



LINDSAY CITY COUNCIL REGULAR MEETING AGENDA

August 26, 2025, 6:00 P.M.
City Hall, 251 E. Honolulu St., Lindsay, CA 93247

Mayor
Misty Villarreal
Mayor Pro Tem
Yolanda Flores
Councilmembers
Adriana Nave
Rosaena Sanchez
Joe Soria

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on Tuesday, August 26, 2025 at 6:00 p.m. in person and live via YouTube.

 **City of Lindsay YouTube Channel:** <https://www.youtube.com/@CityofLindsay>



Se anima a los hispanohablantes a asistir a las próximas reuniones del Concejo Municipal de Lindsay. Para traducción al español, comuníquese con la oficina de la Secretaria Municipal por teléfono, (559) 562-7102 ext. 8034, o regístrese unos minutos antes en el momento de la reunión del Consejo.

Rules for Addressing the City Council:

- Members of the public may address the City Council on matters within the jurisdiction of the City of Lindsay.
- Persons wishing to address Council concerning an item on the agenda will be invited to address the Council during the time that Council is considering that agenda item. Persons wishing to address Council concerning issues not on the agenda will be invited to address Council during the Public Comment portion of the meeting.
- When invited by the Mayor to speak, please step up to the lectern, state your name and city of residence, and make your comments. Comments are limited to three minutes per speaker.

Americans with Disabilities Act

Pursuant to the Americans with Disabilities Act, persons with disabilities who may need assistance should contact the City Clerk prior to the meeting at (559) 562-7102 ext. 8034 or via email at dchang@lindsay.ca.us.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. EXECUTIVE (CLOSED) SESSION

4.1 Conference with Labor Negotiators

Pursuant to Cal Gov. Code § 54957

Agency Designated Representative: City Manager (or other designated negotiator)

Employee Organization: Lindsay City Employees Association: Services Employees International Union (SEIU).

4.2 Public Employee Appointment/ Employment:

Pursuant to Cal Gov. Code § 54957

Title: City Manager

5. 6:30 P.M RECONVENE FROM CLOSED SESSION

6. CLOSED SESSION REPORT – This is the time for Council to publicly report specified closed session action and the vote take on those actions, if any.

7. APPROVAL OF AGENDA

8. COUNCIL REPORT

9. **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 Mayor. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. 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.

10. **CITY MANAGER REPORT**

11. **CONSENT CALENDAR** – Routine items approved in one motion unless an item is pulled for discussion. There will be no separate discussion of these matters unless a request is made, in which event the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

11.1 **Waive the Reading of Ordinance and Approve by Title Only.**

Action & Recommendation: Approve the reading by title only of all ordinances and that further reading of such ordinances be waived.

Submitted by: Dalee Chang, Deputy City Clerk

11.2 **Minutes of the Regular Meetings of August 12, 2025.**

Action & Recommendation: Approved as submitted.

Submitted by: Dalee Chang, Deputy City Clerk

11.3 **Warrant List for August 4, 2025 Through August 17, 2025.**

Action & Recommendation: Accept the Warrant List for transaction dated August 4, 2025, through August 17, 2025.

Submitted by: Soledad Ruiz-Nunez, Director of Finance

11.4 **City Council Approval for Resolution 25-35 for the Continuing Expenditures and Revenues in Accordance with the Adopted Fiscal Year 2024-2025 Operating Budget and Five-Year Capital Improvement Plan**

Action & Recommendation: Approve Resolution No. 25-35 and authorize a 60-day extension to finalize and present the Fiscal Year 2025-2026 Operating Budget and Five-Year Capital Improvement Plan Budget. This continuation will ensure that the City meets all payroll and contractual obligations and continues to deliver essential services while staff complete the budget development process.

Submitted by: Soledad Ruiz-Nunez, Director of Finance

12. **PRESENTATION ITEMS**

12.1 **Summer Recreation Recap**

Action & Recommendation: None

Submitted by: Armando da Silva, Director of Recreation

13. **ACTION ITEMS**

13.1 **Consider Award Price Paige & Company the Audit Services Contract**

Action & Recommendation: Award Price Paige & Company the Audit Service Contract following their submittal of the Request for Proposals. The contract will cover the Audit for 2024, 2025, and 2026 with the option to renew for the 2027 and 2028 audits.

Submitted by: Soledad Ruiz-Nunez, Director of Finance

13.2 Authorization to Issue Request for Qualifications (RFQ) to solicit proposals from qualified civil engineering firms to provide on-call engineering and related professional services

Action & Recommendation: Authorize the release of the attached Request for Qualifications (RFQ) to solicit proposals from qualified civil engineering firms to provide on-call engineering and related professional services.

Submitted by: Kuyler Crocker, Acting Director of Public Works

14. REQUEST FOR FUTURE ITEMS

- 15. ADJOURNMENT –** Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. A complete agenda is available at www.lindsay.ca.us. In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the City Clerk at (559) 562-7102 x 8011. Notification prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.

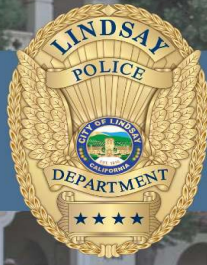
AFFIDAVIT OF POSTING AGENDA

I hereby certify, in conformance with Government Code Sections 54954.2 and 54956, this agenda was posted in the bulletin board at the front of City Hall, 251 E Honolulu St., as well as on the City of Lindsay's website (www.lindsay.ca.us).

DATE & TIME POSTED: Thursday, August 21, 2025 at 3:00 p.m.

Dalee, Deputy City Clerk

Weekly



Update

August 11th – August 17th, 2025

Police Division Highlights:

Total Calls for Service: 160

Suspicious Person / Under the Influence of a Controlled Substance / Arrest

8/12/2025 at 1654 Hours:

Corporal Romero and Officer Chaidez responded to a report of a suspicious person in the 200 block of N. Harvard Ave. Upon arrival units contacted Dora Pablo, 27, of Exeter, who was found to be under the influence of a controlled substance, and in violation of the terms of her probation. Pablo was arrested without incident and later booked at the South County Detention Facility.

Robbery / Violation of a Domestic Violence Restraining Order / Resisting Arrest

8/15/2025 at 0040 Hours:

Lindsay units responded to the 200 block of N. Westwood Ave. for a report of a disturbance in progress. Upon arrival it was determined that Melvin Quinteros, 35, of Lindsay had taken a cell phone and keys from the victim by force, and he was also in violation of the terms of a served Domestic Violence Protective Order. Quinteros fled from officers on foot, but he was quickly apprehended and later booked at the South County Detention Facility.

DUI / Driving on a Suspended License / Possession of a Controlled Substance

8/15/2025 at 2139 Hours:

Officer Martinez conducted a traffic enforcement stop on a vehicle in the area of Frazier and Elmwood and contacted the driver, later identified as Aureliano Ramirez, 35, of Dinuba, who was found to be driving under the influence of alcohol, and also in possession of .43 grams of suspected Methamphetamine. Ramirez provided officers a false name, but he was later positively identified and determined to have a suspended driver's license. Ramirez was arrested and later booked at the South County Detention Facility.

Weekly



Update

Fire Division Highlights:

Total Calls for Service: 43

Tulare County Fire Assist / Motor Vehicle Collision with Rescue

8/16/2025 at 1334 Hours:

Engine 87 responded to the area of Road 252 and Avenue 220 for a report of a rollover traffic accident with a pin-in. Upon arrival E87 provided assistance in vehicle stabilization, rescue, and patient care until relieved by Tulare County Fire Department personnel.

Special Events:

The first day of school went smoothly, with no reported major issue with traffic incidents. There was extra congestion in and around school sites, which was typical of what has been seen in years past.

Upcoming Events / Projects:

The Baked Potato Fundraiser is scheduled for 8/18/2025 in the parking lot adjacent to 215 N Elmwood Ave.

The Community Yard Sale is scheduled for 8/23/2025 in the parking lot adjacent to 215 N Elmwood Ave.

The 9/11 Mural Fundraiser Dinner is 9/11/2025 at the Wellness Center- 860 N Sequoia Ave.



LINDSAY CITY COUNCIL REGULAR MEETING MINUTES

Lindsay Council Chambers
251 E Honolulu St., Lindsay CA 93247

Tuesday, August 12, 2025
6:00 p.m. – Regular Meeting

Proper notice of this meeting was given pursuant to Government Code Section 54954.2 and 54956.

STAFF PRESENT: Interim City Manager Kuyler Crocker, City Attorney Megan Crouch, City Clerk/ Human Resources Manager Miranda Cordova, Interim Director of Public Safety Nicholas Nave, Director of Finance Soledad Ruiz-Nunez, Director of Recreation Services Armando da Silva, Acting City Services Director Joseph Avina, Administrative Supervisor Marshall Chairez, Deputy City Clerk Dalee Chang.

1. **CALL TO ORDER**

Mayor Villarreal called to order the regular meeting of the Lindsay City Council at 6:00 p.m. in the Council Chamber located at 251 E. Honolulu St.

2. **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Chief Nave

3. **ROLL CALL**

Council Present: Mayor Villarreal
Mayor Pro Tem Flores
Councilmember Nave
Councilmember Sanchez
Councilmember Soria

4. **EXECUTIVE (CLOSED) SESSION**

4.1 **Conference with Labor Negotiators**

Pursuant to Cal Gov. Code § 54957

Agency Designated Representative: City Manager (or other designated negotiator)

Employee Organization: Lindsay City Employees Association: Services Employees International Union (SEIU).

5. **6:30 P.M RECONVENE FROM CLOSED SESSION**

6. **CLOSED SESSION REPORT** – Council returned from closed session at 6:30 pm with nothing to report.

7. **APPROVAL OF AGENDA**

It was motioned by Councilmember Nave, seconded by Councilmember Sanchez, and unanimously carried to approve the agenda.

8. **COUNCIL REPORT**

Councilmembers Joe Soria, Andriana Nave, and Mayor Misty Villarreal provided reports pertaining to the East Kaweah Groundwater Sustainability Agency and its groundwater

overdraft and future prop 218 process on assessments and events Councilmembers attended and upcoming events.

9. PUBLIC COMMENT

Public comment received from Mercedes Herrera regarding the Bake Potatoes sale and Yard Sale.

10. CITY MANAGER REPORT

The City Manager reported the Olive Bowl and multiple grants and funding. Mr. Croker also meet with contractors for the Transit Center designed and upcoming events. Chief Nichloas Nave provided an update of the fire situation that staff is assisting in other parts of the State. Chief Nave also reported on the events that has taken place August 9, 2025, regarding Officers.

11. RECOGNITIONS

11.1 Introduction and Oath of Office of Fire Lieutenant

Chief Nicholas Nave introduced Fire Lieutenant Brendan Diaz to the Council and those that had attended the Council meeting. Chief Nave acknowledge Fire Lieutenant Diaz achievements. Fire Lieutenant Diaz took the time to thank the city for the opportunity that he was given.

12. CONSENT CALENDAR

It was motioned by Councilmember Sanchez, seconded by Councilmember Soria and unanimously carried to approve the items on the Consent Calendar as presented.

12.1 Waive the Reading of Ordinance and Approve by Title Only.

Action & Recommendation: Approve the reading by title only of all ordinances and that further reading of such ordinances be waived.

12.2 Minutes of the regular and/or special Meetings of July 22, 2025.

Action & Recommendation: Approve as submitted.

Submitted by: Dalee Chang, Deputy City Clerk

12.3 Warrant List for July 14, 2025 through August 3, 2025.

Action & Recommendation: Accept the Warrant List for transaction dates of July 14, 2025 through August 3, 2025.

Submitted by: Soledad Ruiz-Nunez, Director of Finance

12.4 July 2025 Treasurer's Report.

Action & Recommendation: Accept the July 2025 Monthly Treasurer's Report.

Submitted by: Soledad Ruiz-Nunez, Director of Finance

12.5 Approval of Revised Resolution 25-32 for Authorizing Engagement with FEMA and Cal OES Regarding Emergency Grant Programs.

Action & Recommendation: Approval of a revised Resolution No. 25-32, A Resolution of the City Council of the City of Lindsay Authorizing the Director of City Services & Planning, City Manager, and City Services Manager/Inspector to Engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services Regarding Grants for Which the City has Applied and Any Documents Thereto.

Submitted by: Kuyler Crocker, Interim City Manager

13. PUBLIC HEARINGS

13.1 CUP 25-04 Recycling Collection at 460 W. Hermosa

Action & Recommendation: Conduct public hearing & consider the approval of Resolution 25-33 approving Conditional Use Permit No. 25-04 for recycling center at 460 W. Hermosa (APN 205-314-001).

Submitted by: Christine Chavez, Contract City Planner

Public Hearing Open: The Public Hearing opened at 7:03 p.m.

Public Comment: Public comment was provided by Mercedes Herrea, Danny Salinas, and Angelita Martinez and Ron Wilbourn provided a comment on surrounding shops and other recycling center already in place.

Public Hearing Closed: The Public Hearing closed at 7:06 p.m.

Council Action: It was motioned by Councilmember Soria, seconded by Councilmember Sanchez, and approved by the way of vote 3-2.

14. PRESENTATIONS

14.1 Lindsay Youth Sports

Presented by: Armando da Silva, Director of Recreation
Armando de Silva provided a presentation for Council review.

14.2 Sports Coordinator and Sports Official

Presented by: Armando da Silva, Director of Recreation
Armando d Silba provided a presentation for Council review.

15. ACTION ITEMS

15.1 Consider the approval of Job Description and Budget for Sport Official

Action & Recommendation: Approve of Job Description for Sport Official.

Submitted by: Armando da Silva, Director of Recreation

Public Comment: There were no public comments.

Council Action: It was motioned by Mayor Pro Tem Flores , seconded by Councilmember Soria, and unanimously carried to approve 5-0.

15.2 Consider the approval of Job Description and Budget for Sport Coordinator

Action & Recommendation: Approve of Job Description for Sport Coordinator.

Submitted by: Armando da Silva, Director of Recreation

Public Comment: There were no public comments.

Council Action: It was motioned by Mayor Pro Tem Flores , seconded by Councilmember Soria, and unanimously carried to approve 5-0.

15.3 Appointment of the City Clerk

Action & Recommendation: Consider approval of Resolution 25-34 appointing Miranda Cordova as City Clerk / Human Resource Manager

Submitted by: Kuyler Crocker, Interim City Manager

Public Comment: There were no public comments.

Council Action: It was motioned by Councilmember Nave seconded by Councilmember Flores and unanimously carried to approve 5-0.

15.4 Authorization to Issue Request for Qualifications (RFQ) for Legislative Lobbying Services

Action & Recommendation: Grant authorization the release of a Request for Qualifications (RFQ) to solicit statements of qualifications from experienced firms or individuals to provide legislative lobbying services on behalf of the City of Lindsay

Submitted by: Kuyler Crocker, Interim City Manager

Public Comment: Public comment was provided by Mercedes Herrera.

Council Action: It was motion by Councilmember Soria, seconded by Councilmember Sanchez, and unanimously carried to approve 5-0.

15.5 Waiver of Late Payment Fee for Utility Bills affected by Water Quantity Charge Misreads

Action & Recommendation: Approval of Waiving the \$10.00 monthly Late Payment Fee for residents who were affected by the January 2025 to June 2025 accumulated Water Quantity Charge. The Late Payment Fee will be waived from July 2025 to December of 2025 for residents affected by the accumulated Water Quantity Charge.

Submitted by: Soledad Ruiz-Nunez, Director of Finance

Public Comment: There was no public comment.

Council Action: It was motion by Councilmember Nave, seconded by Councilmember Sanchez, and unanimously carried to approve 5-0.

16. REQUEST FOR FUTURE ITEMS

17. ADJOURNMENT

The regular meeting was adjourned at 8:06 p.m.

Approved by Council: August 26, 2025.

Misty Villarreal, Mayor

ATTEST:

Dalee Chang, Deputy City Clerk

The next Regular Meeting of the Lindsay City Council is scheduled to be held on September 9, 2025.



STAFF REPORT

TO: Lindsay City Council

MEETING DATE: August 26, 2025

Item #: 11.3
Consent

DEPARTMENT: Finance

FROM: Soledad Ruiz-Nunez, Director of Finance

Agenda Title: Award Price Paige & Company

ACTION & RECOMMENDATION

Accept the Warrant List for transactions dated August 4, 2025, through August 17, 2025.

BACKGROUND | ANALYSIS

The warrant list for August 4, 2025, through August 17, 2025, is submitted for Council review and acceptance.

FISCAL IMPACT

There is no fiscal impact associated with this action.

ATTACHMENTS

1. Warrant list for August 4, 2025, through August 17, 2025.

Reviewed/Approved: _____

CITY OF LINDSAY | WARRANT LIST
TRANSACTION DATES: 08/04/2025 THROUGH 08/17/2025

Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
28543						\$187.95
	400 - WELLNESS CENTER	08/08/25	3023	AAA SECURITY, INC.	GUARD SERVICE	187.95
28544						\$411.00
	101 - GENERAL FUND	08/08/25	6504	ADVENTIST HEALTH TOXICOLOGY	MAY & JUNE TOXICOLOGY	411.00
28545						\$67.79
	101 - GENERAL FUND	08/08/25	007	AG IRRIGATION SALES	FUSE FRN-R-30	36.39
	101 - GENERAL FUND	08/08/25	007	AG IRRIGATION SALES	SPRINKLER, ST ELBOW	31.40
28546						\$930.00
	101 - GENERAL FUND	08/08/25	2323	ANDERSON FAMILY BUSINESS	PS#50289081 SEP.-JUNE 2025	916.00
	101 - GENERAL FUND	08/08/25	2323	ANDERSON FAMILY BUSINESS	CS#50220269 SEP.-JUNE 2025	6.00
	101 - GENERAL FUND	08/08/25	2323	ANDERSON FAMILY BUSINESS	CS#50289088 SEP.-JUNE 2025	8.00
28547						\$153.00
	553 - SEWER	08/08/25	5901	WORLD OIL ENVIRONMENTAL SVCS	USED OIL SVC CHARGE	153.00
28548						\$39.02
	101 - GENERAL FUND	08/08/25	5457	AUTO ZONE COMMERCIAL	2" BALL TRAILER COUPLER	39.02
28549						\$4,398.67
	553 - SEWER	08/08/25	7313	CARDINAL BLUE SOLAR	7/1/25-7/31/25	4,398.67
28550						\$4,675.00
	261 - GAS TAX FUND	08/08/25	1702	SCA OF CA, LLC	JULY STREET SWEEPING	4,675.00
28553						\$2,828.23
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.69
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	143.76
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	BOOTS-JR,REY,MARSHALL	121.26
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT,DUALTP	12.69
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	143.76
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	BOOTS-JR,REY,MARSHALL	121.25
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.69
	101 - GENERAL FUND	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	143.76
	261 - GAS TAX FUND	08/08/25	5832	CINTAS CORPORATION #621	BOOTS-JR,REY,MARSHALL	127.06
	400 - WELLNESS CENTER	08/08/25	5832	CINTAS CORPORATION #621	W.C-TOILET SEAT COVERS	6.00
	400 - WELLNESS CENTER	08/08/25	5832	CINTAS CORPORATION #621	W.C.-CLEANING SUPPLES	407.61
	552 - WATER	08/08/25	5832	CINTAS CORPORATION #621	BOOTS-JOSE V.	107.66
	552 - WATER	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	552 - WATER	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.69
	552 - WATER	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	427.64
	553 - SEWER	08/08/25	5832	CINTAS CORPORATION #621	BOOTS-JR,REY,JUAN,JOSE,MARSHALL	385.48
	553 - SEWER	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	553 - SEWER	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.72
	553 - SEWER	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	143.76
	554 - REFUSE	08/08/25	5832	CINTAS CORPORATION #621	BOOTS-JR,REY,MARSHALL	86.61
	554 - REFUSE	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	554 - REFUSE	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.69
	554 - REFUSE	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	143.76
	556 - VITA-PAKT	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.32
	556 - VITA-PAKT	08/08/25	5832	CINTAS CORPORATION #621	SCRAPER MAT, DUALTP	12.69
	556 - VITA-PAKT	08/08/25	5832	CINTAS CORPORATION #621	UNIFORMS & OP. SUPPLIES	143.76
28554						\$3,275.00
	883 - SIERRA VIEW ASSESSMEN	08/08/25	6090	CLEAN CUT LANDSCAPE	SIERRA VIEW-JULY LANDSCAPE	1,298.00
	884 - HERITAGE ASSESSMENT D	08/08/25	6090	CLEAN CUT LANDSCAPE	HERITAGE PARK-JULY LANDSCAPE	315.00
	886 - SAMOA	08/08/25	6090	CLEAN CUT LANDSCAPE	SAMOA TOWN HOMES-JULY LANDSCAPE	154.00
	887 - SWEETBRIER TOWNHOU	08/08/25	6090	CLEAN CUT LANDSCAPE	HERMOSA TOWN HOMES-JULY LANDSCAPE	546.00
	888 - PARKSIDE	08/08/25	6090	CLEAN CUT LANDSCAPE	PARKSIDE-JULY LANDSCAPE	225.00
	889 - SIERRA VISTA ASSESSMEN	08/08/25	6090	CLEAN CUT LANDSCAPE	SIERRA VISTA-JULY LANDSCAPE	97.00
	890 - MAPLE VALLEY ASSESSME	08/08/25	6090	CLEAN CUT LANDSCAPE	MAPLE VALLEY-JULY LANDSCAPE	55.00
	891 - PELOUS RANCH	08/08/25	6090	CLEAN CUT LANDSCAPE	PELOUS-JULY LANDSCAPE	585.00

28555						\$294.30
	101 - GENERAL FUND	08/08/25	4717	COUNTY OF TULARE /GEN. SVCS	JUNE 2025 PRINTS	294.30
28556						\$179.10
	101 - GENERAL FUND	08/08/25	102	CULLIGAN	CITY HALL JULY 2025	19.75
	101 - GENERAL FUND	08/08/25	102	CULLIGAN	CITY HALL JULY 2025	75.25
	101 - GENERAL FUND	08/08/25	102	CULLIGAN	150 N MIRAGE-JULY 2025	4.50
	400 - WELLNESS CENTER	08/08/25	102	CULLIGAN	W.C.#178442 JULY 2025	31.85
	552 - WATER	08/08/25	102	CULLIGAN	476 N MT VERNON-JULY 2025	47.75
28557						\$35.00
	101 - GENERAL FUND	08/08/25	316	DEPT OF JUSTICE	JUNE ALCOHOL ANALYSIS	35.00
28558						\$107.43
	101 - GENERAL FUND	08/08/25	5596	DIVISON OF THE STATE ARCHITECT	CASP QTR 2025-1	567.39
	101 - GENERAL FUND	08/08/25	5596	DIVISON OF THE STATE ARCHITECT	CASP QTR 2025-1	(510.66)
	101 - GENERAL FUND	08/08/25	5596	DIVISON OF THE STATE ARCHITECT	CASP QTR 2025-2	507.01
	101 - GENERAL FUND	08/08/25	5596	DIVISON OF THE STATE ARCHITECT	CASP QTR 2025-2	(456.31)
28559						\$2,400.00
	101 - GENERAL FUND	08/08/25	6691	DOWLING INVESTIGATIVE GROUP	B. RUVALCABA BACKGROUND	1,200.00
	101 - GENERAL FUND	08/08/25	6691	DOWLING INVESTIGATIVE GROUP	K. CROCKER BACKGROUND	1,200.00
28560						\$405.66
	101 - GENERAL FUND	08/08/25	633	ENTENMANN-ROVIN CO	DOME BADGE CAP PIECE	125.52
	101 - GENERAL FUND	08/08/25	633	ENTENMANN-ROVIN CO	DOME BADGES	280.14
28561						\$1,277.26
	101 - GENERAL FUND	08/08/25	3218	FARMERS TRACTOR & EQUIPMENT CO	KUBOTA-HST BELT	1,277.26
28562						\$275.00
	101 - GENERAL FUND	08/08/25	4068	FLORES YOLANDA	AUGUST COUNCIL STIPEND	275.00
28563						\$73.18
	101 - GENERAL FUND	08/08/25	1450	FRESNO OXYGEN & WELDING	D,E,SML,MED CYLINDERS	73.18
28564						\$1,558.24
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2650 8/27/25	21.60
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2652 8/27/25	43.19
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2656 8/27/25	43.19
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2662 8/27/25	57.11
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	562-2512 8/27/25	225.97
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2650 8/27/25	21.58
	101 - GENERAL FUND	08/08/25	6010	FRONTIER COMMUNICATIONS	209-042-9309 8/27/25	4.99
	552 - WATER	08/08/25	6010	FRONTIER COMMUNICATIONS	209-150-2936 8/27/25	78.61
	552 - WATER	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2650 8/27/25	21.60
	552 - WATER	08/08/25	6010	FRONTIER COMMUNICATIONS	562-1552 8/27/25	135.82
	552 - WATER	08/08/25	6010	FRONTIER COMMUNICATIONS	562-7131 8/27/25	183.80
	553 - SEWER	08/08/25	6010	FRONTIER COMMUNICATIONS	209-150-3621 8/27/25	114.21
	553 - SEWER	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2650 8/27/25	21.60
	553 - SEWER	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2654 8/27/25	43.19
	553 - SEWER	08/08/25	6010	FRONTIER COMMUNICATIONS	209-151-2655 8/27/25	43.19
	553 - SEWER	08/08/25	6010	FRONTIER COMMUNICATIONS	562-7132 8/27/25	498.59
28565						\$1,075.00
	400 - WELLNESS CENTER	08/08/25	6973	GUND ELIZABETH	JULY YOGA & GROUP CLASSES	1,075.00
28566						\$5,500.00
	101 - GENERAL FUND	08/08/25	5399	MARCOS LOYA	WEED ABATEMENT	5,500.00
28567						\$304.00
	101 - GENERAL FUND	08/08/25	5737	MODERN PLUMBING AND SUPPLY CO.	CLUB HOUSE-PLUMBING	304.00
28568						\$663.82
	101 - GENERAL FUND	08/08/25	6162	MUNISERVICES	STARS CA-Q4, 2024	663.82
28569						\$250.00
	101 - GENERAL FUND	08/08/25	5236	NAVE ADRIANA MARIA	AUGUST COUNCIL STIPEND	250.00
28570						\$157.31
	552 - WATER	08/08/25	6498	PACWEST DIRECT	7/22/25 SHUT OFF NOTICE	78.66
	553 - SEWER	08/08/25	6498	PACWEST DIRECT	7/22/25 SHUT OFF NOTICE	78.65
28571						\$125.00
	400 - WELLNESS CENTER	08/08/25	3208	PATTERSON SHANNON	JULY STRENGTH&BALANCE	125.00
28572						\$481.23
	101 - GENERAL FUND	08/08/25	272	PITNEY BOWES INC.	5/16/25-7/18/25 QTRLY FEE	147.63
	101 - GENERAL FUND	08/08/25	272	PITNEY BOWES INC.	8/1/24-7/31/25 YRLY FEE	333.60

28573						\$1,094.79
	101 - GENERAL FUND	08/08/25	276	PORTERVILLE RECORDER	2025 DEL.-LEVY&COLLECTION	972.50
	101 - GENERAL FUND	08/08/25	276	PORTERVILLE RECORDER	AD#498113 CUP 25-04	122.29
28574						\$6,500.00
	552 - WATER	08/08/25	6095	RALPH GUTIERREZ WATER	JULY 2025 CPO WATER	3,250.00
	553 - SEWER	08/08/25	6095	RALPH GUTIERREZ WATER	JULY 2025 CPO SEWER	3,250.00
28575						\$250.00
	101 - GENERAL FUND	08/08/25	5511	SANCHEZ ROSAENA	AUGUST COUNCIL STIPEND	250.00
28576						\$381.99
	101 - GENERAL FUND	08/08/25	4488	SIRCHIE ACQUISITION	METH TEST KITS	381.99
28577						\$433.16
	400 - WELLNESS CENTER	08/08/25	1776	SMART & FINAL	DIVE IN THEATRE-HOT DOGS	198.33
	400 - WELLNESS CENTER	08/08/25	1776	SMART & FINAL	MOVIE NIGHT-HOT DOGS	234.83
28578						\$250.00
	101 - GENERAL FUND	08/08/25	4942	SORIA JOSE JR.	AUGUST COUNCIL STIPEND	250.00
28579						\$230.76
	101 - GENERAL FUND	08/08/25	6703	STERICYCLE INC	7/11/25 F.D. SHRED	141.81
	101 - GENERAL FUND	08/08/25	6703	STERICYCLE INC	7/11/25 P.S. SHRED	88.95
28580						\$13,105.54
	101 - GENERAL FUND	08/08/25	518	TCAG	MEASURE R JULY 2025	13,105.54
28581						\$956.85
	101 - GENERAL FUND	08/08/25	144	THE GAS COMPANY	185 N GALE HILL	23.70
	101 - GENERAL FUND	08/08/25	144	THE GAS COMPANY	140 N. MIRAGE	16.73
	101 - GENERAL FUND	08/08/25	144	THE GAS COMPANY	251 E. HONOLULU	16.73
	101 - GENERAL FUND	08/08/25	144	THE GAS COMPANY	139 N SWEETBRIAR BBQ	19.17
	400 - WELLNESS CENTER	08/08/25	144	THE GAS COMPANY	740 SEQUOIA BLDG	63.60
	400 - WELLNESS CENTER	08/08/25	144	THE GAS COMPANY	740 SEQUOIA-POOL	816.92
28582						\$316.42
	101 - GENERAL FUND	08/08/25	5792	THOMSON REUTERS - WEST	JULY ONLINE/SOFTWARE	316.42
28583						\$814.77
	101 - GENERAL FUND	08/08/25	7273	T-MOBILE USA INC	202162798 6/21/25-7/20/25	31.35
	101 - GENERAL FUND	08/08/25	7273	T-MOBILE USA INC	202162798 6/21/25-7/20/25	31.35
	101 - GENERAL FUND	08/08/25	7273	T-MOBILE USA INC	202162798 6/21/25-7/20/25	689.37
	101 - GENERAL FUND	08/08/25	7273	T-MOBILE USA INC	202162798 6/21/25-7/20/25	31.35
	400 - WELLNESS CENTER	08/08/25	7273	T-MOBILE USA INC	202162798 6/21/25-7/20/25	31.35
28584						\$178,198.00
	101 - GENERAL FUND	08/08/25	3511	TULARE COUNTY SHERIFF'S DEPT.	7/1/25-6/30/26 DISPATCH	178,198.00
28585						\$2,471.04
	101 - GENERAL FUND	08/08/25	5747	USA STAFFING INC.	7/13/25 LUNA, J.	617.76
	101 - GENERAL FUND	08/08/25	5747	USA STAFFING INC.	7/20/25 LUNA, J.	451.44
	101 - GENERAL FUND	08/08/25	5747	USA STAFFING INC.	7/27/25 LUNA, J.	463.32
	101 - GENERAL FUND	08/08/25	5747	USA STAFFING INC.	8/3/25 CS-MADRIGAL, J.	469.26
	101 - GENERAL FUND	08/08/25	5747	USA STAFFING INC.	8/3/25 CS-MADRIGAL, J.	469.26
28586						\$1,672.03
	552 - WATER	08/08/25	5413	UNIVAR USA INC	SOD HYPO LIQUICHLORINE	1,672.03
28587						\$40.42
	552 - WATER	08/08/25	1041	VERIZON WIRELESS	642065758-00003 7/28/25	20.21
	553 - SEWER	08/08/25	1041	VERIZON WIRELESS	642065758-00003 7/28/25	20.21
28588						\$300.00
	101 - GENERAL FUND	08/08/25	4873	VILLARREAL MISTY	AUGUST COUNCIL STIPEND	300.00
28589						\$1,802.23
	261 - GAS TAX FUND	08/08/25	368	VOLLMER EXCAVATION,	DG & COLD MIX 7/31/25	901.12
	552 - WATER	08/08/25	368	VOLLMER EXCAVATION,	DG & COLD MIX 7/31/25	901.11
28590						\$412.64
	101 - GENERAL FUND	08/15/25	4660	CITY OF LINDSAY	DED:052 WELLNESS	33.70
	101 - GENERAL FUND	08/15/25	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN	378.94
28591						\$321.55
	101 - GENERAL FUND	08/15/25	3192	SEIU LOCAL 521	DED:COPE COPE SEIU	2.00
	101 - GENERAL FUND	08/15/25	3192	SEIU LOCAL 521	DED:DUES UNION DUES	319.55
28592						\$6,749.81
	101 - GENERAL FUND	08/15/25	6452	GREAT-WEST TRUST	DED:0500 DEFER COMP	1,950.66
	101 - GENERAL FUND	08/15/25	6452	GREAT-WEST TRUST	DED:0555 DC LOAN PAY	2,101.45
	101 - GENERAL FUND	08/15/25	6452	GREAT-WEST TRUST	DED:151 DEFER COMP	2,057.78
	101 - GENERAL FUND	08/15/25	6452	GREAT-WEST TRUST	DED:ROTH ROTH	639.92

28593						\$183.78
	101 - GENERAL FUND	08/15/25	7301	LINDSAY POLICE OFFICERS	DED:LPOA LPOA DUES	183.78
28594						\$73.82
	101 - GENERAL FUND	08/15/25	6246	MCDERMONT VENTURE INC	DED:051 MCDERMONT	73.82
28595						\$62.76
	101 - GENERAL FUND	08/15/25	3042	STATE DISBURSEMENT	DED:0512 CHILD SUPT	62.76
28596						\$56,230.14
	101 - GENERAL FUND	08/15/25	7288	COUNTY OF TULARE	FY24/25 EMERGENCY DISPATCH	56,230.14
28597						\$258.00
	101 - GENERAL FUND	08/15/25	316	DEPT OF JUSTICE	JUNE 2025 FINGERPRINTS	96.00
	101 - GENERAL FUND	08/15/25	316	DEPT OF JUSTICE	JUNE 2025 FINGERPRINTS	162.00
28598						\$1,650.00
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	27.22
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	25.58
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	83.00
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	599.12
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	94.70
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	55.10
	101 - GENERAL FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	98.18
	261 - GAS TAX FUND	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	39.44
	263 - TRANSPORTATION	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	32.34
	400 - WELLNESS CENTER	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	227.21
	552 - WATER	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	151.31
	553 - SEWER	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	151.80
	554 - REFUSE	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	59.72
	556 - VITA-PAKT	08/15/25	7110	PRISM	DED. BILL APR-JUNE 25	5.28
28599						\$430.00
	101 - GENERAL FUND	08/15/25	7143	SEQUOIA HEALTH CARE	6/10/25 REC. COST	230.00
	101 - GENERAL FUND	08/15/25	7143	SEQUOIA HEALTH CARE	6/24/25 REC. COST	200.00
28600						\$122.40
	101 - GENERAL FUND	08/15/25	6413	TRANS UNION LLC	5/26/25-6/25/25 SVC	122.40
28601						\$1,268.76
	101 - GENERAL FUND	08/15/25	7343	34ED LLC	CATAPULT-WETIP LIVE	1,268.76
28602						\$376.92
	101 - GENERAL FUND	08/15/25	2873	ADVANTAGE ANSWERING	08/01/2025-08/31/2025	75.38
	101 - GENERAL FUND	08/15/25	2873	ADVANTAGE ANSWERING	08/01/2025-08/31/2025	75.38
	552 - WATER	08/15/25	2873	ADVANTAGE ANSWERING	08/01/2025-08/31/2025	75.38
	553 - SEWER	08/15/25	2873	ADVANTAGE ANSWERING	08/01/2025-08/31/2025	75.38
	554 - REFUSE	08/15/25	2873	ADVANTAGE ANSWERING	08/01/2025-08/31/2025	75.40
28603						\$445.43
	101 - GENERAL FUND	08/15/25	007	AG IRRIGATION SALES	9 VDC SOLENOID	80.82
	101 - GENERAL FUND	08/15/25	007	AG IRRIGATION SALES	RECEIVER PROGRAMABLE	110.45
	101 - GENERAL FUND	08/15/25	007	AG IRRIGATION SALES	SPRINKLERS,ADJ WRENCH	126.10
	889 - SIERRA VISTA ASSESSMEN	08/15/25	007	AG IRRIGATION SALES	BALL VALVE SOC,PRIMER	108.83
	889 - SIERRA VISTA ASSESSMEN	08/15/25	007	AG IRRIGATION SALES	PVC PIPES	19.23
28604						\$87.74
	101 - GENERAL FUND	08/15/25	5457	AUTO ZONE COMMERCIAL	FIRE-STP PREMIUM AIR	27.88
	101 - GENERAL FUND	08/15/25	5457	AUTO ZONE COMMERCIAL	MOTOR OIL, WASHER FLUID	44.21
	101 - GENERAL FUND	08/15/25	5457	AUTO ZONE COMMERCIAL	MOWER-META FUEL TANK	15.65
28605						\$150.00
	400 - WELLNESS CENTER	08/15/25	6097	BERMUDEZ ANGELICA	JULY ZUMBA&POUND CLASSES	150.00
28606						\$1,766.65
	101 - GENERAL FUND	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	HR-#2UL13500 AUG 2025	270.00
	101 - GENERAL FUND	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	CM-#2UL13336 AUG 2025	270.00
	101 - GENERAL FUND	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	FD-#2XK04886 AUG 2025	270.00
	101 - GENERAL FUND	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	PS-#2XK04493 AUG 2025	270.00
	101 - GENERAL FUND	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	PS-#4QV00754 AUG 2025	270.00
	101 - GENERAL FUND	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	CS-#2YJ16699 AUG 2025	270.00
	400 - WELLNESS CENTER	08/15/25	6351	CANON FINANCIAL SERVICES, INC.	W.C#2UL13180 AUG 2025	146.65
28607						\$478.95
	101 - GENERAL FUND	08/15/25	5832	CINTAS CORPORATION	SIG ZFOLD RFL PAPER	71.34
	400 - WELLNESS CENTER	08/15/25	5832	CINTAS CORPORATION	GLASS & SURFACE CLEANER, SOAP	407.61
28608						\$826.15
	101 - GENERAL FUND	08/15/25	2989	CNA SURETY	BOND#69414753 FY25/26	826.15
28609						\$167.25
	101 - GENERAL FUND	08/15/25	102	CULLIGAN	P.S-#55962 185 N GALE HILL	167.25
28610						\$1,776.66
	700 - CDBG REVOLVING LN FUN	08/15/25	2540	DEPT.OF HOUSING & C	CDBG 7/31/25 TO HCD	1,776.66
28611						\$15,033.06
	720 - HOME REVOLVING LN FUI	08/15/25	2540	DEPT.OF HOUSING & C	HOME 7/31/25 TO HCD	15,033.06
28612						\$1,436.45
	101 - GENERAL FUND	08/15/25	3218	FARMERS TRACTOR & E	BLADES,OIL,SPARK PLUGS	1,436.45
28613						\$75.46
	552 - WATER	08/15/25	1925	FRUIT GROWERS SUPPLY CO.	CONCRETE SAW-SPARK PLUGS	75.46

28614						\$4,741.79
	101 - GENERAL FUND	08/15/25	5647	GRISWOLD,LASALLE,CO	22752.002 7/25/25	1,237.75
	101 - GENERAL FUND	08/15/25	5647	GRISWOLD,LASALLE,CO	22752.003 7/25/25	2,419.13
	101 - GENERAL FUND	08/15/25	5647	GRISWOLD,LASALLE,CO	22752.005 7/25/25	330.23
	101 - GENERAL FUND	08/15/25	5647	GRISWOLD,LASALLE,CO	22752.006 7/25/25	311.95
	101 - GENERAL FUND	08/15/25	5647	GRISWOLD,LASALLE,CO	22752.007 7/25/25	375.00
	101 - GENERAL FUND	08/15/25	5647	GRISWOLD,LASALLE,CO	22752.111 7/25/25	67.73
28615						\$435.27
	101 - GENERAL FUND	08/15/25	1391	HOME DEPOT	PAINT, ROLLER, BRUSH	435.27
28616						\$2,820.07
	400 - WELLNESS CENTER	08/15/25	5788	LINCOLN AQUATICS	BULK LIQUID CHLORINE	1,613.85
	400 - WELLNESS CENTER	08/15/25	5788	LINCOLN AQUATICS	MURIATIC ACID & SHELL DEPOSIT	1,206.22
28618						\$673.52
	101 - GENERAL FUND	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 BUILDING	130.42
	101 - GENERAL FUND	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 STREETS	8.24
	101 - GENERAL FUND	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 LANDSCAPING	31.10
	101 - GENERAL FUND	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 PARKS	65.26
	261 - GAS TAX FUND	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 STREET STRIPING	51.07
	400 - WELLNESS CENTER	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 WELLNESS CENTER	91.27
	552 - WATER	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 WATER	236.86
	553 - SEWER	08/15/25	1422	LINDSAY TRUE VALUE	JULY 2025 WWTP	59.30
28619						\$67.21
	889 - SIERRA VISTA ASSESSMEN	08/15/25	2252	LUIS NURSERY	POTTING SOIL, PURPLE LANTANA	67.21
28620						\$500.00
	101 - GENERAL FUND	08/15/25	5964	MARY VALENTI, PH.D.	PSYCH EVAL-B. RUVALCABA	500.00
28621						\$663.82
	101 - GENERAL FUND	08/15/25	6162	MUNISERVICES	STARS CA-Q1, 2025	663.82
28622						\$390.24
	553 - SEWER	08/15/25	6673	PACE SUPPLY CORP	PVC PIPES & SOC TEE	390.24
28623						\$2,052.52
	552 - WATER	08/15/25	6498	PACWEST DIRECT	8/8/25 DEL. UB PRINT	224.67
	552 - WATER	08/15/25	6498	PACWEST DIRECT	8/8/25 UB PRINT	801.59
	553 - SEWER	08/15/25	6498	PACWEST DIRECT	8/8/25 DEL. UB PRINT	224.67
	553 - SEWER	08/15/25	6498	PACWEST DIRECT	8/8/25 UB PRINT	801.59
28624						\$2,000.00
	101 - GENERAL FUND	08/15/25	272	PITNEY BOWES INC.	POSTAGE REFILL	2,000.00
28625						\$1,164.61
	101 - GENERAL FUND	08/15/25	285	QUILL CORPORATION	MONITOR FILTER, ORGANIZER	262.39
	101 - GENERAL FUND	08/15/25	285	QUILL CORPORATION	ZIP TIES	15.84
	101 - GENERAL FUND	08/15/25	285	QUILL CORPORATION	FILE CABINET,TAB DIVIDER	730.26
	101 - GENERAL FUND	08/15/25	285	QUILL CORPORATION	TAB DIVIDER	5.06
	400 - WELLNESS CENTER	08/15/25	285	QUILL CORPORATION	BATTERIES,TRASH BAGS	151.06
28626						\$910.80
	101 - GENERAL FUND	08/15/25	5717	RANDSTAD/PLACEMENT PROS	CS-N. GARCIA 7/28/25-8/3/25	910.80
28627						\$100.00
	400 - WELLNESS CENTER	08/15/25	7372	REAL CHRISTINA	REFUND RENTAL DEPOSIT	100.00
28628						\$165.00
	400 - WELLNESS CENTER	08/15/25	3622	RLH FIRE PROTECTION	WC-FIRE SPRINKLER INSPECTION	165.00
28629						\$100.00
	400 - WELLNESS CENTER	08/15/25	7371	SAUCEDA MIRANDA	REFUND RENTAL DEPOSIT	100.00

28630						\$621.95
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700271196179-108 W HERMOSA	26.96
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700291172119-268 N SWEETBRIAR	14.51
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700345129983-269 N SWEETBRIAR	53.22
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700439853113-108 HERMOSA	95.80
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700477296224-151 W SAMOA	79.87
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700477332697-135 W HONOLULU	116.60
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700482892316-150 E HONOLULU	119.91
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700482892316-151 W HONOLULU	65.54
	261 - GAS TAX FUND	08/15/25	310	SOUTHERN CA. EDISON	700506806452-157 N MIRAGE	49.54
28631						\$220.00
	553 - SEWER	08/15/25	5691	STATE WATER RESOURCE CONTROL	WWTP EXAM G. ANDRADE	220.00
28632						\$149.00
	553 - SEWER	08/15/25	5691	STATE WATER RESOURCE CONTROL	WWTP GRADE 2 J. GOMEZ	149.00
28633						\$527.68
	101 - GENERAL FUND	08/15/25	6355	SYNERGY COMPANIES	REFUND PMT#104338	244.30
	101 - GENERAL FUND	08/15/25	6355	SYNERGY COMPANIES	REFUND PMT#104338	19.54
	101 - GENERAL FUND	08/15/25	6355	SYNERGY COMPANIES	REFUND PMT#104341	244.30
	101 - GENERAL FUND	08/15/25	6355	SYNERGY COMPANIES	REFUND PMT#104341	19.54
28634						\$2,070.00
	101 - GENERAL FUND	08/15/25	6656	TOTAL COMPENSATION	GASB 75 1ST INSTALLMENT	2,070.00
28635						\$1,496.88
	101 - GENERAL FUND	08/15/25	5747	USA STAFFING INC.	PS-J.LUNA 7/29-8/1/25	617.76
	101 - GENERAL FUND	08/15/25	5747	USA STAFFING INC.	8/10/25 CS-J MADRIGAL	439.56
	101 - GENERAL FUND	08/15/25	5747	USA STAFFING INC.	8/10/25 CS-J MADRIGAL	439.56
28636						\$2,574.68
	552 - WATER	08/15/25	356	USA BLUEBOOK	CHLORINE FREE REAGENT	850.99
	552 - WATER	08/15/25	356	USA BLUEBOOK	GPD GRUNDFOS DDE PVDF/PTFE	1,723.69
28637						\$595.64
	101 - GENERAL FUND	08/15/25	1041	VERIZON WIRELESS	642065758-00004 7/29/25-7/28/25	595.64
BOCJUL25						\$7,340.17
	552 - WATER	07/14/25	2960	UNITED STATES BUREA OF RECLAMATION	22/36 JUL DEPT PMT	7,340.17
BOR80825						\$11,199.52
	552 - WATER	08/08/25	2960	UNITED STATES BUREA OF RECLAMATION	MAY 2025 WATER USED	11,199.52
BOWE715						\$1,806.24
	101 - GENERAL FUND	07/15/25	272	PITNEY BOWES INC.	POSTAGE	1,806.24
EDD71625						\$3,324.51
	101 - GENERAL FUND	07/16/25	687	STATE OF CALIFORNIA-EDD	PIT & LOCAL PRPD7/11/25	3,324.51
EDD72525						\$4,807.93
	101 - GENERAL FUND	07/30/25	687	STATE OF CALIFORNIA-EDD	PIT & LOCAL 7.25.25	4,807.93
EDD80825						\$3,909.10
	101 - GENERAL FUND	08/13/25	687	STATE OF CALIFORNIA-EDD	PIT & LOCAL PRPD 8/8/25	3,909.10
IRS71025						\$1,768.22
	101 - GENERAL FUND	07/10/25	2011	INTERNAL REVENUE SERVICE	941Q2/2022	1,768.22
IRS71625						\$24,186.72
	101 - GENERAL FUND	07/16/25	2011	INTERNAL REVENUE SERVICE		7,671.60
	101 - GENERAL FUND	07/16/25	2011	INTERNAL REVENUE SERVICE	PRPD 07/11/25 FICA/MED	16,515.12
IRS72525						\$31,940.87
	101 - GENERAL FUND	07/30/25	2011	INTERNAL REVENUE SERVICE	PRPD 7/25/25 FEDERAL	11,894.19
	101 - GENERAL FUND	07/30/25	2011	INTERNAL REVENUE SERVICE	PRPD 7/25/25 FICA/MED	20,046.68
IRS80825						\$28,433.18
	101 - GENERAL FUND	08/13/25	2011	INTERNAL REVENUE SERVICE	FEDERAL TAX 8/8/25	9,371.44
	101 - GENERAL FUND	08/13/25	2011	INTERNAL REVENUE SERVICE	FICA/MEDICARE 8/8/25	19,061.74
METJUN25						\$158.32
	101 - GENERAL FUND	07/02/25	6767	METLIFE	LEGAL PLAN JUNE 2025	158.32
NAVI7125						\$10.00
	101 - GENERAL FUND	07/11/25	4924	NAVIA BENEFIT SOLUTIONS	FSA DISBURSEMENT 7/11	10.00
NAVI7125						\$24.99
	101 - GENERAL FUND	07/18/25	4924	NAVIA BENEFIT SOLUTIONS	FSA DISBURSMENT 7/18	24.99
NAVI725						\$270.58
	101 - GENERAL FUND	07/25/25	4924	NAVIA BENEFIT SOLUTIONS	FSA DISBURSMENT 7/25	270.58
NAVI7925						\$400.00
	101 - GENERAL FUND	07/09/25	4924	NAVIA BENEFIT SOLUTIONS	COBRA ADMIN JUNE	200.00
	101 - GENERAL FUND	07/09/25	4924	NAVIA BENEFIT SOLUTIONS	SEC125 ADMIN JUNE	200.00
SCE710						\$7,396.89
	400 - WELLNESS CENTER	07/10/25	310	SOUTHERN CA. EDISON	700470455603 W.C 6.19	7,396.89
SCE710.1						\$4,095.39
	553 - SEWER	07/10/25	310	SOUTHERN CA. EDISON	289638063025 WWTP6/30	4,095.39
SCE710.2						\$58.65
	101 - GENERAL FUND	07/10/25	310	SOUTHERN CA. EDISON	700150343172 LATE FEE	0.49
	261 - GAS TAX FUND	07/10/25	310	SOUTHERN CA. EDISON	700150343172 HICKORY & PARKSIDE	58.16
SCE710.3						\$24.81
	553 - SEWER	07/10/25	310	SOUTHERN CA. EDISON	700152858405 598 MONTE VISTA	24.81
SCE73125						\$5,182.55
	553 - SEWER	08/13/25	310	SOUTHERN CA. EDISON	700141289638 WWTP	5,182.55
SCE81325						\$57.69
	261 - GAS TAX FUND	08/13/25	310	SOUTHERN CA. EDISON	700150343172 113 HICKORY	43.18
	261 - GAS TAX FUND	08/13/25	310	SOUTHERN CA. EDISON	700150343172 1250 PARKSIDE	14.51

SRV62504					\$22,734.92
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354 CTPD 6/25-6/21/25	1,354.83
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354MBPD 6/8/25-6/21/25	1,353.82
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355 CTPD 6/8/25-6/21/25	1,825.38
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355MBPD 6/8/25-6/21/25	1,824.05
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330 CTPD 6/8/25-6/21/25	1,386.12
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330MBPD 6/8/25-6/21/25	1,364.97
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	LATE CHARGE	200.00
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433 6/8/25-6/21/25	6,031.45
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433 MBPD 6/8/25-6/21/25	2,952.89
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434 6/8/25-6/21/25	4,734.19
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434 MBPD 6/8/25-6/21/25	1,723.54
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434 MBPD HEINKS REFUND	(544.47)
101 - GENERAL FUND	07/14/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434CTPD 6/8/25-6/21/25	(1,471.85)
SRV72503					\$24,495.58
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354CTPD 6/22/25-7/5/25	1,377.57
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354MBPD 6/22/25-7/5/25	1,353.92
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355 CTPD 6/22/25-7/5/25	2,027.85
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355MBPD 6/22/25-7/5/25	1,993.06
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330 CTPD 6/22/25-7/5/25	1,417.42
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330MBPD 6/22/25-7/5/25	1,380.00
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433CTPD 6/22/25-7/5/25	6,057.81
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433MBPD 6/22/25-7/5/25	2,952.89
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434CTPD CTPD 6/22/25-7/5/25	4,352.00
101 - GENERAL FUND	07/29/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434MBPD 6/22/25-7/5/25	1,583.06
SRV72504					\$24,142.98
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354 CTPD 7/6/25-7/19/25	1,275.79
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25354MBPD 7/6/25-7/19/25	1,253.89
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355CTPD 7/6/25-7/19/25	1,861.84
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	25355MBPD 7/6/25-7/19/25	1,829.90
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330 CTPD 7/6/25-7/19/25	1,574.91
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	26330MBPD 7/6/25-7/19/25	1,533.33
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	LATE FEE	200.00
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433 CTPD 7/6/25-7/19/25	6,071.51
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	433MBPD 7/6/25-7/19/25	2,959.68
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434 CTPD 7/6/25-7/19/25	4,094.15
101 - GENERAL FUND	08/13/25	457	PUBLIC EMPLOYEES RETIREMENT SYSTEM	434MBPD 7/6/25-7/19/25	1,487.98
UBANK623					\$3,784.49
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 ZOOM	34.96
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 DOLLAR TREE	35.64
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 DONCHEPE CA	560.06
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 TONY'S PIZZA	117.40
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 LINDSAY VET.	355.00
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 RAM ADIMCOM	58.71
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 TONER	60.88
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 TRASH BAGS	320.10
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 LANDSCAPE EXPO	255.00
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 WHEEL BEARING	69.58
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 GLUCOSE METER	85.10
101 - GENERAL FUND	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 STETHOSCOPE	320.25
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 CC PAPER	18.46
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 COTTON CANDY	456.00
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 DISC-CONCRETE	112.24
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 ICE SALUTE	10.85
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 PHOTO BOOTH	350.00
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 SALUTE/FOOD	85.00
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 SIGN	182.52
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 SPOTIFY	11.99
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 WRIST BANDS	84.75
400 - WELLNESS CENTER	07/09/25	6326	CORPORATE PAYMENT SYSTEMS	STMT6/23 LINE DANCING	200.00
UBANK722					\$16,804.21
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-HOTEL CONFERENCE	3,839.16
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-CUPS, NAPKINS	20.53
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-HR/CC PANNEL	161.97
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-HR/CC SNACKS	14.25
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-HOTEL CONFERENCE	1,279.72
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-AA BATTERIES	26.52
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-BOOSTER LINE	100.85
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-CHALK MARKERS	152.82
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-CRPOA MEMBERSHIP	125.00
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-DRY ERASE	30.42
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-FTO HOTEL	820.83
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-PRA TRAINING	259.00
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-PROPANE	25.00
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-VFC EAR MUFFS	385.84
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-VFC PAGERS	5,313.91
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-ICC CODE BOOK	1,771.45
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-ICC MEMBERSHIP	170.00
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-OFFICE SUPPLIES	17.43
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-IRRIGATION ADAPTOR	41.18

101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-T#27 GLOVES	34.79
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-TRASH BAGS	310.50
101 - GENERAL FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-FIRE TRAINING	440.00
261 - GAS TAX FUND	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-CAR WASH	12.00
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-BANNERS MURAL	189.52
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-FACEPAINTING	415.00
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-FOOD STEP UP	8.65
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-ICE STEP UP	10.85
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-LUNCH DISC	47.41
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-MURAL POST CARDS	140.64
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-PIZZA STEP UP	152.10
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-PRINTER INK	82.64
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-SPOTIFY	11.99
400 - WELLNESS CENTER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-WATER STEP UP	20.97
552 - WATER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-MIRROR & DEODORIZER	77.75
552 - WATER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-SLA BATTERIES	55.93
552 - WATER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-T#27 MIRROR	62.53
553 - SEWER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-MIRROR & DEODORIZER	77.74
553 - SEWER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-T#27 GLOVES	34.80
553 - SEWER	08/06/25	6326	CORPORATE PAYMENT SYSTEMS	STMT7/22-T#27 MIRROR	62.52
UI080125					\$8,301.00
101 - GENERAL FUND	08/01/25	687	STATE OF CALIFORNIA	UI 06302025	8,301.00
USDA9713					\$60,376.00
400 - WELLNESS CENTER	07/21/25	1123	USDA RURAL DEVELOPMENT	97-13 W.C PRIN PMT	60,376.00
WEX71025					(\$9,334.16)
101 - GENERAL FUND	07/10/25	7302	WEX BANK	P.S FUEL 5/24/25-6/23/25	(6,369.26)
101 - GENERAL FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(18.68)
101 - GENERAL FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(207.48)
101 - GENERAL FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(310.24)
261 - GAS TAX FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(202.01)
552 - WATER	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(826.29)
553 - SEWER	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(1,262.48)
554 - REFUSE	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	(137.72)
WEX710					\$9,334.14
101 - GENERAL FUND	07/10/25	7302	WEX BANK	P.S FUEL 5/24/25-6/23/25	6,369.26
101 - GENERAL FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	18.68
101 - GENERAL FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	207.48
101 - GENERAL FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	310.24
261 - GAS TAX FUND	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	202.01
552 - WATER	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	826.29
553 - SEWER	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	1,262.48
554 - REFUSE	07/10/25	7302	WEX BANK	C.S FUEL 5/24/25-6/23/25	137.70
SUMMARY BY FUNDING SOURCE					
101 - GENERAL FUND					504,438.14
102 - PUBLIC SAFETY ASSET FORT					-
200 - STREET IMPROVEMENT FUND					-
261 - GAS TAX FUND					6,745.50
263 - TRANSPORTATION					32.34
266 - LTF-ART 8 STREETS & ROADS					-
300 - MCDERMONT SALE PROCEEDS					-
305 - EMERGENCY OPERATIONS					-
306 - COVID-19 ARPA FUND					-
400 - WELLNESS CENTER					77,901.78
460 - CA STATE PARKS					-
471 - PARK IMPROVEMENTS					-
552 - WATER					30,652.04
553 - SEWER					21,987.86
554 - REFUSE					528.20
555 - RECYCLE/BOTTLED BILL FUND					-
556 - VITA-PAKT					174.05
600 - CAPITAL IMPROVEMENT					-
660 - RDA OBLIGATION RETIREMENT					-
700 - CDBG REVOLVING LN FUND					1,776.66
720 - HOME REVOLVING LN FUND					15,033.06
779 - 00-HOME-0487					-
781 - CAL HOME RLF					-
883 - SIERRA VIEW ASSESSMENT					1,298.00
884 - HERITAGE ASSESSMENT DIST					315.00
886 - SAMOA					154.00
887 - SWEETBRIER TOWNHOUSES					546.00
888 - PARKSIDE					225.00
889 - SIERRA VISTA ASSESSMENT					292.27
890 - MAPLE VALLEY ASSESSMENT					55.00
891 - PELOUS RANCH					585.00
TOTAL					\$ 662,739.90



STAFF REPORT

TO: Lindsay City Council
MEETING DATE: June 24, 2025

Item #: 11.4
Consent

DEPARTMENT: Finance

FROM: Kuyler Crocker, Interim City Manager

AGENDA TITLE: A Resolution 25-35, authorizing a 60-day extension to finalize and present the Fiscal Year 2025-2026 Operating Budget and Five-Year Capital Improvement Plan Budget.

ACTION & RECOMMENDATION

Staff recommends that the City Council approve Resolution No. 25-35 and authorize an additional 60-day extension to finalize and present the Fiscal Year 2025-2026 Operating Budget and Five-Year Capital Improvement Plan Budget. This continuation will ensure that the City meets all payroll and contractual obligations and continues to deliver essential services while staff complete the budget development process.

BACKGROUND | ANALYSIS

Section 8.05 of the Charter requires:

"The City Council shall adopt the budget on or before the last day of the last month of the fiscal year currently ending. If the Council fails to adopt the budget by the date prescribed in this Charter then the budget as recommended by the City Manager shall go into effect." Additionally, Section 8.09 of the Charter requires the City Manager to annually submit a Five-Year Capital Program, considered concurrently with the annual budget.

On June 25, 2024, the City Council reviewed and adopted the Fiscal Year 2024-2025 Operating Budget and Fiscal Years 2025-2029 Five-Year Capital Improvement Plan Budget. Subsequently, on September 10, 2024, a General Fund budget amendment was adopted to refine fiscal priorities within that cycle.

City staff are actively developing the proposed Fiscal Year 2025-2026 Operating Budget and updated Five-Year Capital Improvement Plan. However, recent staffing changes within key administrative departments have impacted the timeline needed to finalize a comprehensive and accurate budget. Rather than accelerate the process and risk presenting an incomplete or imbalanced proposal, staff are requesting a short-term extension to ensure responsible and thoughtful financial planning.

In accordance with the City Charter and best fiscal practices, a "continuing resolution" is being proposed. This resolution would carry forward the appropriations and authorizations of the current Fiscal Year 2024-2025 budget to allow operations to continue without disruption until the new budget is adopted.

City staff continues to refine FY 2025-2026 budget due to new employment and is requesting an extension on finalizing the budget.

FISCAL IMPACT

Approval of Resolution No. 25-35 will enable the City to continue essential operations and services, meet financial obligations, and maintain payroll and vendor payments without interruption while the FY 2025-2026 budget is finalized.

ATTACHMENTS

1. Resolution No. 25-35

Reviewed/Approved: _____



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 25-35

TITLE A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY AUTHORIZING A 60-DAY EXTENSION TO FINALIZE AND PRESENT THE FISCAL YEAR 2025-2026 OPERATING BUDGET AND FIVE-YEAR CAPITAL IMPROVEMENT PLAN BUDGET

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on August 26, 2025, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, Section 8.05 of the City Charter requires the City Council to adopt the annual budget on or before the last day of the last month of the fiscal year currently ending; and

WHEREAS, if the Council fails to adopt the budget by such date, the budget as recommended by the City Manager shall go into effect, in accordance with the Charter; and

WHEREAS, Section 8.09 of the Charter requires the City Manager to annually submit a Five-Year Capital Program, to be considered concurrently with the annual budget; and

WHEREAS, on June 25, 2024, the City Council reviewed and adopted the Fiscal Year 2024-2025 Operating Budget and the Fiscal Years 2025-2029 Five-Year Capital Improvement Plan Budget; and

WHEREAS, on September 10, 2024, the City Council adopted a General Fund budget amendment to refine fiscal priorities within that cycle; and

WHEREAS, City staff are actively developing the proposed Fiscal Year 2025-2026 Operating Budget and updated Five-Year Capital Improvement Plan; and

WHEREAS, staffing changes within key administrative departments have impacted the timeline for completion of a comprehensive and accurate budget proposal; and

WHEREAS, the City Council finds that a short-term extension is necessary to ensure sound financial planning and to avoid disruption of essential City services, payroll, and contractual obligations; and

WHEREAS, a continuation of the current Fiscal Year 2024-2025 appropriations and authorizations is necessary to allow operations to continue without interruption until the new budget is adopted;



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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

- SECTION 1. The City Council hereby authorizes a **60-day extension** to finalize and present the Fiscal Year 2025-2026 Operating Budget and Five-Year Capital Improvement Plan Budget.
- SECTION 2. During this extension period, the appropriations and authorizations of the Fiscal Year 2024-2025 budget shall remain in effect and continue to govern City operations.
- SECTION 3. This Resolution shall take effect immediately upon its adoption.



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	August 26, 2025
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.

Misty Villarreal, Mayor

CERTIFICATE OF ATTESTING OFFICER

The undersigned, Dalee Chang, Deputy City Clerk of the City of Lindsay does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the City of Lindsay which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date thereof.

ATTEST: _____
Dalee Chang, Deputy City Clerk

Lindsay RECREATION

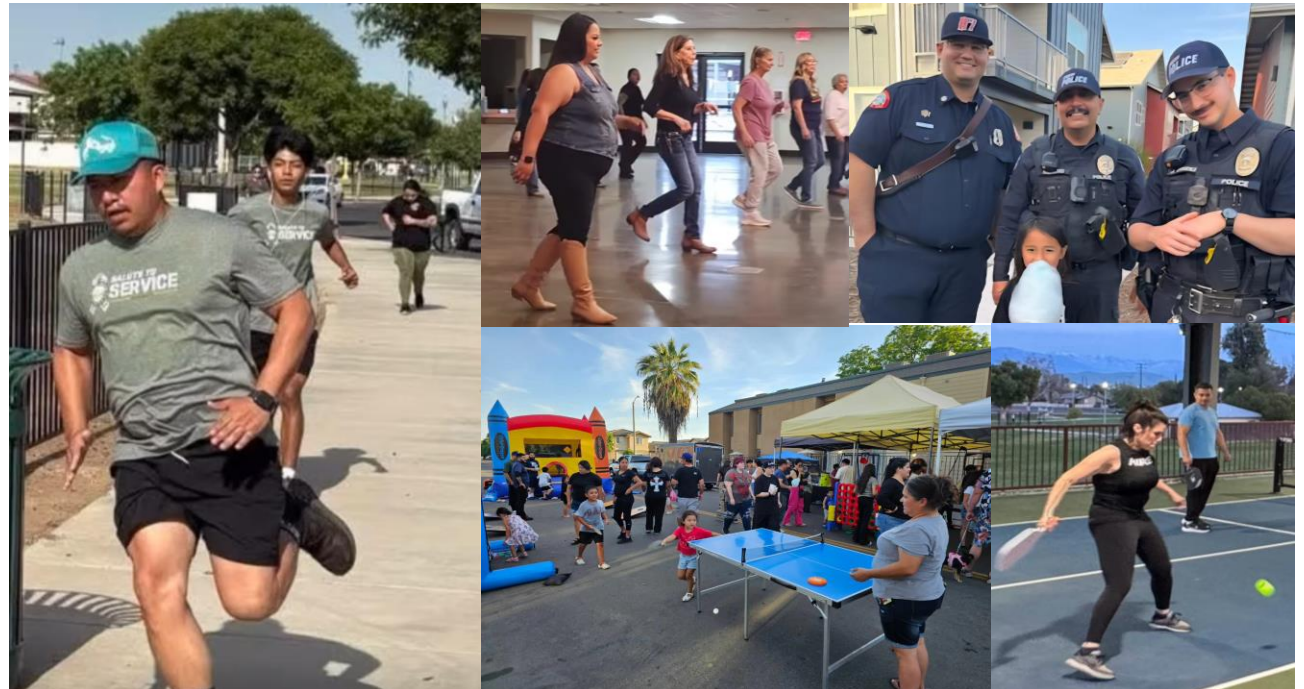


Presentation to the Lindsay City Council
August 26, 2025

Recreation SUMMER 2025

Review of Activities and Special Events

- Lindsay Camp Out
- Block Party
- Salute to Service 5K Run/3K Walk
- Family Dance Party
- Movies in the Park
- Kids Night at the Pool
- National Night Out
- Country Line Dance Night
- Pickleball for Beginners
- Youth Pickleball Classes
- Pickleball Summer League
- Baked Potato Fundraiser



Recreation **SWIM LESSONS**

Review of Activities and Special Events

GROUP LESSONS

- 122 PARTICIPANTS

PRIVATE LESSONS

- 36 PARTICIPANTS



Recreation **PUBLIC SWIM**

Review of Activities and Special Events

2,240 PARTICIPANTS

June 14 - August 3, 2025
Friday, Saturday, Sunday



Recreation

AQUA ZUMBA



Recreation **FACILITY RENTALS**

Summer Rentals

- **End of the School Year Pool Parties**
- **LUSD STARS Summer Program**
- **Lindsay High School PE Course**
- **McDermont X Swim Lessons**

- **Great Room Rentals: 24 Rentals**
- **Pool Rentals: 20 Rentals**

- **Lindsay Skimmers: 50 Days**



Recreation **LINDSAY** DISC GOLF



Recreation WELLNESS CENTER

Wellness Center Memberships

Contracts

- 1 Year Contract: \$23.00 monthly
- 1 Year Medicare: \$20.00 monthly

Non-Contracts

- Month-to-Month: \$30.00
- Medicare Month-to-Month: \$25.00
- 3 Month SWIM ONLY: \$55.00
- Day Pass: \$5.00
- 5 Day Pass: \$20.00

Enrollment Fee: \$39.00 / Cancellation Fee: \$23.00

Mon – Thurs: 5 am – 8 pm

Friday: 5 am – 7 pm

Saturday: 7 am – 12 pm

- Strength & Balance
- Chair Exercise
- Beginner's Yoga
- Yoga to Reset/Rewind
- Pound
- Zumba
- Aqua Zumba



QUESTIONS



STAFF REPORT

TO: Lindsay City Council

MEETING DATE: August 26, 2025

Item #: 13.1
Action Items

DEPARTMENT: Finance

FROM: Soledad Ruiz-Nunez, Director of Finance

Agenda Title: Award Price Paige & Company the Audit Services Contract

ACTION & RECOMMENDATION

Award Price Paige & Company the Audit Service Contract following their submittal of the Request for Proposals. The contract will cover the Audit for 2024, 2025, and 2026 with the option to renew for the 2027 and 2028 audits.

BACKGROUND | ANALYSIS

The City issued a Request for Proposals on July 30, 2025, with a deadline for submittals of August 15, 2025. Price Paige & Company submitted their proposal prior to the deadline to provide professional audit services to the City.

Price Paige & Company was established in 1976 and is located in Clovis. The firm is comprised of over 60 professional paraprofessional and administrative staff. More than 50% of Price Paige & Company's practice is in auditing and attestation services, primarily in the governmental and not-for-profit sectors. In addition, they provide services to many businesses in accounting, tax and management consultation in all areas.

Price Paige & Company is recognized in the community and by peers as experts in the areas of governmental and not-for-profit auditing, attestation and accounting. They currently provide auditing, attestation and accounting services to more than 60 governmental agencies and 75 not-for-profit organizations annually, many of which are federal single audits. They have experience auditing organizations with an excess of \$100 million dollars of federal funding.

Price Paige & Company uses sophisticated data analysis software (IDEA) that allows them to perform specific fraud-detection tests on large amounts of data, in some cases, testing 100% of the transactions population. Some of the specific tests they perform include the following: duplicate payment test, matching of employee and vendor addresses to identify potential conflicts and review of purchase orders to identify potential bid splitting. They believe their creative use of the value-added software tool allows them to perform more effective audits and give their clients increased confidence in their financial reporting. They successfully implemented the data analysis software and testing at Fresno Unified School District which is the third largest school district in the state with a budget in excess of two billion dollars.

FISCAL IMPACT

The cost for the 2024 and 2025 Audits will be included in the 2026 Fiscal Year Budget. The proposed cost for the Fiscal Year 2024 Audit is \$102,940 and the Fiscal Year 2025 Audit is \$82,659.

ATTACHMENTS

1. Price Paige & Company Proposal for Professional Audit Services.

Reviewed/Approved: _____



PRICE PAIGE & COMPANY
Certified Public Accountants

PROPOSAL FOR PROFESSIONAL AUDIT SERVICES

FOR

CITY OF LINDSAY

FOR THE YEARS ENDING

JUNE 30, 2024, 2025 AND 2026 WITH OPTION FOR 2027 AND 2028

Submitted
August 12, 2025

By

Fausto Hinojosa, CPA, CFE
Managing Partner
Price Paige & Company
Certified Public Accountants

570 N. Magnolia Ave., Ste. 100
Clovis, California 93611
Phone: 559-299-9540
Fax: 559-299-2344
Email: fausto@ppcpas.com
Website: www.ppc.cpa
License No: 66479
Federal ID No: 87-3267876

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August 12, 2025

Soledad Ruiz-Nunez
Director of Finance
City of Lindsay
251 Honolulu Street
Lindsay, CA 93247

Dear Ms. Ruiz-Nunez and Auditor Selection Committee:

Thank you for considering Price Paige & Company for your audit services. It is our pleasure to present to you our proposal to provide professional audit services to the City of Lindsay (the City) for the years ending June 30, 2024, 2025 and 2026, with the option to renew for two subsequent fiscal years. When presented with viable alternatives, it is not always easy for entities such as the City to identify the accounting firm that can best meet their overall auditing needs. Over the past 40 years, we have developed significant expertise in governmental auditing and accounting. Our knowledge of the municipal environment has allowed us to develop more robust audit procedures that enhance the effectiveness of our audits.

Our audit professionals are highly qualified and have extensive experience and expertise in governmental auditing and accounting. The firm has been a member of the AICPA Government Audit Quality Center since its inception, and all our accountants take a minimum of 80 hours of continuing professional education every two years specifically related to the auditing and accounting services we provide. This commitment to learning yields a direct benefit to the clients we work with. Additionally, our firm has a well-earned reputation for ensuring audit engagements are performed in accordance with professional standards and, just as importantly, on time. We are committed to communicating effectively to ensure that we address your questions comprehensively. As demonstrated by our resumes and considerable involvement by the firm's audit principal, we feel that our firm has the resources, knowledge and expertise to meet and service the needs of the City. We can assure you that we fully understand the scope of work to be performed, and we wish to emphasize our commitment to meeting and exceeding all your expectations. We are committed to providing these services in accordance with the City's required timelines. Additional information about our firm's audit department and the services we offer can be found on our website, www.ppc.cpa.

We trust that this proposal to provide professional audit services will adequately summarize our approach to client service and identify those attributes that set Price Paige & Company apart from others. We appreciate the opportunity to submit this proposal to serve you and would be pleased to furnish any additional information regarding our firm or answer any other specific questions or concerns you may have. I am an audit principal for our firm, and I am authorized to make representations regarding this proposal. I may be reached at (559) 299-9540 or via email at fausto@ppcpas.com.

Sincerely,

Fausto Hinojosa, CPA, CFE
Managing Partner
Price Paige & Company
Certified Public Accountants

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

FIRM HISTORY AND QUALIFICATIONS

Established in 1976 and located in Clovis, California, Price Paige & Company consists of five partners each of whom is a Certified Public Accountant. The principals of the firm have more than 90 years of combined experience in public accounting. Our firm is comprised of over 60 professional, paraprofessional and administrative staff. More than 50% of Price Paige & Company's practice is in auditing and attestation services, primarily in the governmental and not-for-profit sectors. In addition, we provide services to many businesses in accounting, tax and management consultation in all areas.

Price Paige & Company is recognized in the community and by our peers as experts in the areas of governmental and not-for-profit auditing, attestation and accounting. Our proven commitment to excellence allows us to work with clients in the timeliest and most cost-effective manner possible. Our auditors are not seasonal; that is, they are not "tax accountants" who perform audits in the "off-season." They focus exclusively on providing audit services, and they receive over 80 hours of continuing education every two years, specifically related to improving their audit skills. The experience of our team allows us to conduct very efficient and effective audits.

We currently provide auditing, attestation and accounting services to more than 60 governmental agencies and 75 not-for-profit organizations annually, many of which are federal single audits. The breadth and scope of single audits we have conducted is significant, and we have experience auditing organizations with an excess of \$100 million dollars of federal funding.

We will assign a team of personnel from our firm to your account to provide the range of services you have requested. This team is kept abreast of any significant developments that arise through our normal association with you. The most important aspect of this approach is to provide continuity to the engagement. We understand that the audit process requires two-way communication, and we accept our responsibility to listen to our client's concerns and deliver timely and effective solutions.

Proactive Rather than Reactive Approach to Client Service

A primary objective of our client service is to make positive contributions to our client's profitable operations, organizational efficiency and productivity. We work hard at anticipating problems and ensuring there are no surprises. We are creative and will always present alternatives for our client's evaluation rather than relying on the "textbook solution." We will schedule frequent meetings and utilize our management recommendation letters as tools for communication with you.

Smart Technologies

We use sophisticated data analysis software (IDEA) that allows us to perform specific fraud-detection tests on large amounts of data; in some cases, testing 100% of the transaction population. Some of the specific tests we perform include the following: duplicate payment tests, matching of employee and vendor addresses to identify potential conflicts and review of purchase orders to identify potential bid splitting. We believe our creative use of this value-added software tool allows us to perform more effective audits and gives our clients increased confidence in their financial reporting. For example, we have successfully implemented this data analysis software and testing at Fresno Unified School District, which is the third largest school district in the state, with a budget in excess of two billion dollars.

All our audit engagements are performed utilizing a paperless and digital approach. Our auditing software allows us to increase our efficiency and provide a streamlined workflow. Documents and files can easily be retrieved and forwarded to our clients without the need for photocopying.

External Peer Review

The successful peer reviews our firm has received and our Engagement Quality Control Review program serve as evidence of our commitment to meeting the standards of care and performance applicable to our auditing, attestation and accounting practice, which demonstrate the extra measures we take to ensure continued successful compliance with our client's expectations about our quality and competence.

For your consideration, a copy of the firm's Peer Review Report is included in this proposal as listed on the table of contents. The firm received a "pass" report, and the review included specific not-for-profit, governmental and Uniform Guidance engagements.

We Conduct Peer Reviews

In addition to receiving successful peer reviews, **Price Paige & Company also conducts peer reviews** of other accounting firms. Essentially, we "audit" other auditors to ensure auditing and accounting standards are met. Being a peer reviewer requires us to understand the technical accounting rules, especially in the governmental and not-for-profit environments. We leverage our experience as technical peer reviewers in our audit engagements so that we can perform effective and efficient audits for all our clients.

Mandatory Qualifications

Licensure and Certification — The associates of Price Paige & Company are licensed Certified Public Accountants, certified by the California State Board of Accountancy (License #PART 8241). All team members assigned to the engagement comply with the 80-hour continuing education requirements promulgated by *Government Auditing Standards* issued by the U.S. Government Accountability Office.

Independence — Our firm is independent with respect to the City as defined by applicable standards generally in the United States as well as *Government Auditing Standards* issued by the U.S. Government Accountability Office.

No Conflict of Interest — Our firm's established policy is that we do not submit proposals for auditing, attestation or accounting services if there is a known conflict of interest with the potential client. There are no current or potential conflicts of interest with anyone (employees, management, officers or directors) within the City.

No Disciplinary Actions — Price Paige & Company has **never had any disciplinary actions** taken nor are any pending with the Federal or State regulatory bodies or professional organizations. In addition, we are pleased to affirm that we have never had an unresolved dispute related to accounting or auditing matters that resulted in disengagements. We work closely with our clients to develop solutions that are consistent with the accounting rules and auditing standards issued by the U.S. Government Accountability Office.

Additional Confirmations of Understanding

File Retention — We will retain working papers for seven (7) years following the completion of the audit.

Equal Opportunity Employer — Price Paige & Company is an equal opportunity employer. All employees are treated on their merits, without regard to race, age, sex, marital status or other factors not applicable to their position. Employees are valued according to how well they perform their duties, their demonstrated abilities and their enthusiasm toward maintaining the firm's standards of service.

Liability Coverage — Price Paige & Company maintains comprehensive General Liability Coverage and Errors and Omissions Insurance with a limit of at least \$3,000,000. All required certificates of insurance will be provided to the City's management, should our firm be the successful bidder.

VALUE-ADDED SERVICES AND SUPPORT

The role of accountants has evolved over time in response to the client's needs. Our firm has made it a practice to be proactive with clients by providing value-added services, all of which are included as part of our audit engagement. Below are some of the value-added benefits that we provide to our clients at **no additional charge**.

Consultation on Accounting Matters

We provide our clients with guidance on technical accounting matters. We encourage our clients to communicate with us regarding any technical accounting matter, as it allows us to be proactive in the audit process. If the technical accounting questions are outside the scope of the audit or require significant research, we will communicate with management the appropriate cost for their approval before proceeding with any additional services.

Client Training

We believe it is important to give our clients access to a full range of information to help them stay aware of current accounting developments and financial reporting issues. As part of our client service program, we will periodically hold client training seminars and summary courses aimed at providing our clients with an understanding of relevant accountancy issues. Training sessions we have offered included the following topics: understanding and mitigating the risk of fraud, reading and understanding governmental and non-profit financial statements and understanding the impact of unrelated business taxable income activities.

At the request of our clients, we expect to offer more client training sessions on some of the following topics in the future:

- current and pending government accounting pronouncements,
- differences in grant accounting vs. GAAP accounting,
- understanding the risk of fraud in an organization.

As part of the value-added service included in our client engagements, we invite our clients and their board members to attend the training sessions, which we anticipate offering remotely through webinar or digital conferences.

Approach to Communication and Expectations of Our Clients

In order to meet and exceed your expectations, we are diligent about maintaining open communication throughout the entire engagement. In our experience, this results in a more effective engagement. Our approach depends on the timely response and assistance of the City. This cooperation will further ensure our work is completed in an efficient and cost-effective manner.

Additional Services Provided

In addition to financial statement audits, we also offer the following services: Internal Control Review, Forensic Accounting, Fraud Investigation, Agreed-Upon Procedures, Financial Statement Review and Financial Statement Compilations.

TEAM QUALIFICATIONS AND EXPERIENCE

We have an outstanding team of professionals who have established themselves as qualified competent individuals. We can assure you that each of our professionals is experienced in governmental accounting, GASB accounting pronouncements and Single Audit requirements. Following is a brief overview of their experience. Detailed experience for each of these professionals can be found in Team Resumes as listed on the table of contents.

Years of Auditing / Accounting Experience

Audit Partner Fausto Hinojosa, CPA, CFE	35
Quality Control Partner Joshua Giosa, CPA	18
Senior Audit Manager Osvaldo Gutierrez, CPA	17
Audit Manager Anthony Gonzales, CPA	10

Availability of Personnel and Time Requirements

Our level of staffing is more than sufficient to ensure that you receive a timely, efficient service. Should any of the above members of our team become unavailable, we will provide another equally qualified individual from our firm.

Continuity of Professional Staff and Succession Planning

Continuity of staff on engagements is as important to us as it is to our clients. Continuity promotes a thorough understanding of your needs and goals and helps us help you. A smooth transition from your existing firm to our firm will be accomplished as follows:

Communication — We stress communication early on with your staff to determine expectations, time frame for delivery of information and our extent and availability of assistance. We provide a written list of detailed information needed during our engagement, including critical due dates.

Experience — Members of our engagement team are very experienced in the operational, administrative and accounting and compliance issues related to governmental entities.

Quality — The firm maintains a rigorous quality control review process that includes not only a detailed review by a quality control manager and engagement partner but also an Engagement Quality Control Review (EQCR) as defined by AICPA standards.

Audit Approach — Our audit approach emphasizes effective up-front planning to identify issues for timely resolution.

TEAM RESUMES



FAUSTO HINOJOSA

Certified Public Accountant
Certified Fraud Examiner
California License # 66479

Present Position

Managing Partner/Audit Partner

Education and Experience

Fausto is Audit Partner in charge of audit and forensic consulting engagements for Price Paige & Company. For over thirty years his practice has focused on audit and accounting, fraud investigation, forensic consulting, and litigation support services. Fausto serves as the Managing Partner for the Firm and is responsible for providing strategic leadership. He has worked professionally in the accounting field since graduating from California State University, Fresno, in 1990. He became a Certified Public Accountant in 1994 and a shareholder with Price Paige & Company in 1997. A Certified Fraud Examiner, Fausto has investigated numerous allegations of fraud and has been designated a fraud expert in various legal proceedings.

After more than 30 years in the profession, Fausto has developed significant expertise specifically in the areas of audit risk assessment, governmental and not-for-profit auditing, fraud detection and prevention, federal/state grant compliance and internal controls.

Fausto is the former Chair of the local Government Accounting and Auditing Committee for the California Society of CPAs and currently serves on the state committee. In addition, Fausto is a reviewer for the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program. As the former Chair for the State Board of Accountancy Qualifications Committee, Fausto conducted audit workpaper reviews of CPA candidates in order to make licensure recommendations to the Committee.

Fausto is a former Adjunct Professor at Fresno Pacific University, where he taught an upper-division auditing course. He is a frequent lecturer to the California Society of CPAs and other professional organizations, business and civic groups on governmental and not-for-profit accounting and auditing, preventative fraud measures and the unique audit requirements for federal award programs under the Single Audit Act.

Professional Organizations and Community Involvement

- California Board of Accountancy Peer Review Oversight Committee — Chair
- State Board of Accountancy Qualifications Committee — Past Chair
- Fresno Chapter of California Society of CPAs — Past President
- Association of Certified Fraud Examiners — Member
- American Institute of Certified Public Accountants — Member
- Government Accounting and Auditing Committee of the Fresno Chapter — Past Chair
- State Government Accounting and Auditing Committee of the California Society of CPAs — Member
- Government Finance Officers Association — ACFR Reviewer



JOSHUA GIOSA

Certified Public Accountant
California License # 119801

Present Position

Audit and Consulting Partner

Education and Experience

Joshua began his accounting career at Price Paige & Company in January 2007 after graduating from California State University, Fresno. In June 2005, he received a Bachelor of Science in Business Administration with an option in Accountancy and became a Certified Public Accountant in 2013.

Joshua is a partner for many of the firm's municipal audits and all its consultation clients. Although his governmental auditing background dates to 2007, since 2011 he has worked almost exclusively with governmental agencies, including the planning, performing, and reviewing of financial statement audits, which often also includes the compilation of their financial statements. He has performed and overseen substantial grant compliance work on both federal and state programs, has conducted several single audits, and has prepared numerous State Controller reports.

Beginning in 2017, Joshua shifted his focus from auditing to consulting governmental agencies, including counties, municipalities, and special districts. During this time, he has worked very closely with finance department personnel to support their primary objective of providing timely and accurate information to the decision-makers of a given entity. Responsibilities have included assisting clients with closing their financial records and preparing audit schedules in preparation for their annual audits, preparing monthly bank reconciliations and any other reconciliations requested by management for internal purposes, providing guidance for implementing new accounting pronouncements, and providing guidance for improving internal controls. Additionally, he has assisted municipalities in implementing new accounting software and developing a new chart of accounts and fund structures. Joshua has extensive knowledge of the Government Accounting Standards Board pronouncements and has assisted his clients in the most complex of transactions. His background also includes significant experience auditing not-for-profit entities and 401(k) pension plans. Joshua has expertise in the use of IDEA data analysis software and has used this software to conduct fraud detection procedures as a part of the many municipal audits he manages.

Community and Affiliations

Joshua is a member of the American Institute of Certified Public Accountants, the California Society of CPAs and the Government Finance Officers Association. He is currently serving on the Board of Directors as the Treasurer for North Fresno Rotary Endowment and president of Bullard Youth Softball League. He was formerly on the Board of Directors as the Treasurer for Big Brothers Big Sisters of Central California and Fresno's Rotary Storyland/Playland. Joshua is also an honorary member of the North Fresno Rotary Club.

Continuing Education

Joshua is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. Josh recently developed a training program for PPC staff and conducted training in courses such as *Accounting and Auditing of GASB 54*, *Auditing Enterprise Revenue and Receivables*, and *Risk Assessment for Government Agencies*. Recently attended courses include: *Governmental Auditing and Accounting Update*, *Advanced Financial Report*, and *Advanced Governmental Accounting*.



OSVALDO GUTIERREZ

Certified Public Accountant
California License # 122553

Present Position

Senior Audit Manager

Education and Experience

Osvaldo began his accounting career after graduating with an accounting degree from California State University, Fresno, in 2008 and became a Certified Public Accountant in 2014.

Prior to joining Price Paige & Company as an audit manager, Osvaldo worked with a large local public accounting firm at varying levels of responsibility up to and including audit manager and also spent two years in the private industry.

Osvaldo's extensive governmental accounting experience includes many years working directly with some of the largest municipalities in the Central Valley, including various counties, cities, special districts and transportation authorities. Osvaldo's specific experience includes managing multiple team members in the conducting of financial statements and federal single audits. Osvaldo has extensive knowledge of new and existing GASB pronouncements and prides himself on teaching and training clients as a part of the normal audit process. Osvaldo has performed audits and reviews for clients in a variety of industries, ensuring that all aspects of the engagement are completed from the planning process through the drafting, review and issuance of the financial statements.

Osvaldo also serves as an internal auditor for a local school district where he performs both financial and compliance audits, fraud prevention and investigations, policy and process improvement, and other duties as needed. He also performs consulting work to other municipalities as well that focus on internal controls, fraud investigations, and operational efficiencies

Community and Affiliations

Osvaldo is a member of the American Institute of Certified Public Accountants, the Government Finance Officers Association (GFOA) and the California Society of Certified Public Accountants, where he served as the Fresno chapter President (2020/2021).

Continuing Education

Osvaldo is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards and continues to take relevant courses to stay up to date on all relevant matters. He also serves as an instructor for in-house continuing education seminars.

**ANTHONY GONZALES**

Certified Public Accountant
California License # 1400083

Present Position

Audit Manager

Education and Experience

Anthony began his public accounting career as an intern with Price Paige & Company in January 2015 after graduating from California State University, Fresno, with a Bachelor of Science in Business Administration (Accountancy option). While working toward his degree, he interned for a statewide not-for-profit organization, where he gained valuable experience in the organization's accounting and finance department.

Anthony earned his Certified Public Accountant (CPA) license in May 2019 and now serves as an Audit Manager, overseeing audits for a wide range of governmental entities in California, including counties, cities, and special districts. In this role, he manages audit engagements, provides technical expertise, and ensures compliance with Government Auditing Standards and relevant regulatory requirements. Additionally, Anthony provides consulting services to similar entities, assisting in financial reporting, internal controls, and regulatory compliance.

Throughout his career, Anthony has developed specialized expertise through both formal training and hands-on experience. His areas of proficiency include performing audits in accordance with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAGAS), single audit compliance in accordance with OMB Uniform Guidance 2 CFR Subpart 2, State Controller's reports, financial statement preparation in compliance with Yellow Book and GASB standards, and data extraction and analysis techniques.

Community and Affiliations

Anthony is a member of the American Institute of Certified Public Accountants (AICPA), the Government Finance Officers Association (GFOA), and the California Society of CPAs (CalCPA). In addition, he actively supports the accounting profession through his volunteer service on the Qualifications Committee for the California Board of Accountancy (CBA), where he has served since March 2023.

Continuing Education

Anthony meets the continuing education requirements of the AICPA and Government Auditing Standards. Recent courses attended include:

- Professional Conduct & Ethics: Dealing with Ethical Crises
- Financial Statement Analysis Techniques
- GAO Standards – Yellow Book Compliance
- SEFAs: Schedule of Expenditures of Federal Awards and the Requirements Under the Uniform Guidance
- Yellow Book and Single Audit Deficiencies
- Auditor Considerations: The Coronavirus State and Local Fiscal Recovery Funds Program
- Internal Control and Fraud in Governments and Nonprofits

RELEVANT PRIOR EXPERIENCE

After evaluating our relevant experience, we are certain you will agree that Price Paige & Company is highly qualified to serve you. We have been successfully performing audit and attestation engagements since 1976. We have since continued to build on our reputation as a well-respected firm in and around the San Joaquin Valley and throughout California, with the qualifications and experience necessary to provide unequalled performance. Following is a list of several of our clients for whom we have provided similar services and our primary contact for each:

Reference Name: City of Tulare
Contact: Mark Roberts, Chief Executive Officer
Address: 411 E. Kern Avenue, Tulare, CA 93274
Phone: (559) 684-4255
Email: mroberts@tulare.ca.gov
Service Provided: Financial Statement Audit (Single Audit/Uniform Guidance), Consulting
Dates: June 30, 2022 through Present
Engagement Partner: Fausto Hinojosa
Amount of Contract: \$85,000*

Reference Name: City of Los Banos
Contact: Brent Kuhn, CPA, Interim Finance Director
Address: 520 J Street, Los Banos, CA 93635
Phone: (209) 827-7000
Email: brent.kuhn@losbanos.org
Service Provided: ACFR Audit (Single Audit/Uniform Guidance), Received Certificate of Achievement for Excellence in Financial Reporting for its ACFR for the Fiscal Year Ended June 30, 2020 from GFOA
Dates: June 30, 2014 through Present
Engagement Partner: Fausto Hinojosa
Contract Amount: \$63,000*

Reference Name: City of Kingsburg
Contact: Alma Colado, Finance Director
Address: 1401 Draper Street, Kingsburg, CA 93611
Phone: (559) 897-5821
Email: acolado@cityofkingsburg-ca.gov
Service Provided: ACFR Audit (Single Audit/Uniform Guidance), Received Certificate of Achievement for Excellence in Financial Reporting for its ACFR for the Fiscal Year Ended June 30, 2020 from GFOA, State Controller's Report
Dates: June 30, 2012 through Present
Engagement Partner: Fausto Hinojosa
Contract Amount: \$61,370*

Reference Name: City of Ripon
Contact: Lisa Roos, City Clerk/Finance Director
Address: 259 N. Wilma Avenue, Ripon, CA 95366
Phone: (209) 599-2108
Email: lroos@cityofripon.org
Services Provided: Financial Statement Audit (Single Audit/Uniform Guidance), Pension Audit (GAAS), State Controller's Report
Dates: June 30, 2016 through Present
Engagement Partner: Fausto Hinojosa
Contract Amount: \$43,800*

Reference Name: City of Chowchilla
Contact: Rod Pruett, CPA, City Administrator
Address: 130 S. Second Street, Civic Center Plaza, Chowchilla, California 93610
Phone: (559) 665-8615
Email: rpruett@ci.chowchilla.ca.us
Service Provided: Financial Statement Audit (Single Audit/Uniform Guidance), State Controller's Report
Dates: June 30, 2016 through Present
Engagement Partner: Fausto Hinojosa
Contract Amount: \$55,500*

*The Contract Amount listed does not include TDA audits, preparation of financial transaction reports, or other consulting work.

SCOPE OF SERVICES

As our experience indicates, we clearly understand the scope of services to be provided. You can be assured that we will design a service-specific approach to ensure compliance with all applicable standards and ensure that the City receives high-quality, efficient and effective service.

Standards/Publications to be Followed

The financial and compliance audits will be performed in accordance with the following auditing standards:

- ♦ Generally Accepted Auditing Standards (AICPA)
- ♦ *Government Auditing Standards* (U.S. Comptroller General)
- ♦ All other applicable federal, state and local laws and regulations

Services to be Performed

The following services will be provided to the City for the years ending June 30, 2024, 2025 and 2026.

1. We will audit the City's basic financial statements in accordance with Generally Accepted Auditing Standards (GAAS) in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
2. We will express an opinion on the financial statements as to whether they present fairly, in all material respects, the financial position of the City and the changes in financial position in conformity with generally accepted accounting principles (GAAP), and issue an independent auditor's report stating this opinion.

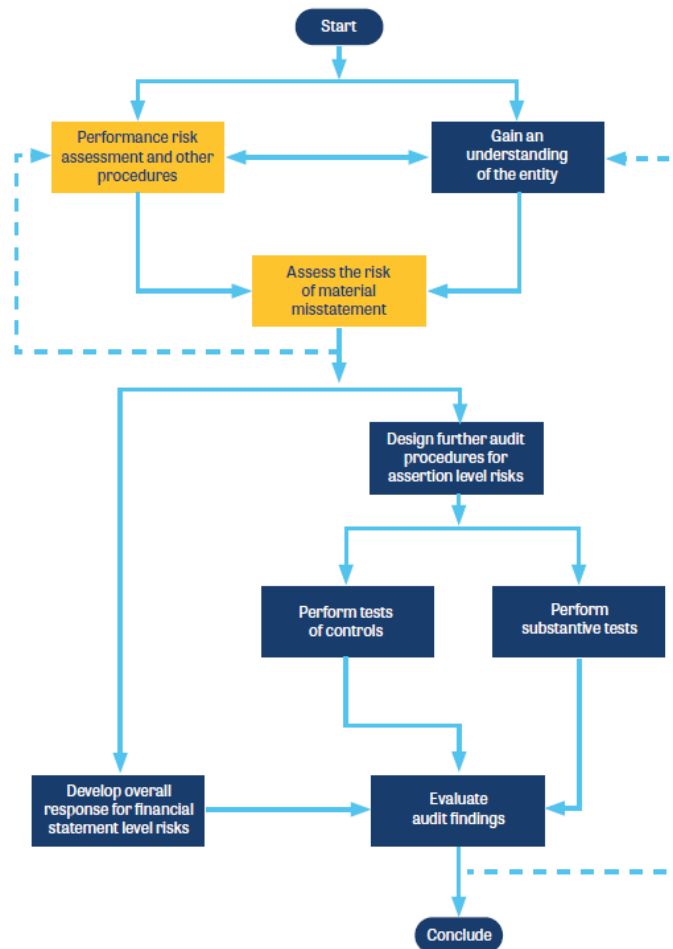
We will provide an "in-relation-to" opinion on the combining and individual fund and supporting schedules based on auditing procedures applied during the audit of the general-purpose financial statements and the combining and individual fund financial statements and schedules.
3. We will report on internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with *Government Auditing Standards*.
4. We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the appropriate level of management and/or governance.
5. We may provide management letters that would include findings, observations, opinions, comments and/or recommendations with regard to systems of internal control, accounting systems compliance with laws, rules and regulations, or any other matters that may come to our attention during the course of the examination.
6. We will prepare a written communication to the audit committee which will include the following information: (1) auditor's responsibility under generally accepted auditing standards, (2) significant accounting policies, (3) management judgments and accounting estimates, (4) significant audit adjustments, (5) disagreements with management, (6) management consultation with other accountants, (7) difficulties encountered in performing the audit.
7. We will test compliance with Proposition 111, Article XIII.B Review of Appropriation Limit Calculations for the City and prepare a GANN Limit calculation.
8. We will prepare and submit the State Controller's Office Financial Transactions Report.

AUDIT APPROACH

We are confident that we will provide high-quality services based on our experience in working with governmental entities of similar size and scope to yours. Our high client satisfaction rate can be attributed to our effective communication and our efficient proprietary audit methodology.

Audit Procedures and Phases of the Engagement

Price Paige & Company provides value to our clients by creating a custom audit approach that is based on a client's specific needs, risks and opportunities. Our audit approach under generally accepted audit standards is depicted in the graphic below.



Our professional responsibility is to obtain sufficient audit evidence before an opinion is rendered on any financial statement. To achieve this, we will conduct our work in the following phases:

- ♦ Audit Planning and Risk Assessment
- ♦ Year-End Fieldwork
- ♦ Reporting
- ♦ Closing Conferences and Formal Presentation

Details about each of these phases are listed on the following pages.

Audit Planning and Risk Assessment

No other phase of the process affects the success of an engagement more than the time spent on planning the general scope and direction of the audit, including assessing the risks of financial statement misstatements. We will schedule audit planning and interim fieldwork to be done prior to final fieldwork with your personnel.

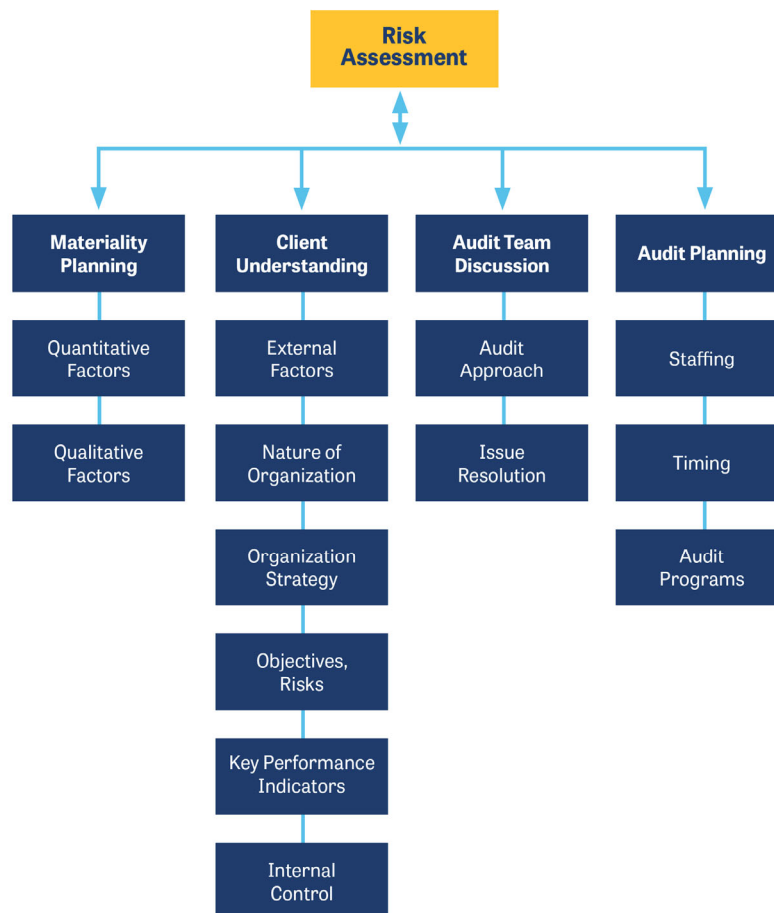
We will hold a planning session with the key members of our engagement team and your personnel.

During our planning session with management, we will also address *Statement on Auditing Standards (SAS) No. 99*, "Consideration of Fraud in a Financial Statement Audit." This auditing standard requires that we conduct certain meetings and interviews and perform and document certain procedures for identifying and responding to fraud risks.

As part of the audit planning and risk assessment phase of the audit, we will request a meeting with management to discuss our planned audit approach and any significant audit and accounting issues, as well as address any concerns.

As part of that process, we will conduct a pre-audit conference with appropriate management personnel to discuss the scope and timing of the audit.

The risk assessment audit standards require assessments based on an understanding of the internal controls over your financial reporting and our determination of the areas that present risks of material misstatement to your financial statements. We will then design our audit approach to include tests of the specific internal controls and substantive audit procedures that are tailored to the identified risks. Our risk assessment includes consideration of the factors depicted on the chart below.



Year-End Fieldwork

During the year-end phase of our audit, we will complete our audit work based on the audit programs designed specifically for the City. This will include the results of our risk assessment and interim testing results, and we will issue a report on the financial statements in a timely and efficient manner.

Reporting

This phase will include the following:

- ♦ reviewing the financial statements and reconciling them to underlying audited records,
- ♦ evaluating the financial statements for compliance with GAAP requirements,
- ♦ formulating an opinion as to the fair presentation of the financial statements and
- ♦ preparing a management letter with recommendations and communication letter to management.

We will immediately submit to management a written report of all irregularities and illegal acts, or indications of illegal acts, of which we become aware.

Audit Focus

Based on our audit experience with similar governmental entities, the primary areas of the audit on which we will focus include:

- ♦ Cash and investments
- ♦ Receivables and revenue
- ♦ Capital assets
- ♦ Accounts payable and expenditures
- ♦ Cost allocation
- ♦ Long-term debt
- ♦ Pension and OPEB liabilities
- ♦ Grant compliance
- ♦ Implementation of pronouncements of the Governmental Accounting Standards Board (GASB)

Closing Conferences and Formal Presentation

We believe regular communication with management will be a critical part of the success of our audit engagement. Therefore, we will provide regular updates to management regarding the progress of the audit during meetings with key personnel.

Additionally, the engagement partner will meet with management to review any potential adjusting journal entries, drafts of the management comment letter, communication with those charged with governance (SAS 114) letters and a draft of the financial statements.

We will complete our work in sufficient time to meet the applicable deadlines. We will make a formal presentation of the audit results and reports to the City Council and management at one of the regularly scheduled meetings of the Council, and will remain available to respond to their questions.

COST PROPOSAL

SEE THE SEPARATE PROPOSED FEE SCHEDULE IN THE SEALED ENVELOPE MARKED COST PROPOSAL

Our proposed fees are based upon our current understanding of the work to be performed as outlined under the Scope of Services, and we give you a “Total All-Inclusive Maximum Price” for these services. These fees are made with the following assumptions: 1) the City’s books will be properly closed and reconciled, 2) records will be complete and readily available at the start of the engagement and 3) representations made to us during this proposal process will remain effective throughout the engagement.

In the event disclosures in the audit engagement indicate extraordinary circumstances that warrant more intensive and detailed services, we will provide to management in writing and in advance the reasons for the additional services together with the firm’s estimate of costs, and a statement that no work will be performed without advance approval by the City. Any and all additional work as agreed in advance by the firm will be compensated for at the same rate quoted in this cost proposal.



Report on the Firm's System of Quality Control

To the Partners of
PRICE PAIGE & COMPANY
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 Price Paige & Company (the firm) in effect for the year ended April 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As 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.

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PEER REVIEW REPORT (Continued)

Peer Review Report
Page 2 of 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Price Paige & Company in effect for the year ended April 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Price Paige & Company has received a peer review rating of *pass*.

GYL LLP

Ontario, California
October 17, 2024

GYL

COST PROPOSAL

CITY OF LINDSAY

FEE SCHEDULE

JUNE 30, 2024, 2025 AND 2026 WITH OPTION FOR 2027 AND 2028

Description of Services	Total \$	Total \$	Total \$	Optional	Optional
	FY 2024	FY 2025	FY 2026	Total \$ FY 2027	Total \$ FY 2028
City Financial Statement Audit	\$ 66,440	\$ 66,159	\$ 66,480	\$ 66,520	\$ 66,800
Audit of City's Opening Balances	20,000	-	-	-	-
ACFR Conversion	-	-	-	10,000	-
Transportation Development Act Funds	8,500	8,500	8,500	8,750	8,750
State Controller's Reports	6,500	6,500	6,500	6,799	6,799
Appropriations Limitation Calculation	1,500	1,500	1,500	1,599	1,599
Out-of-Pocket Expenses	-	-	-	-	-
Total All-Inclusive Maximum Price	\$ 102,940	\$ 82,659	\$ 82,980	\$ 93,668	\$ 83,948

Staff Classification	Quoted	Hours	Total
	Hourly Rate FY 2023-24		
Partner	400	24	\$ 9,600
Manager	275	80	22,000
Supervisor	230	100	23,000
Senior	190	140	26,600
Audit Staff	130	143	18,590
Support Staff	90	35	3,150
			\$ 102,940



STAFF REPORT

TO: Lindsay City Council
MEETING DATE: August 26, 2025

Item #: 13.2
Action Items

DEPARTMENT: City Services

FROM: Kuyler Crocker, Acting Public Works Director

Agenda Title: Authorization to Issue Request for Qualifications (RFQ) to solicit proposals from qualified civil engineering firms to provide on-call engineering and related professional services

ACTION & RECOMMENDATION

Staff recommends that the City Council authorize the release of the attached Request for Qualifications (RFQ) to solicit proposals from qualified civil engineering firms to provide on-call engineering and related professional services.

BACKGROUND | ANALYSIS

The City of Lindsay requires ongoing civil and environmental engineering services to support private development review, capital improvement projects, traffic engineering, and general technical assistance. These services are often needed on an on-call basis, and it is in the City's best interest to establish a professional services agreement with a qualified firm to ensure timely and efficient delivery of projects.

The City's existing resources do not provide sufficient capacity to perform all engineering tasks in-house, particularly as they relate to development review, design, and administration of public infrastructure projects. A competitive process will allow the City to evaluate qualifications, experience, and technical expertise of prospective firms and select the most qualified consultant.

DISCUSSION

The proposed RFQ seeks a multi-disciplinary engineering firm to serve as the City's On-Call Engineer. Duties may include:

- **General Technical Assistance** – Capital Improvement Program planning, grant assistance, and technical advice.
- **Development Review** – Review of subdivision maps, site plans, and infrastructure improvements.
- **Capital Project Support** – Design, bidding, construction administration, and inspection services.
- **Traffic Engineering** – Traffic studies, speed surveys, warrant analyses, and design review.

Firms will be evaluated on their qualifications, experience with similar projects, technical expertise, ability to work with City staff and the public, and cost proposals. The selection process includes oral interviews with the top-ranked firms.

The request for On-Call Engineering services does not supplement the City Services Engineering Contractors already implemented.

FISCAL IMPACT

There is no direct fiscal impact associated with issuing the RFQ. Funding for services provided under the professional services agreement will be included within approved project budgets or appropriate operating funds.

ATTACHMENTS

1. There are no attachments.

Reviewed/Approved: _____