



LINDSAY CITY COUNCIL REGULAR MEETING AGENDA

City Hall, 251 E. Honolulu St., Lindsay, CA 93247

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on March 22, 2022, at 6:00 PM in person and via webinar. The webinar address for members of the public is <https://zoom.us/j/99279557087>.

Persons with disabilities who may need assistance should contact the City Clerk at least 24 hours prior to the meeting at (559) 562-7102 ext. 8011 or via email at lindsay.cityclerk@lindsay.ca.us.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE**

Led by Council Member FLORES.

- 4. APPROVAL OF AGENDA**
- 5. PUBLIC COMMENT**

The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight's agenda will have an opportunity to speak when public comment for that item is requested by the Presiding Officer. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Presiding Officer. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.

- 6. COUNCIL REPORT**
- 7. CITY MANAGER REPORT**
- 8. RECOGNITION**

8.1 Proclamation for the 90th Annual Lindsay Orange Blossom Festival (p. 4)

8.2 Proclamation for the 90th Annual Lindsay Orange Blossom Festival Queen and her Court
(p. 5)

9. PRESENTATION ITEMS

9.1 Department of Recreation Update

Presented by Lisa Davis, Director of Recreation Services

10. CONSENT CALENDAR

Routine items approved in one motion unless an item is pulled for discussion.

10.1 Minutes from March 08, 2022, City Council Regular Meeting (p. 6-9)

10.2 Warrant List for March 02, 2022, through March 13, 2022 (p. 10-14)

10.3 Consider Approval of **Resolution 22-14**, Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom on March 4, 2020, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of the City of Lindsay Pursuant to Government Code Section 54953(e)(3) (p. 15-19)

10.4 Consider Minute Order Approval of Water Connection for Assessor's Parcel Number (APN) 199-310-015-000 (p. 20-22)

10.5 Consider Minute Order Approval of Water Connection for Assessor's Parcel Number (APN) 199-310-011-000 (p. 23-25)

10.6 Consider Minute Order Approval of **Temporary Use Permit (TUP) No. 22-06** for a Quinceañera at 525 South Mirage Avenue in the Mixed-Use District on April 23, 2022 (p. 26-27)

10.7 Consider Minute Order Approval to Award Contract to Mariposa Tree Management Inc. for the City of Lindsay Palm Tree & Tree Trimming Services Contract (p. 28-37)

10.8 Consider Minute Order Approval of **Resolution 22-13**, A Resolution Approving the City of Lindsay Spending Plan for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Established by the American Rescue Plan Act Of 2021 (ARPA) (p. 38-45)

10.9 Consider Minute Order Approval of Job Descriptions for Fire Apparatus Engineer and Volunteer Firefighter Positions (p. 46-57)

11. ACTION ITEMS

11.1 Consider Minute Order Approval to Award Contract to Moss Levy & Hartzheim for City of Lindsay Professional Audit Services and Authorizing City Manager to Execute Documents Thereto (p. 58-98)

Presented by Juana Espinoza, Director of Finance

11.2 Consider the Minute Order Appointment of Council Member Transit Representative and Alternate Representative to the Tulare County Association of Governments (TCAG) Board (p. 99-102)

Presented by Francesca Quintana, Executive Assistant/Deputy City Clerk

12. EXECUTIVE (CLOSED) SESSION

12.1 Conference with Real Property Negotiators

Pursuant to Cal Gov. Code § 54956.8

Property: 0.517 Acres of Vacant Land 190 S. Elmwood, CA 93247 APN 205-236-020-000

Agency Negotiator: Joseph M. Tanner, City of Lindsay

Negotiating Parties: KW Commercial

Under Negotiation: Terms and Conditions of Potential Purchase

13. REQUEST FOR FUTURE ITEMS

14. ADJOURNMENT

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Proclamation

WHEREAS, the Orange Blossom Festival is an annual celebration that honors the citrus industry in our community and one of the City of Lindsay's longest running traditions; and

WHEREAS, in the year 2022, the City of Lindsay will mark its 90th anniversary of this special celebration; and

WHEREAS, the City of Lindsay recognizes the hard work and dedication of community leaders that enable the Orange Blossom Festival to celebrate the City and its history;

NOW, THEREFORE, BE IT RESOLVED, that I, Ramona Caudillo, Mayor of the City of Lindsay, along with members of the Lindsay City Council, do hereby proclaim

Saturday, April 2nd, 2022 through Saturday, April 9th, 2022

the

90th Annual Lindsay Orange Blossom Festival

IN WITNESS WHEREOF, I hereby set my hand and caused the Seal of the City of Lindsay to be affixed this 22nd Day of March 2022.

LINDSAY CITY COUNCIL

Ramona Caudillo, Mayor



Proclamation

WHEREAS, the Orange Blossom Festival affords the citizens of Lindsay a special opportunity to recognize and honor the Queen, her Court, and the Honored Person chosen to preside over this joyous celebration of community; and

WHEREAS, academic achievement, civic and community service, and self-determination are paramount among the values considered in the selection of the Royal Party and Special Honorees;

NOW, THEREFORE, BE IT RESOLVED, that I, Ramona Caudillo, Mayor of the City of Lindsay, along with members of the Lindsay City Council, invite all to join us in honoring the

90th Annual Lindsay Orange Blossom Festival Queen,

Madison Caesar

The Queen's Court,

Dexire Adame

Sandra Cisneros-Espinoza

Emily Gomez

Perla Zaragoza-Manzo

And the Orange Blossom Honored Person,

Ellen DiChiera Blumer

IN WITNESS WHEREOF, I hereby set my hand and caused the Seal of the City of Lindsay to be affixed this 22nd Day of March 2022.

LINDSAY CITY COUNCIL

Ramona Caudillo, Mayor



**LINDSAY CITY COUNCIL
REGULAR MEETING AGENDA
MINUTES**

City Hall, 251 E. Honolulu St., Lindsay, CA 93247

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- 1. CALL TO ORDER**
- 2. ROLL CALL**

Present	Council Member SERNA Mayor Pro Tem CERROS Mayor CAUDILLO Council Member FLORES Council Member SANCHEZ
Absent	N/A

3. PLEDGE

Led by Mayor CAUDILLO.

4. APPROVAL OF AGENDA

Motion to Approve Agenda							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	CAUDILLO	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

5. PUBLIC COMMENT

- Virginia Loya share concerns regarding a homeless encampment near Sol del Valle.

6. COUNCIL REPORT

- Council Member SERNA shared excitement regarding the City’s job fair taking place at the Wellness Center and invited the public to spread the word and come out.
- Mayor Pro Tem CERROS shared regarding road improvement discussions with Supervisor Micari as well as retail recruitment efforts.

7. CITY MANAGER REPORT

- Stolen vehicle incident took place in Lindsay over the weekend and resulted in an injury to a police officer from another jurisdiction.
- The City was recently awarded a grant in the amount of over \$4 million in funds for completion of Olive Bowl/Kaku park.

8. PRESENTATIONS

8.1 Retail Strategies Services Update

Presented by Curtis Cannon, Planning Manager

8.2 Corrective Action Plan Update

Presented by Mayra Espinoza-Martinez, Executive Projects Manager/City Clerk

9. CONSENT CALENDAR

Routine items approved in one motion unless an item is pulled for discussion.

9.1 Minutes from February 22, 2022 City Council Regular Meeting (pp. 4-7)

9.2 Consider Minute Order Approval of **Temporary Use Permit (TUP) No. 22-03** for the Orange Blossom Festival from April 2, 2022, through April 10, 2022 (pp. 8-9)

9.3 Consider Minute Order Approval of **Temporary Use Permit (TUP) No. 22-02** for a Circus at 455 S. Mirage Avenue through Circus Royal Spectacular Corp. the Royal from April 11, 2022, through April 22, 2022 (pp. 10-12)

9.4 Consider the Approval of **Resolution 22-11**, A Resolution of the City Council of the City of Lindsay Declaring Its Intention to Levy for Annual Billings for City of Lindsay Sewer Services, and Setting a Public Hearing for May 10, 2022 (pp. 13-15)

a. Preliminary Annual Report – Sewer Enrollments FY 2022-2023 (pp. 16-67)

9.5 Consider the Approval of **Resolution 22-12**, A Resolution of the City Council of the City of Lindsay Declaring Its Intention to Levy for Annual Billings for Mid-Valley Disposal, LLC Solid Waste Refuse Services, and Setting a Public Hearing for May 10, 2022 (pp. 68-70)

a. Preliminary Annual Report – Residential Refuse Enrollments FY 2022-2023 (pp. 71-122)

9.6 Treasurer's Report for February 2022 (p. 123)

9.7 Warrant List for February 16, 2022 through March 1, 2022 (pp. 124-129)

- Items 9.2, 9.4, and 9.5 pulled for discussion.

Motion to Approve Consent Calendar							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	CERROS	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

10. ACTION ITEMS

10.1 Consider the Minute Order Approval of Donation for Lindsay High School’s Commitment to Graduate Class Banners for the Class of 2023, 2024, and 2025 (pp. 130-131)

Presented by Francesca Quintana, Executive Assistant/Deputy City Clerk

Motion to Approve Item 10.1							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	SERNA	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

10.2 Consider Minute Order Authorization to Award Contract for the Packing House Demolition Project to Resource Environmental, Inc. (pp. 132-162)

Presented by Neyba Amezcua, Director of City Services & Planning

Motion to Approve Item 10.2							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	SERNA	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

10.3 Consider the Minute Order Approval of Proposed Design Improvements to the Mariposa Storm Drain Basin Project (pp. 163-170)

Presented by Neyba Amezcua, Director of City Services & Planning

Motion to Approve Item 10.3							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CAUDILLO	SERNA	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

10.4 Consider Minute Order Approval of Applications for **Temporary Use Permit (TUP) No. 22-04** for a Concert at McDermont X on March 19, 2022 and **Temporary Use Permit (TUP) No. 22-05** for a Concert at McDermont X on April 9, 2022 (pp. 171-178)

Presented by Edward Real, Assistant City Planner

Motion to Approve Item 10.4							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
SANCHEZ	CAUDILLO	(5-0) Approved	Aye	Aye	Aye	Aye	Aye

11. CLOSED SESSION

11.1 Public Employee Appointment – Director of Public Safety

Pursuant to Cal Gov. Code § 54957(b)(1)

11.2 Conference with Real Property Negotiators

Pursuant to Cal Gov. Code § 54956.8

Property: 0.517 Acres of Vacant Land 190 S. Elmwood, CA 93247 APN 205-236-020-000

Agency Negotiator: Joseph M. Tanner, City of Lindsay

Negotiating Parties: KW Commercial

Under Negotiation: Terms and Conditions of Potential Purchase

11.3 Public Employee Performance Evaluation – City Manager

Pursuant to Cal Gov. Code § 54957(b)(1)

12. REQUEST FOR FUTURE ITEMS

- None

13. ADJOURNMENT

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Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
TOTAL						286,790.61
20650						\$67.67
	101 - GENERAL FUND	03/04/22	007	AG IRRIGATION SALES	3/4' REPAIR COUPLIN	7.59
	101 - GENERAL FUND	03/04/22	007	AG IRRIGATION SALES	COMPRESSION COUPLIN	60.08
20651						\$871.92
	101 - GENERAL FUND	03/04/22	6600	AMERICAN HERITAGE L	FEB. ACCIDENT PLAN	871.92
20652						\$78.00
	101 - GENERAL FUND	03/04/22	2323	ANDERSON FAMILY BUS	C.S.#50220251 OCT-J	5.00
	101 - GENERAL FUND	03/04/22	2323	ANDERSON FAMILY BUS	P.S.#50220253 OCT-J	63.00
	400 - WELLNESS CENTER	03/04/22	2323	ANDERSON FAMILY BUS	W.C.#50220259 OCT-J	10.00
20653						\$231.84
	101 - GENERAL FUND	03/04/22	5457	AUTO ZONE COMMERCIA	GAUGE SOLDER 3/8 RI	10.42
	101 - GENERAL FUND	03/04/22	5457	AUTO ZONE COMMERCIA	MOTOR OIL & AIR FIL	64.12
	101 - GENERAL FUND	03/04/22	5457	AUTO ZONE COMMERCIA	UNIVERSAL WRENCH	40.09
	553 - SEWER	03/04/22	5457	AUTO ZONE COMMERCIA	HYDRAULIC OIL	117.21
20654						\$228.36
	101 - GENERAL FUND	03/04/22	5381	AWAKE SKATE SHOP	JACKET & EMBROIDERY	51.62
	101 - GENERAL FUND	03/04/22	5381	AWAKE SKATE SHOP	POLO & EMBROIDERY	43.62
	101 - GENERAL FUND	03/04/22	5381	AWAKE SKATE SHOP	POLOS, JACKET,EMBRO	133.12
20655						\$3,750.00
	101 - GENERAL FUND	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.43
	101 - GENERAL FUND	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.43
	101 - GENERAL FUND	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.43
	101 - GENERAL FUND	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.43
	400 - WELLNESS CENTER	03/04/22	6689	BUILDING MAINTENANC	W.C. JANITORIAL SER	1,500.00
	552 - WATER	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.43
	553 - SEWER	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.43
	554 - REFUSE	03/04/22	6689	BUILDING MAINTENANC	MONTHLY CLEANING SE	321.42
20656						\$500.00
	101 - GENERAL FUND	03/04/22	5013	BUZZ KILL PEST CONT	157 N MIRAGE #CL157	33.00
	101 - GENERAL FUND	03/04/22	5013	BUZZ KILL PEST CONT	174 SWEET BRIER	34.00
	101 - GENERAL FUND	03/04/22	5013	BUZZ KILL PEST CONT	476 MT VERNON	50.00
	101 - GENERAL FUND	03/04/22	5013	BUZZ KILL PEST CONT	801 ELMWOOD	25.00
	101 - GENERAL FUND	03/04/22	5013	BUZZ KILL PEST CONT	911 PARKSIDE	27.00
	400 - WELLNESS CENTER	03/04/22	5013	BUZZ KILL PEST CONT	W.C. FEB. SERVICES	87.00
	400 - WELLNESS CENTER	03/04/22	5013	BUZZ KILL PEST CONT	W.C. JAN. SERVICE	87.00
	552 - WATER	03/04/22	5013	BUZZ KILL PEST CONT	729 W. HONOLULU	28.00
	553 - SEWER	03/04/22	5013	BUZZ KILL PEST CONT	23611 RD 196	33.00
	886 - SAMOA	03/04/22	5013	BUZZ KILL PEST CONT	SAMOA #CLSAMOA	43.00
	887 - SWEETBRIER TOWNHOUSES	03/04/22	5013	BUZZ KILL PEST CONT	HERMOSA TOWN HOMES	53.00
20657						\$565.87
	101 - GENERAL FUND	03/04/22	076	CENTRAL VALLEY BUSI	BC-HIPOLITO C.	147.70
	101 - GENERAL FUND	03/04/22	076	CENTRAL VALLEY BUSI	BC-SUEDE W/FOIL	418.17
20658						\$750.00
	552 - WATER	03/04/22	2839	CENTRAL VALLEY PROJ	2022 DUES MEMBER653	750.00
20659						\$712.91
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.48
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.48
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.48
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.96
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.96
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.96
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.41
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.41
	101 - GENERAL FUND	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.41
	552 - WATER	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.47
	552 - WATER	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.96
	552 - WATER	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.41
	553 - SEWER	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.47
	553 - SEWER	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.97
	553 - SEWER	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.40
	554 - REFUSE	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.47
	554 - REFUSE	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.97
	554 - REFUSE	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.40
	556 - VITA-PAKT	03/04/22	5832	CINTAS CORPORATION	2/16/22 UNIFORMS	36.47
	556 - VITA-PAKT	03/04/22	5832	CINTAS CORPORATION	2/23/22 UNIFORMS	29.97
	556 - VITA-PAKT	03/04/22	5832	CINTAS CORPORATION	2/9/22 UNIFORMS	35.40
20660						\$860.00
	400 - WELLNESS CENTER	03/04/22	6090	CLEAN CUT LANDSCAPE	W.C. JAN. LANDSCAPI	860.00
20661						\$1,028.09
	101 - GENERAL FUND	03/04/22	6672	COLBY'S TIRE,TOWING	LIC#1179748 TIRES	692.59
	553 - SEWER	03/04/22	6672	COLBY'S TIRE,TOWING	LIC126627 BACKHOE R	335.50

20662						\$1,700.00
	552 - WATER	03/04/22	6118	CVIN LLC D.B.A. VAS	2/1/22-2/28/22	283.33
	552 - WATER	03/04/22	6118	CVIN LLC D.B.A. VAS	3/1/22-3/31/22	283.33
	553 - SEWER	03/04/22	6118	CVIN LLC D.B.A. VAS	2/1/22-2/28/22	283.33
	553 - SEWER	03/04/22	6118	CVIN LLC D.B.A. VAS	3/1/22-3/31/22	283.33
	554 - REFUSE	03/04/22	6118	CVIN LLC D.B.A. VAS	2/1/22-2/28/22	283.34
	554 - REFUSE	03/04/22	6118	CVIN LLC D.B.A. VAS	3/1/22-3/31/22	283.34
20663						\$469.91
	781 - CAL HOME RLF	03/04/22	2540	DEPT.OF HOUSING & C	2/28 CALHOME TO HCD	469.91
20664						\$6,683.62
	700 - CDBG REVOLVING LN FUND	03/04/22	2540	DEPT.OF HOUSING & C	2/28/22 CDBG TO HCD	6,683.62
20665						\$8,339.58
	720 - HOME REVOLVING LN FUND	03/04/22	2540	DEPT.OF HOUSING & C	2/28/22 HOME TO HCD	8,339.58
20666						\$4.25
	400 - WELLNESS CENTER	03/04/22	3733	DIRECTV	059208625X220209-FE	4.25
20667						\$175.95
	101 - GENERAL FUND	03/04/22	119	DOUG DELEO WELDING	PARK OPERATING SUPP	103.53
	552 - WATER	03/04/22	119	DOUG DELEO WELDING	WTP MATERIALS	60.97
	553 - SEWER	03/04/22	119	DOUG DELEO WELDING	WWTP OPERATING SUPP	11.45
20668						\$750.00
	101 - GENERAL FUND	03/04/22	6691	DOWLING INVESTIGATI	M. VEJAR JR BACKGRO	750.00
20669						\$9,048.81
	552 - WATER	03/04/22	137	FRIANT WATER AUTHOR	3RD JPP APRIL PAYME	2,794.66
	552 - WATER	03/04/22	137	FRIANT WATER AUTHOR	FEB. SLDMWA EXCHANG	2,539.15
	552 - WATER	03/04/22	137	FRIANT WATER AUTHOR	FKC OM&R MARCH COST	3,715.00
20670						\$108.73
	101 - GENERAL FUND	03/04/22	1925	FRUIT GROWERS SUPPL	PEST INDICATOR BRAN	79.81
	101 - GENERAL FUND	03/04/22	1925	FRUIT GROWERS SUPPL	PEST INDICATOR TRAC	28.92
20671						\$998.99
	101 - GENERAL FUND	03/04/22	148	GOMEZ AUTO & SMOG	LIC#1226995 FLAT TI	27.00
	101 - GENERAL FUND	03/04/22	148	GOMEZ AUTO & SMOG	LIC1051245 BRAKE IN	44.50
	101 - GENERAL FUND	03/04/22	148	GOMEZ AUTO & SMOG	LIC1215910 FUZE 40A	266.98
	101 - GENERAL FUND	03/04/22	148	GOMEZ AUTO & SMOG	LIC1400807 OIL FILT	27.00
	552 - WATER	03/04/22	148	GOMEZ AUTO & SMOG	LIC1456094 OIL FILT	27.00
	553 - SEWER	03/04/22	148	GOMEZ AUTO & SMOG	BACKHOE ELECTRICAL	353.85
	553 - SEWER	03/04/22	148	GOMEZ AUTO & SMOG	BACKHOE HYDROLIC PL	252.66
20672						\$119.65
	101 - GENERAL FUND	03/04/22	6740	INFOARMOR INC	FEB. FAMILY AIP PRO	49.90
	101 - GENERAL FUND	03/04/22	6740	INFOARMOR INC	FEB. INDIVIDUAL AIP	69.75
20673						\$425.00
	101 - GENERAL FUND	03/04/22	6346	JEFF PFEIFFER	SQUIRREL TREATMENT	425.00
20674						\$2,658.50
	101 - GENERAL FUND	03/04/22	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00001	2,658.50
20675						\$1,490.67
	400 - WELLNESS CENTER	03/04/22	5788	LINCOLN AQUATICS	LIQUID CHLORINE	658.60
	400 - WELLNESS CENTER	03/04/22	5788	LINCOLN AQUATICS	LIQUID CHLORINE	832.07
20676						\$2,960.09
	101 - GENERAL FUND	03/04/22	4067	LINCOLN NAT'L INSUR	MARCH 2022 DENTAL P	2,960.09
20677						\$1,113.21
	101 - GENERAL FUND	03/04/22	4067	LINCOLN NAT'L INSUR	MARCH 2022 LIFE PLA	1,113.21
20678						\$100.00
	101 - GENERAL FUND	03/04/22	6743	MARTA E BARRERA	ARBOR DEPOSIT REFUN	100.00
20679						\$3,080.50
	600 - CAPITAL IMPROVEMENT	03/04/22	6639	MOORE IACOFANO GOLT	JAN-OLIVE BOWL RENO	3,080.50
20680						\$588.35
	101 - GENERAL FUND	03/04/22	6162	MUNISERVICES	STARS CA 3RD QTR 20	588.35
20681						\$488.11
	101 - GENERAL FUND	03/04/22	5625	NGLIC-SUPERIOR VISI	MARCH VISION PLAN	488.11
20682						\$105.00
	101 - GENERAL FUND	03/04/22	4323	OASIS	P.S. MARCH-MAY 2022	105.00
20683						\$13.95
	101 - GENERAL FUND	03/04/22	1565	OACYS.COM INC	DOMAIN PARKING & DN	13.95
20684						\$255.00
	101 - GENERAL FUND	03/04/22	3260	PACIFIC EMPLOYERS	QTLY MEMBERSHIP DUE	255.00
20685						\$1,655.73
	552 - WATER	03/04/22	6498	PACWEST DIRECT	2/8/22 UB LASER PRI	827.87
	553 - SEWER	03/04/22	6498	PACWEST DIRECT	2/8/22 UB LASER PRI	827.86
20686						\$637.74
	101 - GENERAL FUND	03/04/22	272	PITNEY BOWES INC.	POSTAGE SUPPLIES	637.74
20687						\$685.66
	101 - GENERAL FUND	03/04/22	276	PORTERVILLE RECORDE	AD#00079528 TREE TR	505.29
	263 - TRANSPORTATION	03/04/22	276	PORTERVILLE RECORDE	AD#00079558 TRANSIT	180.37
20688						\$6,577.80
	552 - WATER	03/04/22	4618	PROVOST & PRITCHARD	WATER & SEWER RATES	1,950.70
	553 - SEWER	03/04/22	4618	PROVOST & PRITCHARD	JAN. GWM&R EAST PON	1,365.00
	553 - SEWER	03/04/22	4618	PROVOST & PRITCHARD	WATER & SEWER RATES	1,950.70
	553 - SEWER	03/04/22	4618	PROVOST & PRITCHARD	WWTP-PFAS/PFOS SAMP	400.40
	556 - VITA-PAKT	03/04/22	4618	PROVOST & PRITCHARD	SWORLCO LAA GW VITA	911.00

20689						\$4,795.00
	553 - SEWER	03/04/22	5684	QUIK-ROOTER	WWTP 2/16 PUMP SLUG	4,795.00
20690						\$477.37
	101 - GENERAL FUND	03/04/22	285	QUILL CORPORATION	PORTABLE FILE STORA	36.96
	400 - WELLNESS CENTER	03/04/22	285	QUILL CORPORATION	STAPLES, YMCCKO CARTR	88.15
	400 - WELLNESS CENTER	03/04/22	285	QUILL CORPORATION	TP & TRASH BAGS	352.26
20691						\$4,000.00
	552 - WATER	03/04/22	6095	RALPH GUTIERREZ WAT	FEB. CPO WATER TREA	2,000.00
	553 - SEWER	03/04/22	6095	RALPH GUTIERREZ WAT	FEB. CPO WASTE WAT	2,000.00
20692						\$156.08
	101 - GENERAL FUND	03/04/22	5624	SIERRA SANITATION,	OLIVE/HERMOSA RENTA	156.08
20693						\$104,840.27
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8000107343 LLAD FRA	68.96
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8000284582 LLAD-HER	68.96
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8000360307 FARMERS	278.31
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8000585610 SWEET BR	135.52
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8001003095 OLIVE	168.94
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8001165691 BALL PAR	164.41
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8002267441 139 SWEE	1,389.32
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8002734502 BALL PAR	68.96
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003002502 871 HERM	70.82
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003002768 951 HERM	70.94
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003905121 HERMOSA	77.37
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003959276 OLIVE BO	100.90
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003959760 CORP YAR	1,983.35
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003991979 175 GALE	244.44
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003992152 C.S.	919.64
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003993819 CITY HAL	525.18
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003994258 CITY HAL	1,812.42
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003994404 P.S.	570.16
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8003994868 P.S.	2,506.40
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004010028 164 HONO	68.96
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004010316 160 ELMW	120.65
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004011233 801 ELMW	241.22
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004012096 PARK BOO	108.48
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004012502 CITY PAR	122.00
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004012502 CITY PAR	37.18
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004012990 801 ELMW	477.52
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004031233 801 ELMW	77.42
	101 - GENERAL FUND	03/04/22	310	SOUTHERN CA. EDISON	8004981583 CENTENNI	884.33
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	6000649811 SEQUOIA	293.54
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000063823 551 HERM	46.80
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000468504 LAMPS	844.68
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000665970 LEARNING	61.96
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000669799 HONOLULU	117.94
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000689798 OLIVE/AP	266.98
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000708538 SEQUOIA/	195.89
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000717612 HICKORY/	354.38
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000765183 LAMPS	784.85
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000776159 FOSTER/V	61.96
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000779320 LAMPS	18,870.00
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8000805994 TULARE/S	919.80
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8001499584 SEQUOIA/	45.69
	261 - GAS TAX FUND	03/04/22	310	SOUTHERN CA. EDISON	8001511465 SEQUOIA/	55.41
	400 - WELLNESS CENTER	03/04/22	310	SOUTHERN CA. EDISON	8002975386 740 SEQU	5,041.09
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8000186351 WELL 15	25,209.70
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8000957107 WELL 14	18,553.80
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8003958836 WELL 11	273.67
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8003976532 CANAL NW	497.66
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8003991276 CANAL 35	297.31
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8003991438 CANAL 32	73.79
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8004011373 STORAGE	154.66
	552 - WATER	03/04/22	310	SOUTHERN CA. EDISON	8004129175 23467 PL	12,587.75
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8000071282 EL RANCH	260.88
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8000957380 21607 AV	140.32
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8001278228 PARKSIDE/	351.48
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8002151754 SEQUOIA	72.80
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8002965397 WWTP WEL	77.59
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8003468956-598 MONT	37.07
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8003991606 HARVARD	106.59
	553 - SEWER	03/04/22	310	SOUTHERN CA. EDISON	8004456212 OAK POND	68.96
	556 - VITA-PAKT	03/04/22	310	SOUTHERN CA. EDISON	8004032660 36689 PL	1,258.91
	556 - VITA-PAKT	03/04/22	310	SOUTHERN CA. EDISON	8004033030 36690 PL	75.15
	883 - SIERRA VIEW ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8003776721 976 HARV	70.57
	883 - SIERRA VIEW ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8005064096 941 SIER	70.70
	884 - HERITAGE ASSESSMENT DIST	03/04/22	310	SOUTHERN CA. EDISON	8002151008 111 HONO	68.96
	886 - SAMOA	03/04/22	310	SOUTHERN CA. EDISON	8000314948 161 SAMO	70.70
	887 - SWEETBRIER TOWNHOUSES	03/04/22	310	SOUTHERN CA. EDISON	8000022220 275 SWEE	149.90
	888 - PARKSIDE	03/04/22	310	SOUTHERN CA. EDISON	8001661885 LLAD-PAR	68.96
	889 - SIERRA VISTA ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8000746784 LLAD-SV	489.42

889 - SIERRA VISTA ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8007788734 LLAD/SIE	244.71
890 - MAPLE VALLEY ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8000732032 MAPLE VA	195.89
890 - MAPLE VALLEY ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8004527827 913 MAPL	22.83
890 - MAPLE VALLEY ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8004527827 MAPLE VA	75.92
890 - MAPLE VALLEY ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8004528589 826 ASH	23.47
890 - MAPLE VALLEY ASSESSMENT	03/04/22	310	SOUTHERN CA. EDISON	8004528589 LDSCP AS	78.89
891 - PELOUS RANCH	03/04/22	310	SOUTHERN CA. EDISON	8000769251 PELOUS R	831.77
891 - PELOUS RANCH	03/04/22	310	SOUTHERN CA. EDISON	8000796333 LLAD-PEL	938.96
891 - PELOUS RANCH	03/04/22	310	SOUTHERN CA. EDISON	8001379903 1209 BEL	16.80
20694					\$332.92
400 - WELLNESS CENTER	03/04/22	6500	CHARTER COMMUNICATI	FEB WELLNESS INTERN	332.92
20695					\$7,803.18
101 - GENERAL FUND	03/04/22	6146	SUPERION, LLC	5/1/21-5/31/21	975.39
101 - GENERAL FUND	03/04/22	6146	SUPERION, LLC	7/1/21-7/31/21	975.40
552 - WATER	03/04/22	6146	SUPERION, LLC	5/1/21-5/31/21	975.40
552 - WATER	03/04/22	6146	SUPERION, LLC	7/1/21-7/31/21	975.39
553 - SEWER	03/04/22	6146	SUPERION, LLC	5/1/21-5/31/21	975.40
553 - SEWER	03/04/22	6146	SUPERION, LLC	7/1/21-7/31/21	975.40
554 - REFUSE	03/04/22	6146	SUPERION, LLC	5/1/21-5/31/21	975.40
554 - REFUSE	03/04/22	6146	SUPERION, LLC	7/1/21-7/31/21	975.40
20696					\$100.00
101 - GENERAL FUND	03/04/22	6744	TEAMCALIFORNIA ECON	TEAMCA BOOTH ICSC	100.00
20697					\$1,059.00
400 - WELLNESS CENTER	03/04/22	1664	TU CO ENVIRONMENTAL	2/1/22 SPA & POOL	1,059.00
20698					\$1,148.07
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	GUARDADO MARIA	1,148.07
20699					\$1,791.75
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	NAVARRO JACQUELINE	1,791.75
20700					\$2,179.56
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	AVINA JOSEPH	2,179.56
20701					\$588.12
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	PARAMO MARIO & ELVI	588.12
20702					\$984.76
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	VARELA SILVESTRE &	984.76
20703					\$754.98
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	MARTINEZ ADELFA TIN	754.98
20704					\$1,054.80
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	STEVENS GUADALUPE	1,054.80
20705					\$2,056.29
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	BALGAITH SALEM	2,056.29
20706					\$1,495.00
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	MAGANA SUSANA	1,495.00
20707					\$1,532.33
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	SAID MOHSIN	1,532.33
20708					\$1,426.01
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	GUTIERREZ RAFAEL	1,426.01
20709					\$1,382.60
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	LOPEZ ANDREA	1,382.60
20710					\$1,996.14
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	VILLA JESUS & MELIS	1,996.14
20711					\$1,382.60
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	ESPINOZA RITO	1,382.60
20712					\$1,419.26
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	GONZALEZ JOSE & GLO	1,419.26
20713					\$1,382.60
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	CORTEZ JORGE	1,382.60
20714					\$1,577.46
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	ANDRADE JUAN	1,577.46
20715					\$1,105.33
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	HERNANDEZ JOSE DE J	1,105.33
20716					\$1,164.16
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	MOOR JUDITH	1,164.16
20717					\$1,150.62
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	ANDRADE ADRIANA	1,150.62
20718					\$1,370.14
779 - 00-HOME-0487	03/04/22	336	TULARE COUNTY TAX C	PEREZ SANDY	1,370.14
20719					\$5,281.20
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/13 JONATHAN/MARCO	554.40
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/13 JONATHAN/MARCO	554.40
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/13 JONATHAN/MARCO	554.40
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/13/22 MAYRA/JULIS	1,036.80
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/20 JONATHAN/MARCO	576.00
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/20 JONATHAN/MARCO	576.00
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/20 JONATHAN/MARCO	576.00
101 - GENERAL FUND	03/04/22	5747	UNITED STAFFING	2/20/22 MAYRA/JULIS	853.20
20720					\$119.98
553 - SEWER	03/04/22	356	USA BLUEBOOK	PH BUFFER PACK	119.98

20721						\$9,180.00
	101 - GENERAL FUND	03/04/22	2790	WILLDAN INC.	JAN. BLDG INSPECTOR	2,720.00
	101 - GENERAL FUND	03/04/22	2790	WILLDAN INC.	JAN. BLDG PLAN CHEC	220.00
	101 - GENERAL FUND	03/04/22	2790	WILLDAN INC.	JAN. CODE ENFORCEME	6,240.00
20722						\$180.38
	306 - COVID-19 ARPA FUND	03/04/22	276	PORTERVILLE RECORDE	AD#00079558 284 HER	180.38
20723						\$541.01
	101 - GENERAL FUND	03/11/22	1286	FRANCHISE TAX BOARD	DED:SUI FTB - PIT	541.01
20724						\$367.52
	101 - GENERAL FUND	03/11/22	3977	AFLAC	DED:015 AFLAC	367.52
20725						\$288.86
	101 - GENERAL FUND	03/11/22	4660	CITY OF LINDSAY	DED:052 WELLNESS	21.69
	101 - GENERAL FUND	03/11/22	4660	CITY OF LINDSAY	DED:CDBG CDBG PMT	267.17
20726						\$267.00
	101 - GENERAL FUND	03/11/22	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN	267.00
20727						\$62.00
	101 - GENERAL FUND	03/11/22	6675	EDD	DED:EDD EDD ORDER	62.00
20728						\$106.60
	101 - GENERAL FUND	03/11/22	3192	SEIU LOCAL 521	DED:DUES UNION DUES	106.60
20729						\$8,481.54
	101 - GENERAL FUND	03/11/22	6452	GREAT-WEST TRUST	DED:0500 DEF COMP	3,698.04
	101 - GENERAL FUND	03/11/22	6452	GREAT-WEST TRUST	DED:0555 DC LOANPAY	1,213.82
	101 - GENERAL FUND	03/11/22	6452	GREAT-WEST TRUST	DED:151 DEFERCOMP	3,270.50
	101 - GENERAL FUND	03/11/22	6452	GREAT-WEST TRUST	DED:ROTH ROTH	299.18
20730						\$41.58
	101 - GENERAL FUND	03/11/22	2325	LINDSAY PUBLIC SAFE	DED:LPOA LPOA DUES	41.58
20731						\$94.59
	101 - GENERAL FUND	03/11/22	6246	MCDERMONT VENTURE I	DED:051 MCDERMONT	94.59
20732						\$354.37
	101 - GENERAL FUND	03/11/22	1955	TEAMSTERS LOCAL 856	DED:0508 TEAMSTERS	354.37
20733						\$48,038.12
	101 - GENERAL FUND	03/11/22	6726	CITY OF WOODLAKE	CHIEF SVCS 12/26-2/	20,905.80
	101 - GENERAL FUND	03/11/22	6726	CITY OF WOODLAKE	CHIEF SVCS10/17-12/	27,132.32



STAFF REPORT

TO: Lindsay City Council
FROM: Francesca Quintana, Executive Assistant/Deputy City Clerk
DEPARTMENT: City Manager
ITEM NO.: 10.3
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Approval of **Resolution 22-14**, Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom on March 4, 2020, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of the City of Lindsay Pursuant to Government Code Section 54953(e)(3).

BACKGROUND | ANALYSIS

Prior to the COVID-19 pandemic, the Brown Act placed strict requirements on teleconferencing at public meetings. When California entered into a state of emergency due to the COVID-19 pandemic, Governor Newsom loosened the Brown Act restrictions for teleconferencing meetings. However, Governor Newsom's executive order expired on September 30, 2021, which led to the passage of AB 361.

AB 361 similarly loosens the restrictions on teleconferencing under the Brown Act in times when there is a state of emergency. AB 361 states that when California is in a state of an emergency, the typical teleconferencing rules under the Brown Act do not apply.

If the City Council wishes to have a fully virtual meeting, or Councilmembers still wish to have the option to attend the meeting virtually, it will have to abide by the rules set forth in AB 361. AB 361 requires that the agenda for virtual or teleconferenced meetings must: (1) give notice of the means by which members of the public may access the meeting and offer public comment; and (2) identify and include an opportunity for all person to attend via a call-in option or an internet-based service option.

Additionally, if there is a disruption which prevents members of the public from offering public comments using the call-in option or internet-based service option, the City Council shall take no further action on items appearing on the meeting agenda until public is restored. The City Council cannot require that public comments be submitted in advance of the meeting and must provide an opportunity for the public to offer comment in real time.

Lastly, if the City Council wishes to allow teleconferencing, it must make findings via a resolution that there is either a state of emergency or there are local social distancing measures in place. These findings must be made no later than 30 days after the first teleconferenced meeting. Further, every 30 days after the City Council must find that it reconsidered the circumstances of the state of emergency and that one of



STAFF REPORT

the following circumstances exist: (1) the emergency continues to directly impact the ability of members to safely meet in person, or (2) state or local officials continue to impose or recommend measures to propose social distancing.

Because the City Council will teleconference at the regular City Council meeting held on March 22, 2022, it must pass this resolution in order to comply with AB 361. The City Council must then decide if it wishes to continue teleconferencing, and whether it will pass another resolution in 30 days.

FISCAL IMPACT

No fiscal impact.

ATTACHMENTS

- Resolution 22-14



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 22-14

TITLE A RESOLUTION OF THE CITY COUNCIL OF CITY OF LINDSAY, CALIFORNIA PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF LINDSAY PURSUANT TO GOVERNMENT CODE SECTION 54953(e)(3).

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on March 22, 2022 at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, the City of Lindsay is committed to preserving and nurturing public access and participation in meetings of the City Council; and

WHEREAS, all meetings of the City of Lindsay's legislative bodies are open and public, as required by the Ralph M. Brown Act, so that any member of the public may attend, participate, and watch the City's legislative bodies conduct their business; and

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

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

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

WHEREAS, state and local officials have imposed and recommended social distancing measures in the City of Lindsay, and with the COVID-19 pandemic still surging meeting in person would present imminent risk to health and safety of attendees; and



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINDSAY DOES
HEREBY RESOLVE AS FOLLOWS:**

- SECTION 1. That the above recitals are all true and correct.
- SECTION 2. That the City Council hereby proclaims that a local emergency now exists throughout the City, and local and state orders impose and recommend social distancing in the City of Lindsay, and with the COVID-19 pandemic still surging meeting in person would present imminent risk to health and safety of attendees.
- SECTION 3. The City Council hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.
- SECTION 4. The staff and legislative bodies of the City of Lindsay are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.
- SECTION 5. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30 days from the adoption of this Resolution; or (ii) such time the City Council adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the City of Lindsay may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	March 22, 2022
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

MAYRA ESPINOZA-MARTINEZ
CITY CLERK

RAMONA CAUDILLO
MAYOR



STAFF REPORT

TO: Lindsay City Council
FROM: Neyba Amezcua, Director of City Services & Planning
DEPARTMENT: City Services & Planning
ITEM NO.: 10.4
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval of Water Connection for Assessor's Parcel Number (APN) 199-310-015-000.

BACKGROUND | ANALYSIS

Sam Abdulnour has submitted a request to connect to the City water service for his property; Lindsay Chevron, located at 20370 Avenue 232 in Lindsay. This property lies outside of the City limits.

Per Title 13.04.300 of the City of Lindsay Municipal Code Services Outside City, all water services outside of the city limits are subject to council approval and shall pay twice the applicable monthly rates. In addition for the specific request under consideration, all incurred connection expenses will be the responsibility of Mr. Abdulnour.

The requested water service is of a 1" size (similar to that of a residential service).

In 1992, the city was required to provide domestic water supply to residential properties located along Avenue 242, Avenue 240, Road 188 and Road 196. It was up to the individual property owner to approve the final water service connection to the respective properties. There are approximately 30 water services in this vicinity.

With the completion of 2 domestic wells and a 12" transmission water main to serve the areas noted above, there is a water main that is directly adjacent to this property, as shown in the attached map.

Staff request Council consideration of this item and to provide direction to Staff.

FISCAL IMPACT

None

ATTACHMENTS

- Location Map
- Letter Requesting Water Connection from Mr. Abdulnour.



Lindsay Chevron, 20370 Avenue 232, Lindsay

February 18, 2022

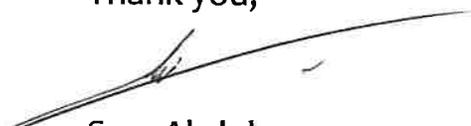
Joe Tanner
City Manager

I am requesting the opportunity to connect my business, Lindsay Chevron, to Lindsay City Water.

We are located on Highway 65 at Spruce Road (Road 204).

I would appreciate your approval on this application.

Thank you,



Sam Abdulnour
Lindsay Chevron
20370 Avenue 232
Lindsay, CA 93247
(805) 280-5441

RECEIVED

FEB 18 2022

**CITY OF LINDSAY
CITY SERVICES DEPT**



STAFF REPORT

TO: Lindsay City Council
FROM: Neyba Amezcua, Director of City Services & Planning
DEPARTMENT: City Services & Planning
ITEM NO.: 10.5
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval of Water Connection for Assessor's Parcel Number (APN) 199-310-011-000.

BACKGROUND | ANALYSIS

Jo Ann Webster Rogers has submitted a request to connect to the City water service for her property; Linda's Flowers, located at 20350 Avenue 232 Lindsay. This property is outside the City limits.

Per Title 13.04.300 of the City of Lindsay Municipal Code Services Outside City, all water services outside the city limits are subject to council approval and shall pay twice the applicable monthly rates. In addition for the specific request under consideration, all incurred connection expenses will be responsibility of Mrs. Webster.

The requested water service is of a 1" size (similar to that of a residential service).

In 1992, the city was required to provide domestic water supply to residential properties located along Avenue 242, Avenue 240, Road 188 and Road 196. It was up to the individual property owner to approve the final water service connection to the respective properties. There are approximately 30 water services in this vicinity.

With the completion of 2 domestic wells and a 12" transmission water main to serve the areas noted above, there is a water main that is directly adjacent to this property, as shown in the attached map.

Staff request Council consideration of this item and to provide direction to Staff.

FISCAL IMPACT

None

ATTACHMENTS

- Location Map
- Letter Requesting Water Connection from Mrs. Webster.



Linda's Flowers, 20350 Avenue 232, Lindsay

February 18, 2022

Joe Tanner
City Manager

I am requesting the opportunity to connect my property, which is currently rented to Linda's Flowers, to Lindsay City Water.

I am located on Highway 65 just west of Spruce Road (Road 204).

I would appreciate your approval on this application.

Thank you,



Jo Ann Webster Rogers

20350 Avenue 232

Lindsay, CA 93247

(559) 788-8424

RECEIVED

FEB 18 2022

**CITY OF LINDSAY
CITY SERVICES DEPT**



STAFF REPORT

TO: Lindsay City Council
FROM: Edward Real, Assistant City Planner
DEPARTMENT: City Services and Planning
ITEM NO.: 10.6
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval of **Temporary Use Permit (TUP) 22-06** for a Quinceañera at 525 South Mirage Avenue in the Mixed-Use District on April 23, 2022.

BACKGROUND | ANALYSIS

Temporary Use Permit (TUP 22-06) is a request by Salud Ybarra (“Applicant”) to host a Quinceañera at his private business on April 23, 2022, from 2:00 PM to 11:00 PM. The Quinceañera will take place outdoors and will include food for guests as well as a live band. The applicant’s property is currently used as an auto and truck repair shop. The property is 1.1 acres and houses a 3,360 square foot building. The applicant anticipates on hosting approximately 150 to 200 guests. Guests will park within the applicant’s property and spillover parking will be directed to on-street parking. Restrooms will be provided by existing onsite facilities.

POLICY ISSUES

The City of Lindsay’s Municipal Code (LMC) Title 8 Chapter 20 Noise Control outlines the acceptable time limits and level of noise allowed within City limits. The applicant is requesting a relief from the acceptable levels stated in Chapter 20 of Title 8 of the Lindsay Municipal Code of 70 decibels from 7:00 AM to 10:00 PM, and 60 decibels from 10:00 PM to 7:00 AM.

LMC allows for exemptions from acceptable noise levels for special events as approved by the City Manager or their authorized representative.

FISCAL IMPACT

The City’s General Fund will benefit from a total of \$600 in TUP fees.

ATTACHMENTS

- Site Plan

TUP 22-06

Quinceanera on April 23, 2022

Legend

-  525 S Mirage Ave.
-  Auto and Truck Shop
-  Band Area
-  Guest Seating Area
-  Parking

S Mirage Ave

S Mirage Ave

S Mirage Ave

S Mirage Ave



200 ft



STAFF REPORT

TO: Lindsay City Council
FROM: Edna Hubbard, Engineer Technician
DEPARTMENT: City Services and Planning
ITEM NO.: 10.7
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval to Award Contract to Mariposa Tree Management Inc. for the City of Lindsay Palm Tree & Tree Trimming Services Contract.

BACKGROUND | ANALYSIS

The City of Lindsay sought out services for a Contractor to perform routine maintenance trimming on trees and palms managed by the city. Most of the trees and palms within the city that were placed on the proposal have not had significant maintenance trimming performed since the year 2017 due to city budgeting constraints.

Below you will find a list of locations where trimming services are needed:

- Contract 1: Hermosa Street
- Contract 2: Sierra View Estates Subdivision
- Contract 3: Sweet Briar Avenue
- Contract 4: Downtown Area
- Alternate 1: 911 North Parkside
- Alternate 2: Downtown Pistachio Trees
- Alternate 3: City – Hall Block: 251 East Honolulu Street

The city requested that contractors specify their preference in establishing a multi-year contract for an additional three (3) years. This would allow the city to continuously nurture attractive residential neighborhoods and business districts which add to the charm and invitation of a small-town atmosphere.

Staff followed the city's procurement policy and diligently advertised the project. There was a total of two (2) proposals received and acknowledged by the city.

Staff recommends Council consider the acceptance of the proposals received and award the contract to Mariposa Tree Management Inc. for a Base Bid Schedule and Alternate Bid Schedule total amount of \$55,489.00 (For the year 2022).



STAFF REPORT

Contract Extension Options:

	2022 (Base Cost)	2023	2024	2025
Base Bid Schedule	\$ 25,839.00	0%	3%	3%
Alternate Bid Schedule	\$ 29,650.00	0%*	3%	3%

*Alternate Bid Schedule Items 2 and 3 have a 3% price increase

FISCAL IMPACT

Funding Sources Include:

- Fund 101-4120 City Services
- Fund 471 – Park Improvements
- Fund 883 – LLAD Sierra View

ATTACHMENTS

- Bid Results Abstract
- Bid Schedule

Palm Tree & Tree Trimming Services Contracts

Abstract

BASE BID SCHEDULE				Mariposa Tree Management Inc. - License No. 1061455					West Coast Arborists, Inc. - License No. 366764					
CONTRACT NO.	DESCRIPTION	QUANTITY	UNIT	% Increase	0%			3%		% Increase	4%		4%	
				UNIT PRICE	2022 PRICE	2023 PRICE	2024 PRICE	2025 PRICE	UNIT PRICE	2022 PRICE	2023 PRICE	2024 PRICE	2025 PRICE	
1	Hermosa Street: Washingtonian Palm Trees	79.0	LS	\$ 147.00	\$ 11,613.00	\$ 11,613.00	\$ 11,961.39	\$ 12,320.23	\$ 190.00	\$ 15,010.00	\$ 15,610.40	\$ 16,234.82	\$ 16,884.21	
2	Sierra View Estates Subdivision: Washingtonian Palm Trees	10.0	LS	\$ 300.00	\$ 3,000.00	\$ 3,000.00	\$ 3,090.00	\$ 3,182.70	\$ 190.00	\$ 1,900.00	\$ 1,976.00	\$ 2,055.04	\$ 2,137.24	
3A	Sweet Briar Avenue: Date Palm Trees	7.0	LS	\$ 165.00	\$ 1,155.00	\$ 1,155.00	\$ 1,189.65	\$ 1,225.34	\$ 350.00	\$ 2,450.00	\$ 2,548.00	\$ 2,649.92	\$ 2,755.92	
3B	Sweet Briar Avenue: Washingtonian Palm Trees	27.0	LS	\$ 165.00	\$ 4,455.00	\$ 4,455.00	\$ 4,588.65	\$ 4,726.31	\$ 190.00	\$ 5,130.00	\$ 5,335.20	\$ 5,548.61	\$ 5,770.55	
4	Downtown Area: Date Palm Trees	36.0	LS	\$ 156.00	\$ 5,616.00	\$ 5,616.00	\$ 5,784.48	\$ 5,958.01	\$ 350.00	\$ 12,600.00	\$ 13,104.00	\$ 13,628.16	\$ 14,173.29	
Total Base Bid Schedule Amount					\$ 25,839.00	\$ 25,839.00	\$ 26,614.17	\$ 27,412.60		\$ 37,090.00	\$ 38,573.60	\$ 40,116.54	\$ 41,721.21	

ALTERNATE BID SCHEDULE				Mariposa Tree Management Inc. - License No. 1061455					West Coast Arborists, Inc. - License No. 366764					
ALTERNATE NO.	DESCRIPTION	QUANTITY	UNIT	% Increase	0%*			3%		% Increase	4%		4%	
				UNIT PRICE	2022 PRICE	2023 PRICE	2024 PRICE	2025 PRICE	UNIT PRICE	2022 PRICE	2023 PRICE	2024 PRICE	2025 PRICE	
1A	911 N Parkside: Washingtonian Palm Trees	5.0	LS	\$ 300.00	\$ 1,500.00	\$ 1,500.00	\$ 1,545.00	\$ 1,591.35	\$ 190.00	\$ 950.00	\$ 988.00	\$ 1,027.52	\$ 1,068.62	
1B	911 N Parkside: Phoenix Canariensis Palm Tree	1.0	LS	\$ 300.00	\$ 300.00	\$ 300.00	\$ 309.00	\$ 318.27	\$ 350.00	\$ 350.00	\$ 364.00	\$ 378.56	\$ 393.70	
2	Downtown Pistachio Trees: Chinese Pistachio Trees	159.0	LS	\$ 150.00	\$ 23,850.00	\$ 24,565.50	\$ 25,302.47	\$ 26,061.54	\$ 250.00	\$ 39,750.00	\$ 41,340.00	\$ 42,993.60	\$ 44,713.34	
3A	City Hall Block: Prune & Thin Podocarpus Tree	4.0	LS	\$ 400.00	\$ 1,600.00	\$ 1,648.00	\$ 1,697.44	\$ 1,748.36	\$ 550.00	\$ 2,200.00	\$ 2,288.00	\$ 2,379.52	\$ 2,474.70	
3B	City Hall Block: Remove Podocarpus Tree	1.0	LS	\$ 1,550.00	\$ 1,550.00				\$ 1,500.00	\$ 1,500.00				
3C	City Hall Block: Trim 2 Palm Trees	1.0	LS	\$ 400.00	\$ 400.00	\$ 412.00	\$ 424.36	\$ 437.09	\$ 550.00	\$ 550.00	\$ 572.00	\$ 594.88	\$ 618.68	
3D	City Hall Block: Prune & Thin Podocarpus Tree	2.0	LS	\$ 125.00	\$ 250.00	\$ 257.50	\$ 265.23	\$ 273.18	\$ 190.00	\$ 380.00	\$ 395.20	\$ 411.01	\$ 427.45	
3E	City Hall Block: Trim 1 Robusta Palm Tree at 185 N Gale Hill	1.0	LS	\$ 200.00	\$ 200.00	\$ 206.00	\$ 212.18	\$ 218.55	\$ 190.00	\$ 190.00	\$ 197.60	\$ 205.50	\$ 213.72	
<i>*Alternate Bid Items 2 and 3 for Mariposa Tree Management Inc have a 3% price increase</i>														
Total Alternate Bid Schedule Amount					\$ 29,650.00	\$ 28,889.00	\$ 29,755.67	\$ 30,648.34		\$ 45,870.00	\$ 46,144.80	\$ 47,990.59	\$ 49,910.22	
Total Base Bid + Alternate Bid Schedule Amount					\$ 55,489.00	\$ 54,728.00	\$ 56,369.84	\$ 58,060.94		\$ 82,960.00	\$ 84,718.40	\$ 88,107.14	\$ 91,631.42	

**BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts**

Page 1 of 8

CONTRACT #1: HERMOSA STREET

★ Prune At 45° Angle; 79 Washingtonian Palm Trees \$ _____ Per Tree x 79 Trees = \$ _____

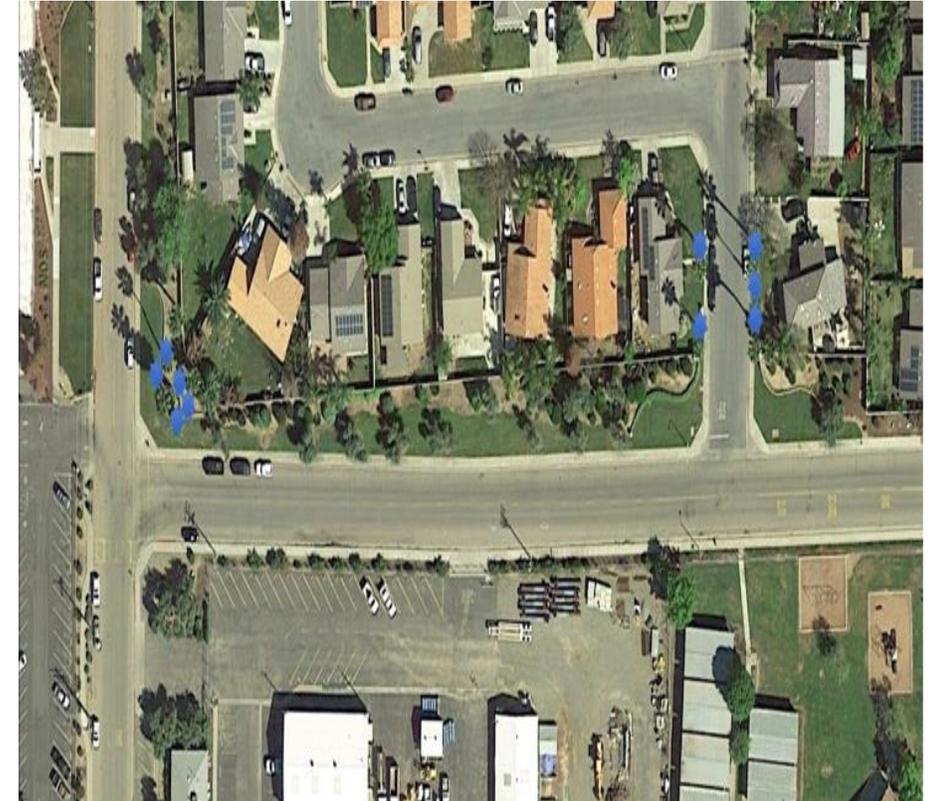
- TOTAL BASE COST* = \$ _____
 - 1st Year Contract Extension (2023) = _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024) = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025) = _____ % Increase Of 2nd Year Extension Cost *
- *Traffic Control & Disposal of Green Waste To Be Included In Price



**BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts
Page 2 of 8
CONTRACT #2: SIERRA VIEW ESTATES SUBDIVISION**

★ Prune At 45° Angle; 10 Washingtonian Robusta Palm Trees \$_____ Per Tree x 10 Trees = \$_____

- TOTAL BASE COST* = \$_____
- 1st Year Contract Extension (2023)..... = _____ % Increase of Total Base Cost*
- 2nd Year Contract Extension (2024).... = _____ % Increase Of 1st Year Extension Cost *
- 3rd Year Contract Extension (2025)..... = _____ % Increase Of 2nd Year Extension Cost *
- **Traffic Control & Disposal of Green Waste To Be Included In Price*



BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts
Page 3 of 8
CONTRACT #3: SWEET BRIER AVENUE

★ Prune At 45° Angle; 7 Date Palm Trees \$_____ Per Tree x 7 Trees = \$_____

❖ Remove All Dates.

- TOTAL BASE COST* = \$_____
 - 1st Year Contract Extension (2023) = _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024) = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025) = _____ % Increase Of 2nd Year Extension Cost *
- *Traffic Control & Disposal of Green Waste To Be Included In Price



★ Prune At 45° Angle; 27 Washingtonian Robusta Palm Trees \$_____ Per Tree x 27 Trees = \$_____

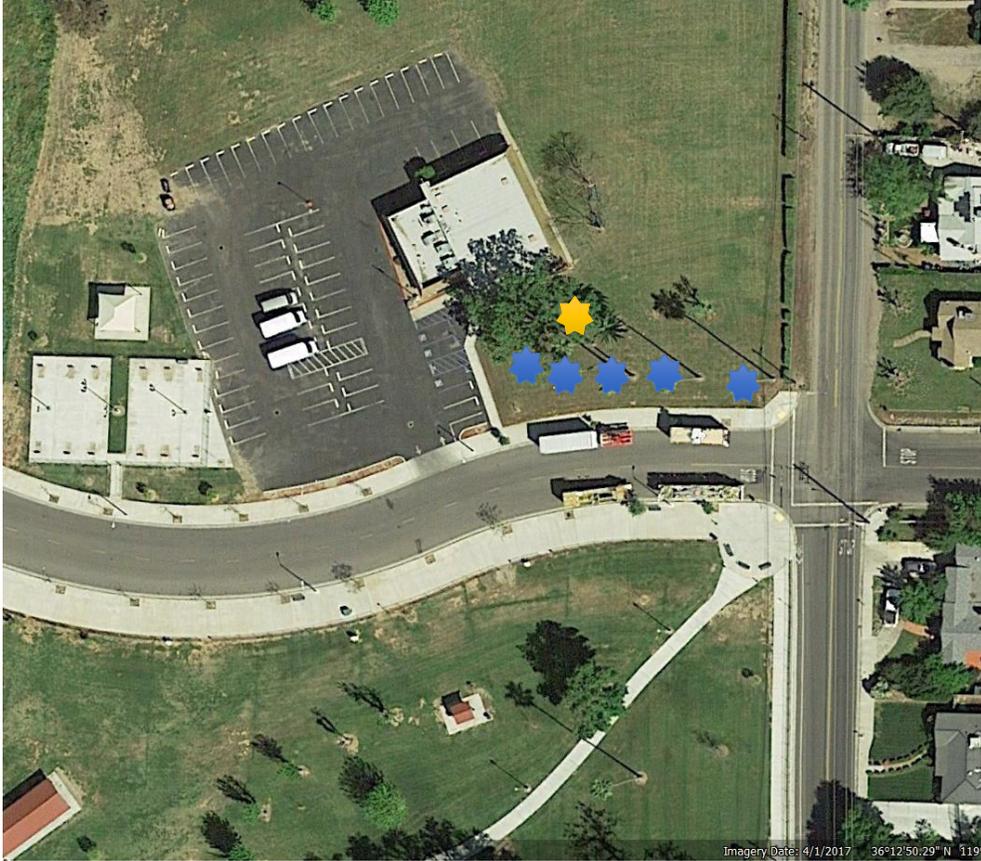
- TOTAL BASE COST* = \$_____
 - 1st Year Contract Extension (2023) = _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024) = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025) = _____ % Increase Of 2nd Year Extension Cost *
- *Traffic Control & Disposal of Green Waste To Be Included In Price

**BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts
Page 4 of 8
CONTRACT #4: DOWNTOWN AREA**



- Prune At 45° Angle; 36 Date Palm Trees \$ _____ Per Tree x 36 Trees = \$ _____
❖ Remove All Dates.
- TOTAL BASE COST* = \$ _____
 - 1st Year Contract Extension (2023) = _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024).... = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025) ... = _____ % Increase Of 2nd Year Extension Cost *
- **Traffic Control & Disposal of Green Waste To Be Included In Price*

BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts
Page 5 of 8
ALTERNATE #1: 911 N PARKSIDE



★ 1. Prune At 45° Angle; 5 Washingtonian Robusta Palm Trees...\$_____ Per Tree x 5 Trees = \$_____

★ 2. Prune At 45° Angle; 1 Phoenix Canariensis Palm Tree.....\$_____ Per Tree x 1 Tree = \$_____

- TOTAL BASE COST* = \$_____
 - 1st Year Contract Extension (2023)...= _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024). = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025)..= _____ % Increase Of 2nd Year Extension Cost *
- **Traffic Control & Disposal of Green Waste To Be Included In Price*

**BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts
Page 6 of 8
ALTERNATE #2: DOWNTOWN PISTACHIO TREES**

- Prune & Thin 159 Chinese Pistachio Trees... \$_____ Per Tree x 159 Trees = \$_____
 - ❖ Trim Tree 13 Feet From Road & 10 Feet From Sidewalk. Thin Out & Away From Buildings
- TOTAL BASE COST* = \$_____
 - 1st Year Contract Extension (2023) = _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024) = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025) = _____ % Increase Of 2nd Year Extension Cost *
- **Traffic Control & Disposal of Green Waste To Be Included In Price*



BID SCHEDULE
CITY OF LINDSAY
Palm Tree & Tree Trimming Services Contracts
Page 7 of 8
ALTERNATE #3: CITY HALL BLOCK - 251 E HONOLULU ST

- | | | |
|---|----------|-------------------------------|
| 1. Prune & Thin 4 Podocarpus Trees..... | \$ _____ | Per Tree x 4 Trees = \$ _____ |
| 2. Remove 1 Podocarpus Tree | \$ _____ | Per Tree x 1 Tree = \$ _____ |
| 3. Trim Prune & Thin 1 Sycamore Tree..... | \$ _____ | Per Tree x 1 Tree = \$ _____ |
| 4. Trim 2 Palm Trees. | \$ _____ | Per Tree x 2 Trees = \$ _____ |
| 5. Trim 1 Robusta Palm Tree at 185 N Gale Hill..... | \$ _____ | Per Tree x 1 Tree = \$ _____ |
-
- **TOTAL BASE COST*** = \$ _____
 - 1st Year Contract Extension (2023) = _____ % Increase of Total Base Cost*
 - 2nd Year Contract Extension (2024) = _____ % Increase Of 1st Year Extension Cost *
 - 3rd Year Contract Extension (2025) = _____ % Increase Of 2nd Year Extension Cost *
 - **Traffic Control & Disposal of Green Waste To Be Included In Price*





STAFF REPORT

TO: Lindsay City Council
FROM: Joseph Tanner, City Manager
DEPARTMENT: City Manager
ITEM NO.: 10.8
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Approval of **Resolution 22-13**, A Resolution Approving the City of Lindsay Spending Plan for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Established by the American Rescue Plan Act Of 2021 (ARPA).

BACKGROUND | ANALYSIS

The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President in March 2021. ARPA included funding for eligible state, local, territorial, and Tribal governments through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The City of Lindsay's direct allocation of SLFRF funds is **\$3,220,636.00**. These funds are intended to cover eligible costs incurred from March 3, 2021, through December 31, 2024.

On January 6, 2022, the U.S. Department of Treasury (Treasury) released their Final Rule for the SLFRF (Final Rule). The Final Rule makes it easier for small cities and towns, or non-entitlement units like the City of Lindsay, to spend in familiar ways through the use of a "standard allowance" for lost public sector revenue. This option allows Lindsay to make use of the SLFRF in a way that makes the most sense for its unique population and needs while at the same time streamlining reporting and compliance requirements.

FISCAL IMPACT

None. ARPA expenditures will be sourced from the City's share of the State and Local Fiscal Recovery Funds (SLFRF) of \$3,220,636.00

ATTACHMENTS

- Draft City of Lindsay ARPA Spending Plan
- Resolution 22-13



American Rescue Plan Act – City of Lindsay Spending Plan

**Approved and Adopted:
MM-DD-YYYY by Resolution 22-XX**

EXECUTIVE SUMMARY

The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President in March 2021. ARPA included funding for eligible state, local, territorial, and Tribal governments through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The City of Lindsay's direct allocation of SLFRF funds is \$3.2 million.

On January 6, 2022, the U.S. Department of Treasury (Treasury) released their Final Rule for the SLFRF. The Final Rule makes it easier for small cities and towns, or "non-entitlement units" like the City of Lindsay, to spend in familiar ways through the use of a standard allowance for lost public sector revenue. The Final Rule allows non-entitlement units to claim up to \$10 million in lost public sector revenue. The City of Lindsay intends to claim its full award of \$3.2 million under the standard allowance. This option allows Lindsay to make use of the SLFRF in ways that makes the most sense for Lindsay's unique population and needs while at the same time streamlining reporting and compliance requirements.

GUIDING PRINCIPLES

The City of Lindsay recognizes the important role that the SLFRF will have on the community's recovery from the COVID-19 pandemic and intends to leverage these funds to address the significant needs of Lindsay residents now and in the future.

ARPA funds provide a unique opportunity for the City of Lindsay to complete projects and pursue initiatives that will have a transformative and lasting impact on City services and the community. In this spirit, the City established the following principles to guide the allocation and use of ARPA funds.

- **Be Transformational.** Pursue projects and initiatives that solve an ongoing

problem and make a long-term and sustainable difference in the community.

- **One-Time Uses.** Commit one-time ARPA dollars to projects and initiatives within a defined funding period.
- **Equitable Outcomes.** Prioritize projects or initiatives that aim to increase equitable recovery and future resilience for disadvantaged or unincorporated communities.
- **Avoid Duplication.** Ensure funded projects or initiatives do not duplicate services provided by the county, state or federal government, including duplication of other regional actors.

PRIORITY PROJECTS AND DESCRIPTIONS

Government services is the most flexible eligible use category under the SLFRF, allowing the City of Lindsay to take immediate action on priority projects and initiatives while remaining responsive to any unforeseen needs that may arise during the grant's lifetime. Common examples of government services permitted by the Final Rule include road building and maintenance, and other infrastructure; health services; general government administration, staff, and administrative facilities, environmental remediation; and provision of police, fire, and other public safety services (including procurement of fire trucks and police vehicles).

The City of Lindsay has identified several priority projects and initiatives for immediate spending under the government services eligible use category. Remaining funds not currently allocated to a priority project will be used for government services in accordance with the standard allowance guidelines. The City of Lindsay is required to submit annual Project and Expenditure Reports to the U.S. Treasury.

<u>Replacing Lost Public Sector Revenue/Spending on Government Services</u>	
Standard Allowance for the City of Lindsay: \$3,220,363.00	
<u>Priority Project(s) for Immediate Funding (as of 3/18/2022)</u>	<u>Estimated Cost</u>
<p>Downtown Fire Clean-Up Project</p> <p>The City is committed to the overall beautification of the downtown area, including removing the blight to the community in the aftermath of the June 2021 commercial structure fire in the downtown area. Staff will seek services related to debris clean-up for the affected area, including filling the basement and bringing it up to finish grade for future development.</p>	<p>\$250,000</p> <p>(7% of Total SLFRF)</p>
<p>Economic Development and Retail Revitalization</p> <p>Three-year contract with Retail Strategies, LLC for professional economic development services that include technical assistance and support for small business owners, a 5-year Downtown Revitalization plan, and retail recruitment with specific restaurant, grocery, apparel, home improvement, entertainment, and hospitality targets.</p>	<p>\$230,000</p> <p>(7% of Total SLFRF)</p>
<p>Two (2) Firefighter Apparatus Engineers</p> <p>First year salary and benefits for two (2) Firefighter Apparatus Engineer positions; duties and responsibilities include performing firefighting activities including driving fire apparatus, operating pumps and related equipment, laying hose, and performing fire suppression, containment, and extinguishment tasks; performing emergency aid activities including administering first aid and providing other assistance as required; participating in the inspection of buildings, hydrants, and other structures in fire prevention programs.</p>	<p>\$180,000</p> <p>(5% of Total SLFRF)</p>
<p>One (1) City Services Manager/Inspector</p> <p>First year salary and benefits for City Services Manager/Inspector position; duties and responsibilities include complex supervisory, administrative, and professional work in managing projects to an outcome within project scope and within both project budget and schedule and varying inspections. The list of project types that will be managed include the following: transportation system construction and improvement projects, facility construction and</p>	<p>\$100,000</p> <p>(3% of Total SLFRF)</p>

<p>improvement projects, major studies projects, water system construction and improvement projects, sewer and wastewater treatment plant related construction and improvement projects and significant capital maintenance projects, and other projects having a defined scope with a specific budget requiring schedule and project-risk management.</p>	
<p>City of Lindsay Essential Workers Premium Pay Eligible full-time employees of the City of Lindsay will receive a one-time taxable payment of \$2,000; eligible part-time employees of the City of Lindsay will receive a one-time taxable payment of \$500. Eligibility criteria applied per Resolution 22-13.</p>	<p>\$94,000 (3% of Total SLFRF)</p>
<p>Replacing Lost Public Sector Revenue/Spending on Government Services Further projects and initiatives TBD. Council approval will be sought as applicable per U.S. Treasury guidelines and City of Lindsay policies.</p>	<p>\$2,366,363 (75% of Total SLFRF)</p>



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 22-13

TITLE A RESOLUTION APPROVING THE CITY OF LINDSAY SPENDING PLAN FOR THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF) ESTABLISHED BY THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on March 22, 2022 at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, on May 10, 2021, as a result of the COVID-19 virus, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021 (ARPA); and

WHEREAS, ARPA is designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts; and

WHEREAS, the City of Lindsay’s total allocation of SLFRF funds is \$3,220,636.00 and the City’s use of these funds must comply with ARPA grant requirements; and

WHEREAS, at a December 14, 2021 Regular Meeting of the City Council, a public hearing was held to obtain comments regarding the City of Lindsay’s allocation of ARPA grant funds, and such hearing was duly noticed; and

WHEREAS, in the City of Lindsay Spending Plan attached hereto as “Exhibit A” the City of Lindsay expresses its intent to claim the standard allowance for lost public sector revenue of up to \$10 million and identifies several priority projects for immediate funding such as Downtown Fire Clean-Up Project, Economic Development and Retail Revitalization, Two (2) Firefighter Apparatus Engineers, City Services Manager/Inspector; and City of Lindsay Essential Workers Premium Pay; and

WHEREAS, the City of Lindsay intends to distribute taxable premium payments to eligible full-time and part-time employees who 1) have completed their required probationary period and 2) are current employees at the time of disbursement. Employees who have not yet completed the required probationary period will be eligible to receive their corresponding premium payment only once and if the probationary period is fulfilled; and

WHEREAS, the City will comply with U.S. Treasury reporting and compliance requirements in annual Project and Expenditure Reports.

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

SECTION 1. The City Manager, or their designee, is authorized to accept the City of Lindsay’s allotment of Coronavirus State and Local Fiscal Recovery Funds,



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

established by the American Rescue Plan Act of 2021 (ARPA) from the United States Department of Treasury.

- SECTION 3. The City Manager, or their designee, is authorized to use the federal ARPA funds flexibly so as to maximize their lawful use within the framework established by the applicable federal programs.
- SECTION 4. This resolution shall be effective immediately upon its approval and adoption.
- SECTION 5. The Mayor, or presiding officer, is hereby authorized to affix their signature to the Resolution signifying its adoption by the City Council of the City of Lindsay, and the City Clerk, or their duly appointed deputy, is directed to attest thereto.

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	March 22, 2022
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

MAYRA ESPINOZA-MARTINEZ
CITY CLERK

RAMONA CAUDILLO
MAYOR



STAFF REPORT

TO: Lindsay City Council
FROM: Mari Carrillo, Human Resource Manager
DEPARTMENT: Human Resources, City Manager, and Public Safety Departments
ITEM NO.: 10.9
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval of Job Descriptions for Fire Apparatus Engineer and Volunteer Firefighter Positions.

BACKGROUND | ANALYSIS

In addition to the essential duties and responsibilities as described in the Fire Apparatus Engineer and Volunteer Firefighter job descriptions, these positions are steps towards the establishment of separate Police and Fire divisions for the City of Lindsay in response to California State Auditor Report 2020-804.

The Fire Apparatus Engineer and Volunteer Firefighter positions will work under the broad direction of the Fire Battalion Chief, or their designee. The City plans to begin recruitment efforts for Two (2) Fire Apparatus Engineers and the Volunteer Firefighter Program starting in April 2022. The necessary firefighting equipment set costs are provided as an attachment to this report.

Staff recommends that Council approve the Fire Apparatus Engineer and Volunteer Firefighter job descriptions, so that staff may begin the recruitment process.

The essential duties and responsibilities of the Fire Apparatus Engineer include, but are not limited to:

- Responds to Code 3 fire alarms and other emergency situations.
- Performs rescue operations; assists in emergency care of sick and injured persons.
- Provides leadership for fire service personnel, supervises non-emergency/routine activities as well as emergency scenes in the absence of higher-ranking personnel.
- Assists in accomplishment of work program objectives and preparation of reports and records.
- Performs fire and life safety inspections located within the City of Lindsay's jurisdiction. Completes fire safety inspection reports and maintains inspection files. Conducts and prepares pre-fire plans.

The essential duties and responsibilities of the Volunteer Firefighter include, but are not limited to:

- Performs firefighting activities including driving fire apparatus, operating pumps, and related equipment, laying hose, and performing fire combat, containment, and extinguishment tasks.



STAFF REPORT

- Performs emergency aid activities including administering first aid and providing other assistance as required.
- Participates in the inspection of buildings, hydrants, and other structures in fire prevention programs.
- Maintains fire equipment, apparatus, and facilities. Performs minor repairs to departmental equipment.
- Performs general maintenance work in the upkeep of fire facilities and equipment; cleans and washes walls and floors; cares for grounds around station; makes minor repairs; washes, hangs and dries hose; washes, cleans, polishes, maintains and tests apparatus and equipment.

It is the policy of the City of Lindsay to screen for any potential conflicts of interest in the recruitment process and adequately mitigate against the appearance of any bias, real or perceivable.

FISCAL IMPACT

The fiscal impact for each Fire Apparatus Engineer is \$43,867 – \$55,973 per year. The City plans to recruit two (2) Fire Apparatus Engineer's. First year salary and benefits for this position would be sourced from ARPA Funds.

After the first budget cycle, Fire Apparatus Engineer salaries and equipment/gear costs will be sourced from 101-GENERAL FUND as well as any ancillary costs for establishing a volunteer firefighter program.

Staff will seek grant funding as it becomes available.

ATTACHMENTS

- Fire Apparatus Engineer Job Description
- Volunteer Firefighter Job Description
- Gear List and Cost Estimate



City of Lindsay
Job Description
Fire Apparatus Engineer

Class Title:	Fire Apparatus Engineer	Salary:	\$21.09 – 26.91 Per Hour \$3,655 – 4,665 Per Month \$43,867 – 55,973 Per Year
Department:	Public Safety- Fire Division	Step Range:	1-7
Location:	185 N. Gale Hill Ave., Lindsay, CA.	Status:	Full-Time/Non-Exempt
Date:	MM/DD/YYYY	Union:	Union

GENERAL PURPOSE:

Performs firefighting activities including driving fire apparatus, operating pumps and related equipment, laying hose, and performing fire suppression, containment, and extinguishment tasks. Performs emergency aid activities including administering first aid and providing other assistance as required. Participates in the inspection of buildings, hydrants, and other structures in fire prevention programs.

SUPERVISION RECEIVED:

Works under the general direction of the Public Safety Fire Battalion Chief.

SUPERVISION EXERCISED:

Exercises general supervision over volunteers, and/or other assigned staff as necessary during fire service activities.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

May include, but are not limited to, the following:

- Performs all essential duties of Firefighter, Fire Engineer Classifications.
- Responds to Code 3 fire alarms and other emergency situations.
- Drives all fire equipment to location of fire or other emergency situations and positions truck in most advantageous manner.
- Performs rescue operations; assists in emergency care of sick and injured persons.
- Adheres to and ensures compliance with department policies and procedures.
- Provides leadership for fire service personnel, supervises non-emergency/routine activities as well as emergency scenes in the absence of higher ranking personnel.
- Assists in accomplishment of work program objectives and preparation of reports and records.
- Ensures adequate supervision and safety of paid personnel and volunteers.
- Manages routine maintenance of physical assets and provides recommendations for program and department budgets and planning.



City of Lindsay

Job Description

Fire Apparatus Engineer

- Performs fire and life safety inspections located within the City of Lindsay's jurisdiction. Completes fire safety inspection reports and maintains inspection files. Conducts and prepares pre-fire plans.
- Participates in such auxiliary programs as weed abatement, maintenance of SCBAs; conducting fire hydrant maintenance and flow tests.
- Inspects and maintains assigned apparatus and equipment to ensure they are operating properly; assists in maintenance of clean and orderly conditions in and around fire station.
- Maintains effective working relationships.
- Performs other related duties as assigned.

PERIPHERAL DUTIES:

- **May assume supervisory responsibility on behalf of company officers in their absence Assists in training new employees as assigned.** Assists with programs such as weed abatement, arson investigation, and public information programs.
- Conducts public education programs, makes presentations in schools, services clubs or other public gatherings of fire and burn prevention, represents the department at public functions to promote fire and burn prevention by the general public.
- Attends and participates in training activities, and practice drills.

JOB RELATED AND ESSENTIAL QUALIFICATIONS:

Knowledge of:

- Essential duties to maintain and meet all qualifications, knowledge, skills and requirements of the Firefighter, Fire Engineer, and Fire Lieutenant Classifications.

Skill to

- Instruct, evaluate, mediate, and motivate subordinates.
- Incident Command System and tactics.
- City of Lindsay emergency routes, street names/locations, hydrant locations, fire department connections, and target hazard/building locations.
- Knowledge, understanding and the ability to implement City and Department policies and objectives with minimal direct supervision.
- Emergency Vehicle Operations, tactical driving methods, and defensive driving techniques.
- Fire service safety practices.
- Technical report writing.
- Building construction as related to structural fire response and rescue.
- Ability to get along well with management, city employees, coworkers and other agencies, and to maintain effective work relationships.
- Ability to use a computer to perform essential duties of the classification.
- Physical stamina to work with limited sleep and meals as needed.



City of Lindsay

Job Description

Fire Apparatus Engineer

- Adherence to City and Department policies including smoking, drugs, alcohol, grooming, etc.
- Adherence to knowledge, health, and physical fitness standards established by the Lindsay Department of Public Safety.
- Applicable Federal, State, and local laws, rules and regulations
- Applying principles and techniques of modern firefighting prevention, suppression, and investigation.
- Analyzing, prioritizing, and organizing tasks under pressure.
- Applying basic supervision theories and practices.
- Providing basic emergency medical services.
- Mechanical aptitude.
- Multi-Tasking and decision making while under pressure and/or stress.
- Safely and skillfully using firefighting tools and equipment.
- Safely and effectively operating vehicles and fire apparatus.
- Providing positive and effective leadership to staff.
- Building and maintaining effective working relationships with the public, fellow employees, and other agencies.
- Communication and interpersonal skills as applied to interaction with coworkers, supervisors, and the public, sufficient to exchange or convey information and receive work direction.

EDUCATION AND EXPERIENCE:

Any combination equivalent to experience and education that could likely provide the required knowledge, skill and ability is qualifying. A typical way to obtain the knowledge, skill and abilities would be:

- Graduation from High School or G.E.D. and three (3) years' experience in fire suppression and demonstrated ability to operate all firefighting equipment and apparatus safely and effectively; and the ability to make sound firefighting decisions, direct the work of others and contribute to the achievement of overall Department goals.
- Associates Degree or Higher in Fire Science or related major is desired.
- Any NFPA or Specialized Fire Service-related certifications is desired.

SPECIAL REQUIREMENTS:

- Requires successful completion of Firefighter I Academy.
- Basic First Aid / CPR /AED.
- Driver/Operator 1A&1B.
- Possession of a valid California Class B Commercial Driver License with Tank Endorsement, or California Driver License with Firefighter Endorsement.



City of Lindsay
Job Description
Fire Apparatus Engineer

TOOLS AND EQUIPMENT USED:

Emergency medical aid unit, fire apparatus, fire pumps, hoses, and other standard firefighting equipment, ladders, first aid equipment, radio, pager, computer/laptop, word processor, copy machine, fax machine, phones.

PHYSICAL DEMANDS:

Strength, stamina and dexterity to sit in vehicles operating on rough roads, wetland areas and off-road terrain; endure periods of extreme heat; withstand extended periods of physical exertion; walk on uneven or slippery surfaces; move from place to place within the fire station and at emergency sites; repeatedly stoop, stand and sit. Dexterity and coordination to handle fire equipment, apparatus and large and small tools; occasional lifting/ or moving of objects weighing up to 50 lbs.; strength to move the weight of an average human body; reach for items above the head and below the feet; climb up and down ladders; enter confined spaces and other areas; visual acuity sufficient to read gauges and observe conditions at emergency sites in a variety of lighting conditions, including bright light, low light, and low visibility conditions.

WORK ENVIRONMENT:

Work in outdoor and indoor environments with intermittent to frequent exposure to a variety of extreme weather conditions including heat, rain, snow, cold, wind and dust. Work under significant risk conditions such as fire, injury and death.

Occasional work in confined areas. Work is typically performed independently. Exposure to hazardous materials.

SELECTION GUIDELINES:

Formal application; review of education and experience; appropriate testing may include; oral interview; thorough background investigation, live scan fingerprints; physical examination, TB test; drug test; final selection.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

SALARY & BENEFITS:

\$21.09 – 26.91 per hour, \$3,655 – 4,665 per month, \$43, 867 – 55,973 per year.

10 Vacation Days, 13 Holidays, 10 Sick Leave days, Medical, Dental and Vision Plans, Life Insurance, Cal-Pers Retirement, 457(b) Deferred Compensation Plan with matching



City of Lindsay

Job Description
Fire Apparatus Engineer

contribution up to 3%, Aflac and Cafeteria Plan, Healthy Rewards Incentive Plan. Please see City of Lindsay website Human Resource page for further benefit details.

COVID-19 CONSIDERATIONS:

Protecting the health and safety of our communities including our teams and of those considering a career with the City of Lindsay is our highest priority. We continue to closely monitor the

evolving situation and we appreciate your understanding and flexibility with any related changes to our interviewing process. Those selected to interview will be contacted via email with instructions for a virtual or physical interview. The City of Lindsay is committed to doing everything we can to keep our staff and community safe and it will continue to adhere to all CAL/OSHA COVID-19 Emergency Temporary Standards.



City of Lindsay

Job Description

Volunteer Firefighter

Class Title:	Volunteer Firefighter	Salary:	None
Department:	Public Safety- Fire Division	Step Range:	None
Location:	185 N. Gale Hill Ave., Lindsay, CA.	Status:	Volunteer
Date:	MM/DD/YYYY	Union:	None

GENERAL PURPOSE:

Protects life and property by performing firefighting, emergency aid, hazardous materials, and fire prevention duties. Maintains fire equipment, apparatus, and facilities. Ideally, this candidate would volunteer a minimum 24 hours per month.

SUPERVISION RECEIVED:

Works under close supervision of the Fire Lieutenant & Fire Apparatus Engineer.

SUPERVISION EXERCISED:

None.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

The list of duties is not exhaustive. The employee may be called upon to perform any task that is implied from the listed duties or is within the scope of the job summary.

- Performs firefighting activities including driving fire apparatus, operating pumps, and related equipment, laying hose, and performing fire combat, containment, and extinguishment tasks.
- Performs emergency aid activities including administering first aid and providing other assistance as required.
- Participates in fire drills, attends classes in firefighting, emergency medical, hazardous materials, and related subjects.
- Receives and relays fire calls and alarms. Operates radio and other communication equipment.
- Participates in the inspection of buildings, hydrants, and other structures in fire prevention programs.
- Maintains fire equipment, apparatus, and facilities. Performs minor repairs to departmental equipment.
- Performs general maintenance work in the upkeep of fire facilities and equipment; cleans and washes walls and floors; cares for grounds around station; makes minor repairs; washes, hangs and dries hose; washes, cleans, polishes, maintains and tests apparatus and equipment.



City of Lindsay

Job Description

Volunteer Firefighter

- Assists in developing plans for special assignments such as emergency preparedness, hazardous communications, training programs, firefighting, hazardous materials, and emergency aid activities.
- Presents programs to the community on safety, medical, and fire prevention topics.
- Performs salvage operations such as throwing salvage covers, sweeping water, and removing debris.

PERIPHERAL DUTIES:

- Assists in training new employees as assigned.
- Presents public information classes or programs.

JOB RELATED AND ESSENTIAL QUALIFICATIONS:

Knowledge of:

- Working knowledge of driver safety; working knowledge of first aid.

Ability to:

- Ability to successfully learn the operation of the listed tools and equipment.
- Ability to learn to apply standard firefighting, emergency aid, hazardous materials, and fire prevention techniques.
- Ability to perform strenuous or peak physical effort during emergency, training, or station maintenance activities for prolonged periods of time under conditions of extreme heights, intense heat, cold or smoke.
- Ability to act effectively in emergency and stressful situations.
- Ability to follow verbal and written instructions.
- Ability to communicate effectively orally and in writing.
- Ability to establish effective working relationships with employees, other agencies, and the public.
- Ability to meet the special requirements listed below.

Education and Experience:

- High school diploma or GED equivalent by appointment date.
- No specific work experience level required.

SPECIAL REQUIREMENTS:

- Must possess or be able to obtain by time of joining the Fire Department, a valid State driver's license with proof of insurance.
- Must be eighteen (18) years or older at the time of joining the Fire Department.
- No felony convictions or disqualifying criminal history within the past seven years.
- U.S. citizen or lawful resident
- Must be able to read and write the English language.
- Must be of good moral character and of temperate and industrious habits.
- Must be able to meet departmental physical standards.



City of Lindsay

Job Description

Volunteer Firefighter

TOOLS AND EQUIPMENT USED:

Emergency medical aid unit, fire apparatus including ladder truck, fire pumps, hoses, and all other standard firefighting equipment, ladders, first aid equipment, radio, pager, personal computer, phone.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is frequently required to stand; walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to sit; climb or balance; stoop, kneel, crouch, or crawl; talk or hear; and taste or smell. The employee must frequently lift and/or move up to 50 pounds and occasionally lift and/or move up to 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee regularly works in outside weather conditions. The employee occasionally works near moving mechanical parts and in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes, or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration. The noise level in the work environment is usually moderate, except during certain firefighting or EMT activities when noise levels may be loud. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

SELECTION GUIDELINES:

A formal application and resume must be submitted on the City's website, rating of education and experience; physical agility test; oral examination; medical examination; background verification and check; job related tests may be required, live scan pass background, medical and credit check.

BENEFITS:

None unless required by law.



City of Lindsay

Job Description

Volunteer Firefighter

COVID-19 CONSIDERATIONS:

Protecting the health and safety of our communities including our teams and of those considering a career with the City of Lindsay is our highest priority. We continue to closely monitor the evolving situation and we appreciate your understanding and flexibility with any related changes to our interviewing process. Those selected to interview will be contacted via email with instructions for a virtual or physical interview. The City of Lindsay is committed to doing everything we can to keep our staff and community safe and it will continue to adhere to all CAL/OSHA COVID-19 Emergency Temporary Standards.

Gear List and Cost Estimate.

<u>Item</u>	<u>Qty.</u>	<u>Price Each</u>	<u>Total</u>
5.11 SS Shirts	4	\$35.00	\$140.00
Work-Rite Dual Compliant Pants	2	\$285.00	\$570.00
Trouser Belt	1	\$30.00	\$30.00
Dual Certified Station/Wildland Boots- Haix Airpower XR1	1	\$350.00	\$350.00
Work-Rite Nomex Class "B" Shirt	2	\$135.00	\$270.00
Wildland Jacket	1	\$145.00	\$145.00
Wildland Gloves	1	\$40.00	\$40.00
Dual Certified Structure/Wildland Helmet	1	\$300.00	\$300.00
Structural Firefighting Ensemble (Jacket & Pants)	1	\$2500.00	\$2500.00
Structural Firefighting Boots	1	\$450.00	\$450.00
Gear Bag	1	\$75.00	\$75.00
Nomex Exposure Hood	1	\$50.00	\$50.00
Structural Firefighting Gloves	1	\$100.00	\$100.00
		Total	\$5,020.00



STAFF REPORT

TO: Lindsay City Council
 FROM: Juana Espinoza, Director of Finance
 DEPARTMENT: Finance
 ITEM NO.: 11.1
 MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider Minute Order Approval to Award Contract to Moss Levy & Hartzheim for City of Lindsay Professional Audit Services and Authorizing City Manager to Execute Documents Thereto.

BACKGROUND | ANALYSIS

On January 25, 2022, Lindsay City Council provided minute order authorization to issue a request for proposals (RFP) for professional audit services. The purpose of securing new audit services is to ensure the City maintains internal control procedures to protect from fraud or misappropriation and accurately report the financial position of the City’s funds.

The proposed contract term for all qualified audit firms is three (3) years, with two optional one-year extensions. Proposals were evaluated based on the information presented and scored for firm qualifications, key staff expertise, proposed fees and charges for services, and the ability to provide the required services in a timely manner.

The City received three proposal responses. Bid results are summarized in Table 1 below.

Table 1

	Year 1	Year 2	Year 3	Option 1	Option 2	Contract Total	Score
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	(Including Options)	(Weighted value)
Van Lant & Fankhanel	\$44,150	\$44,500	\$86,675	\$45,225	\$46,600	\$267,150	37.7
Badawi & Associates	\$32,880	\$33,880	\$34,925	\$34,925	\$34,925	\$171,535	39.6
Moss Levy & Hartzheim	\$29,985	\$30,145	\$30,305	\$30,465	\$30,625	\$151,525	44.0

All responding firms have the ability to provide additional services related to Single Audit Program Reporting requirements, if needed. Costs for Single Audit are not reflected in Table 1.



STAFF REPORT

Staff's recommendation is to award the contract for professional audit services to the lowest responsible bidder Moss Levy & Hartzheim for contract amount not to exceed a total of \$151,525, including option terms.

FISCAL IMPACT

Costs related to audit services are reflected across all City funds due to the nature of services provided.

Overall, the City will see a savings of \$20,000 across the life of this contract, if awarded to the lowest responsible audit firm as recommended.

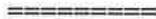
ATTACHMENTS

- Moss Levy & Hartzheim Proposal

CITY OF LINDSAY

COST PROPOSAL

**For the Fiscal Years Ending June 30, 2022, through 2024
(Optional Fiscal Years Ending June 30, 2025, and 2026)**



Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689
CA License No. 6998
Email: mlhbh@mlhcpas.com

Submitted On:

March 2, 2022

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Name of Firm: Moss, Levy & Hartzheim, LLP
 Address: 5800 Hannum Avenue, Suite E
 City, State, Zip: Culver City, CA 90230
 Contact Name: Craig A. Hartzheim, CPA
 Contact Telephone Number(s): (310) 670-2745
 Contact Email Address: chartzheim@mlhcpas.com

**Summary of Professional Fees & Expenses
 Total All-Inclusive Maximum Price
 Fiscal Years Ending 2022, 2023, and 2024
 (Optional Fiscal Years Ending 2025, and 2026)**

Classification	Quoted Rates	Estimated Hours	Fiscal Years				
			2021-22	2022-23	2023-24	(Optional)	
			2024-25	2025-26			
Partner	\$ 175	50	\$ 8,750	\$ 8,800	\$ 8,850	\$ 8,900	\$ 8,950
Manager	135	85	11,475	\$ 11,560	\$ 11,645	\$ 11,730	\$ 11,815
Senior	115	80	9,200	\$ 9,280	\$ 9,360	\$ 9,440	\$ 9,520
Staff	95	80	7,600	\$ 7,680	\$ 7,760	\$ 7,840	\$ 7,920
Clerical	65	5	325	\$ 330	\$ 335	\$ 340	\$ 345
Grand Totals		300	\$ 37,350	\$ 37,650	\$ 37,950	\$ 38,250	\$ 38,550
Discount			\$ (4,365)	\$ (4,490)	\$ (4,615)	\$ (4,740)	\$ (4,865)
Total			\$ 32,985	\$ 33,160	\$ 33,335	\$ 33,510	\$ 33,685

Classification	2021-22	2022-23	2023-24	2024-25	2025-26
Audit Fee and ACFR	\$ 26,990	\$ 27,130	\$ 27,270	\$ 27,410	\$ 27,550
Single Audit *	\$ 3,000	\$ 3,015	\$ 3,030	\$ 3,045	\$ 3,060
Gann Limit	\$ 495	\$ 500	\$ 505	\$ 510	\$ 515
SCO Report	\$ 2,500	\$ 2,515	\$ 2,530	\$ 2,545	\$ 2,560
Grand Totals	\$ 32,985	\$ 33,160	\$ 33,335	\$ 33,510	\$ 33,685

*Single Audit may not occur in every year of the contract term, we have priced one (1) major program to be tested in to this fee. It is subject to the City's expending of current federal awards granted, and any new awards received and expended in future years. Therefore, a Single Audit with an additional major program required to be tested will be \$2,250 per additional program, if necessary.

DISCOUNT

We are reducing our total estimate fee to provide the City with a more favorable price.

I, the undersigned, certify I am duly authorized to represent the above-named firm and I am empowered to submit this bid. In addition, I certify I am authorized to contract with the City of Lindsay on behalf of the above-named firm.

Craig A. Hartzheim, CPA Partner March 2, 2022
 Name Title Date


 Signature

Moss, Levy & Hartzheim, LLP is an Equal Opportunity Employer

RATES FOR ADDITIONAL PROFESSIONAL SERVICES

Our firm is always willing to perform additional work, as long this does not impede our independence as the City’s Auditors. No work will be performed without the City’s approval.

Classification	Quoted Hourly Rates Fiscal Years			(Optional)	
	2021-22	2022-23	2023-24	2024-25	2025-26
Partner	\$ 175	\$ 176	\$ 177	\$ 178	\$ 179
Manager	\$ 135	\$ 136	\$ 137	\$ 138	\$ 139
In-Charge (Supervisor/Senior)	\$ 115	\$ 116	\$ 117	\$ 118	\$ 119
Staff	\$ 95	\$ 96	\$ 97	\$ 98	\$ 99
Clerical	\$ 65	\$ 66	\$ 67	\$ 68	\$ 69

MANNER OF PAYMENT

Progress payments will be made based on the hours of work completed during the engagement and out-of-pocket expenses incurred in accordance with the firm’s proposal. Interim billings shall cover a period of not less than one calendar month.

CITY OF LINDSAY

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

**For the Fiscal Years Ending June 30, 2022, through 2024
(Optional Fiscal Years Ending June 30, 2025, and 2026)**

=====

Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689
CA License No. 6998
Email: mlhbh@mlhcpas.com
Website: www.mlhcpas.com

Submitted On:

March 2, 2022

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

**CITY OF LINDSAY
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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
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COMMERCIAL ACCOUNTING & TAX SERVICES

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GOVERNMENTAL AUDIT SERVICES

5800 HANNUM AVE., SUITE E
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Ms. Juana Espinoza
Director of Finance
251 E. Honolulu St
Lindsay, CA 93247

Dear Ms. Espinoza,

We are pleased to respond to the Request for Proposal from the City of Lindsay (City) for independent auditing services. We have prepared our proposal to address each of the specifications included in the City's Request for Proposal.

Moss, Levy & Hartzheim is an equal opportunity employer and a minority owned business.

After 64 years in public accounting and 44 years of performing local governmental and non-profit audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm is a regional full-service public accounting firm with offices in Culver City, Beverly Hills, and Santa Maria. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements. This why we strive to constantly improve the quality of our professional services. Our degree of dedication, coupled with our ability to inform clients of any new accounting and auditing issues, is paramount to our success.

Our firm currently provides the following services:

- Audits
- Accounting services
- Management Advisory Services (Non-Audit Clients)
- Income Tax Services

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our engagements in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

Our impeccable track record with our municipal clients awarded the GFOA Certificate of Achievement and completing our engagements on time is what makes Moss, Levy & Hartzheim, LLP the Best firm for this engagement.

It is our understanding that we will perform an audit of the City's basic financial statements, all in accordance in with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants, with the objective to express an opinion of the fair presentation of the City's Government-Wide and Fund Financial Statements, which will be in full compliance with the Governmental Accounting Standards Board (GASB) Statements, and the Government Finance Officers Association's (GFOA) Blue Book.

CITY OF LINDSAY

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

**For the Fiscal Years Ending June 30, 2022, through 2024
(Optional Fiscal Years Ending June 30, 2025, and 2026)**

Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
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Submitted On:

March 2, 2022

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

**CITY OF LINDSAY
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Our firm currently provides the following services:

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- Accounting services
- Management Advisory Services (Non-Audit Clients)
- Income Tax Services

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our engagements in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

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It is our understanding that we will perform an audit of the City's basic financial statements, all in accordance in with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants, with the objective to express an opinion of the fair presentation of the City's Government-Wide and Fund Financial Statements, which will be in full compliance with the Governmental Accounting Standards Board (GASB) Statements, and the Government Finance Officers Association's (GFOA) Blue Book.

On the City's financial statements, we will express an "in-relation-to" opinion on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit. If necessary, we will also perform a single audit on the expenditures of federal grants in accordance with U.S. Office of Management Budget (OMB) Title 2 U.S. Code Federal Regulation Part 200, and applicable laws and regulations and provide an "in-relation-to" report on the schedule of expenditures of Federal Awards.

In addition to the procedures deemed necessary to express our opinion on the basic financial statements, we understand that we will also be responsible for performing certain limited procedures involving the management's discussion and analysis (MD&A) and the required supplementary information (RSI), as mandated by auditing standards generally accepted in the United States of America.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States, including all applicable auditing standards issued by the American Institute of Certified Public Accountants; the provisions of the Single Audit Act Amendments of 1996; if applicable; the U.S. Office of Management and Budget (OMB) Title 2 U.S. Code Federal Regulation Part 200, *Uniform Administrative Requirements, Audits of State, Local Governments, and Nonprofit Organizations*, all relevant Governmental Accounting Standards Board (GASB) Statements, in accordance with the RFP.

We will perform agreed-upon procedures pertaining to the City's GANN Limit (Appropriation Limit) in compliance with Proposition 111 Article XIII-B Section 1.5 of the California Constitution. We will also prepare a report annually on the City's GANN Limit regarding the City's compliance.

It is our understanding that we are responsible for preparing and issuing; the City's Annual Comprehensive Financial Report (ACFR), in conformity with accounting principles generally accepted in the United States of America.; an independent auditor's report; an independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the basic financial statements of the City performed in accordance with *Government Auditing Standards*; an independent auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Title 2 U.S. Code of Federal Regulation Part 200, if applicable; a single audit report which includes a schedule of expenditures of federal awards, footnotes, findings and questioned cost; and a management letter for the City Council, which also addresses Statement on Auditing Standards (SAS) No. 114 and No. 115 letters.

We will assist the City in submitting its Annual Comprehensive Financial Report (ACFR), as requested, for consideration of recognition for Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

In addition, we understand we will be responsible for preparing the State Controller's City financial, streets and roads, and transient reports (SCO Report), and submit the data collection form to the State Controller's Office, and the Federal Audit Clearinghouse, if necessary.

Our firm will also perform financial audits on and prepare financial reports for the Local Transportation Funds – Transit and Non-Transit, for submission to the Tulare County Association of Governments (TCAG).

All noncompliance, significant deficiencies and material weaknesses found during the audit will be communicated in writing. In the required reports on compliance and internal controls, we shall communicate any significant deficiencies and noncompliance issues found during the audit. Significant deficiencies that are also material weaknesses will be identified as such in the report. Non-reportable conditions discovered will be reported in a separate letter to management, which will be referred to in the reports on compliance and internal controls. All irregularities and illegal acts or indications of illegal acts of which we become aware of during our audit will be immediately reported, in writing, to the City Council, City Manager, City Attorney, and the Director of Finance.

We will ensure the City is implementing all the required Accounting Pronouncements, in accordance with the Governmental Accounting Standards. We will be accessible to the City to discuss any issues or assistance necessary.

We understand that we are responsible for providing consulting services for minor financial issues as long as this does not impede our independence at no additional cost, or to discuss the draft of the audit reports.

The audit work will be completed by staff from our Culver City office.

The percentage of the audit work we expect to accomplish for the 2022 audit year, by month, is shown below:

<u>July</u>	<u>October</u>	<u>Nov/Dec</u>	<u>Total</u>
40%	50%	10%	100%

This proposal for auditing services is an irrevocable offer until June 4, 2022.

Thank you for your consideration and please do not hesitate to contact the authorized representatives listed below with any questions, problems, or concerns.

(1) Craig A. Hartzheim, CPA
 Partner
 5800 Hannum Avenue, Suite E
 Culver City, CA 90230
 (310) 670-2745
 chartzheim@mlhcpas.com

(2) Ron A. Levy, CPA
 Partner
 2400 Professional Parkway, Suite 205
 Santa Maria, CA 93455
 (805) 922579
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(3) Hadley Hui, CPA
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 5800 Hannum Avenue, Suite E
 Culver City, CA 90230
 (310) 670-2745
 hhui@mlhcpas.com

Sincerely,



Craig A. Hartzheim, CPA
 Partner

PROJECT UNDERSTANDING AND APPROACH

During the first year of the engagement, we will utilize the prior year's financial statements, the current year's budget, and our knowledge and understanding of the City's systems to determine materiality for the different audit sections. Each year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure and the results of our assessment in accordance with *Government Auditing Standards*.

The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all of the following requirements of AICPA: Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS No. 78; SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*; SAS No. 106, *Audit Evidence*; SAS No. 107, *Audit Risk and Materiality in Conducting an Audit*; SAS No. 108, *Planning and Supervision*; SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*; and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

It is estimated that the sampling size for transaction testing for compliance with systems as actually implemented would be as follows:

- I. Minimum of 60 disbursement items, including automatic and manual checks and bank debits.
- II. Minimum of 40 - 60 payroll checks, including direct deposits.
- III. Minimum of 40 - 60 receipt items, including bank credits.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database business systems. This assistance has provided our firm with a thorough background in computer systems with respect to both the software applications aspect and insight into auditing such systems. It is our policy to have a computer specialist as part of the audit team and to be used on an as-needed basis. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the City.

In addition, all our staff is equipped with functional software, such as PPC Audit – e-Tools, Creative Solutions Accounting, Adobe Acrobat, random sampling software, Lacerte Tax Program, and Easy Accounting Software, which contain amortization programs and depreciation programs, and other applications as well.

We will perform preliminary analytical review procedures using the prior fiscal year's audited statements and the current fiscal year's budget. In the preliminary stage, we will adopt ratio analysis procedures to compare the relationships between account balances and classes of transactions between prior periods and against budgets and industry statistics. This may include budgets, trial balances, and/or draft financial statements to help us identify the source of individual fluctuations. We will then adopt trend analysis to compare current data with prior periods, which is particularly useful for analyzing revenue and expenditures. Any unexpected trends or deviations will be discussed with the City's staff to obtain explanations.

As part of our audit procedures, we usually request a working trial balance in excel format and access to view general ledger detail directly from the accounting system.

PROJECT UNDERSTANDING AND APPROACH (CONTINUED)

We will also review the following documents to determine compliance with applicable laws and regulations:

1. Minutes of the governing body with special attention to: indications of new revenue sources, including federal and state grants; expense authorizations and related appropriations, including any special or restrictive provisions; appropriation transfers; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines, or fees; authorization for fund balance commitments or assignments; and authorization for significant new employees hired.
2. New agreements and amendments to agreements including, but not limited to grant agreements; debt and lease agreements; labor agreements; joint venture agreements; disposition and development agreements; and other miscellaneous agreements.
3. Administrative Code.
4. Investment Policy.

By July 1st, we will contact the Director of Finance to provide our detailed audit plan for the audit fieldwork. We will also discuss any matters that may impact our audit procedures on financial reporting. Before year-end fieldwork, also, we will discuss with the City any assistance the City may need with the year-end closing.

Our audit would begin when it is convenient for the City's staff. We estimate that in the week of July 11th, we will perform interim work. Each year, the partner or manager of the firm will contact the Director of Finance. The purpose of this contact will be to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, and to address any City's personnel concerns about the impending audit.

We will schedule approximately one (1) week of interim and final work each year. During the first year, we will prepare narrative flow charts and other documentation of the internal control structure and of the major systems, such as revenue and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities, and the budget process. We will gain this information through discussions with the appropriate City's staff and the review of available documented policies, organizational charts, manuals, programs, and procedures. Once we obtain this information, we will evaluate the systems of internal controls and revise our standard governmental audit programs.

Our year-end fieldwork would begin on October 10th. The year-end audit work would begin with an analytical review of all significant balance sheet and revenues and expenditures/expense accounts for each fund, which includes substantive tests on all balance sheet accounts. **Analytical procedures will be used to supplement the substantive tests, not supplant them.** We will perform analytical procedures during interim and year-end fieldwork on all balance sheet and revenue and expense/expenditure accounts.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the basic financial statements of the City. Our fieldwork would also consist of procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*.

During the City's audit(s), we will ensure the City is implementing all the required Accounting Pronouncements, in accordance with the Governmental Accounting Standards. We will be accessible to the City to discuss any issues or assistance necessary.

PROJECT UNDERSTANDING AND APPROACH (CONTINUED)

We will perform procedures such as:

- (a) Confirmations by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and revenue balances; all bonds, loans, notes payable, and capital leases; all notes receivables; all insurance carriers; all legal firms employed on the City's business; and other miscellaneous confirmations deemed necessary.
- (b) Physical verification and observation.
- (c) Analysis and review of evidential material.
- (d) Interviews and investigative efforts.
- (e) Electronic data processing testing for computer and software reliability.
- (f) Numerous other procedures.

During the entire engagement, our audit team will be determining whether the audit is in compliance with *Uniform Guidance*, and if this is required through review of the City Council minutes, examination of the general ledger, and discussion with finance personnel. If a Single Audit is required, we would perform tests of specific requirements; claims for advances and reimbursements; and amounts claimed or used for matching in compliance with the Single Audit Act. The compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the *GAO Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*, and the *GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs*.

As part of our audit engagements, we issue our clients management letters if we note certain observations or recommendations that we feel need to be disclosed. Our firm's philosophy regarding the management letter is that the management letter is to help management improve its internal control and accounting procedures and not to criticize the management in charge. Therefore, we present our management letters to management in draft form for open discussion prior to issuance.

The workpapers for this engagement are the property of Moss, Levy & Hartzheim, LLP and constitute confidential information. However, we may be requested to make certain workpapers available to any Cognizant Agency pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of Moss, Levy & Hartzheim, LLP's personnel. Furthermore, upon request we may provide photocopies of selected workpapers to the Cognizant Agency. The Cognizant Agency may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

The workpapers and related audit reports for this engagement will be retained for a minimum of seven (7) years after the date the auditor's report is issued or for any additional period requested by the parties designated by the Federal or State government or by the City for audit. If we are aware that the auditee is contesting an audit finding, we will contact the auditee for guidance prior to destroying the workpapers.

PROJECT UNDERSTANDING AND APPROACH (CONTINUED)

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America. The primary purpose of the audit is to express opinions on the basic financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the City.

The main extent of our work would be what is required to enable us to express an opinion on the basic financial statements in accordance with:

1. *AICPA Industry Audit Guide for State and Local Governmental Units.*
2. *AICPA Audit Standards.*
3. *National Committee on Governmental Accounting, Auditing and Financial Reporting (Amended) Publication.*
4. Laws of the State of California
5. Los Angeles County Flood Control District Code
6. Department of Housing and Urban Development-CDBG Programs, CARES
7. U.S. Department of Justice- JAG, CARES
8. U.S. Department of Treasury – Corona Virus State and Local Fiscal Recovery Funds (SLFR)
9. U.S. Department of Transportation – FTA, HBRR, STIP, HSIP
10. US. Department of Finance – Emergency Rental Assistance, ARPA, CARES
11. Other Requirements of Title 2 U.S Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principle and Audit Requirements for Federal Awards (Uniform Guidance)*
12. *GAO Standards for Audit of Governmental Organizations, Activities and Functions, the Guidelines for Financial and Compliance Audits of Federally Assisted Programs.*
13. Our firm’s own additional standards and procedures.

We will perform preliminary analytical review procedures using the prior fiscal year’s audited statements and the current fiscal year’s budget. In the preliminary stage, we will adopt ratio analysis procedures to compare the relationships between account balances and classes of transactions between prior periods and against budgets and industry statistics. This may include budgets, trial balances, and/or draft financial statements to help us identify the source of individual fluctuations. We will then adopt trend analysis to compare current data with prior periods, which is particularly useful for analyzing revenue and expenditures. Any unexpected trends or deviations will be discussed with the City’s staff to obtain explanations.

Minimal assistance of the City’s staff is required during the course of the audit; However, we do ask that the City provide the following: cooperation in answering questions, requested confirmations, bank reconciliations, a general ledger, and other miscellaneous items.

Our firm will not request the City to modify or change any of its current schedules or workpapers used for this audit.

Please see Appendix A - Provided by the Client List. Sample list of items for the City to provide.

PROJECT UNDERSTANDING AND APPROACH (CONTINUED)

The chart below shows some of MLH’s preliminary audit procedures:

Documents	Materiality	Procedures
None	Go over timing and planning with Management.	Set meeting.
Letter	Discuss any matters with predecessor	Standard required communications.
Internal control memos.	Set location site visits.	Visit sites and go through internal controls, such as parks and recreation, fire, police, transit, etc.
Obtain budget and budget amendments.	Ensure budgetary compliance.	Analyze budget-to-actual variances.
Obtain grant documents.	Ensure grant compliance.	Analyze grants.
Obtain policies and procedures.	Evaluate effectiveness of policies, updates and relate to key compliance matters.	Analyze policies and procedures.
Obtain client internal control memos if they exist.	Evaluate internal controls Short interviews of accounting and selected operating personnel for documentation of process.	Analyze internal controls, including computer controls.
Obtain prior year financials.	Determine which items are important for testing.	Set preliminary “materiality” limits.
Obtain appropriate schedules.	Ensure effective procedures.	Testing of cash receipts, cash disbursements, and payroll transactions.
Obtain Council minutes.	Ensure knowledge of key government communication, Look for major agreements and key decisions.	Analyze important events highlighted in Council meetings, test and inquire as necessary.
Draft confirmations – third party letters for independent verification of cash, property taxes, attorney, etc. for client to sign and auditor to mail.	Independent verification of selected balances.	Client to prepare letters and auditor to send letters.
Develop document request list for client to review and provide.	To clarify client – auditor requests.	Meet with client and discuss document request list for audit .
Preliminary trial balance	Ensure preliminary results make sense.	Perform selected testing on balances such as receipts, disbursements, and payroll
Obtain updates on retirement plans.	Discuss GASB 68 & 75 and any changes.	Audit selected components of any new reports and changes for compliance.
Request screen view access only for computer analysis.	Minimize client interruptions and view transactions.	Scan ledgers and accounts for accounting propriety.
Consider site visitations on areas where there are significant cash, card, deposits and billing controls, internet site controls.	Focus on controls where the risk assessment of material misstatement of cash, card and internet transactions could occur.	Site visitations
Legal bills, key litigation	Look for commitments, contingencies, and disclosure.	Discuss with client, prepare attorney letters for confirmation and response.
Obtain long-term debt.	Analyze for disclosure and compliance.	Obtain and prepare long term debt schedules.
Commitments and Contingencies	Ensure auditing standards are applied for proper accrual and disclosure.	Send confirmation letters, talk with client, review disclosures.

PROJECT UNDERSTANDING AND APPROACH (CONTINUED)

The chart below shows some of MLH’s final audit procedures:

Documentation	Strategy	Procedure
None	Set Timing	Entrance conference
Policies and procedures	Review and start risk assessment	Set visitation of locations such as, Parks and Rec, Golf Course, etc. Cash and other controls testing
Obtain updated general ledger	Ensure proper closing of books	Analyze records and update analytical procedures
Obtain internal control memos, if there are any changes- all key locations	Re-evaluate internal controls. Assess risk and dollar significance, brainstorm, look at IT controls	Update understanding of internal controls and document key changes
Obtain prior GFOA comments	Ensure improvement in financial reporting	Implement significant changes in financial reporting methods
Obtain further agreed upon audit schedules as agreed upon in the contract and RFP	To commence audit properly on final numbers	Apply auditing procedures
Analyze capital asset ledgers	Review updates from preliminary and analyze for impairment	Obtain capital asset documents and update for impairments
Contracts and agreements	Analyze agreements	Test schedules of agreements
Journal entries and post-closing	Look for proper accruals and revenue payments	Look at selected billings and revenue agreements
Risk Management	Determine coverage	Confirm balances and analyze for proper accruals as necessary
Cost allocations	Internal service allocation propriety	Discuss and analyze internal service cost allocations
Allocation agreements	Ensure agreement compliance	Analyze allocations as necessary from client calculations and documents
Obtain OPEB and PERS documents	Review for updates, GASB 68 and GASB 75	Read documents and update
Obtain updates on retirement plans, and OPEB	Discuss GASB 68 & 75 and any changes	Audit selected components of any new reports and changes for compliance
Bond agreements	Bond compliance	Test bond compliance and obtain bond ratings
Contributions	Compliance	Analyze significant contributions for compliance
Third party letters	Independent verification of accounts	Match to year-end books and records and reconcile to accounts
None	Ensure proper audit process	Hold timely status meetings with the client
Obtain prior year GASB 34 conversion entries, prepare GASB 34 Entries	Ensure that all GASB 34 conversion entries are proper	Work on current year GASB 34 presentations
Adjusting entries, and any possible management points	Obtain client agreement	Post as necessary with client
None	Compliance with contract and governance	Attend audit committee and council meetings
MD&A, prepare financials, reports, and supplementary information	Ensure documents match, are consistent and appropriately completed	Read MD&A, prepare financials, reports and supplementary information

The year-end fieldwork should be completed no later than October 16th.

The *Governmental Accounting, Auditing and Financial Reporting* (GAAFR) issued by the Government Finance Officers Association (the “Blue Book”) and other GFOA publications are often used as additional tools when preparing and reviewing the financial statements of our governmental clients. The firm has and uses its extensive library of current AICPA, GFOA, and GASB publications and pronouncements.

RELEVANT EXPERIENCE

Moss, Levy & Hartzheim, LLP is a regional firm that performs audits of governmental and non-profit entities throughout the State of California, from the Oregon border to the Mexico border. For most of our governmental clients, we also prepare their Annual Comprehensive Financial Report. Our firm also performs review and compilation engagements as well as tax and consulting services to clients throughout the United States. The firm currently employs twenty-eight (28) professionals, all of whom are trained in governmental auditing, and has annual gross revenues in excess of \$4 million dollars. The firm has three (3) offices in California: Culver City, Beverly Hills, and Santa Maria.

The audit work will be completed by staff from our Culver City office.

The Culver City office is currently staffed by six (6) certified public accountants (three partners, two managers, and one senior accountant). In addition, the Culver City office employs managers, senior accountants, and staff accountants. All certified public accountants, managers, senior accountants, and staff accountants are part of the governmental and non-profit audit practice.

Since the firm has three (3) offices in California and a total of twenty-eight (28) professionals, we have the ability to provide alternative or additional personnel should such actions become necessary to complete the project in a timely manner. All three offices have worked together on prior engagements, therefore there would be no problem with additional or alternative personnel from other offices assisting us in the project.

Our firm currently provides the following services:

Audits:

- Governmental (cities, special districts, single audits, and school districts)
- Non-Profit
- Commercial
- Compliance
- Transient Occupancy Tax
- Employee Benefit Plans

Accounting Services:

- Reviews
- Compilations
- Bookkeeping
- Payroll Taxes

Management Advisory Services (Non-Audit Clients):

- Data Processing Services
- Business Consultation
- Pension and Profit-Sharing Plan Assistance
- Acquisition and Mergers

Income Tax Services:

- Preparation
- Planning
- Tax Audits and Negotiations with Internal Revenue Service and Other Taxing Authorities

Please see *Appendix B – Current and/or Recently Completed Governmental Audits* for a list of current governmental audits performed by the firm.

RELEVANT EXPERIENCE (COMPLETED)

**CURRENT MUNICIPAL CLIENTS
(Culver City's Office)**

Arcadia, CA	Hughson, CA
Artesia, CA	La Mirada, CA
Bellflower, CA	San Gabriel, CA
Duarte, CA	Santa Maria, CA
El Centro, CA	Taft, CA
Eureka, CA	Westlake Village, CA
Healdsburg, CA	Wheatland, CA
Holtville, CA	Willits, CA

Moss, Levy & Hartzheim, LLP is independent of the City, as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's *Government Auditing Standards*, the U.S. Securities and Exchange Commission, and all other authoritative bodies with standard or rule-making authority over the auditing profession.

The firm uses checklists and questionnaires to determine that staff members are independent of each client being audited. We also have each staff member sign a personal independence declaration prior to commencing work on an audit client. The partner in charge of the audit reviews all independence work papers prior to staffing each audit.

The firm's recent local similar auditing experience includes the following:

1. CSMFO and GFOA Award Programs

The firm has or is currently auditing the following entities that have participated in and have received the CSMFO and/or GFOA Award:

City of Bellflower	City of Paso Robles
City of Brawley	City of Santa Maria
City of Calabasas	City of Scotts Valley
City of Campbell	City of Susanville
City of Covina	City of Tracy
City of Culver City	City of Watsonville
City of El Centro	City of Westlake Village
City of Eureka	City of Winters
City of Fort Bragg	City of Yuba City
City of Indio	County Sanitation Districts of
City of Laguna Hills	Los Angeles County
City of Lathrop	Encina Wastewater Authority
City of Lompoc	Los Angeles County Flood Control District
City of Los Alamitos	Ross Valley Sanitary District

2. Uniform Guidance

We have performed compliance audits in accordance with Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principle and Audit Requirements for Federal Awards* (Uniform Guidance), for our Municipal clients who are required to have compliance audits (which is the majority of our municipal clients) and for all of our School District clients.

RELEVANT EXPERIENCE (COMPLETED)

The firm's recent local similar auditing experience includes the following: (Continued)

3. Federal and State Grant Programs and the Single Audit

Each of our municipal clients, the majority of our Special District clients, and all of our School District clients receive Federal and State Grants, which require compliance audits. Some of our most commonly audited programs are as follows:

Municipal Major Programs:

- Community Development Block Grant Funds (CDBG)
- Federal Emergency Management Act Funds (FEMA)
- Section 8 Housing Assistance Payments
- Transportation Enhancement Act (TEA)
- Airport Improvement Program (AIP)
- Economic Development Grants (EDG)
- Home Investment Partnerships Program (HOME)
- Capitalization Grants for State Revolving Funds
- Surveys, Studies, Investigations, and Special Purpose Grants

Other Common Municipal Programs:

- COPS Grants (including LLEBG)
- Asset Seizure Funds
- Retired Senior Volunteer Program

Other Major Programs:

- Senior Nutrition Programs
- Child Nutrition Programs
- Title I
- Title VI
- Migrant Education
- Vocational Education
- Special Education

4. Non-profit Agencies

We have audited numerous non-profit agencies and have also prepared their federal and state tax returns. Currently, our firm performs audit and/or tax preparation services for sixteen (16) non-profit agencies.

5. State Controller's Report and Street Reports

We have prepared State Controller's Reports, Transit, and Street Reports for numerous Cities, Special Districts, and Redevelopment Agencies. We feel this experience allows us to assist our clients in their preparation of the State Controller's Reports or prepare the reports as a separate engagement for our clients. Also, we have prepared the REAC report for some municipal clients.

RELEVANT EXPERIENCE (COMPLETED)

The firm's recent local similar auditing experience includes the following: (Continued)

6. Investment Compliance

In addition to financial statement audits, we also review our clients' compliance with their investment policies and examine investment types, including, but not limited to, an evaluation of maturity dates (short-term or long-term), types and category, and collateral to ensure proper disclosure of risk in the basic financial statements.

7. Bond Reporting

The firm has assisted several Cities in reviewing franchise financial statements as part of reviewing franchise requests for rate increases. In addition, the firm has performed transient occupancy audits for ten Municipalities and has performed various audits of operating lease charges (such as use of a sewage treatment plant based on percentage of use by our client and actual expense as recorded by the treatment plant operator).

8. Joint Powers Authorities

We have audited the following Joint Powers Authorities (JPAs):

North Coast Emergency Medical Services
Public Agency Self Insurance System
County of San Diego – Emergency Services Organization
Encina Wastewater Authority
Exclusive Risk Management Authority of California
San Diego Geographic Information System
Santa Barbara County Special Education Local Plan Area Joint Powers Agency
Santa Barbara Water Purveyors Joint Powers Agency
Tracy Area Public Facilities Financing Authority
Transportation Authority of Marin
West Contra Costa Integrated Waste Management Authority

In addition to the joint powers authorities listed above, the majority of our governmental clients are members of joint powers authorities. As such, our firm has experience in reviewing JPA statements and disclosing the appropriate JPA information in the financial statements for each governmental client.

Moss, Levy & Hartzheim, LLP is a properly licensed certified public accounting firm in the State of California. No. 6998. All certified public accountants engaged in the audit of the City are licensed to practice in the State of California and have received at least the minimum number of governmental continuing professional education hours required by the State Board of Accountancy and *Government Auditing Standards* to perform governmental audits.

Please see *Appendix C – License to Practice in The State of California*.

- Our firm Moss, Levy & Hartzheim, LLP has not had a professional relationship with the City or any of its component units/agencies/concessionaires for the past five (5) years.

**CITY OF LINDSAY
DETAILED PROPOSAL**

RELEVANT EXPERIENCE (COMPLETED)

<u>GFOA CERTIFICATION</u>				
Governmental Agency	Total Staff Hours	Scope of Work	Fiscal Years Audited	Contact and Telephone number
<u>City of Bellflower: 16600 Civic Center Dr. Bellflower, CA</u>				
Basic Financial Statements/ Annual Comprehensive Financial Report prepared in accordance with GAAP Audit Partner - Craig A. Hartzheim, C.P.A	655	Financial Audit, Single Audit, State Controller's Report, and GANN Limit, GASB Pronouncements GFOA Certification	2002- 2012 2017- Present	Mr. Tae Rhee Finance Director (562) 804-1424
<u>City of Covina: 125 E. College St. Covina, CA 91723</u>				
Basic Financial Statements/ Annual Comprehensive Financial Report prepared in accordance with GAAP Audit Partner - Craig A. Hartzheim, C.P.A	625	Financial Audit, Single Audit, GASB Pronouncements GFOA Certification	2014- 2018	Ms. Anita Agramonte Finance Director (626) 384-5400
<u>City of La Mirada: 13700 La Mirada Blvd. La Mirada, CA 90638</u>				
Basic Financial Statements/ Annual Comprehensive Financial Report prepared in accordance with GAAP Audit Partner - Craig A. Hartzheim, C.P.A	525	Financial Audit, Single Audit, GASB Pronouncements GFOA Certification	2016- Present	Ms. Melissa Pascual Finance Manager (562) 943-0131
<u>City of Arcadia: 240 W. Huntington Dr. Arcadia, CA 91007</u>				
Basic Financial Statements/ Annual Comprehensive Financial Report prepared in accordance with GAAP Audit Partner - Hadley Y. Hui, C.P.A	500	Financial Audit, Single Audit, GASB Pronouncements GFOA Certification	2015- Present	Mr. Henry Chen Fiscal Services Manager (626) 574-5427
<u>City of San Gabriel: 425 Mission Dr. San Gabriel, CA 91766</u>				
Basic Financial Statements/ Annual Comprehensive Financial Report prepared in accordance with GAAP Audit Partner - Craig A. Hartzheim, C.P.A	475	Financial Audit, Single Audit, GASB Pronouncements GFOA Certification	2020- Present	Ms. Linda Tang Assistant Finance Director (626) 458-2830

Moss, Levy & Hartzheim LLP is listed in the Master list of firms for the Counties of Los Angeles and San Diego, currently we audit various grants and component units of these counties.

Please see *Appendix E – References*, for additional references.

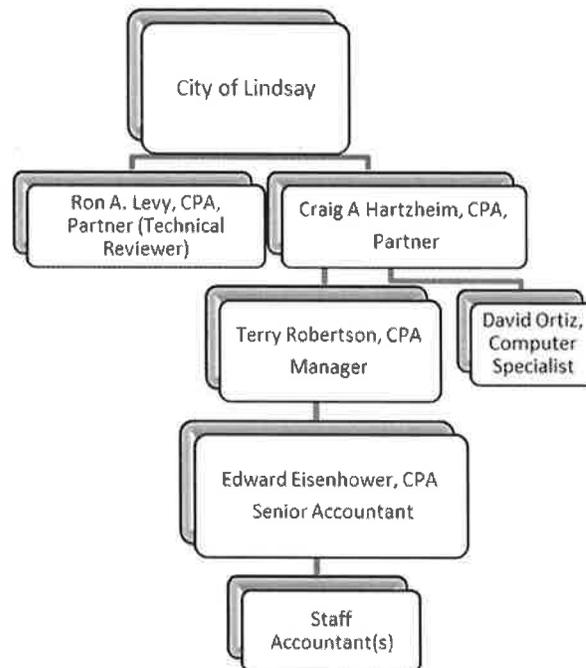
Please see *Appendix F – Peer Quality Review Report* for a copy of our firm’s quality review report, which includes a review of governmental and non-profit engagements. Our Peer Review included reviews of governmental (including municipalities) and non-profit engagements. Due to COVID, the date of our 12/31/20 report was extended to 3/31/22.

PROJECT MANAGER/ KEY STAFF

The City will have one (1) partner and one (1) manager assigned to the audit on a full-time basis. In addition, a supervising senior and one (1) to (2) two staff accountants will be assigned to the audits on a full-time basis. These employees will not be changed except due to unforeseen circumstances.

It is the firm's policy to have our partners and audit managers involved in the managing function of our governmental audits. Having both the partner and audit manager involved in the engagement allows the City to receive immediate response to questions about accounting and audit topics, concerns, and findings.

Project Organization Chart:



It is expected that Mr. Ron A. Levy, CPA would be the technical (concurring) partner in charge of the audits of the City. He will be responsible for reviewing the City's basic financial statements and all other required statements and reports. He may also be responsible for addressing any City questions or concerns that arise during the year. He has assisted numerous municipal clients and has prepared award-winning Annual Comprehensive Financial Reports.

Mr. Craig A. Hartzheim, CPA will be the engagement partner assigned to the audits. As engagement partner, he will oversee the day-to-day operations of the audits, review all audit areas, and be on-site for the majority of the fieldwork. He has assisted many municipal clients and has also prepared numerous award-winning Annual Comprehensive Financial Reports. It is the firm's policy during the first year on the audit engagement to have a partner on-site for most of the fieldwork. This policy enables the partner to become acquainted with the City's daily operations and key personnel.

Mr. Terry Robertson, CPA, or Bin Zeng will be the manager assigned to the audit. He will oversee the day-to-day operations of the audits and perform more difficult audit sections. Previously, Terry worked for Macias Gini & O'Connell LLP (MGO), as the audit manager for the Cities of Los Angeles and San Bernardino.

Mr. Edward Eisenhauer, CPA, or Cody Hartzheim will be the supervising seniors auditor assigned to the audits. As supervising senior auditor, it will be his responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and perform more difficult audit sections. **Our firm will ensure to schedule experienced staff for this engagement.**

PROJECT MANAGER/ KEY STAFF (CONTINUED)

Mr. David Ortiz will be the computer specialist assigned to the audits, when needed. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz may also perform the statistical sampling procedures for the audit, also document and test the internal control structure of the computer systems.

In addition to the supervisory staff listed above, one (1) or two (2) staff accountants will be assigned to the audits. All staff accountants have degrees from accredited colleges or universities, have received in-house governmental audit training, and at present, have at least one year of governmental auditing experience. All staff accountants will be directly supervised by the supervising senior accountant and manager always assigned to the audits. All partners, managers, and staff members have worked on numerous governmental engagements together. Consistently working together will provide the City with a knowledgeable, proficient, and efficient audit team.

Please see *Appendix D – Resumes* for everyone’s qualifications and experience.

The firm conducts an annual firm-wide two-day training seminar to update all governmental auditors on new pronouncements and improved audit techniques. In addition to this firm sponsored seminar, each governmental auditor attends the annual governmental accounting conference and many other continuing education courses and is updated on current accounting/auditing issues through our journals and supplements, which we receive on a regular basis.

Our firm experiences relatively low turnover in employees as can be seen on individual resumes, so that even our staff auditors have more experience than most other firms can offer. **The firm will not use the City as a training ground for its employees.**

Since the firm has three offices in California and a total of twenty-eight (28) professionals, we have the ability to provide alternative or additional personnel should such actions become necessary to complete the project in a timely manner. All three offices have worked together on prior engagements, therefore there would be no problem with additional or alternative personnel from other offices assisting us in the project.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances (departure from the firm, promotion, or assignment to another office). At the written request of the City, any Moss, Levy & Hartzheim, LLP employee assigned to the audits can be removed and replaced by another qualified employee. The City retains the right to approve or reject replacements.

Our firm has never been the object of any disciplinary action from any federal or state desk review or field review in the past three (3) years, nor is there any unsettled litigation or disciplinary action pending with any state regulatory bodies or professional organization during the past three (3) years.

Project Manager References:
(Craig A. Hartzheim, CPA – Engagement Partner)

City of Bellflower
Tae Rhee
Finance Director
(562) 804-1424
Trhee@bellflower.com

City of Covina
Anita Agramonte
Finance Director
(626) 384-5000
aagramonte@covina.gov

PROPOSED SCOPE OF SERVICES

The scope of service provided in the request for proposal is detailed enough for our firm to understand the objective of the audit. Please see our overall approach section for our motion to proceed. No modifications are necessary at the moment.

PROPOSED SCOPE OF SERVICES (CONTINUED)

If convenient for the City’s staff, the approximate target dates for the fiscal year 2022 audits would be as follows:

1. Entrance Conference call with the City – No later than July 1st
2. Written audit plan and list of schedules for fieldwork – No later than July 1st
3. Multiple meetings or training – Available upon request
4. Interim fieldwork – Week of July 11th-15th
5. Progress conference with the City – Monthly after Interim fieldwork
6. Year-end fieldwork – Week of October 10th
7. Exit conference – No later than October 16th
8. Draft of the Annual Comprehensive Financial Report – No later than December 1st
9. Final Reports and ACFR– No later than December 9th
10. SCR Report – No later than January 20th, 2023
11. Presentation to the Board– Open

SEGMENTATION AND BUDGETED HOURS BY SEGMENT

<u>AUDIT SEGMENTS</u>	<u>Estimated Hours</u>					<u>Total</u>
	<u>Clerical</u>	<u>Staff</u>	<u>Senior</u>	<u>Manager</u>	<u>Partner</u>	
Planning		2	3	3	2	10
Risk Assessment			3	3	2	8
Audit Conferences (Preliminary, Progress, and Exit)				5	4	9
Correspondence	2	4				6
Review/Documentation of Internal Controls:						
Documentation of systems		10	12	7		29
Testing of systems		10	12	7		29
Compliance Testing (Includes Single Audit)		14	10	15	10	49
Year End Balances Testing		15	15	15	10	55
Revenue and Expense Analysis (Analytical Procedures)		15	15	15	12	57
Preparation, Review, and Findings	3	10	10	15	10	48
GRAND TOTAL	5	80	80	85	50	300

CONFLICT OF INTEREST STATEMENT

There is no conflict of interest now. Moss, Levy & Hartzheim, LLP has not provided any other type of consulting services to the City.

COMMENTS ON OR REQUESTED CHANGES TO CONTRACT

None.

Under penalties of perjury, I declare that I am an authorized signer and that there are no and have never been any financial interests between any officials or employees of the City of Lindsay and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,



Craig A. Hartzheim, CPA
Partner

CITY OF LINDSAY

APPENDIX A – PROVIDED BY THE CLIENT LIST (SAMPLE)

1	Check registers for all accounts for current fiscal year (7/1 to 6/30)
2	List of awarded bid contracts for FY21-22
3	Current employee list - full name, position, salary information
4	Payroll register for the month of December and June
5	Any MOU and salary schedules - effective during current fiscal year
6	941 payroll forms and reconciliation between 941 forms and payroll GL expenditures
7	Fees schedule FY21-22
8	Cash receipt journal (7/1 - 6/30)
9	Business license cash receipt journal and web transaction report (7/1 - present)
10	EnerGov permit report (7/1 - present)
11	Utility billing register - October and April
12	Park & Rec. REC 1 transaction detail report (7/1 - present)
13	Bank statements for current fiscal year
14	Deposit log for current fiscal year
15	Golf course monthly reporting package and GL details - (7/1 - 6/30)
16	Chart of Accounts, in excel
17	Preliminary trial balance showing current year vs. prior year and budget to actual of current year
18	Preliminary detail general ledger, in excel or pdf
19	Final trial balance, in excel
21	Final detail general ledger, in excel or pdf
21	Gann/Appropriations Limit
22	All bank account statements and reconciliations - June 2022 and July 2022
23	All investments and reconciliations - June 30, 2022
24	Investment report with FMV - June 30, 2022 and support docs.
25	Cash held with fiscal agent statements, if applicable
26	LAIF information and statements, if applicable
27	Cash receipts for periods subsequent to year end
28	Accounts receivable list at year end per fund and supporting docs.
29	Utility billing accrual schedule
30	AR aging report - 6/30/2022
31	Inventory valuation report 6/30/2022- for all locations
32	Loan/notes receivable documents
33	Lead schedule of prepaid costs and other assets with supporting documentation
34	Lead schedule of changes in capital assets and accumulated depreciation - by type Combining schedules of changes in capital assets and accumulated depreciation - by type (land, CIP, WIP, building, etc.) with reconciliations to capital outlay and other supporting detail for additions and deletions
35	Capital Asset Disposals Schedule and its backups (invoices and cancelled checks)
37	Capital Asset Depreciation schedule
38	Check registers for all accounts for subsequent period (July - Sept)
39	Accounts payable list at fiscal year end per fund
40	Supporting schedule of retentions payable per fund
41	Payroll accrual calculations at fiscal year end
42	Supporting schedule of accrued payroll and benefits
43	Supporting schedule of unearned revenue at fiscal year end
44	Supporting schedule of deposits payable at fiscal year end
45	Supporting schedule of miscellaneous liabilities
46	New bond/lease/loans documents
47	Bonds Payable schedule at fiscal year end
48	Premium/discount amortization schedules
49	Supporting schedule of interest payable
50	Supporting schedule of claims payable
51	Capital lease schedule at fiscal year end
52	GASB 68 Valuation Report - 6/30/2022 and related census data
53	GASB 75 Valuation Report - 6/30/2022 and related census data
54	Census data testing done by the City
55	Compensated absences at year end with year end wage calculation broken out by fund
56	Schedule of advances to/from other funds, with corresponding agreements between the funds
57	Schedule of due to/from other funds
58	Schedule of transfers in/out to/from other funds
59	Schedule of Federal Expenditures

CITY OF LINDSAY

APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

CITIES AND REDEVELOPMENT AGENCIES

Adelanto, CA
Arcadia, CA
Arroyo Grande, CA
Atascadero, CA
Bellflower, CA
Buellton, CA
Brawley, CA
Calabasas, CA
California City, CA
Carmel-by-the-Sea, CA
Covina, CA
Culver City, CA
Dinuba, CA
Duarte, CA
El Centro, CA
Eureka, CA
Greenfield, CA
Grover Beach, CA
Healdsburg, CA
Holtville, CA
Hughson, CA
Imperial, CA
Indio, CA
La Cañada Flintridge, CA
La Habra Heights, CA
La Mirada, CA
Laguna Hills, CA
Los Alamitos, CA
Morgan Hill, CA
Ojai, CA
Paso Robles, CA
San Gabriel, CA
Santa Maria, CA
Signal Hill, CA
Taft, CA
Watsonville, CA
Westlake Village, CA
Wheatland, CA
Windsor, CA
Willits, CA
Yuba City, CA

PUBLIC FINANCING AUTHORITIES

The majority of our Municipalities issue debt and do so through an established Public Financing Authority.

OTHER SCHOOL ENTITIES

Academia Semillas del Pueblo Charter School
Albert Einstein Academy
Antelope Valley Schools Transportation District
Bright Star Secondary Charter Academy
East Bay Regional Occupational Program
Carr Academy of Mathematics and Entrepreneurial Studies
Pacoima Charter School
Santa Ynez Valley Charter School
The Accelerated Schools
Southern California Regional Occupational Center
Stella Middle Charter Academy
Tehach Valley Regional Occupational Program

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Calaveras County Schools
Calexico Unified School District
Calipatria Unified School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Springs School District
College Elementary School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lancaster School District
Magnolia Union School District
Manhattan Beach Unified School District
Mark Twain Union Elementary School District
Meadows Union School District
Mission School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Unified School District
Palmdale School District
Pleasant Valley Union School District
Rosemead School District
San Ardo Elementary School District
San Lucas School District
San Miguel Joint Union School District
Santa Maria Joint Union High School District
Santa Monica-Malibu Unified School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Torrance Unified School District
Vallecito Union School District
Westmoreland Elementary School District
Wilsona School District

CITY OF LINDSAY

APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

COUNTIES

Los Angeles County, CA (Master List)
San Diego County, CA (Master List)

SANITATION DISTRICTS

Carpinteria Sanitation District, CA
Cayucos Sanitation District, CA
County Sanitation Districts of Los Angeles County, CA
- All 25 Districts
Encina Wastewater Authority, CA
Montecito Sanitation District, CA
Orange County Sanitation District, CA - Internal Audits
Ross Valley Sanitary District, CA
Triunfo Sanitation District, CA

UTILITY DISTRICTS

Georgetown Divide Public Utility District

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District, CA
Foothill Municipal Water District, CA
Main San Gabriel Basin Watermaster, CA
Marina Water District, CA
North Marin Water District, CA
San Gabriel Municipal Water District, San Gabriel, CA
Sweetwater Springs Water District, CA
Valley County Water District, CA
Valley of the Moon Water District, CA

AMBULANCE SERVICES DISTRICT

Cambria Community Healthcare District
North Coast Emergency Medical Services

CEMETERY DISTRICTS

Arroyo Grande Cemetery District, CA
Atascadero Cemetery District, CA
Gridley-Biggs Cemetery District, CA
San Miguel Cemetery District, CA
Santa Maria Cemetery District, CA

COMMUNITY SERVICES DISTRICTS

Cambria Community Services District, CA
Cuyama Community Services District, CA
Groveland Community Services District, CA
Heritage Ranch Community Services District, CA
Los Alamos Community Services District, CA
Nice Community Services District, CA
Rancho Murieta Community Services District, CA
Santa Ynez Community Services District, CA
Vandenberg Village Community Services District, CA

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District, CA
Isla Vista Recreation and Park District, CA
Mountains Recreation and Conservation Authority, CA
Rancho Simi Recreation and Park District, CA
Hayward Recreation and Park District, CA

BUILDING AUTHORITY

County of San Diego Regional Building Authority, CA

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District, CA
Lakeport Fire Protection District, CA
Orcutt Fire Protection District, CA

OTHER DISTRICTS

Beach Cities Health District
County of San Diego Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego DA Office of Auto Ins. Fraud
Grant, Urban Auto Fraud Grant, WC Ins Fraud Grant
Los Angeles County Flood Control District
Marin/Sonoma Mosquito and Vector Control District
Peninsula Health Care District
San Diego Geographic Information Source
Tracy Area Public Facilities Financing Agency
West Contra Costa Integrated Waste Management
Authority

TRANSPORTATION DEVELOPMENT ACT

Arroyo Grande, CA
Brawley, CA
Calexico, CA
El Centro, CA
Grover Beach, CA
Holtville, CA
Paso Robles, CA
San Luis Obispo County and Cities Area Planning
Council:
Local Transportation Fund
State Transit Assistance Fund
South County Area Transit, CA
South County/San Luis Obispo Transit, CA
Transportation Agency for Monterey County, CA
Transportation Authority of Marin
Association of Monterey Bay Area Governments
Santa Cruz Regional Transportation Commission

TRANSIENT OCCUPANCY TAX AUDITS

Represented the following municipalities and/or counties
in the audit of the hotel "bed tax" records:

Arroyo Grande, CA	Pismo Beach, CA
Bellflower, CA	Santa Maria, CA
Bishop, CA	South Lake Tahoe, CA
Calexico, CA	Whittier, CA
Carmel, CA	Ojai, CA

COMMISSIONS

First 5 San Diego
First 5 San Luis Obispo



BOARD OF ACCOUNTANCY

LICENSING DETAILS FOR: 6998

NAME: MOSS, LEVY HARTZEM LLP

LICENSE TYPE: CPA - PRACTISING

LICENSE STATUS: CLEAR

ADDRESS

9405 W. EDGEMO, ELMOOR FLD
BEVERLY HILLS, CA 90212
LOS ANGELES COUNTY

[MAP](#)

ISSUANCE DATE

JULY 28, 2015

EXPIRATION DATE

JULY 29, 2021

CURRENT DATE / TIME

JANUARY 20, 2021
7:22:11 PM

Ron A. Levy, CPA – Partner

- California licensed C.P.A. with 44 years of audit experience with governmental and non-profit entities
- Technical partner (concurring) in charge of all governmental and non-profit audits, currently including 38 municipal audits, 75 special district audits, and 8 school district and related audits
- Has assisted governmental clients with year-end closing, key position interviews, preparation of award winning Annual Comprehensive Financial Reports, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2021, 2020, and 2019 Governmental Accounting Conference*
 - 2021, 2020, and 2019 School District Conference*
 - 2021, 2020, and 2019, GAAS Update*
 - GASB 34 Training Seminars*
 - Planning a Governmental Audit Engagement*
 - Auditor's Reports on Audits of Local Governments*
 - Governmental Accounting Update*
 - Audits of State and Local Governments*
 - Compliance Auditing, Auditing Sampling, and Concluding the Audit*
 - The Single Audit Act*
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Municipal Finance Officers
 - California Society of Certified Public Accountants
 - California Association of School Business Officials
 - Kiwanis Club
- Bachelor of Science degree from Oregon State University, conferred in 1977
- Taught accounting courses at a branch of La Verne College and Chapman College
- Knowledgeable in all areas of tax law including non-profit tax issues

Craig A. Hartzheim, CPA – Partner

- California licensed C.P.A. with 37 years of audit experience with governmental, non-profit, and commercial entities
- Engagement partner for governmental and non-profit audits (Culver City office) including 25 municipal audits, 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation Districts of Los Angeles County), and 12 school districts and related audits
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning Annual Comprehensive Financial Reports, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
2021, 2020, and 2019 School District Conference
2021, 2020, and 2019, GAAS Update
Single Audits of Governmental Entities
Preparing Governmental Financial Statements
Yellow Book, Government Auditing Standards
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards update
Fraud in Audits
Auditing update

- Bachelor of Science degree in Accounting from Marquette University, conferred in 1982
- Member of the following:

American Institute of Certified Public Accountants
California Society of Certified Public Accountants
- Knowledgeable in all areas of tax law including non-profit and payroll tax issues

Hadley Y. Hui, CPA – Partner

- California licensed C.P.A. with 23 years of audit experience with governmental, non-profit, and commercial entities
- Partner in charge of 20 municipal audits, 26 special district audits, 8 special audits for the County of San Diego, and 20 school districts and related audits
- Supervisor for the CSS and DPSS Monitoring Projects for Los Angeles County
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference

2021, 2020, and 2019 School District Conference

2021, 2020, and 2019, GAAS Update

Yellow Book, Government Auditing Standards

Fraud in Audits

GAAS Guide

Risk-Based Auditing Part 1, Part 2

Accounting and Auditing Update

Guide to Auditing Control Course 1, Course 2

- Extensive knowledge of database systems, networking, and various accounting software
- Bachelor of Arts degree in Economics with a minor in Accounting from University of California – Los Angeles, conferred in 1997
- Member of the following:

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

- Knowledgeable in all areas of tax law including non-profit and payroll tax issues

Terry Robertson, CPA – Manager

- Audit Manager for the City of Los Angeles
- Manager with 19 years of audit experience with governmental, non-profit, and commercial entities
- Manager for 12 municipal audits, 8 joint power authority audits, and 21 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
2021, 2020 and 2019 Single Audit Compliance
2021, 2020, and 2019, GAAS Update
GASB 34 Training Seminars
Auditors' Responsibilities for Detection of Fraud
Internal Control and Fraud in Governmental Engagements
Government Auditing Standards – Yellow Book
Implementing SAS 112 & 114
Advanced Fraud Techniques
Grants Management

- Bachelor of Science degree in Accounting from University of Quinnipiac, conferred in 1998

Wilson Lam, CPA, CFE, CGFM – Manager

- California licensed CPA with 12 years of audit experience with governmental and commercial entities
- Manager for 3 municipal audits, 4 special district audits, and 9 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
2021, 2020 and 2019 Single Audit Compliance
GASB 34 Training Seminars
Internal Control and Fraud in Governmental Engagements
Government Auditing Standards – Yellow Book
Advanced Fraud Techniques
Risk-Based Auditing Part 1 & Part 2
2019 Accounting and Auditing Update
Guide to Auditing Control Course 1 & Course 2

- Bachelor of Arts in Accounting and Finance from California State University Fullerton, conferred in 2005

Bin Zeng – Manager

- Manager with 14 years of audit experience with governmental and commercial entities
- Manager for 12 municipal audits and 14 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
2021, 2020 and 2019 Single Audit Compliance
2021, 2020, and 2019, Accounting and Auditing Standards Update: Risk Assessment Standards
2021 Advanced Audit Standards Workshop: Understanding Risk Assessment
2021, 2020, and 2019, GAAS Update
Auditors' Responsibilities for Detection of Fraud
Internal Control and Fraud in Governmental Engagements
Government Auditing Standards – Yellow Book
Implementing SAS 112 & 114
Advanced Fraud Techniques
Grants Management

- Bachelor of Arts degree in Business Economics from the University of California – Los Angeles, conferred in 2007

Edward R. Eisenhower, CPA – Senior Accountant

- California licensed CPA with 30 years of experience, and 10 years of audit experience with governmental, non-profit, and commercial entities
- Senior Accountant for 12 municipal and 3 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
2021, 2020, and 2019 School District Conference
Accounting and Auditing Standards Update: Risk Assessment Standards
Advanced Audit Standards Workshop: Understanding Risk Assessment
GAAS Update
Auditors' Responsibilities for Detection of Fraud
Internal Control and Fraud in Governmental Engagements
Government Auditing Standards – Yellow Book
Implementing SAS 112 & 114
Advanced Fraud Techniques
Grants Management

- Bachelor of Science degree in Accounting from University of Wisconsin – Whitewater, conferred in 1982
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues

Cody Hartzheim – Senior Accountant

- Senior Accountant with 6 years of audit experience with governmental, non-profit, and commercial entities
- Senior Accountant for 16 municipal audits and 6 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
Government Auditing Standards – Yellow Book
2021 Accounting and Auditing Standards Update: Risk Assessment Standards
2021, 2020 and 2019 Single Audit Compliance

- Bachelor of Science in Accounting and Finance from Marquette University, conferred in 2014

Ricardo Rodriguez – Senior Accountant

- Senior Accountant with 15 years of audit experience with governmental, non-profit, and commercial entities
- Previously assigned to various municipal engagements
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, 2020, and 2019 Governmental Accounting Conference
Government Auditing Standards – Yellow Book
2021 Accounting and Auditing Standards Update: Risk Assessment Standards
2021, 2020 and 2019 Single Audit Compliance
2021 GAAS Update

- Bachelor of Science in Accounting from California State University of Long Beach, conferred in 1999

Nickolas Hartzheim – Staff Accountant

- Auditor with 2 years of audit experience with governmental and special districts
- Auditor for 6 municipal audits, non-profit, and 4 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2021, and 2020 Governmental Accounting Conference
2021, and 2020 GAAS Update
Auditors' Responsibilities for Detection of Fraud
Government Auditing Standards (GAO) Updates and Changes
Internal Control and Fraud in Governmental Engagements
Government Auditing Standards – Yellow Book
Implementing SAS 112 & 114

- Bachelor of Science from San Jose University was conferred in 2018

David Ortiz – Computer Specialist

- Auditor with 22 years audit experience with governmental and commercial entities.
- Computer specialist – with emphasis in fund accounting software.
- Extensive knowledge of database systems, networking, and accounting software.
- A Bachelor of Science degree in Business Administration with an emphasis in Accounting from California Polytechnic State University, San Luis Obispo.

CITY OF DUARTE

2017 to Present

Audit of basic financial statements, GASB 34
Contact: Daniel Jordan - City Manager (626) 357-7931
1600 Huntington Drive, Duarte, CA 91010

CITY OF EL CENTRO

2008 to Present

Audit of financial statements, preparation of the Annual Comprehensive Financial Report (GFOA Certificate), Transportation Development Act Audit, GASB 34
Contact: Richard Romero - Finance Manager (760) 337-4510
1275 W. Main Street, El Centro, CA 92243

CITY OF GOLETA

2018 to Present

Audit of financial statements, preparation of the Annual Comprehensive Financial Report (GFOA Certificate), Transportation Development Act Audit, Appropriations Limit Review
Contact: Luke Rioux - Finance Director (805) 562-5508
130 Cremona Drive, Suite B, Goleta, CA 93117

CITY OF LAGUNA HILLS

2010 to 2016

Audit of basic financial statements in conformity with GASB 34, and Single Audit Report
Prepared City's State Controller's Report, and review of the City's GANN Limit
Received GFOA Certificate of Achievement in Financial Reporting
Contact: Janice Mateo-Reyes – Finance Director (949) 707-2623
24035 El Toro Road, Laguna Hills, CA 92653

CITY OF SANTA MARIA

2009 - Present

Audit of financial statements, preparation of the Annual Comprehensive Financial Report (GFOA Certificate), Measure U Sales Tax Fund Audit, Transportation Development Act Audit, Single Audit
Contact: Mary Harvey - Director of Finance (805) 925-0951 x 2214
110 E. Cook Street, Santa Maria, CA 93454

CITY OF LINDSAY
APPENDIX F – PEER QUALITY REVIEW REPORT

Our Peer Review included reviews of governmental: municipalities, water districts, school districts, and non-profit engagements.



POWELL, SMITH & LEVINE
 CHARTERED PUBLIC ACCOUNTANTS

Kevin C. Powell, CPA
 Elizabeth Spillner, CPA
 E. H. C. Lindsey, CPA
 1000 North 4th Street, Suite 200
 Modesto, California 95208-3000

Report on the Firm's System of Quality Control

To Moss, Levy & Hartzheim, LLP
 and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/peerreview. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

- 1. The firm's quality control policies and procedures addressing continuing professional education (CPE) are not sufficient to provide reasonable assurance that its personnel will have the education necessary to perform engagements in accordance with professional and regulatory requirements. The courses taken by firm personnel did not provide them with sufficient information about current developments in auditing matters. This contributed to audit engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan, not conforming to professional standards in all material respects in the areas of independence, audit planning and risk assessment, and documentation of testing specific to major program compliance. The audits of employee benefit plans did not conform to professional standards related to internal control documentation and participant testing.

Opinion

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (less or full)*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass with deficiency*.

Kimberly A. Haffner, CPA

May 10, 2019

10 Moss, Levy & Hartzheim, LLP • 1000 North 4th Street, Suite 200 • Modesto, CA 95208-3000
 Telephone: (209) 525-1100 • Fax: (209) 525-1101



STAFF REPORT

TO: Lindsay City Council
FROM: Francesca Quintana, Executive Assistant/Deputy City Clerk
DEPARTMENT: City Manager
ITEM NO.: 11.2
MEETING DATE: March 22, 2022

ACTION & RECOMMENDATION

Consider the Minute Order Appointment of Council Member Transit Representative and Alternate Representative to the Tulare County Association of Governments (TCAG) Board.

BACKGROUND | ANALYSIS

There is currently an open Transit position on the Tulare County Association of Governments (TCAG) Board of Directors. This position was created by the TCAG Board in 2015 and carries a three-year term. It is a full voting member of the Board that is appointed by the Council of Cities. Per the TCAG Director, the person holding this position should be an elected official from a City that directly provides fixed route service. Job duties include but are not limited to; receive orientation and training on the roles and responsibility of TCAG as an agency, as well as the responsibilities of individual board members; represent the interests of public transit in Tulare County; serve as the TCAG representative on the CalVans board of governors, attend various meetings, functions, conferences, etc.; and promote and advocate for public transit that serves the residents of Tulare County.

At the May 2017 Council of Cities meeting, a selection process was approved to fill the position that would become vacant on June 30, 2022. Staff was directed to notify its Council Members that a position is available, and that they should notify said staff if they are interested in serving as the Transit Representative or Alternate Representative. The selected Council Member Representative and Alternates' information will be forwarded to the TCAG Board.

Staff is recommending that the City Council select a Council Member Representative and Alternate to serve as the TCAG Transit Representative and Alternate Representative. The Council of Cities will be considering the appointment of the Representative and Alternate at its meeting scheduled for Wednesday, May 18, 2022, at 4:00 P.M. at the City of Visalia.

The selected Council Member Representative can expect to attend the meetings listed below.

TCAG Board Meeting

- Monthly meetings on the third Monday of every month.
- Approximately 2-3 hours in the afternoon.



STAFF REPORT

- In-person and remote meeting access is available.

Tulare County Regional Transit Agency (TCRTA) Meeting

- Monthly meetings on the third Monday of every month.
- Approximately 1-2 hours meeting duration.
- Occurs after the TCAG meeting.
- In-person and remote meeting access is available.

CalVans Meeting

- Monthly meetings on the second Thursday of every month at 10:00 AM.
- Approximately 1 hour meeting duration.
- Remote meeting access only.

Transit Forum Technical Committee Meeting

- Monthly meetings on the second Wednesday of every month from 1:30 to 3:00 PM.
- In-person and remote meeting access is available.

Social Services Transportation Advisory Council Technical Committee

Quarterly meetings on the second Tuesday of every month from 10:00 AM to Noon.
In-person and remote meeting access is available.

FISCAL IMPACT

None.

ATTACHMENTS

- Process to Select a TCAG Public Transit Representative and Alternate

Tulare County Council of Cities

Process for Selecting a Transit Representative to the TCAG Board

There is a Transit position on Tulare County Association of Governments (TCAG) Board of Directors. This position was created by the TCAG Board in 2015 and carries a three year term. It is a full voting member of the Board that is appointed by the Council of Cities. In 2017, the Council of Cities determined a process for filling the position. Per the TCAG Director, the person holding this position should be an elected official from a City that directly provides fixed route service who is willing to fulfill the job which includes the following items:

Public Transit Representative Duties

- * Receive orientation and training on the roles and responsibility of TCAG as an agency, as well as the responsibilities of individual board members.
- * Represent the interests of public transit in Tulare County. This includes the interest of residents and riders in the county, as well as all agencies that provide public transit in Tulare County.
- * Serve as the TCAG representative on the CalVans board of governors.
- * Attend various meetings, functions, conferences, etc. Examples include:
 - o CalVans board meetings
 - o Stakeholder and community meetings
 - o Unmet Needs Public Hearings
 - o Transit forum meetings
 - o Meetings of the Social Services Transportation Advisory Council (SSTAC)
 - o Events, functions, etc. with local, regional, state and federal partner agencies
 - o Advocacy trips to Sacramento and Washington D.C.
 - o Project groundbreaking
- * Ensure that you are provided the necessary information for decision-making.
- * Attend board member training.
- * Attend TCAG board meetings and workshops.
- * Promote and advocate for public transit that serves the residents of Tulare County.

Process:

At the May, 2017 Council of Cities meeting, the City representatives discussed utilizing the following process be developed. It is proposed that this process be utilized to fill the position being vacated on June 30 of this year, and then the Council of Cities consider the policy at the July 19 meeting. The following process has been outlined

1. Notify all Tulare County cities that a position is available

Council of Cities adopted this revised process on January 17, 2018, adding items 10 and 11.

2. Each city will notify its Council Members that a position is available, and that they should notify their City Manager by a date specific if they are interested in serving as the Transit Representative.
3. The City Managers will notify the designated Council of Cities representative by a date specific if they have a Council Members who wishes to be considered for the position.
4. If only one Council person expresses interest by the date specified, that name will be forwarded to the Tulare County Association of Governments as the representative. A request will go out to the cities for an alternate, to be filled through the same process.
5. If more than one Council person expresses interest, a Council of Cities staff representative will assemble the names, and draft a sample report with the names listed in alphabetical order by last name, including timelines, that each City can work from in selecting a nominee.
6. Each City will put the item on a Council agenda, and each City Council will select a nominee. The candidate that garners the most votes will be forwarded to the TCAG Board as the representative. If the nomination process results in a tie, those names involved in the tie will be forwarded to the Council of Cities for a final decision.
7. If there is a tie that goes to the Council of Cities, and the vote at the Council of Cities also results in a tie, then the Council of Cities will hold a second ballot on the same day. If it remains a tie, the representative will be selected based on a random draw at the Council of Cities meeting between those names involved in the tie.
8. If a City Council is unable to complete the process within the timeframes indicated, their vote will be considered an abstention, and the process will continue along the timeframes outlined.
9. The person with the second largest number of votes from cities will be the alternate to the TCAG Board for the Transit Representative.
10. If candidate receiving the second largest number of votes declines to be alternate, the candidate with the next largest number of votes will have the opportunity to serve. If no candidate accepts the alternate position, the Chair will issue a call for nominations and at the next Council of Cities meeting, the voting members will elect the alternate from the nominations submitted.
11. Timeframes for vacancies will be set when the position becomes vacant, with the expectation an appointment at the end of the term should begin three months before the position becomes vacant.

Council of Cities adopted this revised process on January 17, 2018, adding items 10 and 11.