			\$32,000.00
ID0000012	Operations(Operations (1406))	Operations		\$32,000.00
	Subtotal of Estimated Cost			\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 1 2025	
Development Number/Name General Description of Major Work Categories	Estimated Cost
Housing Authority Wide	
Operations(Operations (1406))	\$112,000.00
Subtotal of Estimated Cost	\$112,000.00

Form HUD-50075.2(4/2008)



Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year	2 2026
Development Number/Name General Description of Major Work Categories	Estimated Cost
Housing Authority Wide	
Operations(Operations (1406))	\$112,000.00
Subtotal of Estimated Cost	\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 3 2027	
Development Number/Name General Description of Major Work Categories	Estimated Cost
Housing Authority Wide	
Operations(Operations (1406))	\$112,000.00
Subtotal of Estimated Cost	\$112,000.00

Form HUD-50075.2(4/2008)

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 4 2028	
Development Number/Name General Description of Major Work Categories	Estimated Cost
Housing Authority Wide	
Operations(Operations (1406))	\$112,000.00
Subtotal of Estimated Cost	\$112,000.00

Form HUD-50075.2(4/2008)

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
2577-0274  
02/28/2022

<b>Part III: Supporting Pages - Management Needs Work Statements (s)</b>		
<b>Work Statement for Year</b>	5	2029
<b>Development Number/Name General Description of Major Work Categories</b>		<b>Estimated Cost</b>
Housing Authority Wide		
Operations(Operations (1406))		\$32,000.00
Subtotal of Estimated Cost		\$32,000.00

*Agenda Item 5.*

## Civil Rights Certification (Qualified PHAs)

U.S. Department of Housing and Urban Development

Office of Public and Indian Housing

OMB Approval No. 2577-0226

Expires 09/30/2027

### Civil Rights Certification Annual Certification and Board Resolution

*Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the 5-Year PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the fiscal year beginning 07/2025 in which the PHA receives assistance under 42 U.S.C. 1437f and/or 1437g in connection with the mission, goals, and objectives of the public housing agency and implementation thereof:*

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d—4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 et seq.), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.

Housing Authority of the City of Needles

CA022

PHA Name

PHA Number/PHA Code

I hereby certify that all the statement above, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

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Name of Executive Director: **MR Patrick Martinez**      Name of Board Chairperson: \

Signature:      Date:  
Patrick J. Martinez  
Executive Director Signature:

Signature:      Date:  
Janet Jernigan  
Board Chairperson Signature:

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The United States Department of Housing and Urban Development is authorized to collect the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. The information is collected to ensure that PHAs carry out applicable civil rights requirements.

Public reporting burden for this information collection is estimated to average 0.16 hours per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

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**Form identification:** CA022-Housing Authority of the City of Needles form HUD-50077-CR (Form ID - 2617) for CY 2025 printed by Nekiaye Tolbert in HUD Secure Systems/Public Housing Portal at 02/12/2025 09:41AM EST

**Certification by State or Local  
Official of PHA Plans Consistency  
with the Consolidated Plan or  
State Consolidated Plan  
(All PHAs)**

**U.S. Department of Housing and Urban  
Development**  
Office of Public and Indian Housing  
OMB No. 2577-0226  
**Expires 09/30/2027**

**Certification by State or Local Official of PHA Plans  
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Janet Jernigan, the Mayor certify that the 5-Year PHA Plan for fiscal years 2025-2029 and/or Annual PHA Plan for fiscal year 2025 of the CA022 - Housing Authority of the City of Needles is consistent with the Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair Housing Choice or Assessment of Fair Housing (AFH) as applicable to the The City of Needles pursuant to 24 CFR Part 91 and 24 CFR § 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or State Consolidated Plan.

The Needles Housing Authority's Agency Plan is consistent with the Consolidated Plan or State Consolidated Plan.

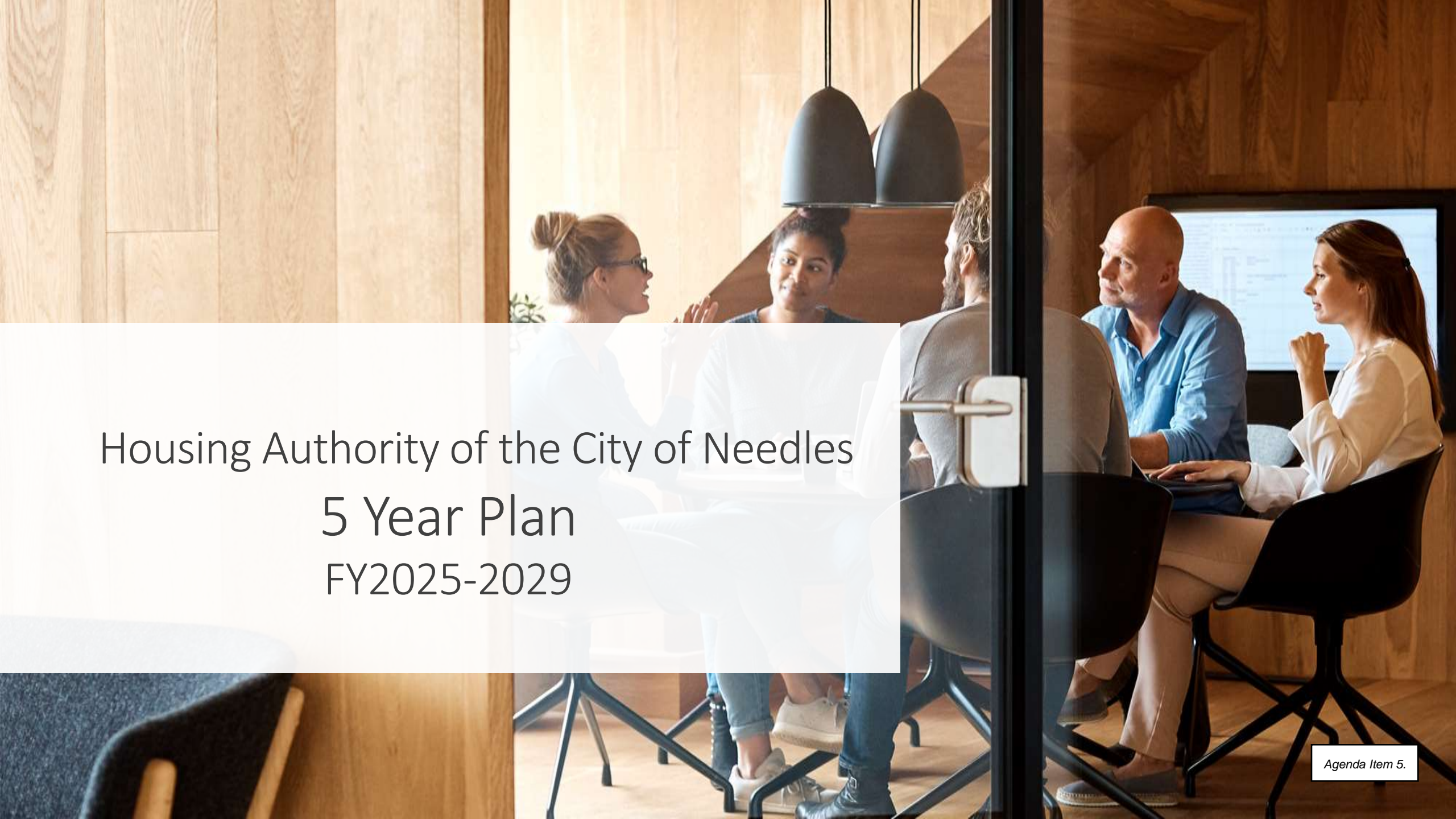
I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Authorized Official:	<b>Janet Jernigan</b>	Title:	<b>Mayor</b>
Signature:		Date:	

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Form identification:** *CA022-Housing Authority of the City of Needles form HUD-50077-SL (Form ID - 3122) printed by Angelica Deermmer in HUD Secure Systems/Public Housing Portal at 03/25/2025 12:12PM EST*



# Housing Authority of the City of Needles 5 Year Plan FY2025-2029



# HACN 5 Year Plan 2025

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A **5-year plan** is a list of professional goals, that the HACN, Resident Advisory Board(RAD), Housing Committee and City Council collectively would like to achieve within the next five years. It often includes ambitions with specific timelines and measurements. The concept of a Five-Year is to guide economic development over a five-year period.

## **B.2 GOALS AND OBJECTIVES**

- ❖ HUD Strategic Goal: Increase the availability of decent, safe, and affordable housing. By keeping Public Housing Waiting List Open, Landlord Outreach for Housing Choice Voucher Programs and Continuous Regional and Community Partnerships.
- ❖ HUD Strategic Goal: Promote self-sufficiency and asset development of families and individuals
- ❖ HUD Strategic Goal: Ensure  
Equal Opportunity in Housing  
for all Americans
- ❖ Other HACN Goals and Objectives

## **SIGNIFICANT AMENDMENT OR MODIFICATION**

- ❖ Substantial Deviation from the 5-Year Plan and Annual Plan The Needles Housing Authority's Definition of Substantial Deviation and Significant Amendment or Modification is as follows:
- ❖ Changes to rent or admissions policies or organization of the waiting list;
- ❖ Additions of non-emergency work items (items not intended in the current 5-Year Action Plan); and
- ❖ Any change with regard to demolition or disposition, designation, homeownership programs or conversion activities.

## ENERGY AUDIT(EA)

### Key Findings:

- All 52 units (CA 22-1 Public Housing) are **individually metered** for electricity, natural gas, water, and sewer.
- **Heating and Cooling:** Units have individual **heat pumps** that are well-maintained.
- **Lighting:** Almost all fixtures are LED, which already maximizes energy efficiency.
- **Water Conservation:** Flow restrictors are installed on all faucets; toilets are **1.6 gallons per flush**, and hot water is **regulated at 120°F**.
- **Solar Energy:** No existing solar applications, and installation is not financially feasible due to high upfront costs and long payback periods.

**Conclusion:** The Energy Audit found that the NHA has already implemented effective energy conservation measures, leaving no significant recommendations for additional improvements.

# Management Resource Group, Inc.

February 2025

Agenda Item 5.

## **PHYSICAL NEEDS ASSESSMENT (PNA)**

### **Key Findings:**

- **Site Conditions:** Parking areas need **resurfacing and sealing** in coming years; gang mailboxes require **replacement**.
- **Building Envelope:** Roofs (last replaced in **2000**) are **aging** and will need **replacement within the next few years**.
- **Interiors:** Flooring, kitchens, and bathrooms will need **replacement within the next 10-20 years**.
- **Plumbing & Mechanical:** Water and sewer lines are in **fair condition** and should last another **15 years**; existing **heat pumps (installed in 2010)** will require **replacements as they age**.
- **Electrical:** Adequate site lighting; however, **doorbells should be installed at front and rear entry doors** for resident convenience and security.
- **ADA Compliance:** The development **meets accessibility requirements** under **Section 504**.

**Conclusion:** The Public Housing units (CA 22-1) are **structurally sound and viable for the long term**, but certain aging infrastructure components require phased modernization.

# Management Resource Group, Inc.

February 2025

Agenda Item 5.

## UTILITY ALLOWANCE ESTIMATE (UAE)

### Key Findings:

- **Average Monthly Utility Costs per Unit:**
  - **1-Bedroom:** \$97
  - **2-Bedroom:** \$118
  - **3-Bedroom:** \$133
  - **4-Bedroom:** \$147
- **Utility Rate Adjustments:**
  - **Electricity:** Base service charge is **\$36.22/month**.
  - **Water:** Base charge is **\$48.86/month**.
  - **Sewer:** Flat rate of **\$52.85/month**.
  - **Trash & Recycling:** Combined monthly cost is **\$35.02**.
  - **Natural Gas:** Rates range from **\$1.72 to \$1.89 per therm**, depending on seasonal consumption.

**Conclusion:** The updated utility allowances align with current consumption and utility rates for Public Housing and Section 8.

# Management Resource Group, Inc.

# Capital Fund Program-5 Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian  
2577-0274

Capital Fund Program - Five-Year Action Plan  
Housing \_\_\_\_\_

Status: Draft

Approval Date:  
By:

Approved

02/28/2022

Part I: Summary						
PHA Name : Housing Authority of the City of Needles			Locality (City/County & State) <input checked="" type="checkbox"/> Original 5-Year Plan <input type="checkbox"/> Revised 5-Year Plan (Revision No: )			
PHA Number: CA022						
A.	Development Number and Name	Work Statement for Year 1 2025	Work Statement for Year 2 2026	Work Statement for Year 3 2027	Work Statement for Year 4 2028	Work Statement for Year 5 2029
	AUTHORITY-WIDE	\$112,000.00	\$112,000.00	\$112,000.00	\$112,000.00	\$32,000.00
	NEEDLES HSG AUTHORITY (CA022000001)					\$80,000.00



# Resident Advisory Board (RAB) Capital Funds Allocation Comments:

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- ❖ 1 Perimeter Fencing
- ❖ 2 Curb Appeal Yards
- ❖ 3 Curb Appeal Buildings
- ❖ 4 Update Playground
- ❖ 5 Update Kitchens
- ❖ 6 Update Bathrooms

## FINAL RECOMMENDATION AND NEXT STEPS

### Short-Term Actions (0-3 years):

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- ❖ **Prioritize roof replacements** in CA 22-1 before failures occur.
  - ❖ **Budget for HVAC (heat pump) replacements** over the next few years.
  - ❖ **Improve security and resident convenience** by installing doorbells.
  - ❖ **Resurface & seal parking areas** and **replace gang mailboxes**.
- ❖ **\$3.6 million in total estimated costs** over 20 years means securing **Capital Fund Program (CFP) grants** will be critical.
  - ❖ **Energy costs are rising**—keep monitoring **potential funding for energy-efficient upgrades** to reduce long-term operational expenses.
  - ❖ **Aging HVAC Systems:** Heat pumps will require **phased replacements**, so budgeting for this now will help avoid emergency repair costs later.
  - ❖ **Site Enhancements:** Investing in **landscaping and parking lot maintenance** would improve aesthetics and property value.
  - ❖ **Roof Replacement:** Given the **2000 installation date**, replacing roofs **sooner rather than later** would prevent structural damage.



# FINAL RECOMMENDATION AND NEXT STEPS

## Long-Term Actions (3-10 years)

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- ❖ **Plan for kitchen and bathroom replacements** within the next 10-20 years
- ❖ **Continue proactive maintenance** to extend the life of plumbing and mechanical systems.
- ❖ **Explore funding opportunities** for solar energy feasibility studies.

- ❖ **\$3.6 million in total estimated costs** over 20 years means securing **Capital Fund Program (CFP) grants** will be critical.
- ❖ **Energy costs are rising**—keep monitoring **potential funding for energy-efficient upgrades** to reduce long-term operational expenses.
- ❖ **Aging HVAC Systems:** Heat pumps will require **phased replacements**, so budgeting for this now will help avoid emergency repair costs later.
- ❖ **Site Enhancements:** Investing in **landscaping and parking lot maintenance** would improve aesthetics and property value.
- ❖ **Roof Replacement:** Given the **2000 installation date**, replacing roofs **sooner rather than later** would prevent structural issues.



# Thank you

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Angelica Deermer  
Housing Manager

760-326-3222

[adeermer@cityofneedles.com](mailto:adeermer@cityofneedles.com)



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

☐ CITY COUNCIL ☒ HACN

☒ Regular ☐ Special

**Meeting Date:** April 8, 2024

**Title:** Housing Authority of the City of Needles financial audit report for the fiscal year ended June 30, 2024.

**Background:** The fiscal year 2023/24 Housing Authority audit report has been completed by Smith Marion.

Attached is the audit report for the fiscal year ended June 30, 2024 and the Auditors Communication with those Charged with Governance letter.

The audit report was approved by the Housing Commission at their March 26, 2025 meeting.

**Fiscal Impact:** None

**Environmental Impact:** N/A

**Recommended Action:** Accept and file the Housing Authority of the City of Needles fiscal year ended June 30, 2024 financial audit report completed by Smith Marion.

**Submitted By:** Barbara DiLeo, Acting Director of Finance

**City Manager Approval:** Patrick J. Martinez

**Date:** 4/3/2025

**Other Department Approval (when required):** \_\_\_\_\_

**Date:** \_\_\_\_\_

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐

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- 4068 rural plains circle #180
- franklin, tn 37064



### **Auditors' Communication with Those Charged with Governance**

The Governing Body of  
Housing Authority of the City of Needles

We have audited the financial statements of the Housing Authority of the City of Needles (Authority) as of and for the year ended June 30, 2024, and have issued our report thereon dated March 17, 2025. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting *and material weaknesses, if applicable* and material noncompliance, and other matters noted during our audit in a separate letter to you dated March 17, 2025.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.



## **Significant Risks Identified**

In planning and performing the audit we obtained an understanding of the Authority and its environment for the purpose of identifying and assessing the risks of material misstatement as a basis for designing and performing further audit procedures. Certain risks are considered inherent and significant to performing the audit. Those risks and a description of the risk are as follows:

- The risk that management will override internal controls.  
Because management is primarily responsible for the design, implementation, and maintenance of internal control, the Authority is always exposed to the danger of management override of controls, whether the Authority is publicly held, private, not-for-profit, or governmental. When the opportunity to override internal control is combined with powerful incentives to meet accounting objectives, senior management may engage in fraudulent financial reporting. Thus, otherwise effective internal control cannot be relied upon to prevent, detect, or deter fraudulent financial reporting perpetrated by senior management.
- The risk that management will recognize revenue that has not been earned in accordance with GAAP.  
Because management is responsible for meeting financial goals and the consequences to management for failing to meet financial goals can be significant, incentives or pressure to commit fraudulent financial reporting may exist when management is under pressure, from sources outside or inside the Authority.

## **Qualitative Aspects of the Authority's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.



### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are described below:

None noted.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Authority's financial statements relate to:

Capital Assets.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transactions identified as a result of our audit procedures were brought to the attention of management:

We noted no transactions involving complex accounting treatments and regulations, unusually large discounts or returns, circular arrangements, that occurred under contracts whose terms changed before expiration or involved a purpose outside the normal course of business.

### **Identified or Suspected Fraud**

We have identified or have obtained information that indicates that the following fraud may have occurred:

No events or conditions were identified or communicated to us that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

See Adjusting Journal Entry Report.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report.

None.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 17, 2025.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.



### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the Authority, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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This report is intended solely for the information and use of the individuals charged with governance, and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

March 17, 2025



# Housing Authority of the City of Needles

## MANAGEMENT REPRESENTATION LETTER

### Smith Marion & Co.

4068 Rural Plains Circle STE 180  
Franklin, TN. 37064

Ladies and Gentlemen,

This representation letter is provided in connection with your audit of the financial statements of Housing Authority of the City of Needles, which comprise the statement of financial position as of June 30, 2024, and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement FYE 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With regard to nonaudit services performed by you, we acknowledge and our responsibility to:
  - a. Assume all management responsibilities;
  - b. Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
  - c. Evaluate the adequacy and results of the services performed; and
  - d. Accept responsibility for the results of the services.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

9. The effects of uncorrected misstatements aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. With regard to items reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All net position components and fund balance classifications have been properly reported.
16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* which codifies FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
25. With regard to pensions and OPEB, if any:
  - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
  - b. We are unable to determine the possibility of a withdrawal liability from the Pension Plan of which we are a sponsor and are not currently contemplating withdrawing from the Pension Plan
  - c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation or disclosed as a subsequent event.

**Information Provided**

26. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
30. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
31. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
32. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
33. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
34. We have a process to track the status of audit findings and recommendations.
35. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
36. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
37. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial.
38. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
39. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
40. Housing Authority of the City of Needles has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
41. We have disclosed to you all guarantees, whether written or oral, under which Housing Authority of the City of Needles is contingently liable.
42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

43. There are no:
- a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
44. Housing Authority of the City of Needles has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
46. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

#### **Single Audit**

47. With respect to federal awards, we represent the following to you:
- a. We are responsible for understanding and complying with and have complied with the requirements of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as applicable.
  - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
  - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - d. The methods of measurement or presentation have not changed from those used in the prior period.
  - e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
  - f. We have notified you of federal awards and funding increments that were received before December 26, 2014, and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
  - g. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
  - h. We have, in accordance with the Uniform Guidance<sup>10</sup>, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.

- i. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- j. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- k. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- l. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
- m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- o. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance (for grant awards and funding increments received before December 26, 2014).
- p. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance (for grant awards and funding increments received before December 26, 2014).
- t. We have charged costs to federal awards in accordance with the provisions of the Uniform Guidance (for grant awards and funding increments received before December 26, 2014), as applicable.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- w. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
- x. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.



- y. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information. (This representation is required by footnote 28 to paragraph 3.18 of *Government Auditing Standards* when the auditor has a role in preparing the trial balance and draft financial statements and related notes.)
- z. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments. (This representation is required by footnote 28 to paragraph 3.18 of *Government Auditing Standards* when the auditor has a role in converting cash-basis financial statements to accrual-based financial statements.)
- aa. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

**Supplementary Information in Relation to the Financial Statements as a Whole**

With respect to the supplementary information accompanying the financial statements (as listed in the table of contents):

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America, U.S. GASB, and other Federal and State regulatory standards.
- b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America, U.S. GASB, and other Federal and State regulatory standards.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

**Required Supplementary Information**

With respect to the required supplementary information accompanying the financial statements (as listed in the table of contents):

- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP, U.S. GASB, and other Federal and State regulatory standards.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP, U.S. GASB, and other Federal and State regulatory standards.

 *Barbara Dille - Acting Director of Finance*  
Signature & Title

  
Date

# HOUSING AUTHORITY OF THE CITY OF NEEDLES

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**Financial Statements & Independent Auditors' Report**

**For the Year Ended June 30, 2024**



# Housing Authority of the City of Needles

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For the Year Ended June 30, 2024

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**The Governing Body of**  
Housing Authority of the City of Needles  
Needles, CA

## **Independent Auditors' Report**

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the business-type activities of the Housing Authority of the City of Needles, as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the Housing Authority of the City of Needles's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities of the Housing Authority of the City of Needles, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Housing Authority of the City of Needles 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.

#### ***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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 i - iv, 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Housing Authority of the City of Needles's basic financial statements. The supplemental information as shown in table of contents and the schedule of expenditures of federal awards, which is required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements.

That 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that 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 March 17, 2025, on our consideration of the Housing Authority of the City of Needles's internal control over financial reporting and 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 Housing Authority of the City of Needles's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Housing Authority of the City of Needles's internal control over financial reporting and compliance.

March 17, 2025

**Housing Authority of the City of Needles**  
Management's Discussion and Analysis (MD&A)  
For the Year Ended June 30, 2024

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis (the MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Housing Authority of the City of Needles's, (the Authority) financial activity, (c) identify changes in the Authority's financial position (its ability to address the next and subsequent years' challenges), and (d) identify issues or concerns. This will now be presented at the front of each year's financial statements.

Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the financial statements which follow this section.

**FINANCIAL HIGHLIGHTS**

Net Position on June 30, 2024, increased to \$1,265,525. This is an increase of \$275,885 from the \$989,640 amount for FYE 2023.

Unrestricted net position as of June 30, 2024, is \$523,030, a decrease of \$178,461 compared to \$701,491 for FYE 2023. The unrestricted net position category represents the amount the Authority can use to meet the ongoing obligation of the citizens and creditors.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial statements included in this annual report are those of a special-purpose government engaged in a business-type activity. This MD&A is intended to serve as an introduction to the Authority's basic financial statements.

The following statements are included:

- Statement of Net Position - reports current financial resources (short-term expendable resources) with capital assets and long-term obligations.
- Statement of Revenue, Expenses, and Changes in Net Position - reports operating and nonoperating revenue, by major source along with operating and nonoperating expenses and capital contributions.
- Statement of Cash Flows - reports cash flows from operating, investing, capital, non-capital activities.

**PROGRAMS OF THE AUTHORITY**

Conventional Public Housing – Under the Conventional Public Housing Program, the Authority rents units that it owns to low-income households. The Conventional Public Housing Program is operated under an Annual Contributions Contract (ACC) with HUD, and HUD provides operating subsidy and capital grant funding to enable the Authority to provide the housing at a rent that is based upon 30% of household income. The Conventional Public Housing Program also includes the Capital Fund Program, which is the primary funding source for physical and management improvements to the Authority's properties.

Housing Choice Voucher - The objective of this program is to provide housing for eligible low-income families through Housing Assistance Payments to private landlords. In addition to this program the Authority received additional Disaster Vouchers from HUD.

## Housing Authority of the City of Needles

Management's Discussion and Analysis  
For the Year Ended June 30, 2024

### FINANCIAL ANALYSIS

The following tables focus on the Net Position and the change in net position of the primary government as a whole:

**TABLE 1 - STATEMENT OF NET POSITION**

	2024	2023	Change	
			Dollar	Percentage
<b>ASSETS</b>				
Current assets	\$ 605,932	\$ 723,698	\$ (117,766)	-16.27%
Capital and non-current assets	706,070	288,149	417,921	145.04%
Total assets	1,312,002	1,011,847	300,155	29.66%
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>LIABILITIES</b>				
Current liabilities	39,072	22,207	16,865	75.94%
Non-current liabilities	7,405	-	7,405	100%
Total liabilities	46,477	22,207	24,270	109.29%
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>NET POSITION</b>				
Investment in capital assets	706,070	288,149	417,921	145.04%
Restricted net position	36,425	-	36,425	100%
Unrestricted net position	523,030	701,491	(178,461)	-25.44%
Total net position	\$ 1,265,525	\$ 989,640	\$ 275,885	27.88%

### MAJOR FACTORS AFFECTING THE STATEMENT OF NET POSITION

Current assets decreased by \$117,766 primarily due to a reduction in cash because of an increase in spending on capital assets.

Capital assets increased by \$417,921 primarily due to the window and door replacement project offset by depreciation.

# Housing Authority of the City of Needles

Management's Discussion and Analysis  
For the Year Ended June 30, 2024

**TABLE 2 - STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN NET POSITION**

The following schedule compares the revenue and expenses for the current and previous fiscal years. The Authority is engaged only in business-type activities:

	2024	2023	Change	
			Dollar	Percentage
Dwelling rent	\$ 237,811	\$ 229,743	\$ 8,068	3.51%
Government grants	870,806	429,425	441,381	102.78%
Other income	9,387	4,692	4,695	100.06%
Interest income	2,906	-	2,906	-
Gain (Loss) on disposition of capital asset	(1,610)	(4,175)	2,565	-61.44%
<b>TOTAL REVENUES</b>	<b>1,119,300</b>	<b>659,685</b>	<b>459,615</b>	<b>69.67%</b>
Administration	299,180	190,680	108,500	56.90%
Tenant services	2,089	-	2,089	-
Utilities	108,396	74,306	34,090	45.88%
Maintenance and operations	234,318	194,343	39,975	20.57%
Protective services	725	600	125	20.83%
Insurance	8,255	12,562	(4,307)	-34.29%
Other expenses	7,152	-	7,152	-
Housing Assistance Payments	137,328	130,561	6,767	5.18%
Depreciation	45,972	24,712	21,260	86.03%
<b>TOTAL EXPENSES</b>	<b>843,415</b>	<b>627,764</b>	<b>215,651</b>	<b>34.35%</b>
<b>CHANGE IN NET POSITION</b>	<b>275,885</b>	<b>31,921</b>	<b>243,964</b>	<b>764.27%</b>
<b>BEGINNING NET POSITION</b>	<b>989,640</b>	<b>896,699</b>		
<b>Prior Period Correction</b>	<b>-</b>	<b>61,020</b>		
<b>ENDING NET POSITION</b>	<b>\$ 1,265,525</b>	<b>\$ 989,640</b>		

## MAJOR FACTORS AFFECTING THE STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

The Authority had an operating gain of \$275,885 including non-cash depreciation expense of \$45,972 in 2024, versus an operating gain of \$31,921 including depreciation expense of \$24,712 in 2023.

Total operating revenue increased by \$459,615 primarily due to the increase in federal grants and subsidies received during the fiscal year ended June 30, 2024.

Total operating expenses increased by \$215,651 to \$843,415 due primarily to the increase in administrative, utility, and maintenance expenses during the fiscal year ended June 30, 2024.

## Housing Authority of the City of Needles

Management's Discussion and Analysis  
For the Year Ended June 30, 2024

### CAPITAL ASSETS

As of June 30, 2024, investment in capital assets for its business-type activities was \$706,070 net of accumulated depreciation. This investment in capital assets includes land, buildings, improvements, equipment, and construction in progress.

			Change	
	2024	2023	Dollar	Percentage
Land	\$ 2,381	\$ 2,381	\$ -	0.00%
Buildings and improvements	3,686,024	3,190,630	495,394	15.53%
Equipment	81,618	81,618	-	0.00%
Construction in progress	-	39,341	(39,341)	-100.00%
	3,770,023	3,313,970	456,053	13.76%
Accumulated depreciation	(3,063,953)	(3,025,821)	(38,132)	1.26%
Net capital assets	<u>\$ 706,070</u>	<u>\$ 288,149</u>	<u>\$ 417,921</u>	145.04%

Major capital asset purchases during the current fiscal year included the following:

Windows and doors project totaling \$487,650. Part of this, \$39,341, was spent in FY 23.

Major capital asset disposals during the current fiscal year included the following:

None.

### DEBT AND SBITA PAYABLE

As of June 30, 2024, the Authority had a no Debt or SBITA payable.

### ECONOMIC FACTORS

Significant economic factors affecting the Authority are as follows:

- Federal funding of the Department of Housing and Urban Development.
- Local labor supply and demand, which can affect salary and wage rates.
- Local inflation, recession, and employment trends, which can affect resident incomes and therefore the amount of rental income.
- Inflationary pressure on utility rates, supplies and other costs.

### FINANCIAL CONTACT

This financial report is designed to provide a general overview of the finances for all those with an interest in the Authority's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to Executive Director Patrick Martinez, Housing Authority of the City of Needles, 760-326-3222.

**Housing Authority of the City of Needles**

Statement of Net Position

June 30, 2024

**ASSETS****Current Assets**

Cash and equivalents	
Unrestricted	\$ 447,539
Restricted	46,125
<b>Subtotal Cash</b>	<b>493,664</b>
Certificates of Deposits	93,241
Accounts receivable, net	13,919
Prepaid expenses	5,108
<b>Total Current Assets</b>	<b>605,932</b>

**Non-Current Assets**

Capital assets not being depreciated	2,381
Capital assets, net	703,689
<b>Total Non-Current Assets</b>	<b>706,070</b>

**TOTAL ASSETS** **1,312,002**

**TOTAL DEFERRED OUTFLOWS OF RESOURCES** **-**

**LIABILITIES****Current Liabilities**

Accounts payable	18,485
Accrued liabilities	5,146
Tenant security deposits	9,700
Unearned revenue	3,890
Compensated absences, current	1,851
<b>Total Current Liabilities</b>	<b>39,072</b>

**Non-Current Liabilities**

Compensated absences, non-current	7,405
<b>Total Non-Current Liabilities</b>	<b>7,405</b>

**TOTAL LIABILITIES** **46,477**

**TOTAL DEFERRED INFLOWS OF RESOURCES** **-**

**NET POSITION**

Investment in capital assets	706,070
Restricted	36,425
Unrestricted	523,030
<b>TOTAL NET POSITION</b>	<b>\$ 1,265,525</b>



**Housing Authority of the City of Needles**  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended June 30, 2024

**REVENUES**

**Operating Revenues**

Tenant rental revenue, net of collection losses	\$ 237,811
Operating grants and subsidies	870,448
Other revenues	9,387
<b>Total Operating Revenues</b>	<b><u>1,117,646</u></b>

**EXPENSES**

**Operating Expenses**

Administration	299,180
Tenant services	2,089
Utilities	108,396
Ordinary maintenance and operations	234,318
Protective services	725
Insurance expense	8,255
Other general expenses	7,152
Housing Assistance Payments	137,328
Depreciation	45,972
<b>Total Operating Expenses</b>	<b><u>843,415</u></b>

<b>NET OPERATING INCOME (LOSS)</b>	<b><u>274,231</u></b>
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**NONOPERATING REVENUES (EXPENSES)**

Interest income	2,906
Gain (Loss) on disposition of capital asset	<u>(1,610)</u>
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b><u>1,296</u></b>

Capital grants - HUD	<u>358</u>
	<u>358</u>

<b>CHANGE IN NET POSITION</b>	<b>275,885</b>
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<b>NET POSITION - BEGINNING</b>	<b><u>989,640</u></b>
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<b>NET POSITION - ENDING</b>	<b><u>\$ 1,265,525</u></b>
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**Housing Authority of the City of Needles**Statement of Cash Flows  
For the Year Ended June 30, 2024**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from tenants for rent	\$ 247,226
Cash received from grantors	870,759
Cash paid for Housing Assistance Payments	(137,328)
Cash paid for goods and services	(282,991)
Cash paid to and on behalf of employees for services	(343,660)

**NET CASH FLOW PROVIDED (USED) BY OPERATING ACTIVITIES** **354,006****CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition of capital assets	(465,503)
Capital contributions	358

**NET CASH FLOW PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES** **(465,145)****CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	2,906
(Purchase) or redemption of Certificates of Deposit	(1,911)

**NET CASH FLOW PROVIDED (USED) BY INVESTING ACTIVITIES** **995****NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** **(110,144)****BEGINNING CASH AND CASH EQUIVALENTS** **603,808****ENDING CASH AND CASH EQUIVALENTS** **\$ 493,664****RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES**

Operating income (loss)	\$ 274,231
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**Non-Cash Adjustment**

Depreciation	45,972
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**Change in Assets and Liabilities**

Accounts/grants receivable	1,528
Prepaid expenses	8,005
Accounts payable and accrued liabilities	18,308
Compensated absences	7,151
Unearned revenue	311
Tenant security deposits	(1,500)

**Total Adjustments** **79,775****Net Cash Provided (Used) by Operating Activities** **\$ 354,006**

**NOTE 01 - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICES AND REPORTING ENTITY**

**Introduction**

The financial statements of the Housing Authority of the City of Needles (the Authority), have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The Authority has previously implemented GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain significant changes in the statements are as follows: The financial statements will include a Management's Discussion and Analysis (MD&A) section providing an analysis of the Authority's overall financial position and results of operations.

The Housing Authority of the City of Needles is a special-purpose government engaged only in business-type activities and, therefore, presents only the financial statements required for enterprise funds, in accordance with GASB . For these governments, basic financial statements and required supplemental information consist of:

Management's Discussion and Analysis (MD&A)

Enterprise fund financial statements consisting of:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Statement of Cash Flows

Notes to Financial Statements

Required supplemental information other than MD&A and supplemental information.

**Reporting Entity**

The Housing Authority of the City of Needles was established in 1942, under the U.S. Housing Act of 1937, and the State of California Housing Authority Law of 1938. The Authority is a nonprofit government agency which is chartered by the State of California to administer the development, rehabilitation or financial of affordable housing programs. The area of jurisdiction of the Authority is the City of Needles. Under the United States Housing Act of 1937, the US Department of Housing and Urban Development (HUD) has direct responsibility for administering low-rent housing programs in the United States. Accordingly, HUD has entered into various contracts with the Authority for the purpose of constructing, owning, and operating public housing facilities.

GASB Statement No. 14 established criteria for determining the governmental reporting entity. Under provisions of this statement, the Housing Authority of the City of Needles is considered a primary government, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As used in GASB 14, fiscally independent means that the Authority may, without the approval or consent of another governmental entity, determine or modify its own budget, control collection and disbursements of funds, maintain responsibility for funding deficits and operating deficiencies, and issue bonded debt.

The Authority's primary operations comprise of a number of housing and grant programs as follows:

The **Public Housing Program** operates under HUD's Annual Contribution Contract and consists of the operations of low rent public housing properties. The purpose of the program is to provide decent and affordable housing to low-income families at reduced rents. The properties are owned, maintained, and managed by the Authority. The properties are acquired, developed, and modernized under HUD's Capital Fund Program. Funding of the program is provided by federal annual contributions and operating subsidies and tenant rentals (determined as a percentage of family income, adjusted for family composition). The agency operates its public housing units under the Asset Management Program under the New Operating Fund Rule (24 CFR 990).

The **Housing Choice Voucher Program** provides rental housing assistance subsidies. The purpose of the program is to provide decent and affordable housing to low-income families and elderly and handicapped persons wherein rental assistance is provided by HUD. The associated units are owned, maintained, and managed by private landlords.

The **Capital Fund Program** accounts for the capital and management improvement activities, primarily for the modernization and development of low-rent public housing units.

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Section 2100 and 2600 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards* and Statement No. 14 and No. 61 of the Government Accounting Standards Board, *the Financial Reporting Entity*:

- The organization is legally separate (can sue and be sued in their own name),
- The Authority holds the corporate powers of the organization,
- The Authority appoints a voting majority,
- The Authority is able to impose its will on the organization,
- The organization has the potential to impose a financial benefit/burden on the Authority, or
- There is fiscal dependency by the organization on the Authority.

Based on the aforementioned criteria and relationship between the Housing Authority of the City of Needles and the City of Needles, the Authority has determined to be a component unit of the City of Needles based on the following:

Although the Authority is a legally separate Special Purpose Government, it does not have a separately elected governing body from that of the City and is not fiscally independent of other state and local governments. Fiscally independent means that the Authority may, without the approval or consent of another governmental entity, determine or modify its own budget, control collection and disbursements of funds, maintain responsibility for funding deficits and operating deficiencies, and issue bonded debt.

**Basis of Presentation, Basis of Accounting and Measurement Focus**

*Basis of Accounting* - The Authority uses the accrual basis of accounting in the proprietary funds. Under this method, revenues are recorded when earned, and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place.

*Basis of Presentation* - The financial statements of the Authority are presented from a fund perspective. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain authority functions. The fund is a separate accounting entity with a self-balancing set of accounts. The accounting and financial reporting method applied by a fund is determined by the fund's measurement focus. The accounting objectives are determination of net income, financial position, and cash flows. All assets and liabilities associated with the proprietary fund's activities are included in the statement of net position. In the statement of net position, equity is classified as net position and displayed in three components:

## Housing Authority of the City of Needles

Notes to Financial Statements  
For the Year Ended June 30, 2024

Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balance of any notes or other borrowings attributable to those capital assets.

Restricted net position - Consists of assets with constraints placed on the use either by external groups, such as grantors or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other assets that do not meet the definition of "restricted" or "net investment in capital assets".

*Proprietary Fund: Enterprise fund* - This type of fund is reported using an economic resources measurement focus. Additionally, it is used to account for operations that are financed and operated in a manner similar to private businesses where a fee is charged to external users for services provided. When both restricted and unrestricted net positions are available for use, generally it is the Authority's policy to use restricted resources first.

### Interfunds

Interfund receivables and payables are all classified as either current assets or current liabilities. Cash settlements are made monthly. Receivables and payables have been eliminated in the preparation of the basic financial statements.

### Budgetary Data

The Authority adopts budgets on the basis of accounting consistent with the basis of accounting for the fund to which the budget applies. The Authority prepares annual operating budgets that are formally adopted by its Governing Board of Commissioners. The budgets for programs funded by HUD form the basis of the Federal Financial Assistance received through HUD. These budgets are adopted using a HUD outline that is not consistent with generally accepted accounting principles and are used for HUD purposes only.

### Board Members

<u>Name</u>	<u>Term Expires</u>	<u>Position</u>
Zachery Longacre	11/30/2028	Council Member
Henry Longbrake	11/30/2026	Council Member
JoAnne Pogue	11/30/2026	Council Member
Tona Belt	11/30/2028	Council Member
Ellen Campbell	11/30/2028	Vice Mayor
Jamie McCorkle	11/30/2026	Council Member
Janet Jernigan	11/30/2024	Mayor

### Revenues and Expenses

Revenues and expenses are recognized in essentially the same manner as used in commercial accounting. Revenues relating to the Authority are operating activities including rental related income, interest income and other sources of revenues are recognized in the accounting period in which they are earned. Other major sources of revenues include the operating subsidy from HUD and other HUD funding for capital and operating expenses.

In accordance with GASB standards dwelling income has been netted with bad debt expense of \$ -. Collection losses on accounts receivable are expended, in the appropriate Fund, on the specific write-off method.

### Operating Revenue

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority are charges to customers for rent. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Subsidies received from HUD or other grantor agencies, for operating purposes, are recorded as operating revenue in the operating statement while capital grant funds are added to the net position below the non -operating revenue and expense.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles as applied to governmental units requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The most significant estimates relate to depreciation and useful lives, allowance for bad debt, and inventory valuation.

#### Cash and Cash Equivalents

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments are stated at fair value, except for U. S. Treasury Bills, which are reported at amortized cost. Investment consists of Certificates of Deposit which have an initial maturity date greater than 90 days.

#### Accounts Receivable

Accounts receivable consist of all amounts earned at year end and not yet received . Allowances for uncollectible accounts are based upon historical trends and periodic aging of accounts receivable.

Accounts for which no possibility of collection is anticipated are charged to bad debts expense which is netted against dwelling rent revenues on the statement of revenues, expenses, and changes in net position.

Amounts due from other housing authorities related to Housing Choice Voucher Port In vouchers are deemed by management to be fully collectible and no allowance has been established for those types of accounts receivable.

#### Capital Assets and Depreciation/Amortization

Capital assets are stated at historical cost. Depreciation of exhaustible capital assets used by proprietary funds is charged as an expense against operations, and accumulated depreciation is reported on the statement of net position. If the initial cost of a piece of equipment and/or other personal property is one thousand five hundred dollars (\$1,500) or more and the anticipated life or useful value of said equipment or property is more than one (1) year, the purchased property/equipment will be capitalized and recorded as non-expendable equipment and charged as a capital expenditure.

The estimated useful lives for each major class of depreciable capital assets are as follows:

<u>Category</u>	<u>Useful Life</u>
Buildings and improvements	20-50 Years
Vehicles and other equipment	5-7 Years
Computers	5 Years

#### Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Authority had no deferred outflows of resources.

Also, in addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Authority had no deferred inflows of resources.

**Compensated Absences**

Compensated absences are absences for which employees will be paid, i.e., vacation and other approved leaves, with the exception of those employees that are terminated on grounds of gross misconduct. The Authority accrues the liability for those absences for which the employee has earned the rights to the benefits. Accrued amounts are based on the current salary rates.

**Insurance**

The primary technique used for risk financing is the purchase of insurance policies from commercial insurers that include a large deductible amount. The use of a large deductible clause reduces the cost of insurance, but should losses occur, the portion of the uninsured loss is not expected to be significant with respect to the financial position of the Authority. As of the date of the report, the Authority had necessary insurance coverage in force.

**Fair Market Value**

Accounting pronounces define fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. These pronouncements established a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs.

The three levels of inputs used to measure fair value are as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities.

Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; or inputs that are observable or can be corroborated by observable market data.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The estimated fair value of the Authority's financial instruments has been determined by management using available market information. However, considerable judgment is required in interpreting market data to develop the estimates of fair value. Accordingly, the fair values are not necessarily indicative of the amounts that the Authority could be realized in a current market exchange. The use of different market assumptions may have a material effect on the estimated fair value amounts.

The carrying amounts of cash and cash equivalents, receivables, payables, and accrued liabilities are a reasonable estimate of their fair value, due to their short-term nature and method of computation. All financial assets that are measured at fair value on a recurring basis (at least annually) have been segregated into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date. All of the Authority's investments are valued using Level 1 inputs.

**Investment Policy**

The Housing Authority of the City of Needles's investment policy, HUD and the California Government Code do not address legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure such deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

**Subsequent Events**

Events that occur after the statement of net position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of net position are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of net position date require disclosure in the accompanying notes. Management evaluated the activity of the Authority through March 17, 2025, (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to financial statement.

**NOTE 02 - CASH AND CASH EQUIVALENTS**

All the deposits of the Authority are either insured or collateralized by using the Dedicated Method whereby all deposits that exceed the Federal Depository Insurance coverage level are collateralized with securities held by the Authority's agents in these units' names.

At June 30, 2024, the Authority's deposit amounted to \$493,664. Of the bank balances held in various financial institutions, \$250,000 was covered by Federal Depository Insurance and the remainder was covered by collateral held under the Dedicated Method. All deposits of the Authority are with financial institutions meeting State and Federal deposit requirements.

Types of investment, which are authorized to be made with the Authority's funds, are controlled by the statutes of the State of California and by contract with HUD. Investments are limited to issues having maturities of three years or less, and may include the following:

- Backed by the full faith and credit of the United States Government, or
- Backed by guarantee of principal and/or interest by the United States Government, or
- Backed by a Government-sponsored agency, or
- Covered by the Federal Deposit Insurance Corporation, or
- Backed by full collateralization with approved securities.



## Housing Authority of the City of Needles

Notes to Financial Statements  
For the Year Ended June 30, 2024

*Interest rate risk* - As a means of limiting its exposure to market value losses arising from rising interest rates, the Authority's typically limits its investment portfolio to maturities of 12 months or less. The Authority has no specific policy regarding interest rate risk.

*Credit risk* - Custodial credit risk for deposits is the risk that, in the event of bank failure, a government's deposits may not be returned. State statute governs collateral requirements and forms of collateral under California state statutes. In summary, California law states all deposits in excess of Federal Depository Insurance shall be secured by collateral.

Authorized security for deposits enumerated under law includes direct obligations of or obligations guaranteed by the United States of America having a market value not less than the amount of such monies. The Authority does not have a custodial credit risk policy that is more restrictive than state statutes.

*Custodial credit risk* - For an investment, the custodial risk is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority has no policy on custodial credit risk.

Cash and cash equivalents were comprised of the following as of June 30, 2024:

### Unrestricted

Checking and Money Market accounts	\$ 447,539
Subtotal	447,539

### Restricted

Security deposits - tenants	9,700
Housing Assistance Payments	36,425
Subtotal	46,125
<b>Total Cash and Equivalents</b>	<b>\$ 493,664</b>

### Unrestricted

Mutual fund - government backed securities	\$ 93,241
<b>Total Investments</b>	<b>\$ 93,241</b>

## NOTE 03 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024, consisted of the following:

Tenant receivables	\$ 15,769
Allowance for receivables	(1,850)
Net receivable	13,919
<b>Accounts Receivable, Net</b>	<b>\$ 13,919</b>

#### NOTE 04 - CAPITAL ASSETS

A summary of changes in capital assets were as follows:

	Balance at 07/01/23	Additions	Deletions	Balance at 06/30/24
Capital assets not being depreciated				
Land	\$ 2,381	\$ -	\$ -	\$ 2,381
Construction in process	39,341	358	(39,699)	-
Capital assets not being depreciated	41,722	358	(39,699)	2,381
Capital assets being depreciated				
Buildings and improvements	3,190,630	504,844	(9,450)	3,686,024
Furniture and equipment	81,618	-	-	81,618
Total assets being depreciated	3,272,248	504,844	(9,450)	3,767,642
Accumulated depreciation	(3,025,821)	(45,972)	7,840	(3,063,953)
Net capital assets being depreciated	246,427	458,872	(1,610)	703,689
<b>Capital Assets, Net</b>	<b>\$ 288,149</b>	<b>\$ 459,230</b>	<b>\$ (41,309)</b>	<b>\$ 706,070</b>

For the year ended June 30, 2024, the Authority reported depreciation/amortization expense of \$45,972.

#### NOTE 05 - COMMITMENTS AND CONTINGENCIES

**Legal:** The Authority is party to no pending or threatened legal actions arising from the normal course of its operations.

**Grants and Contracts:** The Authority participates in various federally assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional based upon compliance with terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a federal audit may become a liability of the Authority. There were no such liabilities recorded as of June 30, 2024.

**Capital Fund:** The Authority receives capital funding each year for ongoing capital improvements and repairs and maintenance.

#### NOTE 06 - RISK MANAGEMENT

The Authority is exposed to all common perils associated with the ownership and rental of real estate properties. A risk management program has been established to minimize loss occurrence and to transfer risk through various levels of insurance. Property, casualty, employee dishonesty and public official's liability forms are used to cover the respective perils. The Authority is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. Additionally, there have been no significant reductions in insurance coverage from the prior year.

As of June 30, 2024, the Authority was a participating member of the Housing Authorities Risk Retention Pool (HARRP), a risk-management pool, which provides the following coverage: property; general liability; official's liability; auto liability; employee liability for dishonesty or forgery; and employee liability for theft, disappearance and destruction.

#### NOTE 07 - ECONOMIC DEPENDENCE

The Authority receives approximately 78% of funds used for affordable housing activities from HUD.

# Housing Authority of the City of Needles

Notes to Financial Statements  
For the Year Ended June 30, 2024

## NOTE 08 - NON-CURRENT LIABILITIES

	Balance at 07/01/23	Additions	Deletions	Balance at 06/30/24	Due within One Year
Compensated absences	\$ 2,105	\$ 7,151	\$ -	\$ 9,256	\$ 1,851
Total	\$ 2,105	\$ 7,151	\$ -	\$ 9,256	\$ 1,851

## NOTE 09 - PENSION PLAN

**Plan Description** – All qualified permanent and probationary employees are eligible to participate in the City of Needles' 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.

**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.

The Authority reimburses the City of Needles for payments made to the employees of the Authority. All required disclosures for the defined benefit plan are included in the City of Needles' audit report. Detailed information can be found in the Notes to the Financial Statements of the City of Needles. The Authority has made all required contributions for the year ended June 30, 2024. There are no liabilities related to the pension contributions.

## NOTE 10 - NET POSITION

The Authority has the following net positions as June 30, 2024:

Capital assets not being depreciated	\$ 2,381
Capital assets, net	703,689
<b>Investment in Capital Assets</b>	<b>\$ 706,070</b>
Restricted cash	\$ 46,125
Security deposit liability	(9,700)
<b>Restricted Net Position</b>	<b>\$ 36,425</b>

**Housing Authority of the City of Needles**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

	<b>Assistance Listing Number(s)</b>	<b>Award Type</b>	<b>Expenditures</b>
<b>U.S. Department of HUD</b>			
Housing Choice Vouchers	14.871	Direct	\$ 195,290
<b>Total Housing Voucher Center Cluster</b>			<b>195,290</b>
Low Rent Public Housing	14.850	Direct	299,182
Public Housing Capital Fund Program	14.872	Direct	376,334
<b>Totals U.S. Department of HUD</b>			<b>870,806</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 870,806</b>
<b>Award Type</b>			
Direct			\$ 870,806
Indirect			\$ -

**NOTE 1: SCOPE OF PRESENTATION**

The accompanying schedule presents the expenditures incurred (and related awards received) by the Housing Authority of the City of Needles (the Authority) that are reimbursable under federal programs of federal agencies providing financial assistance awards. For the purpose of this schedule, only the portion of the program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with local or other nonfederal funds are excluded from the accompanying schedule. This schedule also only includes the amounts expended by the Authority, none of the amount expended, if any, by the blended or discretely present component units have been included.

**NOTE 2: BASIS OF ACCOUNTING**

The expenditures included in the accompanying schedule were reported on the accrual basis of accounting. Expenditures are recognized in the accounting period in which the related liability is incurred. Expenditures reported included any property or equipment acquisitions incurred under the federal program. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**NOTE 3: 10% DE MINIMIS INDIRECT COST RATE**

The Authority has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, section 414.

## Housing Authority of the City of Needles

Statement and Certification of Actual Costs

For the Year Ended June 30, 2024

1. The Actual Costs of the Authority was as follows:

Grant	Funds Approved	Funds Disbursed	Funds Expended	Balance Unspent
CA16P022501-18	\$ 119,358	\$ 119,358	\$ 119,358	\$ -
CA16P022501-19	\$ 123,997	\$ 123,997	\$ 123,997	\$ -
CA16P022501-20	\$ 133,733	\$ 133,733	\$ 133,733	\$ -
CA16P022501-21	\$ 139,371	\$ 138,738	\$ 138,738	\$ 633
CA16P022501-22	\$ 170,410	\$ 169,829	\$ 169,829	\$ 581
CA16P022501-23	\$ 175,309	\$ 22,317	\$ 22,317	\$ 152,992
CA16P022501-24	\$ 164,765	\$ -	\$ -	\$ 164,765

2. The distribution of costs as shown on the Financial Statement of Costs accompanying the Actual Cost Certificate submitted to HUD for approval, is in agreement with the Authority's records.
3. For the above completed grants, all costs have been paid and all related liabilities have been discharged through payment.

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## **Board of Commissioners**

Housing Authority of the City of Needles  
Needles, CA

### **Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

#### **Independent Auditors' Report**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Housing Authority of the City of Needles as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the Housing Authority of the City of Needles's basic financial statements, and have issued our report thereon dated March 17, 2025.

#### **Report on Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Housing Authority of the City of Needles'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 opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Housing Authority of the City of Needles's internal control. Accordingly, we do not express an opinion on the effectiveness of the Housing Authority of the City of Needles's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weakness and significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

March 17, 2025

**Board of Commissioners**

Housing Authority of the City of Needles  
Needles, CA

**Report on Compliance for Each Major Federal Program; and Report on Internal Control over  
Compliance in Accordance with the Uniform Guidance**

**Independent Auditors' Report**

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Housing Authority of the City of Needles's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Housing Authority of the City of Needles's major federal programs for the year ended June 30, 2024. The Housing Authority of the City of Needles'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 Housing Authority of the City of Needles 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, 2024.

***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 Housing Authority of the City of Needles 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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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 item **2024-002**. 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 Housing Authority of the City of Needles's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Housing Authority of the City of Needles'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.

### **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 may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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. 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 item **2024-001**, 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 Housing Authority of the City of Needles'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 Housing Authority of the City of Needles'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.

March 17, 2025

## Housing Authority of the City of Needles

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

### Section I Summary of Auditors' Results

#### Financial Statements

Type of auditors' report issued	<input type="text" value="Unmodified"/>
Internal controls over financial reporting:	
Material weakness(es) identified	<input type="text" value="No"/>
Significant deficiency(ies) identified	<input type="text" value="None Reported"/>
Noncompliance material to financial statements noted	<input type="text" value="No"/>

#### Federal Awards

Internal control over major federal programs	
Material weakness(es) identified	<input type="text" value="No"/>
Significant deficiency(ies) identified	<input type="text" value="Yes"/>
Type of auditors' report issued on compliance for major federal programs	<input type="text" value="Unmodified"/>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	<input type="text" value="Yes"/>

Identification of major federal programs:

ALN(s)	Name of Federal Program or Cluster
14.872	Public Housing Capital Fund Program

Dollar threshold used to distinguish between type A and type B programs:	<input type="text" value="\$ 750,000"/>
Auditee qualified as a low-risk auditee	<input type="text" value="No"/>

### Section II Financial Statement Findings

No findings.

## Housing Authority of the City of Needles

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

### Section III Federal Awards Findings

#### US Department of Housing and Urban Development

#### Direct Award

**Program Name** Public Housing Capital Fund

**ALN Number** 14.872

**2024-001** Obligation of Funds

**Questioned Costs** None

**Criteria** Unless an extension is approved by HUD, a PHA must obligate at least 90 percent of each Capital Fund grant, including formula grants, DDTF, RHF, and natural disaster grants within 24 months of the funds of becoming available to the PHA for obligation. For emergency grants, including Safety and Security Grants the PHA must obligate at least 90 percent within 12 months of the funds becoming available. The funds become available when the HUD executes the ACC Amendment (24 CFR section 905.306).

**Condition** The Authority did not obligate the funds within the time frame above for CFP Grant Year 2019.

**Context** The 2019 CFP grant was not obligated within the 24 month allowable period.

**Cause** Due to changes in staff the funds were not obligated properly.

**Effect** The Authority is not in compliance with the CFP grant contract.

**Recommendations** The Authority should implement internal controls to ensure all funds are obligated within the correct period of time.

**Management Views** Management Agrees. See Corrective Action Plan.

Internal Control	Significant Deficiency
H	Period of Performance

## Housing Authority of the City of Needles

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

### Section III Federal Awards Findings

#### US Department of Housing and Urban Development

#### Direct Award

**Program Name** Public Housing Capital Fund

**Non-Compliance**

**Significant  
Deficiency**

**ALN Number** 14.872

**L**

**Reporting**

**2024-002** Submission of Required Forms

**Questioned Costs** None

**Criteria** For modernization projects, the PHA shall submit the AMCC within 90 days after Expenditure End Date. To initiate the closeout process, the PHA shall submit the AMCC which details actual costs incurred between the DOFA date and the completion of the modernization project.

**Condition** During the audit, we noted that the HUD-53001 form was not completed or filed with HUD as required.

**Context** Multiple grants CFP grants were closed during the year and the required HUD form was not filed.

**Cause** The Authority was unaware of the requirement.

**Effect** The Authority was in violation of the Federal Regulation relating to report submissions.

**Recommendations** We recommend that Management implement procedures to ensure compliance with the above regulations as it relates to all federal awards.

**Management Views** Management Agrees. See Corrective Action Plan.

## Housing Authority of the City of Needles

Summary Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2024

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### Financial Statement Findings

Prior Year Findings Number	Findings Title	Status/Current Year Findings Number
2023-001	Prior Period Restatement to Accumulated Depreciation	Resolved

### Federal Award Findings and Questioned Costs

Prior Year Findings Number	Findings Title	Status/Current Year Findings Number
N/A	There were no prior findings reported	N/A



*City of Needles*  
*Housing Authority*

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Mayor, Janet Jernigan  
Vice Mayor Ellen Campbell  
Councilmember Tona Belt  
Councilmember Zachery Longacre  
Councilmember Jamie McCorkle  
Councilmember JoAnne Pogue  
Councilmember Henry Longbrake

City Manager Patrick Martinez

March 13, 2025

Re: Housing Authority of the City of Needles Corrective Action Plan

**Audit Finding 2024-001: The Authority did not obligate the funds within the time frame required for CFP Grant Year 2019.**

The Housing Authority of the City of Needles was notified by HUD on 06/18/24 that we were noncompliant with the obligation requirements for our 2019 CFP grant. As a result, our 2024 CFP grant was reduced. Our Acting Finance Director, Barbara DiLeo and our Housing Manager, Angelica Deerner took a class on 02/13/25 that reiterated the information on the proper timing for obligating and drawing down funds. This finding has been corrected effective 02/14/25.

**Audit Finding 2024-002: The Authority has not filed HUD-53001 form for multiple grants that were closed during the year.**

Acting Finance Director, Barbara DiLeo and Housing Manager, Angelica Deerner have received the Capital Fund Guidebook that has instructions on doing the fiscal closeout of a Capital Fund grant. We will follow those procedures and contact our HUD General Engineer representative if we have any additional questions. We anticipate the closeout process to be completed by April 30, 2025.

Sincerely,

Patrick Martinez  
Executive Director



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

☒ CITY COUNCIL ☐ NPUA

☒ Regular ☐ Special

**Meeting Date:** APRIL 08, 2025

**Title:** Warrants

**Background:** n/a

**Fiscal Impact:** See attached Warrant Registers

**Environmental Impact:** n/a

**Recommended Action:** Approve the Warrant Registers through APRIL 08, 2025.

**Submitted By:** Barbara Dileo, Interim Director of Finance

**City Manager Approval:** *[Signature]*

**Date:** 4-2-25

**Other Department Approval (when required):** \_\_\_\_\_

**Date:** \_\_\_\_\_

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐

**Agenda Item:** \_\_\_\_\_



**CITY OF NEEDLES CITY COUNCIL  
WARRANT SUMMARY TOTALS FOR MARCH 21, 2025**

FUND 101	GENERAL FUND	3/21/2025	FUND AMT.	21-Mar	24-25
101.1015.412	CITY ATTORNEY	\$ -		\$ 46,729.03	\$ 90,000.00
101.1020.413	CITY MANAGER	\$ 20.00		\$ 149,052.00	\$ 230,155.00
101.1025.415	FINANCE DEPT.	\$ -		\$ 502,549.18	\$ 12,215,772.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	\$ -		\$ 205,619.83	\$ 357,148.00
101.1035.416	PLANNING /ZONING	\$ -		\$ 122,772.96	\$ 326,356.00
101.1040.417	ENGINEERING	\$ 50.00		\$ 215,369.05	\$ 412,663.00
101.1060.410	COMMUNITY PROMOTIONS	\$ -		\$ 44,196.94	\$ 103,690.00
101.1070.410	SENIOR CENTER	\$ -		\$ 61,640.07	\$ 180,551.00
101.2010.421	SHERIFF	\$ -		\$ 2,583,343.60	\$ 3,862,539.00
101.2020.423	ANIMAL SHELTER/CONTROL	\$ 125.05		\$ 201,760.66	\$ 283,098.00
101.2025.424	BULDING & SAFETY	\$ 253.19		\$ 194,824.04	\$ 407,500.00
101.2030.423	CODE ENFORCEMENT	\$ 189.36		\$ 436,141.62	\$ 806,258.00
101.3010.431	PUBLIC WORKS	\$ 2,276.56		\$ 449,468.12	\$ 744,745.00
101.4730.472	SANITATION	\$ 177.92		\$ 90,843.84	\$ 143,822.00
101.5770.452.	AQUATICS	\$ -		\$ 150,195.24	\$ 249,282.00
101.5772.452	PARKS	\$ 289.16		\$ 530,996.32	\$ 819,419.00
101.5773.452	JACK SMITH PARK MARINA	\$ -		\$ 58,787.59	\$ 115,992.00
101.5774.452	RECREATION	\$ -		\$ 274,055.63	\$ 422,094.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		\$ 3,381.24		\$ 21,771,084.00
FUND 102	GEN. FUND CAPITAL PROJECT		\$ -	\$ 1,579,419.35	\$ 3,611,336.00
FUND 205	CDBG		\$ -	\$ 180,249.00	\$ 107,900.00
FUND 206	CEMETERY		\$ 41.38	\$ 172,884.35	\$ 235,866.00
FUND 208	CALTRANS GRANTS		\$ -	\$ 965,531.68	\$ 1,020,588.00
FUND 210	SPECIAL GAS TAX		\$ -	\$ 92,240.00	\$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		\$ -	\$ 224,910.00	\$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		\$ -	\$ -	\$ 650,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		\$ -	\$ 143,211.84	\$ 299,354.00
FUND 227	HAZARD MITIGATION		\$ -	\$ 42,245.00	\$ 100,000.00
FUND 233	JACK SMITH PARK MARINA		\$ -	\$ -	\$ -
FUND 238	STATE RECREATION GRANTS		\$ -	\$ 899,391.76	\$ 1,285,000.00
FUND 239	CA.CONSERV RECYLING GRANT		\$ -	\$ 15,117.45	\$ 25,436.00
FUND 243	ACTIVE TRANSPORT PROGRAM		\$ -	\$ 89.74	\$ 719,640.26
FUND 270	REDEVELOPMENT AGENCY		\$ -	\$ 370.00	\$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		\$ -	\$ 56,476.00	\$ 56,285.00
FUND 501	NPUA		\$ 249.97	\$ 2,168,320.97	\$ 2,668,939.00
FUND 502	WATER DEPARTMENT		\$ 1,668.36	\$ 1,156,993.40	\$ 2,222,678.00
FUND 503	WASTEWATER DEPARTMENT		\$ 374.73	\$ 784,152.34	\$ 1,329,341.00
FUND 505	SANITATION		\$ -	\$ 1,051,361.25	\$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		\$ -	\$ 1,067,268.33	\$ 1,041,800.00
FUND 507	GOLF FUND	\$ 667.97		\$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$ -		\$ 906,099.98	\$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	\$ -		\$ 287,570.59	\$ 426,928.00
FUND 507	GOLF FUND TOTAL		\$ 667.97		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		\$ 315.07	\$ 287,477.45	\$ 477,260.00
FUND 509	MIS		\$ -	\$ 203,189.46	\$ 273,100.00
FUND 510	ADMIN. FACILITY		\$ -	\$ 125,442.42	\$ 254,550.00
FUND 511	FLEET MANAGEMENT		\$ -	\$ 173,926.52	\$ 291,071.00
FUND 512	VEHICLE REPLACEMENT		\$ -	\$ 126,198.32	\$ 287,320.05
FUND 520	SR DIAL A RIDE		\$ -	\$ 59,875.38	\$ 450,779.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		\$ -	\$ 16,202.21	\$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		\$ -	\$ 317,916.59	\$ 477,395.00
FUND 575	HOUSING		\$ 1,652.27	\$ 675,218.74	\$ 1,311,630.00
FUND 580	ELECTRIC		\$ 1,446.79	\$ 8,884,269.27	\$ 12,502,385.00
FUND 581	NPUA CAPITAL ELECTRIC		\$ -	\$ -	\$ 46,073.00
FUND 582	NPUA CAPITAL WATER		\$ -	\$ 1,221,713.40	\$ 8,084,536.00
FUND 583	NPUA CAPITAL WASTEWATER		\$ -	\$ 32,112.29	\$ 69,532.00
FUND 650	IMPACT FEES NORTH NEEDLES		\$ -	\$ 9,021.65	\$ 33,708.00
FUND 651	IMPACT FEES SOUTH AREAS		\$ -	\$ 9,015.20	\$ 45,912.00
TOTAL	ALL FUNDS & DEPARTMENTS		\$ 9,797.78	\$ 30,253,827.65	\$ 65,314,311.31

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 included

Patrick Martinez, City Manager

Date

Finance Department

Date

Virginia Tasker, City Treasurer

Date

Agenda Item 7.

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
23636	3688	00	ALBERT PONCE	03/21/2025	50.00	.00
23637	4179	00	ANA M. JOHNSON	03/21/2025	84.00	.00
23638	4084	00	ANTHONY GIERSCH	03/21/2025	50.00	.00
23639	3808	00	HATZ, BERNARD	03/21/2025	50.00	.00
23640	3870	00	BRYAN HICKSTEIN	03/21/2025	50.00	.00
23641	4126	00	CASE BRUFFETT	03/21/2025	50.00	.00
23642	4217	00	COLIN TSOSIE	03/21/2025	50.00	.00
23643	4088	00	DYLAN HETRICK	03/21/2025	50.00	.00
23644	1	00	INNOVATIVE PROPERTY SOLUTIONS	03/21/2025	249.97	.00
23645	4242	00	INNOVATIVE PROPERTY SOLUTIONS	03/21/2025	1,309.00	.00
23646	2879	00	JENNIFER VALENZUELA	03/21/2025	50.00	.00
23647	638	00	JESSE FRAGOSO	03/21/2025	50.00	.00
23648	325	00	JIM WILLIS	03/21/2025	50.00	.00
23649	2222	00	JUSTIN SCOTT	03/21/2025	50.00	.00
23650	4070	00	KATHY RAASCH	03/21/2025	50.00	.00
23651	3512	00	KIMBERLY KRASINSKI	03/21/2025	30.00	.00
23652	4183	00	LAFIARRA HAAR	03/21/2025	30.00	.00
23653	4140	00	LORENCE DELEON	03/21/2025	50.00	.00
23654	3889	00	MICHAEL WILLIS	03/21/2025	50.00	.00
23655	3767	00	PATRICK MARTINEZ	03/21/2025	50.00	.00
23656	3654	00	RAINIE TORRANCE	03/21/2025	50.00	.00
23657	3953	00	RONNY SOMMERS	03/21/2025	50.00	.00
23658	2589	00	SAN BERNARDINO COUNTY	03/21/2025	6,924.81	.00
23659	3851	00	SY FOLEY	03/21/2025	50.00	.00
23660	3622	00	TAYLOR MILLER	03/21/2025	50.00	.00
23661	2744	00	THOMAS DELEON	03/21/2025	50.00	.00
23662	2817	00	TONY RUBALCABA	03/21/2025	50.00	.00
23663	3695	00	VINCE GARZA	03/21/2025	50.00	.00
23664	4187	00	WILLIAM GUZMAN JR.	03/21/2025	50.00	.00
NUMBER OF CHECKS				29	9,797.78	
				GRAND TOTAL		

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23636	3688	ALBERT PONCE	003593		03/21/2025	502-4710-471.52-10	50.00 50.00 *	50.00
23637	4179	ANA M. JOHNSON	006949		03/21/2025	575-5555-485.69-51	84.00 84.00 *	84.00
23638	4084	ANTHONY GEIRSCH	003611 003612		03/21/2025 03/21/2025	580-4750-473.52-10 502-4710-471.52-10	25.00 25.00 50.00 *	50.00
23639	3808	BERNARD J. HATZ	003613		03/21/2025	101-2030-423.52-10	50.00 50.00 *	50.00
23640	3870	BRYAN HICKSTEIN	003590		03/21/2025	502-4710-471.52-10	50.00 50.00 *	50.00
23641	4126	CASE BRUFFETT	003594		03/21/2025	575-5555-485.52-10	50.00 50.00 *	50.00
23642	4217	COLIN TSOSIE	004356		03/21/2025	502-4710-471.52-10	50.00 50.00 *	50.00
23643	4088	DYLAN HETRICK	003614		03/21/2025	580-4750-473.52-10	50.00 50.00 *	50.00
23644	1	INNOVATIVE PROPERTY SOLUT UT	006950 006951		03/21/2025 03/21/2025	501-0000-211.00-00 501-0000-211.00-00	66.50 183.47 249.97 *	249.97
23645	4242	INNOVATIVE PROPERTY SOLUT	006950 006951		03/21/2025 03/21/2025	575-5555-485.69-51 575-5555-485.69-51	359.00 950.00 1,309.00 *	1,309.00
23646	2879	JENNIFER VALENZUELA	003595		03/21/2025	101-5774-452.52-10	50.00 50.00 *	50.00
23647	638	JESSE FRAGOSO	003588		03/21/2025	101-3010-431.52-10	50.00 50.00 *	50.00
23648	325	JIM WILLIS	003598		03/21/2025	580-4750-473.52-10	50.00 50.00 *	50.00
23649	2222	JUSTIN SCOTT	003592		03/21/2025	580-4750-473.52-10	50.00 50.00 *	50.00
23650	4070	KATHY RAASCH	003609		03/21/2025	101-1040-417.52-10	50.00 50.00 *	50.00
23651	3512	KIMBERLY KRASINSKI	003610		03/21/2025	508-4810-478.52-10	50.00 50.00 *	50.00







**CITY OF NEEDLES CITY COUNCIL  
WARRANT SUMMARY TOTALS FOR MARCH 27, 2025**

		3/27/2025	FUND AMT.	27-Mar	24-25
FUND 101	GENERAL FUND	\$ -			
101.1015.412	CITY ATTORNEY	\$ -		\$ 46,729.03	\$ 90,000.00
101.1020.413	CITY MANAGER	\$ 114.16		\$ 162,490.39	\$ 230,155.00
101.1025.415	FINANCE DEPT.	\$ -		\$ 554,010.88	\$ 12,215,772.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	\$ 1,750.31		\$ 216,384.05	\$ 357,148.00
101.1035.416	PLANNING /ZONING	\$ (10.37)		\$ 135,575.32	\$ 326,356.00
101.1040.417	ENGINEERING	\$ -		\$ 230,151.81	\$ 412,663.00
101.1060.410	COMMUNITY PROMOTIONS	\$ -		\$ 44,196.94	\$ 103,690.00
101.1070.410	SENIOR CENTER	\$ -		\$ 62,268.07	\$ 180,551.00
101.2010.421	SHERIFF	\$ -		\$ 2,883,571.85	\$ 3,862,539.00
101.2020.423	ANIMAL SHELTER/CONTROL	\$ 1,329.96		\$ 218,604.28	\$ 283,098.00
101.2025.424	BUILDING & SAFETY	\$ 591.00		\$ 213,811.02	\$ 407,500.00
101.2030.423	CODE ENFORCEMENT	\$ 221.41		\$ 451,555.48	\$ 806,258.00
101.3010.431	PUBLIC WORKS	\$ 672.23		\$ 484,795.48	\$ 744,745.00
101.4730.472	SANITATION	\$ -		\$ 100,665.72	\$ 143,822.00
101.5770.452	AQUATICS	\$ -		\$ 160,465.36	\$ 249,282.00
101.5772.452	PARKS	\$ 717.11		\$ 559,125.92	\$ 819,419.00
101.5773.452	JACK SMITH PARK MARINA	\$ 2,804.63		\$ 65,416.83	\$ 115,992.00
101.5774.452	RECREATION	\$ -		\$ 303,963.92	\$ 422,094.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		\$ 8,190.44		\$ 21,771,084.00
FUND 102	GEN. FUND CAPITAL PROJECT		\$ -	\$ 1,601,931.85	\$ 3,611,336.00
FUND 205	CDBG		\$ -	\$ 180,907.00	\$ 107,900.00
FUND 206	CEMETERY		\$ -	\$ 180,984.69	\$ 235,866.00
FUND 208	CALTRANS GRANTS		\$ -	\$ 967,598.88	\$ 1,020,588.00
FUND 210	SPECIAL GAS TAX		\$ -	\$ 103,770.00	\$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		\$ -	\$ 224,910.00	\$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		\$ -	\$ -	\$ 650,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		\$ -	\$ 152,164.59	\$ 299,354.00
FUND 227	HAZARD MITIGATION		\$ -	\$ 42,245.00	\$ 100,000.00
FUND 233	JACK SMITH PARK MARINA		\$ -	\$ -	\$ -
FUND 238	STATE RECREATION GRANTS		\$ -	\$ 899,456.99	\$ 1,285,000.00
FUND 239	CA.CONSERV RECYCLING GRANT		\$ -	\$ 15,117.45	\$ 25,436.00
FUND 243	ACTIVE TRANSPORT PROGRAM		\$ -	\$ 89.74	\$ 719,640.26
FUND 270	REDEVELOPMENT AGENCY		\$ -	\$ 370.00	\$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		\$ -	\$ 56,476.00	\$ 56,285.00
FUND 501	NPUA		\$ -	\$ 2,262,054.02	\$ 2,668,939.00
FUND 502	WATER DEPARTMENT		\$ 804.35	\$ 1,231,896.42	\$ 2,222,678.00
FUND 503	WASTEWATER DEPARTMENT		\$ 114.16	\$ 813,281.32	\$ 1,329,341.00
FUND 505	SANITATION		\$ 466.00	\$ 1,071,361.25	\$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		\$ -	\$ 1,078,150.23	\$ 1,041,800.00
FUND 507	GOLF FUND	\$ -		\$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$ -		\$ 907,269.15	\$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	\$ -		\$ 289,545.64	\$ 426,928.00
FUND 507	GOLF FUND TOTAL		\$ -		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		\$ -	\$ 309,140.25	\$ 477,260.00
FUND 509	MIS		\$ -	\$ 207,424.46	\$ 273,100.00
FUND 510	ADMIN. FACILITY		\$ -	\$ 130,087.71	\$ 254,550.00
FUND 511	FLEET MANAGEMENT		\$ -	\$ 184,482.49	\$ 291,071.00
FUND 512	VEHICLE REPLACEMENT		\$ -	\$ 126,198.32	\$ 287,320.05
FUND 520	SR DIAL A RIDE		\$ -	\$ 60,615.38	\$ 450,779.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		\$ -	\$ 16,548.21	\$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		\$ -	\$ 318,944.59	\$ 477,395.00
FUND 575	HOUSING		\$ 1,538.44	\$ 703,497.73	\$ 1,311,630.00
FUND 580	ELECTRIC		\$ 1,262.52	\$ 9,013,856.38	\$ 12,502,385.00
FUND 581	NPUA CAPITAL ELECTRIC		\$ -	\$ -	\$ 46,073.00
FUND 582	NPUA CAPITAL WATER		\$ -	\$ 1,222,043.40	\$ 8,084,536.00
FUND 583	NPUA CAPITAL WASTEWATER		\$ -	\$ 32,112.29	\$ 69,532.00
FUND 650	IMPACT FEES NORTH NEEDLES		\$ -	\$ 9,021.65	\$ 33,708.00
FUND 651	IMPACT FEES SOUTH AREAS		\$ -	\$ 16,887.20	\$ 45,912.00
TOTAL	ALL FUNDS & DEPARTMENTS		\$ 12,375.91	\$ 31,324,222.63	\$ 65,314,311.31

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 included

Patrick Martinez, City Manager

Date

Finance Department

Date

Virginia Tasker, City Treasurer

Date

23746	4133	00	WELLS FARGO	(ACCT # 1013)	03/27/2025	2,837.49	.00
23747	4130	00	WELLS FARGO	(ACCT # 1203)	03/27/2025	1,356.48	.00
23748	4149	00	WELLS FARGO	(ACCT # 3439)	03/27/2025	198.99	.00
23749	4128	00	WELLS FARGO	(ACCT # 5585)	03/27/2025	191.30	.00
23750	4132	00	WELLS FARGO	(ACCT # 5775)	03/27/2025	417.37	.00
23751	4127	00	WELLS FARGO	(ACCT # 6046)	03/27/2025	1,229.88	.00
23752	4131	00	WELLS FARGO	(ACCT # 6047)	03/27/2025	1,329.96	.00
23753	4116	00	WELLS FARGO	(ACCT# 0806)	03/27/2025	1,118.56	.00
23754	4115	00	WELLS FARGO	(ACCT# 3866)	03/27/2025	220.89	.00
23755	4225	00	WELLS FARGO	(ACCT# 5154)	03/27/2025	2,672.95	.00
23756	4226	00	WELLS FARGO	(ACCT# 5741)	03/27/2025	802.04	.00

12,375.91

GRAND TOTAL

11

NUMBER OF CHECKS

ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

CHECK NO	VENDOR NO	VENDOR NAME	ACCT #	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23746	4133	WELLS FARGO	(ACCT # 1013)	007092 007093 007094 007095 007096 007097		03/27/2025 03/27/2025 03/27/2025 03/27/2025 03/27/2025 03/27/2025	101-3010-431.60-28 101-5772-452.43-18 101-5774-452.60-31 101-5774-452.60-23 101-3010-431.60-11 101-5774-452.60-24	258.59 717.11 643.04 780.56 413.64 24.55 2,837.49 *	2,837.49
23747	4130	WELLS FARGO	(ACCT # 1203)	007118 007119 007120 007121 007122		03/27/2025 03/27/2025 03/27/2025 03/27/2025 03/27/2025	101-5774-452.65-10 101-5774-452.61-06 101-5774-452.60-31 101-5774-452.60-55 101-5774-452.62-00	358.07 46.86 615.79 302.23 33.53 1,356.48 *	1,356.48
23748	4149	WELLS FARGO	(ACCT # 3439)	007090 007091		03/27/2025 03/27/2025	575-5555-485.31-40 575-5555-485.61-09	179.00 19.99 198.99 *	198.99
23749	4128	WELLS FARGO	(ACCT # 5585)	007109 007110		03/27/2025 03/27/2025	580-4750-473.61-04 580-4750-473.62-00	101.34 89.96 191.30 *	191.30
23750	4132	WELLS FARGO	(ACCT # 5775)	007098 007099 007100		03/27/2025 03/27/2025 03/27/2025	502-4710-471.31-90 502-4710-471.31-40 502-4710-471.57-00	19.99 236.00 161.38 417.37 *	417.37
23751	4127	WELLS FARGO	(ACCT # 6046)	007111 007112		03/27/2025 03/27/2025	580-4750-473.31-90 502-4710-471.31-40	957.06 272.82 1,229.88 *	1,229.88
23752	4131	WELLS FARGO	(ACCT # 6047)	007105 007106 007107 007108		03/27/2025 03/27/2025 03/27/2025 03/27/2025	101-2020-423.61-36 101-2020-423.61-02 101-2020-423.31-40 101-2020-423.55-00	107.55 348.01 710.00 164.40 1,329.96 *	1,329.96
23753	4116	WELLS FARGO	(ACCT# 0806)	007076 007077 007078 007079 007080		03/27/2025 03/27/2025 03/27/2025 03/27/2025 03/27/2025	575-5555-485.43-02 575-5555-485.61-01 575-5555-485.62-00 575-5555-485.61-29 575-5555-485.72-17	627.00 75.21 29.24 28.96 358.15 1,118.56 *	1,118.56
23754	4115	WELLS FARGO	(ACCT# 3866)	007113 007115 007116		03/27/2025 03/27/2025 03/27/2025	575-5555-485.61-01 575-5555-485.61-29 575-5555-485.61-09	78.57 122.33 19.99 220.89 *	220.89



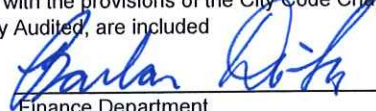


**CITY OF NEEDLES CITY COUNCIL  
WARRANT SUMMARY TOTALS FOR MARCH 18, 2025**

		3/18/2025	FUND AMT.	18-Mar	24-25
FUND 101	GENERAL FUND	\$ 9,865.52			
101.1015.412	CITY ATTORNEY	\$ -		\$ 46,729.03	\$ 90,000.00
101.1020.413	CITY MANAGER	\$ 33.02		\$ 148,579.20	\$ 230,155.00
101.1025.415	FINANCE DEPT.	\$ 963.92		\$ 491,667.29	\$ 12,215,772.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	\$ -		\$ 205,394.39	\$ 357,148.00
101.1035.416	PLANNING /ZONING	\$ 25,018.08		\$ 122,645.44	\$ 326,356.00
101.1040.417	ENGINEERING	\$ 18.08		\$ 214,348.58	\$ 412,663.00
101.1060.410	COMMUNITY PROMOTIONS	\$ -		\$ 44,196.94	\$ 103,690.00
101.1070.410	SENIOR CENTER	\$ -		\$ 61,640.07	\$ 180,551.00
101.2010.421	SHERIFF	\$ 78.10		\$ 2,583,343.60	\$ 3,862,539.00
101.2020.423	ANIMAL SHELTER/CONTROL	\$ 150.10		\$ 201,294.81	\$ 283,098.00
101.2025.424	BUILDING & SAFETY	\$ 482.58		\$ 195,076.61	\$ 407,500.00
101.2030.423	CODE ENFORCEMENT	\$ 296.80		\$ 435,903.82	\$ 806,258.00
101.3010.431	PUBLIC WORKS	\$ 16,513.12		\$ 451,079.73	\$ 744,745.00
101.4730.472	SANITATION	\$ 355.84		\$ 90,926.26	\$ 143,822.00
101.5770.452.	AQUATICS	\$ -		\$ 150,069.32	\$ 249,282.00
101.5772.452	PARKS	\$ 478.32		\$ 530,094.84	\$ 819,419.00
101.5773.452	JACK SMITH PARK MARINA	\$ -		\$ 58,710.62	\$ 115,992.00
101.5774.452	RECREATION	\$ 480.00		\$ 273,312.77	\$ 422,094.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		\$ 54,733.48		\$ 21,771,084.00
FUND 102	GEN. FUND CAPITAL PROJECT		\$ -	\$ 1,579,419.35	\$ 3,611,336.00
FUND 205	CDBG		\$ -	\$ 180,249.00	\$ 107,900.00
FUND 206	CEMETERY		\$ 82.76	\$ 172,617.34	\$ 235,866.00
FUND 208	CALTRANS GRANTS		\$ -	\$ 965,531.68	\$ 1,020,588.00
FUND 210	SPECIAL GAS TAX		\$ -	\$ 92,240.00	\$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		\$ 212,500.00	\$ 224,910.00	\$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		\$ -	\$ -	\$ 650,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		\$ 930.00	\$ 143,211.84	\$ 299,354.00
FUND 227	HAZARD MITIGATION		\$ -	\$ 42,245.00	\$ 100,000.00
FUND 233	JACK SMITH PARK MARINA		\$ -	\$ -	\$ -
FUND 238	STATE RECREATION GRANTS		\$ -	\$ 899,391.76	\$ 1,285,000.00
FUND 239	CA.CONSERV RECYCLING GRANT		\$ -	\$ 894.22	\$ 25,436.00
FUND 243	ACTIVE TRANSPORT PROGRAM		\$ -	\$ 89.74	\$ 719,640.26
FUND 270	REDEVELOPMENT AGENCY		\$ -	\$ 370.00	\$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		\$ -	\$ 56,476.00	\$ 56,285.00
FUND 501	NPUA		\$ -	\$ 2,168,320.97	\$ 2,668,939.00
FUND 502	WATER DEPARTMENT		\$ 3,607.98	\$ 1,156,440.21	\$ 2,222,678.00
FUND 503	WASTEWATER DEPARTMENT		\$ 912.96	\$ 798,142.83	\$ 1,329,341.00
FUND 505	SANITATION		\$ -	\$ 1,051,648.69	\$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		\$ -	\$ 1,067,090.89	\$ 1,041,800.00
FUND 507	GOLF FUND	\$ 266.84		\$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$ 1,345.33		\$ 869,827.07	\$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	\$ -		\$ 263,604.74	\$ 426,928.00
FUND 507	GOLF FUND TOTAL		\$ 1,612.17		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		\$ 869.74	\$ 286,732.64	\$ 477,260.00
FUND 509	MIS		\$ -	\$ 203,189.46	\$ 273,100.00
FUND 510	ADMIN. FACILITY		\$ -	\$ 125,380.78	\$ 254,550.00
FUND 511	FLEET MANAGEMENT		\$ 107.61	\$ 173,537.45	\$ 291,071.00
FUND 512	VEHICLE REPLACEMENT		\$ -	\$ 126,198.32	\$ 287,320.05
FUND 520	SR DIAL A RIDE		\$ -	\$ 59,875.38	\$ 450,779.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		\$ -	\$ 16,202.21	\$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		\$ -	\$ 317,916.59	\$ 477,395.00
FUND 575	HOUSING		\$ 1,344.96	\$ 672,835.19	\$ 1,311,630.00
FUND 580	ELECTRIC		\$ 9,289.19	\$ 8,288,171.56	\$ 12,502,385.00
FUND 581	NPUA CAPITAL ELECTRIC		\$ -	\$ -	\$ 46,073.00
FUND 582	NPUA CAPITAL WATER		\$ -	\$ 1,221,713.40	\$ 8,084,536.00
FUND 583	NPUA CAPITAL WASTEWATER		\$ -	\$ 32,112.29	\$ 69,532.00
FUND 650	IMPACT FEES NORTH NEEDLES		\$ -	\$ 9,021.65	\$ 33,708.00
FUND 651	IMPACT FEES SOUTH AREAS		\$ -	\$ 9,015.20	\$ 45,912.00
TOTAL	ALL FUNDS & DEPARTMENTS		\$ 285,990.85	\$ 29,579,636.77	\$ 65,314,311.31

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 included

  
Patrick Martinez, City Manager  
Date 4-2-25

  
Barbara Roth, Finance Department  
Date 3/18/25

  
Virginia Tasker, City Treasurer  
Date 4-1-25

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
23614	1924	00	AHA MACAV POWER SERVICE	03/18/2025	253.96	.00
23615	3897	00	BENEBLOC, LLC	03/18/2025	266.58	.00
23616	3856	00	CALIFORNIA CONSULTING, INC.	03/18/2025	3,300.00	.00
23617	1213	00	CALIF. DEPT. OF TAX & FEE ADMIN.	03/18/2025	1,465.00	.00
23618	3275	00	CALIFORNIA STATE DISB.UNIT	03/18/2025	57.69	.00
23619	4234	00	CLEARINGHOUSE,AZCARES #005004341000	03/18/2025	462.05	.00
23620	3286	00	COLONIAL LIFE	03/18/2025	3,748.88	.00
23621	4244	00	DANNIE & CYNTHIA A. BRAYBOY	03/18/2025	30,000.00	.00
23622	227	00	FRANCHISE TAX BOARD	03/18/2025	25.00	.00
23623	1305	00	GREAT WEST LIFE	03/18/2025	6,536.00	.00
23624	3634	00	GREAT-WEST LIFE & ANNUITY	03/18/2025	1,229.98	.00
23625	4242	00	INNOVATIVE PROPERTY SOLUTIONS	03/18/2025	854.00	.00
23626	2879	00	JENNIFER VALENZUELA	03/18/2025	480.00	.00
23627	3648	00	LHC PRINTING PLUS, INC	03/18/2025	963.92	.00
23628	268	00	SAN BERNARDINO COUNCIL OF GOVERN	03/18/2025	50,000.00	.00
23629	2589	00	SAN BERNARDINO COUNTY	03/18/2025	13,849.62	.00
23630	1199	00	SBPEA TEAMSTERS LOCAL 1932	03/18/2025	1,163.12	.00
23631	1199	00	SBPEA TEAMSTERS LOCAL 1932	03/18/2025	374.46	.00
23632	284	00	SOUTHWEST GAS CORP.	03/18/2025	50.59	.00
23633	3675	00	WESTERN CONSTRUCTION SPECIALISTS	03/18/2025	12,060.00	.00
23634	4245	00	1707 NEEDLES HWY LLC	03/18/2025	157,500.00	.00
23635	2097	00	TWENTYNINE PALMS PARKS & REC.	03/18/2025	1,350.00	.00
NUMBER OF CHECKS				22	GRAND TOTAL	285,990.85

PREPARED 03/18/2025, 14:04:48

ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

PAGE 1  
ACCOUNTING PERIOD 2025/09  
REPORT NUMBER 90

CITY OF NEEDLES

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
23614	1924	AHA MACAV POWER SERVICE	006632		03/18/2025	580-4750-473.63-12	253.96 253.96 *	253.96
23615	3897	BENEBLOC LLC	006836 006837 006838		03/18/2025 03/18/2025 03/18/2025	101-0000-209.03-01 502-0000-209.03-01 580-0000-209.03-01	213.78 38.80 14.00 266.58 *	213.78 38.80 14.00 266.58
23616	3856	CALIFORNIA CONSULTING, IN	PI0166		03/18/2025	580-4750-473.31-90	3,300.00 3,300.00 *	3,300.00
23617	1213	CALIFORNIA DEPT. OF TAX &	006314 006315 006316 006317 006318 006319 006320 006321 006322 006323 006325		03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025	101-1020-413.61-02 101-1035-416.61-02 101-1040-417.61-02 101-2010-421.43-03 101-2030-423.61-01 101-2025-424.61-02 225-2010-421.61-21 503-4720-475.60-55 507-5761-453.43-04 575-5555-485.31-90 507-0000-203.00-00	33.02 18.08 18.08 78.10 18.08 76.20 930.00 12.17 9.39 5.04 266.84 1,465.00 *	33.02 18.08 18.08 78.10 18.08 76.20 930.00 12.17 9.39 5.04 266.84 1,465.00
23618	3275	CALIFORNIA STATE DISB. UNIT	006834		03/18/2025	575-0000-209.03-01	57.69 57.69 *	57.69
23619	4234	CLEARINGHOUSE, AZCARES	006835		03/18/2025	101-0000-209.03-01	462.05 462.05 *	462.05
23620	3286	COLONIAL LIFE	006839 006840 006841 006842 006843 006844		03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025 03/18/2025	101-0000-209.03-01 502-0000-209.03-01 503-0000-209.03-01 508-0000-209.03-01 580-0000-209.03-01 511-0000-209.03-01	2,522.34 87.28 256.32 259.86 554.80 68.28 3,748.88 *	2,522.34 87.28 256.32 259.86 554.80 68.28 3,748.88
23621	4244	DANNIE & CYNTHIA A. BRAYB	006895		03/18/2025	213-1035-416.31-90	30,000.00 30,000.00 *	30,000.00
23622	227	FRANCHISE TAX BOARD	006833		03/18/2025	575-0000-209.03-01	25.00 25.00 *	25.00
23623	1305	GREAT WEST LIFE & ANNUITY	006819 006820 006821		03/18/2025 03/18/2025 03/18/2025	101-0000-209.03-01 502-0000-209.03-01 580-0000-209.03-01	3,812.00 435.00 2,289.00 6,536.00 *	3,812.00 435.00 2,289.00 6,536.00
23624	3634	GREAT-WEST LIFE & ANNUITY	006845		03/18/2025	101-0000-209.03-01	161.88	161.88


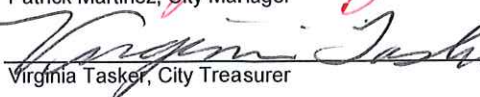


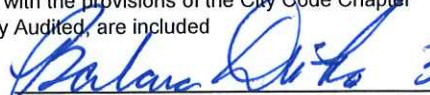


**CITY OF NEEDLES CITY COUNCIL**  
**WARRANT SUMMARY TOTALS FOR April 8, 2025**

		4/8/2025	FUND AMT.	8-Apr	24-25
FUND 101	GENERAL FUND	\$ 1,839.51			
101.1015.412	CITY ATTORNEY	\$ -		\$ 46,729.03	\$ 90,000.00
101.1020.413	CITY MANAGER	\$ 200.37		\$ 162,376.23	\$ 230,155.00
101.1025.415	FINANCE DEPT.	\$ 35,971.26		\$ 554,010.88	\$ 12,215,772.00
101.1030.414	CITY CLERK/COUNCIL/MAYOR	\$ 69.69		\$ 214,633.74	\$ 357,148.00
101.1035.416	PLANNING /ZONING	\$ 18.81		\$ 135,585.69	\$ 326,356.00
101.1040.417	ENGINEERING	\$ 13,209.27		\$ 230,151.81	\$ 412,663.00
101.1060.410	COMMUNITY PROMOTIONS	\$ 2,000.00		\$ 44,196.94	\$ 103,690.00
101.1070.410	SENIOR CENTER	\$ 5.73		\$ 62,268.07	\$ 180,551.00
101.2010.421	SHERIFF	\$ 300,580.71		\$ 2,883,571.85	\$ 3,862,539.00
101.2020.423	ANIMAL SHELTER/CONTROL	\$ 858.00		\$ 217,274.32	\$ 283,098.00
101.2025.424	BUILDING & SAFETY	\$ 1,596.08		\$ 213,220.02	\$ 407,500.00
101.2030.423	CODE ENFORCEMENT	\$ 528.78		\$ 451,334.07	\$ 806,258.00
101.3010.431	PUBLIC WORKS	\$ 1,702.06		\$ 484,123.25	\$ 744,745.00
101.4730.472	SANITATION	\$ -		\$ 100,665.72	\$ 143,822.00
101.5770.452.	AQUATICS	\$ 2,976.75		\$ 160,465.36	\$ 249,282.00
101.5772.452	PARKS	\$ 7,373.40		\$ 558,408.81	\$ 819,419.00
101.5773.452	JACK SMITH PARK MARINA	\$ 1,754.61		\$ 65,416.83	\$ 115,992.00
101.5774.452	RECREATION	\$ 2,789.85		\$ 301,159.29	\$ 422,094.00
GENERAL FUND	TOTAL ALL GF DEPARTMENTS		\$ 373,474.88		\$ 21,771,084.00
FUND 102	GEN. FUND CAPITAL PROJECT		\$ 5,512.50	\$ 1,601,931.85	\$ 3,611,336.00
FUND 205	CDBG		\$ -	\$ 180,907.00	\$ 107,900.00
FUND 206	CEMETERY		\$ 2,336.67	\$ 180,984.69	\$ 235,866.00
FUND 208	CALTRANS GRANTS		\$ 2,067.20	\$ 967,598.88	\$ 1,020,588.00
FUND 210	SPECIAL GAS TAX		\$ -	\$ 103,770.00	\$ 256,392.00
FUND 213	DEPT OF HOUSE. & COMM DEVL		\$ -	\$ 224,910.00	\$ 19,500.00
FUND 214	SANBAG NEW LOCAL MEAS I		\$ -	\$ -	\$ 650,000.00
FUND 225	COPS-AB 3229 SUPPLEMENTAL		\$ 8,952.75	\$ 152,164.59	\$ 299,354.00
FUND 227	HAZARD MITIGATION		\$ -	\$ 42,245.00	\$ 100,000.00
FUND 233	JACK SMITH PARK MARINA		\$ -	\$ -	\$ -
FUND 238	STATE RECREATION GRANTS		\$ 65.23	\$ 899,456.99	\$ 1,285,000.00
FUND 239	CA.CONSERV RECYCLING GRANT		\$ -	\$ 15,117.45	\$ 25,436.00
FUND 243	ACTIVE TRANSPORT PROGRAM		\$ -	\$ 89.74	\$ 719,640.26
FUND 270	REDEVELOPMENT AGENCY		\$ -	\$ 370.00	\$ 20,000.00
FUND 470	RDA CAP PROJ.LOW & MOD.		\$ -	\$ 56,476.00	\$ 56,285.00
FUND 501	NPUA		\$ 632.27	\$ 13,593,254.94	\$ 2,668,939.00
FUND 502	WATER DEPARTMENT		\$ 16,561.13	\$ 1,231,092.07	\$ 2,222,678.00
FUND 503	WASTEWATER DEPARTMENT		\$ 10,941.07	\$ 813,167.16	\$ 1,329,341.00
FUND 505	SANITATION		\$ 115,048.66	\$ 1,071,361.25	\$ 1,563,015.00
FUND 506	ALL AMERICAN CANAL PROJ.		\$ 685.20	\$ 1,078,150.23	\$ 1,041,800.00
FUND 507	GOLF FUND	\$ -		\$ -	
FUND 507-5761-453	GOLF MAINTENANCE DEPARTMENT	\$ 20,282.24		\$ 907,269.15	\$ 1,376,182.00
FUND 507-5762-454	GOLF PRO SHOP DEPARTMENT	\$ 9,428.33		\$ 289,545.64	\$ 426,928.00
FUND 507	GOLF FUND TOTAL		\$ 29,710.57		
FUND 508	CUST.SVC/UT BUSINESS OFFICE		\$ 517.77	\$ 308,674.25	\$ 477,260.00
FUND 509	MIS		\$ 7,902.50	\$ 207,424.46	\$ 273,100.00
FUND 510	ADMIN. FACILITY		\$ 4,379.13	\$ 130,087.71	\$ 254,550.00
FUND 511	FLEET MANAGEMENT		\$ 554.88	\$ 184,482.49	\$ 291,071.00
FUND 512	VEHICLE REPLACEMENT		\$ -	\$ 126,198.32	\$ 287,320.05
FUND 520	SR DIAL A RIDE		\$ -	\$ 60,615.38	\$ 450,779.00
FUND 521	DIAL-A-RIDE MEDICAL TRANS.		\$ -	\$ 16,548.21	\$ 50,948.00
FUND 525	NEEDLES AREA TRANSIT (NAT)		\$ -	\$ 318,944.59	\$ 477,395.00
FUND 575	HOUSING		\$ 4,413.62	\$ 701,959.29	\$ 1,311,630.00
FUND 580	ELECTRIC		\$ 73,882.87	\$ 9,012,593.86	\$ 12,502,385.00
FUND 581	NPUA CAPITAL ELECTRIC		\$ -	\$ -	\$ 46,073.00
FUND 582	NPUA CAPITAL WATER		\$ 330.00	\$ 1,222,043.40	\$ 8,084,536.00
FUND 583	NPUA CAPITAL WASTEWATER		\$ -	\$ 32,112.29	\$ 69,532.00
FUND 650	IMPACT FEES NORTH NEEDLES		\$ -	\$ 9,021.65	\$ 33,708.00
FUND 651	IMPACT FEES SOUTH AREAS		\$ 7,872.00	\$ 16,887.20	\$ 45,912.00
TOTAL	ALL FUNDS & DEPARTMENTS		\$ 665,840.90	\$ 42,643,047.64	\$ 65,314,311.31

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 included

 4-2-25  
Patrick Martinez, City Manager Date  
 4-1-25  
Virginia Tasker, City Treasurer Date

 3/28/25  
Finance Department Date

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
23665	2345	00	A-B COMMUNICATIONS	04/08/2025	150.31	.00
23666	4227	00	AMAZON CAPITAL SERVICES	04/08/2025	128.33	.00
23667	3750	00	AUTO ZONE	04/08/2025	433.11	.00
23668	480	00	BEST BEST & KRIEGER LLP	04/08/2025	867.49	.00
23669	178	00	BIG O TIRES & NAPA AUTO PARTS	04/08/2025	624.98	.00
23670	1	00	BLAKELEY, AMANDA	04/08/2025	56.24	.00
23671	3313	00	BLUE RIVER WATER CORP.	04/08/2025	42.50	.00
23672	7	00	BORDER STATES INDUSTRIES, INC.	04/08/2025	1,258.52	.00
23673	3392	00	BUG EMERGENCY INC.	04/08/2025	244.00	.00
23674	2618	00	BULLHEAD AUTO SUPPLY	04/08/2025	68.53	.00
23675	709	00	CALLAWAY	04/08/2025	597.76	.00
23676	3035	00	CENTURY LINK CORP.	04/08/2025	10.65	.00
23677	4160	00	CHRISTINA PERRITT	04/08/2025	535.00	.00
23678	3136	00	CITY OF NEEDLES	04/08/2025	77,785.49	.00
23679	1445	00	CMUA	04/08/2025	1,581.00	.00
23680	2320	00	COUNTY OF SAN BERNARDINO	04/08/2025	3,775.09	.00
23681	2008	00	CYNTHIA FRANZEN	04/08/2025	1,555.00	.00
23682	3019	00	DAPHNE'S HEADCOVERS	04/08/2025	576.62	.00
23683	3809	00	DATA TICKET INC.	04/08/2025	350.00	.00
23684	1	00	DAVID WEBRE	04/08/2025	1,827.50	.00
23685	440	00	DECO FOODSERVICE INCORP.	04/08/2025	136.75	.00
23686	4054	00	DESERT SUN OIL CORP.	04/08/2025	204.47	.00
23687	3580	00	DIAMOND PURE WATER	04/08/2025	12.00	.00
23688	3561	00	DIVISION OF THE STATE ARCHITECT	04/08/2025	131.20	.00
23689	1	00	FARNAM & ASSOCIATES, INC	04/08/2025	193.47	.00
23690	3708	00	GAUDIN FORD	04/08/2025	86.24	.00
23691	3451	00	GREENS ELECTRIC, LLC	04/08/2025	43.50	.00
23692	1	00	HAMILTON, LORI	04/08/2025	87.57	.00
23693	2612	00	HARDWARE EXPRESS	04/08/2025	1,148.48	.00
23694	2612	00	HARDWARE EXPRESS	04/08/2025	186.45	.00
23695	1	00	HARVEST BIBLE CHURCH	04/08/2025	575.00	.00
23696	3593	00	HINDERLITER DE LLAMAS & ASSOCIATES	04/08/2025	10,723.56	.00
23697	4242	00	INNOVATIVE PROPERTY SOLUTIONS	04/08/2025	1,250.00	.00
23698	4000	00	JARROD DELEON	04/08/2025	76.47	.00
23699	4241	00	LNL CONCRETE & BOBCAT	04/08/2025	1,353.22	.00
23700	4230	00	MCBRIDE ENVIRONMENTAL LLC	04/08/2025	1,385.00	.00
23701	1757	00	MERCHANT JT & S	04/08/2025	550.00	.00
23702	2189	00	MOHAVE ENVIRONMENTAL LAB	04/08/2025	70.00	.00
23703	194	00	NEEDLES CHAMBER OF COMMERCE	04/08/2025	2,000.00	.00
23704	4085	00	NEEDLES RODEO ASSOCIATION	04/08/2025	175.00	.00
23705	218	00	NEWS WEST PUBLISHING CO.	04/08/2025	39.59	.00
23706	1786	00	NPUA	04/08/2025	VOID	.00
23707	1786	00	NPUA	04/08/2025	30,267.60	.00
23708	238	00	PERFORMANCE GRAPHICS	04/08/2025	161.55	.00
23709	240	00	FITNEY BOWES GLOBAL FINANCIAL LLC	04/08/2025	2,905.01	.00
23710	4101	00	PLANETBIDS, INC.	04/08/2025	4,217.08	.00
23711	15	00	QUILL LLC	04/08/2025	714.04	.00
23712	818	00	R & R PRODUCTS INC.	04/08/2025	1,002.72	.00
23713	2861	00	REINKE A/C CORP.	04/08/2025	597.50	.00
23714	309	00	REPUBLIC SERVICES #785	04/08/2025	111,273.57	.00
23715	3938	00	RIVER ROCK PROMOTIONS & PRINTING	04/08/2025	177.41	.00

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
23716	591	00	ROBINSON ELECTRIC CO. INC. (CA)	04/08/2025	125.43	.00
23717	3796	00	ROUTE 66 BROADBAND LLC	04/08/2025	155.00	.00
23718	3361	00	S.B. COUNTY SHERIFF'S DEPARTMENT	04/08/2025	309,181.00	.00
23719	3437	00	SIGNS BY SUNDOWN	04/08/2025	137.50	.00
23720	1826	00	SIMPSON NORTON CORP.	04/08/2025	724.13	.00
23721	4121	00	SMART DOCUMENT SOLUTIONS	04/08/2025	445.17	.00
23722	4156	00	SMITHMARION	04/08/2025	500.00	.00
23723	284	00	SOUTHWEST GAS CORP.	04/08/2025	14.58	.00
23724	3959	00	SRIXON/CLEVELAND GOLF/XXIO	04/08/2025	642.00	.00
23725	481	00	STAPLES	04/08/2025	1,160.11	.00
23726	3631	00	STOTZ EQUIPMENT	04/08/2025	262.55	.00
23727	1006	00	TAYLOR MADE	04/08/2025	664.60	.00
23728	4008	00	THE PRINTER GUYS LLC	04/08/2025	466.96	.00
23729	3950	00	TYE ENGINEERING INC	04/08/2025	24,964.50	.00
23730	2817	00	TONY RUBALCABA	04/08/2025	323.00	.00
23731	3917	00	TOUCHSTONE GOLF LLC	04/08/2025	8,621.04	.00
23732	4207	00	TRIPEPI SMITH AND ASSOCIATES, INC	04/08/2025	9,216.25	.00
23733	2798	00	U.S. DEPARTMENT OF ENERGY	04/08/2025	793.16	.00
23734	3272	00	ULINE	04/08/2025	942.64	.00
23735	3830	00	UNIFIRST CORPORATION	04/08/2025	1,539.38	.00
23736	4200	00	UNITED PAVING CO	04/08/2025	2,067.20	.00
23737	475	00	VASQUEZ & COMPANY LLP	04/08/2025	20,000.00	.00
23738	1917	00	VIRGINIA TASKER	04/08/2025	500.00	.00
23739	3528	00	WESTERN ENVIRONMENTAL TESTING LAB.	04/08/2025	1,198.50	.00
23740	3967	00	WILLDAN ENGINEERING	04/08/2025	2,401.57	.00
23741	3980	00	WZI INC	04/08/2025	5,000.00	.00
23742	1023	00	XEROX	04/08/2025	188.12	.00
23743	1	00	YOKUM, DARLENE	04/08/2025	294.99	.00
23744	1293	00	ZUBRICK T-SHIRTS	04/08/2025	1,045.45	.00
23745	3828	00	3D-NETWORKS LLC	04/08/2025	8,052.50	.00
NUMBER OF CHECKS					81	665,840.90
GRAND TOTAL						



ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23665	2345	A-B COMMUNICATIONS	006968		04/08/2025	510-4410-405.30-25	150.31 150.31 *	150.31
23666	4227	AMAZON CAPITAL SERVICES	006954		04/08/2025	101-5772-452.43-44	128.33 128.33 *	128.33
23667	3750	AUTO ZONE	006791 006792 006793 006794 006795 006796 007038 007039 007040		04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025	580-4750-473.43-04 101-2010-421.43-03 511-3021-432.43-26 511-3021-432.43-26 101-2010-421.43-03 511-3021-432.43-26 511-3021-432.43-26 511-3021-432.43-26 511-3021-432.43-26	15.09 206.71 21.54 75.41 59.51 15.51 19.18 15.65 4.51 433.11 *	433.11
23668	480	BEST BEST & KRIEGER LLP	006957 006958 006959		04/08/2025 04/08/2025 04/08/2025	506-4713-477.31-50 101-1025-415.31-50 502-4710-471.31-50	685.20 159.90 22.39 867.49 *	867.49
23669	178	BIG O TIRES & NAPA AUTO P	006735 006736 006797 006798 006799 006800 007041 007042 007043		04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025	507-5761-453.43-04 507-5761-453.43-04 503-4720-475.61-33 101-0000-204.11-00 511-3021-432.43-26 511-3021-432.43-27 511-3021-432.43-26 511-3021-432.43-26 511-3021-432.43-27	140.58 43.04 11.30 45.18 160.05 40.68 27.44 9.64 147.07 624.98 *	624.98
23670	1	BLAKELEY, AMANDA	UT		04/08/2025	501-0000-211.00-00	56.24 56.24 *	56.24
23671	3313	BLUE RIVER WATER CORP.	006802		04/08/2025	507-5761-453.43-17	42.50 42.50 *	42.50
23672	7	BORDER STATES INDUSTRIES,	006801 006956		04/08/2025 04/08/2025	580-4750-473.60-55 580-4750-473.60-55	736.24 522.28 1,258.52 *	1,258.52
23673	3392	BUG EMERGENCY INC.	006734 006955 007054 007126		04/08/2025 04/08/2025 04/08/2025 04/08/2025	507-5762-454.43-08 507-5762-454.43-08 575-5555-485.31-90 503-4720-475.43-02	72.00 35.00 85.00 52.00 244.00 *	244.00
23674	2618	BULLHEAD AUTO SUPPLY	006818		04/08/2025	101-0000-204.11-00	68.53	68.53

ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23674	2618	BULLHEAD AUTO SUPPLY					68.53 *	68.53
23675	709	CALLAWAY	006738 006739		04/08/2025 04/08/2025	507-5762-454.44-10 507-5762-454.44-10	218.44 379.32 597.76 *	597.76
23676	3035	CENTURY LINK CORP.	006914		04/08/2025	507-5762-454.52-10	10.65 10.65 *	10.65
23677	4160	CHRISTINA PERRITT	007057		04/08/2025	101-2020-423.55-00	535.00 535.00 *	535.00
23678	3136	CITY OF NEEDLES	006942 006943 006944		04/08/2025 04/08/2025 04/08/2025	580-4750-473.80-43 502-4710-471.80-43 503-4720-475.80-43	56,055.83 13,335.91 8,393.75 77,785.49 *	77,785.49
23679	1445	CMUA	006737		04/08/2025	580-4750-473.31-40	1,581.00 1,581.00 *	1,581.00
23680	2320	COUNTY OF SAN BERNARDINO	006941		04/08/2025	505-4730-472.74-40	3,775.09 3,775.09 *	3,775.09
23681	2008	CYNTHIA FRANZEN	007008 007009		04/08/2025 04/08/2025	101-5773-452.60-25 101-5773-452.60-25	1,210.00 345.00 1,555.00 *	1,555.00
23682	3019	DAPHNE'S HEADCOVERS	006915		04/08/2025	507-5762-454.44-10	576.62 576.62 *	576.62
23683	3809	DATA TICKET INC.	006869		04/08/2025	101-2030-423.31-10	350.00 350.00 *	350.00
23684	1	DAVID WEBRE	006757		04/08/2025	503-4720-475.43-45	1,827.50 1,827.50 *	1,827.50
23685	440	DECO FOODSERVICE INCORP.	006740		04/08/2025	507-5762-454.61-06	136.75 136.75 *	136.75
23686	4054	DESERT SUN OIL CORP.	007114 007117		04/08/2025 04/08/2025	580-4750-473.62-00 580-4750-473.62-00	96.97 107.50 204.47 *	204.47
23687	3580	DIAMOND PURE WATER	007123		04/08/2025	503-4720-475.43-02	12.00 12.00 *	12.00
23688	3561	DIVISION OF THE STATE ARC	007067 007074		04/08/2025 04/08/2025	101-0000-321.04-00 101-0000-321.04-00	121.20 10.00 131.20 *	131.20



PREPARED 03/27/2025, 12:17:47

PROGRAM: GM346L

CITY OF NEEDLES

BANK 04 WELLS FARGO BANK - CITY GENERAL CHECKING

ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

ACCOUNTING PERIOD 2025/10  
REPORT NUMBER 96

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CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23696	3593	HINDERLITER DE LLAMAS & A	PI0205 007037	025006	04/08/2025	101-1025-415.31-47	10,000.00	
					04/08/2025	101-1025-415.31-91	723.56	
							10,723.56	10,723.56
23697	4242	INNOVATIVE PROPERTY SOLUT	006962		04/08/2025	575-5555-485.69-51	1,250.00	
							1,250.00	1,250.00
23698	4000	JARROD DELEON	006745		04/08/2025	507-5761-453.43-04	76.47	
							76.47	76.47
23699	4241	LNL CONCRETE & BOBCAT	007036		04/08/2025	101-3010-431.31-90	1,353.22	
							1,353.22	1,353.22
23700	4230	MCBRIDE ENVIRONMENTAL LLC	006758 006817		04/08/2025	575-5555-485.72-17	820.00	
					04/08/2025	575-5555-485.72-17	565.00	
							1,385.00	1,385.00
23701	1757	MERCHANT JOB TRAINING & S	006781		04/08/2025	580-4750-473.61-21	550.00	
							550.00	550.00
23702	2189	MOHAVE ENVIRONMENTAL LAB	007022		04/08/2025	101-5774-452.31-42	70.00	
							70.00	70.00
23703	194	NEEDLES CHAMBER OF COMMER	006945		04/08/2025	101-1060-410.54-06	2,000.00	
							2,000.00	2,000.00
23704	4085	NEEDLES RODEO ASSOCIATION	007064		04/08/2025	101-0000-362.01-00	175.00	
							175.00	175.00
23705	218	NEWS WEST PUBLISHING CO.	007072		04/08/2025	101-1030-414.53-00	39.59	
							39.59	39.59
23706	1786	NPUA						
23707	1786	NPUA						
			006746		04/08/2025	502-4710-471.41-10	135.17	
			006747		04/08/2025	502-4710-471.41-10	39.23	
			006748		04/08/2025	502-4710-471.41-10	66.25	
			006749		04/08/2025	502-4710-471.41-10	174.29	
			006750		04/08/2025	502-4710-471.41-10	1,911.71	
			006759		04/08/2025	503-4720-475.41-10	54.18	
			006760		04/08/2025	503-4720-475.41-20	48.86	
			006761		04/08/2025	503-4720-475.41-10	49.04	
			006762		04/08/2025	503-4720-475.41-20	48.86	
			006763		04/08/2025	580-4750-473.41-11	60.50	
			006764		04/08/2025	503-4720-475.41-10	38.14	
			006765		04/08/2025	503-4720-475.41-10	39.18	
			006784		04/08/2025	580-4750-473.41-11	61.25	
			006785		04/08/2025	580-4750-473.41-11	40.03	
			006786		04/08/2025	580-4750-473.41-11	37.58	
			006787		04/08/2025	580-4750-473.41-11	34.59	
			006875		04/08/2025	580-4750-473.41-11	65.10	

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ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23707	1786	NPVA	006876		04/08/2025	101-5772-452.41-20	498.13	
			006877		04/08/2025	101-5772-452.41-20	556.28	
			006878		04/08/2025	101-5772-452.41-10	52.25	
			006879		04/08/2025	101-5772-452.41-10	40.08	
			006880		04/08/2025	101-5772-452.41-20	535.68	
			006881		04/08/2025	101-5772-452.41-10	52.74	
			006882		04/08/2025	101-5772-452.41-20	229.90	
			006883		04/08/2025	101-5772-452.41-10	46.58	
			006884		04/08/2025	101-5772-452.41-20	255.97	
			006885		04/08/2025	101-5772-452.41-20	436.73	
			006886		04/08/2025	101-5772-452.41-20	2,914.27	
			006887		04/08/2025	101-5772-452.41-10	324.49	
			006888		04/08/2025	101-5772-452.41-10	60.93	
			006889		04/08/2025	206-5771-452.41-10	41.47	
			006890		04/08/2025	206-5771-452.41-20	2,177.31	
			006891		04/08/2025	206-5771-452.41-30	87.20	
			006892		04/08/2025	507-5762-454.41-20	125.28	
			006917		04/08/2025	507-5762-454.41-10	960.77	
			006918		04/08/2025	507-5762-454.41-20	187.90	
			006919		04/08/2025	507-5762-454.41-30	261.60	
			006920		04/08/2025	507-5762-454.41-10	413.84	
			006921		04/08/2025	507-5761-453.41-20	12,333.48	
			006922		04/08/2025	507-5761-453.41-20	182.73	
			006923		04/08/2025	507-5761-453.41-20	55.77	
			006924		04/08/2025	507-5761-453.41-20	55.86	
			006925		04/08/2025	507-5761-453.41-20	81.16	
			007012		04/08/2025	101-5773-452.41-10	44.61	
			007013		04/08/2025	101-5774-452.41-10	644.81	
			007014		04/08/2025	101-5774-452.41-20	259.50	
			007015		04/08/2025	101-5774-452.41-30	174.40	
			007016		04/08/2025	101-5770-452.41-10	2,255.60	
			007017		04/08/2025	101-5770-452.41-20	633.95	
			007018		04/08/2025	101-5770-452.41-30	87.20	
			007019		04/08/2025	101-5774-452.41-10	63.49	
			007020		04/08/2025	101-5774-452.41-20	231.68	
23708	238	PERFORMANCE GRAPHICS					30,267.60	30,267.60
23709	240	PITNEY BOWES GLOBAL FINAN	006858		04/08/2025	101-0000-204.03-01	27.30	
			006859		04/08/2025	101-0000-204.03-01	27.30	
			007005		04/08/2025	101-2025-424.31-10	50.70	
						101-5774-452.60-31	56.25	
							161.55	161.55
23710	4101	PLANETBIDS, INC.	006766		04/08/2025	510-4410-405.70-03	2,906.01	2,906.01
11	15	QUILL LLC	006855		04/08/2025	101-1040-417.61-09	4,217.08	4,217.08
						508-4810-478.61-01	33.14	4,217.08

ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

CHECK NO	VENDOR NO	VENDOR NAME	VOUCHER NO	P.O. NO	DATE	ACCOUNT	REMITTANCE AMOUNT (NET OF DISC/RETAIN)	CHECK TOTAL
23711	15	QUILL LLC	006871 006964 006981 007032		04/08/2025 04/08/2025 04/08/2025 04/08/2025	508-4810-478.61-01 101-1040-417.61-02 510-4410-405.61-06 508-4810-478.61-01	58.17 127.13 426.65 68.95 714.04 *	714.04
23712	818	R & R PRODUCTS INC.	006927 006928		04/08/2025 04/08/2025	507-5761-453.43-17 507-5761-453.43-17	537.06 465.66 1,002.72 *	1,002.72
23713	2861	REINKE A/C CORP.	006856 007025		04/08/2025 04/08/2025	575-5555-485.43-02 575-5555-485.43-02	470.00 127.50 597.50 *	597.50
23714	309	REPUBLIC SERVICES #78	PI0204	025027	04/08/2025	505-4730-472.31-87	111,273.57 111,273.57 *	111,273.57
23715	3938	RIVER ROCK PROMOTIONS & P	006926		04/08/2025	507-5762-454.53-00	177.41 177.41 *	177.41
23716	591	ROBINSON ELECTRIC CO. INC	007066		04/08/2025	575-5555-485.31-90	125.43 125.43 *	125.43
23717	3796	ROUTE 66 BROADBAND LLC	007065		04/08/2025	101-5773-452.52-10	155.00 155.00 *	155.00
23718	3361	S.B.COUNTY SHERIFF'S DEPA	007070 007071		04/08/2025 04/08/2025	101-2010-421.31-80 225-2010-421.31-80	300,228.25 8,952.75 309,181.00 *	309,181.00
23719	3437	SIGNS BY SUNDOWN	006857		04/08/2025	101-3010-431.61-05	137.50 137.50 *	137.50
23720	1826	SIMPSON NORTON CORP.	006929		04/08/2025	507-5761-453.43-04	724.13 724.13 *	724.13
23721	4121	SMART DOCUMENT SOLUTION	006930 007021		04/08/2025 04/08/2025	575-5555-485.61-02 101-5774-452.74-20	236.46 208.71 445.17 *	445.17
23722	4156	SMITH MARION & CO., PC	PI0213	025072	04/08/2025	575-5555-485.31-49	500.00 500.00 *	500.00
23723	284	SOUTHWEST GAS CORP.	006931		04/08/2025	575-5555-485.41-50	14.58 14.58 *	14.58
23724	3959	SRIXON/CLEVELAND GOLF/XXI	006752		04/08/2025	507-5762-454.44-10	642.00 642.00 *	642.00
25	481	STAPLES	007058		04/08/2025	510-4410-405.61-31	442.18	442.18

ACCOUNTS PAYABLE CHECK REGISTER BY BANK NUMBER

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23725	481	STAPLES	007059 007060 007061 007062 007063		04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025	510-4410-405.61-31 510-4410-405.61-01 510-4410-405.61-06 101-1020-413.61-01 508-4810-478.61-01	213.08 108.10 66.52 82.56 247.67 1,160.11 *	1,160.11
23726	3631	STOTZ EQUIPMENT	006753		04/08/2025	507-5761-453.43-04	262.55 262.55 *	262.55
23727	1006	TAYLOR MADE	006863		04/08/2025	507-5762-454.44-10	664.60 664.60 *	664.60
23728	4008	THE PRINTER GUYS LLC	006754 006966 006967 006985 007053		04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025	101-1020-413.61-02 508-4810-478.61-02 101-1025-415.61-02 101-2030-423.61-02 101-1025-415.61-02	99.00 99.00 59.99 159.97 49.00 466.96 *	466.96
23729	3950	TKE ENGINEERING INC	PI0206 PI0207 PI0208 PI0209 PI0210 PI0211 PI0212 PI0214	025008 025048 025048 025051 025051 025031 025033	04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025	582-4710-471.71-08 101-1040-417.31-16 101-1040-417.31-16 580-4750-473.31-16 580-4750-473.31-16 101-1040-417.31-16 101-0000-204.03-01 651-4720-475.69-88 102-3010-431.71-22	330.00 2,670.00 1,292.50 2,820.00 3,850.00 127.50 490.00 7,872.00 5,512.50 24,964.50 *	24,964.50
23730	2817	TONY RUBALCABA	007056		04/08/2025	101-2020-423.55-00	323.00 323.00 *	323.00
23731	3917	TOUCHSTONE GOLF LLC	006864 006865 006866 006867 006868 006989		04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025 04/08/2025	507-5762-454.31-90 507-5761-453.31-90 507-5762-454.31-90 507-5761-453.31-90 507-5762-454.31-90 507-5762-454.53-00	374.40 808.98 435.60 3,904.23 2,754.33 343.50 8,621.04 *	8,621.04
23732	4207	TRIPEPI SMITH AND ASSOCIA	006733 PI0202	025054	04/08/2025 04/08/2025	101-1025-415.31-90 101-1060-410.31-75	4,460.00 4,756.25 9,216.25 *	9,216.25
23733	2798	U.S. DEPARTMENT OF ENERGY	006980		04/08/2025	580-4750-473.63-10	793.16 793.16 *	793.16
23734	3272	ULINE	006893		04/08/2025	101-5772-452.60-40	942.64	942.64

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23734	3272	ULINE					942.64 *	942.64
23735	3830	UNIFIRST CORPORATION	006755		04/08/2025	575-5555-485.61-04	16.60	
			006783		04/08/2025	580-4750-473.61-04	184.90	
			006872		04/08/2025	507-5762-454.43-08	26.25	
			006873		04/08/2025	101-5772-452.61-04	24.30	
			006874		04/08/2025	101-3010-431.61-04	154.12	
			007023		04/08/2025	101-5774-452.61-06	11.04	
			007024		04/08/2025	101-5774-452.61-06	11.04	
			007033		04/08/2025	508-4810-478.61-04	10.84	
			007068		04/08/2025	502-4710-471.61-04	43.40	
			007069		04/08/2025	575-5555-485.61-04	16.60	
			007073		04/08/2025	580-4750-473.61-04	184.90	
			007075		04/08/2025	580-4750-473.61-04	827.71	
			007125		04/08/2025	503-4720-475.61-04	27.68	
23736	4200	UNITED PAVING CO.	PI0211	025030	04/08/2025	208-3010-431.71-22	1,539.38 *	1,539.38
23737	475	VASQUEZ & COMPANY LLP	PI0216	025095	04/08/2025	101-1025-415.31-49	2,067.20 *	2,067.20
23738	1917	VIRGINIA TASKER	006946		04/08/2025	101-1025-415.31-90	20,000.00 *	20,000.00
23739	3528	WESTERN ENVIRONMENTAL TES	006756		04/08/2025	502-4710-471.59-75	500.00 *	500.00
			007026		04/08/2025	502-4710-471.59-75	590.76	
			007124		04/08/2025	503-4720-475.59-75	242.02	
23740	3967	WILLDAN ENGINEERING	007055		04/08/2025	101-0000-204.03-01	365.72	
			PI0217	025041	04/08/2025	101-2025-424.31-10	1,198.50 *	1,198.50
			PI0218	025041	04/08/2025	101-2025-424.31-10	875.00	
23741	3980	WZI INC	PI0215	025094	04/08/2025	580-4750-473.63-08	1,276.57	
							250.00	
23742	1023	XEROX	006932		04/08/2025	101-1020-413.70-01	2,401.57 *	2,401.57
			006933		04/08/2025	101-1025-415.70-01	5,000.00 *	5,000.00
			006934		04/08/2025	101-1030-414.70-01	18.81	
			006935		04/08/2025	101-1035-416.70-01	30.10	
			006936		04/08/2025	101-1040-417.70-01	18.81	
			006937		04/08/2025	101-2025-424.70-01	18.81	
			006938		04/08/2025	101-2030-423.70-01	18.81	
			006939		04/08/2025	101-3010-431.70-01	18.81	
			006940		04/08/2025	510-4410-405.70-01	7.52	
							37.64	
							188.12 *	188.12







# MINUTES

REGULAR MEETING OF THE CITY COUNCIL  
NEEDLES PUBLIC UTILITY AUTHORITY  
HOUSING AUTHORITY CITY OF NEEDLES  
CITY OF NEEDLES, CALIFORNIA  
EL GARCES – 950 FRONT STREET, NEEDLES

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**TUESDAY, MARCH 25, 2025 - COUNCIL EXECUTIVE SESSION – 5:30 PM - CITY COUNCIL MEETING – 6:00 PM**

**CALL TO ORDER** - Mayor Jernigan called the meeting to order at 5:31 pm

**ROLL CALL**

**PRESENT**

Council Member Jamie McCorkle  
Vice Mayor Ellen Campbell  
Mayor Janet Jernigan  
Council Member Tona Belt  
Council Member Henry Longbrake

**ABSENT**

Council Member JoAnne Pogue  
Council Member Zachery Longacre

Council Member Longacre recused due to a conflict of interest because he works in the cannabis industry and Council Member Pogue recused due to a conflict of interest because her son lives with her and works for the party in question.

Also present were City Manager Patrick Martinez, Deputy City Attorney Lena Wade, City Planner Irene Romero, and Interim City Clerk Candace Clark.

**RECESSED THE CITY COUNCIL MEETING AND CONVENED A JOINT COUNCIL MEETING  
PUBLIC COMMENTS PERTAINING TO THE EXECUTIVE SESSION – None**

**RECESSED TO EXECUTIVE SESSION - 5:32 PM  
EXECUTIVE SESSION**

- a. Conference with Legal Counsel Regarding Potential Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4). One potential Case.

No reportable action

**CALL TO ORDER** - Mayor Jernigan called the meeting to order at 6:05 pm

**ROLL CALL**

**PRESENT**

Council Member Zachery Longacre  
Council Member Jamie McCorkle  
Vice Mayor Ellen Campbell  
Mayor Janet Jernigan  
Council Member JoAnne Pogue  
Council Member Tona Belt  
Council Member Henry Longbrake

**EXECUTIVE SESSION REPORT** – Deputy City Attorney Lena Wade stated that there was no reportable action on Executive Session Item a, as noted above.

**PLEDGE OF ALLEGIANCE** - led by Mayor Jernigan

**INVOCATION** - led by Vice Mayor Campbell

**APPROVAL OF AGENDA**

Vice Mayor Campbell made a motion, second by Council Member Pogue to approve the agenda. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

**CONFLICT OF INTEREST** - None

**CORRESPONDENCE** – Email received from Terry Campbell on Item 7 and distributed to Council Members

**INTRODUCTIONS** - Mayor Jernigan acknowledged former Council Members Tim Terral and Shawn Gudmundson in attendance.

**CITY ATTORNEY – Parliamentary Procedures** given by Deputy City Attorney Lena Wade.

**PUBLIC APPEARANCE** - None

## **PRESENTATION**

1. Ashley Brooksher, Children's Network Officer, spoke about Child Abuse Prevention efforts and Mayor Jernigan presented a Proclamation declaring April 2025 Child Abuse Prevention Month

## **INTERVIEWS**

2. Interviews / appointments to fill the vacancy on the Board of Public Utilities due to the retirement of Mike Schneider.

City Manager Patrick Martinez gave staff report. Applicants were Mark Walters and James Jones.

Mark Walters introduced himself to Council and expressed why he wanted to serve on the Board of Public Utilities. Council asked minimal questions.

James Jones introduced himself to Council and expressed why he wanted to serve on the Board of Public Utilities. Council asked if there was a conflict of interest because of Pastor Jones' receipt of funding and donations from the City. Deputy City Attorney Wade indicated that there would be a conflict if Pastor Jones served on any Board or Commission. Pastor Jones withdrew his application and congratulated Mark Walters.

Vice Mayor Campbell made a motion, second by Council Member McCorkle to appoint Mark Walters to the Board of Public Utilities. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

## **PUBLIC HEARING**

3. Public Hearing for Annual Account of Development Impact Fees for FY 24

City Manager Patrick Martinez gave staff report.

Council had no questions of staff.

Mayor Jernigan opened the public hearing at 6:21 pm

No public comments.

Mayor Jernigan closed the public hearing at 6:21 pm

Vice Mayor Campbell made a motion, second by Council Member McCorkle to approve the Annual Accounting for Development Impact Fees FY 24 report. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

4. Adopt Resolution 2025-16 approving a Conditional Use Permit, for the construction of a new 185-foot wireless telecommunication facility (monopole) for Verizon Wireless, located south of National Old Trails Highway and north of I-40 (APN: 0660-162-07-0000), within the Highway Commercial (C-3) Land Use Zoning Designation.

City Planner Irene Romero gave staff report.

Council had no questions of staff.

Mayor Jernigan opened the public hearing at 6:27 pm

No public comments.

Applicant spoke briefly about the project and answered questions from Council.

Mayor Jernigan closed the public hearing at 6:29 pm

Council Member Belt made a motion, second by Council Member Longbrake to adopt Resolution 2025-16 approving a Conditional Use Permit, for the construction of a new 185-foot wireless telecommunication facility (monopole) for Verizon Wireless, located south of National Old Trails Highway and north of I-40 (APN: 0660-162-07-0000), within the Highway Commercial (C-3) Land Use Zoning Designation. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

#### **PUBLIC COMMENTS PERTAINING TO THE NPUA/COUNCIL ITEMS - None**

#### **NPUA / COUNCIL CONSENT CALENDAR**

Vice Mayor Campbell made a motion, second by Council Member Pogue to approve Items 5 through 10 on the Consent Calendar, Motion carried by the following roll call vote:

Ayes: Members/Council Members Longacre, McCorkle, Member/Vice Mayor Campbell, Member/Mayor Jernigan, Members/Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

5. Authorized the City Manager to execute the 2025 California Forbearance Agreement on behalf of the City of Needles along with Coachella Valley Water District, Imperial Irrigation District, The Metropolitan Water District of Southern California, Palo Verde Irrigation District
6. Authorized Phillips Construction to replace six (6) water meters not to exceed \$59,600 utilizing Water Asset Replacement Funds
7. Authorized the purchase of 60 - 36" Decorative Holiday Wreaths from Holiday Outdoor Décor not to exceed \$26,000 utilizing the adopted FY25 electric budget
8. Awarded Bid to Shipley Construction and Plumbing for the Purchase and Install Metal Building Project in the amount of \$585,697 plus 15% contingency of \$87,855 for a total project cost NTE \$673,552 and authorized staff to execute a Public Works Agreement with Shipley Construction and move forward with the Notice of Award and Notice to Proceed.
9. Approved change order increasing the FY 23 NPUA audit fees by \$20,000. New total amount not to exceed \$55,353.
10. Accepted Change Order #1 to the Public Works Agreement with Phillips Excavating, Inc. for the Well 11 to Well 15 Intertie project resulting in an increase to the contract in the amount of \$143,200 for a new total contract amount of \$578,265; and authorized staff to execute said Change Order.

#### **END OF NPUA CONSENT CALENDAR**

#### **ADJOURNED THE JOINT NPUA/COUNCIL MEETING AND RECONVENED THE COUNCIL MEETING**

**COUNCIL CONSENT CALENDAR**

Mayor Jernigan pulled item **13**.

- 13.** Award bid to S. Christensen Engineering, Inc. for the Phase IV-B Street Improvements Project in the amount of \$1,156,400.60 plus 20% contingency for a total project cost of \$1,387,680.72 and authorize staff to execute a Public Works Agreement with S. Christensen Engineering, Inc. and move forward with the Notice of Award and Notice to Proceed.

City Manager Patrick Martinez gave staff report.

Vice Mayor Campbell made a motion, second by Council Member Longacre to award bid to S. Christensen Engineering, Inc. for the Phase IV-B Street Improvements Project in the amount of \$1,156,400.60 plus 20% contingency for a total project cost of \$1,387,680.72 and authorize staff to execute a Public Works Agreement with S. Christensen Engineering, Inc. and move forward with the Notice of Award and Notice to Proceed. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

Council Member McCorkle pulled item **17**.

- 17.** Accept the Proposal from Kimley-Horn and Associates, Inc. to Provide Consultant Professional Services for an Active Transportation Plan for a Not to Exceed amount of \$266,995 and authorize staff to execute the Consultant Professional Services Agreement

City Manager Patrick Martinez gave staff report.

Council Member McCorkle made a motion, second by Vice Mayor Campbell to accept the Proposal from Kimley-Horn and Associates, Inc. to Provide Consultant Professional Services for an Active Transportation Plan for a Not to Exceed amount of \$266,995 and authorize staff to execute the Consultant Professional Services Agreement. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, 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 Pogue to approve Items **11, 12, 14, 15, 16** on the Consent Calendar. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None

Absent: None

Abstain: None

- 11.** Approved the Warrants Register through March 25, 2025
- 12.** Approved the Minutes of March 11, 2025
- 14.** Accepted Change Order No. 1 (final) and the work completed by Superior Paving Company dba United Paving Company for the Obernolte Street Improvement Project for a total project amount of \$1,018,298.29 and authorized staff to issue a NOTICE OF COMPLETION to be recorded with the San Bernardino County Recorder's Office.
- 15.** Extended the contract with HdL Companies to perform Cannabis Tax Audits for Calendar years 2023 and 2024 at a cost not to exceed \$462,000

16. Waived the Reading and Adopted Resolution No. 2025-15 authorizing the City Manager or his designee, the Community Services Manager, to purchase one (1) Nine Passenger Transit Vehicle for use by the Dial-a-Ride (Specialized Transportation) Transit Services

## **END OF COUNCIL CONSENT CALENDAR**

### **REGULAR COUNCIL ITEMS**

18. Provide Staff Direction - Pickleball Courts Discussion

City Manager Patrick Martinez gave staff report.

Council Discussion ensued. Council agreed on the concept but would like to explore other location options – suggesting Jack Smith Park.

Mayor Jernigan opened Public Comment

Shawn Gudmundson encouraged City to invest in current amenities and expand hours of operation.

James Jones asked about using existing Basketball Court as a multi-use space.

Council Member Longbrake made a motion, second by Vice Mayor Campbell, to authorize staff to pursue funding options and bring back to council if sufficient funding is obtained.

Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Belt, Longbrake

Noes: Council Member Pogue

Absent: None

Abstain: None

19. Provide staff recommendations on awarding the 2025 Edible Food Recovery Grant of \$6,000, an increase of \$1,000 from the prior year. The awarded non-profit(s) will be required to report the annual tonnage of edible food recovered in the community. Staff will utilize the reporting for annual compliance with CalRecycle.

City Manager Patrick Martinez gave staff report.

Pastor James Jones from Firehouse Ministries, Pastor Marty Souter from Set Free, and George DeLeon from Saint Vincent DePaul spoke about their respective organizations, how they serve the community, and how they would utilize funds.

Council engaged in discussion.

Mayor Jernigan opened public comment.

Shawn Gudmundson suggested splitting the funding evenly between the three applicants.

Vice Mayor Campbell made a motion, second by Council Member Pogue to award the 2025 Edible Food Recovery Grant of \$6,000, split evenly between Firehouse Ministries, Set Free Church, and St. Vincent DePaul. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt

Noes: Council Member Longbrake

Absent: None

Abstain: None

20. Assign a member to the Visitor Center Committee to fill the seat vacated by former Vice Mayor Kirsten Merritt.

City Manager Patrick Martinez gave staff report.

Mayor Jernigan expressed an interest in serving on the Visitor Center Committee.

Council Member Longbrake made a motion, second by Council Member Pogue to assign Mayor Jernigan to the Visitor Center Committee. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None  
Absent: None  
Abstain: None

- 21.** Authorize those interested to attend the Inland Empire Tourism Regional Summit 2025 in Barstow on May 22, 2025

City Manager Patrick Martinez gave staff report.

Mayor Jernigan, Vice Mayor Campbell, and Council Member Belt expressed interest in attending the Inland Empire Tourism Regional Summit 2025 in Barstow on May 22, 2025.

Vice Mayor Campbell made a motion, second by Council Member Pogue to authorize Mayor Jernigan, Vice Mayor Campbell, and Council Member Belt to attend the Inland Empire Tourism Regional Summit 2025 in Barstow on May 22, 2025. Motion carried by the following roll call vote:

Ayes: Council Member Longacre, McCorkle, Vice Mayor Campbell, Council Members Pogue, Belt, Longbrake

Noes: None  
Absent: None  
Abstain: None

- 22.** Consideration of an Ordinance Regulating Animals in City Parks

City Manager Patrick Martinez gave staff report.

Considerable Council Discussion ensued.

Mayor Jernigan opened Public Comment

Wayne Colburn expressed concern that staff would have difficulty differentiating between service and non-service dogs when trying to enforce any restrictions.

Nancy Greenwood asked why Council is addressing this issue, stating ADA compliance is real concern.

Shawn Gudmundson stated this issue is a waste of time and urged council to not be divisive.

Council agreed to increase signage on existing rules and monitor the situation. No other action taken.

**CITY ATTORNEY REPORT** – given by Deputy City Attorney Lena Wade

**CITY CLERK REPORT** – Given by Interim City Clerk Candace Clark

**CITY MANAGER REPORT** – for the weeks of March 7 and 14, 2025 - given by City Manager Patrick Martinez

## **COUNCIL REQUESTS**

**Council Member Longacre** – asked staff to finish cleaning up J Street in front of Aquatic center; cemetery hedge not complete; reported on the upcoming clean up on San Clemente on March 29 at 9am

**Council Member McCorkle** – reported that Pickleball court at the marina is free and open to public.

**Vice Mayor Campbell** – spoke about the success of the Job Resource Fair.

**Council Member Pogue** – reported palm trees are in utility wires at motel on D Street (Econolodge).

**Council Member Belt** – no requests.

**Council Member Longbrake** – stated that the trash cans at Santa Fe Park and other parks are being used for commercial purposes – house remodeling debris; reported that the Chamber of Commerce office hours are 9-2 and stated that they need to be open longer to accommodate tourists.

**Mayor Jernigan** – reported on the upcoming Veteran's Pancake Breakfast in Santa Fe Park; reported that the Rodeo store is opening Monday; Deco Foods and the Hartwick family are primary donors for Run For the Wall, and Deco Foods is accepting donations; Rodeo is next weekend.

**ADJOURNMENT** – Mayor Jernigan adjourned the meeting at 7:43 pm

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Mayor Janet Jernigan

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Interim City Clerk Candace Clark



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

☒ CITY COUNCIL ☐ NPUA

☒ Regular ☐ Special

**Meeting Date:** April 8, 2025

**Title:** Ordinance to Update and Enforce Anti-Camping Rules in Response to Public Health and Legal Mandates

**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 as recently as last week—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.

This ordinance is intended to protect the integrity of our public spaces while ensuring humane engagement with individuals experiencing homelessness.

**Fiscal Impact:** Drafting the updated ordinance will incur minimal costs, limited to signage and legal review by the City Attorney's Office. No new staff or additional funding is anticipated, as the ordinance will enhance current efforts using existing resources.

**Recommended Action:** Provide Staff Direction

**Submitted By:** Bernard Hatz II, Senior Code Enforcement Officer

**City Manager Approval:** Patrick J. Martinez

**Date:** 4/3/2025

**Other Department Approval (when required):** \_\_\_\_\_

**Date:** \_\_\_\_\_

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐

Agenda Item: \_\_\_\_\_



## **15A-5 Camping, Picnicking, And Day Use Of Areas**

- (a) Camping. The City Manager may issue permits for individual or family camping in Jack Smith Memorial Park, Jack Smith Memorial Park Boat Launch Facility and Manny Morris Beachside Park for periods not to exceed seventy-two consecutive hours. Only the City Manager may issue permits for group camping in Duke Watkins Park. Said permits may contain conditions for the use of said areas, including the arrival and departure times and the maximum number of persons, allowed, not inconsistent with this chapter.
- (b) It shall be unlawful for any person to day or overnight camp, picnic, or otherwise similarly use the Jack Smith Memorial Park and Boat Launch Facility areas, inclusive of that portion of beach area generally east of the boat launch ramps without a permit issued by the city.
- (c) Picnicking. The City Manager may issue permits for group picnics in any park where adequate facilities exist. Said permits shall be a reservation of space in said park. The City Manager may establish reasonable regulations in said permit not inconsistent with this chapter.
- (d) Day Use. The City Manager may issue permits for the day use of recreational facilities to groups such as the Boy Scouts, Girl Scouts, YMCA, and other similar organizations and may attach reasonable conditions to said permits. Said permits shall allow said group the exclusive use of the area designated.
- (e) Fees. The city council may, by resolution, establish the fees for the issuance of camping and picnicking permits.
- (f) Parking. The Jack Smith Memorial Park designated park area and cul-de-sac is for park use only. Vehicles pulling watercraft trailers are required to park outside of this area. If a violation occurs, the Code Enforcement Officer shall issue a civil citation in the amount of \$50.00 and/or have the vehicle towed at the owner's expense. (Ord. No. 65-AC; Ord. No. 385-AC; Resolution No. 10-23-07; Ord. No. 514-AC, January 2010; Ord. No. 617-AC)

# Hermosa Beach camping ban is extended to all public areas

**By Anthony Solorzano**

Following the lead of several other Southern California cities, the Hermosa Beach City Council has voted to adopt an anti-camping policy for all public areas in an attempt to keep the city a “safe and sanitary environment for all.”

The policy repeals the previous code, which banned camping only at parks and the beach. To address the homeless crisis, cities around Southern California recently adopted policies banning camping in all public areas after last year’s U.S. Supreme Court decision that gives cities more authority to regulate homeless encampments.

Since the decision, Long Beach, Indio, Palm Springs and other Southern California cities have adopted similar rules.

The ordinance in Hermosa Beach will work with a program implemented by the city meant to help anyone who is experiencing homelessness find shelter instead of sleeping at the beach or in parks, according to the city.

Breaking the new policy will result in a fine not exceeding \$100 for the first violation, \$200 for the second and \$500 for any additional violation.

Homeless advocates say that such policies drain city resources and that fines against camping on the streets make it harder for homeless people to afford housing.

“No community in the country has enough resources to serve everybody.”

who's experiencing homelessness," Ann Oliva, chief executive of the National Alliance to End Homelessness, told NPR last year.

Across most of Los Angeles County, the unsheltered homeless population is projected to continue declining for a second consecutive year, according to a recent report by the Los Angeles Homeless Services Authority. The agency expects a decrease of 5% to 10% when a statistical analysis is finished in the coming months.

"The resulting final ordinance not only prohibits camping in all public places but also has more enforcement options to ensure Hermosa Beach remains a safe and sanitary environment for all," Mayor Dean Francois said.

Under the new law, the city manager may dismiss a citation upon the offender's completion of a diversion program.



# City of Needles

817 Third Street, Needles, California 92363  
(760) 326-2113 • FAX (760) 326-6765  
[www.cityofneedles.com](http://www.cityofneedles.com)

Mayor, Janet Jernigan  
Vice Mayor Ellen Campbell  
Councilmember Tona Belt  
Councilmember Jamie McCorkle  
Councilmember JoAnne Pogue  
Councilmember Henry Longbrake  
Councilmember Zachery Longacre

City Manager Patrick J. Martinez

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## MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: PATRICK J. MARTINEZ, CITY MANAGER

SUBJECT: WEEKLY MEMORANDUM

DATE: March 21, 2025

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1. The **Needles Women's Club** will host its **Annual Spring Spaghetti Dinner** tomorrow, **Saturday, March 22, 2025**, from **3:00 PM to 7:00 PM**. Meals are just **\$10 each**, offering a **delicious** and **affordable** way to support a group that gives back so much to our community. The **City of Needles** thanks the Women's Club for their ongoing efforts and **valuable contributions** that help strengthen and uplift our city. **Don't miss the chance to enjoy a great meal and support this dedicated local organization.** To reserve your meal, visit the [Spaghetti Dinner RSVP Form](#).
2. The wait is over — the **new splash pad at Duke Watkins Park opens tomorrow, Saturday, March 22, at 6 a.m.** This vibrant, interactive water feature is the centerpiece of the City's **\$3.96 million park improvement project** and a perfect way to kick off spring break. The splash pad is open daily from **5 a.m. to 10 p.m.** and is designed for **kids 12 and under** (children 7 and under must be accompanied by an adult). Per **Ordinance 670-AC**, proper swimwear is required, and swim diapers are mandatory for non-toilet-trained children. No rough play, running, glass, pets, bikes, soap products, or drinking the water is allowed. The splash pad is unsupervised — please enjoy responsibly. Come out, bring the family, and make some memories. **We'll see you at the splash pad!**
3. The **Needles Pride Program** continues to drive actual results as **residents and businesses** step up to improve our community. A big thank you to **Big O Tires** for repainting their **Broadway location**—proof that when local businesses reinvest, they help make Needles more **vibrant and welcoming**. This week, **Public Works crews** repaired **potholes** on **Parkway, N K Street, and Front Street** and cleared **dead vegetation** at **J Street and Broadway** as part of ongoing **fire abatement efforts**. We also thank **Dollar General** for doing their part by cleaning up their **overgrown landscaping**, reinforcing our shared commitment to safety and property upkeep. In response to reports of **buckled sidewalks**, the City has **hired a contractor** to begin repairs and improve

**pedestrian safety** citywide. We're also proud to share a **code enforcement success** on the **100 block of Walnut Street**, where the **City Attorney's Office** secured a **court-appointed receiver** to take over a long-neglected property. Today, it's under **responsible ownership** and undergoing **full rehabilitation**—bringing new life to the neighborhood while supporting the **City Council's** goals of improving **housing, infrastructure**, and overall **livability**. **Mark your calendars:** Councilmember **Longacre** leads the next **community cleanup** on **Saturday, March 29, at 9:00 a.m.** along **San Clemente**. Join us in keeping Needles **clean and beautiful**. To report issues like **potholes, sidewalk damage, or vegetation overgrowth**, call **760-326-2115 (press #9)** or use the **Needles Connect app**, available on [Google Play Store](#) and the [Apple Store](#). **Scan the QR code** on the new flyer to get started. Together, we're building a **cleaner, safer, and stronger Needles**.

4. On **March 19, 2025**, the **City of Needles** hosted two **high-impact events** that delivered vital services to our community. The **3rd Annual Job & Resource Fair** at the **El Garces Historic Train Depot** connected residents with **job opportunities, vital records, expungement services, veterans' benefits**, and **healthcare resources**, with support from agencies like the **County Workforce Development Board, EDD, and Palo Verde College**. **Refer to the attached image for a glimpse into the event.** At the same time, **Assemblyman Jeff Gonzalez's Mobile Office** at the **Needles Tourism Office** provided direct assistance on **state services, legislation, and government programs**. These events align with the **City Council's** goals to expand **workforce development**, enhance **community access to services**, and strengthen **regional partnerships**. Special thanks to **Supervisor Dawn Rowe** and **Assemblymember Gonzalez** for their ongoing support in building a **stronger, more resilient Needles**.
5. The **City of Needles** and **Chamber of Commerce** officially **restarted the Good Morning Needles** breakfast series, and this week, **Mayor Janet Jernigan and City Manager Patrick Martinez** hosted business owners at the **Chamber and Visitor Center**. The event spotlighted the city's strong financial position and efforts to attract investment, support business growth, and plan for the future. With a **balanced \$13.5 million budget**, over **\$22 million in secured grants**, and significant investments in **public safety, street improvements, and parks**, Needles continues to grow into a vibrant city in the region. Since 2018, **city revenues have grown by \$8 million, property values have increased 81%**, and **tourism-related revenues** such as hotel and sales tax continue to climb—clear signals of a community on the rise. This firm financial footing encourages **businesses to invest locally** and expand their reach to more customers. The **cannabis industry**, which has generated **\$26.5 million in tax revenue** and supports **over 600 jobs**, remains a key economic engine. Importantly, **10% of cannabis tax revenue** is reinvested into **non-cannabis small business development**, helping to diversify the local economy. City leaders also emphasized the **need for new housing** to support the growing workforce and ensure long-term community growth. As Needles looks ahead to opportunities like the **Route 66 Centennial, OHV tourism expansion**, and ongoing

**beautification projects**, the city continues to build its identity as a **welcoming, pro-business gateway to California. Needles is open for business—financially strong, future-focused, and ready to grow.** For more details, refer to the attached *City of Needles: A Growing Business-Friendly Community* presentation. Don't miss the next *Good Morning Needles*, held on the **third Thursday of each month at 7:30 AM** at the **Needles Chamber and Visitor Center at 950 Front St., Needles, CA.** To attend, **RSVP by calling 760-326-2050** and stay connected with what's happening in **NEEDLES!**

6. In January, the **Needles City Council adopted Resolution No. 2025-08**, urging **Palo Verde Community College (PVCC)** to invest in the Needles campus, which continues to face major challenges — including no in-person counseling, frequent course cancellations, and a lack of long-term vision, despite an \$18 million local bond investment. The **PVCC Board of Trustees will meet in Needles on Tuesday, April 8, 2025, at 5:00 PM** at the **PVCC Needles Center (725 W. Broadway)**. This is a rare opportunity for residents to show up and advocate for better services, stronger workforce programs, and educational equity. A copy of the resolution and meeting agenda is attached. For more info, contact the **City Manager's Office at (760) 326-2113**. Also, don't miss the **PVCC Foundation 5K Color Run & Walk on Saturday, April 12 at 9:00 AM** (check-in at 7:30 AM) at the Needles Center. Entry is **\$25** and includes a T-shirt and meal, with proceeds supporting local students. Register to run, walk, or volunteer (free) [by clicking here](#). Team sponsors welcome. See the flyer for details or contact **Shivam Bhakta** at [shivam.bhakta@paloverde.edu](mailto:shivam.bhakta@paloverde.edu) or **(760) 326-5056**.
7. Rivers Edge Golf Course continues to excel as a destination for competitive play, youth development, and recreational golf. The course is in excellent condition and preparing for its seasonal transition to Bermuda grass. The Chamber of Commerce recently hosted a successful tournament with 12 teams, highlighted by a hole-in-one by Jason Parnell Coach of NUSD High School Golf and a win by Needles High School golf students. Upcoming events include the **Flip Mendez Youth Fundraiser Tournament on May 3**, and the **2025 Twilight League**, starting **April 1**, featuring 5-person teams, weekly format changes, and handicap scoring. Space is limited to 10 teams; cost is \$25 per player weekly. Youth access remains a priority — students play free (just a \$7 cart fee with valid ID). A **12-week Summer Golf Camp** for ages 5–17 begins in June for \$60. High school students can join the golf team at no cost, with equipment available if needed. **Touchstone Golf has merged with KemperSports**, becoming a wholly owned subsidiary of a nationally recognized golf management company. KemperSports brings strong industry expertise, managing more “Top 100” courses than any other firm. **No immediate changes** are planned for Rivers Edge — staff, systems, and benefits remain unchanged through 2024, with a smooth transition to KemperSports operations expected in 2025. Visit the **Rivers Edge Golf Course** [website](#) or call **(760) 326-3931** for more information.
8. I'm proud to share that San Bernardino County Sheriff's Department members—assigned to the Colorado River Station—were formally recognized at today's

**Exceptional Service Awards Ceremony** for their outstanding acts of heroism and commitment to public safety. This prestigious recognition, hosted by the Sheriff's Department, celebrates our local deputies' courage and dedication, who go above and beyond the call of duty to protect and serve the Needles community. Among those honored were **Captain Ross Tarangle, Lt. Jacob Gault, Sgt. William Busto, Sgt. Cole Raynolds, Cpl. Brandon Abell, Deputy Bryant Moore, Deputy Jeff Dean, Deputy Edward Olmos, Deputy Brad Whitmer, and Deputy Michelle Bush**. Their actions reflect the highest standards of service and exemplify what it means to be genuinely committed to the safety and well-being of our residents. On behalf of the City of Needles, I want to extend our heartfelt appreciation and sincere congratulations to these deputies. Their bravery and professionalism make our city stronger and safer every day. Please join me in recognizing and celebrating this incredible achievement.

9. **IMPORTANT UPCOMING DATES:**

- City staff has **carefully curated a comprehensive community events calendar** to keep residents informed about **Needles' diverse activities and happenings**. The community events calendar can now **be found on the Needles Connect App!** Organizations are encouraged to **collaborate with the City Clerk's Office** to add or update events, ensuring a vibrant and inclusive calendar for all. For contributions or modifications, please **contact Candace Clark at [cclark@cityofneedles.com](mailto:cclark@cityofneedles.com)**. Your **active participation** helps strengthen our community and enrich local experiences. **Check the attached calendar for the remaining 2025 events** and stay engaged with all that Needles has to offer!



### 3. CITY BEAUTIFICATION





### 3. CITY BEAUTIFICATION



### 3. CITY BEAUTIFICATION





### 3. CITY BEAUTIFICATION





### 3. CITY BEAUTIFICATION





### 3. CITY BEAUTIFICATION



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## 4. 3<sup>RD</sup> ANNUAL JOB & RESOURCE FAIR





5. CHAMBER BREAKFAST EVENT



# City of Needles; A Growing Business- Friendly Community

Needles Chamber of Commerce  
Thursday, March 20, 2025



[CityofNeedles.com](http://CityofNeedles.com)





# COUNCIL GOALS

The City of Needles envisions a **vibrant, secure desert paradise** nestled along the Colorado River that embodies:

- Progressive, clean, and family-oriented
- A vibrant community to live, work, and enjoy recreation along the beautiful Colorado River
- A deep pride in its rich heritage, including Route 66, railroad, and cultural legacy
- A committed to enhancing infrastructure, driving economic growth, and fostering the arts, culture, and athletic tourism
- The welcoming gateway to California where families and businesses thrive.

The City is dedicated to enhancing the quality of life for its residents, as we:

Foster Economic  
Growth by  
Creating a Pro-  
Business  
Environment



Enhance  
Infrastructure and  
Public Spaces  
Through  
Reinvestment into  
our community.



Enhance  
Community  
Engagement  
Through Diverse  
Cultural Events



Provide Family-  
friendly Amenities  
and Athletic  
Tourism to Boost  
Needles' Identity  
as the Gateway to  
California on Route  
66

**Presentation can be found on the City Website [www.cityofneedles.com](http://www.cityofneedles.com)**



# Budget Highlights Fiscal Year 2025

☐ **Revenues:** \$13.5 Mil.

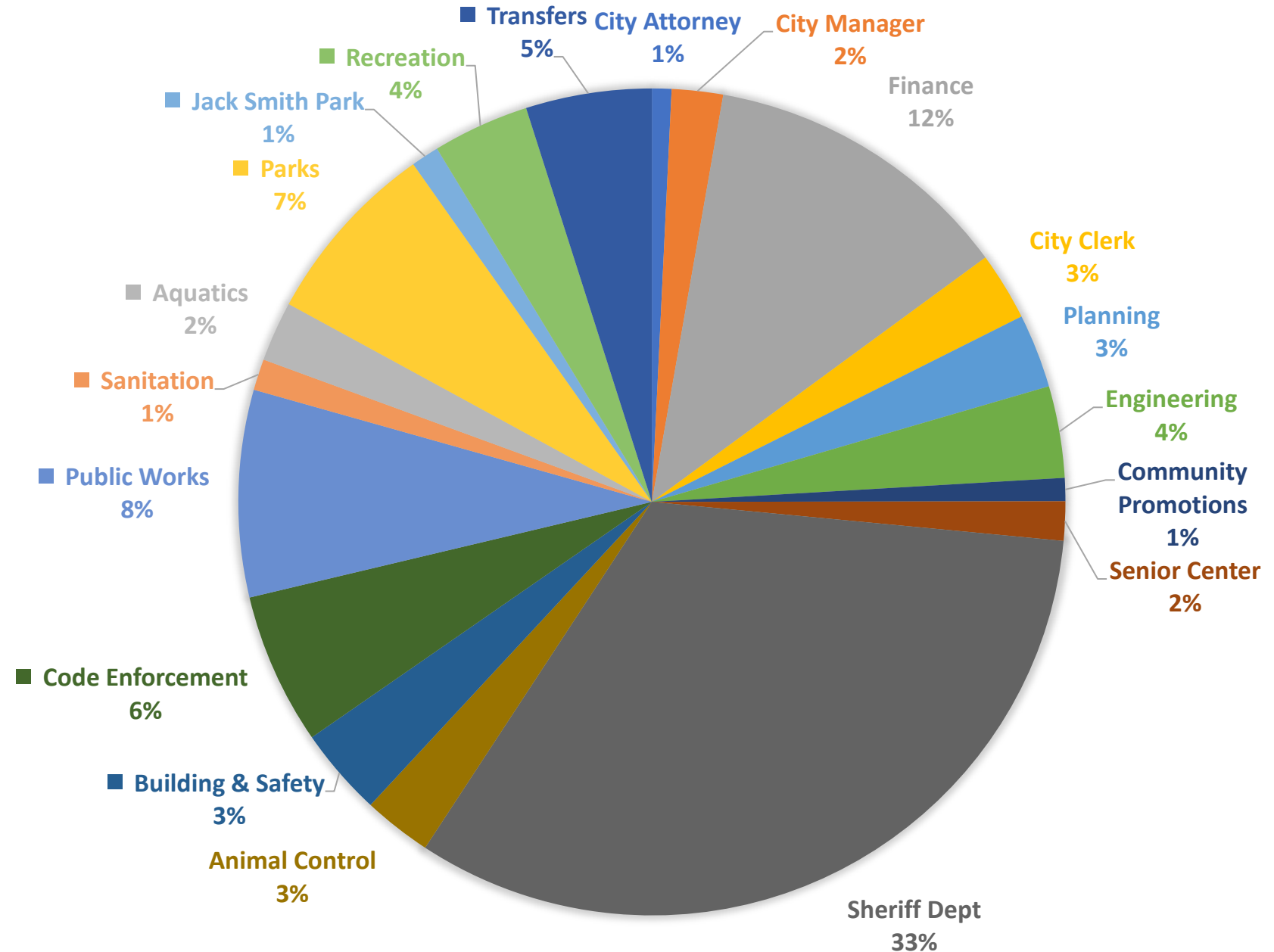
☐ **Expenditures:** \$11.8Mil.

## ☐ **Emphasis on:**

- Public Safety - \$4.6 Mil.
- Street Projects-\$3.6 Mil.
- Public Works - \$1 Mil.

Update 3/20/2025

## GENERAL FUND EXPENDITURES





# **THE CITY'S ECONOMIC HEALTH**

(2018 vs. 2025)

## **Fiscal Year 2018**

**☐ Revenues:** \$5.5 Mil.

**☐ Expenditures:** \$5.1 Mil.

## **Proposed FY 2025 Mid-Year**

**☐ Revenues:** \$13.5 Mil.

**☐ Expenditures:** \$11.8 Mil.

**☐ Revenues:** \$8 Mil. increase from 2018

**☐ Expenditures:** \$6.7 Mil. increase from 2018

\$600,000,000

\$500,000,000

\$400,000,000

\$300,000,000

\$200,000,000

\$100,000,000

\$0

**\$562,772,326** →

2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024



## ***2024 City of Needles Assessment Roll***

Chris Wilhite | Assessor-Recorder-County Clerk

[arc.sbcounty.gov](http://arc.sbcounty.gov)

**The 2024 City of Needles Total Property to be Valued at \$563 Million Increased by 81% (\$252 mil.) from the 2017 Assessment Roll and 5% from 2023 (\$27 mil.)**



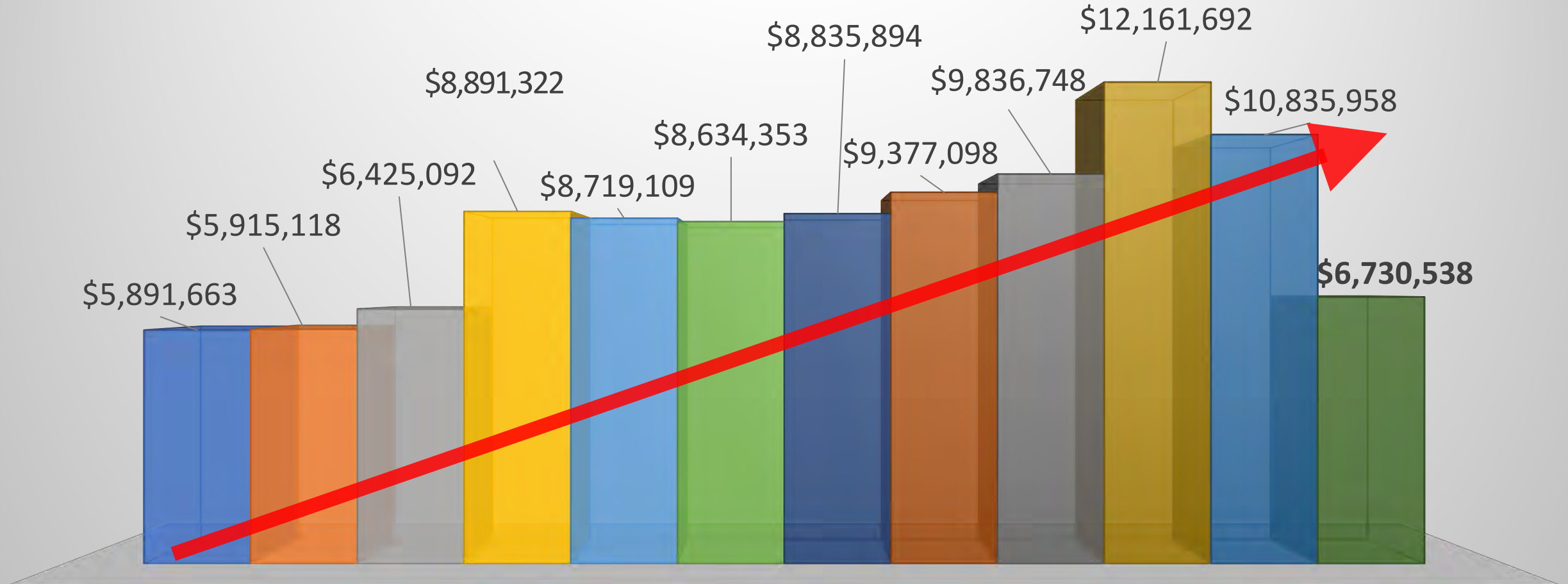


Jack Smith Park Boat Launch



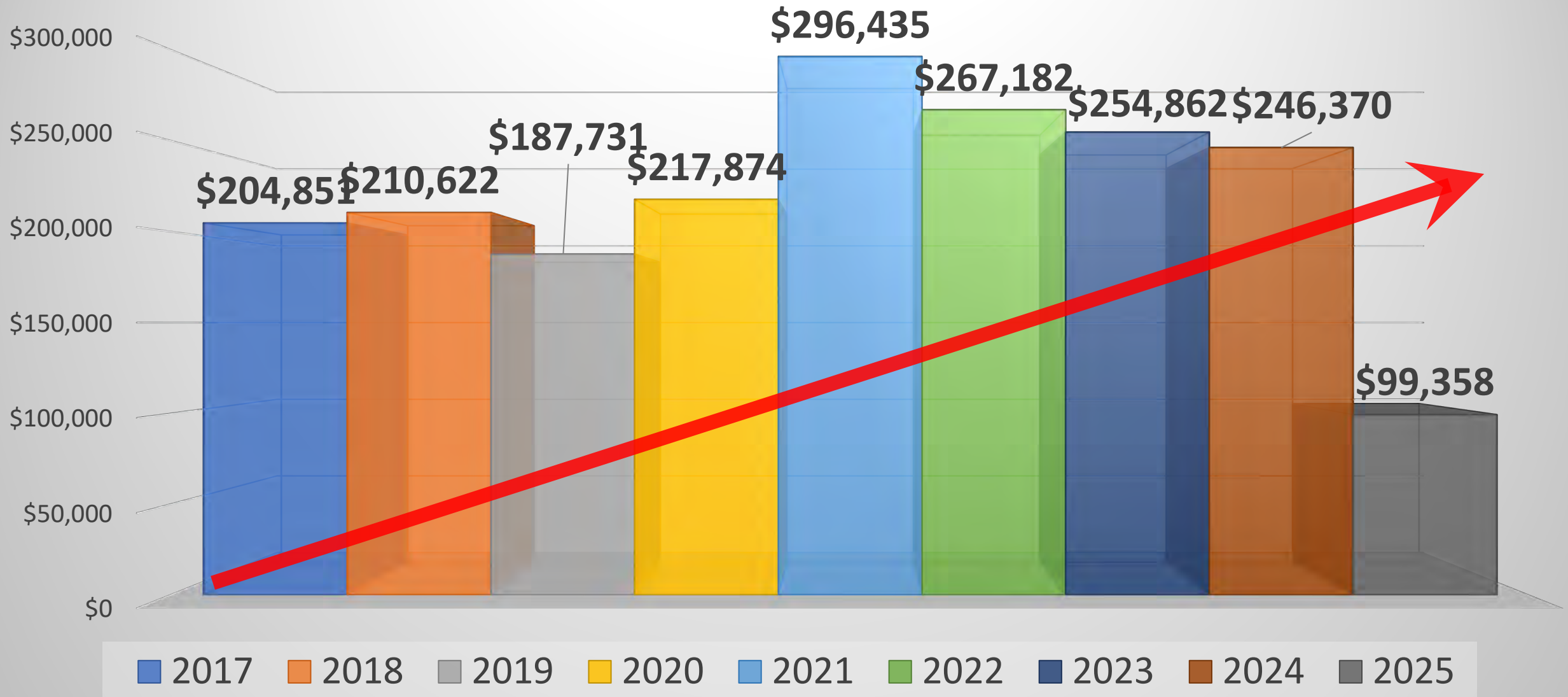
# Needles, CA Total Hotel Revenue (Transient Occupancy Tax)

FY 14 FY 15 FY16 FY17 FY 18 FY19 FY20 FY 21 FY 22 FY 23 FY24 FY25



Needles Hotel's Overall Annual Revenues have Grown Over the Last Ten(10) Years, Increasing 86% and 23% since 2017

# Jack Smith Boat Launch



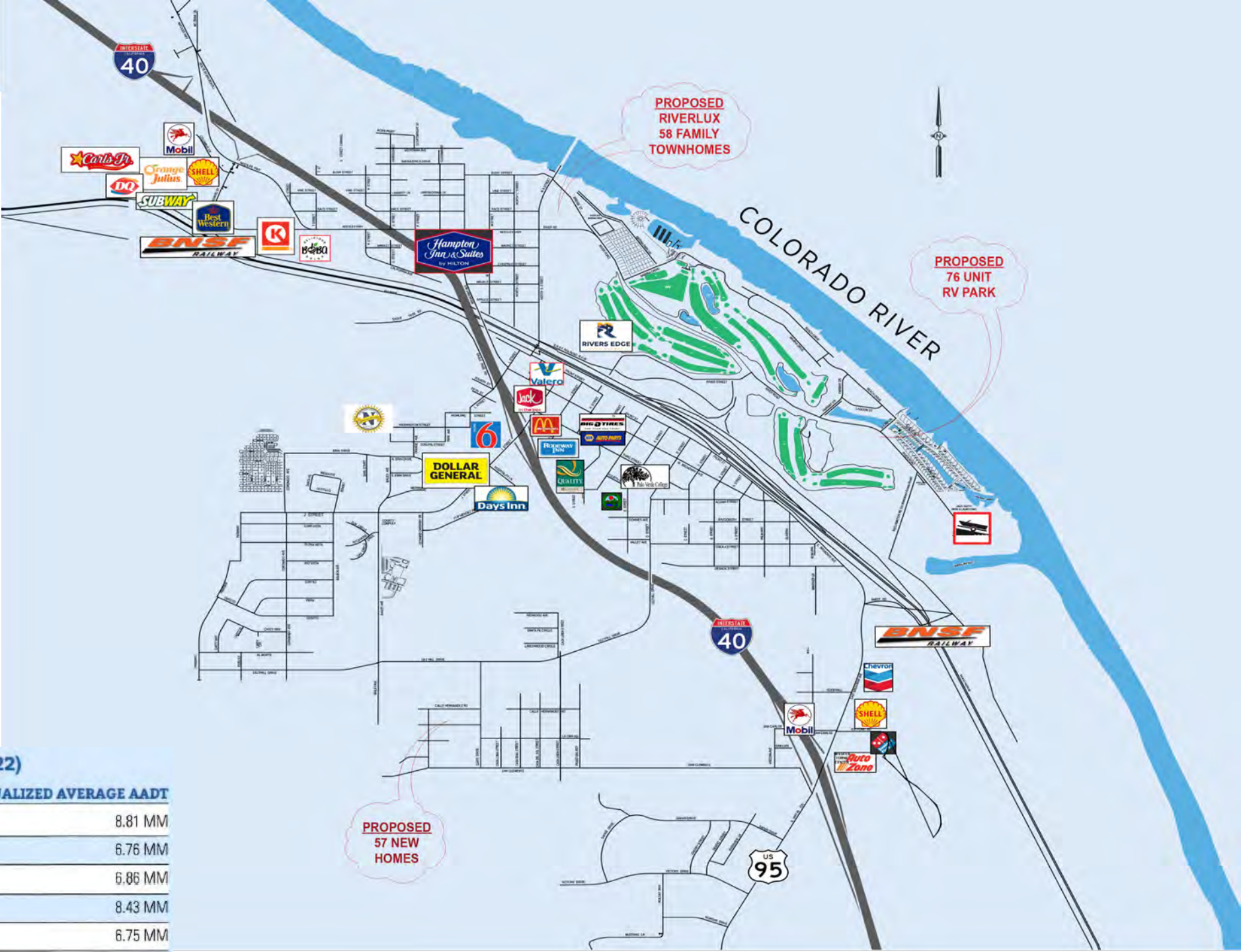
Jack Smith Park Revenues have Increased by 20% in the last 7 Years

# City of Needles, California

Mobility Data (Mobile Phone Tracking to Specific Locations)  
7/2/23-7/1/24 Tracking Dates

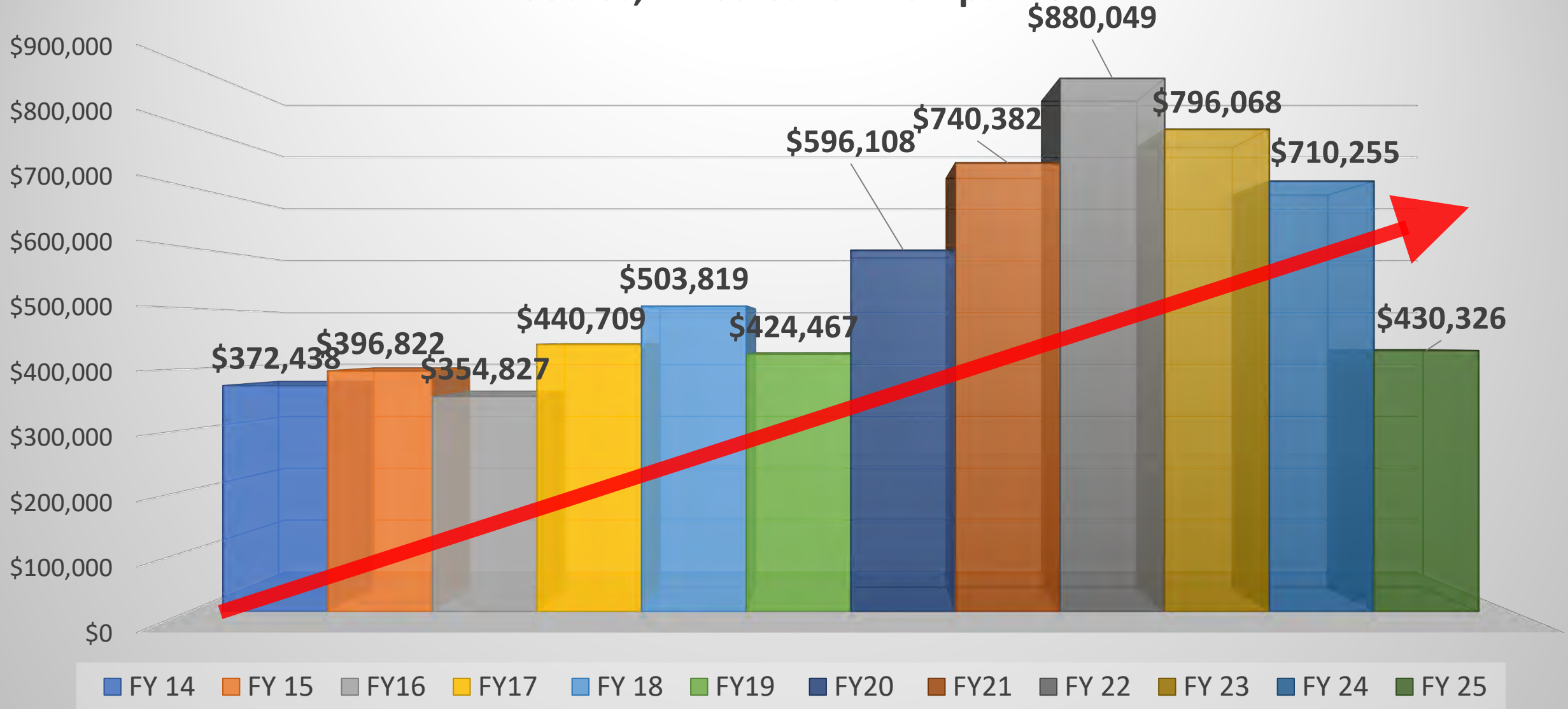
Location	Total Monthly	Total Annual (Trailing 12 Months)
AutoZone	4,245	50,940
Best Western	8,137	97,644
Big O Tires	1,702	20,424
Carl's Jr.	15,782	189,384
Chevron	18,629	223,548
Dollar General	6,809	81,708
Domino's Pizza	15,776	189,312
Jack Smith Park & Launch	43,674	524,088
Hampton Inn & Suites	3,839	46,068
Jack in the Box	22,557	270,684
McDonalds	25,800	309,600
Motel 6	7,719	92,628
Quality Inn	8,294	99,528
River's Edge Golf / 19 <sup>th</sup> Hole	3,038	36,456
Subway/Shell	26,920	323,040
USPS	2,495	29,940

Traffic Counts from Interstate 40 (Measured) (2022)		
LOCATION	AHEAD PEAK MADT	ANNUALIZED AVERAGE AADT
I-40 & I-95 North	22,400	8.81 MM
I-40 & Park Road	18,500	6.76 MM
I-40 & River Road	18,800	6.86 MM
I-40 & J Street	23,100	8.43 MM
I-40 & I-95 South	18,500	6.75 MM





## Needles, CA Sales Tax Comparison



**Needles Overall Annual Sales Tax has Grown Over the Last Ten (10) Years Increasing by \$531,246 or 90.7%**





Cannabis Industry







# Cannabis Business Economic Indicators



The City of Needles has a permanent population of about 5,100



93 Land Use Entitlements Issued by the City Council for Cannabis Businesses



- ☐ 278,823 Sq. Ft. of Cannabis Industry Operational Today
- ☐ 79,758 Sq. Ft. of Cannabis Industry Operational within Next Six Months
- ☐ 488,855 Sq. Ft. of Potential New Cannabis Industry to the City

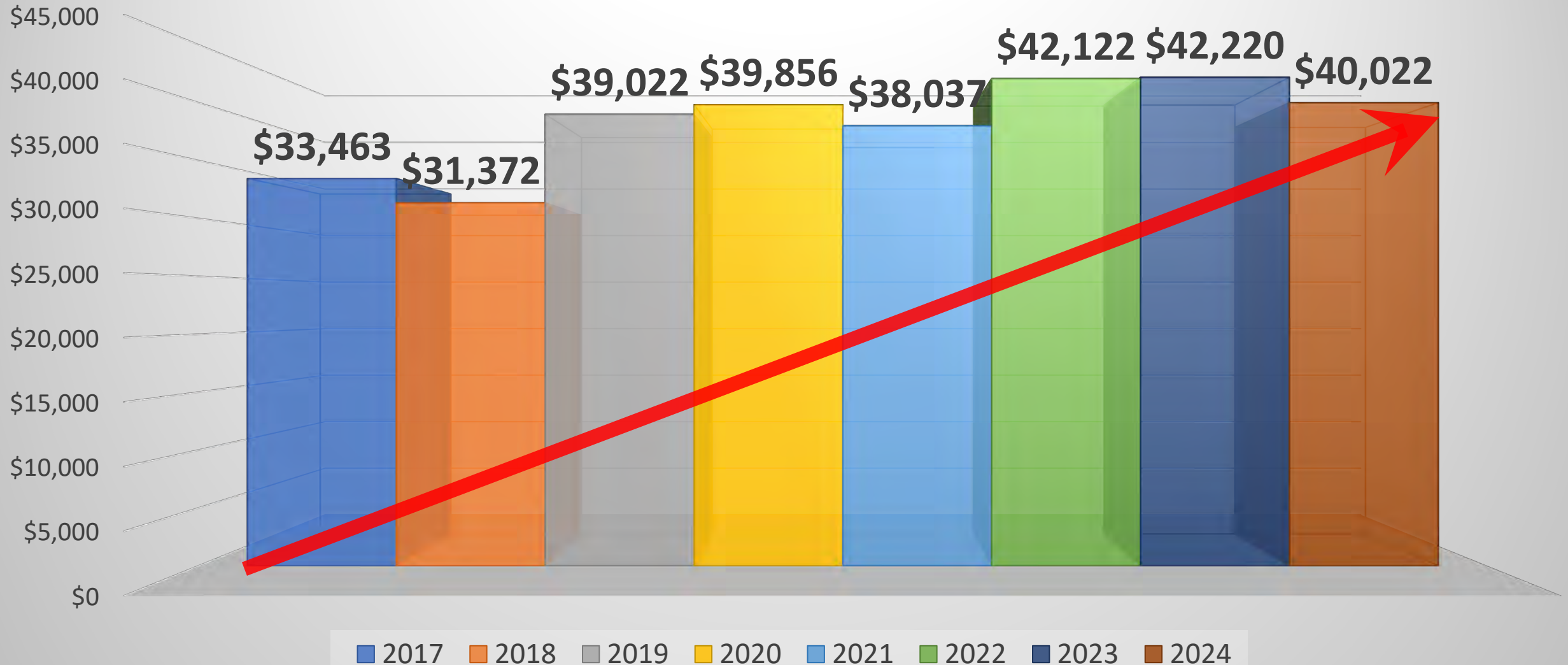
**917,721 Sq. Ft. Total Permitted Cannabis Businesses**

**605 Actively Working Jobs**



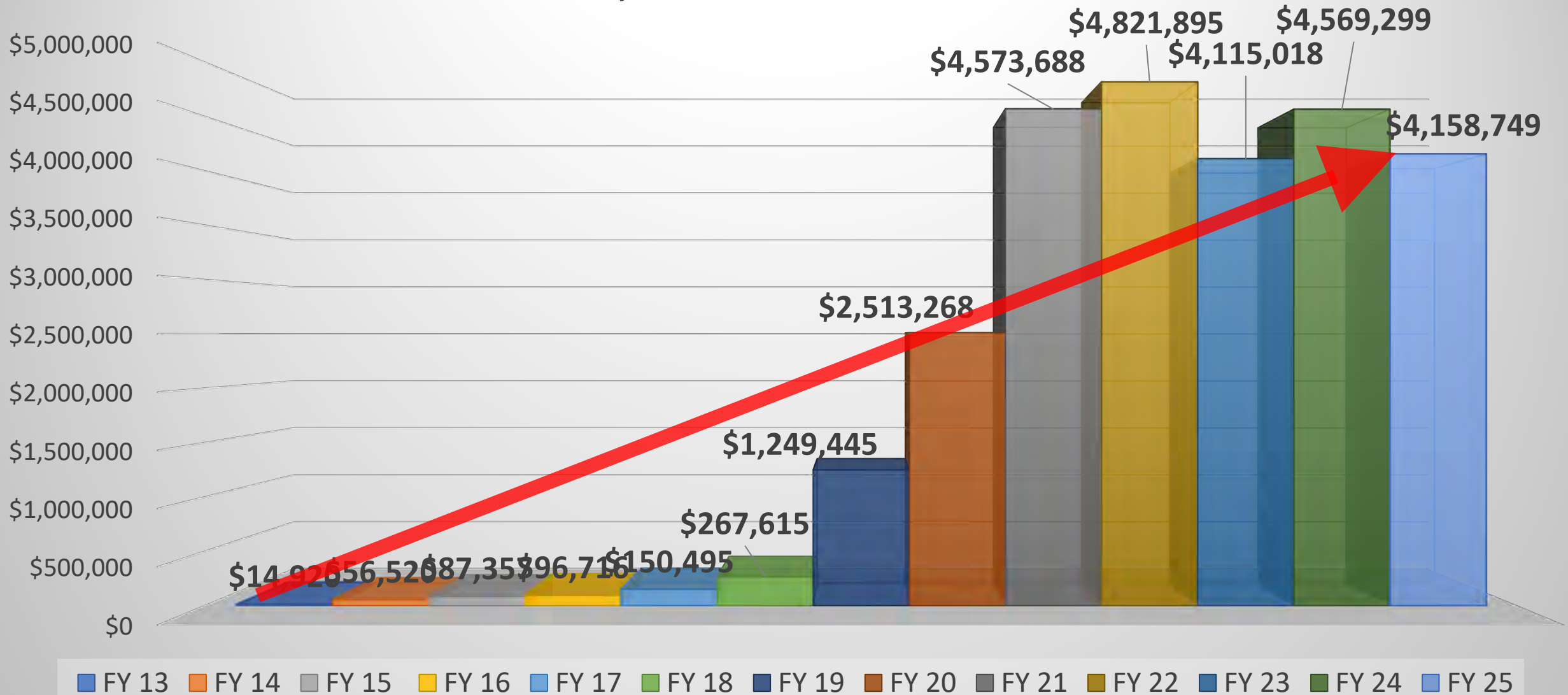
- ☐ **124 Needles Residents**
- ☐ **328 Arizona Residents**
- ☐ **22 Nevada**
- ☐ **131 Other**

## Needles, CA Median Household Income



Needles Overall Medium Household Income has Grown \$6,559 or 20% from 2017

## Needles, CA Cannabis Tax Revenues



Needles has received \$26.7 Million in Tax Revenues since Measure S was approved by the voters.

























# Infrastructure Grants

Project Title	Funding Amount
Well 11 Treatment Plant	\$ 6,098,077
Advanced Metering Infrastructure (AMI) Project	\$ 212,826
Lilly Hill Booster Station Replacement/Relocation	\$ 2,119,295
Intertie Transmision Main	\$ 930,000
L Street Pump Station Project	\$ 940,000
Well No. 15 Backup Generator	\$ 367,645
Maintenance Yard Manifold/Waterline Project	\$ 1,828,730
New 1.5 MG Storage Tank	\$ 2,380,608
Total	\$ 14,877,181





# Parks Grants

Project Title	Funding Amount
Jack Smith Walking Trail	\$ 181,116
Rivers Edge Golf Course Irrigation	\$ 715,000
Bob Belt’s Beach Park	\$ 2,179,702
Duke Watkins Park	\$ 3,965,400
Total	\$ 7,041,218







BECOME FIRST TO EARN NEW CLEAN CALIFORNIA DESIGNATION

over **20**  
**CLEAN CALIFORNIA**  
COMMUNITIES & GROWING







CALIFORNIA  
US  
66

GET YOUR KICKS HERE

CALIFORNIA  
US  
66

CAUTION  
WATER IS  
RECIRCULATED  
DO NOT DRINK























City of Norwalk

**OBERNOLTE STREET IMPROVEMENT PROJECT**

L. 4TH, 5TH, HIGHLAND, PARK, COLLINS, ORANGE, CORONADO STREETS AND ERIN CIRCLE

**GRANT AWARDED: \$757,000**

CITY COUNCIL  
JIMMY TERRAZA, Mayor  
KATHY HARRIS, Vice Mayor  
TOMMY BELL  
ELLEN CAMPBELL  
JACKIE MC CORRELLE  
JOANNE FOLLE  
LEONARD LONGBRATE

CITY MANAGER  
PATRICK MARY PEE

The grant was made possible by a grant from COMBINEITY PROJECT - PLANNING / AND OTHER SPENDING PROGRAMS (SPONSORED BY COMBINEITY SET DESIGNERS)



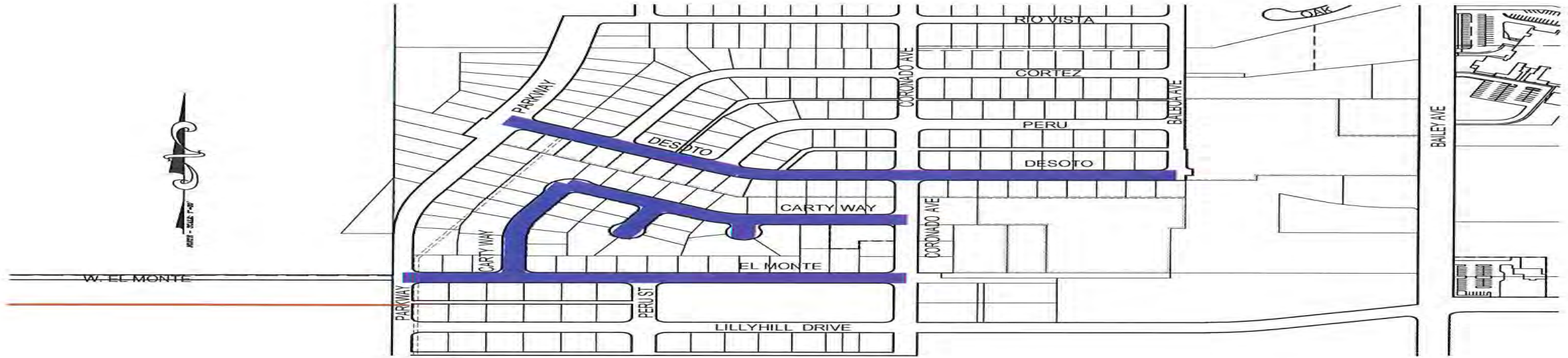




# City of Needles Capital Projects

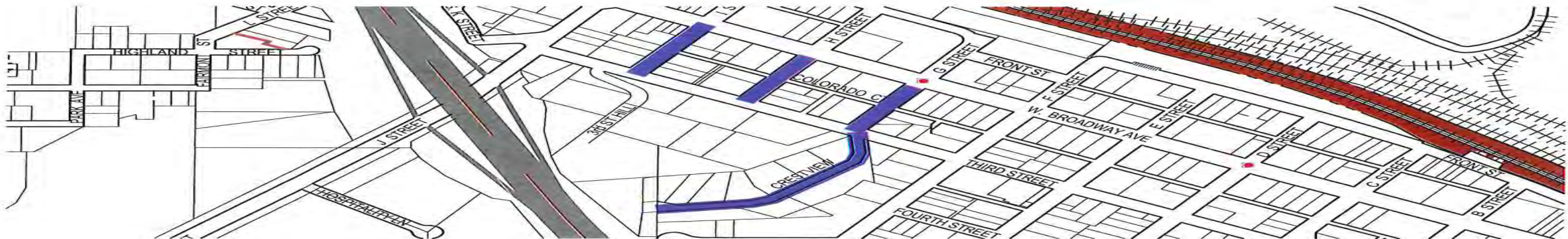
## Street Improvements & Water Service Replacement

### PHASE 4B



#### **VISTA AREA**

ELMONTE STREET (Parkway to Coronado St)  
 CARTY WAY (El Monte to Coronado St),  
 CARTY CIRCLE,  
 CARTY PLACE  
 DESOTO ST (Parkway to Balboa St)



#### **DOWNTOWN AREA**

I STREET (Third Street to Broadway Ave)  
 H STREET (Third Street to Broadway Ave)  
 G STREET (Third Street to Broadway Ave)  
 CRESTVIEW (Third Street to End)

#### **LEGEND**

 **PHASE 4B - PAVING IMPROVEMENTS  
Including Water Services**



EXIT



# TRIPLEPI SMITH

marketing • technology • public affairs



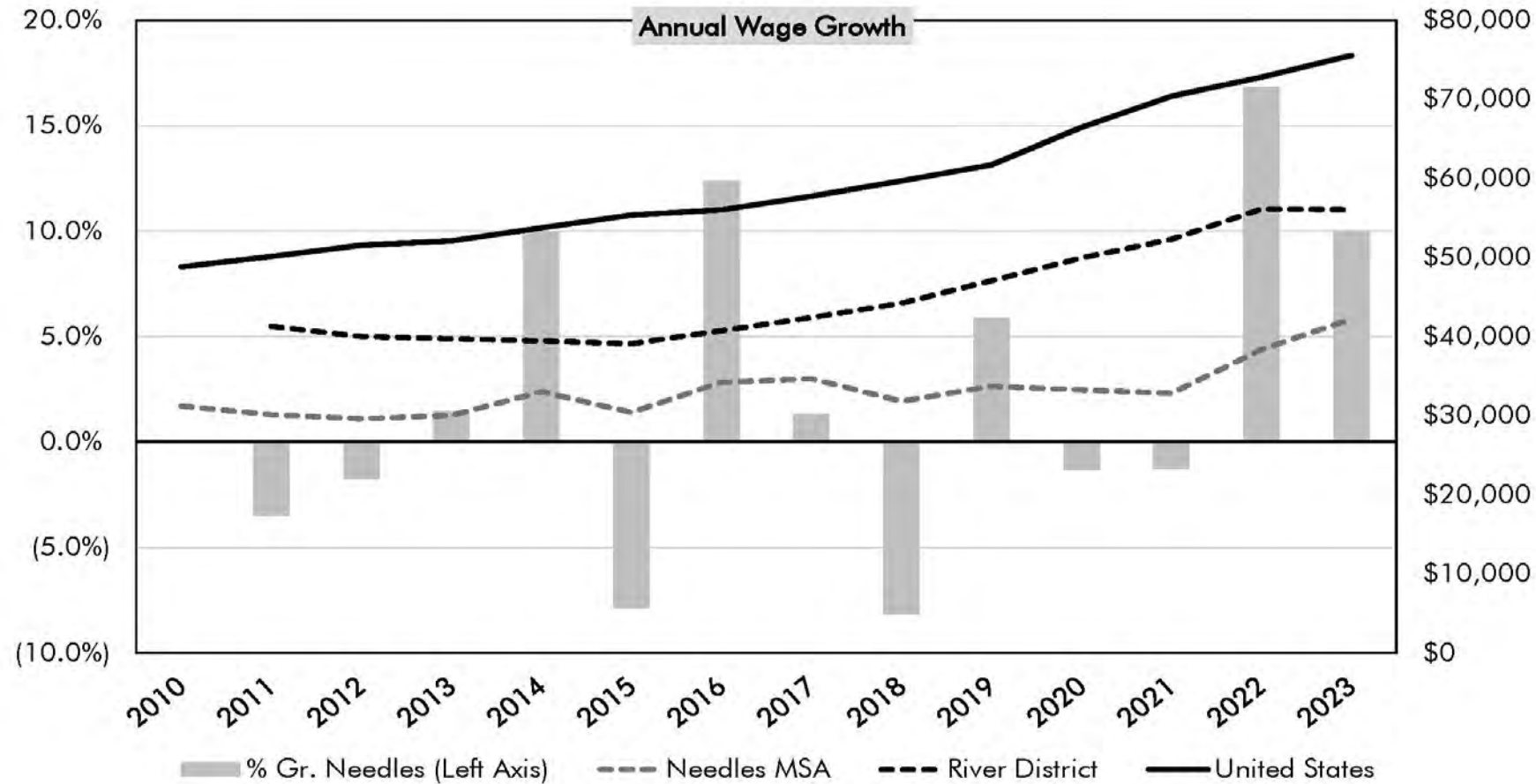


# Demand Drivers

- Demand for new housing driven primarily by the following factors:
  - **New households.** Mix of new in-migrants to the region as well as new household formation (i.e. kids leaving home). Households new to the market are being driven by a combination of job growth, cost of living/quality of life considerations, and work-from-anywhere trends. Includes those seeking vacation/second homes.
  - **Demand for newer housing product from current households.** Nearly 60% of the City's housing stock was built before 1980, offering few modern/updated floorplans.
  - **Job and wage growth.** The cannabis industry has developed into the City's dominant industry, and wages have seen strong growth the past three years – leading to a mismatch in the housing stock offered and what some residents can afford.
  - **Continued growth of the River District.** As the tri-state area continues to see job growth, Needles has an opportunity to capture its 'fair share' of regional housing demand.

# Wages

- Nearly 6% annual growth in wages in Needles last 5 years



# Key Findings

Pricing Range	Likely Resident Types	Avg. Unit Size Range	Potential Housing Types	10-Year Demand Pool (New)
<b>Rental Residential</b>		<b>SF</b>		
Under \$1,000	<ul style="list-style-type: none"> <li>• Singles and couples</li> <li>• &lt;\$35K</li> </ul>	300 - 1,200	<ul style="list-style-type: none"> <li>• Affordable housing (LIHTC)</li> <li>• Micro units (studios, small one-beds, converted hotel rooms)</li> </ul>	35
\$1,000 - \$1,500	<ul style="list-style-type: none"> <li>• Singles and couples, empty nesters, young families</li> <li>• \$35K-\$75K</li> </ul>	600 - 1,500	<ul style="list-style-type: none"> <li>• Garden style/walk-up</li> <li>• Mobile home/prefab</li> </ul>	60
\$1,500 - \$2,000	<ul style="list-style-type: none"> <li>• Couples, families</li> <li>• \$50K-\$100K</li> <li>• New in-migrants</li> </ul>	750 - 1,750	<ul style="list-style-type: none"> <li>• Garden style/walk-up</li> <li>• Single-family/townhome rentals</li> </ul>	40
Over \$2,000	<ul style="list-style-type: none"> <li>• Families, empty nesters</li> <li>• \$75K-\$150K+</li> <li>• New in-migrants</li> </ul>	1,000 - 2,000	<ul style="list-style-type: none"> <li>• Large single family</li> <li>• River-adjacent housing</li> </ul>	25
<b>Subtotal Rental Products:</b>				<b>160</b>
<b>For-Sale Residential</b>				
Under \$200K	<ul style="list-style-type: none"> <li>• Singles and couples, empty nesters, young families</li> <li>• &lt;\$50K</li> </ul>	700 - 1,500	<ul style="list-style-type: none"> <li>• Mobile homes</li> <li>• Low-income ownership programs (if available)</li> <li>• ADU/Micro-units</li> </ul>	20
\$200K-\$250K	<ul style="list-style-type: none"> <li>• Couples and families</li> <li>• \$50K-\$75K</li> </ul>	1,200 - 2,000	<ul style="list-style-type: none"> <li>• Townhomes/duplexes</li> <li>• Small-lot single family</li> </ul>	50
\$250K-\$300K	<ul style="list-style-type: none"> <li>• Couples and families</li> <li>• \$50K-\$100K</li> <li>• New in-migrants</li> </ul>	1,500 - 2,250	<ul style="list-style-type: none"> <li>• Single family</li> </ul>	100
Over \$300K	<ul style="list-style-type: none"> <li>• Couples and families, empty nesters</li> <li>• \$75K-\$150K+</li> <li>• New in-migrants</li> <li>• Vacation/second home</li> </ul>	2,000 - 3,500	<ul style="list-style-type: none"> <li>• Large-lot single family</li> <li>• River-adjacent housing</li> <li>• SFD with ADU/casitas (that could be rented out)</li> </ul>	200
<b>Subtotal Ownership Products:</b>				<b>370</b>
<b>Total All Products:</b>				<b>530</b>



# Prohousing Incentive Pilot program Awards over \$33 Million to Prohousing Jurisdictions!



Cities and counties using exclusive **Prohousing** funds to build more housing faster.

The Prohousing Designation Program provides incentives to cities and counties in the form of additional points or other preference in the scoring of competitive housing, community development, and infrastructure programs.



[hcd.ca.gov](http://hcd.ca.gov)

**June 13, 2023**

**HCD Awarded \$445,000 to the City of Needles**









## 2ND ANNUAL NEEDLES

# CRAFT SHOW

Sponsored By  
Friends of El Garces

**APRIL 12TH, 2025**

**9:00AM - 2:00PM**

\$20.00 per space

Santa Fe Park  
950 Front Street, Needles CA

For Registration Contact: Jan Jernigan 760.221.3211



## 2ND ANNUAL NEEDLES ART IN THE PARK

Hosted By  
Friends of El Garces  
& River Valley Artist Guild

**APRIL 10TH - 12TH, 2025**

El Garces  
950 Front Street  
Needles CA

Presenting  
Best in Show and People's Choice

Thursday: April 10, 2025  
10:00am - 6:00pm

Friday: April 11, 2025  
Cocktail Party 6:00-8:00 PM

Saturday: April 12, 2025  
10:00am - 5:00pm

For Registration Contact: Victoria Valdemar  
Vmeyersvaldemar@yahoo.com  
951.334.8454





**5,000 Eggs**  
Gift Baskets & prizes

NEEDLES, CA

*Easter*

EGG HUNT

SATURDAY- APRIL 19

**Hunt starts at 9:30**

Jack Smith Park

1000 River Rd, Needles, CA

**FACE PAINTING & PHOTOS WITH  
THE EASTER BUNNY**

This event is brought to you by:



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PRESENTS THE  
**47TH COLORADO RIVER ROUND UP**  
**APRIL 4 & 5, 2025**  
**NEEDLES RODEO GROUNDS 1001 SAN CLEMENTE STREET**



**\* RODEO DANCE \***

"Littletown"  
Presented by the Fort Mojave Indian Tribe

**\* SPECIAL EVENTS \***

- # Junior Barrel Race presented by Campbell Redi-Mix  
Call Mike Shott at 760-218-4891 to register.
- # 8th Annual Cornhole Tourney  
Call Wade Evans at 760-220-1039
- # Local Contestants -  
Call Mike Shott at 760-218-4891 from March 1-26
- # Mutton Bustin' - call Judy Thornton at 760-333-5255



**\* THE RODEO STORE \***

March 31-April 3  
920 W. Broadway in Needles  
10am-4pm

**\* TICKETS \***

Ages 5 and under - free  
Ages 6-17 - \$5  
Ages 18 and over - \$10

**PRESALE TICKETS**

2-Day Adults - \$15  
2-Day Kids - \$5  
Rodeo Store only

Coordinated by Needles Rodeo Association  
Facebook at Needles Rodeo/CRRU  
[needlesrodeo@outlook.com](mailto:needlesrodeo@outlook.com) [www.needlesrodeo.com](http://www.needlesrodeo.com)  
For more info, call Judy Thornton @ 760-333-5255  
**(NO OUTSIDE ALCOHOL PERMITTED)**

VIP AREA  
Presented by







PALO VERDE COLLEGE  
**FOUNDATION**  
WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS

**NEEDLES CENTER**

**SCHOLARSHIP**

# **5K COLOR RUN & WALK**

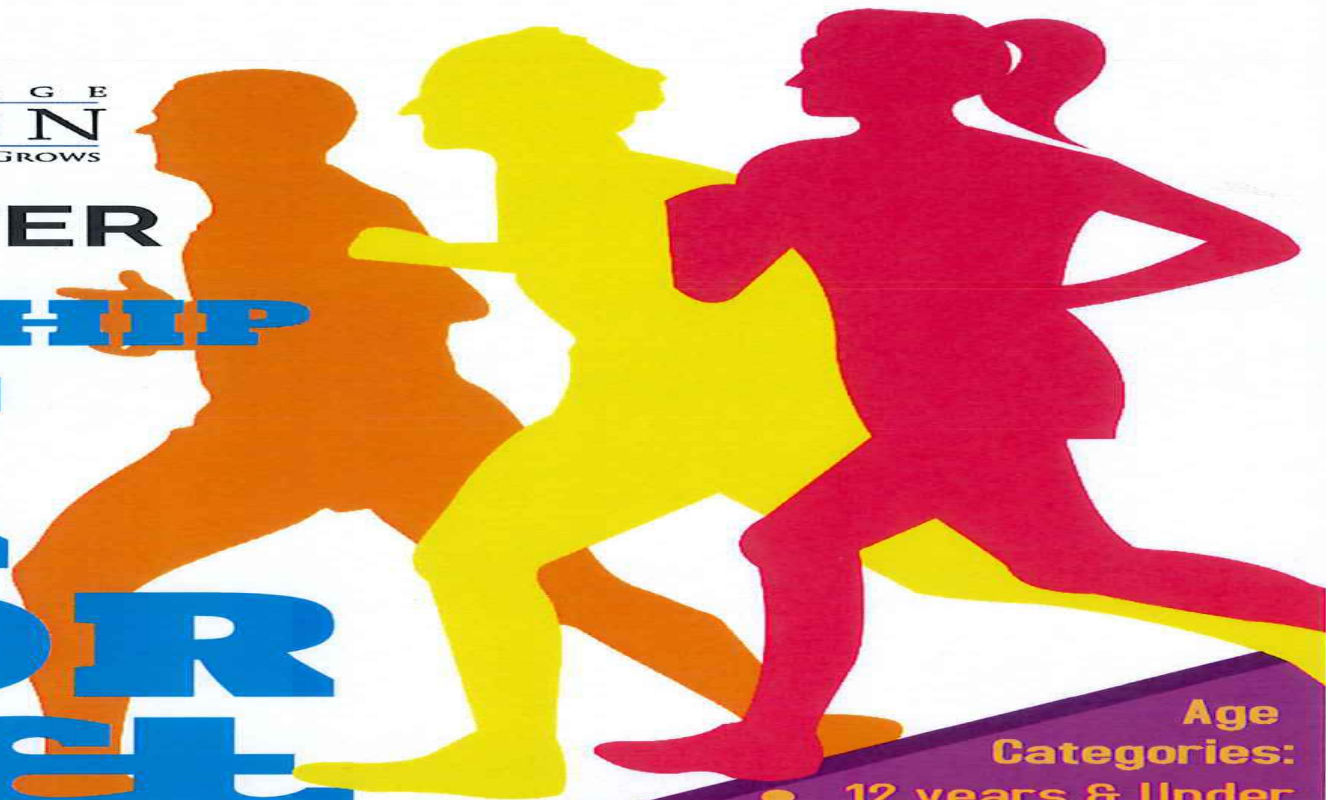
**SATURDAY**

**APRIL 12, 2025**

**STARTS AT PALO VERDE COLLEGE  
AT 9AM; CHECK-IN AT 7:30 AM**

For more information call (760) 326-5033  
or visit <http://www.paloverde.edu/>

725 W. Broadway, Needles, CA 92363



**Age**

**Categories:**

- 12 years & Under
- 13 - 17 years
- 18 years and up

**FEE: \$25 PER PERSON  
INCLUDES TSHIRT, MEAL  
REGISTRATION:**



**Must Register  
Before April 1**

<https://forms.gle/3E53VXckUgDxQV6V6>



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# 6. PALO VERDE BOARD MEETING

## RESOLUTION NO. 2025-8

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES SUPPORTING ENHANCED INVESTMENTS, EQUITABLE SERVICES, AND WORKFORCE DEVELOPMENT PROGRAMS BY PALO VERDE COMMUNITY COLLEGE IN THE NEEDLES COMMUNITY

**WHEREAS**, Palo Verde Community College (PVCC) is a critical partner in providing education, workforce development, and economic opportunities for the Needles community; and

**WHEREAS**, the Needles campus faces significant challenges, including:

1. **Lack of In-Person Counseling Services** for Students.
2. **Course Cancellations**: Classes have been withdrawn before school begins, resulting in students losing **FAFSA eligibility** and disrupting education.
3. **Lack of Dedicated Budget and Data**: Needles does not receive equitable funding.
4. **There are** no clear goals or vision for the campus.

**WHEREAS**, substantial grant funds, including Adult Education and Career Technical Education (CTE) funds, totaling **\$1.5 million** have been allocated to programs like HVAC, vehicle maintenance, and the computer information systems programs but these resources have not adequately benefited Needles; and

**WHEREAS**, Needles property owners have contributed significantly to PVCC through **two General Obligation (GO) Bond Measures**:

1. The **2004 bond** in the amount of **\$6 million**.
2. The **2014 bond** in the amount of **\$12 million**.  
These bonds are repaid through property taxes levied on parcels, with property owners contributing based on assessed parcel values, demonstrating the community's ongoing financial support for the college; and

**WHEREAS**, Needles is positioned for growth with access to a larger student base, unlike Blythe, Needles is positioned to serve as a hub for workforce training programs such as:

- **Nursing, Plumbing, Electrical Trades, Home Building, Lineman Training, and Water Treatment;**

**WHEREAS**, PVCC's potential declining enrollment due to the loss of incarcerated student programs and fire training programs jeopardizes the college's financial stability, with reserves projected to be depleted within **three years**; and

**WHEREAS**, PVCC must prioritize efforts to **diversify its student population** and concentrate on expanding educational opportunities in underserved communities such as Needles, which present significant potential for enrollment growth and community impact; and

**WHEREAS**, the City of Needles advocates for equitable investment to **bolster CTE programs** and establish Needles as a driver of enrollment growth, workforce development, and economic opportunity for the region; and

**WHEREAS**, the community has identified the urgent need for a **Child Care Facility** to serve 40 children, create jobs, and remove barriers to education and workforce participation;



P A L O V E R D E C O L L E G E  
**FOUNDATION**  
WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS

February 18, 2025

To Whom it May Concern –

Since 1986, Palo Verde College Foundation has sought the support of generous businesses such as you to assist our students with the completion of their educational goals. Will you or your business consider becoming a featured partner of Palo Verde College Foundation for our annual Needles Center Scholarship **5k Color Walk/Run** Event scheduled for **Saturday, April 12, 2025**?

**Pirate Corporate Sponsorships\***

BOOTY - \$1000 and above: 2 runners or walkers, 2 T-shirts, individual banner, incl. in Pirate promotions

AHOY - \$500-999: 2 runners or walkers, 2 T-shirts, individual banner, incl. in Pirate promotions

BUCCANEER - \$250-\$499: 2 runners or walkers, 2 T-shirts, group listed on banner, incl. in Pirate promotions

JOLLY ROGER - \$100-\$249: 2 runners or walkers, 1 T-shirt, group listed on banner, incl. in Pirate promotions

*\*Included in public advertising*

**Pirate Individual Sponsorship**

MATEY - Up to \$100: 1 runner or walker, 1 T-shirt, group listed on banner, Pirate bag

All donations go to Palo Verde College Foundation exclusively for students at the Needles Center.

Here is a link to the [donor guide](#) for your review and hope that you are able to make a contribution to help our students. Palo Verde College Foundation is designated as a 501(c)3, therefore charitable donations are considered tax deductible (EIN: 33-0078920). Donations may be made online by visiting the [Palo Verde College Foundation](#) donation portal or can be sent to the Needles Center, 725 W. Broadway St., Needles, CA, 92363. Include "For PVC Foundation Needles Scholarships" in the Additional Comments section online or in the Memo space if submitting a check.

Sincerely,

Stephanie Slangen, MPA  
Executive Director  
Palo Verde College Foundation





# 9. COMMUNITY CALENDAR

## March 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						<b>1</b> <b>HOUSEHOLD HAZARDOUS WASTE COLLECTION</b> CITY PUBLIC WORKS YARD 112 ROBUFFA 7AM - 11AM
<b>2</b> 16TH ANNUAL SPRING CLASSIC <b>BASKETBALL TOURNAMENT</b> 3RD-8TH GRADES MAY 1 - 2	<b>3</b>	<b>4</b>	<b>5</b> PLANNING COMMISSION 4pm	<b>6</b>	<b>7</b>	<b>8</b> HARVEST BIBLE CHURCH GOLF TOURNAMENT
<b>9</b>	<b>10</b>	<b>11</b> WOMEN'S CLUB LUNCHEON CITY COUNCIL 6pm	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> LUCKY GREENS ANNUAL GOLF TOURNAMENT RIVER EDGE GOLF COURSE 
<b>16</b>	<b>17</b> PARKS & RECREATION 4pm HAPPY  <b>St. Patrick's</b> DAY	<b>18</b> BOARD OF PUBLIC UTILITIES 4pm	<b>19</b> JOB AND RESOURCE FAIR EL GARCES 10AM - 2PM ASSEMBLYMAN GONZALEZ'S REPS MOBILE OFFICE 10AM-5:30PM NEEDLES TOURISM OFFICE 920 W BROADWAY	<b>20</b>	<b>21</b>	<b>22</b> JJ's GOLF CLINIC 10AM RIVERS EDGE GC
<b>23</b>	<b>24</b>	<b>25</b> CITY COUNCIL 6pm	Needles High School Music/Culinary Department Proudly Presents <b>The Meat Eat</b> A Fundraising BBQ  performances by The Blue Notes, The Advanced Band & The Needles High School Choir NEEDLES HIGH SCHOOL GYM 6PM \$10 / PLATE	<b>27</b>	<b>28</b>	<b>29</b>  <b>Billet Health</b> HONORING VIETAM VETERANS <b>PANCAKES IN THE PARK</b> SANTA FE PARK 9AM <b>COMMUNITY CLEANUP</b> SAN CLEMENTE ST. 

# April 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<b>1</b> TWILIGHT LEAGUE RIVERS EDGE GOLF COURSE  <b>BOARD OF PUBLIC UTILITIES</b> 4 PM	<b>2</b> <b>PLANNING COMMISSION</b> 4 PM	<b>3</b>	<b>4</b> <b>47th ANNUAL COLORADO RIVER ROUND UP</b>	<b>5</b> 
<b>6</b>	<b>7</b>	<b>8</b>  <b>WELL 11 TREATMENT PLANT</b> 9AM  <b>WOMEN'S CLUB LUNCH</b> CITY COUNCIL 6 PM	<b>9</b>	<b>10</b> 	<b>12</b> 	
<b>13</b>	<b>14</b>	<b>15</b> <b>BOARD OF PUBLIC UTILITIES</b> 4 PM	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b> 
<b>20</b> 	<b>21</b> <b>PARKS &amp; RECREATION</b> 4 PM  <b>ROUTE 66 BIKE WEEK</b>	<b>22</b> <b>CITY COUNCIL</b> 6 PM  <b>ROUTE 66 BIKE WEEK</b>	<b>23</b> <b>HOUSING COMMISSION</b> 4 PM  <b>ROUTE 66 BIKE WEEK</b>	<b>24</b> 	<b>25</b> <b>APRIL 21 - 27</b>	<b>26</b>
<b>27</b> <b>ROUTE 66 BIKE WEEK</b>	<b>28</b>	<b>29</b>	<b>30</b>			

# May 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6 BOARD OF PUBLIC UTILITIES 4 PM	7 PLANNING COMMISSION 4 PM	8	9	10
11	12	13 WOMEN'S CLUB LUNCH  CITY COUNCIL 6 PM	14 	15	16	17 Rabies and Licensing Clinic Needles Animal Shelter 1662 Flip Mendez Pkwy Needles, CA 92363 May 17th 9:30-12:30 CASH ONLY
18	19 PARKS & RECREATION 4 PM	20 BOARD OF PUBLIC UTILITIES 4 PM	21	22	23	24
25	26	27 CITY COUNCIL 6 PM	28 HOUSING COMMISSION 4 PM	29	30	31

# June 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3 BOARD OF PUBLIC UTILITIES 4 PM	4 PLANNING COMMISSION 4 PM	5	6	7
8	9	10 WOMEN'S CLUB LUNCH  CITY COUNCIL 6 PM	11	12	13	14
15	16 PARKS & RECREATION 4 PM	17 BOARD OF PUBLIC UTILITIES 4 PM	18	19	20	21
22	23	24 CITY COUNCIL 6 PM	25 HOUSING COMMISSION 4 PM	26	27	28
29	30	1	2	3	4	5





# City of Needles

817 Third Street, Needles, California 92363  
(760) 326-2113 • FAX (760) 326-6765  
[www.cityofneedles.com](http://www.cityofneedles.com)

Mayor, Janet Jernigan  
Vice Mayor Ellen Campbell  
Councilmember Tona Belt  
Councilmember Jamie McCorkle  
Councilmember JoAnne Pogue  
Councilmember Henry Longbrake  
Councilmember Zachery Longacre

City Manager Patrick J. Martinez

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## MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: PATRICK J. MARTINEZ, CITY MANAGER

SUBJECT: WEEKLY MEMORANDUM

DATE: March 28, 2025

- 
1. The **Needles Pride Program** continues to unite **residents, property owners, and businesses** in a shared effort to **beautify neighborhoods**, promote **civic pride**, and improve **property maintenance**. The next community clean-up will be held on **Saturday, March 29th, at 9:00 a.m.** on **Clary Drive near the Rodeo Grounds**. Volunteers will help remove **illegal dumping and litter**. **Bags, gloves, and pickers will be provided**. As part of ongoing **fire abatement**, **Public Works crews** focused **tree trimming efforts** this week at the **Needles Cemetery** to enhance **public safety** and **aesthetics**. Today, crews from the **Public Works, Electric, and Water Departments** began **cleanup efforts** in the **San Clemente** neighborhood, collecting **half a dozen bags of trash**. This work will continue **as time allows**, contributing to improved **neighborhood appearance** and overall **public safety**. I also want to thank the residents who took advantage of **Republic Services' free bulky item pickup program**. The attached photos show recently collected items from **K Street**. Residents can call 1-800-364-3754 to request up to **three free bulky item pickups per year**.

In addition to these community-driven efforts, the **City remains committed to investing in critical infrastructure**. This week, the **Wastewater Department** installed **two new pumps** at the **Bazoobuth Lift Station**, significantly boosting **system efficiency** and ensuring **long-term reliability**. **New fencing** was also installed along **Pete Rodriguez III Memorial Field** to prevent youth from chasing balls into **Flip Mendez Parkway**, and an **ADA-compliant fence** was completed at the **Rodeo Grounds box office gate**, just in time for the upcoming rodeo. Refer to the attached images for a **peek at the new fencing**. To report issues such as **potholes, sidewalk damage, or vegetation overgrowth**, please call **760-326-2115 (press #9)** or use the **Needles Connect app** on [Google Play Store](https://play.google.com/store/apps/details?id=com.cityofneedles) and the [Apple Store](https://apps.apple.com/us/app/needles-connect/id1568888888). These efforts reflect our ongoing commitment to **public safety, service reliability, and community pride**.

2. The **City of Needles** remains committed to improving its **aging street infrastructure** through a **15-year Pavement**

**Management Plan** funded by **cannabis tax revenues**. Since the program's launch in **2020**, the City has invested over **\$10 million** to **resurface or reconstruct approximately 45%** of its **45-mile roadway network**, replacing **water service laterals** where needed. Last month, **Phillips Excavating** began the **Water Service Lateral Replacement Project**. It has already made progress through the **Vistas** neighborhood and is now working in the **Downtown streets**. **Look at their progress in the attached photo.**

In the second half of **Year 4**, the **City Council** allocated **\$3.6 million** this fiscal year to support critical **street and waterline improvements** outlined in **Exhibit 2 – Phase IV-B**. On Tuesday, the Council approved the **\$1.39 million Phase IV-B Street Improvement Project**, which includes **Desoto Street, El Monte Street, Carty Way, Carty Circle, Carty Place, I Street, G Street, H Street, Crestview Drive, and La Mesa Way**. A ribbon-cutting ceremony is scheduled for **late April** to mark the start of construction. **Refer to the attached exhibit for additional details on the Phase IV-B project plan.** We appreciate the **community's patience and support** as we continue making **Needles an even better place to live, work, and visit!** For more information about the **Pavement Management Plan**, please contact **Development Services Director Kathy Raasch** at **(760) 326-2115 ext. 126** or **[kraasch@cityofneedles.com](mailto:kraasch@cityofneedles.com)**.

3. This week, City staff met with the regional **Codes & Standards Administrator** from the **California Department of Housing & Community Development (HCD)** to establish a stronger working relationship and ensure access to state support for **mobile home and RV park oversight**. HCD's **Mobilehome and Special Occupancy Parks Program** enforces **health and safety regulations** for privately owned parks throughout California. Given the number of RV parks in Needles—including **Santiago Estates, Fenders, Desert View, Needles Marina, Rainbo Beach, Calizona, The Palms River Resort, and KOA Journey**—this partnership is vital to protecting the welfare of residents and visitors alike. **HCD** remains the lead agency for ensuring compliance and supporting park tenants. Residents with concerns related to **park conditions, lease disputes, or health and safety issues** are encouraged to contact the **HCD Mobilehome Assistance Center**. The center can assist directly or help connect individuals to the appropriate agencies. They can be reached by phone at **1-800-952-5275** (toll-free) or **1-916-323-9801** (Sacramento area), by email at **[MHAssistance@hcd.ca.gov](mailto:MHAssistance@hcd.ca.gov)**, or online at **[www.hcd.ca.gov](http://www.hcd.ca.gov)**.
4. As a reminder, the **Pancakes in the Park** event will take place this **tomorrow Saturday, March 29, 2025**, from **9 AM to 12 PM** at Santa Fe Park (950 Front Street, Needles). **Organized by Billet Health**, the event is being held to honor **Vietnam Veterans**. It features a meaningful program, including a JROTC opening ceremony and rifle spinning performance, a "Welcome Home Vietnam Veterans" address by Commander George DeLeon (Post 404), a POW/MIA remembrance, and a 13-Folds Flag Ceremony. A complimentary **pancake breakfast** will be provided for all veterans and community members in attendance. Councilmembers and residents are encouraged to participate in this important event, which supports the City Council's goals of **community**

**engagement** and **family support** by honoring our veterans and bringing people together in a show of civic pride. For more information, please get in touch with event organizer Maria Bower at 928-444-7401 or refer to the **attached flyer**.

5. **Mayor Jan Jernigan** attended the **Grand Re-Opening of the Route 66 Mother Road Museum** on **March 22, 2025**, in **Barstow**, joining communities from across the region to celebrate the historic corridor's **legacy and future**. The **City of Needles** hosted a booth at the event to showcase **recent accomplishments** and invite travelers to **visit and explore Needles**. The display highlighted the city's **economic growth, job creation, infrastructure improvements**, and upcoming plans for the **Route 66 Centennial in 2026**. Attendees responded **positively** to Needles' progress, noting the community's ongoing **beautification efforts** and **renewed energy**. The event supported the **City Council's goals to boost tourism, strengthen regional partnerships, and promote Needles** as a **welcoming and vibrant destination** on the Route 66 corridor. Refer to the attached image for a glimpse of our booth.
6. **Caltrans** has issued a **Public Notice of Intent** to adopt a **Mitigated Negative Declaration** for the **I-40 Bridge Replacements and Rock Slope Protection** project near **Needles**. The project includes replacing **four bridges** and stabilizing slopes to improve **safety** and **roadway reliability**. The **public review period** is open through **April 21, 2025**, and **construction is anticipated to begin in March 2026**. While the work may cause **temporary lane closures** or **detours** along I-40, potential impacts to **Needles** are expected to be **minimal and manageable**. **City staff** has voiced concerns regarding potential **construction setbacks** for the community, and **Caltrans** has hired a dedicated **outreach team** to inform the public and keep the entire community **apprised** throughout the duration of the project. Staff is **reviewing the environmental documents** and will continue **coordinating with Caltrans** to address any construction-related concerns. **For more information, see the attached notice**.
7. The City of Needles is proud to share the continued momentum at **Rivers Edge Golf Course**. In 2020, the City Council awarded management services to **Touchstone Golf, LLC**, which began with Pro Shop operations and expanded to full-course maintenance in 2021. Since then, Touchstone has **transformed course conditions**—enhancing turf coverage, improving playability, and elevating the golf experience. These improvements have led to a noticeable increase in rounds played and a surge in regional interest in Needles as a golf destination. This week marks an exciting development: **[Touchstone has merged with KemperSports](#)**, a national leader in golf, sports, and hospitality. Together, they oversee more than **200 properties nationwide**, bringing new resources, enhanced guest services, and expanded growth opportunities. This **strategic partnership** is expected to raise the course's profile, attract more events, and contribute to local economic development.

Under the leadership of **JJ DeLeon**, Rivers Edge continues to thrive. The **26th Annual Flip Mendez Youth Fundraiser** is officially **sold out**, a testament to

strong community support. **Sponsorship opportunities** are still available for those looking to contribute. All proceeds benefit the **Flip Mendez Youth Foundation**, a nonprofit dedicated to providing **recreational sports opportunities for underprivileged youth** who otherwise may be unable to participate due to financial constraints. Whole hole sponsors will have their **name or business promoted on a tee box**, visible to every golfer. **Contact JJ DeLeon directly at (760) 326-3931 to sponsor this important fundraiser.** Looking ahead, the **2025 Twilight League** kicks off on **April 1**, featuring 5-person teams, weekly formats, and prize payouts. (See the attached flyer for complete details.) With **top-tier management, growing community engagement, and dynamic programming**, Rivers Edge Golf Course is well-positioned for long-term success. Call (760) 326-3931 to **reserve your [tee time](#)** or contact JJ DeLeon for tournament coordination. For more information, visit the Rivers Edge Golf Course [website](#).

**8. IMPORTANT UPCOMING DATES:**

- City staff has **carefully curated a comprehensive community events calendar** to keep residents informed about **Needles' diverse activities and happenings**. The community events calendar can now **be found on the Needles Connect App!** Organizations are encouraged to **collaborate with the City Clerk's Office** to add or update events, ensuring a vibrant and inclusive calendar for all. For contributions or modifications, please **contact Candace Clark at [cclark@cityofneedles.com](mailto:cclark@cityofneedles.com)**. Your **active participation** helps strengthen our community and enrich local experiences. **Check the attached calendar for the remaining 2025 events** and stay engaged with all that Needles has to offer!



# 1. CITY BEAUTIFICATION





# 1. CITY BEAUTIFICATION





# 1. CITY BEAUTIFICATION





# 1. CITY BEAUTIFICATION





# 1. CITY BEAUTIFICATION







# NEEDLES PRIDE

Needles residents care about their community and so should you! The Needles Pride initiative is a neighborhood focus program aimed at improving the community by working in partnership with property owners, area residents, and local businesses to clean up neighborhoods and maintain compliance with City Codes.

Please take the time to evaluate your property and correct any violations you may have.

## How to Participate in the City-Wide Clean-Up



### BEAUTIFICATION

#### Maintain Landscaping

Maintain landscape in healthy condition by proper irrigating, trimming, edging, and removing weeds, and dead plants



#### Clear Storage

Outside storage including but not limited to furniture, household items, yard equipment, building material, vehicle parts, and appliances must be kept out of public eye.



#### Park in Designated Areas

Vehicles are required to be parked on existing driveways or approved surfaces. Parking is not allowed on dirt, vacant lots, front yards, or decorative landscapes.



### CODE VIOLATIONS

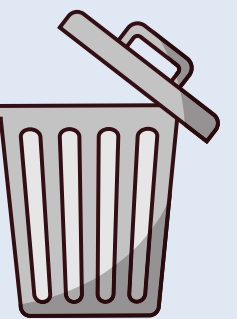
#### Inoperative Vehicles

Vehicles that are unlicensed, wrecked, damaged, or in disrepair may not be stored in public view.



#### Trash Containers

Trash containers shall not be stored in front yards or on sidewalks except when placed in areas of collection at the time permitted.

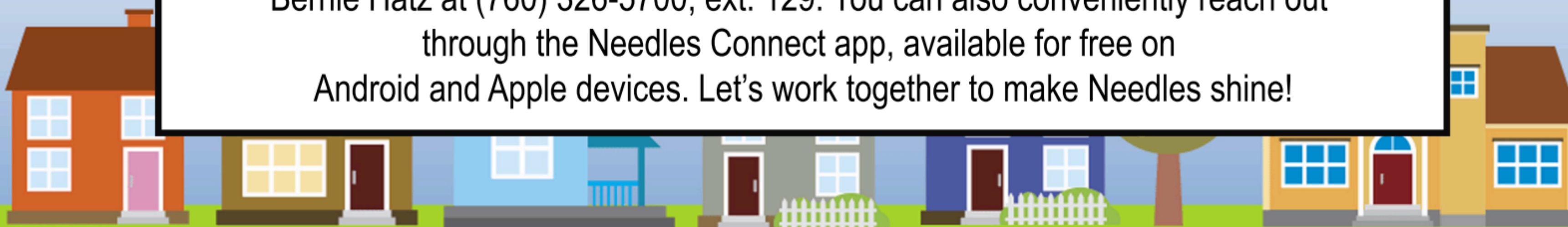


#### Bulky Items

Keep sidewalks clear of discarded household items such as furniture, appliances, electronics, and more. You may schedule up to three (3) bulky item pick ups per year by calling Republic Services at 928-758-9135.



If you have questions about the Needles Pride initiative contact Code Enforcement Officer Bernie Hatz at (760) 326-5700, ext. 129. You can also conveniently reach out through the Needles Connect app, available for free on Android and Apple devices. Let's work together to make Needles shine!





## 2. PAVEMENT MANAGEMENT IV-B





# City of Needles Capital Projects

## Street Improvements & Water Service Replacement

### PHASE 4B



#### VISTA AREA

ELMONTE STREET (Parkway to Coronado St)  
 CARTY WAY (El Monte to Coronado St),  
 CARTY CIRCLE,  
 CARTY PLACE  
 DESOTO ST (Parkway to Balboa St)



#### DOWNTOWN AREA

I STREET (Third Street to Broadway Ave)  
 H STREET (Third Street to Broadway Ave)  
 G STREET (Third Street to Broadway Ave)  
 CRESTVIEW (Third Street to End)

#### LEGEND

**PHASE 4B - PAVING IMPROVEMENTS  
Including Water Services**



# 3. HCD RV PARK ENFORCEMENT

OFFICE OF THE MOBILEHOME OMBUDSMAN



## Mobilehome Assistance Center

### Do you have any of these questions or concerns?

- Are you concerned about possible health or safety issues in your mobilehome park like unsafe sewer, water, electrical, or gas conditions?
- Do you need assistance with the installation, inspection, maintenance, or alteration of manufactured homes, accessory structures, or park grounds?
- Do you suspect unlawful or unlicensed mobilehome sales practices by dealers or salespersons?
- Do you need information on the Mobilehome Residency Law and where to obtain assistance for lease or rent disputes with park management?
- Do you need assistance with your mobilehome ownership documents?
- Are you seeking compensation for a fraudulent mobilehome sale?
- Do you need information on local resources available to you?

**If you've answered "yes" to any of the above,  
or have similar questions, we can help!**

**Even if we can't help you directly,  
we can point you in the right direction.**

### Contact the Mobilehome Assistance Center:

Call us: 1.916.263.4742 (Sacramento area)  
1.800.952.5275 (Toll Free)  
1.800.735.2929 (TTD Number)

Email us: MHassistance@hcd.ca.gov

Find us online: [www.hcd.ca.gov](http://www.hcd.ca.gov)

Write to us at: The Office of the Mobilehome Ombudsman

#### **Mobilehome Assistance Center**

Department of Housing and Community Development  
PO Box 278690; Sacramento, CA 95827-8690

The Mobilehome Assistance Center cannot mediate or offer any legal advice on these matters.  
You should seek or obtain legal advice from a licensed attorney, legal aid, or contact your local government officials for further assistance.



## 4. BILLET HEALTH VETERANS EVENT



SPONSORED BY



**Billet Health™**



# PANCAKES IN THE *Park*

Honoring Vietnam Veterans



**29 MARCH 2025**

9AM-12PM

Santa Fe Park

950 Front Street Needles, CA 92363



9am Mohave High School JROTC Opening  
Ceremony

10am Rifle Spinning JROTC

10:30am Welcome Home Vietnam Veterans  
Presented by George DeLeon Commander  
Post 404 Commemorative Coin Presentation

11am POW-MIA Remembrance Ceremony

11:30am 13 Folds Flag Ceremony

WE WILL BE PROVIDING A PANCAKE  
BREAKFAST FOR ALL VETERANS AND  
THE COMMUNITY



FOR MORE INFORMATION CONTACT  
MARIA BOWER (928)444-7401



## 5. ROUTE 66 MUSEUM RE-OPENING



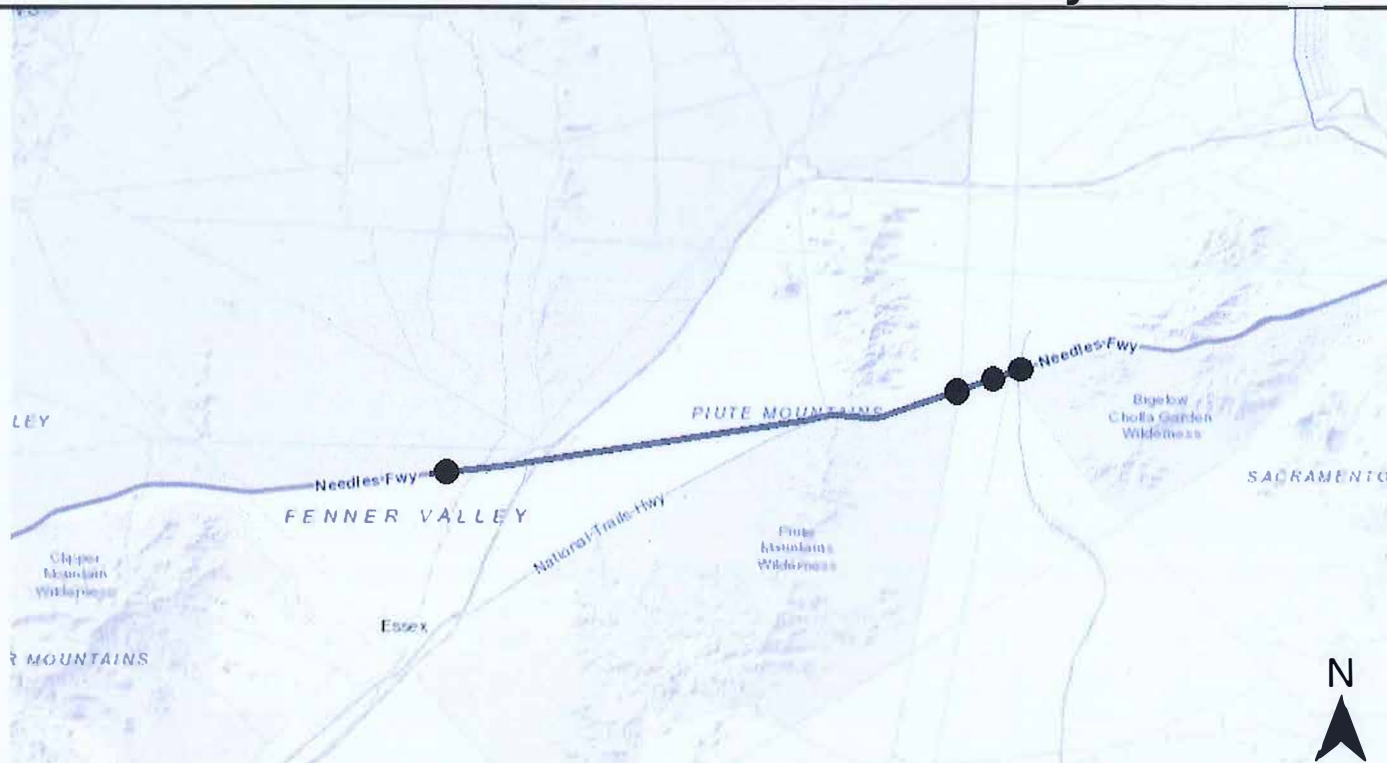


# 6. CALTRANS PROJECT MND

## PUBLIC NOTICE



### Notice of Intent to Adopt a Mitigated Negative Declaration Announcement of Opportunity for Public Hearing I-40 Bridge Replacements and Rock Slope Protection Replacements near Needles, CA Located in San Bernardino County



<b>WHAT'S BEING PLANNED?</b>	The California Department of Transportation (Caltrans) proposes to restore rock slope protection (RSP) at Ardis Ditch Bridges, Tank Tower Ditch Bridges, and Homer Wash Bridges, and to replace Woods Wash Bridges on Interstate 40 (I-40) west of the City of Needles in San Bernardino County. The project purpose is to preserve the structural integrity of the identified bridges. Caltrans is the lead agency under the California Environmental Quality Act (CEQA) and National Environmental Policy Act (NEPA).
<b>WHY THIS NOTICE?</b>	Caltrans has studied the effects this project may have on the environment. The studies show the project will not significantly affect the quality of the environment. The report which explains why is called an Initial Study with Proposed Mitigated Negative Declaration (ISMND). This notice is to tell you of the preparation of the ISMND, of its availability for you to read, and to offer the opportunity for a public hearing.
<b>WHAT'S AVAILABLE?</b>	The Proposed ISMND and other project information such as associated maps and technical studies are available for review and copying at the Caltrans District 8 Office (address below) on weekdays from 8am-5pm, or by email upon request to <a href="mailto:Vivian.Ho@dot.ca.gov">Vivian.Ho@dot.ca.gov</a>
<b>WHERE YOU COME IN</b>	<p>Do you have any comments about processing the project with an ISMND or disagree with the findings of the study? Would you care to make any other comments on the project? Would you like a public hearing?</p> <p>Please submit your comments or request for a public hearing in writing no later than April 21, 2025, to: Vivian Ho, Acting Senior Environmental Planner California Department of Transportation 464 West Fourth Street, Mail Station 827 San Bernardino, CA 92401-1400 or via e-mail to: <a href="mailto:Vivian.Ho@dot.ca.gov">Vivian.Ho@dot.ca.gov</a> Please include "I-40 Bridge and RSP Replacements" in the subject line.</p> <p>The date we will begin accepting comments is March 21, 2025. If there are no major comments or requests for a public hearing, Caltrans will proceed with the project's design.</p>
<b>CONTACT</b>	For more information about this study or any transportation matter, contact the Caltrans District 8 Office of Public Affairs at (909) 383-4631. For individuals with sensory disabilities, this document can be made available in Braille, in large print, on audiocassette, or on computer disk. To obtain a copy in one of these alternate formats, call or write to Vivian Ho, Acting Senior Environmental Planner, 464 W. 4th Street, 6th Floor MS-827, San Bernardino, CA 92401; (909) 292-6694; or use the California Relay Service 1 (800) 735-2929 (TTY to Voice), 1 (800) 735-2922 (Voice to TTY), 1 (800) 854-7784 (Spanish and English Speech to Speech), or dial 711.



## 7. RIVERS EDGE GOLF COURSE

THE EDGE PRESENTS  
**2025**  
**TWILIGHT**  
**LEAGUE**  
BEGINS APRIL 1st '25

WEEKLY GAMES  
5-PERSON TEAMS (1 ALTERNATE)  
DIFFERENT FORMATS EACH WEEK  
HANDICAPS TBD BY SCORES  
WEEKLY PAYOUTS  
LIMITED TO FIRST 10 TEAMS



NOW TAKING TEAM ENTRIES  
\$25 EACH WEEK PER PLAYER  
WEEKLY GAMES: SKINS/KP



**RIVERS EDGE**  
GOLF COURSE



MORE INFO AT [WWW.GOLFNEEDLESCA.COM](http://WWW.GOLFNEEDLESCA.COM)






TEL: 760 326-3931

# March 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						<b>1</b> <b>HOUSEHOLD HAZARDOUS WASTE COLLECTION</b> CITY PUBLIC WORKS YARD 112 ROBUFFA 7AM - 11AM
<b>2</b> 16TH ANNUAL SPRING CLASSIC <b>BASKETBALL TOURNAMENT</b> 3RD-8TH GRADES MAY 1 - 2	<b>3</b>	<b>4</b>	<b>5</b> PLANNING COMMISSION 4pm	<b>6</b>	<b>7</b>	<b>8</b> HARVEST BIBLE CHURCH GOLF TOURNAMENT
<b>9</b>	<b>10</b>	<b>11</b> WOMEN'S CLUB LUNCHEON CITY COUNCIL 6 PM	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> LUCKY GREENS ANNUAL GOLF TOURNAMENT RIVER EDGE GOLF COURSE 
<b>16</b>	<b>17</b> PARKS & RECREATION 4pm HAPPY  <b>St. Patrick's</b> DAY	<b>18</b> BOARD OF PUBLIC UTILITIES 4pm	<b>19</b> JOB AND RESOURCE FAIR EL GARCES 10AM - 2PM ASSEMBLYMAN GONZALEZ'S REPS MOBILE OFFICE 10AM-5:30PM NEEDLES TOURISM OFFICE 920 W BROADWAY	<b>20</b> GOOD MORNING <b>NEEDLES</b> CHAMBER OF COMMERCE & VISITOR CENTER <b>BREAKFAST</b> 9-11AM EL GARCES 950 FRONT ST., STE A 9-11	<b>21</b>	<b>22</b> JJ's GOLF CLINIC 10AM RIVERS EDGE GC
<b>23</b>	<b>24</b>	<b>25</b> CITY COUNCIL 6 PM	Needles High School Music/Culinary Department Proudly Presents <b>The Meat Eat</b> A Fundraising BBQ  performances by The Blue Notes, The Advanced Band & The Needles High School Choir NEEDLES HIGH SCHOOL GYM 6PM \$10 / PLATE	<b>27</b>	<b>28</b>	<b>29</b>  <b>HONORING            VIETAM VETERANS            PANCAKES IN THE PARK</b> SANTA FE PARK 9AM <b>COMMUNITY CLEANUP</b> SAN CLEMENTE ST. 



# April 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 TWILIGHT LEAGUE RIVERS EDGE GOLF COURSE  BOARD OF PUBLIC UTILITIES 4 PM	2  PLANNING COMMISSION 4 PM	3	4  47th ANNUAL COLORADO RIVER ROUND UP	5 
6	7	8  WELL 11 TREATMENT PLANT 9AM  WOMEN'S CLUB LUNCH CITY COUNCIL 6 PM	9	10  2ND ANNUAL NEEDLES ART IN THE PARK APRIL 10TH - 12TH, 2025 CRAFT SHOW APRIL 12TH, 2025 EL GARCES 950 FRONT STREET NEEDLES, CA	12  PALO VERDE COLLEGE NEEDLES CENTER SCHOLARSHIP 5K COLOR RUN & WALK	
13	14	15  BOARD OF PUBLIC UTILITIES 4 PM	16  CITY COUNCIL TRAINING & GOVERNANCE SESSION 4-7PM EL GARCES	17  GOOD MORNING NEEDLES CHAMBER OF COMMERCE & VISITOR CENTER BREAKFAST 9-11AM EL GARCES 950 FRONT ST., STE A 9-11 CEMETERY COMM. - 3 PM	18	19  EASTER EGG HUNT FACE PAINTING & PHOTOS WITH EASTER BUNNY JACK SMITH PARK 9:30 AM 1ST ANNUAL WORLD FAMOUS CHILI COOKOFF SANTA FE PARK 10AM
20 	21  PARKS & RECREATION 4 PM  ROUTE 66 BIKE WEEK	22  CITY COUNCIL 6 PM  ROUTE 66 BIKE WEEK	23  HOUSING COMMISSION 4 PM  ROUTE 66 BIKE WEEK	24  SPRING SPAY/NEUTER CLINIC THE NEEDLES ANIMAL SHELTER IS SPONSORING A SPAY/NEUTER CLINIC FOR NEEDLES RESIDENTS. PET OWNER PAYS DEPOSIT AND NEEDLES ANIMAL SHELTER PAYS REMAINING COST. MUST FILL OUT APPLICATION AND PROVIDE PROOF OF RESIDENCY. APRIL 24TH 2025 SERVICES PROVIDED BY ANGEL'S TOUCH MOBILE VETERINARY CLINIC DR. ANGELINA BECK'S DVM NEEDLES ANIMAL SHELTER 1002 FULFORD DRIVE P.O. BOX 1780326-8932 BY APPOINTMENT ONLY APPLICATIONS AVAILABLE AT SHELTER LIMITED AVAILABILITY DOGS MUST HAVE VALID RABIES AND CVP TITRATIONS	25  APRIL 21 - 27	26
27  ROUTE 66 BIKE WEEK	28	29	30	OTHER EVENTS IN APRIL		

# May 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6 BOARD OF PUBLIC UTILITIES 4 PM	7 PLANNING COMMISSION 4 PM	8	9	10
11	12	13 WOMEN'S CLUB LUNCH  CITY COUNCIL 6 PM	14 	15 GOOD MORNING NEEDLES CHAMBER OF COMMERCE & VISITOR CENTER BREAKFAST 9-11AM EL GARCES 950 FRONT ST., STE A 9-11	16	17 Rabies and Licensing Clinic Needles Animal Shelter 1662 Flip Mendez Pkwy Needles, CA 92363 May 17th 9:30-12:30 CASH ONLY
18	19 PARKS & RECREATION 4 PM	20 BOARD OF PUBLIC UTILITIES 4 PM	21	22	23	24
25	26	27 CITY COUNCIL 6 PM	28 HOUSING COMMISSION 4 PM	29	30	31



# June 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3 BOARD OF PUBLIC UTILITIES 4 PM	4 PLANNING COMMISSION 4 PM	5	6	7
8	9	10 WOMEN'S CLUB LUNCH  CITY COUNCIL 6 PM	11	12	13	14
15	16 PARKS & RECREATION 4 PM	17 BOARD OF PUBLIC UTILITIES 4 PM	18	19 GOOD MORNING NEEDLES CHAMBER OF COMMERCE & VISITOR CENTER BREAKFAST 9-11AM EL GARCES 950 FRONT ST., STE A 9-11	20	21
22	23	24 CITY COUNCIL 6 PM	25 HOUSING COMMISSION 4 PM	26	27	28
29	30	1	2	3	4	5

# July 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 BOARD OF PUBLIC UTILITIES 4 PM	2 PLANNING COMMISSION 4 PM	3	4	5
6	7	8 WOMEN'S CLUB LUNCH  CITY COUNCIL 6 PM	9	10	11	12
13	14	15 BOARD OF PUBLIC UTILITIES 4 PM	16	17 GOOD MORNING NEEDLES CHAMBER OF COMMERCE & VISITOR CENTER BREAKFAST 9-11 AM EL GARCES 950 FRONT ST., STE A 9-11 CEMETERY COMM. - 3 PM	18	19
20	21 PARKS & RECREATION 4 PM	22 CITY COUNCIL 6 PM	23 HOUSING COMMISSION 4 PM	24	25	26
27	28	29	30	31		