



# McFARLAND CITY COUNCIL

McFarland Successor Agency, McFarland Public Finance Authority,  
McFarland Improvement Authority, McFarland Parking Authority

## Regular Meeting Notice and Agenda

Council Chambers  
103 W. Sherwood Ave, McFarland, CA  
Website: <https://www.mcfarlandcity.org/>

**Wednesday, January 14, 2026**  
**6:00 PM**

**SAUL AYON**, Mayor  
**RICARDO CANO**, Vice Mayor  
**MARTIN GUTIERREZ**, Council Member  
**ANITA GONZALEZ**, Council Member  
**MARÍA T. PÉREZ**, Council Member

---

**VIEW THE MEETING RECORDINGS ONLINE** at [www.mcfarlandcity.org/AgendaCenter](http://www.mcfarlandcity.org/AgendaCenter) Recordings will be available approximately one week following the meeting.

**HOW TO SUBMIT PUBLIC COMMENTS:** The meetings of the City Council and all municipal entities, commissions, and boards ("the City") are open to the public. At regularly scheduled meetings, members of the public may address the city on any item listed on the agenda, or on any non-listed matter over which the city has jurisdiction. At special or emergency meetings, members of the public may only address the city on items listed on the agenda. There is a time limitation of two minutes per person. For any item that is not on the agenda and within the jurisdiction or interest of the city, please come to the podium at this time. The Brown Act does not permit any action or discussion on items not listed on the agenda. If you wish to speak regarding a scheduled agenda item, please come to the podium when the item number and subject matter are announced, and the mayor opens Public Comment on the item. When recognized, please begin by providing your name and address for the record (optional). Anyone wishing to submit written information at the meeting needs to furnish ten (10) copies to the City Clerk in advance to allow for distribution to City Council, staff, and the media. Willful disruption of the meeting shall not be permitted. If the Mayor finds that there is in fact willful disruption of any City Council Meeting, he/she may order the disrupting parties out of the room and subsequently conduct the City's business without them present.

**PUBLIC ACCOMMODATIONS:** The City of McFarland does not discriminate based on disability and complies with the provisions of the Americans with Disabilities Act (ADA). If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (661) 792-3091 at least 48 hours prior to the meeting to make reasonable arrangements to ensure accessibility to this meeting.

**INTERPRETATION:** If you need an interpretation of your communications to the City Council into English, please contact the City Clerk Department at 661-792-3091 ext. 2135 at least 48 hours prior to the meeting.

**CALL TO ORDER:** Mayor Saul Ayon

**ROLL CALL:**  
Mayor/Chair, Saul Ayon

Vice Mayor/Vice-Chair, Ricardo Cano  
Council Member/Board Member, Martin Gutierrez  
Council Member/Board Member, Anita Gonzalez  
Council Member/Board Member, María T. Pérez

**INVOCATION:** Councilmember Pérez

**PLEDGE OF ALLEGIANCE:** Dustin Contreras

**APPROVE AGENDA AS TO FORM**

**FEATURED PET:**

Is a feature that highlights a pet available for adoption from the McFarland Animal Shelter.

- Featured Pet Presented by Community Development Director Snyder

**PRESENTATIONS, INTRODUCTIONS AND AWARDS**

1. Proclamation Recognizing January 2026 as Human Trafficking Awareness Month
2. Recognition of Marco Martinez Appointment to Governor of Lion's Club
3. Recognition of High School Varsity Boys Cross Country Valley Champions

**DEPARTMENTAL REPORTS**

**CONSENT AGENDA:** The Consent Agenda consists of items that in staff's opinion are routine and non-controversial. These items are approved in one motion unless a Council Member/ Board Member or Member from the Public requests to remove a particular item.

4. Approval of Expense Report in the Amount of \$1,076,375.01 from 11/29/2025 to 1/1/2026.
5. Approval of Payroll Report for the Month of December 2025 in the Amount of \$428,703.55.
6. Approval of December 3, 2025, Special Meeting Minutes
7. Approval of December 10, 2025, Regular Meeting Minutes
8. Approval of December 15, 2025, Special Meeting Minutes
9. Approval of Resolution No. 2026-1 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CREATION OF THE DEPUTY CHIEF OF POLICE POSITION FOR THE CITY OF MCFARLAND POLICE DEPARTMENT
10. Adopt Ordinance No. 11-2025 AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING MUNICIPAL CODE 2.16.070, 2.16.080 CONCERNING THE CITY MANAGER, AND 2.28.020 CONCERNING THE POLICE DEPARTMENT
11. APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING \$500.00 PER TRIP FOR SERGEANT PHILIP GARZA TO ATTEND THE SHERMAN BLOCK SUPERVISORY LEADERSHIP INSTITUTE COURSE AT THE HAMPTON INN FOLSOM, CALIFORNIA, STARTING WITH SESSION ONE JANUARY 29-31, 2026 AND MONTHLY AFTER THAT FOR 8 SESSIONS TOTAL, ENDING AUGUST 21, 2026

**PUBLIC HEARINGS**

12. Waive Full Reading and Introduce Ordinance No. 1-2026 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADDING AND APPROVING A NEW CHAPTER 2.22 TO THE MUNICIPAL CODE TO ESTABLISH THE CITY'S EMPLOYEE RETIREMENT CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM.
13. Approval of Resolution No. 2026-2 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A VARIANCE AND CONSIDERING A FEE WAIVER FOR PROPERTY LOCATED AT 310 4TH STREET

#### **ADMINISTRATIVE AGENDA**

14. RECEIVE AND FILE THE CITY OF MCFARLAND AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2025

**PUBLIC COMMENT:** Members of the public wishing to address the Council about any item not on the agenda may do so at this time. Speakers are limited to two minutes for each person. Fifteen minutes total will be allowed for any one subject. Please state your name and address for the record prior to making a presentation.

#### **COUNCIL COMMENTS**

#### **REPORTS FROM CITY COUNCIL ON COMMITTEE/SPECIAL DISTRICT MEETINGS**

- a. Kern Economic Development Corp. (KEDC)

#### **COUNCIL STATEMENTS AND REPORTS:**

On their own initiative, Council Members may make a brief announcement or a brief report on their own activities. In addition, Council Members may ask a question of staff or the public for clarification on any matter, provide a reference to staff or other resources for information. Alternatively, request staff to report to the City Council at a later meeting concerning any matter. Furthermore, the City Council, or any member thereof, may take action to direct staff to place a matter of business on a future agenda.

#### **CLOSED SESSION**

15. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION (Gov't. Code section 54956.9(d)(1).): Name of Case: West-Star Dairy v. City of McFarland

#### **ADJOURNMENT**

This is to certify this agenda was posted at McFarland City Hall on January 9, 2025.

*Erika De La Cruz*

Erika De La Cruz, City Clerk

*Diego Viramontes*

Diego Viramontes, City Manager

**Next Meeting: Regular City Council January 28, 2025.**

The City of McFarland does not discriminate based on disability and complies with the provisions of the Americans with Disabilities Act (ADA). If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (661) 792-3091 at least 48 hours prior to the meeting to make reasonable arrangements to ensure accessibility to this meeting. Special meeting needs hour change

All agenda item and/or supporting documentation is available for public review on the city website at [www.mcfarlandcity.org](http://www.mcfarlandcity.org) and the office of the City Clerk of the City of McFarland, at 401 W, Kern Ave. McFarland, CA 93250 during regular business hours of 8:00 am – 5:00 pm Monday through Friday, following the posting of the agenda. Any supporting documentation related to an agenda item for an open session of any regular meeting that is distributed after the agenda is posted and prior to the meeting will also be available for review at the same location and available at the meeting.



## **CITY OF MCFARLAND ANIMAL SHELTER PET OF THE WEEK**

🐾 Name: Zara 🐾 Breed: Rottweiler Mix 🐾



🐾 Age: Approx 6 months

🐾 Sex: Female

🐾 Description: Zara is a playful and sweet puppy looking for her forever home. 🐾

**Adopt Don't Shop!**

McFarland Animal Shelter  
12941 Melcher Rd, McFarland, CA 93250  
Phone: (661) 792-2121 | [cityofmcfarland.org](http://cityofmcfarland.org)

♥ Thank you for supporting McFarland's shelter pets! ♥





# Proclamation

## **Human Trafficking Awareness Month January 2026**

**WHEREAS**, human trafficking is a grave violation of human rights and a public safety concern affecting individuals and families across California, particularly vulnerable populations such as women, children, Indigenous peoples, immigrants, and those experiencing homelessness; and

**WHEREAS**, the Kern Coalition Against Human Trafficking (KCAHT) is a survivor-informed, multidisciplinary coalition working to combat human trafficking in Kern County through prevention, protection, prosecution, and partnerships; and

**WHEREAS**, Kern Coalition Against Human Trafficking (KCAHT) brings together law enforcement, service providers, healthcare professionals, educators, tribal representatives, faith-based organizations, and community advocates to identify victims, support survivors, and prevent exploitation; and

**WHEREAS**, recognizing Human Trafficking Awareness Month helps lift survivor voices, encourage prevention and reporting, strengthen collaboration among agencies, and honor frontline professionals who work every day to protect and support victims and survivors.; and

**NOW, THEREFORE, I**, Mayor Saul Ayon, on behalf of the City Council of the City of McFarland do hereby proclaim January 2026, as **HUMAN TRAFFICKING AWARENESS MONTH**.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and caused to be affixed the Great Seal of McFarland, CA, on this 14th day of January 2026.

*Saul Ayon*  
\_\_\_\_\_  
Saul Ayon  
Mayor



City of McFarland, CA

# Expense Approval Report

By Vendor Name

Payment Dates 11/29/2025 - 1/1/2026

| Vendor Name                                                                         | Payable Number               | Post Date  | Description (Item)                | Account Number      | Amount          |
|-------------------------------------------------------------------------------------|------------------------------|------------|-----------------------------------|---------------------|-----------------|
| <b>Vendor: ABC Health Professio - ABC Health Professionals, Inc</b>                 |                              |            |                                   |                     |                 |
| ABC Health Professionals, Inc                                                       | INV# EM025520                | 12/10/2025 | INV# EM025520 F.Negrete N...      | 01-180-56000-0000-1 | 120.00          |
| ABC Health Professionals, Inc                                                       | INV EM025715                 | 12/17/2025 | INV EM025715 L. Cordova DR...     | 34-520-56000-0000-1 | 233.00          |
| <b>Vendor ABC Health Professio - ABC Health Professionals, Inc Total:</b>           |                              |            |                                   |                     | <b>353.00</b>   |
| <b>Vendor: ADLERHORST INT. - ADLERHORST INTERNATIONAL LLC</b>                       |                              |            |                                   |                     |                 |
| ADLERHORST INTERNATIONAL...                                                         | Inv. 124139                  | 12/02/2025 | Inv. 124139 - K9 Monthly Off-S... | 01-150-56000-0000-1 | 292.00          |
| <b>Vendor ADLERHORST INT. - ADLERHORST INTERNATIONAL LLC Total:</b>                 |                              |            |                                   |                     | <b>292.00</b>   |
| <b>Vendor: Advanced Data Storag - Advanced Data Storage, Inc.</b>                   |                              |            |                                   |                     |                 |
| Advanced Data Storage, Inc.                                                         | Inv. 0221351                 | 12/02/2025 | Inv. 0221351 Service Console ...  | 01-150-52200-0000-1 | 1.65            |
| Advanced Data Storage, Inc.                                                         | Inv. 0221351                 | 12/02/2025 | Inv. 0221351 Service Console ...  | 01-180-52200-0000-1 | 1.66            |
| <b>Vendor Advanced Data Storag - Advanced Data Storage, Inc. Total:</b>             |                              |            |                                   |                     | <b>3.31</b>     |
| <b>Vendor: Air King Heating &amp; C - Air King Heating &amp; Cooling Inc.</b>       |                              |            |                                   |                     |                 |
| Air King Heating & Cooling Inc.                                                     | INV0031707                   | 12/02/2025 | Veteran's Hall Rental Deposit ... | 01-24000-0000-1     | 500.00          |
| <b>Vendor Air King Heating &amp; C - Air King Heating &amp; Cooling Inc. Total:</b> |                              |            |                                   |                     | <b>500.00</b>   |
| <b>Vendor: ALL AMERICAN - ALL AMERICAN UNIFORMS LLC</b>                             |                              |            |                                   |                     |                 |
| ALL AMERICAN UNIFORMS LLC                                                           | Inv. 512                     | 12/10/2025 | Inv. 512 Y. Quintero (WO# 33...   | 01-150-51800-0000-1 | 163.05          |
| ALL AMERICAN UNIFORMS LLC                                                           | Inv. 510                     | 12/17/2025 | Inv. 510 Cadets Belts (WO#32...   | 01-150-51800-0000-1 | 378.82          |
| <b>Vendor ALL AMERICAN - ALL AMERICAN UNIFORMS LLC Total:</b>                       |                              |            |                                   |                     | <b>541.87</b>   |
| <b>Vendor: Amazon Capital Servi - Amazon Capital Services, Inc.</b>                 |                              |            |                                   |                     |                 |
| Amazon Capital Services, Inc.                                                       | INV 1CQG-KLNK-MQ4J Vetera... | 11/25/2025 | INV 1CQG-KLNK-MQ4J Vetera...      | 20-200-56700-0000-1 | 48.69           |
| Amazon Capital Services, Inc.                                                       | INV# 11C4-KPVD-YM34          | 12/02/2025 | INV# 11C4-KPVD-YM34 Financ...     | 01-115-57200-0000-1 | 12.61           |
| Amazon Capital Services, Inc.                                                       | INV# 11C4-KPVD-YM34          | 12/02/2025 | INV# 11C4-KPVD-YM34 Financ...     | 30-500-57200-0000-1 | 37.82           |
| Amazon Capital Services, Inc.                                                       | INV# 11C4-KPVD-YM34          | 12/02/2025 | INV# 11C4-KPVD-YM34 Financ...     | 31-505-57200-0000-1 | 37.83           |
| Amazon Capital Services, Inc.                                                       | INV# 11C4-KPVD-YM34          | 12/02/2025 | INV# 11C4-KPVD-YM34 Financ...     | 32-510-57200-0000-1 | 37.83           |
| Amazon Capital Services, Inc.                                                       | INV #13LC-VGL6-XYP3          | 12/04/2025 | INV #13LC-VGL6-XYP3 Christm...    | 01-105-57100-2322-1 | 108.22          |
| Amazon Capital Services, Inc.                                                       | INV #19XL-WJD7-PTK7          | 12/10/2025 | INV #19XL-WJD7-PTK7 MPD G...      | 01-150-55200-0000-1 | 70.25           |
| Amazon Capital Services, Inc.                                                       | INV #1ND4-FL43-KPD1          | 12/10/2025 | INV #1ND4-FL43-KPD1 Chrfris...    | 01-105-57100-2322-1 | 42.51           |
| Amazon Capital Services, Inc.                                                       | INV #1VKK-6QGQ-9N41          | 12/10/2025 | INV #1VKK-6QGQ-9N41 Chris...      | 01-105-57100-2322-1 | 40.53           |
| Amazon Capital Services, Inc.                                                       | INV 13YM-HRCC-DL6Q           | 12/10/2025 | INV 13YM-HRCC-DL6Q 11/19/...      | 01-115-57200-0000-1 | 3.78            |
| Amazon Capital Services, Inc.                                                       | INV 13YM-HRCC-DL6Q           | 12/10/2025 | INV 13YM-HRCC-DL6Q 11/19/...      | 30-500-57200-0000-1 | 11.34           |
| Amazon Capital Services, Inc.                                                       | INV 13YM-HRCC-DL6Q           | 12/10/2025 | INV 13YM-HRCC-DL6Q 11/19/...      | 31-505-57200-0000-1 | 11.35           |
| Amazon Capital Services, Inc.                                                       | INV 13YM-HRCC-DL6Q           | 12/10/2025 | INV 13YM-HRCC-DL6Q 11/19/...      | 32-510-57200-0000-1 | 11.35           |
| Amazon Capital Services, Inc.                                                       | INV 1KM9-X4PX-MVQF           | 12/10/2025 | INV 1KM9-X4PX-MVQF- Chris...      | 01-105-57100-2322-1 | 143.14          |
| Amazon Capital Services, Inc.                                                       | Inv. 1GRT-W6CF-3MH3          | 12/10/2025 | Inv. 1GRT-W6CF-3MH3 Office ...    | 01-150-57200-0000-1 | 219.64          |
| Amazon Capital Services, Inc.                                                       | Inv. 1GRT-W6CF-3MH3          | 12/10/2025 | 12/3/2025 Amazon Overpaym...      | 01-150-57200-0000-1 | -124.67         |
| Amazon Capital Services, Inc.                                                       | INV# 16T3-1VRM-JV1K          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 01-115-57200-0000-1 | 6.58            |
| Amazon Capital Services, Inc.                                                       | INV# 16T3-1VRM-JV1K          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 30-500-57200-0000-1 | 19.75           |
| Amazon Capital Services, Inc.                                                       | INV# 16T3-1VRM-JV1K          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 31-505-57200-0000-1 | 19.74           |
| Amazon Capital Services, Inc.                                                       | INV# 16T3-1VRM-JV1K          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 32-510-57200-0000-1 | 19.74           |
| Amazon Capital Services, Inc.                                                       | INV# 1XYX-W9TN-P4FV          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 01-115-57200-0000-1 | 23.88           |
| Amazon Capital Services, Inc.                                                       | INV# 1XYX-W9TN-P4FV          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 30-500-57200-0000-1 | 23.88           |
| Amazon Capital Services, Inc.                                                       | INV# 1XYX-W9TN-P4FV          | 12/17/2025 | INV# 16T3-1VRM-JV1K Finance...    | 32-510-57200-0000-1 | 24.61           |
| Amazon Capital Services, Inc.                                                       | Inv. 1KKC-JPCV-XF4R          | 12/17/2025 | Inv. 1KKC-JPCV-XF4R Office Su...  | 01-150-57200-0000-1 | 170.82          |
| Amazon Capital Services, Inc.                                                       | INV #13CD-JDKN-LT66          | 12/26/2025 | INV #13CD-JDKN-LT66 Shop wi...    | 01-150-53500-2536-1 | 86.85           |
| Amazon Capital Services, Inc.                                                       | INV #17TX-9NRN-JYFL          | 12/26/2025 | INV #17TX-9NRN-JYFL MPD Gr...     | 01-105-57100-0000-1 | 576.65          |
| Amazon Capital Services, Inc.                                                       | INV #19TG-RCDC-F3GQ CDD      | 12/26/2025 | INV #19TG-RCDC-F3GQ CDD C...      | 01-105-57100-0000-1 | 134.20          |
| Amazon Capital Services, Inc.                                                       | INV #1CNL-KV6P-M7R9          | 12/26/2025 | INV #1CNL-KV6P-M7R9 Shop ...      | 01-150-53500-2536-1 | 140.99          |
| Amazon Capital Services, Inc.                                                       | INV #1QR7-H6HQ-JWN1          | 12/26/2025 | INV #1QR7-H6HQ-JWN1 Chris...      | 01-105-57100-0000-1 | 88.42           |
| Amazon Capital Services, Inc.                                                       | INV #QRP-Q7GY-JLXH           | 12/26/2025 | INV #QRP-Q7GY-JLXH MPD Gr...      | 01-105-57100-0000-1 | 168.03          |
| <b>Vendor Amazon Capital Servi - Amazon Capital Services, Inc. Total:</b>           |                              |            |                                   |                     | <b>2,216.36</b> |
| <b>Vendor: American Fidelity - American Fidelity</b>                                |                              |            |                                   |                     |                 |
| American Fidelity                                                                   | INV0031720                   | 12/11/2025 | Health FSA                        | 01-22600-0000-1     | 30.49           |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name       | Payable Number | Post Date  | Description (Item)                  | Account Number  | Amount |
|-------------------|----------------|------------|-------------------------------------|-----------------|--------|
| American Fidelity | INV0031720     | 12/11/2025 | Health FSA                          | 30-22600-0000-1 | 63.33  |
| American Fidelity | INV0031720     | 12/11/2025 | Health FSA                          | 31-22600-0000-1 | 35.20  |
| American Fidelity | INV0031720     | 12/11/2025 | Health FSA                          | 32-22600-0000-1 | 63.28  |
| American Fidelity | INV0031721     | 12/11/2025 | Life 1                              | 01-22900-0000-1 | 7.30   |
| American Fidelity | INV0031721     | 12/11/2025 | Life 1                              | 30-22900-0000-1 | 10.95  |
| American Fidelity | INV0031721     | 12/11/2025 | Life 1                              | 32-22900-0000-1 | 10.94  |
| American Fidelity | INV0031722     | 12/11/2025 | Life 2                              | 01-22900-0000-1 | 4.59   |
| American Fidelity | INV0031722     | 12/11/2025 | Life 2                              | 30-22900-0000-1 | 6.88   |
| American Fidelity | INV0031722     | 12/11/2025 | Life 2                              | 32-22900-0000-1 | 6.87   |
| American Fidelity | INV0031726     | 12/11/2025 | Cancer 1 American Fidelity          | 01-22950-0000-1 | 1.09   |
| American Fidelity | INV0031726     | 12/11/2025 | Cancer 1 American Fidelity          | 30-22950-0000-1 | 1.63   |
| American Fidelity | INV0031726     | 12/11/2025 | Cancer 1 American Fidelity          | 32-22950-0000-1 | 1.62   |
| American Fidelity | INV0031727     | 12/11/2025 | Cancer 2* - American Fidelity ...   | 01-22950-0000-1 | 2.18   |
| American Fidelity | INV0031727     | 12/11/2025 | Cancer 2* - American Fidelity ...   | 30-22950-0000-1 | 3.26   |
| American Fidelity | INV0031727     | 12/11/2025 | Cancer 2* - American Fidelity ...   | 32-22950-0000-1 | 3.27   |
| American Fidelity | INV0031735     | 12/11/2025 | American Fidelity Accident 1        | 01-22800-0000-1 | 19.34  |
| American Fidelity | INV0031736     | 12/11/2025 | Life 1                              | 01-22900-0000-1 | 9.81   |
| American Fidelity | INV0031737     | 12/11/2025 | American Fidelity - Disability I... | 01-22700-0000-1 | 129.49 |
| American Fidelity | INV0031738     | 12/11/2025 | Life 1                              | 01-22900-0000-1 | 35.07  |
| American Fidelity | INV0031739     | 12/11/2025 | Life 2                              | 01-22900-0000-1 | 24.00  |
| American Fidelity | INV0031759     | 12/11/2025 | Cancer 1 American Fidelity          | 01-22950-0000-1 | 13.53  |
| American Fidelity | INV0031775     | 12/11/2025 | American Fidelity - Disability I... | 01-22700-0000-1 | 12.49  |
| American Fidelity | INV0031775     | 12/11/2025 | American Fidelity - Disability I... | 30-22700-0000-1 | 12.49  |
| American Fidelity | INV0031775     | 12/11/2025 | American Fidelity - Disability I... | 31-22700-0000-1 | 4.16   |
| American Fidelity | INV0031775     | 12/11/2025 | American Fidelity - Disability I... | 32-22700-0000-1 | 12.51  |
| American Fidelity | INV0031776     | 12/11/2025 | Health FSA                          | 01-22600-0000-1 | 11.54  |
| American Fidelity | INV0031776     | 12/11/2025 | Health FSA                          | 30-22600-0000-1 | 11.54  |
| American Fidelity | INV0031776     | 12/11/2025 | Health FSA                          | 31-22600-0000-1 | 3.85   |
| American Fidelity | INV0031776     | 12/11/2025 | Health FSA                          | 32-22600-0000-1 | 11.53  |
| American Fidelity | INV0031777     | 12/11/2025 | Life 1                              | 01-22900-0000-1 | 6.26   |
| American Fidelity | INV0031777     | 12/11/2025 | Life 1                              | 30-22900-0000-1 | 6.26   |
| American Fidelity | INV0031777     | 12/11/2025 | Life 1                              | 31-22900-0000-1 | 2.10   |
| American Fidelity | INV0031777     | 12/11/2025 | Life 1                              | 32-22900-0000-1 | 6.24   |
| American Fidelity | INV0031850     | 12/24/2025 | American Fidelity Accident 1        | 01-22800-0000-1 | 19.34  |
| American Fidelity | INV0031851     | 12/24/2025 | Life 1                              | 01-22900-0000-1 | 9.81   |
| American Fidelity | INV0031852     | 12/24/2025 | American Fidelity - Disability I... | 01-22700-0000-1 | 129.49 |
| American Fidelity | INV0031853     | 12/24/2025 | Life 1                              | 01-22900-0000-1 | 35.07  |
| American Fidelity | INV0031854     | 12/24/2025 | Life 2                              | 01-22900-0000-1 | 24.00  |
| American Fidelity | INV0031867     | 12/24/2025 | Cancer 1 American Fidelity          | 01-22950-0000-1 | 13.53  |
| American Fidelity | INV0031877     | 12/24/2025 | Health FSA                          | 01-22600-0000-1 | 30.48  |
| American Fidelity | INV0031877     | 12/24/2025 | Health FSA                          | 30-22600-0000-1 | 63.33  |
| American Fidelity | INV0031877     | 12/24/2025 | Health FSA                          | 31-22600-0000-1 | 35.20  |
| American Fidelity | INV0031877     | 12/24/2025 | Health FSA                          | 32-22600-0000-1 | 63.29  |
| American Fidelity | INV0031878     | 12/24/2025 | Life 1                              | 01-22900-0000-1 | 7.30   |
| American Fidelity | INV0031878     | 12/24/2025 | Life 1                              | 30-22900-0000-1 | 10.95  |
| American Fidelity | INV0031878     | 12/24/2025 | Life 1                              | 32-22900-0000-1 | 10.94  |
| American Fidelity | INV0031879     | 12/24/2025 | Life 2                              | 01-22900-0000-1 | 4.59   |
| American Fidelity | INV0031879     | 12/24/2025 | Life 2                              | 30-22900-0000-1 | 6.88   |
| American Fidelity | INV0031879     | 12/24/2025 | Life 2                              | 32-22900-0000-1 | 6.87   |
| American Fidelity | INV0031883     | 12/24/2025 | Cancer 1 American Fidelity          | 01-22950-0000-1 | 1.09   |
| American Fidelity | INV0031883     | 12/24/2025 | Cancer 1 American Fidelity          | 30-22950-0000-1 | 1.63   |
| American Fidelity | INV0031883     | 12/24/2025 | Cancer 1 American Fidelity          | 32-22950-0000-1 | 1.62   |
| American Fidelity | INV0031884     | 12/24/2025 | Cancer 2* - American Fidelity ...   | 01-22950-0000-1 | 2.18   |
| American Fidelity | INV0031884     | 12/24/2025 | Cancer 2* - American Fidelity ...   | 30-22950-0000-1 | 3.27   |
| American Fidelity | INV0031884     | 12/24/2025 | Cancer 2* - American Fidelity ...   | 32-22950-0000-1 | 3.26   |
| American Fidelity | INV0031893     | 12/24/2025 | American Fidelity - Disability I... | 01-22700-0000-1 | 12.51  |
| American Fidelity | INV0031893     | 12/24/2025 | American Fidelity - Disability I... | 30-22700-0000-1 | 12.51  |
| American Fidelity | INV0031893     | 12/24/2025 | American Fidelity - Disability I... | 31-22700-0000-1 | 4.16   |
| American Fidelity | INV0031893     | 12/24/2025 | American Fidelity - Disability I... | 32-22700-0000-1 | 12.47  |
| American Fidelity | INV0031894     | 12/24/2025 | Health FSA                          | 01-22600-0000-1 | 11.54  |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name       | Payable Number | Post Date  | Description (Item) | Account Number  | Amount |
|-------------------|----------------|------------|--------------------|-----------------|--------|
| American Fidelity | INV0031894     | 12/24/2025 | Health FSA         | 30-22600-0000-1 | 11.54  |
| American Fidelity | INV0031894     | 12/24/2025 | Health FSA         | 31-22600-0000-1 | 3.85   |
| American Fidelity | INV0031894     | 12/24/2025 | Health FSA         | 32-22600-0000-1 | 11.53  |
| American Fidelity | INV0031895     | 12/24/2025 | Life 1             | 01-22900-0000-1 | 6.27   |
| American Fidelity | INV0031895     | 12/24/2025 | Life 1             | 30-22900-0000-1 | 6.27   |
| American Fidelity | INV0031895     | 12/24/2025 | Life 1             | 31-22900-0000-1 | 2.10   |
| American Fidelity | INV0031895     | 12/24/2025 | Life 1             | 32-22900-0000-1 | 6.22   |

**Vendor American Fidelity - American Fidelity Total:** **1,170.18**

**Vendor: American Office Solu - American Office Solutions, LLC**

|                                |                     |            |                                   |                     |           |
|--------------------------------|---------------------|------------|-----------------------------------|---------------------|-----------|
| American Office Solutions, LLC | INV 25975           | 12/02/2025 | INV 25975 Service Labor Agre...   | 01-310-52200-0000-1 | 3,600.00  |
| American Office Solutions, LLC | INV 26032           | 12/10/2025 | INV 26032 MPD Duo Essent. ...     | 01-310-52200-0000-1 | 31.59     |
| American Office Solutions, LLC | INV 26034           | 12/10/2025 | INV 26034 Monthly Prorated ...    | 01-130-52200-0000-1 | 168.48    |
| American Office Solutions, LLC | INV 26074           | 12/10/2025 | INV 26074 City Hall Travel Mil... | 01-310-52200-0000-1 | 500.00    |
| American Office Solutions, LLC | INV 26075           | 12/10/2025 | INV 26075 PDTravel Mileage E...   | 01-310-52200-0000-1 | 200.00    |
| American Office Solutions, LLC | INV0031798          | 12/11/2025 | INV 26031 Spam Titan Plus Pr...   | 01-310-52200-0000-1 | 6.00      |
| American Office Solutions, LLC | INV 25415-2 Revised | 12/26/2025 | INV 25415-2 MPD Q2371 Com...      | 01-310-52950-2609-1 | 7,092.60  |
| American Office Solutions, LLC | INV 25415-2 Revised | 12/26/2025 | INV 25415-2 MPD Q2371 Com...      | 01-310-52950-2609-1 | -7,046.30 |

**Vendor American Office Solu - American Office Solutions, LLC Total:** **4,552.37**

**Vendor: att mobility - AT&T Mobility National Accounts LLC**

|                                 |             |            |                                |                     |       |
|---------------------------------|-------------|------------|--------------------------------|---------------------|-------|
| AT&T Mobility National Accou... | Inv. 592348 | 12/10/2025 | Inv. 592348 Communication S... | 01-150-57800-0000-1 | 95.00 |
|---------------------------------|-------------|------------|--------------------------------|---------------------|-------|

**Vendor att mobility - AT&T Mobility National Accounts LLC Total:** **95.00**

**Vendor: At&t Mobility - At&t Mobility**

|               |                |            |                              |                     |        |
|---------------|----------------|------------|------------------------------|---------------------|--------|
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-110-57800-0000-1 | 11.41  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-111-57800-0000-1 | 34.49  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-112-57800-0000-1 | 26.52  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-115-57800-0000-1 | 28.23  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-140-57800-0000-1 | 21.39  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-160-57800-0000-1 | 86.05  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-165-57800-0000-1 | 21.56  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 01-175-57800-0000-1 | 18.33  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 30-500-57800-0000-1 | 148.41 |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 31-505-57800-0000-1 | 28.42  |
| At&t Mobility | INV0031796     | 12/10/2025 | AT&T December 2025 Monthl... | 32-510-57800-0000-1 | 148.41 |
| At&t Mobility | Decemberr 2025 | 12/17/2025 | AT&T Decemberr 2025 Month... | 01-180-57800-0000-1 | 47.17  |
| At&t Mobility | Decemberr 2025 | 12/17/2025 | AT&T Decemberr 2025 Month... | 20-200-57800-0000-1 | 15.71  |
| At&t Mobility | Decemberr 2025 | 12/17/2025 | AT&T Decemberr 2025 Month... | 30-500-57800-0000-1 | 202.25 |
| At&t Mobility | Decemberr 2025 | 12/17/2025 | AT&T Decemberr 2025 Month... | 31-505-57800-0000-1 | 13.45  |
| At&t Mobility | Decemberr 2025 | 12/17/2025 | AT&T Decemberr 2025 Month... | 32-510-57800-0000-1 | 152.31 |
| At&t Mobility | Decemberr 2025 | 12/17/2025 | AT&T Decemberr 2025 Month... | 34-520-57800-0000-1 | 49.42  |

**Vendor At&t Mobility - At&t Mobility Total:** **1,053.53**

**Vendor: Auto Zone - Auto Zone**

|           |                                   |            |                                   |                     |        |
|-----------|-----------------------------------|------------|-----------------------------------|---------------------|--------|
| Auto Zone | Inv. 6270216871 Sylvania Silve... | 11/28/2025 | Inv. 6270216871 Sylvania Silve... | 01-150-56600-0000-1 | 55.20  |
| Auto Zone | Inv. 05060600899                  | 12/10/2025 | Inv. 05060600899 Duralast Ba...   | 01-150-56600-0000-1 | 254.12 |
| Auto Zone | Inv. 06270218651                  | 12/10/2025 | Inv. 06270218651 Cleaning Su...   | 34-520-57400-0000-1 | 75.47  |
| Auto Zone | Inv. 06270219390                  | 12/10/2025 | Inv. 06270219390 Duralast Ba...   | 01-150-56600-0000-1 | 211.99 |
| Auto Zone | Inv. 06270228592                  | 12/10/2025 | Inv. 06270228592 Vehicle Mai...   | 01-150-56600-0000-1 | 49.85  |
| Auto Zone | Inv. 06270228693                  | 12/10/2025 | Inv. 06270228693 Vehicle Mai...   | 01-150-56600-0000-1 | 7.38   |
| Auto Zone | Inv. 06270229105                  | 12/10/2025 | Inv. 06270229105 Vehicle Mai...   | 01-150-56600-0000-1 | 10.70  |

**Vendor Auto Zone - Auto Zone Total:** **664.71**

**Vendor: Axon - Axon Enterprise Inc**

|                     |                 |            |                                 |                     |           |
|---------------------|-----------------|------------|---------------------------------|---------------------|-----------|
| Axon Enterprise Inc | Inv. INUS332790 | 12/10/2025 | Inv. INUS332790                 | 01-150-56000-0000-1 | 9,900.00  |
| Axon Enterprise Inc | Inv. INUS369527 | 12/10/2025 | Inv. INUS369527 - Taser/Body... | 01-150-52200-0000-1 | 78,158.72 |

**Vendor Axon - Axon Enterprise Inc Total:** **88,058.72**

**Vendor: Berchtold Equipment - Berchtold Equipment**

|                     |            |            |                        |                     |       |
|---------------------|------------|------------|------------------------|---------------------|-------|
| Berchtold Equipment | INV P40012 | 12/17/2025 | INV P40012 Mower Blade | 20-200-57400-0000-1 | 86.48 |
|---------------------|------------|------------|------------------------|---------------------|-------|

**Vendor Berchtold Equipment - Berchtold Equipment Total:** **86.48**

**Vendor: BHT Engineering, Inc - BHT Engineering, Inc.**

|                       |                              |            |                              |                     |          |
|-----------------------|------------------------------|------------|------------------------------|---------------------|----------|
| BHT Engineering, Inc. | INV MC25-119 Job4600.07 T... | 11/25/2025 | INV MC25-119 Job4600.07 T... | 01-140-56000-0000-1 | 1,767.50 |
|-----------------------|------------------------------|------------|------------------------------|---------------------|----------|

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                       | Payable Number               | Post Date  | Description (Item)                | Account Number      | Amount          |
|-------------------------------------------------------------------|------------------------------|------------|-----------------------------------|---------------------|-----------------|
| BHT Engineering, Inc.                                             | INV MC25-114                 | 12/17/2025 | INV MC25-114 Job25600 Gen ...     | 01-175-56000-0000-1 | 2,720.00        |
| <b>Vendor BHT Engineering, Inc - BHT Engineering, Inc. Total:</b> |                              |            |                                   |                     | <b>4,487.50</b> |
| <b>Vendor: Boot Barn - Boot Barn Inc.</b>                         |                              |            |                                   |                     |                 |
| Boot Barn Inc.                                                    | FY25-26 Inv00548164          | 12/10/2025 | FY25-26 Inv00548164 Pedro N...    | 01-180-51800-0000-1 | 90.11           |
| Boot Barn Inc.                                                    | FY25-26 Inv00548164          | 12/10/2025 | FY25-26 Inv00548164 Pedro N...    | 20-200-51800-0000-1 | 90.12           |
| <b>Vendor Boot Barn - Boot Barn Inc. Total:</b>                   |                              |            |                                   |                     | <b>180.23</b>   |
| <b>Vendor: the round up - Bramaloma Inc</b>                       |                              |            |                                   |                     |                 |
| Bramaloma Inc                                                     | Inv. 0084053                 | 12/17/2025 | Inv. 0084053 - K9 Police Progr... | 01-150-56000-0000-1 | 160.19          |
| <b>Vendor the round up - Bramaloma Inc Total:</b>                 |                              |            |                                   |                     | <b>160.19</b>   |
| <b>Vendor: Brax Company, Inc. - Brax Company, Inc.</b>            |                              |            |                                   |                     |                 |
| Brax Company, Inc.                                                | INV 62344                    | 12/02/2025 | INV 62344 Genie Hydraulic/Elec... | 30-500-56410-0000-1 | 766.40          |
| <b>Vendor Brax Company, Inc. - Brax Company, Inc. Total:</b>      |                              |            |                                   |                     | <b>766.40</b>   |
| <b>Vendor: BraxBro, Inc. - BraxBro, Inc.</b>                      |                              |            |                                   |                     |                 |
| BraxBro, Inc.                                                     | INV 1691                     | 12/02/2025 | INV 1691 SCADA & PLC Engine...    | 32-510-56000-0000-1 | 555.00          |
| BraxBro, Inc.                                                     | INV 1694                     | 12/02/2025 | INV 1680 Browning Well RO S...    | 32-510-56000-0000-1 | 1,000.00        |
| <b>Vendor BraxBro, Inc. - BraxBro, Inc. Total:</b>                |                              |            |                                   |                     | <b>1,555.00</b> |
| <b>Vendor: Briana Solis - Briana Solis</b>                        |                              |            |                                   |                     |                 |
| Briana Solis                                                      | INV0030050                   | 05/27/2025 | FY24-25 GEO Scholarship Com...    | 01-105-57100-2502-1 | 1,100.00        |
| <b>Vendor Briana Solis - Briana Solis Total:</b>                  |                              |            |                                   |                     | <b>1,100.00</b> |
| <b>Vendor: BSK ASSOCIATES - BSK ASSOCIATES</b>                    |                              |            |                                   |                     |                 |
| BSK ASSOCIATES                                                    | INVBIO3185 WWTP BOD & TSS... | 11/25/2025 | INVBIO3185 WWTP BOD & TSS...      | 30-500-58200-0000-1 | 280.00          |
| BSK ASSOCIATES                                                    | INVBIO3468 WWTP BOD & TSS... | 11/25/2025 | INVBIO3468 WWTP BOD & TSS...      | 30-500-58200-0000-1 | 150.00          |
| BSK ASSOCIATES                                                    | INVBIO3723 WWTP BOD & TSS... | 11/25/2025 | INVBIO3723 WWTP BOD & TSS...      | 30-500-58200-0000-1 | 229.34          |
| BSK ASSOCIATES                                                    | INV BIO3754                  | 12/02/2025 | INV BIO3754 Browning Arseni...    | 32-510-56000-0000-1 | 40.00           |
| BSK ASSOCIATES                                                    | INV BIO3839                  | 12/02/2025 | INV BIO3839 TCP by DWRL-12...     | 32-510-56000-0000-1 | 185.72          |
| BSK ASSOCIATES                                                    | INVBIO3616                   | 12/02/2025 | INVBIO3616 WWTP BOD & TSS...      | 30-500-58200-0000-1 | 280.00          |
| BSK ASSOCIATES                                                    | INVBIO3836                   | 12/02/2025 | INVBIO3836 WWTP BOD & TSS...      | 30-500-58200-0000-1 | 150.00          |
| BSK ASSOCIATES                                                    | INV BIO4012                  | 12/17/2025 | INV BIO4012 Arsenic Garzoli C...  | 32-510-56000-0000-1 | 47.50           |
| BSK ASSOCIATES                                                    | INV BIO4013                  | 12/17/2025 | INV BIO4013 Arsenic Browning...   | 32-510-58200-0000-1 | 223.22          |
| BSK ASSOCIATES                                                    | INV BIO4014                  | 12/17/2025 | INV BIO4014 Arsenic Well 6 CA...  | 32-510-56000-0000-1 | 47.50           |
| BSK ASSOCIATES                                                    | INV BIO4019                  | 12/17/2025 | INV BIO4019 EPA THMs and To...    | 32-510-58200-0000-1 | 890.00          |
| BSK ASSOCIATES                                                    | INV BIO4029                  | 12/17/2025 | INV BIO4029 WWTP BOD TDS ...      | 30-500-58200-0000-1 | 280.00          |
| BSK ASSOCIATES                                                    | INVBIO3928                   | 12/17/2025 | INVBIO3928 WWTP BOD & TSS...      | 30-500-58200-0000-1 | 150.00          |
| <b>Vendor BSK ASSOCIATES - BSK ASSOCIATES Total:</b>              |                              |            |                                   |                     | <b>2,953.28</b> |
| <b>Vendor: CALCLEAN - Cal Clean LLC</b>                           |                              |            |                                   |                     |                 |
| Cal Clean LLC                                                     | INV 0000466                  | 12/17/2025 | INV 0000466 Cal Clean City Co...  | 01-190-52200-0000-1 | 280.00          |
| Cal Clean LLC                                                     | INV 0000467                  | 12/17/2025 | INV 0000467 Cal Clean Animal...   | 01-155-52200-0000-1 | 200.00          |
| Cal Clean LLC                                                     | INV 0000467                  | 12/17/2025 | INV 0000467 Cal Clean Animal...   | 30-500-52200-0000-1 | 200.00          |
| Cal Clean LLC                                                     | INV 0000468                  | 12/17/2025 | INV 0000468 Cal Clean Service...  | 01-190-52200-0000-1 | 920.00          |
| <b>Vendor CALCLEAN - Cal Clean LLC Total:</b>                     |                              |            |                                   |                     | <b>1,600.00</b> |
| <b>Vendor: Vulcan Materials Co - CalMat Co.</b>                   |                              |            |                                   |                     |                 |
| CalMat Co.                                                        | INV 5068155                  | 12/02/2025 | INV 5068155 Sandbags Flood ...    | 01-180-57400-0000-1 | 999.89          |
| <b>Vendor Vulcan Materials Co - CalMat Co. Total:</b>             |                              |            |                                   |                     | <b>999.89</b>   |
| <b>Vendor: Ceja's Glass - Carlos Ceja</b>                         |                              |            |                                   |                     |                 |
| Carlos Ceja                                                       | INV 10021                    | 12/17/2025 | INV 10021 Hall Window Repair..    | 01-185-56400-0000-1 | 1,145.00        |
| <b>Vendor Ceja's Glass - Carlos Ceja Total:</b>                   |                              |            |                                   |                     | <b>1,145.00</b> |
| <b>Vendor: RIV100-120 - Christopher A. Rivera</b>                 |                              |            |                                   |                     |                 |
| Christopher A. Rivera                                             | INV0031913                   | 12/26/2025 | Compliance with Settlement ...    | 01-150-56100-0000-1 | 3,264.30        |
| <b>Vendor RIV100-120 - Christopher A. Rivera Total:</b>           |                              |            |                                   |                     | <b>3,264.30</b> |
| <b>Vendor: Cintas - Cintas Corporation No.3</b>                   |                              |            |                                   |                     |                 |
| Cintas Corporation No.3                                           | INV 4249139150               | 12/10/2025 | INV 4249139150 PW Laundry ...     | 01-180-51800-0000-1 | 210.68          |
| Cintas Corporation No.3                                           | INV 4249139150               | 12/10/2025 | INV 4249139150 PW Laundry ...     | 01-190-51800-0000-1 | 34.30           |
| Cintas Corporation No.3                                           | INV 4249139150               | 12/10/2025 | INV 4249139150 PW Laundry ...     | 20-200-51800-0000-1 | 59.07           |
| Cintas Corporation No.3                                           | INV 4249139150               | 12/10/2025 | INV 4249139150 PW Laundry ...     | 30-500-51800-0000-1 | 286.73          |
| Cintas Corporation No.3                                           | INV 4249139150               | 12/10/2025 | INV 4249139150 PW Laundry ...     | 32-510-51800-0000-1 | 286.73          |
| Cintas Corporation No.3                                           | INV 4249139150               | 12/10/2025 | INV 4249139150 PW Laundry ...     | 32-510-57400-0000-1 | 9.99            |
| Cintas Corporation No.3                                           | INV 4249885312               | 12/17/2025 | INV 4249885312 PW Laundry ...     | 01-180-51800-0000-1 | 188.21          |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                                  | Payable Number                  | Post Date  | Description (Item)                | Account Number      | Amount           |
|------------------------------------------------------------------------------|---------------------------------|------------|-----------------------------------|---------------------|------------------|
| Cintas Corporation No.3                                                      | INV 4249885312                  | 12/17/2025 | INV 4249885312 PW Laundry ...     | 01-190-51800-0000-1 | 30.60            |
| Cintas Corporation No.3                                                      | INV 4249885312                  | 12/17/2025 | INV 4249885312 PW Laundry ...     | 20-200-51800-0000-1 | 52.80            |
| Cintas Corporation No.3                                                      | INV 4249885312                  | 12/17/2025 | INV 4249885312 PW Laundry ...     | 30-500-51800-0000-1 | 256.06           |
| Cintas Corporation No.3                                                      | INV 4249885312                  | 12/17/2025 | INV 4249885312 PW Laundry ...     | 32-510-51800-0000-1 | 256.15           |
| Cintas Corporation No.3                                                      | INV 4249885312                  | 12/17/2025 | INV 4249885312 PW Laundry ...     | 32-510-57400-0000-1 | 8.96             |
| Cintas Corporation No.3                                                      | INV 4250811141                  | 12/17/2025 | INV 4250811141 PW Laundry ...     | 01-180-51800-0000-1 | 148.51           |
| Cintas Corporation No.3                                                      | INV 4250811141                  | 12/17/2025 | INV 4250811141 PW Laundry ...     | 01-190-51800-0000-1 | 140.70           |
| Cintas Corporation No.3                                                      | INV 4250811141                  | 12/17/2025 | INV 4250811141 PW Laundry ...     | 20-200-51800-0000-1 | 42.33            |
| Cintas Corporation No.3                                                      | INV 4250811141                  | 12/17/2025 | INV 4250811141 PW Laundry ...     | 30-500-51800-0000-1 | 78.63            |
| Cintas Corporation No.3                                                      | INV 4250811141                  | 12/17/2025 | INV 4250811141 PW Laundry ...     | 32-510-51800-0000-1 | 78.63            |
| Cintas Corporation No.3                                                      | INV 4250811141                  | 12/17/2025 | INV 4250811141 PW Laundry ...     | 32-510-57400-0000-1 | 127.07           |
| Cintas Corporation No.3                                                      | INV 4251412084                  | 12/17/2025 | INV 4251412084 PW Laundry ...     | 01-180-51800-0000-1 | 148.51           |
| Cintas Corporation No.3                                                      | INV 4251412084                  | 12/17/2025 | INV 4251412084 PW Laundry ...     | 01-190-51800-0000-1 | 34.30            |
| Cintas Corporation No.3                                                      | INV 4251412084                  | 12/17/2025 | INV 4251412084 PW Laundry ...     | 20-200-51800-0000-1 | 42.33            |
| Cintas Corporation No.3                                                      | INV 4251412084                  | 12/17/2025 | INV 4251412084 PW Laundry ...     | 30-500-51800-0000-1 | 62.64            |
| Cintas Corporation No.3                                                      | INV 4251412084                  | 12/17/2025 | INV 4251412084 PW Laundry ...     | 32-510-51800-0000-1 | 62.64            |
| Cintas Corporation No.3                                                      | INV 4251412084                  | 12/17/2025 | INV 4251412084 PW Laundry ...     | 32-510-57400-0000-1 | 127.08           |
| Cintas Corporation No.3                                                      | Inv. 5306404807                 | 12/17/2025 | Inv. 5306404807 - AED PD          | 01-150-56000-0000-1 | 142.45           |
| <b>Vendor Cintas - Cintas Corporation No.3 Total:</b>                        |                                 |            |                                   |                     | <b>2,916.10</b>  |
| <b>Vendor: MCF Petty Cash - City of McFarland - Petty Cash</b>               |                                 |            |                                   |                     |                  |
| City of McFarland - Petty Cash                                               | INV0031822                      | 12/17/2025 | Petty Cash Request for PD Gr...   | 01-105-57100-0000-1 | 300.00           |
| City of McFarland - Petty Cash                                               | INV0031824                      | 12/17/2025 | Petty Cash Request - Roan De...   | 01-105-57100-2322-1 | 150.00           |
| City of McFarland - Petty Cash                                               | INV0031834                      | 12/17/2025 | 12/04/2025 Petty Cash Reque...    | 01-150-52000-0000-1 | 35.00            |
| City of McFarland - Petty Cash                                               | INV0031835                      | 12/17/2025 | 12/04/2025 Petty Cash Reque...    | 01-150-52000-0000-1 | 35.00            |
| City of McFarland - Petty Cash                                               | Petty Cash Request - Roan De... | 12/17/2025 | Petty Cash Request - Roan De...   | 01-105-57100-0000-1 | 170.00           |
| <b>Vendor MCF Petty Cash - City of McFarland - Petty Cash Total:</b>         |                                 |            |                                   |                     | <b>690.00</b>    |
| <b>Vendor: CITY OF SHAFTER - CITY OF SHAFTER</b>                             |                                 |            |                                   |                     |                  |
| CITY OF SHAFTER                                                              | INV0031708                      | 12/02/2025 | KC Fire Services Reimbursement... | 01-130-52700-0000-1 | 80.50            |
| <b>Vendor CITY OF SHAFTER - CITY OF SHAFTER Total:</b>                       |                                 |            |                                   |                     | <b>80.50</b>     |
| <b>Vendor: Clark Pest Control - Clark Pest Control of Stockton INC</b>       |                                 |            |                                   |                     |                  |
| Clark Pest Control of Stockton ...                                           | INV #38183049                   | 12/04/2025 | INV #38183049 Monthly servi...    | 01-155-52200-0000-1 | 150.00           |
| Clark Pest Control of Stockton ...                                           | INV #38390111                   | 12/04/2025 | INV #38390111 Monthly servi...    | 01-155-52200-0000-1 | 150.00           |
| Clark Pest Control of Stockton ...                                           | INV #38570894                   | 12/04/2025 | INV #38570894 Monthly servi...    | 01-155-52200-0000-1 | 150.00           |
| <b>Vendor Clark Pest Control - Clark Pest Control of Stockton INC Total:</b> |                                 |            |                                   |                     | <b>450.00</b>    |
| <b>Vendor: CLA - CLIFTONLARSONALLEN LLP</b>                                  |                                 |            |                                   |                     |                  |
| CLIFTONLARSONALLEN LLP                                                       | INV L251779752                  | 12/26/2025 | INV L251779752 2024/2025 A...     | 01-130-56050-0000-1 | 2,600.00         |
| CLIFTONLARSONALLEN LLP                                                       | INV L251779752                  | 12/26/2025 | INV L251779752 2024/2025 A...     | 30-500-56050-0000-1 | 2,600.00         |
| CLIFTONLARSONALLEN LLP                                                       | INV L251779752                  | 12/26/2025 | INV L251779752 2024/2025 A...     | 31-505-56050-0000-1 | 1,200.00         |
| CLIFTONLARSONALLEN LLP                                                       | INV L251779752                  | 12/26/2025 | INV L251779752 2024/2025 A...     | 32-510-56050-0000-1 | 2,700.00         |
| CLIFTONLARSONALLEN LLP                                                       | INV L251779752                  | 12/26/2025 | INV L251779752 2024/2025 A...     | 34-520-56050-0000-1 | 900.00           |
| <b>Vendor CLA - CLIFTONLARSONALLEN LLP Total:</b>                            |                                 |            |                                   |                     | <b>10,000.00</b> |
| <b>Vendor: Core &amp; Main LP - Core &amp; Main LP</b>                       |                                 |            |                                   |                     |                  |
| Core & Main LP                                                               | INV X927477                     | 12/02/2025 | INV X927477 Water Dept. Sup...    | 32-510-57400-0000-1 | 74.59            |
| Core & Main LP                                                               | INV 0023685                     | 12/17/2025 | INV 0023685 Water Dept. Wa...     | 32-510-57400-0000-1 | 997.57           |
| Core & Main LP                                                               | INV Y084562                     | 12/17/2025 | INV Y084562 Water Dept. Me...     | 32-510-57400-0000-1 | 473.60           |
| Core & Main LP                                                               | INV0024090                      | 12/17/2025 | INV0024090 pH Buffer Solution     | 32-510-57400-0000-1 | 663.21           |
| Core & Main LP                                                               | INV Y193659                     | 12/28/2025 | INV Y193659 Water Dept Supp...    | 32-510-57400-0000-1 | 1,599.28         |
| <b>Vendor Core &amp; Main LP - Core &amp; Main LP Total:</b>                 |                                 |            |                                   |                     | <b>3,808.25</b>  |
| <b>Vendor: Cornerstone Engineer - Cornerstone Engineering Inc.</b>           |                                 |            |                                   |                     |                  |
| Cornerstone Engineering Inc.                                                 | INV #44405                      | 12/17/2025 | INV #44405 -Laserfiche Recor...   | 01-111-52930-2602-1 | 613.75           |
| Cornerstone Engineering Inc.                                                 | INV #44452                      | 12/17/2025 | INV #44452 -Laserfiche Recor...   | 01-111-52930-2602-1 | 4,091.85         |
| <b>Vendor Cornerstone Engineer - Cornerstone Engineering Inc. Total:</b>     |                                 |            |                                   |                     | <b>4,705.60</b>  |
| <b>Vendor: KCPW - County of Kern Public Works</b>                            |                                 |            |                                   |                     |                  |
| County of Kern Public Works                                                  | Ticket 92021645                 | 12/02/2025 | Ticket 92021645 Green Waste...    | 20-200-52200-0000-1 | 211.84           |
| County of Kern Public Works                                                  | INV 52718                       | 12/10/2025 | INV 52718-IN Municipal Waste      | 01-180-52200-0000-1 | 799.68           |
| <b>Vendor KCPW - County of Kern Public Works Total:</b>                      |                                 |            |                                   |                     | <b>1,011.52</b>  |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                           | Payable Number | Post Date  | Description (Item)                | Account Number      | Amount            |
|-----------------------------------------------------------------------|----------------|------------|-----------------------------------|---------------------|-------------------|
| <b>Vendor: CSG Consultants, Inc - CSG Consultants, Inc.</b>           |                |            |                                   |                     |                   |
| CSG Consultants, Inc.                                                 | INV #B251654   | 12/28/2025 | INV #B251654 Plan Review 12...    | 01-160-41550-0000-1 | 71.00             |
| <b>Vendor CSG Consultants, Inc - CSG Consultants, Inc. Total:</b>     |                |            |                                   |                     | <b>71.00</b>      |
| <b>Vendor: CSJVRMA - CSJVRMA</b>                                      |                |            |                                   |                     |                   |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-105-50600-0000-1 | 120.77            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-105-54400-0000-1 | 98.86             |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-110-50600-0000-1 | 251.61            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-110-54400-0000-1 | 202.11            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-111-50600-0000-1 | 281.81            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-111-54400-0000-1 | 224.74            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-112-50600-0000-1 | 261.68            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-112-54400-0000-1 | 207.57            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-113-50600-0000-1 | 624.00            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-113-54400-0000-1 | 499.96            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-115-50600-0000-1 | 1,207.74          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-115-54400-0000-1 | 958.54            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-140-50600-0000-1 | 1,872.00          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-140-54400-0000-1 | 1,494.44          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-145-54400-0000-1 | 292.09            |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-150-50600-0000-1 | 48,309.60         |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-150-54400-0000-1 | 38,477.42         |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-155-50600-0000-1 | 1,650.58          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-155-54400-0000-1 | 1,316.36          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-160-50600-0000-1 | 1,439.22          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-160-54400-0000-1 | 1,145.01          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-165-50600-0000-1 | 1,469.42          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-165-54400-0000-1 | 1,162.95          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-175-50600-0000-1 | 1,489.55          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-175-54400-0000-1 | 1,183.73          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-180-50600-0000-1 | 7,699.34          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-180-54400-0000-1 | 6,129.19          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 01-190-50600-0000-1 | 1,308.38          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 01-190-54400-0000-1 | 1,045.27          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 20-200-50600-0000-1 | 1,932.38          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 20-200-54400-0000-1 | 1,540.78          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 30-500-50600-0000-1 | 12,651.08         |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 30-500-54400-0000-1 | 10,079.75         |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 31-505-50600-0000-1 | 2,053.16          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 31-505-54400-0000-1 | 1,633.51          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 32-510-50600-0000-1 | 14,190.94         |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 32-510-54400-0000-1 | 11,299.51         |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Workers' Comp...      | 34-520-50600-0000-1 | 1,831.74          |
| CSJVRMA                                                               | INV L251779752 | 12/26/2025 | 3rd Quarter Liability Program ... | 34-520-54400-0000-1 | 1,460.21          |
| <b>Vendor CSJVRMA - CSJVRMA Total:</b>                                |                |            |                                   |                     | <b>181,097.00</b> |
| <b>Vendor: Data Ticket, Inc - Data Ticket, Inc</b>                    |                |            |                                   |                     |                   |
| Data Ticket, Inc                                                      | INV #187328    | 12/29/2025 | INV #187328 November bill an...   | 01-155-53200-0000-1 | 100.00            |
| Data Ticket, Inc                                                      | INV #112025    | 12/29/2025 | INV #112025 November bill c...    | 01-165-53200-0000-1 | 100.00            |
| <b>Vendor Data Ticket, Inc - Data Ticket, Inc Total:</b>              |                |            |                                   |                     | <b>200.00</b>     |
| <b>Vendor: David lopez soto - David Lopez Soto</b>                    |                |            |                                   |                     |                   |
| David Lopez Soto                                                      | INV0031823     | 12/17/2025 | Planning Commission Stipend...    | 01-140-52200-0000-1 | 100.00            |
| <b>Vendor David lopez soto - David Lopez Soto Total:</b>              |                |            |                                   |                     | <b>100.00</b>     |
| <b>Vendor: De Lage Landen - De Lage Landen Financial Services Inc</b> |                |            |                                   |                     |                   |
| De Lage Landen Financial Serv...                                      | Inv. 593479222 | 12/10/2025 | Inv. 593479222 Late Fee           | 01-150-52200-0000-1 | 4.00              |
| De Lage Landen Financial Serv...                                      | Inv. 593479222 | 12/10/2025 | Inv. 593479222 12/07/2025 5...    | 01-150-52200-0000-1 | 139.64            |
| De Lage Landen Financial Serv...                                      | Inv. 593479695 | 12/10/2025 | Inv. 593479695 Late Fee           | 01-150-52200-0000-1 | 4.00              |
| De Lage Landen Financial Serv...                                      | Inv. 593479695 | 12/10/2025 | Inv. 593479695 12/07/2025 5...    | 01-150-52200-0000-1 | 113.66            |
| De Lage Landen Financial Serv...                                      | INV0031799     | 12/11/2025 | Inv. 593543855 12/07/2025 5...    | 01-140-52200-0000-1 | 64.41             |
| De Lage Landen Financial Serv...                                      | INV0031799     | 12/11/2025 | Inv. 593543855 12/07/2025 5...    | 01-180-56000-0000-1 | 64.41             |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                                 | Payable Number | Post Date  | Description (Item)                 | Account Number      | Amount           |
|-----------------------------------------------------------------------------|----------------|------------|------------------------------------|---------------------|------------------|
| De Lage Landen Financial Serv...                                            | Inv. 593479929 | 12/17/2025 | Inv. 593479929 12/07/2025 5...     | 01-130-52200-0000-1 | 127.89           |
| <b>Vendor De Lage Landen - De Lage Landen Financial Services Inc Total:</b> |                |            |                                    |                     | <b>518.01</b>    |
| <b>Vendor: Dee Jaspar - Dee Jaspar &amp; Associates, Inc</b>                |                |            |                                    |                     |                  |
| Dee Jaspar & Associates, Inc                                                | INV 25-01134   | 12/17/2025 | INV 25-01134 General Fund P...     | 32-510-56000-0000-1 | 2,370.90         |
| Dee Jaspar & Associates, Inc                                                | INV 25-01135   | 12/17/2025 | INV 25-01135 Elmo Well Proje...    | 32-510-52910-2532-1 | 4,112.87         |
| <b>Vendor Dee Jaspar - Dee Jaspar &amp; Associates, Inc Total:</b>          |                |            |                                    |                     | <b>6,483.77</b>  |
| <b>Vendor: Delano Veterinary - Delano Veterinary</b>                        |                |            |                                    |                     |                  |
| Delano Veterinary                                                           | INV #28213     | 12/04/2025 | INV #28213 Vet visit stray 12/...  | 01-155-51150-0000-1 | 13.75            |
| Delano Veterinary                                                           | INV #27940     | 12/04/2025 | INV #27940 Vet visit Bently,Gi...  | 01-155-51150-0000-1 | 108.28           |
| Delano Veterinary                                                           | INV #27994     | 12/04/2025 | INV #27994 Vet visit for Daisy ... | 01-155-51150-0000-1 | 58.75            |
| Delano Veterinary                                                           | INV #2850      | 12/10/2025 | INV #28504 Vet visit Suerte 12...  | 01-155-51150-0000-1 | 191.38           |
| Delano Veterinary                                                           | INV #28516     | 12/10/2025 | INV #28516 Vet visit Willow 1...   | 01-155-51150-0000-1 | 25.58            |
| Delano Veterinary                                                           | INV #28536     | 12/10/2025 | INV #28536 Vet visit for stray ... | 01-155-51150-0000-1 | 89.09            |
| Delano Veterinary                                                           | INV #28608     | 12/10/2025 | INV #28608 Vet visit Bacchus ...   | 01-155-51150-0000-1 | 255.17           |
| Delano Veterinary                                                           | INV #28767     | 12/26/2025 | INV #28767 Vet visit 12/13/25      | 01-155-51150-0000-1 | 303.37           |
| Delano Veterinary                                                           | INV #29118     | 12/26/2025 | INV #29118 Vet visit stray cat ... | 01-155-51150-0000-1 | 86.31            |
| <b>Vendor Delano Veterinary - Delano Veterinary Total:</b>                  |                |            |                                    |                     | <b>1,131.68</b>  |
| <b>Vendor: Dewberry Architects - Dewberry Architects Inc.</b>               |                |            |                                    |                     |                  |
| Dewberry Architects Inc.                                                    | INV 82403699   | 12/02/2025 | INV 82403699 PD Station Desi...    | 25-000-52910-2504-1 | 65,339.15        |
| Dewberry Architects Inc.                                                    | INV 82403866   | 12/28/2025 | INV 82403866 PD Project Prof...    | 25-000-52910-2504-1 | 15,600.49        |
| <b>Vendor Dewberry Architects - Dewberry Architects Inc. Total:</b>         |                |            |                                    |                     | <b>80,939.64</b> |
| <b>Vendor: DOM Solar - DOM Solar Lessor LTD.</b>                            |                |            |                                    |                     |                  |
| DOM Solar Lessor LTD.                                                       | INV 39461926   | 12/17/2025 | INV 39461926 Nov 2025 Mon...       | 32-510-58000-0000-1 | 3,470.81         |
| <b>Vendor DOM Solar - DOM Solar Lessor LTD. Total:</b>                      |                |            |                                    |                     | <b>3,470.81</b>  |
| <b>Vendor: EDD - EDD</b>                                                    |                |            |                                    |                     |                  |
| EDD                                                                         | INV0031730     | 12/11/2025 | State Income Tax Withholding       | 01-22200-0000-1     | 500.76           |
| EDD                                                                         | INV0031730     | 12/11/2025 | State Income Tax Withholding       | 20-22200-0000-1     | 9.29             |
| EDD                                                                         | INV0031730     | 12/11/2025 | State Income Tax Withholding       | 30-22200-0000-1     | 230.00           |
| EDD                                                                         | INV0031730     | 12/11/2025 | State Income Tax Withholding       | 31-22200-0000-1     | 183.98           |
| EDD                                                                         | INV0031730     | 12/11/2025 | State Income Tax Withholding       | 32-22200-0000-1     | 229.99           |
| EDD                                                                         | INV0031730     | 12/11/2025 | State Income Tax Withholding       | 34-22200-0000-1     | 9.29             |
| EDD                                                                         | INV0031731     | 12/11/2025 | SDI - State Disability Insurance   | 01-22200-0000-1     | 238.56           |
| EDD                                                                         | INV0031731     | 12/11/2025 | SDI - State Disability Insurance   | 20-22200-0000-1     | 3.18             |
| EDD                                                                         | INV0031731     | 12/11/2025 | SDI - State Disability Insurance   | 30-22200-0000-1     | 72.40            |
| EDD                                                                         | INV0031731     | 12/11/2025 | SDI - State Disability Insurance   | 31-22200-0000-1     | 45.92            |
| EDD                                                                         | INV0031731     | 12/11/2025 | SDI - State Disability Insurance   | 32-22200-0000-1     | 72.33            |
| EDD                                                                         | INV0031731     | 12/11/2025 | SDI - State Disability Insurance   | 34-22200-0000-1     | 3.18             |
| EDD                                                                         | INV0031762     | 12/11/2025 | State Income Tax Withholding       | 01-22200-0000-1     | 4,623.50         |
| EDD                                                                         | INV0031763     | 12/11/2025 | SDI - State Disability Insurance   | 01-22200-0000-1     | 1,124.07         |
| EDD                                                                         | INV0031764     | 12/11/2025 | State Unemployment Insuran...      | 01-22250-0000-1     | 100.50           |
| EDD                                                                         | INV0031765     | 12/11/2025 | Employment Training Tax            | 01-22275-0000-1     | 2.34             |
| EDD                                                                         | INV0031769     | 12/11/2025 | State Income Tax Withholding       | 01-22200-0000-1     | 5.43             |
| EDD                                                                         | INV0031770     | 12/11/2025 | SDI - State Disability Insurance   | 01-22200-0000-1     | 14.23            |
| EDD                                                                         | INV0031770     | 12/11/2025 | SDI - State Disability Insurance   | 30-22200-0000-1     | 3.78             |
| EDD                                                                         | INV0031770     | 12/11/2025 | SDI - State Disability Insurance   | 31-22200-0000-1     | 1.08             |
| EDD                                                                         | INV0031770     | 12/11/2025 | SDI - State Disability Insurance   | 32-22200-0000-1     | 3.79             |
| EDD                                                                         | INV0031787     | 12/11/2025 | State Income Tax Withholding       | 01-22200-0000-1     | 823.24           |
| EDD                                                                         | INV0031787     | 12/11/2025 | State Income Tax Withholding       | 20-22200-0000-1     | 47.82            |
| EDD                                                                         | INV0031787     | 12/11/2025 | State Income Tax Withholding       | 30-22200-0000-1     | 227.62           |
| EDD                                                                         | INV0031787     | 12/11/2025 | State Income Tax Withholding       | 31-22200-0000-1     | 49.21            |
| EDD                                                                         | INV0031787     | 12/11/2025 | State Income Tax Withholding       | 32-22200-0000-1     | 228.85           |
| EDD                                                                         | INV0031787     | 12/11/2025 | State Income Tax Withholding       | 34-22200-0000-1     | 69.90            |
| EDD                                                                         | INV0031788     | 12/11/2025 | SDI - State Disability Insurance   | 01-22200-0000-1     | 467.50           |
| EDD                                                                         | INV0031788     | 12/11/2025 | SDI - State Disability Insurance   | 20-22200-0000-1     | 39.01            |
| EDD                                                                         | INV0031788     | 12/11/2025 | SDI - State Disability Insurance   | 30-22200-0000-1     | 181.30           |
| EDD                                                                         | INV0031788     | 12/11/2025 | SDI - State Disability Insurance   | 31-22200-0000-1     | 37.61            |
| EDD                                                                         | INV0031788     | 12/11/2025 | SDI - State Disability Insurance   | 32-22200-0000-1     | 181.73           |
| EDD                                                                         | INV0031788     | 12/11/2025 | SDI - State Disability Insurance   | 34-22200-0000-1     | 26.21            |
| EDD                                                                         | INV0031789     | 12/11/2025 | State Unemployment Insuran...      | 30-22250-0000-1     | 51.84            |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                    | Payable Number | Post Date  | Description (Item)               | Account Number  | Amount           |
|--------------------------------|----------------|------------|----------------------------------|-----------------|------------------|
| EDD                            | INV0031789     | 12/11/2025 | State Unemployment Insuran...    | 32-22250-0000-1 | 51.79            |
| EDD                            | INV0031790     | 12/11/2025 | Employment Training Tax          | 30-22275-0000-1 | 1.22             |
| EDD                            | INV0031790     | 12/11/2025 | Employment Training Tax          | 32-22275-0000-1 | 1.19             |
| EDD                            | INV0031845     | 12/24/2025 | State Income Tax Withholding     | 01-22200-0000-1 | 497.99           |
| EDD                            | INV0031846     | 12/24/2025 | SDI - State Disability Insurance | 01-22200-0000-1 | 100.83           |
| EDD                            | INV0031846     | 12/24/2025 | SDI - State Disability Insurance | 30-22200-0000-1 | 6.38             |
| EDD                            | INV0031846     | 12/24/2025 | SDI - State Disability Insurance | 31-22200-0000-1 | 2.46             |
| EDD                            | INV0031846     | 12/24/2025 | SDI - State Disability Insurance | 32-22200-0000-1 | 6.37             |
| EDD                            | INV0031870     | 12/24/2025 | State Income Tax Withholding     | 01-22200-0000-1 | 4,140.96         |
| EDD                            | INV0031871     | 12/24/2025 | SDI - State Disability Insurance | 01-22200-0000-1 | 1,061.10         |
| EDD                            | INV0031872     | 12/24/2025 | State Unemployment Insuran...    | 01-22250-0000-1 | 43.96            |
| EDD                            | INV0031873     | 12/24/2025 | Employment Training Tax          | 01-22275-0000-1 | 1.02             |
| EDD                            | INV0031887     | 12/24/2025 | State Income Tax Withholding     | 01-22200-0000-1 | 494.77           |
| EDD                            | INV0031887     | 12/24/2025 | State Income Tax Withholding     | 20-22200-0000-1 | 9.29             |
| EDD                            | INV0031887     | 12/24/2025 | State Income Tax Withholding     | 30-22200-0000-1 | 236.05           |
| EDD                            | INV0031887     | 12/24/2025 | State Income Tax Withholding     | 31-22200-0000-1 | 190.03           |
| EDD                            | INV0031887     | 12/24/2025 | State Income Tax Withholding     | 32-22200-0000-1 | 236.08           |
| EDD                            | INV0031887     | 12/24/2025 | State Income Tax Withholding     | 34-22200-0000-1 | 9.29             |
| EDD                            | INV0031888     | 12/24/2025 | SDI - State Disability Insurance | 01-22200-0000-1 | 234.59           |
| EDD                            | INV0031888     | 12/24/2025 | SDI - State Disability Insurance | 20-22200-0000-1 | 3.18             |
| EDD                            | INV0031888     | 12/24/2025 | SDI - State Disability Insurance | 30-22200-0000-1 | 73.11            |
| EDD                            | INV0031888     | 12/24/2025 | SDI - State Disability Insurance | 31-22200-0000-1 | 46.63            |
| EDD                            | INV0031888     | 12/24/2025 | SDI - State Disability Insurance | 32-22200-0000-1 | 73.07            |
| EDD                            | INV0031888     | 12/24/2025 | SDI - State Disability Insurance | 34-22200-0000-1 | 3.18             |
| EDD                            | INV0031906     | 12/24/2025 | State Income Tax Withholding     | 01-22200-0000-1 | 992.79           |
| EDD                            | INV0031906     | 12/24/2025 | State Income Tax Withholding     | 20-22200-0000-1 | 65.82            |
| EDD                            | INV0031906     | 12/24/2025 | State Income Tax Withholding     | 30-22200-0000-1 | 242.12           |
| EDD                            | INV0031906     | 12/24/2025 | State Income Tax Withholding     | 31-22200-0000-1 | 47.96            |
| EDD                            | INV0031906     | 12/24/2025 | State Income Tax Withholding     | 32-22200-0000-1 | 243.16           |
| EDD                            | INV0031906     | 12/24/2025 | State Income Tax Withholding     | 34-22200-0000-1 | 102.76           |
| EDD                            | INV0031907     | 12/24/2025 | SDI - State Disability Insurance | 01-22200-0000-1 | 499.52           |
| EDD                            | INV0031907     | 12/24/2025 | SDI - State Disability Insurance | 20-22200-0000-1 | 43.37            |
| EDD                            | INV0031907     | 12/24/2025 | SDI - State Disability Insurance | 30-22200-0000-1 | 193.47           |
| EDD                            | INV0031907     | 12/24/2025 | SDI - State Disability Insurance | 31-22200-0000-1 | 35.42            |
| EDD                            | INV0031907     | 12/24/2025 | SDI - State Disability Insurance | 32-22200-0000-1 | 193.87           |
| EDD                            | INV0031907     | 12/24/2025 | SDI - State Disability Insurance | 34-22200-0000-1 | 40.07            |
| EDD                            | INV0031908     | 12/24/2025 | State Unemployment Insuran...    | 30-22250-0000-1 | 118.61           |
| EDD                            | INV0031908     | 12/24/2025 | State Unemployment Insuran...    | 32-22250-0000-1 | 118.60           |
| EDD                            | INV0031908     | 12/24/2025 | State Unemployment Insuran...    | 34-22250-0000-1 | 36.22            |
| EDD                            | INV0031909     | 12/24/2025 | Employment Training Tax          | 30-22275-0000-1 | 2.76             |
| EDD                            | INV0031909     | 12/24/2025 | Employment Training Tax          | 32-22275-0000-1 | 2.75             |
| EDD                            | INV0031909     | 12/24/2025 | Employment Training Tax          | 34-22275-0000-1 | 0.84             |
| <b>Vendor EDD - EDD Total:</b> |                |            |                                  |                 | <b>20,414.09</b> |

## Vendor: Edison - Edison

|                                      |               |            |                                 |                     |                  |
|--------------------------------------|---------------|------------|---------------------------------|---------------------|------------------|
| Edison                               | November 2025 | 12/17/2025 | 700539630040-401 W. Kern A...   | 01-180-58100-0000-1 | 1,718.77         |
| Edison                               | November 2025 | 12/17/2025 | 700669486061-100 Industrial ... | 01-180-58100-0000-1 | 2,352.43         |
| Edison                               | November 2025 | 12/17/2025 | 700091551977 City Hall-401 ...  | 01-180-58100-0000-1 | 14.57            |
| Edison                               | November 2025 | 12/17/2025 | 700599695773-St. Light-Kern+    | 01-180-58100-0000-1 | 190.01           |
| Edison                               | November 2025 | 12/17/2025 | 700326486684-Sherwood Ave...    | 01-180-58100-0000-1 | 92.78            |
| Edison                               | November 2025 | 12/17/2025 | 700671762228-201 Industrial ... | 01-180-58100-0000-1 | 144.44           |
| Edison                               | November 2025 | 12/17/2025 | 700457158822-Discovery Park...  | 01-180-58100-0000-1 | 787.13           |
| Edison                               | November 2025 | 12/17/2025 | 700494850594 Perkins/SN Ju...   | 30-500-58000-0000-1 | 63.71            |
| Edison                               | November 2025 | 12/17/2025 | 700468456995-Browning Rd....    | 32-510-58000-0000-1 | 13,052.89        |
| <b>Vendor Edison - Edison Total:</b> |               |            |                                 |                     | <b>18,416.73</b> |

## Vendor: EFTPS - Electronic Federal Tax Payment System

|                                  |            |            |                                 |                 |          |
|----------------------------------|------------|------------|---------------------------------|-----------------|----------|
| Electronic Federal Tax Paymen... | INV0031728 | 12/11/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 1,085.46 |
| Electronic Federal Tax Paymen... | INV0031728 | 12/11/2025 | Federal Income Tax Withholdi... | 20-22050-0000-1 | 20.07    |
| Electronic Federal Tax Paymen... | INV0031728 | 12/11/2025 | Federal Income Tax Withholdi... | 30-22050-0000-1 | 316.45   |
| Electronic Federal Tax Paymen... | INV0031728 | 12/11/2025 | Federal Income Tax Withholdi... | 31-22050-0000-1 | 256.22   |
| Electronic Federal Tax Paymen... | INV0031728 | 12/11/2025 | Federal Income Tax Withholdi... | 32-22050-0000-1 | 316.45   |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                      | Payable Number | Post Date  | Description (Item)              | Account Number  | Amount    |
|----------------------------------|----------------|------------|---------------------------------|-----------------|-----------|
| Electronic Federal Tax Paymen... | INV0031728     | 12/11/2025 | Federal Income Tax Withholdi... | 34-22050-0000-1 | 20.08     |
| Electronic Federal Tax Paymen... | INV0031729     | 12/11/2025 | Social Security                 | 01-22100-0000-1 | 2,237.70  |
| Electronic Federal Tax Paymen... | INV0031729     | 12/11/2025 | Social Security                 | 20-22100-0000-1 | 32.86     |
| Electronic Federal Tax Paymen... | INV0031729     | 12/11/2025 | Social Security                 | 30-22100-0000-1 | 520.78    |
| Electronic Federal Tax Paymen... | INV0031729     | 12/11/2025 | Social Security                 | 31-22100-0000-1 | 247.20    |
| Electronic Federal Tax Paymen... | INV0031729     | 12/11/2025 | Social Security                 | 32-22100-0000-1 | 520.70    |
| Electronic Federal Tax Paymen... | INV0031729     | 12/11/2025 | Social Security                 | 34-22100-0000-1 | 32.86     |
| Electronic Federal Tax Paymen... | INV0031732     | 12/11/2025 | Medicare                        | 01-22150-0000-1 | 576.50    |
| Electronic Federal Tax Paymen... | INV0031732     | 12/11/2025 | Medicare                        | 20-22150-0000-1 | 7.68      |
| Electronic Federal Tax Paymen... | INV0031732     | 12/11/2025 | Medicare                        | 30-22150-0000-1 | 174.92    |
| Electronic Federal Tax Paymen... | INV0031732     | 12/11/2025 | Medicare                        | 31-22150-0000-1 | 110.96    |
| Electronic Federal Tax Paymen... | INV0031732     | 12/11/2025 | Medicare                        | 32-22150-0000-1 | 174.84    |
| Electronic Federal Tax Paymen... | INV0031732     | 12/11/2025 | Medicare                        | 34-22150-0000-1 | 7.70      |
| Electronic Federal Tax Paymen... | INV0031760     | 12/11/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 10,195.41 |
| Electronic Federal Tax Paymen... | INV0031761     | 12/11/2025 | Social Security                 | 01-22100-0000-1 | 11,739.26 |
| Electronic Federal Tax Paymen... | INV0031766     | 12/11/2025 | Medicare                        | 01-22150-0000-1 | 2,745.50  |
| Electronic Federal Tax Paymen... | INV0031768     | 12/11/2025 | Social Security                 | 01-22100-0000-1 | 147.10    |
| Electronic Federal Tax Paymen... | INV0031768     | 12/11/2025 | Social Security                 | 30-22100-0000-1 | 39.06     |
| Electronic Federal Tax Paymen... | INV0031768     | 12/11/2025 | Social Security                 | 31-22100-0000-1 | 11.16     |
| Electronic Federal Tax Paymen... | INV0031768     | 12/11/2025 | Social Security                 | 32-22100-0000-1 | 39.08     |
| Electronic Federal Tax Paymen... | INV0031771     | 12/11/2025 | Medicare                        | 01-22150-0000-1 | 34.42     |
| Electronic Federal Tax Paymen... | INV0031771     | 12/11/2025 | Medicare                        | 30-22150-0000-1 | 9.12      |
| Electronic Federal Tax Paymen... | INV0031771     | 12/11/2025 | Medicare                        | 31-22150-0000-1 | 2.62      |
| Electronic Federal Tax Paymen... | INV0031771     | 12/11/2025 | Medicare                        | 32-22150-0000-1 | 9.12      |
| Electronic Federal Tax Paymen... | INV0031785     | 12/11/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 2,073.84  |
| Electronic Federal Tax Paymen... | INV0031785     | 12/11/2025 | Federal Income Tax Withholdi... | 20-22050-0000-1 | 145.12    |
| Electronic Federal Tax Paymen... | INV0031785     | 12/11/2025 | Federal Income Tax Withholdi... | 30-22050-0000-1 | 675.09    |
| Electronic Federal Tax Paymen... | INV0031785     | 12/11/2025 | Federal Income Tax Withholdi... | 31-22050-0000-1 | 91.75     |
| Electronic Federal Tax Paymen... | INV0031785     | 12/11/2025 | Federal Income Tax Withholdi... | 32-22050-0000-1 | 677.20    |
| Electronic Federal Tax Paymen... | INV0031785     | 12/11/2025 | Federal Income Tax Withholdi... | 34-22050-0000-1 | 106.74    |
| Electronic Federal Tax Paymen... | INV0031786     | 12/11/2025 | Social Security                 | 01-22100-0000-1 | 4,830.54  |
| Electronic Federal Tax Paymen... | INV0031786     | 12/11/2025 | Social Security                 | 20-22100-0000-1 | 403.36    |
| Electronic Federal Tax Paymen... | INV0031786     | 12/11/2025 | Social Security                 | 30-22100-0000-1 | 1,872.60  |
| Electronic Federal Tax Paymen... | INV0031786     | 12/11/2025 | Social Security                 | 31-22100-0000-1 | 388.42    |
| Electronic Federal Tax Paymen... | INV0031786     | 12/11/2025 | Social Security                 | 32-22100-0000-1 | 1,878.98  |
| Electronic Federal Tax Paymen... | INV0031786     | 12/11/2025 | Social Security                 | 34-22100-0000-1 | 270.80    |
| Electronic Federal Tax Paymen... | INV0031791     | 12/11/2025 | Medicare                        | 01-22150-0000-1 | 1,129.82  |
| Electronic Federal Tax Paymen... | INV0031791     | 12/11/2025 | Medicare                        | 20-22150-0000-1 | 94.24     |
| Electronic Federal Tax Paymen... | INV0031791     | 12/11/2025 | Medicare                        | 30-22150-0000-1 | 438.08    |
| Electronic Federal Tax Paymen... | INV0031791     | 12/11/2025 | Medicare                        | 31-22150-0000-1 | 90.90     |
| Electronic Federal Tax Paymen... | INV0031791     | 12/11/2025 | Medicare                        | 32-22150-0000-1 | 439.20    |
| Electronic Federal Tax Paymen... | INV0031791     | 12/11/2025 | Medicare                        | 34-22150-0000-1 | 63.34     |
| Electronic Federal Tax Paymen... | INV0031843     | 12/24/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 1,236.48  |
| Electronic Federal Tax Paymen... | INV0031844     | 12/24/2025 | Social Security                 | 01-22100-0000-1 | 1,041.94  |
| Electronic Federal Tax Paymen... | INV0031844     | 12/24/2025 | Social Security                 | 30-22100-0000-1 | 65.88     |
| Electronic Federal Tax Paymen... | INV0031844     | 12/24/2025 | Social Security                 | 31-22100-0000-1 | 25.40     |
| Electronic Federal Tax Paymen... | INV0031844     | 12/24/2025 | Social Security                 | 32-22100-0000-1 | 65.80     |
| Electronic Federal Tax Paymen... | INV0031847     | 12/24/2025 | Medicare                        | 01-22150-0000-1 | 243.68    |
| Electronic Federal Tax Paymen... | INV0031847     | 12/24/2025 | Medicare                        | 30-22150-0000-1 | 15.40     |
| Electronic Federal Tax Paymen... | INV0031847     | 12/24/2025 | Medicare                        | 31-22150-0000-1 | 5.94      |
| Electronic Federal Tax Paymen... | INV0031847     | 12/24/2025 | Medicare                        | 32-22150-0000-1 | 15.42     |
| Electronic Federal Tax Paymen... | INV0031868     | 12/24/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 7,861.74  |
| Electronic Federal Tax Paymen... | INV0031869     | 12/24/2025 | Social Security                 | 01-22100-0000-1 | 10,964.54 |
| Electronic Federal Tax Paymen... | INV0031874     | 12/24/2025 | Medicare                        | 01-22150-0000-1 | 2,564.30  |
| Electronic Federal Tax Paymen... | INV0031885     | 12/24/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 1,077.82  |
| Electronic Federal Tax Paymen... | INV0031885     | 12/24/2025 | Federal Income Tax Withholdi... | 20-22050-0000-1 | 20.07     |
| Electronic Federal Tax Paymen... | INV0031885     | 12/24/2025 | Federal Income Tax Withholdi... | 30-22050-0000-1 | 316.45    |
| Electronic Federal Tax Paymen... | INV0031885     | 12/24/2025 | Federal Income Tax Withholdi... | 31-22050-0000-1 | 256.23    |
| Electronic Federal Tax Paymen... | INV0031885     | 12/24/2025 | Federal Income Tax Withholdi... | 32-22050-0000-1 | 316.45    |
| Electronic Federal Tax Paymen... | INV0031885     | 12/24/2025 | Federal Income Tax Withholdi... | 34-22050-0000-1 | 20.06     |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                        | Payable Number | Post Date  | Description (Item)              | Account Number  | Amount           |
|--------------------------------------------------------------------|----------------|------------|---------------------------------|-----------------|------------------|
| Electronic Federal Tax Paymen...                                   | INV0031886     | 12/24/2025 | Social Security                 | 01-22100-0000-1 | 2,196.86         |
| Electronic Federal Tax Paymen...                                   | INV0031886     | 12/24/2025 | Social Security                 | 20-22100-0000-1 | 32.86            |
| Electronic Federal Tax Paymen...                                   | INV0031886     | 12/24/2025 | Social Security                 | 30-22100-0000-1 | 528.12           |
| Electronic Federal Tax Paymen...                                   | INV0031886     | 12/24/2025 | Social Security                 | 31-22100-0000-1 | 254.54           |
| Electronic Federal Tax Paymen...                                   | INV0031886     | 12/24/2025 | Social Security                 | 32-22100-0000-1 | 528.10           |
| Electronic Federal Tax Paymen...                                   | INV0031886     | 12/24/2025 | Social Security                 | 34-22100-0000-1 | 32.86            |
| Electronic Federal Tax Paymen...                                   | INV0031889     | 12/24/2025 | Medicare                        | 01-22150-0000-1 | 566.92           |
| Electronic Federal Tax Paymen...                                   | INV0031889     | 12/24/2025 | Medicare                        | 20-22150-0000-1 | 7.68             |
| Electronic Federal Tax Paymen...                                   | INV0031889     | 12/24/2025 | Medicare                        | 30-22150-0000-1 | 176.66           |
| Electronic Federal Tax Paymen...                                   | INV0031889     | 12/24/2025 | Medicare                        | 31-22150-0000-1 | 112.68           |
| Electronic Federal Tax Paymen...                                   | INV0031889     | 12/24/2025 | Medicare                        | 32-22150-0000-1 | 176.64           |
| Electronic Federal Tax Paymen...                                   | INV0031889     | 12/24/2025 | Medicare                        | 34-22150-0000-1 | 7.66             |
| Electronic Federal Tax Paymen...                                   | INV0031904     | 12/24/2025 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 2,495.34         |
| Electronic Federal Tax Paymen...                                   | INV0031904     | 12/24/2025 | Federal Income Tax Withholdi... | 20-22050-0000-1 | 191.32           |
| Electronic Federal Tax Paymen...                                   | INV0031904     | 12/24/2025 | Federal Income Tax Withholdi... | 30-22050-0000-1 | 604.06           |
| Electronic Federal Tax Paymen...                                   | INV0031904     | 12/24/2025 | Federal Income Tax Withholdi... | 31-22050-0000-1 | 90.24            |
| Electronic Federal Tax Paymen...                                   | INV0031904     | 12/24/2025 | Federal Income Tax Withholdi... | 32-22050-0000-1 | 606.08           |
| Electronic Federal Tax Paymen...                                   | INV0031904     | 12/24/2025 | Federal Income Tax Withholdi... | 34-22050-0000-1 | 176.24           |
| Electronic Federal Tax Paymen...                                   | INV0031905     | 12/24/2025 | Social Security                 | 01-22100-0000-1 | 5,161.02         |
| Electronic Federal Tax Paymen...                                   | INV0031905     | 12/24/2025 | Social Security                 | 20-22100-0000-1 | 448.36           |
| Electronic Federal Tax Paymen...                                   | INV0031905     | 12/24/2025 | Social Security                 | 30-22100-0000-1 | 1,998.50         |
| Electronic Federal Tax Paymen...                                   | INV0031905     | 12/24/2025 | Social Security                 | 31-22100-0000-1 | 365.82           |
| Electronic Federal Tax Paymen...                                   | INV0031905     | 12/24/2025 | Social Security                 | 32-22100-0000-1 | 2,004.76         |
| Electronic Federal Tax Paymen...                                   | INV0031905     | 12/24/2025 | Social Security                 | 34-22100-0000-1 | 413.98           |
| Electronic Federal Tax Paymen...                                   | INV0031910     | 12/24/2025 | Medicare                        | 01-22150-0000-1 | 1,207.08         |
| Electronic Federal Tax Paymen...                                   | INV0031910     | 12/24/2025 | Medicare                        | 20-22150-0000-1 | 104.78           |
| Electronic Federal Tax Paymen...                                   | INV0031910     | 12/24/2025 | Medicare                        | 30-22150-0000-1 | 467.38           |
| Electronic Federal Tax Paymen...                                   | INV0031910     | 12/24/2025 | Medicare                        | 31-22150-0000-1 | 85.58            |
| Electronic Federal Tax Paymen...                                   | INV0031910     | 12/24/2025 | Medicare                        | 32-22150-0000-1 | 468.82           |
| Electronic Federal Tax Paymen...                                   | INV0031910     | 12/24/2025 | Medicare                        | 34-22150-0000-1 | 96.82            |
| <b>Vendor EFTPS - Electronic Federal Tax Payment System Total:</b> |                |            |                                 |                 | <b>95,022.66</b> |

**Vendor: EDIS - Employer Driven Insurance Services Inc**

|                                                                    |            |            |                                |                     |                 |
|--------------------------------------------------------------------|------------|------------|--------------------------------|---------------------|-----------------|
| Employer Driven Insurance Se...                                    | INV0031816 | 12/01/2025 | MBI EDIS 12/01/2025 Check 7... | 01-150-50500-0000-1 | 366.02          |
| Employer Driven Insurance Se...                                    | INV0031818 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 01-115-50500-0000-1 | 18.00           |
| Employer Driven Insurance Se...                                    | INV0031818 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 30-500-50500-0000-1 | 54.00           |
| Employer Driven Insurance Se...                                    | INV0031818 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 31-505-50500-0000-1 | 54.00           |
| Employer Driven Insurance Se...                                    | INV0031818 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 32-510-50500-0000-1 | 54.00           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 01-180-50500-0000-1 | 11.83           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 01-180-50500-0000-1 | 12.00           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 20-200-50500-0000-1 | 4.00            |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 20-200-50500-0000-1 | 11.82           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 30-500-50500-0000-1 | 24.00           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 31-505-50500-0000-1 | 12.00           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 32-510-50500-0000-1 | 24.00           |
| Employer Driven Insurance Se...                                    | INV0031820 | 12/01/2025 | MBI EDIS 12/01/2025 Bank Dr... | 34-520-50500-0000-1 | 4.00            |
| Employer Driven Insurance Se...                                    | INV0031817 | 12/02/2025 | MBI EDIS 12/02/2025 Bank Dr... | 01-115-50500-0000-1 | 6.45            |
| Employer Driven Insurance Se...                                    | INV0031817 | 12/02/2025 | MBI EDIS 12/02/2025 Bank Dr... | 01-150-50500-0000-1 | 193.95          |
| Employer Driven Insurance Se...                                    | INV0031817 | 12/02/2025 | MBI EDIS 12/02/2025 Bank Dr... | 30-500-50500-0000-1 | 6.45            |
| Employer Driven Insurance Se...                                    | INV0031817 | 12/02/2025 | MBI EDIS 12/02/2025 Bank Dr... | 31-505-50500-0000-1 | 2.15            |
| Employer Driven Insurance Se...                                    | INV0031817 | 12/02/2025 | MBI EDIS 12/02/2025 Bank Dr... | 32-510-50500-0000-1 | 6.45            |
| Employer Driven Insurance Se...                                    | INV0031819 | 12/04/2025 | MBI EDIS 12/01/2025 Check 7... | 01-150-50500-0000-1 | 160.34          |
| <b>Vendor EDIS - Employer Driven Insurance Services Inc Total:</b> |            |            |                                |                     | <b>1,025.46</b> |

**Vendor: erika de la cruz - Erika De La Cruz**

|                                                          |            |            |                                |                     |                 |
|----------------------------------------------------------|------------|------------|--------------------------------|---------------------|-----------------|
| Erika De La Cruz                                         | INV0031825 | 12/17/2025 | Reimbursement-Costco-Erika ... | 01-105-57100-0000-1 | 130.79          |
| Erika De La Cruz                                         | INV0031917 | 12/28/2025 | Reimbursement-Costco-Erika ... | 01-111-52950-0000-0 | 1,190.70        |
| <b>Vendor erika de la cruz - Erika De La Cruz Total:</b> |            |            |                                |                     | <b>1,321.49</b> |

**Vendor: Ferguson Enterprises - Ferguson Enterprises**

|                      |             |            |                                 |                     |        |
|----------------------|-------------|------------|---------------------------------|---------------------|--------|
| Ferguson Enterprises | INV 0048581 | 12/02/2025 | INV 0048581 Animal Cntrl Shel.. | 01-155-52910-2608-1 | 347.77 |
|----------------------|-------------|------------|---------------------------------|---------------------|--------|

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                         | Payable Number                 | Post Date  | Description (Item)               | Account Number      | Amount           |
|---------------------------------------------------------------------|--------------------------------|------------|----------------------------------|---------------------|------------------|
| Ferguson Enterprises                                                | INV 0048977                    | 12/10/2025 | INV 0048977 Animal Cntrl Shel..  | 01-155-52910-2608-1 | 211.24           |
| <b>Vendor Ferguson Enterprises - Ferguson Enterprises Total:</b>    |                                |            |                                  |                     | <b>559.01</b>    |
| <b>Vendor: ultrex managemen - Flex Print Intermediate LLC</b>       |                                |            |                                  |                     |                  |
| Flex Print Intermediate LLC                                         | Inv. 4519330                   | 12/10/2025 | Inv. 4519330-CAL CN35796-01...   | 01-150-52200-0000-1 | 51.21            |
| Flex Print Intermediate LLC                                         | Inv. 4525381                   | 12/17/2025 | Inv. 4525381-CAL CN37906-01...   | 01-140-52200-0000-1 | 9.48             |
| Flex Print Intermediate LLC                                         | Inv. 4525381                   | 12/17/2025 | Inv. 4525381-CAL CN37906-01...   | 01-180-52200-0000-1 | 9.48             |
| Flex Print Intermediate LLC                                         | Inv. 4533003                   | 12/17/2025 | Inv. 4533003-CAL CN33785-01...   | 01-130-52200-0000-1 | 347.02           |
| Flex Print Intermediate LLC                                         | Inv. 4534019                   | 12/17/2025 | Inv. 4534019-CAL CN29305-01...   | 01-150-52200-0000-1 | 219.90           |
| <b>Vendor ultrex managemen - Flex Print Intermediate LLC Total:</b> |                                |            |                                  |                     | <b>637.09</b>    |
| <b>Vendor: Frontier - Frontier California Inc.</b>                  |                                |            |                                  |                     |                  |
| Frontier California Inc.                                            | Nov. 25 53019821940713045      | 12/02/2025 | Frontier Nov. 25 5301982194...   | 32-510-57800-0000-1 | 43.19            |
| Frontier California Inc.                                            | Frontier Dec. 25 6617923437... | 12/26/2025 | Frontier Nov. 25 6617923437...   | 30-500-57800-0000-1 | 116.10           |
| <b>Vendor Frontier - Frontier California Inc. Total:</b>            |                                |            |                                  |                     | <b>159.29</b>    |
| <b>Vendor: Gabriela Bravo - Gabriela Bravo</b>                      |                                |            |                                  |                     |                  |
| Gabriela Bravo                                                      | Inv00220                       | 12/17/2025 | Inv00220 Gabriela Bravo-Inter... | 01-105-52200-0000-1 | 450.00           |
| <b>Vendor Gabriela Bravo - Gabriela Bravo Total:</b>                |                                |            |                                  |                     | <b>450.00</b>    |
| <b>Vendor: gotocom - GoTo Communications Inc</b>                    |                                |            |                                  |                     |                  |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-110-57800-0000-1 | 48.13            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-111-57800-0000-1 | 9.06             |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-112-57800-0000-1 | 5.66             |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-113-57800-0000-1 | 22.64            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-115-57800-0000-1 | 25.48            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-140-57800-0000-1 | 44.15            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-145-57800-0000-1 | 9.06             |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-150-57800-0000-1 | 339.65           |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-155-57800-0000-1 | 24.90            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-160-57800-0000-1 | 44.15            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-165-57800-0000-1 | 11.32            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-175-57800-0000-1 | 36.22            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 01-180-57800-0000-1 | 18.12            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 20-200-57800-0000-1 | 2.26             |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 30-500-57800-0000-1 | 153.18           |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 31-505-57800-0000-1 | 67.25            |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 32-510-57800-0000-1 | 132.80           |
| GoTo Communications Inc                                             | IN7104484255                   | 12/03/2025 | IN7104484255 GoTo Monthly...     | 34-520-57800-0000-1 | 2.26             |
| <b>Vendor gotocom - GoTo Communications Inc Total:</b>              |                                |            |                                  |                     | <b>996.29</b>    |
| <b>Vendor: Granite Auto Parts I - Granite Auto Parts Inc</b>        |                                |            |                                  |                     |                  |
| Granite Auto Parts Inc                                              | INV 864336                     | 12/02/2025 | INV 864336 Street Dept. LLMD..   | 20-200-57400-0000-1 | 177.47           |
| Granite Auto Parts Inc                                              | INV 864426                     | 12/02/2025 | INV 864426 Streets Dept. Safe... | 20-200-57400-0000-1 | 30.29            |
| Granite Auto Parts Inc                                              | INV 864604                     | 12/02/2025 | INV 864604 Chains for Sweep...   | 20-200-57400-0000-1 | 70.89            |
| Granite Auto Parts Inc                                              | INV 864708                     | 12/02/2025 | INV 864708 Tractor 4x4 11/21...  | 01-180-56410-0000-1 | 22.70            |
| Granite Auto Parts Inc                                              | INV 864732                     | 12/02/2025 | INV 864732 Micfiber Terry 12...  | 34-520-57400-0000-1 | 16.77            |
| Granite Auto Parts Inc                                              | Inv. 864810                    | 12/10/2025 | Inv. 864810 Building Repair &... | 01-150-56400-0000-1 | 47.36            |
| <b>Vendor Granite Auto Parts I - Granite Auto Parts Inc Total:</b>  |                                |            |                                  |                     | <b>365.48</b>    |
| <b>Vendor: Gregs Petroleum - Gregs Petroleum</b>                    |                                |            |                                  |                     |                  |
| Gregs Petroleum                                                     | INV 587595                     | 12/02/2025 | Fuel INV 587595 11/21/25         | 01-150-54000-0000-1 | 2,100.55         |
| Gregs Petroleum                                                     | CM-588196                      | 12/10/2025 | Fuel INV 588196 11/25/25         | 01-150-54000-0000-1 | -389.39          |
| Gregs Petroleum                                                     | Fuel INV 588196                | 12/10/2025 | Fuel INV 588196 11/25/25         | 01-150-54000-0000-1 | 389.39           |
| Gregs Petroleum                                                     | Fuel INV 589084                | 12/10/2025 | Fuel INV 589084 11/28/25         | 01-150-54000-0000-1 | 818.68           |
| Gregs Petroleum                                                     | Fuel INV 591458                | 12/10/2025 | Fuel INV 591458 12/05/25         | 01-150-54000-0000-1 | 345.25           |
| Gregs Petroleum                                                     | Inv 588196-A                   | 12/10/2025 | Fuel INV 588196 11/25/25         | 01-150-54000-0000-1 | 388.81           |
| Gregs Petroleum                                                     | Fuel INV 588195                | 12/17/2025 | Fuel INV 588195 11/25/25         | 01-150-54000-0000-1 | 1,432.27         |
| Gregs Petroleum                                                     | Fuel INV 590343                | 12/17/2025 | Fuel INV 590343 12/02/25         | 01-150-54000-0000-1 | 1,501.04         |
| Gregs Petroleum                                                     | Fuel INV 591921                | 12/17/2025 | Fuel INV 591921 12/09/25         | 01-150-54000-0000-1 | 2,194.34         |
| Gregs Petroleum                                                     | Fuel INV 592982                | 12/17/2025 | Fuel INV 592982 12/12/25         | 01-150-54000-0000-1 | 1,153.25         |
| Gregs Petroleum                                                     | Fuel INV 594080                | 12/26/2025 | Fuel INV 594080 12/16/25         | 01-150-54000-0000-1 | 938.93           |
| <b>Vendor Gregs Petroleum - Gregs Petroleum Total:</b>              |                                |            |                                  |                     | <b>10,873.12</b> |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                                 | Payable Number                  | Post Date  | Description (Item)               | Account Number      | Amount           |
|-----------------------------------------------------------------------------|---------------------------------|------------|----------------------------------|---------------------|------------------|
| <b>Vendor: Hodges - Hodges Law Group</b>                                    |                                 |            |                                  |                     |                  |
| Hodges Law Group                                                            | INV 00655                       | 12/26/2025 | City Council Legal Service       | 01-130-56100-0000-1 | 1,092.00         |
| Hodges Law Group                                                            | INV 00655                       | 12/26/2025 | Finance Department Legal Ser...  | 01-130-56100-0000-1 | 1,530.50         |
| Hodges Law Group                                                            | INV 00655                       | 12/26/2025 | Administration Legal Service     | 01-130-56100-0000-1 | 2,035.50         |
| Hodges Law Group                                                            | INV 00655                       | 12/26/2025 | Community Development Lega...    | 01-130-56100-0000-1 | 5,719.50         |
| <b>Vendor Hodges - Hodges Law Group Total:</b>                              |                                 |            |                                  |                     | <b>10,377.50</b> |
| <b>Vendor: Home Depot - Home Depot</b>                                      |                                 |            |                                  |                     |                  |
| Home Depot                                                                  | INV 7900693                     | 12/02/2025 | INV 7900693 Street Dept. Sup...  | 01-180-56400-0000-1 | 88.55            |
| Home Depot                                                                  | INV 7902028                     | 12/02/2025 | INV 7902028 Animal Cntrl Shel... | 01-155-52910-2608-1 | 658.12           |
| Home Depot                                                                  | INV 4020613                     | 12/17/2025 | INV 4020613 Water Dept. Sup...   | 32-510-57400-0000-1 | 40.89            |
| Home Depot                                                                  | INV 7514606                     | 12/17/2025 | INV 7514606 LLMD Park Suppl...   | 20-200-57400-0000-1 | 13.50            |
| Home Depot                                                                  | INV 8903459-2                   | 12/17/2025 | INV 8903459-2 Water Dept. S...   | 32-510-57400-0000-1 | -157.71          |
| Home Depot                                                                  | INV 8903459-2                   | 12/17/2025 | INV 8903459 Water Dept. Su...    | 32-510-57400-0000-1 | 242.11           |
| Home Depot                                                                  | Inv. 511010                     | 12/17/2025 | Inv. 511010 LED Lights           | 01-150-56400-0000-1 | 86.51            |
| Home Depot                                                                  | INV0031837                      | 12/17/2025 | INV 3530589 Street Dept. Mai...  | 01-180-56410-0000-1 | 30.66            |
| Home Depot                                                                  | INV 1902411                     | 12/26/2025 | INV 1902411 Christmas Tree L...  | 01-105-48300-2322-1 | 233.98           |
| Home Depot                                                                  | INV 1902431                     | 12/26/2025 | INV 1902431 Water Dept. Keys...  | 32-510-57400-0000-1 | 37.14            |
| Home Depot                                                                  | INV 1902476                     | 12/26/2025 | INV 1902476 Water Dept. Sup...   | 32-510-57400-0000-1 | 118.84           |
| Home Depot                                                                  | INV 2011305                     | 12/26/2025 | INV 2011305 Streets Dept. Su...  | 01-190-57400-0000-1 | 159.15           |
| Home Depot                                                                  | INV 2903191                     | 12/26/2025 | INV 2903191 Christmas Treet L... | 01-105-48300-2322-1 | 45.18            |
| Home Depot                                                                  | INV 2972950                     | 12/26/2025 | INV 2972950 Transit Operating... | 34-520-56600-0000-1 | 333.41           |
| Home Depot                                                                  | INV 5902931                     | 12/26/2025 | INV 5902931 Supplies 12/2/25     | 01-190-57400-0000-1 | 25.30            |
| Home Depot                                                                  | INV 5902932                     | 12/26/2025 | INV 5902932 Christmas Tree L...  | 01-105-48300-2322-1 | 48.54            |
| Home Depot                                                                  | INV 5902952                     | 12/26/2025 | INV 5902952 Christmas Tree L...  | 01-105-48300-2322-1 | 151.42           |
| Home Depot                                                                  | INV 6902809                     | 12/26/2025 | INV 6902809 Christmas Tree L...  | 01-105-48300-2322-1 | 471.37           |
| Home Depot                                                                  | INV 6902851                     | 12/26/2025 | INV 6902851 Water Dept. Br...    | 32-510-56410-0000-1 | 90.90            |
| Home Depot                                                                  | INV 7903555                     | 12/26/2025 | INV 7903555 Water Dept. Nitr...  | 32-510-56400-8270-1 | 238.67           |
| <b>Vendor Home Depot - Home Depot Total:</b>                                |                                 |            |                                  |                     | <b>2,956.53</b>  |
| <b>Vendor: INFOSEND, INC - INFOSEND, INC</b>                                |                                 |            |                                  |                     |                  |
| INFOSEND, INC                                                               | INV 299488                      | 12/17/2025 | INV 297520 Contract Services     | 30-500-52200-0000-1 | 519.47           |
| INFOSEND, INC                                                               | INV 299488                      | 12/17/2025 | INV 299488 Monthly Billing Pr... | 30-500-55600-0000-1 | 1,412.85         |
| INFOSEND, INC                                                               | INV 299488                      | 12/17/2025 | INV 297520 Contract Services     | 31-505-52200-0000-1 | 519.47           |
| INFOSEND, INC                                                               | INV 299488                      | 12/17/2025 | INV 299488 Monthly Billing Pr... | 31-505-55600-0000-1 | 1,412.85         |
| INFOSEND, INC                                                               | INV 299488                      | 12/17/2025 | INV 297520 Contract Services     | 32-510-52200-0000-1 | 521.02           |
| INFOSEND, INC                                                               | INV 299488                      | 12/17/2025 | INV 299488 Monthly Billing Pr... | 32-510-55600-0000-1 | 1,417.10         |
| <b>Vendor INFOSEND, INC - INFOSEND, INC Total:</b>                          |                                 |            |                                  |                     | <b>5,802.76</b>  |
| <b>Vendor: Interwest Consulting - Interwest Consulting Group, Inc</b>       |                                 |            |                                  |                     |                  |
| Interwest Consulting Group, I...                                            | INV #3015030                    | 12/04/2025 | INV #3015030 Plan review 117...  | 01-160-41550-0000-1 | 180.00           |
| Interwest Consulting Group, I...                                            | INV #3015038                    | 12/10/2025 | INV #3015038 Plan review 311...  | 01-160-41550-0000-1 | 180.00           |
| Interwest Consulting Group, I...                                            | INV #3020875                    | 12/10/2025 | INV #3020875 Plan review 712...  | 01-160-41400-0000-1 | 180.00           |
| Interwest Consulting Group, I...                                            | INV #3020889                    | 12/10/2025 | INV #3020889 Plan review She...  | 01-160-41550-0000-1 | 390.00           |
| Interwest Consulting Group, I...                                            | INV #3026010                    | 12/10/2025 | INV #3026010 Plan review 264...  | 01-160-51400-0000-1 | 310.00           |
| Interwest Consulting Group, I...                                            | INV #3026020                    | 12/10/2025 | INV #3026020 Plan review 11...   | 01-160-41550-0000-1 | 500.00           |
| Interwest Consulting Group, I...                                            | INV #3036052                    | 12/10/2025 | INV #3036052 Plan review 333...  | 01-160-41550-0000-1 | 180.00           |
| <b>Vendor Interwest Consulting - Interwest Consulting Group, Inc Total:</b> |                                 |            |                                  |                     | <b>1,920.00</b>  |
| <b>Vendor: Irrigation Concepts - Irrigation Concepts</b>                    |                                 |            |                                  |                     |                  |
| Irrigation Concepts                                                         | INV 50464 Blanco Park Leak S... | 11/25/2025 | INV 50464 Blanco Park Leak S...  | 20-200-57400-0000-1 | 84.49            |
| Irrigation Concepts                                                         | INV 50468                       | 12/02/2025 | INV 50468 Blanco Park Leak S...  | 20-200-57400-0000-1 | 5.46             |
| Irrigation Concepts                                                         | INV 5051                        | 12/17/2025 | INV 5051 Meter Swaps 12/10...    | 32-510-57400-0000-1 | 54.50            |
| Irrigation Concepts                                                         | INV 50532                       | 12/17/2025 | INV 50532 Browning Gasket 1...   | 32-510-56410-0000-1 | 63.98            |
| <b>Vendor Irrigation Concepts - Irrigation Concepts Total:</b>              |                                 |            |                                  |                     | <b>208.43</b>    |
| <b>Vendor: Jenny Esparza - Jenny Esparza</b>                                |                                 |            |                                  |                     |                  |
| Jenny Esparza                                                               | INV0031836                      | 12/17/2025 | J.Esparza Mileage Reimburse...   | 01-115-52000-0000-1 | 19.60            |
| <b>Vendor Jenny Esparza - Jenny Esparza Total:</b>                          |                                 |            |                                  |                     | <b>19.60</b>     |
| <b>Vendor: LOP125 - Jessica Lopez</b>                                       |                                 |            |                                  |                     |                  |
| Jessica Lopez                                                               | INV0031916                      | 12/26/2025 | Reimbursement: Costco/Dollar...  | 01-150-55200-0000-1 | 79.42            |
| <b>Vendor LOP125 - Jessica Lopez Total:</b>                                 |                                 |            |                                  |                     | <b>79.42</b>     |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                | Payable Number | Post Date  | Description (Item)                | Account Number      | Amount        |
|--------------------------------------------|----------------|------------|-----------------------------------|---------------------|---------------|
| <b>Vendor: GUE100 - Jesus Guerra</b>       |                |            |                                   |                     |               |
| Jesus Guerra                               | INV0031826     | 12/17/2025 | Veteran's Hall Rental Deposit ... | 01-24000-0000-1     | 350.00        |
| <b>Vendor GUE100 - Jesus Guerra Total:</b> |                |            |                                   |                     | <b>350.00</b> |
| <b>Vendor: Jim Burke - Jim Burke</b>       |                |            |                                   |                     |               |
| Jim Burke                                  | Inv. 1637840   | 12/02/2025 | Inv. 1637840 Unit 39 Switch       | 01-150-56600-0000-1 | 71.29         |
| Jim Burke                                  | Inv. 30549     | 12/10/2025 | Inv. 30549 Unit 39 Motor Asy ...  | 01-150-56600-0000-1 | 140.15        |
| Jim Burke                                  | Inv.788917     | 12/10/2025 | Inv.788917 Unit 50 Engine Oil,... | 01-150-56600-0000-1 | 771.90        |
| <b>Vendor Jim Burke - Jim Burke Total:</b> |                |            |                                   |                     | <b>983.34</b> |
| <b>Vendor: Jim White - Jim White</b>       |                |            |                                   |                     |               |
| Jim White                                  | INV0031827     | 12/17/2025 | Planning Commission Stipend-...   | 01-140-52200-0000-1 | 100.00        |
| <b>Vendor Jim White - Jim White Total:</b> |                |            |                                   |                     | <b>100.00</b> |
| <b>Vendor: John Hancock - John Hancock</b> |                |            |                                   |                     |               |
| John Hancock                               | INV0031718     | 12/11/2025 | 401K - Employer                   | 01-20800-0000-1     | 1,746.26      |
| John Hancock                               | INV0031718     | 12/11/2025 | 401K - Employer                   | 20-20800-0000-1     | 26.50         |
| John Hancock                               | INV0031718     | 12/11/2025 | 401K - Employer                   | 30-20800-0000-1     | 459.30        |
| John Hancock                               | INV0031718     | 12/11/2025 | 401K - Employer                   | 31-20800-0000-1     | 379.80        |
| John Hancock                               | INV0031718     | 12/11/2025 | 401K - Employer                   | 32-20800-0000-1     | 459.29        |
| John Hancock                               | INV0031718     | 12/11/2025 | 401K - Employer                   | 34-20800-0000-1     | 26.50         |
| John Hancock                               | INV0031719     | 12/11/2025 | 401K - Employee                   | 01-20800-0000-1     | 429.06        |
| John Hancock                               | INV0031719     | 12/11/2025 | 401K - Employee                   | 20-20800-0000-1     | 5.30          |
| John Hancock                               | INV0031719     | 12/11/2025 | 401K - Employee                   | 30-20800-0000-1     | 215.03        |
| John Hancock                               | INV0031719     | 12/11/2025 | 401K - Employee                   | 31-20800-0000-1     | 199.13        |
| John Hancock                               | INV0031719     | 12/11/2025 | 401K - Employee                   | 32-20800-0000-1     | 215.01        |
| John Hancock                               | INV0031719     | 12/11/2025 | 401K - Employee                   | 34-20800-0000-1     | 5.30          |
| John Hancock                               | INV0031723     | 12/11/2025 | 401K Loan 2                       | 01-20800-0000-1     | 2.98          |
| John Hancock                               | INV0031723     | 12/11/2025 | 401K Loan 2                       | 30-20800-0000-1     | 4.46          |
| John Hancock                               | INV0031723     | 12/11/2025 | 401K Loan 2                       | 32-20800-0000-1     | 4.47          |
| John Hancock                               | INV0031724     | 12/11/2025 | 401K Loan 3                       | 01-20800-0000-1     | 26.71         |
| John Hancock                               | INV0031724     | 12/11/2025 | 401K Loan 3                       | 30-20800-0000-1     | 40.06         |
| John Hancock                               | INV0031724     | 12/11/2025 | 401K Loan 3                       | 32-20800-0000-1     | 40.06         |
| John Hancock                               | INV0031725     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 131.59        |
| John Hancock                               | INV0031725     | 12/11/2025 | 401k Contribution                 | 30-20800-0000-1     | 197.39        |
| John Hancock                               | INV0031725     | 12/11/2025 | 401k Contribution                 | 32-20800-0000-1     | 197.37        |
| John Hancock                               | INV0031733     | 12/11/2025 | 401K - Employer                   | 01-20800-0000-1     | 4,354.60      |
| John Hancock                               | INV0031734     | 12/11/2025 | 401K - Employee                   | 01-20800-0000-1     | 3,143.56      |
| John Hancock                               | INV0031741     | 12/11/2025 | 401K Loan 1                       | 01-20800-0000-1     | 89.29         |
| John Hancock                               | INV0031742     | 12/11/2025 | 401K Loan 1                       | 01-20800-0000-1     | 112.59        |
| John Hancock                               | INV0031743     | 12/11/2025 | 401K Loan 1                       | 01-20800-0000-1     | 159.86        |
| John Hancock                               | INV0031744     | 12/11/2025 | 401K Loan 1                       | 01-20800-0000-1     | 107.12        |
| John Hancock                               | INV0031745     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 347.28        |
| John Hancock                               | INV0031746     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 394.74        |
| John Hancock                               | INV0031747     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 184.70        |
| John Hancock                               | INV0031748     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 12.00         |
| John Hancock                               | INV0031749     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 312.31        |
| John Hancock                               | INV0031750     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 282.32        |
| John Hancock                               | INV0031751     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 675.00        |
| John Hancock                               | INV0031752     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 214.48        |
| John Hancock                               | INV0031753     | 12/11/2025 | 401k Contribution                 | 01-20800-0000-1     | 290.30        |
| John Hancock                               | INV0031754     | 12/11/2025 | 401K Contribution                 | 01-20800-0000-1     | 400.00        |
| John Hancock                               | INV0031755     | 12/11/2025 | 401K Contribution                 | 01-20800-0000-1     | 400.00        |
| John Hancock                               | INV0031756     | 12/11/2025 | 401K Contribution                 | 01-20800-0000-1     | 400.00        |
| John Hancock                               | INV0031757     | 12/11/2025 | 401K Contribution                 | 01-20800-0000-1     | 400.00        |
| John Hancock                               | INV0031758     | 12/11/2025 | 401K Contribution                 | 01-20800-0000-1     | 400.00        |
| John Hancock                               | INV0031767     | 12/11/2025 | 401K - Employer                   | 01-20800-0000-1     | 119.30        |
| John Hancock                               | INV0031767     | 12/11/2025 | 401K - Employer                   | 30-20800-0000-1     | 4.50          |
| John Hancock                               | INV0031767     | 12/11/2025 | 401K - Employer                   | 32-20800-0000-1     | 4.50          |
| John Hancock                               | INV0031772     | 12/11/2025 | 401K - Employer                   | 01-20800-0000-1     | 2,499.43      |
| John Hancock                               | INV0031772     | 12/11/2025 | 401K - Employer                   | 20-20800-0000-1     | 139.43        |
| John Hancock                               | INV0031772     | 12/11/2025 | 401K - Employer                   | 30-20800-0000-1     | 1,270.57      |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name  | Payable Number | Post Date  | Description (Item) | Account Number  | Amount   |
|--------------|----------------|------------|--------------------|-----------------|----------|
| John Hancock | INV0031772     | 12/11/2025 | 401K - Employer    | 31-20800-0000-1 | 287.66   |
| John Hancock | INV0031772     | 12/11/2025 | 401K - Employer    | 32-20800-0000-1 | 1,275.39 |
| John Hancock | INV0031772     | 12/11/2025 | 401K - Employer    | 34-20800-0000-1 | 207.23   |
| John Hancock | INV0031773     | 12/11/2025 | 401K - Employee    | 01-20800-0000-1 | 554.76   |
| John Hancock | INV0031773     | 12/11/2025 | 401K - Employee    | 20-20800-0000-1 | 67.43    |
| John Hancock | INV0031773     | 12/11/2025 | 401K - Employee    | 30-20800-0000-1 | 383.26   |
| John Hancock | INV0031773     | 12/11/2025 | 401K - Employee    | 31-20800-0000-1 | 26.08    |
| John Hancock | INV0031773     | 12/11/2025 | 401K - Employee    | 32-20800-0000-1 | 383.15   |
| John Hancock | INV0031774     | 12/11/2025 | 401K - Employer    | 01-20800-0000-1 | 154.03   |
| John Hancock | INV0031774     | 12/11/2025 | 401K - Employer    | 20-20800-0000-1 | 51.33    |
| John Hancock | INV0031778     | 12/11/2025 | 401K Loan 2        | 01-20800-0000-1 | 36.05    |
| John Hancock | INV0031778     | 12/11/2025 | 401K Loan 2        | 20-20800-0000-1 | 12.01    |
| John Hancock | INV0031779     | 12/11/2025 | 401K Loan 4        | 01-20800-0000-1 | 112.50   |
| John Hancock | INV0031779     | 12/11/2025 | 401K Loan 4        | 20-20800-0000-1 | 37.50    |
| John Hancock | INV0031780     | 12/11/2025 | 401K Loan 4        | 01-20800-0000-1 | 39.49    |
| John Hancock | INV0031780     | 12/11/2025 | 401K Loan 4        | 20-20800-0000-1 | 13.16    |
| John Hancock | INV0031781     | 12/11/2025 | 401k Contribution  | 01-20800-0000-1 | 229.03   |
| John Hancock | INV0031781     | 12/11/2025 | 401k Contribution  | 20-20800-0000-1 | 76.33    |
| John Hancock | INV0031782     | 12/11/2025 | 401k Contribution  | 01-20800-0000-1 | 1,165.25 |
| John Hancock | INV0031783     | 12/11/2025 | 401k Contribution  | 01-20800-0000-1 | 197.17   |
| John Hancock | INV0031783     | 12/11/2025 | 401k Contribution  | 20-20800-0000-1 | 65.71    |
| John Hancock | INV0031784     | 12/11/2025 | 401k Contribution  | 01-20800-0000-1 | 251.21   |
| John Hancock | INV0031841     | 12/24/2025 | 401K - Employer    | 01-20800-0000-1 | 1.39     |
| John Hancock | INV0031841     | 12/24/2025 | 401K - Employer    | 30-20800-0000-1 | 4.15     |
| John Hancock | INV0031841     | 12/24/2025 | 401K - Employer    | 31-20800-0000-1 | 4.15     |
| John Hancock | INV0031841     | 12/24/2025 | 401K - Employer    | 32-20800-0000-1 | 4.14     |
| John Hancock | INV0031842     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 139.42   |
| John Hancock | INV0031848     | 12/24/2025 | 401K - Employer    | 01-20800-0000-1 | 4,389.64 |
| John Hancock | INV0031849     | 12/24/2025 | 401K - Employee    | 01-20800-0000-1 | 2,970.40 |
| John Hancock | INV0031856     | 12/24/2025 | 401K Loan 1        | 01-20800-0000-1 | 89.29    |
| John Hancock | INV0031857     | 12/24/2025 | 401K Loan 1        | 01-20800-0000-1 | 112.59   |
| John Hancock | INV0031858     | 12/24/2025 | 401K Loan 1        | 01-20800-0000-1 | 159.86   |
| John Hancock | INV0031859     | 12/24/2025 | 401K Loan 1        | 01-20800-0000-1 | 107.12   |
| John Hancock | INV0031860     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 347.28   |
| John Hancock | INV0031861     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 394.74   |
| John Hancock | INV0031862     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 312.31   |
| John Hancock | INV0031863     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 282.32   |
| John Hancock | INV0031864     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 741.50   |
| John Hancock | INV0031865     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 198.03   |
| John Hancock | INV0031866     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 290.30   |
| John Hancock | INV0031875     | 12/24/2025 | 401K - Employer    | 01-20800-0000-1 | 1,757.51 |
| John Hancock | INV0031875     | 12/24/2025 | 401K - Employer    | 20-20800-0000-1 | 26.50    |
| John Hancock | INV0031875     | 12/24/2025 | 401K - Employer    | 30-20800-0000-1 | 465.21   |
| John Hancock | INV0031875     | 12/24/2025 | 401K - Employer    | 31-20800-0000-1 | 385.71   |
| John Hancock | INV0031875     | 12/24/2025 | 401K - Employer    | 32-20800-0000-1 | 465.25   |
| John Hancock | INV0031875     | 12/24/2025 | 401K - Employer    | 34-20800-0000-1 | 26.50    |
| John Hancock | INV0031876     | 12/24/2025 | 401K - Employee    | 01-20800-0000-1 | 399.00   |
| John Hancock | INV0031876     | 12/24/2025 | 401K - Employee    | 20-20800-0000-1 | 5.30     |
| John Hancock | INV0031876     | 12/24/2025 | 401K - Employee    | 30-20800-0000-1 | 215.02   |
| John Hancock | INV0031876     | 12/24/2025 | 401K - Employee    | 31-20800-0000-1 | 199.12   |
| John Hancock | INV0031876     | 12/24/2025 | 401K - Employee    | 32-20800-0000-1 | 215.03   |
| John Hancock | INV0031876     | 12/24/2025 | 401K - Employee    | 34-20800-0000-1 | 5.30     |
| John Hancock | INV0031880     | 12/24/2025 | 401K Loan 2        | 01-20800-0000-1 | 2.98     |
| John Hancock | INV0031880     | 12/24/2025 | 401K Loan 2        | 30-20800-0000-1 | 4.47     |
| John Hancock | INV0031880     | 12/24/2025 | 401K Loan 2        | 32-20800-0000-1 | 4.46     |
| John Hancock | INV0031881     | 12/24/2025 | 401K Loan 3        | 01-20800-0000-1 | 26.71    |
| John Hancock | INV0031881     | 12/24/2025 | 401K Loan 3        | 30-20800-0000-1 | 40.06    |
| John Hancock | INV0031881     | 12/24/2025 | 401K Loan 3        | 32-20800-0000-1 | 40.06    |
| John Hancock | INV0031882     | 12/24/2025 | 401k Contribution  | 01-20800-0000-1 | 131.59   |
| John Hancock | INV0031882     | 12/24/2025 | 401k Contribution  | 30-20800-0000-1 | 197.38   |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                | Payable Number                  | Post Date  | Description (Item)                | Account Number      | Amount    |
|------------------------------------------------------------|---------------------------------|------------|-----------------------------------|---------------------|-----------|
| John Hancock                                               | INV0031882                      | 12/24/2025 | 401k Contribution                 | 32-20800-0000-1     | 197.38    |
| John Hancock                                               | INV0031890                      | 12/24/2025 | 401K - Employer                   | 01-20800-0000-1     | 2,461.13  |
| John Hancock                                               | INV0031890                      | 12/24/2025 | 401K - Employer                   | 20-20800-0000-1     | 139.54    |
| John Hancock                                               | INV0031890                      | 12/24/2025 | 401K - Employer                   | 30-20800-0000-1     | 1,423.45  |
| John Hancock                                               | INV0031890                      | 12/24/2025 | 401K - Employer                   | 31-20800-0000-1     | 277.14    |
| John Hancock                                               | INV0031890                      | 12/24/2025 | 401K - Employer                   | 32-20800-0000-1     | 1,428.41  |
| John Hancock                                               | INV0031890                      | 12/24/2025 | 401K - Employer                   | 34-20800-0000-1     | 294.71    |
| John Hancock                                               | INV0031891                      | 12/24/2025 | 401K - Employee                   | 01-20800-0000-1     | 598.02    |
| John Hancock                                               | INV0031891                      | 12/24/2025 | 401K - Employee                   | 20-20800-0000-1     | 69.08     |
| John Hancock                                               | INV0031891                      | 12/24/2025 | 401K - Employee                   | 30-20800-0000-1     | 465.55    |
| John Hancock                                               | INV0031891                      | 12/24/2025 | 401K - Employee                   | 31-20800-0000-1     | 27.61     |
| John Hancock                                               | INV0031891                      | 12/24/2025 | 401K - Employee                   | 32-20800-0000-1     | 465.49    |
| John Hancock                                               | INV0031892                      | 12/24/2025 | 401K - Employer                   | 01-20800-0000-1     | 154.02    |
| John Hancock                                               | INV0031892                      | 12/24/2025 | 401K - Employer                   | 20-20800-0000-1     | 51.34     |
| John Hancock                                               | INV0031896                      | 12/24/2025 | 401K Loan 1                       | 01-20800-0000-1     | 26.83     |
| John Hancock                                               | INV0031896                      | 12/24/2025 | 401K Loan 1                       | 30-20800-0000-1     | 26.83     |
| John Hancock                                               | INV0031896                      | 12/24/2025 | 401K Loan 1                       | 31-20800-0000-1     | 8.95      |
| John Hancock                                               | INV0031896                      | 12/24/2025 | 401K Loan 1                       | 32-20800-0000-1     | 26.80     |
| John Hancock                                               | INV0031897                      | 12/24/2025 | 401K Loan 2                       | 01-20800-0000-1     | 36.05     |
| John Hancock                                               | INV0031897                      | 12/24/2025 | 401K Loan 2                       | 20-20800-0000-1     | 12.01     |
| John Hancock                                               | INV0031898                      | 12/24/2025 | 401K Loan 4                       | 01-20800-0000-1     | 112.50    |
| John Hancock                                               | INV0031898                      | 12/24/2025 | 401K Loan 4                       | 20-20800-0000-1     | 37.50     |
| John Hancock                                               | INV0031899                      | 12/24/2025 | 401K Loan 4                       | 01-20800-0000-1     | 39.50     |
| John Hancock                                               | INV0031899                      | 12/24/2025 | 401K Loan 4                       | 20-20800-0000-1     | 13.15     |
| John Hancock                                               | INV0031900                      | 12/24/2025 | 401k Contribution                 | 01-20800-0000-1     | 229.04    |
| John Hancock                                               | INV0031900                      | 12/24/2025 | 401k Contribution                 | 20-20800-0000-1     | 76.32     |
| John Hancock                                               | INV0031901                      | 12/24/2025 | 401k Contribution                 | 01-20800-0000-1     | 1,165.25  |
| John Hancock                                               | INV0031902                      | 12/24/2025 | 401k Contribution                 | 01-20800-0000-1     | 197.16    |
| John Hancock                                               | INV0031902                      | 12/24/2025 | 401k Contribution                 | 20-20800-0000-1     | 65.72     |
| John Hancock                                               | INV0031903                      | 12/24/2025 | 401k Contribution                 | 01-20800-0000-1     | 272.08    |
| Vendor John Hancock - John Hancock Total:                  |                                 |            |                                   |                     | 52,715.53 |
| Vendor: Jorge's Smog & Repai - Jorge's Smog & Repair       |                                 |            |                                   |                     |           |
| Jorge's Smog & Repair                                      | INV 022108                      | 12/17/2025 | INV 022108 Vehicle Maintena...    | 01-180-56600-0000-1 | 844.70    |
| Jorge's Smog & Repair                                      | INV 022311                      | 12/17/2025 | INV 022311 A/C Service            | 01-180-56410-0000-1 | 621.07    |
| Vendor Jorge's Smog & Repai - Jorge's Smog & Repair Total: |                                 |            |                                   |                     | 1,465.77  |
| Vendor: Jose Hernandez - Jose L Hernandez                  |                                 |            |                                   |                     |           |
| Jose L Hernandez                                           | INV0031829                      | 12/17/2025 | Planning Commission Stipend-...   | 01-140-52200-0000-1 | 100.00    |
| Vendor Jose Hernandez - Jose L Hernandez Total:            |                                 |            |                                   |                     | 100.00    |
| Vendor: J's Automotive - J's Automotive                    |                                 |            |                                   |                     |           |
| J's Automotive                                             | INV 10127                       | 12/10/2025 | INV 10127 2015 Toyota Sienna...   | 34-520-56600-0000-1 | 65.00     |
| J's Automotive                                             | Inv. 10134                      | 12/10/2025 | Inv. 10134 Unit 51 Engine Cov...  | 01-150-56600-0000-1 | 45.00     |
| J's Automotive                                             | Inv. 10136                      | 12/10/2025 | Inv. 10136 Unit 40 Battery Ins... | 01-150-56600-0000-1 | 45.00     |
| J's Automotive                                             | Inv. 10140                      | 12/17/2025 | Inv. 10140 Unit 53 Tire Change    | 01-150-56600-0000-1 | 15.00     |
| Vendor J's Automotive - J's Automotive Total:              |                                 |            |                                   |                     | 170.00    |
| Vendor: Breanne Smith - Kern County Bees                   |                                 |            |                                   |                     |           |
| Kern County Bees                                           | INV 2598 Bee Hive Removal .1... | 11/25/2025 | INV 2598 Bee Hive Removal .1...   | 01-190-52200-0000-1 | 525.00    |
| Vendor Breanne Smith - Kern County Bees Total:             |                                 |            |                                   |                     | 525.00    |
| Vendor: Kern Data.Com - Kern Data.Com                      |                                 |            |                                   |                     |           |
| Kern Data.Com                                              | INV #20260003                   | 12/10/2025 | INV #20260003 Yearly subscri...   | 01-140-53200-0000-1 | 431.34    |
| Kern Data.Com                                              | INV #20260003                   | 12/10/2025 | INV #20260003 Yearly subscri...   | 01-160-53200-0000-1 | 400.00    |
| Kern Data.Com                                              | INV #20260003                   | 12/10/2025 | INV #20260003 Yearly subscri...   | 01-165-53200-0000-1 | 431.33    |
| Kern Data.Com                                              | INV #20260003                   | 12/10/2025 | INV #20260003 Yearly subscri...   | 01-175-53200-0000-1 | 431.33    |
| Vendor Kern Data.Com - Kern Data.Com Total:                |                                 |            |                                   |                     | 1,694.00  |
| Vendor: Kern Machinery - Kern Machinery                    |                                 |            |                                   |                     |           |
| Kern Machinery                                             | INV 103-1297229                 | 12/17/2025 | INV 103-1297229 JDC Blade         | 20-200-57400-0000-1 | 93.21     |
| Vendor Kern Machinery - Kern Machinery Total:              |                                 |            |                                   |                     | 93.21     |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                                | Payable Number                | Post Date  | Description (Item)                | Account Number      | Amount           |
|----------------------------------------------------------------------------|-------------------------------|------------|-----------------------------------|---------------------|------------------|
| <b>Vendor: KOEFRAN - Koefran Industries, Inc.</b>                          |                               |            |                                   |                     |                  |
| Koefran Industries, Inc.                                                   | INV #0000690841               | 12/10/2025 | INV #0000690841 Monthly se...     | 01-155-51100-0000-1 | 220.50           |
| <b>Vendor KOEFRAN - Koefran Industries, Inc. Total:</b>                    |                               |            |                                   |                     | <b>220.50</b>    |
| <b>Vendor: Culligan water condi - Laramy Water Inc</b>                     |                               |            |                                   |                     |                  |
| Laramy Water Inc                                                           | INV0031699                    | 12/02/2025 | November 2025 WWTP & AC...        | 01-155-52200-0000-1 | 28.75            |
| Laramy Water Inc                                                           | INV0031699                    | 12/02/2025 | November 2025 WWTP & AC...        | 30-500-52200-0000-1 | 28.75            |
| <b>Vendor Culligan water condi - Laramy Water Inc Total:</b>               |                               |            |                                   |                     | <b>57.50</b>     |
| <b>Vendor: Leaf - LEAF Capital Funding LLC</b>                             |                               |            |                                   |                     |                  |
| LEAF Capital Funding LLC                                                   | INV 19425059                  | 12/02/2025 | INV 19270452 Xerox C8155 M...     | 01-130-52200-0000-1 | 400.53           |
| <b>Vendor Leaf - LEAF Capital Funding LLC Total:</b>                       |                               |            |                                   |                     | <b>400.53</b>    |
| <b>Vendor: McFarland POA - McFarland Police Officers Association</b>       |                               |            |                                   |                     |                  |
| McFarland Police Officers Ass...                                           | INV0031740                    | 12/11/2025 | Association Dues                  | 01-20200-0000-1     | 900.00           |
| McFarland Police Officers Ass...                                           | INV0031855                    | 12/24/2025 | Association Dues                  | 01-20200-0000-1     | 900.00           |
| <b>Vendor McFarland POA - McFarland Police Officers Association Total:</b> |                               |            |                                   |                     | <b>1,800.00</b>  |
| <b>Vendor: McFarland Tire - McFarland Tire</b>                             |                               |            |                                   |                     |                  |
| McFarland Tire                                                             | INV 39195                     | 12/02/2025 | INV 39195 Streets Dept. New T...  | 01-180-56440-0000-1 | 360.00           |
| McFarland Tire                                                             | INV #39244                    | 12/04/2025 | INV #39244 Flat repair 12/1/25    | 01-165-56600-0000-1 | 20.00            |
| McFarland Tire                                                             | INV 37565                     | 12/04/2025 | INV 37565 Patch 05/04/2025        | 01-180-56600-0000-1 | 20.00            |
| McFarland Tire                                                             | INV 37809                     | 12/04/2025 | INV 37809 DumpTrailer Waste...    | 30-500-56600-0000-1 | 400.00           |
| McFarland Tire                                                             | INV 38005                     | 12/04/2025 | INV 38005 New Tire Titan HD ...   | 01-180-56600-0000-1 | 330.00           |
| <b>Vendor McFarland Tire - McFarland Tire Total:</b>                       |                               |            |                                   |                     | <b>1,130.00</b>  |
| <b>Vendor: Mireya Guitterez - Mireya Guitterez</b>                         |                               |            |                                   |                     |                  |
| Mireya Guitterez                                                           | INV0031705                    | 12/02/2025 | Veteran's Hall Rental Deposit ... | 01-24000-0000-1     | 350.00           |
| <b>Vendor Mireya Guitterez - Mireya Guitterez Total:</b>                   |                               |            |                                   |                     | <b>350.00</b>    |
| <b>Vendor: MP Environmental Ser - MP Environmental Services, Inc</b>       |                               |            |                                   |                     |                  |
| MP Environmental Services, Inc                                             | INV 25567042 Browning Well... | 11/25/2025 | INV 25567042 Browning Well...     | 32-510-56400-0000-1 | 398.96           |
| <b>Vendor MP Environmental Ser - MP Environmental Services, Inc Total:</b> |                               |            |                                   |                     | <b>398.96</b>    |
| <b>Vendor: MALC - Mujeres Activas Lideres Comunitarias</b>                 |                               |            |                                   |                     |                  |
| Mujeres Activas Lideres Comu...                                            | INV0031830                    | 12/17/2025 | Mujeres Activas Refund Requ...    | 01-140-41400-0000-1 | 500.00           |
| <b>Vendor MALC - Mujeres Activas Lideres Comunitarias Total:</b>           |                               |            |                                   |                     | <b>500.00</b>    |
| <b>Vendor: MVP Sanitation - MVP Sanitation</b>                             |                               |            |                                   |                     |                  |
| MVP Sanitation                                                             | INV 000098232                 | 12/17/2025 | INV 000098232 Porta Potty &...    | 01-180-53800-0000-1 | 255.00           |
| <b>Vendor MVP Sanitation - MVP Sanitation Total:</b>                       |                               |            |                                   |                     | <b>255.00</b>    |
| <b>Vendor: NKSTHDF - NKSTHDF</b>                                           |                               |            |                                   |                     |                  |
| NKSTHDF                                                                    | INV0031794                    | 12/10/2025 | Veteran's Hall Rental Deposit ... | 01-24000-0000-1     | 350.00           |
| <b>Vendor NKSTHDF - NKSTHDF Total:</b>                                     |                               |            |                                   |                     | <b>350.00</b>    |
| <b>Vendor: North Kern Water - North Kern Water Storage District</b>        |                               |            |                                   |                     |                  |
| North Kern Water Storage Dist...                                           | INV 16801                     | 12/02/2025 | INV 16801 Class 2 Base Service... | 30-500-53250-0000-1 | 27,549.28        |
| <b>Vendor North Kern Water - North Kern Water Storage District Total:</b>  |                               |            |                                   |                     | <b>27,549.28</b> |
| <b>Vendor: Our Home Town, Inc - Our Home Town, Inc.</b>                    |                               |            |                                   |                     |                  |
| Our Home Town, Inc.                                                        | INV0031821                    | 12/02/2025 | Our Hometown Inc. December...     | 01-130-56000-0000-1 | 338.53           |
| <b>Vendor Our Home Town, Inc - Our Home Town, Inc. Total:</b>              |                               |            |                                   |                     | <b>338.53</b>    |
| <b>Vendor: Pace Analytical Serv - Pace Analytical Services, LLC</b>        |                               |            |                                   |                     |                  |
| Pace Analytical Services, LLC                                              | CMPYMT1840494                 | 09/03/2025 | INV2527B520694 Water Dept....     | 32-510-58200-0000-1 | -323.00          |
| Pace Analytical Services, LLC                                              | INV2527B526719                | 12/02/2025 | INV2527B526719 Water Dept...      | 32-510-58200-0000-1 | 323.00           |
| Pace Analytical Services, LLC                                              | INV2527B527025                | 12/02/2025 | INV2527B527025 Water Dept...      | 32-510-58200-0000-1 | 278.00           |
| Pace Analytical Services, LLC                                              | INV2527B527069                | 12/26/2025 | INV2527B527069 Water Dept...      | 32-510-58200-0000-1 | 275.00           |
| Pace Analytical Services, LLC                                              | INV2527B527070                | 12/26/2025 | INV2527B527070 Water Dept...      | 32-510-58200-0000-1 | 275.00           |
| Pace Analytical Services, LLC                                              | INV2527B527570                | 12/26/2025 | INV2527B527570 Water Dept...      | 32-510-58200-0000-1 | 323.00           |
| Pace Analytical Services, LLC                                              | INV2527B527812                | 12/26/2025 | INV2527B527812 Water Dept...      | 32-510-58200-0000-1 | 323.00           |
| Pace Analytical Services, LLC                                              | INV2527B528111                | 12/26/2025 | INV2527B528111 Water Dept...      | 32-510-58200-0000-1 | 323.00           |
| <b>Vendor Pace Analytical Serv - Pace Analytical Services, LLC Total:</b>  |                               |            |                                   |                     | <b>1,797.00</b>  |
| <b>Vendor: PEAC - PEAC Solutions</b>                                       |                               |            |                                   |                     |                  |
| PEAC Solutions                                                             | INV 41240002                  | 12/02/2025 | INV 41240002 Printer/Scanner...   | 01-130-52200-0000-1 | 633.47           |
| <b>Vendor PEAC - PEAC Solutions Total:</b>                                 |                               |            |                                   |                     | <b>633.47</b>    |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                    | Payable Number | Post Date  | Description (Item)                | Account Number      | Amount            |
|----------------------------------------------------------------|----------------|------------|-----------------------------------|---------------------|-------------------|
| <b>Vendor: PG&amp;E COMPANY - PG&amp;E COMPANY</b>             |                |            |                                   |                     |                   |
| PG&E COMPANY                                                   | INV0031713     | 12/04/2025 | Account # 0469953204-2 06/...     | 01-180-58000-0000-1 | 12.57             |
| PG&E COMPANY                                                   | INV0031714     | 12/04/2025 | Account # 0469953204-2 07/...     | 01-180-58000-0000-1 | 71.54             |
| PG&E COMPANY                                                   | INV0031715     | 12/04/2025 | Account # 0469953204-2 08/...     | 01-180-58000-0000-1 | 71.55             |
| PG&E COMPANY                                                   | INV0031716     | 12/04/2025 | Account # 0469953204-2 09/...     | 01-180-58000-0000-1 | 78.33             |
| PG&E COMPANY                                                   | INV0031717     | 12/04/2025 | Account # 0469953204-2 10/...     | 01-180-58000-0000-1 | 65.43             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 4022268837-2 600 Frontage Rd      | 01-180-58000-0000-1 | 220.60            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 4453174177-3 413 Kern Ave.        | 01-180-58000-0000-1 | 962.38            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 7576987527-1 689 Frontage R...    | 01-180-58000-0000-1 | 217.06            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0891499733-6 400 3rd St           | 01-180-58000-0000-1 | 119.68            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0469953204-2 974 Frontage R...    | 01-180-58000-0000-1 | 75.06             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 2514556883-5 700 Ebell St-Irri... | 01-180-58000-0000-1 | 32.80             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0664171738-1 12646 Davis Rd.      | 01-180-58000-0000-1 | 27.66             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 8694708837-2 974 Frontage Rd      | 01-180-58000-0000-1 | 409.47            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 1601672325-2 PO Box 1488          | 01-180-58100-0000-1 | 297.73            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0741726506-8 PO Box 1488          | 01-180-58100-0000-1 | 544.59            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 5568620890-5 705 Mast Ave.        | 01-180-58100-0000-1 | 10.38             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 5629608181-5 PO Box 1488          | 01-180-58100-0000-1 | 29.40             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 4483764300-4 Tract 6081 & 6...    | 01-180-58100-0000-1 | 54.11             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 356448726-8 221 2nd St.           | 01-180-58100-0000-1 | 83.25             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 2012021553-6 Tract 6416 Pha...    | 01-180-58100-0000-1 | 1,095.33          |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 3877090180-9 PO Box 1488          | 01-180-58100-0000-1 | 458.98            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 7663752590-8 Eighth Street-S...   | 01-180-58100-0000-1 | 26.47             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 4191871709-5 103 Sherwood ...     | 01-185-58000-0000-1 | 1,547.63          |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 7668473786-9 401 W. Kern A...     | 01-190-58000-0000-1 | 3,397.19          |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0979037755-1 401 2nd St.          | 20-200-58100-0000-1 | 68.18             |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 7336692458-4 Robertson Ave....    | 20-200-58100-0000-1 | 1,519.83          |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 6372122228-7 Tract 6373-A         | 20-200-58100-0000-1 | 765.35            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0309941756-4 550 2nd St.          | 20-200-58100-0000-1 | 356.28            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 3047362805-2 100 W. Kern A...     | 20-200-58100-0000-1 | 244.14            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 5842445837-8 Hail Lane & Kal...   | 30-500-58000-0000-1 | 251.84            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 9048125100-8 900 Garzoli Rd.      | 30-500-58000-0000-1 | 170.21            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0425382282-1 McFarland Ele...     | 32-510-58000-0000-1 | 144.49            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 0843084856-7 778 Taylor Ave.      | 32-510-58000-0000-1 | 384.57            |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 7699604118-2 Sherwood & Se...     | 32-510-58000-0000-1 | 2,091.35          |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 6395880662-0 SE SE 11 26 25       | 32-510-58000-0000-1 | 148,398.31        |
| PG&E COMPANY                                                   | December 2025  | 12/17/2025 | 2687153110-4 NE SE NW12 26...     | 32-510-58000-0000-1 | 10,165.77         |
| <b>Vendor PG&amp;E COMPANY - PG&amp;E COMPANY Total:</b>       |                |            |                                   |                     | <b>174,469.51</b> |
| <b>Vendor: Pitney Bowes Global - Pitney Bowes Global</b>       |                |            |                                   |                     |                   |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-105-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-110-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-115-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-130-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-140-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-150-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-155-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-160-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-165-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 01-175-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 30-500-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 31-505-55600-0000-1 | 16.33             |
| Pitney Bowes Global                                            | INV 3107535673 | 12/17/2025 | INV 3107535673 10/10/25-01...     | 32-510-55600-0000-1 | 16.37             |
| <b>Vendor Pitney Bowes Global - Pitney Bowes Global Total:</b> |                |            |                                   |                     | <b>212.33</b>     |
| <b>Vendor: Pitney Bowes - Pitney Bowes</b>                     |                |            |                                   |                     |                   |
| Pitney Bowes                                                   | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/...     | 01-105-55600-0000-1 | 23.07             |
| Pitney Bowes                                                   | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/...     | 01-105-55600-0000-1 | -3.17             |
| Pitney Bowes                                                   | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/...     | 01-110-55600-0000-1 | 23.07             |
| Pitney Bowes                                                   | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/...     | 01-110-55600-0000-1 | -3.14             |
| Pitney Bowes                                                   | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/...     | 01-115-55600-0000-1 | -3.16             |
| Pitney Bowes                                                   | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/...     | 01-115-55600-0000-1 | 23.16             |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                               | Payable Number | Post Date  | Description (Item)            | Account Number      | Amount |
|-------------------------------------------|----------------|------------|-------------------------------|---------------------|--------|
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-130-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-130-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-140-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-140-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-150-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-150-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-155-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-155-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-160-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-160-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-165-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-165-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-175-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 01-175-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 30-500-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 30-500-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 31-505-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 31-505-55600-0000-1 | -3.14  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 32-510-55600-0000-1 | 23.07  |
| Pitney Bowes                              | INV0031797     | 12/10/2025 | 8000-9000-0937-7825 12/05/... | 32-510-55600-0000-1 | -3.14  |
| Vendor Pitney Bowes - Pitney Bowes Total: |                |            |                               |                     | 259.13 |

## Vendor: Quality Smog - Quality Smog

|                                           |            |            |                            |                     |        |
|-------------------------------------------|------------|------------|----------------------------|---------------------|--------|
| Quality Smog                              | INV 123310 | 12/10/2025 | INV 123310 Smog Inspection | 32-510-56600-0000-1 | 70.00  |
| Quality Smog                              | INV 123320 | 12/10/2025 | INV 123320 Smog Inspection | 01-180-56600-0000-1 | 70.00  |
| Vendor Quality Smog - Quality Smog Total: |            |            |                            |                     | 140.00 |

## Vendor: Raymond's Trophy - Raymond's Trophy

|                                                   |             |            |                                 |                     |       |
|---------------------------------------------------|-------------|------------|---------------------------------|---------------------|-------|
| Raymond's Trophy                                  | Inv. 105787 | 12/17/2025 | Inv. 105787 Plaque - Comenda... | 01-150-55200-0000-1 | 50.61 |
| Vendor Raymond's Trophy - Raymond's Trophy Total: |             |            |                                 |                     | 50.61 |

## Vendor: artias collision c - Reuben Artiaga

|                                                   |           |            |                                    |                     |        |
|---------------------------------------------------|-----------|------------|------------------------------------|---------------------|--------|
| Reuben Artiaga                                    | Inv. 6007 | 12/10/2025 | Inv. 6007 Unit 57 - Left Front ... | 01-150-56600-0000-1 | 898.87 |
| Vendor artias collision c - Reuben Artiaga Total: |           |            |                                    |                     | 898.87 |

## Vendor: PLATT - Rexel USA Supply

|                                        |             |            |                                 |                     |        |
|----------------------------------------|-------------|------------|---------------------------------|---------------------|--------|
| Rexel USA Supply                       | INV 6U15206 | 12/02/2025 | INV 6U15206 Animal Shelter P... | 01-155-52910-2608-1 | 870.71 |
| Rexel USA Supply                       | INV 6V50157 | 12/17/2025 | INV 6V50157 Water Dept. Sup...  | 32-510-56410-0000-1 | 100.65 |
| Vendor PLATT - Rexel USA Supply Total: |             |            |                                 |                     | 971.36 |

## Vendor: RVS Software - RVS Software

|                                           |            |            |                                |                     |          |
|-------------------------------------------|------------|------------|--------------------------------|---------------------|----------|
| RVS Software                              | INV 199346 | 12/17/2025 | INV 199346 Annual Software ... | 30-500-57200-0000-1 | 1,045.54 |
| RVS Software                              | INV 199346 | 12/17/2025 | INV 199346 Annual Software ... | 31-505-57200-0000-1 | 1,045.23 |
| RVS Software                              | INV 199346 | 12/17/2025 | INV 199346 Annual Software ... | 32-510-57200-0000-1 | 1,045.23 |
| Vendor RVS Software - RVS Software Total: |            |            |                                |                     | 3,136.00 |

## Vendor: SECURE SYSTEMS - SECURE SYSTEMS

|                                               |                                |            |                                 |                     |        |
|-----------------------------------------------|--------------------------------|------------|---------------------------------|---------------------|--------|
| SECURE SYSTEMS                                | INV R286496 Nov25 Monitori...  | 11/05/2025 | INVR286496 Nov25 Monitorin...   | 01-190-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM7 Police Seatrain, 401 1 ... | 01-150-52200-0000-1 | 43.00  |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM6 12941 Melcher Rd. An...    | 01-155-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM1 103 W. Sherwood Ave,...    | 01-190-52200-0000-1 | 121.00 |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM8 Waste Water                | 30-500-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM5 12941 Waste Water Tr...    | 30-500-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM3 Well 6, 601 Hail Ln.       | 32-510-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R286497 Nov 25 Monitori... | 11/05/2025 | COM4 Storage Tank, 121 2nd ...  | 32-510-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM7 Police Seatrain, 401 1 ... | 01-150-52200-0000-1 | 43.00  |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM6 12941 Melcher Rd. An...    | 01-155-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM1 103 W. Sherwood Ave,...    | 01-190-52200-0000-1 | 121.00 |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM5 12941 Waste Water Tr...    | 30-500-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM8 Waste Water                | 30-500-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM4 Storage Tank, 121 2nd ...  | 32-510-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R287411                    | 12/03/2025 | COM3 Well 6, 601 Hail Ln.       | 32-510-52200-0000-1 | 52.00  |
| SECURE SYSTEMS                                | INV R287410                    | 12/10/2025 | INV R287410 Dec25Monitorin...   | 01-190-52200-0000-1 | 52.00  |
| Vendor SECURE SYSTEMS - SECURE SYSTEMS Total: |                                |            |                                 |                     | 952.00 |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                      | Payable Number                  | Post Date  | Description (Item)                                                     | Account Number      | Amount           |
|------------------------------------------------------------------|---------------------------------|------------|------------------------------------------------------------------------|---------------------|------------------|
| <b>Vendor: Self-Help Enterprise - Self-Help Enterprises</b>      |                                 |            |                                                                        |                     |                  |
| Self-Help Enterprises                                            | INV #MCF22PLHA                  | 12/28/2025 | INV #MCF22PLHA Oct-25 12/1... 01-175-56000-0000-1                      |                     | 229.80           |
|                                                                  |                                 |            | <b>Vendor Self-Help Enterprise - Self-Help Enterprises Total:</b>      |                     | <b>229.80</b>    |
| <b>Vendor: The Gas Co. - SoCalGas</b>                            |                                 |            |                                                                        |                     |                  |
| SoCalGas                                                         | INV0031831                      | 12/17/2025 | March 2025 So Cal Gas City Ha... 01-190-58000-0000-1                   |                     | 64.51            |
| SoCalGas                                                         | November 2025                   | 12/17/2025 | November 2025 So Cal Gas Ve... 01-185-58000-0000-1                     |                     | 241.57           |
|                                                                  |                                 |            | <b>Vendor The Gas Co. - SoCalGas Total:</b>                            |                     | <b>306.08</b>    |
| <b>Vendor: Solar Energy - Solar Energy of America 1 LLC</b>      |                                 |            |                                                                        |                     |                  |
| Solar Energy of America 1 LLC                                    | INV 39131023                    | 12/02/2025 | INV 39131023 Oct. 2025 Mon... 30-500-58000-0000-1                      |                     | 12,887.85        |
| Solar Energy of America 1 LLC                                    | INV 39461927                    | 12/17/2025 | INV 39461927 Nov 2025 Mon... 30-500-58000-0000-1                       |                     | 8,260.53         |
|                                                                  |                                 |            | <b>Vendor Solar Energy - Solar Energy of America 1 LLC Total:</b>      |                     | <b>21,148.38</b> |
| <b>Vendor: SPD - SPD</b>                                         |                                 |            |                                                                        |                     |                  |
| SPD                                                              | INV 6074                        | 12/02/2025 | INV 6074 Truck Decals                                                  | 01-180-56600-0000-1 | 173.20           |
| SPD                                                              | Inv. 6142                       | 12/10/2025 | Inv. 6142 Decals Unit 40                                               | 01-150-56000-0000-1 | 378.88           |
|                                                                  |                                 |            | <b>Vendor SPD - SPD Total:</b>                                         |                     | <b>552.08</b>    |
| <b>Vendor: Spectrum - Spectrum</b>                               |                                 |            |                                                                        |                     |                  |
| Spectrum                                                         | INV0031832                      | 12/17/2025 | Spectrum December 25 Month... 01-130-57800-0000-1                      |                     | 1,190.00         |
|                                                                  |                                 |            | <b>Vendor Spectrum - Spectrum Total:</b>                               |                     | <b>1,190.00</b>  |
| <b>Vendor: S.W.R.C.B - State Water Resources Control Board</b>   |                                 |            |                                                                        |                     |                  |
| State Water Resources Control..                                  | INV WD-0307765                  | 12/02/2025 | INV WD-0307765 Water Syst... 32-510-53250-0000-1                       |                     | 3,815.00         |
| State Water Resources Control..                                  | INV WD-0308140                  | 12/02/2025 | INV WD-0281949 State Water... 30-500-53250-0000-1                      |                     | 32,505.00        |
|                                                                  |                                 |            | <b>Vendor S.W.R.C.B - State Water Resources Control Board Total:</b>   |                     | <b>36,320.00</b> |
| <b>Vendor: Stinson Stationers, - Stinson Stationers, Inc.</b>    |                                 |            |                                                                        |                     |                  |
| Stinson Stationers, Inc.                                         | INV 357181-0                    | 12/26/2025 | INV 357181-0 City Hall Copy L... 01-130-57200-0000-1                   |                     | 346.31           |
|                                                                  |                                 |            | <b>Vendor Stinson Stationers, - Stinson Stationers, Inc. Total:</b>    |                     | <b>346.31</b>    |
| <b>Vendor: Sun Badge Company - Sun Badge Company</b>             |                                 |            |                                                                        |                     |                  |
| Sun Badge Company                                                | Inv. 425660                     | 12/26/2025 | Inv. 425660 Badge 154 - Corp... 01-150-51800-0000-1                    |                     | 168.77           |
|                                                                  |                                 |            | <b>Vendor Sun Badge Company - Sun Badge Company Total:</b>             |                     | <b>168.77</b>    |
| <b>Vendor: Sun Ridge Systems, - Sun Ridge Systems, Inc</b>       |                                 |            |                                                                        |                     |                  |
| Sun Ridge Systems, Inc                                           | Inv. 8809 RIMS Data Sharing ... | 08/12/2025 | Inv. 8809 RIMS Data Sharing ... 01-150-52200-0000-1                    |                     | 8,950.00         |
|                                                                  |                                 |            | <b>Vendor Sun Ridge Systems, - Sun Ridge Systems, Inc Total:</b>       |                     | <b>8,950.00</b>  |
| <b>Vendor: T Mobile USA Law Enf - T Mobile USA INC</b>           |                                 |            |                                                                        |                     |                  |
| T Mobile USA INC                                                 | Inv. L2511290079                | 12/26/2025 | Inv. L2511290079 Timing Adv... 01-150-57800-0000-1                     |                     | 200.00           |
| T Mobile USA INC                                                 | Inv. L2511290181                | 12/26/2025 | Inv. L2511290181 Timing Adv... 01-150-57800-0000-1                     |                     | 200.00           |
|                                                                  |                                 |            | <b>Vendor T Mobile USA Law Enf - T Mobile USA INC Total:</b>           |                     | <b>400.00</b>    |
| <b>Vendor: Bakersfield Cal. - The Bakersfield Californian</b>    |                                 |            |                                                                        |                     |                  |
| The Bakersfield Californian                                      | INV 1125109839                  | 12/17/2025 | INV 1125109839 Notice to Bid... 25-000-52910-2504-1                    |                     | 940.04           |
|                                                                  |                                 |            | <b>Vendor Bakersfield Cal. - The Bakersfield Californian Total:</b>    |                     | <b>940.04</b>    |
| <b>Vendor: The Print Shop Inc. - The Print Shop Inc.</b>         |                                 |            |                                                                        |                     |                  |
| The Print Shop Inc.                                              | INV 4847                        | 12/04/2025 | INV 4847 HR Shirt and Embroi... 01-112-51800-0000-1                    |                     | 61.96            |
| The Print Shop Inc.                                              | INV 9222                        | 12/04/2025 | INV 9222 Finance Dept. Shirts ... 01-115-51800-0000-1                  |                     | 245.88           |
| The Print Shop Inc.                                              | INV 9643                        | 12/04/2025 | INV #9643 Embroidery Logo a... 01-155-51800-0000-1                     |                     | 104.51           |
| The Print Shop Inc.                                              | INV 9643                        | 12/04/2025 | INV #9643 Embroidery Logo a... 01-160-51800-0000-1                     |                     | 25.49            |
| The Print Shop Inc.                                              | INV 9737                        | 12/04/2025 | INV 9737 PW Polos and Embro... 01-180-51800-0000-1                     |                     | 28.60            |
| The Print Shop Inc.                                              | INV 9737                        | 12/04/2025 | INV 9737 PW Polos and Embro... 20-200-51800-0000-1                     |                     | 28.60            |
| The Print Shop Inc.                                              | INV 9737                        | 12/04/2025 | INV 9737 PW Polos and Embro... 30-500-51800-0000-1                     |                     | 28.59            |
| The Print Shop Inc.                                              | INV 9737                        | 12/04/2025 | INV 9737 PW Polos and Embro... 32-510-51800-0000-1                     |                     | 28.60            |
| The Print Shop Inc.                                              | INV 9737                        | 12/04/2025 | INV 9737 PW Polos and Embro... 34-520-51800-0000-1                     |                     | 28.60            |
|                                                                  |                                 |            | <b>Vendor The Print Shop Inc. - The Print Shop Inc. Total:</b>         |                     | <b>580.83</b>    |
| <b>Vendor: Torpedo - Torpedo Pest Control</b>                    |                                 |            |                                                                        |                     |                  |
| Torpedo Pest Control                                             | INV 3515                        | 12/02/2025 | INV 3515 City Hall Monthly Pe... 01-190-52200-0000-1                   |                     | 200.00           |
|                                                                  |                                 |            | <b>Vendor Torpedo - Torpedo Pest Control Total:</b>                    |                     | <b>200.00</b>    |
| <b>Vendor: Triple Crown Fence - Triple Crown Fence Co., Inc.</b> |                                 |            |                                                                        |                     |                  |
| Triple Crown Fence Co., Inc.                                     | INV 2656                        | 12/02/2025 | INV 2656 Fence Repair                                                  | 01-180-56410-0000-1 | 796.00           |
|                                                                  |                                 |            | <b>Vendor Triple Crown Fence - Triple Crown Fence Co., Inc. Total:</b> |                     | <b>796.00</b>    |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                               | Payable Number   | Post Date  | Description (Item)                 | Account Number      | Amount           |
|---------------------------------------------------------------------------|------------------|------------|------------------------------------|---------------------|------------------|
| <b>Vendor: TGLX, Inc - Truck Gear by Line-X of Delano</b>                 |                  |            |                                    |                     |                  |
| Truck Gear by Line-X of Delano                                            | INV 8246         | 12/02/2025 | INV 8246 Street Dept. Safety       | 20-200-56700-0000-1 | 660.27           |
| <b>Vendor TGLX, Inc - Truck Gear by Line-X of Delano Total:</b>           |                  |            |                                    |                     | <b>660.27</b>    |
| <b>Vendor: Tyler Technologies - Tyler Technologies</b>                    |                  |            |                                    |                     |                  |
| Tyler Technologies                                                        | 045-511062       | 12/18/2025 | Credit to Original Invoive 045-... | 01-130-54800-0000-1 | -15.00           |
| Tyler Technologies                                                        | INV 025-538037   | 12/26/2025 | INV 025-538037 Tyler Tutoring..    | 01-310-54800-0000-1 | 300.00           |
| Tyler Technologies                                                        | INV 045-542497   | 12/26/2025 | INV 025-538037 Tyler Tutoring..    | 01-310-54800-0000-1 | 15.00            |
| <b>Vendor Tyler Technologies - Tyler Technologies Total:</b>              |                  |            |                                    |                     | <b>300.00</b>    |
| <b>Vendor: ULINE - ULINE</b>                                              |                  |            |                                    |                     |                  |
| ULINE                                                                     | INV 200517409    | 12/17/2025 | INV 200517409 Sand Bags 11/...     | 01-180-57400-0000-1 | 573.43           |
| <b>Vendor ULINE - ULINE Total:</b>                                        |                  |            |                                    |                     | <b>573.43</b>    |
| <b>Vendor: UNWIREDBROADBAND - unWired Broadband LLC</b>                   |                  |            |                                    |                     |                  |
| unWired Broadband LLC                                                     | INV 02566956     | 12/10/2025 | INV 02566956 Internet Month...     | 01-155-57800-0000-1 | 144.99           |
| unWired Broadband LLC                                                     | INV 02566956     | 12/10/2025 | INV 02566956 Internet Month...     | 30-500-57800-0000-1 | 145.00           |
| <b>Vendor UNWIREDBROADBAND - unWired Broadband LLC Total:</b>             |                  |            |                                    |                     | <b>289.99</b>    |
| <b>Vendor: USA Waste of Califor - USA Waste of California, Inc.</b>       |                  |            |                                    |                     |                  |
| USA Waste of California, Inc.                                             | INV0031709       | 12/02/2025 | October 2025 Waste Manage...       | 01-100-41300-0000-1 | -4,507.86        |
| USA Waste of California, Inc.                                             | INV0031709       | 12/02/2025 | October 2025 Waste Manage...       | 01-100-41300-0000-1 | -275.21          |
| USA Waste of California, Inc.                                             | INV0031709       | 12/02/2025 | October 2025 Waste Manage...       | 01-100-41300-0000-1 | -1,273.07        |
| USA Waste of California, Inc.                                             | INV0031709       | 12/02/2025 | October 2025 Waste Manage...       | 31-505-52400-0000-1 | 90,157.15        |
| USA Waste of California, Inc.                                             | INV0031709       | 12/02/2025 | October 2025 Waste Manage...       | 31-505-52500-0000-1 | 2,752.05         |
| USA Waste of California, Inc.                                             | INV0031709       | 12/02/2025 | October 2025 Waste Manage...       | 31-505-52500-0000-1 | 12,730.74        |
| <b>Vendor USA Waste of Califor - USA Waste of California, Inc. Total:</b> |                  |            |                                    |                     | <b>99,583.80</b> |
| <b>Vendor: Verizon Business - Verizon Business</b>                        |                  |            |                                    |                     |                  |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-105-57800-0000-1 | 194.32           |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-110-57800-0000-1 | 38.86            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-115-57800-0000-1 | 3.89             |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-140-57800-0000-1 | 52.45            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-145-57800-0000-1 | 15.56            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-155-57800-0000-1 | 38.86            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-160-57800-0000-1 | 13.59            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-165-57800-0000-1 | 50.53            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-175-57800-0000-1 | 38.86            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 01-180-57800-0000-1 | 11.67            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 30-500-57800-0000-1 | 17.48            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 31-505-57800-0000-1 | 11.67            |
| Verizon Business                                                          | INV 6128367366   | 12/17/2025 | INV 6128367366 Oct 25 City ...     | 32-510-57800-0000-1 | 17.53            |
| <b>Vendor Verizon Business - Verizon Business Total:</b>                  |                  |            |                                    |                     | <b>505.27</b>    |
| <b>Vendor: Verizon - Verizon Connect</b>                                  |                  |            |                                    |                     |                  |
| Verizon Connect                                                           | INV 366000077355 | 12/02/2025 | INV 366000077355 Vehicle Tr...     | 01-180-53200-0000-1 | 234.52           |
| Verizon Connect                                                           | INV 366000077355 | 12/02/2025 | INV 366000077355 Vehicle Tr...     | 30-500-53200-0000-1 | 117.26           |
| Verizon Connect                                                           | INV 366000077355 | 12/02/2025 | INV 366000077355 Vehicle Tr...     | 32-510-53200-0000-1 | 117.26           |
| Verizon Connect                                                           | INV 366000077355 | 12/02/2025 | INV 366000077355 Vehicle Tr...     | 34-520-53200-0000-1 | 117.26           |
| <b>Vendor Verizon - Verizon Connect Total:</b>                            |                  |            |                                    |                     | <b>586.30</b>    |
| <b>Vendor: Vernon C. Sorenson - Vernon C. Sorenson</b>                    |                  |            |                                    |                     |                  |
| Vernon C. Sorenson                                                        | Inv 00564937-00  | 12/10/2025 | Inv 00564937-00 - Vanessa Ba...    | 01-150-56000-0000-1 | 300.00           |
| Vernon C. Sorenson                                                        | Inv 00567384-00  | 12/10/2025 | Inv. 00567384-00 - Octavio M ...   | 32-510-56000-0000-1 | 215.00           |
| Vernon C. Sorenson                                                        | Inv 00569927-00  | 12/10/2025 | Inv 00569927-00 Branden L Bo...    | 01-150-56000-0000-1 | 300.00           |
| <b>Vendor Vernon C. Sorenson - Vernon C. Sorenson Total:</b>              |                  |            |                                    |                     | <b>815.00</b>    |
| <b>Vendor: VICTOR OROPEZA - VICTOR OROPEZA</b>                            |                  |            |                                    |                     |                  |
| VICTOR OROPEZA                                                            | INV0031833       | 12/17/2025 | Planning Commission Stipend...     | 01-140-52200-0000-1 | 50.00            |
| <b>Vendor VICTOR OROPEZA - VICTOR OROPEZA Total:</b>                      |                  |            |                                    |                     | <b>50.00</b>     |
| <b>Vendor: VND - Victoria Nunez Duran</b>                                 |                  |            |                                    |                     |                  |
| Victoria Nunez Duran                                                      | INV0031795       | 12/10/2025 | FY24-25 GEO Scholarship DE 6...    | 01-105-57100-2502-1 | 300.00           |
| <b>Vendor VND - Victoria Nunez Duran Total:</b>                           |                  |            |                                    |                     | <b>300.00</b>    |

## Expense Approval Report

Payment Dates: 11/29/2025 - 1/1/2026

| Vendor Name                                                              | Payable Number                 | Post Date  | Description (Item)                | Account Number      | Amount              |
|--------------------------------------------------------------------------|--------------------------------|------------|-----------------------------------|---------------------|---------------------|
| <b>Vendor: VR - Victoria Ramirez</b>                                     |                                |            |                                   |                     |                     |
| Victoria Ramirez                                                         | INV0029971                     | 05/27/2025 | FY24-25 GEO Scholarship Lea...    | 01-105-57100-2502-1 | 300.00              |
| <b>Vendor VR - Victoria Ramirez Total:</b>                               |                                |            |                                   |                     | <b>300.00</b>       |
| <b>Vendor: OLL100 - Violet A Ollague</b>                                 |                                |            |                                   |                     |                     |
| Violet A Ollague                                                         | INV0031792                     | 12/10/2025 | Reimbursement - Community ...     | 01-150-51800-0000-1 | 173.54              |
| <b>Vendor OLL100 - Violet A Ollague Total:</b>                           |                                |            |                                   |                     | <b>173.54</b>       |
| <b>Vendor: Visual Edge - Visual Edge IT, Inc.</b>                        |                                |            |                                   |                     |                     |
| Visual Edge IT, Inc.                                                     | INV 24AR3174226                | 12/10/2025 | INV 24AR3128041 Monthly C...      | 01-130-52200-0000-1 | 82.37               |
| Visual Edge IT, Inc.                                                     | INV 24AR3199489                | 12/26/2025 | INV 24AR3199489 Monthly C...      | 01-130-52200-0000-1 | 494.03              |
| <b>Vendor Visual Edge - Visual Edge IT, Inc. Total:</b>                  |                                |            |                                   |                     | <b>576.40</b>       |
| <b>Vendor: waterworkforce - WaterWorkforce Inc</b>                       |                                |            |                                   |                     |                     |
| WaterWorkforce Inc                                                       | INV 1400                       | 12/02/2025 | INV 1400 Reverse Osmosis M...     | 32-510-56000-0000-1 | 10,164.91           |
| WaterWorkforce Inc                                                       | INV 1454                       | 12/02/2025 | INV 1454 Water Dept. RO Pu...     | 32-510-53800-0000-1 | 8,312.50            |
| WaterWorkforce Inc                                                       | INV 1470                       | 12/17/2025 | INV 1470 WWTP CPO and Wa...       | 30-500-56000-7820-1 | 8,235.00            |
| WaterWorkforce Inc                                                       | INV 1470                       | 12/17/2025 | INV 1470 WWTP CPO and Wa...       | 32-510-56000-0000-1 | 8,235.00            |
| <b>Vendor waterworkforce - WaterWorkforce Inc Total:</b>                 |                                |            |                                   |                     | <b>34,947.41</b>    |
| <b>Vendor: West Publishing Corp - West Publishing Corportation</b>       |                                |            |                                   |                     |                     |
| West Publishing Corportation                                             | Inv. 852896845                 | 12/10/2025 | Inv. 852896845 Clear Proflex -... | 01-150-52200-0000-1 | 482.00              |
| <b>Vendor West Publishing Corp - West Publishing Corportation Total:</b> |                                |            |                                   |                     | <b>482.00</b>       |
| <b>Vendor: Rain for Rent - Western Oilfields Supply Company</b>          |                                |            |                                   |                     |                     |
| Western Oilfields Supply Com...                                          | INV 2207904                    | 12/02/2025 | INV 2207904 Water Dept. Br...     | 32-510-56410-0000-1 | 153.55              |
| <b>Vendor Rain for Rent - Western Oilfields Supply Company Total:</b>    |                                |            |                                   |                     | <b>153.55</b>       |
| <b>Vendor: wex bank - Wex Bank</b>                                       |                                |            |                                   |                     |                     |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-112-53200-0000-1 | 2.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-115-52200-0000-1 | 2.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-140-52200-0000-1 | 2.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-150-52200-0000-1 | 10.04               |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-150-54000-0000-1 | 660.92              |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-155-52200-0000-1 | 2.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-155-54000-0000-1 | 210.22              |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 01-180-52200-0000-1 | 6.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 30-500-52200-0000-1 | 4.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 30-500-54000-0000-1 | 245.45              |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 32-510-52200-0000-1 | 6.00                |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 32-510-54000-0000-1 | 251.55              |
| Wex Bank                                                                 | Inv. 108781528                 | 12/10/2025 | Inv. 108781528 Wex Fleet Serv..   | 34-520-54000-0000-1 | 2.00                |
| <b>Vendor wex bank - Wex Bank Total:</b>                                 |                                |            |                                   |                     | <b>1,404.18</b>     |
| <b>Vendor: zenaido garza - Zenaido Garza Jr</b>                          |                                |            |                                   |                     |                     |
| Zenaido Garza Jr                                                         | INV0031918 10/22, 11/12, 12... | 12/28/2025 | Translating Services- Zenaida ... | 01-105-56000-0000-1 | 400.00              |
| <b>Vendor zenaido garza - Zenaido Garza Jr Total:</b>                    |                                |            |                                   |                     | <b>400.00</b>       |
| <b>Grand Total:</b>                                                      |                                |            |                                   |                     | <b>1,076,375.01</b> |

## Report Summary

## Fund Summary

| Fund                                   | Payment Amount      |
|----------------------------------------|---------------------|
| 01 - GENERAL FUND                      | 444,650.82          |
| 20 - LIGHTING & LANDSCAPING-DISTRICT 1 | 10,979.09           |
| 25 - CAPITAL IMPROVEMENTS PROJECTS     | 81,879.68           |
| 30 - SEWER                             | 138,938.50          |
| 31 - REFUSE/RECYCLING                  | 118,720.21          |
| 32 - WATER                             | 273,971.95          |
| 34 - PUBLIC TRANSPORTATION             | 7,234.76            |
| <b>Grand Total:</b>                    | <b>1,076,375.01</b> |

## Account Summary

| Account Number      | Account Name                   | Payment Amount |
|---------------------|--------------------------------|----------------|
| 01-100-41300-0000-1 | Franchise Fees                 | -6,056.14      |
| 01-105-48300-2322-1 | Contributions & Donatio...     | 950.49         |
| 01-105-50600-0000-1 | Workers Compensation ...       | 120.77         |
| 01-105-52200-0000-1 | Contract Services              | 450.00         |
| 01-105-54400-0000-1 | Insurance - CSJV Rsk M...      | 98.86          |
| 01-105-55600-0000-1 | Postage                        | 36.23          |
| 01-105-56000-0000-1 | Professional Services - O...   | 400.00         |
| 01-105-57100-0000-1 | Special Activities             | 1,568.09       |
| 01-105-57100-2322-1 | Special Activities - Chris...  | 484.40         |
| 01-105-57100-2502-1 | Special Activities - Schola... | 1,700.00       |
| 01-105-57800-0000-1 | Telephone & Communic...        | 194.32         |
| 01-110-50600-0000-1 | Workers Compensation ...       | 251.61         |
| 01-110-54400-0000-1 | Insurance - CSJV Rsk M...      | 202.11         |
| 01-110-55600-0000-1 | Postage                        | 36.26          |
| 01-110-57800-0000-1 | Telephone & Communic...        | 98.40          |
| 01-111-50600-0000-1 | Workers Compensation ...       | 281.81         |
| 01-111-52930-2602-1 | Computer Hard/Softwar...       | 4,705.60       |
| 01-111-52950-0000-0 | Equipment - Other (Capi...     | 1,190.70       |
| 01-111-54400-0000-1 | Insurance - CSJV Rsk M...      | 224.74         |
| 01-111-57800-0000-1 | Telephone & Communic...        | 43.55          |
| 01-112-50600-0000-1 | Workers Compensation ...       | 261.68         |
| 01-112-51800-0000-1 | Clothing Allowance             | 61.96          |
| 01-112-53200-0000-1 | Dues & Subscriptions           | 2.00           |
| 01-112-54400-0000-1 | Insurance - CSJV Rsk M...      | 207.57         |
| 01-112-57800-0000-1 | Telephone & Communic...        | 32.18          |
| 01-113-50600-0000-1 | Workers Compensation ...       | 624.00         |
| 01-113-54400-0000-1 | Insurance - CSJV Rsk M...      | 499.96         |
| 01-113-57800-0000-1 | Telephone & Communic...        | 22.64          |
| 01-115-50500-0000-1 | Health Insurance Premi...      | 24.45          |
| 01-115-50600-0000-1 | Workers Compensation ...       | 1,207.74       |
| 01-115-51800-0000-1 | Clothing Allowance             | 245.88         |
| 01-115-52000-0000-1 | Conferences/Meetings/T...      | 19.60          |
| 01-115-52200-0000-1 | Contract Services              | 2.00           |
| 01-115-54400-0000-1 | Insurance - CSJV Rsk M...      | 958.54         |
| 01-115-55600-0000-1 | Postage                        | 36.33          |
| 01-115-57200-0000-1 | Supplies - Office              | 46.85          |
| 01-115-57800-0000-1 | Telephone & Communic...        | 57.60          |
| 01-130-52200-0000-1 | Contract Services              | 2,253.79       |
| 01-130-52700-0000-1 | Fire Protection                | 80.50          |
| 01-130-54800-0000-1 | Maintenance Agreements         | -15.00         |
| 01-130-55600-0000-1 | Postage                        | 36.26          |
| 01-130-56000-0000-1 | Professional Services - O...   | 338.53         |
| 01-130-56050-0000-1 | Accounting/Auditing Ser...     | 2,600.00       |
| 01-130-56100-0000-1 | Legal Services                 | 10,377.50      |
| 01-130-57200-0000-1 | Supplies - Office              | 346.31         |
| 01-130-57800-0000-1 | Telephone & Communic...        | 1,190.00       |

## Account Summary

| Account Number      | Account Name                 | Payment Amount |
|---------------------|------------------------------|----------------|
| 01-140-41400-0000-1 | Planning & Engineering ...   | 500.00         |
| 01-140-50600-0000-1 | Workers Compensation ...     | 1,872.00       |
| 01-140-52200-0000-1 | Contract Services            | 425.89         |
| 01-140-53200-0000-1 | Dues & Subscriptions         | 431.34         |
| 01-140-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,494.44       |
| 01-140-55600-0000-1 | Postage                      | 36.26          |
| 01-140-56000-0000-1 | Professional Services - O... | 1,767.50       |
| 01-140-57800-0000-1 | Telephone & Communic...      | 117.99         |
| 01-145-54400-0000-1 | Insurance- CSJV Risk Ma...   | 292.09         |
| 01-145-57800-0000-1 | Telephone & Communic...      | 24.62          |
| 01-150-50500-0000-1 | Health Insurance Premi...    | 720.31         |
| 01-150-50600-0000-1 | Workers Compensation ...     | 48,309.60      |
| 01-150-51800-0000-1 | Clothing Allowance           | 884.18         |
| 01-150-52000-0000-1 | Conferences/Meetings/T...    | 70.00          |
| 01-150-52200-0000-1 | Contract Services            | 88,220.82      |
| 01-150-53500-2536-1 | Contributions/Donations...   | 227.84         |
| 01-150-54000-0000-1 | Fuel                         | 11,534.04      |
| 01-150-54400-0000-1 | Insurance - CSJV Rsk M...    | 38,477.42      |
| 01-150-55200-0000-1 | Miscellaneous                | 200.28         |
| 01-150-55600-0000-1 | Postage                      | 36.26          |
| 01-150-56000-0000-1 | Professional Services - O... | 11,473.52      |
| 01-150-56100-0000-1 | Legal Services               | 3,264.30       |
| 01-150-56400-0000-1 | Repairs & Maint - Build &... | 133.87         |
| 01-150-56600-0000-1 | Repairs & Maintenance -...   | 2,576.45       |
| 01-150-57200-0000-1 | Supplies - Office            | 265.79         |
| 01-150-57800-0000-1 | Telephone & Communic...      | 834.65         |
| 01-155-50600-0000-1 | Workers Compensation ...     | 1,650.58       |
| 01-155-51100-0000-1 | Animal Disposal              | 220.50         |
| 01-155-51150-0000-1 | Dog Clinic                   | 1,131.68       |
| 01-155-51800-0000-1 | Clothing Allowance           | 104.51         |
| 01-155-52200-0000-1 | Contract Services            | 784.75         |
| 01-155-52910-2608-1 | Building & Improvement...    | 2,087.84       |
| 01-155-53200-0000-1 | Dues & Subscriptions         | 100.00         |
| 01-155-54000-0000-1 | Fuel                         | 210.22         |
| 01-155-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,316.36       |
| 01-155-55600-0000-1 | Postage                      | 36.26          |
| 01-155-57800-0000-1 | Telephone & Communic...      | 208.75         |
| 01-160-41400-0000-1 | Planning & Engineering ...   | 180.00         |
| 01-160-41550-0000-1 | Building Plan Check          | 1,501.00       |
| 01-160-50600-0000-1 | Workers Compensation ...     | 1,439.22       |
| 01-160-51400-0000-1 | Building Plan Check/Ins...   | 310.00         |
| 01-160-51800-0000-1 | Clothing Allowance           | 25.49          |
| 01-160-53200-0000-1 | Dues & Subscriptions         | 400.00         |
| 01-160-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,145.01       |
| 01-160-55600-0000-1 | Postage                      | 36.26          |
| 01-160-57800-0000-1 | Telephone & Communic...      | 143.79         |
| 01-165-50600-0000-1 | Workers Compensation ...     | 1,469.42       |
| 01-165-53200-0000-1 | Dues & Subscriptions         | 531.33         |
| 01-165-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,162.95       |
| 01-165-55600-0000-1 | Postage                      | 36.26          |
| 01-165-56600-0000-1 | Repairs & Maintenance -...   | 20.00          |
| 01-165-57800-0000-1 | Telephone & Communic...      | 83.41          |
| 01-175-50600-0000-1 | Workers Compensation ...     | 1,489.55       |
| 01-175-53200-0000-1 | Dues & Subscriptions         | 431.33         |
| 01-175-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,183.73       |
| 01-175-55600-0000-1 | Postage                      | 36.26          |
| 01-175-56000-0000-1 | Professional Services        | 2,949.80       |
| 01-175-57800-0000-1 | Telephone & Communic...      | 93.41          |

## Account Summary

| Account Number      | Account Name                 | Payment Amount |
|---------------------|------------------------------|----------------|
| 01-180-50500-0000-1 | Health Insurance Premi...    | 23.83          |
| 01-180-50600-0000-1 | Workers Compensation ...     | 7,699.34       |
| 01-180-51800-0000-1 | Clothing Allowance           | 814.62         |
| 01-180-52200-0000-1 | Contract Services            | 816.82         |
| 01-180-53200-0000-1 | Dues & Subscriptions         | 234.52         |
| 01-180-53800-0000-1 | Rental Equipment/Other       | 255.00         |
| 01-180-54400-0000-1 | Insurance - CSJV Rsk M...    | 6,129.19       |
| 01-180-56000-0000-1 | Professional Services - O... | 184.41         |
| 01-180-56400-0000-1 | Repairs/Maintenance-Bu...    | 88.55          |
| 01-180-56410-0000-1 | Repairs & Maintenance ...    | 1,470.43       |
| 01-180-56440-0000-1 | Repairs & Maintenance...     | 360.00         |
| 01-180-56600-0000-1 | Repairs/Maintenance - ...    | 1,437.90       |
| 01-180-57400-0000-1 | Supplies - Operating         | 1,573.32       |
| 01-180-57800-0000-1 | Telephone & Communic...      | 76.96          |
| 01-180-58000-0000-1 | Utilities                    | 2,364.13       |
| 01-180-58100-0000-1 | Street Lighting              | 7,900.37       |
| 01-185-56400-0000-1 | Repairs & Maint - Build &..  | 1,145.00       |
| 01-185-58000-0000-1 | Utilities                    | 1,789.20       |
| 01-190-50600-0000-1 | Workers Compensation ...     | 1,308.38       |
| 01-190-51800-0000-1 | Clothing Allowance           | 239.90         |
| 01-190-52200-0000-1 | Contract Services            | 2,271.00       |
| 01-190-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,045.27       |
| 01-190-57400-0000-1 | Supplies - Operating         | 184.45         |
| 01-190-58000-0000-1 | Utilities                    | 3,461.70       |
| 01-20200-0000-1     | Accounts Payable             | 1,800.00       |
| 01-20800-0000-1     | Pension Payable              | 38,520.53      |
| 01-22050-0000-1     | Federal Withholding Pay...   | 26,026.09      |
| 01-22100-0000-1     | FICA Payable                 | 38,318.96      |
| 01-22150-0000-1     | Medicare Payable             | 9,068.22       |
| 01-22200-0000-1     | State Withholding Payab...   | 15,819.84      |
| 01-22250-0000-1     | SUTA Payable                 | 144.46         |
| 01-22275-0000-1     | ETT Payable                  | 3.36           |
| 01-22600-0000-1     | Health FSA                   | 84.05          |
| 01-22700-0000-1     | Disability LTD               | 283.98         |
| 01-22800-0000-1     | Accident                     | 38.68          |
| 01-22900-0000-1     | Life                         | 174.07         |
| 01-22950-0000-1     | Cancer-American Fidelity     | 33.60          |
| 01-24000-0000-1     | Deposits                     | 1,550.00       |
| 01-310-52200-0000-1 | Contract Services            | 4,337.59       |
| 01-310-52950-2609-1 | Equipment Capital - City...  | 46.30          |
| 01-310-54800-0000-1 | Maintenance Agreements       | 315.00         |
| 20-200-50500-0000-1 | Health Insurance Premi...    | 15.82          |
| 20-200-50600-0000-1 | Workers Compensation ...     | 1,932.38       |
| 20-200-51800-0000-1 | Clothing Allowance           | 315.25         |
| 20-200-52200-0000-1 | Contract Services            | 211.84         |
| 20-200-54400-0000-1 | Insurance - CSJ Risk Man...  | 1,540.78       |
| 20-200-56700-0000-1 | Repairs & Maintenance -...   | 708.96         |
| 20-200-57400-0000-1 | Supplies - Operating         | 561.79         |
| 20-200-57800-0000-1 | Telephone & Communic...      | 17.97          |
| 20-200-58100-0000-1 | Street Lighting              | 2,953.78       |
| 20-20800-0000-1     | Pension Payable              | 991.16         |
| 20-22050-0000-1     | Federal Withholding Pay...   | 376.58         |
| 20-22100-0000-1     | FICA Payable                 | 917.44         |
| 20-22150-0000-1     | Medicare Payable             | 214.38         |
| 20-22200-0000-1     | State Withholding Payab...   | 220.96         |
| 25-000-52910-2504-1 | Buildings & Improvemen...    | 81,879.68      |
| 30-20800-0000-1     | Pension Payable              | 5,416.69       |
| 30-22050-0000-1     | Federal Withholding Pay...   | 1,912.05       |

## Account Summary

| Account Number      | Account Name                 | Payment Amount |
|---------------------|------------------------------|----------------|
| 30-22100-0000-1     | FICA Payable                 | 5,024.94       |
| 30-22150-0000-1     | Medicare Payable             | 1,281.56       |
| 30-22200-0000-1     | State Withholding Payab...   | 1,466.23       |
| 30-22250-0000-1     | SUTA Payable                 | 170.45         |
| 30-22275-0000-1     | ETT Payable                  | 3.98           |
| 30-22600-0000-1     | Health FSA                   | 149.74         |
| 30-22700-0000-1     | Disablity LTD                | 25.00          |
| 30-22900-0000-1     | Life                         | 48.19          |
| 30-22950-0000-1     | Cancer- American Fidelity    | 9.79           |
| 30-500-50500-0000-1 | Health Insurance Premi...    | 84.45          |
| 30-500-50600-0000-1 | Workers Compensation ...     | 12,651.08      |
| 30-500-51800-0000-1 | Clothing Allowance           | 712.65         |
| 30-500-52200-0000-1 | Contract Services            | 960.22         |
| 30-500-53200-0000-1 | Dues & Subscriptions         | 117.26         |
| 30-500-53250-0000-1 | Permits & Certificates       | 60,054.28      |
| 30-500-54000-0000-1 | Fuel                         | 245.45         |
| 30-500-54400-0000-1 | Insurance - CSJV Rsk M...    | 10,079.75      |
| 30-500-55600-0000-1 | Postage                      | 1,449.11       |
| 30-500-56000-7820-1 | Professional Services - ...  | 8,235.00       |
| 30-500-56050-0000-1 | Accounting/Auditing Ser...   | 2,600.00       |
| 30-500-56410-0000-1 | Repairs & Maintenance ...    | 766.40         |
| 30-500-56600-0000-1 | Repairs & Maintenance -...   | 400.00         |
| 30-500-57200-0000-1 | Supplies - Office            | 1,138.33       |
| 30-500-57800-0000-1 | Telephone & Communic...      | 782.42         |
| 30-500-58000-0000-1 | Utilities                    | 21,634.14      |
| 30-500-58200-0000-1 | Water/Soil/Other Analys...   | 1,519.34       |
| 31-20800-0000-1     | Pension Payable              | 1,795.35       |
| 31-22050-0000-1     | Federal Withholding Pay...   | 694.44         |
| 31-22100-0000-1     | FICA Payable                 | 1,292.54       |
| 31-22150-0000-1     | Medicare Payable             | 408.68         |
| 31-22200-0000-1     | State Withholding Payab...   | 640.30         |
| 31-22600-0000-1     | Health FSA                   | 78.10          |
| 31-22700-0000-1     | Disablity LTD                | 8.32           |
| 31-22900-0000-1     | Life                         | 4.20           |
| 31-505-50500-0000-1 | Health Insurance Premi...    | 68.15          |
| 31-505-50600-0000-1 | Workers Compensation ...     | 2,053.16       |
| 31-505-52200-0000-1 | Contract Services            | 519.47         |
| 31-505-52400-0000-1 | Contract Services - Refus... | 90,157.15      |
| 31-505-52500-0000-1 | Contract Services - Recyc... | 15,482.79      |
| 31-505-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,633.51       |
| 31-505-55600-0000-1 | Postage                      | 1,449.11       |
| 31-505-56050-0000-1 | Accounting/Auditing Ser...   | 1,200.00       |
| 31-505-57200-0000-1 | Supplies - Office            | 1,114.15       |
| 31-505-57800-0000-1 | Telephone & Communic...      | 120.79         |
| 32-20800-0000-1     | Pension Payable              | 5,426.26       |
| 32-22050-0000-1     | Federal Withholding Pay...   | 1,916.18       |
| 32-22100-0000-1     | FICA Payable                 | 5,037.42       |
| 32-22150-0000-1     | Medicare Payable             | 1,284.04       |
| 32-22200-0000-1     | State Withholding Payab...   | 1,469.24       |
| 32-22250-0000-1     | SUTA Payable                 | 170.39         |
| 32-22275-0000-1     | ETT Payable                  | 3.94           |
| 32-22600-0000-1     | Health FSA                   | 149.63         |
| 32-22700-0000-1     | Disablity LTD                | 24.98          |
| 32-22900-0000-1     | Life                         | 48.08          |
| 32-22950-0000-1     | Cancer-American Fidelity     | 9.77           |
| 32-510-50500-0000-1 | Health Insurance Premi...    | 84.45          |
| 32-510-50600-0000-1 | Workers Compensation ...     | 14,190.94      |
| 32-510-51800-0000-1 | Clothing Allowance           | 712.75         |

**Account Summary**

| <b>Account Number</b> | <b>Account Name</b>          | <b>Payment Amount</b> |
|-----------------------|------------------------------|-----------------------|
| 32-510-52200-0000-1   | Contract Services            | 735.02                |
| 32-510-52910-2532-1   | Buildings & Imp. (Capital).. | 4,112.87              |
| 32-510-53200-0000-1   | Dues & Subscriptions         | 117.26                |
| 32-510-53250-0000-1   | Permits & Certificates       | 3,815.00              |
| 32-510-53800-0000-1   | Equipment Rental             | 8,312.50              |
| 32-510-54000-0000-1   | Fuel                         | 251.55                |
| 32-510-54400-0000-1   | Insurance - CSJV Rsk M...    | 11,299.51             |
| 32-510-55600-0000-1   | Postage                      | 1,453.40              |
| 32-510-56000-0000-1   | Professional Services - O... | 22,861.53             |
| 32-510-56050-0000-1   | Accounting/Auditing Ser...   | 2,700.00              |
| 32-510-56400-0000-1   | Repairs & Maint - Build &..  | 398.96                |
| 32-510-56400-8270-1   | Repairs & Maint. Building..  | 238.67                |
| 32-510-56410-0000-1   | Repairs & Maintenance- ...   | 409.08                |
| 32-510-56600-0000-1   | Repairs & Maintenance -...   | 70.00                 |
| 32-510-57200-0000-1   | Supplies - Office            | 1,138.76              |
| 32-510-57400-0000-1   | Supplies - Operating         | 4,417.12              |
| 32-510-57800-0000-1   | Telephone & Communic...      | 494.24                |
| 32-510-58000-0000-1   | Utilities                    | 177,708.19            |
| 32-510-58200-0000-1   | Water/Soil/Other Analys...   | 2,910.22              |
| 34-20800-0000-1       | Pension Payable              | 565.54                |
| 34-22050-0000-1       | Federal Withholding Pay...   | 323.12                |
| 34-22100-0000-1       | FICA Payable                 | 750.50                |
| 34-22150-0000-1       | Medicare Payable             | 175.52                |
| 34-22200-0000-1       | State Withholding Payab...   | 263.88                |
| 34-22250-0000-1       | SUTA Payable                 | 36.22                 |
| 34-22275-0000-1       | ETT Payable                  | 0.84                  |
| 34-520-50500-0000-1   | Health Insurance Premi...    | 4.00                  |
| 34-520-50600-0000-1   | Workers Compensation ...     | 1,831.74              |
| 34-520-51800-0000-1   | Clothing Allowance           | 28.60                 |
| 34-520-53200-0000-1   | Dues & Subscriptions         | 117.26                |
| 34-520-54000-0000-1   | Fuel                         | 2.00                  |
| 34-520-54400-0000-1   | Insurance - CSJV Rsk M...    | 1,460.21              |
| 34-520-56000-0000-1   | Professional Services - O... | 233.00                |
| 34-520-56050-0000-1   | Accounting/Auditing Ser...   | 900.00                |
| 34-520-56600-0000-1   | Repairs & Maintenance -...   | 398.41                |
| 34-520-57400-0000-1   | Supplies - Operating         | 92.24                 |
| 34-520-57800-0000-1   | Telephone & Communic...      | 51.68                 |
| <b>Grand Total:</b>   |                              | <b>1,076,375.01</b>   |

**Project Account Summary**

| <b>Project Account Key</b> | <b>Payment Amount</b> |
|----------------------------|-----------------------|
| **None**                   | 1,076,375.01          |
| <b>Grand Total:</b>        | <b>1,076,375.01</b>   |



Payroll Set: City-City of McFarland

**Department: 105 - City Council**

| Pay Code                            | # of Payments | Units    | Pay Amount  |
|-------------------------------------|---------------|----------|-------------|
| Salary - Elected - Salary - Elected | 1             | 0        | 200         |
| <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| Salary - Elected - Salary - Elected | 1             | 0        | 200         |
| <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| Salary - Elected - Salary - Elected | 1             | 0        | 200         |
| <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| Salary - Elected - Salary - Elected | 1             | 0        | 200         |
| <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| Salary - Elected - Salary - Elected | 1             | 0        | 200         |
| <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| <b>105 - City Council Total:</b>    |               | <b>0</b> | <b>1000</b> |

**Department: 110 - City Administration**

| Pay Code                         | # of Payments | Units         | Pay Amount     |
|----------------------------------|---------------|---------------|----------------|
| Bachelor's Degree - Bachelor's D | 2             | 0             | 92.3           |
| Cash-in-Lieu - Cash-in-Lieu      | 2             | 0             | 369.24         |
| Holiday Pay - Holiday Pay        | 1             | 17            | 425.68         |
| Hourly - Hourly                  | 2             | 135           | 3380.4         |
| Hourly - Reg - Hourly - Regular  | 1             | 0.09          | 2.25           |
| OT - Overtime                    | 1             | 4.58          | 172.02         |
| Sick - Sick Pay                  | 1             | 8             | 200.32         |
| <b>Total:</b>                    |               | <b>164.67</b> | <b>4642.21</b> |
| Bilingual - Bilingual            | 2             | 0             | 92.3           |
| Comp Time Earned - Comp Time     | 2             | 10.5          | 0              |
| Comp Time Taken - Comp Time      | 1             | 3             | 98.58          |
| Holiday Pay - Holiday Pay        | 1             | 18            | 591.48         |
| Hourly - Hourly                  | 2             | 138.25        | 4542.9         |
| Live Scan - Live Scan            | 2             | 0             | 27.7           |
| OT - Overtime                    | 2             | 9.1           | 448.54         |
| <b>Total:</b>                    |               | <b>178.85</b> | <b>5801.5</b>  |

|                                    |   |               |                |
|------------------------------------|---|---------------|----------------|
| Holiday Pay - Holiday Pay          | 1 | 16            | 1465.77        |
| Salary - Salary                    | 2 | 144           | 13191.93       |
| Salary Actual Time - Salary Actual | 2 | 171.08        | 0              |
| <b>Total:</b>                      |   | <b>331.08</b> | <b>14657.7</b> |

**110 - City Administration Total: 674.6 25101.41**

**Department: 111 - City Clerk**

| Pay Code                           | # of Payments | Units         | Pay Amount     |
|------------------------------------|---------------|---------------|----------------|
| Bachelor's Degree - Bachelor's D   | 2             | 0             | 92.3           |
| Holiday Pay - Holiday Pay          | 1             | 18            | 606.27         |
| Live Scan - Live Scan              | 2             | 0             | 27.7           |
| Notary - Notary                    | 2             | 0             | 27.7           |
| Salary - Salary                    | 2             | 134           | 4513.35        |
| Salary Actual Time - Salary Actual | 2             | 147.42        | 0              |
| Vacation - Vacation Pay            | 2             | 8             | 269.46         |
| <b>Total:</b>                      |               | <b>307.42</b> | <b>5536.78</b> |

**111 - City Clerk Total: 307.42 5536.78**

**Department: 112 - Human Resources**

| Pay Code                           | # of Payments | Units         | Pay Amount     |
|------------------------------------|---------------|---------------|----------------|
| Holiday Pay - Holiday Pay          | 1             | 16            | 752.69         |
| Salary - Salary                    | 2             | 144           | 6774.23        |
| Salary Actual Time - Salary Actual | 2             | 132.42        | 0              |
| <b>Total:</b>                      |               | <b>292.42</b> | <b>7526.92</b> |

**112 - Human Resources Total: 292.42 7526.92**

**Department: 115 - Finance & Accounting**

| Pay Code                           | # of Payments | Units         | Pay Amount     |
|------------------------------------|---------------|---------------|----------------|
| Bachelor's Degree - Bachelor's D   | 2             | 0             | 92.3           |
| Bilingual - Bilingual              | 2             | 0             | 92.3           |
| Holiday - Holiday Pay              | 1             | 0             | 39.53          |
| Holiday Pay - Holiday Pay          | 1             | 16            | 780.5          |
| Salary - Salary                    | 3             | 144           | 7320.82        |
| Salary Actual Time - Salary Actual | 2             | 153.66        | 0              |
| <b>Total:</b>                      |               | <b>313.66</b> | <b>8325.45</b> |
| Holiday Pay - Holiday Pay          | 1             | 18            | 369.9          |
| Hourly - Hourly                    | 2             | 131.34        | 2699.04        |
| OT - Overtime                      | 1             | 1.5           | 46.24          |
| Sick - Sick Pay                    | 1             | 8.66          | 177.96         |
| <b>Total:</b>                      |               | <b>159.5</b>  | <b>3293.14</b> |

|                                  |   |               |                |
|----------------------------------|---|---------------|----------------|
| Holiday Pay - Holiday Pay        | 1 | 17            | 367.2          |
| Hourly - Hourly                  | 2 | 128.7         | 2779.92        |
| Hourly - Reg - Hourly - Regular  | 2 | 4.24          | 91.58          |
| OT - Overtime                    | 1 | 1.16          | 37.58          |
| Sick - Sick Pay                  | 1 | 11            | 237.6          |
| Vacation - Vacation Pay          | 1 | 3.3           | 71.28          |
| <b>Total:</b>                    |   | <b>165.4</b>  | <b>3585.16</b> |
| Bachelor's Degree - Bachelor's D | 2 | 0             | 92.3           |
| Bilingual - Bilingual            | 2 | 0             | 92.3           |
| Holiday Pay - Holiday Pay        | 1 | 18            | 563.04         |
| Hourly - Hourly                  | 2 | 136.5         | 4269.72        |
| Hourly - Reg - Hourly - Regular  | 1 | 1.91          | 59.74          |
| OT - Overtime                    | 1 | 1.08          | 50.67          |
| Sick - Sick Pay                  | 1 | 1             | 31.28          |
| Vacation - Vacation Pay          | 2 | 3.5           | 109.48         |
| <b>Total:</b>                    |   | <b>161.99</b> | <b>5268.53</b> |
| Bilingual - Bilingual            | 2 | 0             | 92.3           |
| Cash Out - VAC - Cash Out - Vac  | 1 | 45            | 1632.15        |
| Holiday Pay - Holiday Pay        | 1 | 17            | 616.59         |
| Hourly - Hourly                  | 2 | 143           | 5186.61        |
| OT - Overtime                    | 2 | 23.6          | 1283.95        |
| <b>Total:</b>                    |   | <b>228.6</b>  | <b>8811.6</b>  |
| Cash Out - Comp - Cash Out - Co  | 1 | 8.65          | 227.58         |
| Cash Out - VAC - Cash Out - Vac  | 1 | 25.56         | 672.48         |
| Comp Time Taken - Comp Time      | 1 | 11.41         | 300.2          |
| Holiday Pay - Holiday Pay        | 1 | 18            | 473.58         |
| Hourly - Hourly                  | 1 | 20.42         | 537.25         |
| <b>Total:</b>                    |   | <b>84.04</b>  | <b>2211.09</b> |
| Bilingual - Bilingual            | 2 | 0             | 92.3           |
| Holiday Pay - Holiday Pay        | 1 | 17            | 385.73         |
| Hourly - Hourly                  | 2 | 137.01        | 3108.75        |
| Hourly - Reg - Hourly - Regular  | 1 | 0.34          | 7.71           |
| OT - Overtime                    | 1 | 6.76          | 230.08         |
| Sick - Sick Pay                  | 1 | 4.75          | 107.78         |
| <b>Total:</b>                    |   | <b>165.86</b> | <b>3932.35</b> |

|                                              |   |                |                 |
|----------------------------------------------|---|----------------|-----------------|
| Bilingual - Bilingual                        | 2 | 0              | 92.3            |
| Holiday Pay - Holiday Pay                    | 1 | 17             | 469.88          |
| Hourly - Hourly                              | 2 | 129.33         | 3574.68         |
| Hourly - Reg - Hourly - Regular              | 1 | 0.1            | 2.76            |
| OT - Overtime                                | 2 | 11.1           | 460.21          |
| Sick - Sick Pay                              | 1 | 13.67          | 377.84          |
| <b>Total:</b>                                |   | <b>171.2</b>   | <b>4977.67</b>  |
| <b>115 - Finance &amp; Accounting Total:</b> |   | <b>1450.25</b> | <b>40404.99</b> |

Department: 140 - Planning

| Pay Code                          | # of Payments | Units          | Pay Amount      |
|-----------------------------------|---------------|----------------|-----------------|
| Bachelor's Degree - Bachelor's D  | 2             | 0              | 92.3            |
| Holiday Pay - Holiday Pay         | 1             | 17             | 829.28          |
| Notary - Notary                   | 2             | 0              | 27.7            |
| Salary - Salary                   | 2             | 125            | 6097.62         |
| Salary Actual Time - Salary Actua | 2             | 133.83         | 0               |
| Sick - Sick Pay                   | 1             | 18             | 878.06          |
| <b>Total:</b>                     |               | <b>293.83</b>  | <b>7924.96</b>  |
| Hourly - Hourly                   | 2             | 103.49         | 1707.59         |
| <b>Total:</b>                     |               | <b>103.49</b>  | <b>1707.59</b>  |
| Holiday Pay - Holiday Pay         | 1             | 16             | 526.92          |
| Salary - Salary                   | 2             | 144            | 4742.32         |
| Salary Actual Time - Salary Actua | 2             | 145.5          | 0               |
| <b>Total:</b>                     |               | <b>305.5</b>   | <b>5269.24</b>  |
| Admin Time*Salary EE - Adminis    | 1             | 9              | 519.23          |
| Cash-in-Lieu - Cash-in-Lieu       | 2             | 0              | 369.24          |
| Holiday Pay - Holiday Pay         | 1             | 16             | 923.08          |
| Salary - Salary                   | 2             | 135            | 7788.45         |
| Salary Actual Time - Salary Actua | 2             | 150.83         | 0               |
| <b>Total:</b>                     |               | <b>310.83</b>  | <b>9600</b>     |
| <b>140 - Planning Total:</b>      |               | <b>1013.65</b> | <b>24501.79</b> |

**Department: 150 - Police**

| <b>Pay Code</b>                      | <b># of Payments</b> | <b>Units</b>  | <b>Pay Amount</b> |
|--------------------------------------|----------------------|---------------|-------------------|
| Bachelor's Degree - Bachelor's D     | 2                    | 0             | 92.3              |
| Comp Time Earned PD - Comp T         | 1                    | 6.75          | 0                 |
| Comp Time Taken PD - Comp Tir        | 2                    | 16            | 464.64            |
| Hourly - Hourly                      | 1                    | 4             | 116.16            |
| Hourly - Reg - Hourly - Regular      | 1                    | 11            | 319.44            |
| OT - Overtime                        | 1                    | 17            | 740.52            |
| Shift Differentials - Shift Differen | 2                    | 34            | 19.75             |
| SRO - School Resource Officer        | 2                    | 124           | 3600.96           |
| SRO Holiday - School Resource O      | 1                    | 16            | 464.64            |
| SRO Personal Day - School Reso       | 1                    | 8             | 232.32            |
| SRO-OT - School Resource Office      | 1                    | 2.5           | 108.9             |
| <b>Total:</b>                        |                      | <b>239.25</b> | <b>6159.63</b>    |
| <br>Holiday Pay - Holiday Pay        | 1                    | 24            | 732.24            |
| Hourly - Hourly                      | 2                    | 144           | 4393.44           |
| Hourly - Reg - Hourly - Regular      | 1                    | 24            | 732.24            |
| OT - Overtime                        | 2                    | 45            | 2059.43           |
| Shift Differentials - Shift Differen | 2                    | 109           | 66.51             |
| <b>Total:</b>                        |                      | <b>346</b>    | <b>7983.86</b>    |
| <br>Bilingual - Bilingual            | 2                    | 0             | 92.3              |
| FTO - Field Training Officer         | 1                    | 0             | 69.24             |
| Holiday Pay - Holiday Pay            | 1                    | 24            | 849.36            |
| Hourly - Hourly                      | 2                    | 144           | 5096.16           |
| Hourly - Reg - Hourly - Regular      | 1                    | 9             | 318.51            |
| OT - Overtime                        | 2                    | 64.5          | 3423.99           |
| PD - Court Appear - PD - Court A     | 1                    | 6             | 318.51            |
| PD - Court Stand-by - PD Court S     | 1                    | 3             | 159.26            |
| Shift Differentials - Shift Differen | 2                    | 168.5         | 119.26            |
| <b>Total:</b>                        |                      | <b>419</b>    | <b>10446.59</b>   |
| <br>Cash-in-Lieu - Cash-in-Lieu      | 2                    | 0             | 369.24            |
| Holiday Pay - Holiday Pay            | 1                    | 24            | 849.36            |
| Hourly - Hourly                      | 2                    | 138           | 4883.82           |
| OT - Overtime                        | 2                    | 34            | 1804.89           |
| PD - Court Stand-by - PD Court S     | 1                    | 3             | 159.26            |
| Shift Differentials - Shift Differen | 2                    | 163.75        | 115.9             |
| <b>Total:</b>                        |                      | <b>362.75</b> | <b>8182.47</b>    |

|                                      |   |              |                 |
|--------------------------------------|---|--------------|-----------------|
| Holiday Pay - Holiday Pay            | 1 | 24           | 1087.2          |
| Hourly - Hourly                      | 2 | 120          | 5436            |
| Hourly - Reg - Hourly - Regular      | 1 | 12           | 543.6           |
| OT - Overtime                        | 2 | 68.25        | 4637.59         |
| PD - Court Stand-by - PD Court S     | 1 | 9            | 611.55          |
| Shift Differentials - Shift Differen | 2 | 68.25        | 61.84           |
| Vacation - Vacation Pay              | 1 | 24           | 1087.2          |
| <b>Total:</b>                        |   | <b>325.5</b> | <b>13464.98</b> |
| Advanced POST - Advanced POS         | 2 | 0            | 138.46          |
| Holiday Pay - Holiday Pay            | 1 | 24           | 984.96          |
| Hourly - Hourly                      | 2 | 144          | 5909.76         |
| Hourly - Reg - Hourly - Regular      | 1 | 8.5          | 348.84          |
| OT - Overtime                        | 2 | 84.5         | 5201.82         |
| Shift Differentials - Shift Differen | 2 | 44.5         | 36.52           |
| <b>Total:</b>                        |   | <b>305.5</b> | <b>12620.36</b> |
| Comp Time Earned PD - Comp T         | 1 | 18           | 0               |
| Comp Time Taken PD - Comp Tir        | 1 | 40           | 1812            |
| Holiday Pay - Holiday Pay            | 1 | 16           | 724.8           |
| Hourly - Hourly                      | 2 | 108          | 4892.4          |
| OT - Overtime                        | 2 | 22           | 1494.91         |
| Shift Differentials - Shift Differen | 1 | 12           | 10.87           |
| Supervisory Post - Supervisory P     | 2 | 0            | 184.6           |
| <b>Total:</b>                        |   | <b>216</b>   | <b>9119.58</b>  |
| Cash-in-Lieu - Cash-in-Lieu          | 2 | 0            | 369.24          |
| Holiday Pay - Holiday Pay            | 1 | 24           | 892.32          |
| Hourly - Hourly                      | 2 | 144          | 5353.92         |
| Hourly - Reg - Hourly - Regular      | 1 | 1.5          | 55.77           |
| Intermediate POST - Intermedia       | 2 | 0            | 92.3            |
| OT - Overtime                        | 2 | 37           | 2063.49         |
| Shift Differentials - Shift Differen | 2 | 42.5         | 31.6            |
| <b>Total:</b>                        |   | <b>249</b>   | <b>8858.64</b>  |
| Holiday Pay - Holiday Pay            | 1 | 24           | 849.36          |
| Hourly - Hourly                      | 2 | 144          | 5096.16         |
| Hourly - Reg - Hourly - Regular      | 1 | 12           | 424.68          |
| OT - Overtime                        | 2 | 69           | 3662.87         |
| Shift Differentials - Shift Differen | 2 | 197          | 139.44          |
| <b>Total:</b>                        |   | <b>446</b>   | <b>10172.51</b> |

|                                      |   |               |                 |
|--------------------------------------|---|---------------|-----------------|
| Bachelor's Degree - Bachelor's D     | 2 | 0             | 92.3            |
| Bilingual - Bilingual                | 2 | 0             | 92.3            |
| Holiday Pay - Holiday Pay            | 1 | 24            | 696.96          |
| Hourly - Hourly                      | 2 | 112           | 3252.48         |
| Hourly - Reg - Hourly - Regular      | 1 | 16            | 464.64          |
| OT - Overtime                        | 1 | 18.75         | 816.75          |
| Shift Differentials - Shift Differen | 1 | 7.75          | 4.5             |
| Sick - Sick Pay                      | 1 | 12            | 348.48          |
| Standby ET - Standby ET              | 2 | 27            | 385.83          |
| Vacation - Vacation Pay              | 1 | 12            | 348.48          |
| <b>Total:</b>                        |   | <b>229.5</b>  | <b>6502.72</b>  |
| Bilingual - Bilingual                | 2 | 0             | 92.3            |
| Holiday Pay - Holiday Pay            | 1 | 24            | 518.4           |
| Hourly - Hourly                      | 2 | 136           | 2937.6          |
| Hourly - Reg - Hourly - Regular      | 1 | 20            | 432             |
| OT - Overtime                        | 2 | 26            | 842.4           |
| Shift Differentials - Shift Differen | 2 | 170           | 73.44           |
| <b>Total:</b>                        |   | <b>376</b>    | <b>4896.14</b>  |
| Comp Time Earned PD - Comp T         | 1 | 9             | 0               |
| Holiday Pay - Holiday Pay            | 1 | 20            | 411.2           |
| Hourly - Hourly                      | 2 | 136           | 2796.16         |
| Hourly - Reg - Hourly - Regular      | 1 | 10            | 205.6           |
| OT - Overtime                        | 1 | 5.5           | 169.62          |
| Shift Differentials - Shift Differen | 1 | 84            | 34.54           |
| <b>Total:</b>                        |   | <b>264.5</b>  | <b>3617.12</b>  |
| Advanced POST - Advanced POS         | 2 | 0             | 138.46          |
| Bachelor's Degree - Bachelor's D     | 2 | 0             | 92.3            |
| Holiday Pay - Holiday Pay            | 1 | 24            | 937.44          |
| Hourly - Hourly                      | 2 | 144           | 5624.64         |
| Hourly - Reg - Hourly - Regular      | 1 | 24            | 937.44          |
| OT - Overtime                        | 2 | 46            | 2695.14         |
| Shift Differentials - Shift Differen | 2 | 205.5         | 160.54          |
| <b>Total:</b>                        |   | <b>443.5</b>  | <b>10585.96</b> |
| Holiday Pay - Holiday Pay            | 2 | 24            | 744.96          |
| Hourly - Hourly                      | 3 | 156.5         | 5116.76         |
| Hourly - Reg - Hourly - Regular      | 1 | -3.5          | -87.64          |
| OT - Overtime                        | 3 | 57.33         | 2695.89         |
| Shift Differentials - Shift Differen | 3 | 148.5         | 90.86           |
| <b>Total:</b>                        |   | <b>382.83</b> | <b>8560.83</b>  |

|                                      |   |               |                 |
|--------------------------------------|---|---------------|-----------------|
| Bachelor's Degree - Bachelor's D     | 2 | 0             | 92.3            |
| Cash-in-Lieu - Cash-in-Lieu          | 2 | 0             | 369.24          |
| Comp Time Taken PD - Comp Tir        | 1 | 10            | 205.5           |
| Holiday Pay - Holiday Pay            | 1 | 20            | 411             |
| Hourly - Hourly                      | 2 | 130           | 2671.5          |
| OT - Overtime                        | 1 | 11.5          | 354.49          |
| Shift Differentials - Shift Differen | 1 | 9.5           | 3.9             |
| <b>Total:</b>                        |   | <b>181</b>    | <b>4107.93</b>  |
| Cash Out - VAC - Cash Out - Vac      | 1 | 70            | 4139.42         |
| Cash Out- ADMIN - Cash Out- Ac       | 1 | 40            | 2365.39         |
| Holiday - Holiday Pay                | 1 | 0             | 144.23          |
| Holiday Pay - Holiday Pay            | 1 | 16            | 850             |
| Salary - Salary                      | 3 | 144           | 9565.03         |
| Salary Actual Time - Salary Actua    | 2 | 144           | 0               |
| <b>Total:</b>                        |   | <b>414</b>    | <b>17064.07</b> |
| Advanced POST - Advanced POS         | 2 | 0             | 138.46          |
| Comp Time Earned PD - Comp T         | 1 | 16.5          | 0               |
| Hourly - Hourly                      | 2 | 5             | 185.9           |
| Shift Differentials - Shift Differen | 1 | 5.25          | 3.9             |
| SRO - School Resource Officer        | 2 | 136           | 5056.48         |
| SRO Holiday - School Resource O      | 1 | 16            | 594.88          |
| SRO Sick - School Resource Offic     | 1 | 8             | 297.44          |
| <b>Total:</b>                        |   | <b>186.75</b> | <b>6277.06</b>  |
| Bilingual - Bilingual                | 2 | 0             | 92.3            |
| Cash-in-Lieu - Cash-in-Lieu          | 2 | 0             | 369.24          |
| Holiday Pay - Holiday Pay            | 1 | 24            | 493.44          |
| Hourly - Hourly                      | 2 | 136           | 2796.16         |
| OT - Overtime                        | 2 | 55.88         | 1723.34         |
| Shift Differentials - Shift Differen | 2 | 98            | 40.3            |
| <b>Total:</b>                        |   | <b>313.88</b> | <b>5514.78</b>  |
| Bachelor's Degree - Bachelor's D     | 2 | 0             | 92.3            |
| Cash-in-Lieu - Cash-in-Lieu          | 2 | 0             | 369.24          |
| Comp Time Earned PD - Comp T         | 2 | 93            | 0               |
| Holiday Pay - Holiday Pay            | 1 | 24            | 1087.2          |
| Hourly - Hourly                      | 2 | 78            | 3533.4          |
| Hourly - Reg - Hourly - Regular      | 1 | 12            | 543.6           |
| Shift Differentials - Shift Differen | 2 | 24            | 21.74           |
| Sick - Sick Pay                      | 1 | 66            | 2989.8          |
| Supervisory Post - Supervisory P     | 2 | 0             | 184.6           |
| <b>Total:</b>                        |   | <b>297</b>    | <b>8821.88</b>  |

|                                      |   |                |                  |
|--------------------------------------|---|----------------|------------------|
| Cash-in-Lieu - Cash-in-Lieu          | 2 | 0              | 369.24           |
| Comp Time Earned PD - Comp 1         | 2 | 21.75          | 0                |
| Holiday Pay - Holiday Pay            | 1 | 24             | 870.48           |
| Hourly - Hourly                      | 2 | 128            | 4642.56          |
| Hourly - Reg - Hourly - Regular      | 1 | 2              | 72.54            |
| OT - Overtime                        | 2 | 4.5            | 244.82           |
| PD - Court Stand-by - PD Court S     | 1 | 3              | 163.22           |
| Shift Differentials - Shift Differen | 1 | 8              | 5.8              |
| Sick - Sick Pay                      | 1 | 6              | 217.62           |
| <b>Total:</b>                        |   | <b>197.25</b>  | <b>6586.28</b>   |
|                                      |   |                |                  |
| Holiday Pay - Holiday Pay            | 1 | 24             | 493.44           |
| Hourly - Hourly                      | 2 | 128            | 2631.68          |
| Hourly - Reg - Hourly - Regular      | 1 | 20             | 411.2            |
| OT - Overtime                        | 2 | 19             | 585.96           |
| Shift Differentials - Shift Differen | 2 | 160            | 65.79            |
| <b>Total:</b>                        |   | <b>351</b>     | <b>4188.07</b>   |
|                                      |   |                |                  |
| Bilingual - Bilingual                | 2 | 0              | 92.3             |
| Holiday Pay - Holiday Pay            | 1 | 24             | 600.96           |
| Hourly - Hourly                      | 2 | 128            | 3205.12          |
| OT - Overtime                        | 2 | 42             | 1577.52          |
| Shift Differentials - Shift Differen | 2 | 168            | 84.14            |
| <b>Total:</b>                        |   | <b>362</b>     | <b>5560.04</b>   |
|                                      |   |                |                  |
| Advanced POST - Advanced POS         | 2 | 0              | 138.46           |
| Holiday Pay - Holiday Pay            | 1 | 24             | 937.44           |
| Hourly - Hourly                      | 2 | 144            | 5624.64          |
| K9 OT - K9 Overtime                  | 2 | 14             | 820.26           |
| OT - Overtime                        | 2 | 64             | 3749.76          |
| Shift Differentials - Shift Differen | 2 | 177            | 138.27           |
| <b>Total:</b>                        |   | <b>423</b>     | <b>11408.83</b>  |
|                                      |   |                |                  |
| <b>150 - Police Total:</b>           |   | <b>7331.21</b> | <b>190700.33</b> |

**Department: 155 - Animal Control**

| Pay Code                  | # of Payments | Units         | Pay Amount     |
|---------------------------|---------------|---------------|----------------|
| Holiday Pay - Holiday Pay | 1             | 20            | 411.2          |
| Hourly - Hourly           | 2             | 128.58        | 2643.61        |
| OT - Overtime             | 2             | 4.07          | 125.52         |
| Standby ET - Standby ET   | 2             | 6             | 85.74          |
| <b>Total:</b>             |               | <b>158.65</b> | <b>3266.07</b> |

|                              |   |        |          |
|------------------------------|---|--------|----------|
| Holiday Pay - Holiday Pay    | 1 | 16     | 464.64   |
| Hourly - Hourly              | 2 | 140.74 | 4087.09  |
| OT - Overtime                | 2 | 9.49   | 413.38   |
| Standby ET - Standby ET      | 1 | 2      | 28.58    |
| Total:                       |   | 168.23 | 4993.69  |
| Cash-in-Lieu - Cash-in-Lieu  | 2 | 0      | 369.24   |
| Holiday Pay - Holiday Pay    | 1 | 20     | 453.8    |
| Hourly - Hourly              | 2 | 138.08 | 3133.04  |
| OT - Overtime                | 2 | 10.17  | 346.13   |
| Total:                       |   | 168.25 | 4302.21  |
| Comp Time Earned - Comp Time | 1 | 3.24   | 0        |
| Holiday Pay - Holiday Pay    | 1 | 20     | 411.2    |
| Hourly - Hourly              | 2 | 140    | 2878.4   |
| OT - Overtime                | 2 | 22.49  | 693.6    |
| Standby ET - Standby ET      | 1 | 4      | 57.16    |
| Total:                       |   | 189.73 | 4040.36  |
| 155 - Animal Control Total:  |   | 684.86 | 16602.33 |

Department: 160 - Building Inspection

| Pay Code                         | # of Payments | Units  | Pay Amount |
|----------------------------------|---------------|--------|------------|
| Holiday Pay - Holiday Pay        | 1             | 17     | 632.06     |
| Hourly - Hourly                  | 2             | 142.75 | 5307.45    |
| OT - Overtime                    | 2             | 1.73   | 96.48      |
| Total:                           |               | 161.48 | 6035.99    |
| 160 - Building Inspection Total: |               | 161.48 | 6035.99    |

Department: 175 - Grants Administration

| Pay Code                        | # of Payments | Units  | Pay Amount |
|---------------------------------|---------------|--------|------------|
| Comp Time Earned - Comp Time    | 1             | 5.75   | 0          |
| Holiday Pay - Holiday Pay       | 1             | 18     | 429.12     |
| Hourly - Hourly                 | 2             | 133    | 3170.72    |
| Hourly - Reg - Hourly - Regular | 1             | 0.66   | 15.73      |
| OT - Overtime                   | 1             | 0.32   | 11.44      |
| Sick - Sick Pay                 | 1             | 9      | 214.56     |
| Total:                          |               | 166.73 | 3841.57    |

|                                         |   |        |         |
|-----------------------------------------|---|--------|---------|
| Bachelor's Degree - Bachelor's D        | 2 | 0      | 92.3    |
| Holiday Pay - Holiday Pay               | 1 | 18     | 720.67  |
| Personal - Personal Day                 | 1 | 8      | 320.3   |
| Salary - Salary                         | 2 | 129.5  | 5184.81 |
| Salary Actual Time - Salary Actual Time | 2 | 121.09 | 0       |
| Sick - Sick Pay                         | 2 | 4.5    | 180.17  |

**Total: 281.09 6498.25**

**175 - Grants Administration Total: 447.82 10339.82**

**Department: 180 - Public Works**

| Pay Code                                | # of Payments | Units         | Pay Amount     |
|-----------------------------------------|---------------|---------------|----------------|
| Bachelor's Degree - Bachelor's D        | 2             | 0             | 92.3           |
| Holiday Pay - Holiday Pay               | 2             | 17            | 733.34         |
| Hourly - Hourly                         | 1             | 0             | 208.77         |
| Salary - Salary                         | 2             | 143           | 6015.15        |
| Salary Actual Time - Salary Actual Time | 2             | 140.01        | 0              |
| Sick - Sick Pay                         | 1             | 0             | 72.96          |
| <b>Total:</b>                           |               | <b>300.01</b> | <b>7122.52</b> |

|                                 |   |               |               |
|---------------------------------|---|---------------|---------------|
| Holiday Pay - Holiday Pay       | 1 | 17            | 436.39        |
| Hourly - Hourly                 | 2 | 132           | 3388.44       |
| Hourly - Reg - Hourly - Regular | 1 | 8.74          | 224.36        |
| OT - Overtime                   | 2 | 21.58         | 830.94        |
| Sick - Sick Pay                 | 1 | 11            | 282.37        |
| <b>Total:</b>                   |   | <b>190.32</b> | <b>5162.5</b> |

|                           |   |               |                |
|---------------------------|---|---------------|----------------|
| Holiday Pay - Holiday Pay | 1 | 17            | 425.68         |
| Hourly - Hourly           | 2 | 143           | 3580.72        |
| OT - Overtime             | 2 | 16.23         | 609.59         |
| <b>Total:</b>             |   | <b>176.23</b> | <b>4615.99</b> |

|                                 |   |               |                |
|---------------------------------|---|---------------|----------------|
| Holiday Pay - Holiday Pay       | 1 | 18            | 591.48         |
| Hourly - Hourly                 | 2 | 124           | 4074.64        |
| Hourly - Reg - Hourly - Regular | 1 | 6.82          | 224.11         |
| OT - Overtime                   | 2 | 2.31          | 113.86         |
| Sick - Sick Pay                 | 1 | 18            | 591.48         |
| <b>Total:</b>                   |   | <b>169.13</b> | <b>5595.57</b> |

|                                         |   |               |              |
|-----------------------------------------|---|---------------|--------------|
| Holiday Pay - Holiday Pay               | 1 | 16            | 1060         |
| Salary - Salary                         | 2 | 144           | 9540         |
| Salary Actual Time - Salary Actual Time | 2 | 155.53        | 0            |
| <b>Total:</b>                           |   | <b>315.53</b> | <b>10600</b> |

|                                         |   |         |          |
|-----------------------------------------|---|---------|----------|
| Holiday Pay - Holiday Pay               | 1 | 18      | 398.52   |
| Hourly - Hourly                         | 2 | 141.5   | 3132.81  |
| OT - Overtime                           | 2 | 8.49    | 281.96   |
| Total:                                  |   | 167.99  | 3813.29  |
| Salary - Salary                         | 1 | 80      | 3714.45  |
| Salary Actual Time - Salary Actual Time | 1 | 87.42   | 0        |
| Total:                                  |   | 167.42  | 3714.45  |
| Comp Time Taken - Comp Time Taken       | 2 | 18      | 398.52   |
| Holiday Pay - Holiday Pay               | 1 | 18      | 398.52   |
| Hourly - Hourly                         | 2 | 92.65   | 2051.27  |
| OT - Overtime                           | 1 | 8.09    | 268.67   |
| Sick - Sick Pay                         | 1 | 9       | 199.26   |
| Vacation - Vacation Pay                 | 1 | 22      | 487.08   |
| Total:                                  |   | 167.74  | 3803.32  |
| Holiday Pay - Holiday Pay               | 1 | 18      | 462.06   |
| Hourly - Hourly                         | 2 | 131.48  | 3375.09  |
| Hourly - Reg - Hourly - Regular         | 1 | 0.31    | 7.96     |
| OT - Overtime                           | 1 | 0.74    | 28.49    |
| Sick - Sick Pay                         | 1 | 10      | 256.7    |
| Total:                                  |   | 160.53  | 4130.3   |
| Holiday Pay - Holiday Pay               | 1 | 18      | 335.16   |
| Hourly - Hourly                         | 2 | 138     | 2569.56  |
| Hourly - Reg - Hourly - Regular         | 1 | 3.75    | 69.83    |
| OT - Overtime                           | 2 | 5.57    | 155.57   |
| Sick - Sick Pay                         | 1 | 4       | 74.48    |
| Total:                                  |   | 169.32  | 3204.6   |
| 180 - Public Works Total:               |   | 1984.22 | 51762.54 |

Department: 190 - Facilities Maintenance

| Pay Code                            | # of Payments | Units  | Pay Amount |
|-------------------------------------|---------------|--------|------------|
| Holiday Pay - Holiday Pay           | 1             | 17     | 493.68     |
| Hourly - Hourly                     | 2             | 143    | 4152.72    |
| OT - Overtime                       | 2             | 22.99  | 1001.45    |
| Total:                              |               | 182.99 | 5647.85    |
| 190 - Facilities Maintenance Total: |               | 182.99 | 5647.85    |

**Department: 200 - Lighting & Landscaping**

| Pay Code                                       | # of Payments | Units         | Pay Amount     |
|------------------------------------------------|---------------|---------------|----------------|
| Holiday Pay - Holiday Pay                      | 1             | 17            | 436.39         |
| Hourly - Hourly                                | 2             | 126           | 3234.42        |
| Hourly - Reg - Hourly - Regular                | 1             | 2.48          | 63.66          |
| Jury Duty - Jury Duty                          | 1             | 9             | 231.03         |
| OT - Overtime                                  | 2             | 20.81         | 801.29         |
| Personal - Personal Day                        | 1             | 8             | 205.36         |
| <b>Total:</b>                                  |               | <b>183.29</b> | <b>4972.15</b> |
| <b>200 - Lighting &amp; Landscaping Total:</b> |               | <b>183.29</b> | <b>4972.15</b> |

**Department: 500 - Sewer**

| Pay Code                     | # of Payments | Units         | Pay Amount      |
|------------------------------|---------------|---------------|-----------------|
| Holiday Pay - Holiday Pay    | 1             | 18            | 408.42          |
| Hourly - Hourly              | 2             | 142           | 3221.98         |
| OT - Overtime                | 2             | 21.42         | 729.03          |
| <b>Total:</b>                |               | <b>181.42</b> | <b>4359.43</b>  |
| Comp Time Earned - Comp Time | 1             | 13.49         | 0               |
| Holiday Pay - Holiday Pay    | 1             | 17            | 349.52          |
| Hourly - Hourly              | 2             | 143           | 2940.08         |
| OT - Overtime                | 1             | 0.08          | 2.47            |
| Standby ET - Standby ET      | 1             | 11            | 157.19          |
| <b>Total:</b>                |               | <b>184.57</b> | <b>3449.26</b>  |
| Comp Time Earned - Comp Time | 2             | 40.49         | 0               |
| Holiday Pay - Holiday Pay    | 1             | 18            | 510.12          |
| Hourly - Hourly              | 2             | 102           | 2890.68         |
| OT - Overtime                | 1             | 5.74          | 244.01          |
| Standby ET - Standby ET      | 2             | 16            | 228.64          |
| Vacation - Vacation Pay      | 1             | 40            | 1133.6          |
| <b>Total:</b>                |               | <b>222.23</b> | <b>5007.05</b>  |
| <b>500 - Sewer Total:</b>    |               | <b>588.22</b> | <b>12815.74</b> |

**Department: 510 - Water**

| Pay Code                  | # of Payments | Units         | Pay Amount     |
|---------------------------|---------------|---------------|----------------|
| Holiday Pay - Holiday Pay | 1             | 17            | 558.62         |
| Hourly - Hourly           | 2             | 141           | 4633.26        |
| OT - Overtime             | 2             | 32.99         | 1626.08        |
| Standby ET - Standby ET   | 2             | 8             | 114.32         |
| <b>Total:</b>             |               | <b>198.99</b> | <b>6932.28</b> |

|                                 |   |        |          |
|---------------------------------|---|--------|----------|
| Comp Time Earned - Comp Time    | 1 | 16.89  | 0        |
| Holiday Pay - Holiday Pay       | 1 | 18     | 563.04   |
| Hourly - Hourly                 | 2 | 115    | 3597.2   |
| Jury Duty - Jury Duty           | 1 | 27     | 844.56   |
| OT - Overtime                   | 2 | 48.9   | 2294.38  |
| Standby ET - Standby ET         | 2 | 15     | 214.35   |
| Total:                          |   | 240.79 | 7513.53  |
| Cash-in-Lieu - Cash-in-Lieu     | 2 | 0      | 369.24   |
| Comp Time Earned - Comp Time    | 1 | 7.38   | 0        |
| Holiday Pay - Holiday Pay       | 1 | 17     | 506.09   |
| Hourly - Hourly                 | 2 | 122    | 3631.94  |
| Hourly - Reg - Hourly - Regular | 2 | 4.39   | 130.69   |
| OT - Overtime                   | 1 | 9.09   | 405.91   |
| Personal - Personal Day         | 1 | 8      | 238.16   |
| PW Cert - Grade 2 - Public Work | 2 | 0      | 46.16    |
| Sick - Sick Pay                 | 2 | 13     | 387.01   |
| Standby ET - Standby ET         | 1 | 5      | 71.45    |
| Total:                          |   | 185.86 | 5786.65  |
| 510 - Water Total:              |   | 625.64 | 20232.46 |

Department: 520 - Public Transit

| Pay Code                    | # of Payments | Units    | Pay Amount |
|-----------------------------|---------------|----------|------------|
| Hourly - Hourly             | 1             | 35.33    | 842.27     |
| Total:                      |               | 35.33    | 842.27     |
| Bilingual - Bilingual       | 2             | 0        | 92.3       |
| GPPV License - GPPV License | 1             | 0        | 46.16      |
| Holiday Pay - Holiday Pay   | 1             | 18       | 473.58     |
| Hourly - Hourly             | 2             | 142      | 3703.49    |
| OT - Overtime               | 2             | 9.24     | 364.65     |
| Total:                      |               | 169.24   | 4680.18    |
| 520 - Public Transit Total: |               | 204.57   | 5522.45    |
| Report Total:               |               | 16132.64 | 428703.55  |



Payroll Set: City-City of McFarland

| Account                             | Account Description                 | Units   | Pay Amount |
|-------------------------------------|-------------------------------------|---------|------------|
|                                     | **BENEFIT AND NON GL TRANSACTIONS** | 1945.53 | 0          |
|                                     | - Total:                            | 1945.53 | 0          |
| <a href="#">01-105-50100-0000-1</a> | Salaries - Permanent Employees      | 0       | 1000       |
| <a href="#">01-110-50100-0000-1</a> | Salaries - Permanent Employees      | 20      | 1832.22    |
| <a href="#">01-111-50100-0000-1</a> | Salaries - Permanent Employees      | 64      | 2155.63    |
| <a href="#">01-111-50350-0000-1</a> | Stipends                            | 0       | 59.08      |
| <a href="#">01-112-50100-0000-1</a> | Salaries - Permanent Employees      | 40      | 1881.73    |
| <a href="#">01-113-50100-0000-1</a> | Salaries - Permanent Employees      | 160.09  | 4008.65    |
| <a href="#">01-113-50200-0000-1</a> | Overtime                            | 4.58    | 172.02     |
| <a href="#">01-113-50350-0000-1</a> | Stipends                            | 0       | 461.54     |
| <a href="#">01-115-50100-0000-1</a> | Salaries - Permanent Employees      | 219.02  | 8377.76    |
| <a href="#">01-115-50200-0000-1</a> | Overtime                            | 10.73   | 538.45     |
| <a href="#">01-115-50350-0000-1</a> | Stipends                            | 0       | 129.28     |
| <a href="#">01-140-50100-0000-1</a> | Salaries - Permanent Employees      | 312.17  | 13837.5    |
| <a href="#">01-140-50150-0000-1</a> | Wages - Temporary Employees         | 36.22   | 597.66     |
| <a href="#">01-140-50200-0000-1</a> | Overtime                            | 0.08    | 2.86       |
| <a href="#">01-140-50350-0000-1</a> | Stipends                            | 0       | 249.24     |
| <a href="#">01-145-50100-0000-1</a> | Salaries - Permanent Employees      | 64      | 2812.09    |
| <a href="#">01-145-50350-0000-1</a> | Stipends                            | 0       | 36.92      |
| <a href="#">01-150-50100-0000-1</a> | Salaries - Permanent Employees      | 6322.25 | 148438.28  |
| <a href="#">01-150-50200-0000-1</a> | Overtime                            | 841.31  | 43334.7    |
| <a href="#">01-150-50350-0000-1</a> | Stipends                            | 27      | 4728.85    |
| <a href="#">01-155-50100-0000-1</a> | Salaries - Permanent Employees      | 311.71  | 7241.5     |
| <a href="#">01-155-50200-0000-1</a> | Overtime                            | 23.13   | 789.34     |
| <a href="#">01-155-50350-0000-1</a> | Stipends                            | 6       | 270.36     |
| <a href="#">01-160-50100-0000-1</a> | Salaries - Permanent Employees      | 312.14  | 11444.72   |
| <a href="#">01-160-50150-0000-1</a> | Wages - Temporary Employees         | 36.22   | 597.66     |
| <a href="#">01-160-50200-0000-1</a> | Overtime                            | 1.46    | 78.09      |
| <a href="#">01-160-50350-0000-1</a> | Stipends                            | 0       | 129.24     |
| <a href="#">01-165-50100-0000-1</a> | Salaries - Permanent Employees      | 391.79  | 9683.88    |
| <a href="#">01-165-50200-0000-1</a> | Overtime                            | 23.6    | 816.26     |
| <a href="#">01-165-50350-0000-1</a> | Stipends                            | 6       | 270.36     |
| <a href="#">01-175-50100-0000-1</a> | Salaries - Permanent Employees      | 256     | 10755.93   |
| <a href="#">01-175-50150-0000-1</a> | Wages - Temporary Employees         | 31.05   | 512.27     |
| <a href="#">01-175-50350-0000-1</a> | Stipends                            | 0       | 203.06     |
| <a href="#">01-180-50100-0000-1</a> | Salaries - Permanent Employees      | 997.5   | 27179.25   |
| <a href="#">01-180-50200-0000-1</a> | Overtime                            | 63.88   | 2384.62    |
| <a href="#">01-180-50350-0000-1</a> | Stipends                            | 0       | 27.7       |

| Account                                                  | Account Description            | Units           | Pay Amount       |
|----------------------------------------------------------|--------------------------------|-----------------|------------------|
| <a href="#">01-190-50100-0000-1</a>                      | Salaries - Permanent Employees | 160             | 4646.4           |
| <a href="#">01-190-50200-0000-1</a>                      | Overtime                       | 22.99           | 1001.45          |
| <b>01 - GENERAL FUND Total:</b>                          |                                | <b>10764.92</b> | <b>312686.55</b> |
| <a href="#">20-200-50100-0000-1</a>                      | Salaries/Permanent Employees   | 252.23          | 6817.95          |
| <a href="#">20-200-50200-0000-1</a>                      | Overtime                       | 15.48           | 581.29           |
| <b>20 - LIGHTING &amp; LANDSCAPING-DISTRICT 1 Total:</b> |                                | <b>267.71</b>   | <b>7399.24</b>   |
| <a href="#">30-500-50100-0000-1</a>                      | Salaries - Permanent Employees | 1185.69         | 40068.51         |
| <a href="#">30-500-50200-0000-1</a>                      | Overtime                       | 74.64           | 3339.7           |
| <a href="#">30-500-50350-0000-1</a>                      | Stipends                       | 22              | 776.93           |
| <b>30 - SEWER Total:</b>                                 |                                | <b>1282.33</b>  | <b>44185.14</b>  |
| <a href="#">31-505-50100-0000-1</a>                      | Salaries - Permanent Employees | 364.6           | 13650.47         |
| <a href="#">31-505-50200-0000-1</a>                      | Overtime                       | 7.8             | 314.19           |
| <a href="#">31-505-50350-0000-1</a>                      | Stipends                       | 0               | 122.82           |
| <b>31 - REFUSE/RECYCLING Total:</b>                      |                                | <b>372.4</b>    | <b>14087.48</b>  |
| <a href="#">32-510-50100-0000-1</a>                      | Salaries - Permanent Employees | 1190.47         | 40172.43         |
| <a href="#">32-510-50200-0000-1</a>                      | Overtime                       | 74.71           | 3342.73          |
| <a href="#">32-510-50350-0000-1</a>                      | Stipends                       | 22              | 777.53           |
| <b>32 - WATER Total:</b>                                 |                                | <b>1287.18</b>  | <b>44292.69</b>  |
| <a href="#">34-520-50100-0000-1</a>                      | Salaries - Permanent Employees | 203.33          | 5549.34          |
| <a href="#">34-520-50200-0000-1</a>                      | Overtime                       | 9.24            | 364.65           |
| <a href="#">34-520-50350-0000-1</a>                      | Stipends                       | 0               | 138.46           |
| <b>34 - PUBLIC TRANSPORTATION Total:</b>                 |                                | <b>212.57</b>   | <b>6052.45</b>   |
| <b>Report Total:</b>                                     |                                | <b>16132.64</b> | <b>428703.55</b> |



Payroll Set: City-City of McFarland

| Pay Code                      | Description                          | # of Payments | Units   | Pay Amount |
|-------------------------------|--------------------------------------|---------------|---------|------------|
| Admin Time*Salary EE - A      | Administrative Time Salary EE        | 1             | 9       | 519.23     |
| Advanced POST - Advance       | Advanced POST Certificate            | 8             | 0       | 553.84     |
| Bachelor's Degree - Bache     | Bachelor's Degree                    | 24            | 0       | 1107.6     |
| Bilingual - Bilingual         | Bilingual                            | 24            | 0       | 1107.6     |
| Cash Out - Comp - Cash O      | Cash Out - Comp Time                 | 1             | 8.65    | 227.58     |
| Cash Out - VAC - Cash Out     | Cash Out - Vacation                  | 3             | 140.56  | 6444.05    |
| Cash Out- ADMIN - Cash C      | Cash Out- AdminLeave                 | 1             | 40      | 2365.39    |
| Cash-in-Lieu - Cash-in-Lie    | Cash-in-Lieu                         | 20            | 0       | 3692.4     |
| Comp Time Earned - Com        | Comp Time Earned                     | 9             | 97.74   | 0          |
| Comp Time Earned PD - C       | Comp Time Earned PD                  | 8             | 165     | 0          |
| Comp Time Taken - Comp        | Comp Time Taken                      | 4             | 32.41   | 797.3      |
| Comp Time Taken PD - Cc       | Comp Time Taken PD                   | 4             | 66      | 2482.14    |
| FTO - Field Training Office   | Field Training Officer               | 1             | 0       | 69.24      |
| GPPV License - GPPV Lice      | GPPV License                         | 1             | 0       | 46.16      |
| Holiday - Holiday Pay         | Holiday Pay                          | 2             | 0       | 183.76     |
| Holiday Pay - Holiday Pay     | Holiday Pay                          | 64            | 1195    | 38833.41   |
| Hourly - Hourly               | Hourly                               | 109           | 6791.65 | 194432.93  |
| Hourly - Reg - Hourly - Re    | Hourly - Regular                     | 29            | 212.33  | 6622.84    |
| Intermediate POST - Inter     | Intermediate POST Certificate        | 2             | 0       | 92.3       |
| Jury Duty - Jury Duty         | Jury Duty                            | 2             | 36      | 1075.59    |
| K9 OT - K9 Overtime           | K9 Overtime                          | 2             | 14      | 820.26     |
| Live Scan - Live Scan         | Live Scan                            | 4             | 0       | 55.4       |
| Notary - Notary               | Notary                               | 4             | 0       | 55.4       |
| OT - Overtime                 | Overtime                             | 86            | 1133.13 | 54719.39   |
| PD - Court Appear - PD - C    | PD - Court Appearance                | 1             | 6       | 318.51     |
| PD - Court Stand-by - PD C    | PD Court Stand-by                    | 4             | 18      | 1093.29    |
| Personal - Personal Day       | Personal Day                         | 3             | 24      | 763.82     |
| PW Cert - Grade 2 - Public    | Public Works Certification - Grade 2 | 2             | 0       | 46.16      |
| Salary - Salary               | Salary                               | 25            | 1610.5  | 84448.16   |
| Salary - Elected - Salary - I | Salary - Elected Officials           | 5             | 0       | 1000       |
| Salary Actual Time - Salan    | Salary Actual Time Worked            | 23            | 1682.79 | 0          |
| Shift Differentials - Shift D | Shift Differentials                  | 39            | 2105    | 1329.41    |
| Sick - Sick Pay               | Sick Pay                             | 21            | 227.58  | 7825.73    |
| SRO - School Resource Of      | School Resource Officer              | 4             | 260     | 8657.44    |
| SRO Holiday - School Res      | School Resource Officer Holiday Pay  | 2             | 32      | 1059.52    |
| SRO Personal Day - Schor      | School Resource Officer Personal Day | 1             | 8       | 232.32     |
| SRO Sick - School Resour      | School Resource Officer Sick Pay     | 1             | 8       | 297.44     |
| SRO-OT - School Resource      | School Resource Officer Overtime     | 1             | 2.5     | 108.9      |
| Standby ET - Standby ET       | Standby ET                           | 14            | 94      | 1343.26    |

| Pay Code                  | Description                  | # of Payments | Units    | Pay Amount |
|---------------------------|------------------------------|---------------|----------|------------|
| Supervisory Post - Superv | Supervisory POST Certificate | 4             | 0        | 369.2      |
| Vacation - Vacation Pay   | Vacation Pay                 | 9             | 112.8    | 3506.58    |
| Report Total:             |                              |               | 16132.64 | 428703.55  |

**SPECIAL CITY COUNCIL MINUTES**  
**IN-PERSON MEETING**

**December 3, 2025**

**MCFARLAND CITY COUNCIL**  
**MCFARLAND SUCCESSOR AGENCY**  
**MCFARLAND PUBLIC FINANCE AUTHORITY**  
**MCFARLAND IMPROVEMENT AUTHORITY**  
**MCFARLAND PARKING AUTHORITY**

**CALL TO ORDER**

Mayor Saul Ayon called the meeting to order at 4:04p.m.

**ROLL CALL**

Councilmembers Present: Mayor Saul Ayon, Vice-Mayor Ricardo Cano, Councilmember Martin Gutierrez, Councilmember María Pérez, Councilmember Anita Gonzalez

Councilmembers Absent: None

**OFFICIALS PRESENT**

City Manager Viramontes, City Attorney Hodges, Acting Chief of Police Olmos, Public Works Director Hernandez, Community Development Director Snyder, Human Resources Director McCuan, City Clerk De La Cruz

**INVOCATION**

Offered by Councilmember Pérez

**PLEDGE OF ALLEGIANCE**

Offered by Councilmember Gutierrez

**APPROVE AGENDA AS TO FORM**

*Motion by Vice Mayor Cano, Seconded by Councilmember Gonzalez to Approve the Agenda as to Form at the meeting of December 3, 2025. **Motion Approved** by 5/0 Roll-Call Majority Vote.*

***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez, M. Pérez*  
*NOES: None*  
*ABSENT: None*  
*ABSTAIN: None*  
*PASSED: 5-0*

**DEPARTMENTAL REPORTS**

None

## **CONSENT AGENDA**

None

## **PUBLIC HEARINGS**

1. Waive Full Reading and Introduce Ordinance No.14-2025 AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING CHAPTER 3.22 TO THE MCFARLAND MUNICIPAL CODE

*Motion by Vice Mayor Cano, Seconded by Councilmember Gutierrez to Waive Full Reading and Introduce Ordinance No. 14-2025 at the meeting of December 3, 2025. **Motion Approved** by 5/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez, M. Pérez*

*NOES: None*

*ABSENT: None*

*ABSTAIN: None*

*PASSED: 5-0*

## **ADMINISTRATIVE AGENDA**

2. Approval of Resolution No. 2025-156 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ACCEPTING THE LOWEST RESPONSIVE BIDDER AND AWARDING A CONTRACT TO S.C. ANDERSON IN THE AMOUNT OF \$9,540,000 FOR THE CONSTRUCTION OF THE NEW POLICE DEPARTMENT BUILDING PROJECT AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT; ALLOCATING FUNDS FOR THE BID AND UP TO \$410,330 FOR CONTINGENCY AND MATERIALS SAMPLING & TESTING

*Motion by Vice Mayor Cano, Seconded by Councilmember Pérez for the Approval of Resolution No. 2025-156 at the meeting of December 3, 2025. **Motion Approved** by 5/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez, M. Pérez*

*NOES: None*

*ABSENT: None*

*ABSTAIN: None*

*PASSED: 5-0*

3. Approval of Resolution No. 2025-158 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ACCEPTING THE COMPLETED WORK BY BOWMAN ASPHALT, INC. FOR THE W. KERN AVE REHABILITATION FROM 3RD ST. TO 5TH ST. - STPL 5343 (021) PROJECT AND AUTHORIZE THE CITY CLERK TO FILE THE NOTICE OF COMPLETION WITH THE KERN COUNTY RECORDER

*Motion by Councilmember Gonzalez, Seconded by Councilmember Pérez for the Approval of Resolution No. 2025-158 at the meeting of December 3, 2025. **Motion Approved** by 5/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez, M. Pérez*

*NOES: None*

*ABSENT: None*

*ABSTAIN: None*

*PASSED: 5-0*

## **PUBLIC COMMENT**

None

## **COUNCIL COMMENTS**

None

## **COUNCIL STATEMENTS AND REPORTS**

- Council Member Martin Gutierrez expressed his appreciation to the City and staff for the progress made during his nine months of service, noting significant improvements to infrastructure, public services, and overall operations.
- Members of the City Council acknowledged the positive changes taking place within the City and expressed optimism and excitement for McFarland's future.
- The Vice Mayor announced the City's holiday events, including the parade on Sunday, December 7, 2025, at 5:00 p.m., followed by the Christmas Tree Lighting at 6:00 p.m., and shared that the development of the Police Department has been a long-standing goal since the beginning of his service.
- The City Manager and City staff were commended for taking pride in their work, demonstrating improved responsiveness, and achieving meaningful progress across departments, with the Police Department groundbreaking scheduled for December 16, 2025.

## **CLOSED SESSION**

None

## **ADJOURNEMENT**

*Motion by Councilmember Gonzalez, Seconded by Councilmember Pérez, to adjourn the December 3, 2025, meeting at 4:31p.m. **Motion Approved** by 5/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez, M. Pérez*

*NOES: None*

*ABSENT: None*

*ABSTAIN: None*

*PASSED: 5-0*

CITY OF MCFARLAND

---

Erika De La Cruz, City Clerk

## REGULAR CITY COUNCIL MINUTES

### IN-PERSON MEETING

December 10, 2025

MCFARLAND CITY COUNCIL  
MCFARLAND SUCCESSOR AGENCY  
MCFARLAND PUBLIC FINANCE AUTHORITY  
MCFARLAND IMPROVEMENT AUTHORITY  
MCFARLAND PARKING AUTHORITY

### CALL TO ORDER

Mayor Saul Ayon called the meeting to order at 6:00p.m.

### ROLL CALL

Councilmembers Present: Mayor Saul Ayon, Vice-Mayor Ricardo Cano, Councilmember Martin Gutierrez, Councilmember María Pérez

Councilmembers Absent: Councilmember Anita Gonzalez

### OFFICIALS PRESENT

City Manager Viramontes, City Attorney Hodges, Acting Chief of Police Olmos, Public Works Director Hernandez, Community Development Director Snyder, Human Resources Director McCuan, City Clerk De La Cruz

### INVOCATION

Offered by Councilmember Gonzalez

### PLEDGE OF ALLEGIANCE

Offered by Councilmember Gutierrez

### APPROVE AGENDA AS TO FORM

*Motion by Mayor Saul Ayon, Seconded by Council to Approve the Agenda as to Form with the following changes of adding an item to the Presentations, Introductions, and Award section, such as the Cadet Pinning Ceremony at the meeting of December 10, 2025. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

#### **Roll Call Vote:**

*AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez*

*NOES: None*

*ABSENT: A. Gonzalez*

*ABSTAIN: None*

*PASSED: 4-0*

### FEATURED PET

Featured Pet, Rocky, presented by Community Development Director Snyder

## **PRESENTATIONS, INTRODUCTIONS AND AWARDS**

1. Cadet Pinning Ceremony
2. 2025 McFarland Christmas Parade Recap & Winner Acknowledgements

## **DEPARTMENTAL REPORTS**

None

## **CONSENT AGENDA**

3. Approval of Expense Report in the Amount of \$3,761,332.23 from 11/1/2025 to 11/28/2025.
4. Approval of Payroll Report for the Month of November 2025 in the Amount of \$430,715.96.
5. Approval of November 12, 2025, Regular Meeting Minutes
6. Waive Full Reading and Adopt Ordinance No. 14-2025 AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING CHAPTER 3.22 TO THE MCFARLAND MUNICIPAL CODE
7. Approval of Resolution No. 2025-152 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND RECITING THE FACT OF THE SPECIAL MUNICIPAL ELECTION HELD ON NOVEMBER 4, 2025 DECLARING THE RESULT AND SUCH OTHER MATTERS AS PROVIDED BY LAW
8. Approval of Resolution No. 2025-153 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE TAX
9. Approval of Resolution No. 2025-154 A RESOLUTION OF CITY COUNCIL OF CITY OF MCFARLAND AUTHORIZING EXAMINATION OF SALES OR TRANSACTIONS AND USE TAXES RECORDS
10. Approval of Resolution No 2025-162 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING MASTER SERVICES AGREEMENT WITH HINDERLITER DE LLAMAS AND ASSOCIATES FOR TRANSACTIONS TAX AUDIT AND RELATED SERVICES.
11. APPROVAL OF TRAVEL EXPENSES EXCEEDING \$500.00 FOR THE CITY COUNCIL TO ATTEND THE 2026 MAYORS AND COUNCIL MEMBERS ACADEMY, IN SACRAMENTO, CALIFORNIA FROM JANUARY 21-23, 2025
12. APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING \$500.00 PER TRIP FOR THE CITY MANAGER AND FINANCE MANAGER TO ATTEND THE CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS (CSMFO) 2026 ANNUAL CONFERENCE ON FEBRUARY 24-27, 2026, IN PALM SPRINGS, CA.
13. Approval of Resolution No. 2025-159 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE FINAL MAP FOR TRACT MAP NO. 7394 PHASE 2, CONTINGENT UPON THE RECEIPT OF REQUIRED IMPROVEMENT BONDS, SUBDIVISION GUARANTEE, FINAL MAP, AND IMPROVEMENT AGREEMENT AUTHORIZING THE CITY CLERK TO ENDORSE THE FINAL MAP, AND AUTHORIZING THE CITY ENGINEER TO TRANSMIT SAME TO THE COUNTY CLERK'S OFFICE
14. APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING \$500.00 PER TRIP FOR CORPORAL GALVAN AND CORPORAL CAZARES TO ATTEND 80-HOUR CRIMINAL INVESTIGATIONS COURSE AT THE STATE CENTER REGIONAL FACILITY AT FRESNO CITY COLLEGE IN CLOVIS, CALIFORNIA, FROM JANUARY 12 - 23, 2025
15. APPROVAL OF AMENDMENT NO. 4 TO MEMORANDUM OF UNDERSTANDING BETWEEN ELECTRIC VEHICLE (EV) READY COMMUNITIES PHASE II-

BLUEPRINT IMPLEMENTATION (GFO-19-603) SUBCONTRACTOR TO KERN  
COUNCIL OF GOVERNMENTS; CEC AGREEMENT GFO-20-010 WITH KERN  
COUNCIL OF GOVERNMENTS

*Motion by Councilmember Gonzalez, Second by Councilmember Pérez to Approve the  
Consent Agenda Items at the meeting of December 10, 2025. **Motion Approved** by 4/0 Roll-  
Call Majority Vote.*

**Roll Call Vote:**

*AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez*

*NOES: None*

*ABSENT: A. Gonzalez*

*ABSTAIN: None*

*PASSED: 4-0*

**PUBLIC HEARINGS**

16. Waive Full Reading and Introduce Ordinance No. 11-2025 AN ORDINANCE OF THE  
CITY OF MCFARLAND AMENDING MUNICIPAL CODE 2.16.070, 2.16.080  
CONCERNING THE CITY MANAGER, AND 2.28.020 CONCERNING THE POLICE  
DEPARTMENT

*Motion by Councilmember Gutierrez, Seconded by Councilmember Pérez to Waive Full  
Reading and Introduce Ordinance No. 11-2025 at the meeting of December 10, 2025. **Motion  
Approved** by 4/0 Roll-Call Majority Vote.*

**Roll Call Vote:**

*AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez*

*NOES: None*

*ABSENT: A. Gonzalez*

*ABSTAIN: None*

*PASSED: 4-0*

**ADMINISTRATIVE AGENDA**

17. Approval of Resolution No. 2025-155 A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF MCFARLAND AUTHORIZING THE INITIATION OF THE PROCESS  
TO ADOPT A CITY CHARTER PURSUANT TO CALIFORNIA GOVERNMENT  
CODE SECTION 34458 AND APPOINTING A CITIZEN ADVISORY COMMISSION

*Motion by Councilmember Vice Mayor, Seconded by Councilmember Pérez for the Approval  
of Resolution No. 2025-155 at the meeting of December 10, 2025. **Motion Approved** by 4/0  
Roll-Call Majority Vote.*

**Roll Call Vote:**

*AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez*

*NOES: None*

*ABSENT: A. Gonzalez*

*ABSTAIN: None*

*PASSED: 4-0*

18. Approval of Resolution No. 2025-150 A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF MCFARLAND AWARDING A CONTRACT FOR INFORMATION  
TECHNOLOGY MANAGED SERVICES TO TRIS TECHNOLOGY SOLUTIONS AND  
AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT

*Motion by Councilmember Gutierrez, Seconded by Vice Mayor for the Approval of Resolution  
No. 2025-150 at the meeting of December 10, 2025. **Motion Approved** by 4/0 Roll-Call  
Majority Vote.*

**Roll Call Vote:**

*AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez*

NOES: None  
ABSENT: A. Gonzalez  
ABSTAIN: None  
PASSED: 4-0

19. Approval of Resolution No. 2025-151 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING UPDATED PAY RANGES FOR SWORN POLICE OFFICER POSITIONS AND AMENDING THE CITYWIDE SALARY SCHEDULE

*Motion by Councilmember Vice Mayor, Seconded by Councilmember Gutierrez for the Approval of Resolution No. 2025-151 at the meeting of December 10, 2025. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

**Roll Call Vote:**

AYES: S. Ayon, R. Cano, M. Gutierrez, M. Pérez  
NOES: None  
ABSENT: A. Gonzalez  
ABSTAIN: None  
PASSED: 4-0

**PUBLIC COMMENT**

- Janet Tapia, Kern County District Rep for State Senator Melissa Hurtado

**COUNCIL COMMENTS**

None

**REPORTS FROM CITY COUNCIL ON COMMITTEE/SPECIAL DISTRICT MEETINGS**

- a. **Delano Mosquito Abatement District (DMAD)** –Vice Mayor Cano reminded the community that a West Nile virus advisory remains in effect and emphasized the importance of continued vigilance to ensure no cases occur in Kern County, noting that no local cases have been reported so far.

**COUNCIL STATEMENTS AND REPORTS**

- Council congratulated the cadets for successfully completing the program, noting the dedication, time, and effort required. Appreciation was expressed to parents, families, the Police Department, instructors, and staff involved in training and implementation. It was noted that the graduating cadets were all female, and congratulations were extended to them for their achievement.
- Council commended staff and volunteers for the successful Christmas parade and festivities. Special recognition was given to Megan for serving as the primary coordinator of the event. Appreciation was expressed to Public Works, Police, Administration, volunteers, and all participants.
- Council encouraged community members interested in providing feedback to consider volunteering or participating in a future committee.
- Announcement was made that a groundbreaking ceremony is scheduled for Tuesday, December 16, at 3:00 p.m. The ceremony will mark the start of construction for the new Police Department facility and future community center development.
- Council highlighted ongoing and upcoming projects, including water well construction and infrastructure improvements. It was reported that the City secured \$5 million in state funding for the police facility project. Council noted that 18 acres of land were secured for \$1, with no use of local tax revenue or Measure funds. Future plans for the site include additional facilities such as a community center, senior services, and youth-oriented programs.

- Council reflected on the City’s progress, noting a significant turnaround from a prior \$3 million deficit. Recognition was given to the efforts of City Council, City staff, department heads, and regional partners. Council emphasized the importance of transparency, public engagement, and attending City Council meetings for accurate information.

### **CLOSED SESSION**

20. Public Employment (§ 54957) - Title: Chief of Police: Direction provided to City Manager and HR Director re: negotiation of employment agreement

### **ADJOURNEMENT**

Meeting adjourned at approximately 8:00pm.

CITY OF MCFARLAND

---

Erika De La Cruz, City Clerk

**SPECIAL CITY COUNCIL MINUTES**

**IN-PERSON MEETING**

**December 15, 2025**

**MCFARLAND CITY COUNCIL  
MCFARLAND SUCCESSOR AGENCY  
MCFARLAND PUBLIC FINANCE AUTHORITY  
MCFARLAND IMPROVEMENT AUTHORITY  
MCFARLAND PARKING AUTHORITY**

**CALL TO ORDER**

Mayor Saul Ayon called the meeting to order at 5:00p.m.

**ROLL CALL**

Councilmembers Present: Mayor Saul Ayon, Vice-Mayor Ricardo Cano, Councilmember Martin Gutierrez, Councilmember Anita Gonzalez

Councilmembers Absent: Councilmember María Pérez

**OFFICIALS PRESENT**

City Manager Viramontes, City Attorney Hodges, Acting Chief of Police Olmos, Public Works Director Hernandez, Community Development Director Snyder, Human Resources Director McCuan, City Clerk De La Cruz

**APPROVE AGENDA AS TO FORM**

*Motion by Vice Mayor Cano, Seconded by Councilmember Gutierrez to Approve Agenda as to Form at the meeting of December 15, 2025. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez*

*NOES: None*

*ABSENT: M. Pérez*

*ABSTAIN: None*

*PASSED: 4-0*

**INVOCATION**

Offered by Councilmember Gonzalez

**PLEDGE OF ALLEGIANCE**

Offered by Vice Mayor Cano

**DEPARTMENTAL REPORTS**

None

**CONSENT AGENDA**

None

**PUBLIC HEARINGS**

None

## **ADMINISTRATIVE AGENDA**

1. Approval of Resolution No. 2025-163 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A LEASE AGREEMENT FOR CITY OWNED PROPERTY ON FRONTAGE ROAD

*Motion by Vice Mayor Cano, Seconded by Councilmember Gutierrez for the Approval of Resolution No. 2025-163 at the meeting of December 15, 2025. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez\*

*NOES: None*

*ABSENT: M. Pérez*

*ABSTAIN: None*

*PASSED: 4-0*

2. Approval of Resolution No. 2025-164 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A LAND LEASE AGREEMENT WITH THE MCFARLAND RECREATION & PARK DISTRICT FOR THE PUBLIC SWIMMING POOL FACILITIES

*Motion by Councilmember Gonzalez, Seconded by Councilmember Gutierrez for the Approval of Resolution No. 2025-164 at the meeting of December 15, 2025. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez\*

*NOES: None*

*ABSENT: M. Pérez*

*ABSTAIN: None*

*PASSED: 4-0*

3. Approval of Resolution No. 2025-165 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE EMPLOYMENT AGREEMENT BETWEEN THE CITY OF MCFARLAND AND ADRIAN OLMOS FOR THE POSITION OF CHIEF OF POLICE

*Motion by Vice Mayor Cano, Second by Councilmember Gutierrez for the Approval of Resolution No. 2025-165 at the meeting of December 15, 2025. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

### ***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez*

*NOES: None*

*ABSENT: M. Pérez*

*ABSTAIN: None*

*PASSED: 4-0*

## **PUBLIC COMMENT**

None

## **COUNCIL COMMENTS**

None

**COUNCIL STATEMENTS AND REPORTS**

- The Vice Mayor expressed his pride in the City Council’s progress toward moving the pool project forward and working collaboratively toward a resolution.
- Congratulations were extended to Chief Olmos on his appointment as Police Chief.
- The Mayor Ayon expressed pride in the Council’s accomplishments and the commitments being fulfilled on behalf of the community.
- The groundbreaking ceremony for the Police Department is scheduled for tomorrow at 3:00 p.m., with construction anticipated to be completed within 12 to 14 months.

**CLOSED SESSION**

None

**ADJOURNEMENT**

*Motion by Councilmember Gonzalez, Second by Councilmember Gutierrez, to adjourn the December 15, 2025, meeting at 5:26pm. **Motion Approved** by 4/0 Roll-Call Majority Vote.*

***Roll Call Vote:***

*AYES: S. Ayon, R. Cano, M. Gutierrez, A. Gonzalez*

*NOES: None*

*ABSENT: M. Pérez*

*ABSTAIN: None*

*PASSED: 4-0*

CITY OF MCFARLAND

---

Erika De La Cruz, City Clerk



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 9.  
Section: CONSENT AGENDA  
Meeting Date: January 14,  
2026

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Adrian Olmos, Chief of Police  
Serrena McCuan, Human Resources Director

**SUBJECT:** Approval of Resolution No. 2026-1 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CREATION OF THE DEPUTY CHIEF OF POLICE POSITION FOR THE CITY OF MCFARLAND POLICE DEPARTMENT

---

#### **SUMMARY:**

At the direction of the City Council during the closed session of the last regularly scheduled meeting on December 10th, 2025, staff developed the proposed job description for the Deputy Chief of Police. The Council directed the creation of this position to ensure the Police Department has a designated second-in-command to provide continuity of leadership in the event the Chief of Police is absent, and to strengthen strategic and operational oversight within the Department.

The proposed job description for the Deputy Chief of Police has been developed to clearly and comprehensively define the duties, responsibilities, and qualifications required for this executive-level position within the Police Department. The position is intended to provide strategic leadership, operational oversight, and administrative support to the Chief of Police, while ensuring the effective delivery of law enforcement services and alignment with the City's goals, policies, and community expectations.

The job description outlines the essential functions of the position, including oversight of departmental operations, supervision of assigned divisions and personnel, participation in policy development, budget planning, and coordination with internal departments and external agencies. It also establishes the minimum qualifications, knowledge, skills, abilities, and experience required to perform the role, as well as the reporting relationship and level of authority associated with the position. It also establishes the minimum qualifications, knowledge, skills, abilities, and experience required to perform the role, as well as the reporting relationship and level of authority associated with the position.

As part of this action, the vacant Captain position will be eliminated. The proposed changes will also require an update/amendment to the Position and Salary Range List, which is included as an attachment, to reflect the new classification and associated salary range.

Approval of the proposed Deputy Chief of Police job description will:

- Formalize expectations for the role
- Provide a clear framework for recruitment and selection
- Support evaluation and performance management
- Allow the City to proceed with appropriate personnel actions in accordance with City policies, applicable labor agreements, and state and federal regulations

Approval of the proposed job description will formalize expectations for the Deputy Chief of Police role and provide a clear framework for recruitment, evaluation, and performance management. Staff recommends approval of this item to allow the City to proceed with appropriate personnel actions in accordance with City policies, applicable labor agreements, and state and federal regulations.

#### **FINANCIAL IMPACT:**

The proposed job description for the Deputy Chief of Police is structured to maintain fiscal neutrality for the Police Department. At this time, the Department will eliminate the vacant Captain position. The consolidation of responsibilities and reallocation of duties at the executive level is intended to offset costs associated with the Deputy Chief position. As a result, there is no anticipated additional fiscal impact to the Police Department's adopted budget.

#### **RECOMMENDATION:**

Staff recommends that the City Council approve the proposed job description for the Deputy Chief of Police as presented, thereby authorizing staff to implement the position and proceed with related personnel actions in accordance with City policies, applicable labor agreements, and state and federal regulations.

#### **ATTACHMENTS:**

1. EXHIBIT A
2. Salary Range FY25-26 - Updated Deputy Chief of Police

## **RESOLUTION NO. 2026-1**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE JOB DESCRIPTION FOR THE DEPUTY CHIEF OF POLICE POSITION**

**WHEREAS**, at the direction of the City Council during the closed session of the last regularly scheduled meeting, staff developed a proposed job description for the position of Deputy Chief of Police; and

**WHEREAS**, the City Council directed the creation of the Deputy Chief of Police position to provide the Police Department with a designated second-in-command, ensuring continuity of leadership in the absence of the Chief of Police and strengthening strategic and operational oversight within the Department; and

**WHEREAS**, the proposed job description clearly defines the duties, responsibilities, and qualifications required for this executive-level position, including oversight of departmental operations, supervision of assigned divisions and personnel, participation in policy development, budget planning, resource management, and coordination with internal and external agencies; and

**WHEREAS**, the proposed job description establishes the minimum qualifications, knowledge, skills, abilities, and experience required to perform the role, as well as the reporting relationship and level of authority associated with the position; and

**WHEREAS**, as part of this organizational change, the vacant Captain position will be eliminated; and

**WHEREAS**, the Position and Salary Range List will be updated to reflect the new classification and associated salary range; and

**WHEREAS**, the City Council approves posting and beginning recruitment for the Deputy Chief of Police position **effective January 7, 2026**,

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

1. The proposed job description for the position of Deputy Chief of Police is hereby approved.
2. The vacant Captain position will be eliminated. .
3. The Position and Salary Range List shall be updated to reflect the new classification and associated salary range.
4. The City Council authorizes staff to post and begin recruitment for the Deputy Chief of Police position effective January 7, 2026.
5. Staff is directed to proceed with all personnel actions related to this organizational change in accordance with City policies, applicable labor agreements, and state and federal regulations.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on January 14, 2026 by the following vote:

|                  | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|------------------|------------|------------|----------------|---------------|
| Saul Ayon        |            |            |                |               |
| Ricardo Cano     |            |            |                |               |
| Anita Gonzalez   |            |            |                |               |
| María T. Pérez   |            |            |                |               |
| Martin Gutierrez |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Erika De La Cruz, City Clerk

I, \_\_\_\_\_, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

---

Nathan Hodges, City Attorney



## **City of McFarland**

### **Deputy Chief of Police**

### **Contract**

**Department:** Police Department

**Reports To:** Chief of Police

**FLSA Status:** Exempt

**Salary Range:** \$105,000- \$120,000 Annually

**Status:** Full-Time

---

### **Job Overview**

Under general direction of the Police Chief, the Deputy Police Chief directs, manages, supervises, and coordinates the activities and operations of the Police Department; serves as second in command to the Police Chief; oversees the day-to-day operations of a bureau and/or divisions in the Police Department; coordinates assigned activities with other divisions, departments, and outside agencies; and provides highly responsible and complex administrative support to the Police Chief. This is an executive management level classification responsible for supervising and managing staff, planning, developing, and administering the departmental budget, and directing the day-to-day operations of a bureau and/or divisions of the Police Department.

---

### **Essential Duties and Responsibilities**

Duties may include, but are not limited to, the following:

- Assume management responsibility for the activities and operations of the Police Department, coordinating sworn and non-sworn personnel in maintaining order, protecting life and property, investigating crimes, and enforcing laws and municipal ordinances.
- Serve as second-in-command to the Police Chief; oversee day-to-day operations of a bureau or division; conduct organizational, operational, and policy studies; and recommend modifications as appropriate.
- Develop and implement departmental goals, objectives, policies, procedures, and priorities for assigned programs; recommend and administer policies and procedures.

- Respond to emergency situations as needed; work a flexible schedule including nights, weekends, and holidays.
- Monitor and evaluate efficiency and effectiveness of service delivery; recommend service and staffing levels within departmental policy.
- Review crime reports and current law enforcement literature to determine trends and make operational recommendations.
- Plan, direct, coordinate, and review the work of assigned staff; assign projects and evaluate outcomes; identify and resolve problems.
- Select, train, motivate, and evaluate personnel; coordinate police training programs; implement discipline and termination procedures as necessary.
- Participate in the development and administration of the departmental budget; monitor expenditure; forecast needs for staffing, equipment, and supplies.
- Prepare special reports, correspondence, and statistical information; analyze and evaluate recommendations from personnel.
- Serve as liaison with other departments, agencies, elected officials, media, and the public; negotiate and resolve sensitive and complex issues.
- Represent the Police Department in community meetings and professional organizations.
- Serve as acting Police Chief as assigned.
- Establish and direct training programs for sworn and non-sworn personnel, including recruit Field Training Programs.
- Perform other duties as assigned.

## **Minimum Qualifications**

### **Experience:**

- Three (3) years of increasingly responsible experience in a middle management or higher role in a POST California law enforcement agency, including supervisory experience, or an equivalent combination of education and experience sufficient to successfully perform the essential duties of the position.

### **Education:**

- Bachelor's degree from an accredited college or university in Police Science, Public Administration, Business Administration, Political Science, or a closely related field.

### **Licenses/Certificates:**

- Possession of an Advanced, Supervisory and Management Certificate awarded by the Peace Officer Standards and Training Commission for the State of California, or eligibility to possess valid Supervisory and Management certificates issued by POST within 12 months of appointment.
- Must possess a valid California driver's license and have a satisfactory driving record.

**Knowledge of:**

- Principles and practices of organization, administration, budget, and personnel management.
- Technical and administrative phases of law enforcement, including investigations, patrol, traffic control, emergency preparedness, and custody of persons and property.
- Federal, state, and local laws, ordinances, and departmental policies.
- Criminal law and procedures, including arrest, search and seizure, traffic regulations, and rules of evidence.
- Supervision, training, and performance evaluation principles.
- Leadership, motivation, team building, and conflict resolution.
- Budgeting and financial management principles.
- Modern law enforcement technology, software, and communications systems, including mobile display terminals.
- Use of firearms and other police equipment.

**Ability to:**

- Analyze complex reports, problems, and data; evaluate staff performance and departmental operations.
- Plan, organize, direct, and coordinate large teams of sworn and non-sworn personnel.
- Supervise, train, and evaluate personnel effectively.
- Conduct interviews and interrogations.
- Develop and implement goals, policies, and procedures.
- Communicate clearly and concisely, orally and in writing.
- Exercise sound judgment and make independent decisions in accordance with laws, regulations, and policies.
- Respond effectively under emergency circumstances.
- Build cooperative working relationships with staff, other agencies, and the public.
- Meet physical requirements necessary for law enforcement duties, including safely handling firearms and operating vehicles.

**Additional Information:**

- May work unusual or prolonged hours.
- Must remain on-call and be able to respond to emergencies.
- Required to represent the Police Department in the community and at professional meetings.
- Must pass a comprehensive California POST background investigation, medical and psychological examinations.

**COMPENSATION AND BENEFITS:**

The City of McFarland offers an excellent benefit package including:

- Comprehensive City paid medical, dental, and vision benefits for the employee and Dependents

- Life insurance equal to 1-year base salary with a minimum of \$50,000
- Retirement: Deferred Compensation 401(k) -The City of McFarland contributes an additional 10% of an employee's pay each pay period into a 401K plan, at no cost to the employee.
- Supplemental life insurance (Optional)
- Deferred Compensation 457 Plan (Optional)
- AFLAC Plan participation
- 12 days' vacation and 12 days sick pay accrued annually
- 12 Days Holiday Pay

**APPLICATION:** To apply, please complete an application online at [www.mcfarlandcity.org](http://www.mcfarlandcity.org). **Resumes will not be accepted in lieu of a City employment application.** To be considered for this position, please submit a complete employment application and resume.

**EQUAL OPPORTUNITY EMPLOYER:** The City of McFarland is an Equal Opportunity Employer. In accordance with the Americans with Disabilities Act of 1990 (ADA), requests for special accommodations during any stage of the examination process should be made in advance to the Human Resources Department.

### **Additional Information**

All City employees are designated Disaster Service Workers and may be required to respond to emergencies or disaster-related activities.

**CITY OF MCFARLAND**  
**POSITION & SALARY RANGE LIST**  
**EFFECTIVE 07/01/2025-06/30/2026**

**CONTRACT EMPLOYEES**

|                                 |          |
|---------------------------------|----------|
| City Manager                    | Contract |
| Chief of Police                 | Contract |
| Deputy Chief of Police          | Contract |
| Cold Case Investigator          | Contract |
| Finance Director                | Contract |
| Public Works Director           | Contract |
| Assistant Public Works Director | Contract |
| Community Development Director  | Contract |
| Human Resources Director        | Contract |

**CITY COUNCIL - MONTHLY**

|                     |       |
|---------------------|-------|
| City Councilmembers | \$200 |
|---------------------|-------|

**NON- EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY**

**HOURLY PAY**

| TITLE                                           | RANGE | STEP A   | STEP B   | STEP C   | STEP D   | STEP E   | STEP F   | STEP A | STEP F |
|-------------------------------------------------|-------|----------|----------|----------|----------|----------|----------|--------|--------|
| Administrative Assistant I                      | 15    | 1,489.75 | 1,565.17 | 1,644.40 | 1,727.64 | 1,815.10 | 1,906.99 | 18.62  | 23.84  |
| Accounting Clerk I                              | 15    | 1,489.75 | 1,565.17 | 1,644.40 | 1,727.64 | 1,815.10 | 1,906.99 | 18.62  | 23.84  |
| Community Service Officer                       | 15    | 1,489.75 | 1,565.17 | 1,644.40 | 1,727.64 | 1,815.10 | 1,906.99 | 18.62  | 23.84  |
| Accounting Clerk II                             | 19    | 1,644.41 | 1,727.65 | 1,815.11 | 1,907.00 | 2,003.53 | 2,104.96 | 20.56  | 26.31  |
| Animal Control/Code Enforcement Officer         | 19    | 1,644.41 | 1,727.65 | 1,815.11 | 1,907.00 | 2,003.53 | 2,104.96 | 20.56  | 26.31  |
| Police Office Technician                        | 19    | 1,644.41 | 1,727.65 | 1,815.11 | 1,907.00 | 2,003.53 | 2,104.96 | 20.56  | 26.31  |
| Community Development Technician                | 19    | 1,644.41 | 1,727.65 | 1,815.11 | 1,907.00 | 2,003.53 | 2,104.96 | 20.56  | 26.31  |
| Utilities Operator In Training                  | 19    | 1,644.41 | 1,727.65 | 1,815.11 | 1,907.00 | 2,003.53 | 2,104.96 | 20.56  | 26.31  |
| Wastewater Treatment Plant Operator In Training | 19    | 1,644.41 | 1,727.65 | 1,815.11 | 1,907.00 | 2,003.53 | 2,104.96 | 20.56  | 26.31  |
| Street Maintenance I                            | 22    | 1,770.85 | 1,860.49 | 1,954.67 | 2,053.63 | 2,157.59 | 2,266.81 | 22.14  | 28.34  |
| Police Emergency Dispatcher                     | 25    | 1,907.01 | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.48 | 2,441.11 | 23.84  | 30.51  |
| Accounting Clerk III                            | 25    | 1,907.01 | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.48 | 2,441.11 | 23.84  | 30.51  |
| Sweeper/Street Maintenance Worker I             | 25    | 1,907.01 | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.48 | 2,441.11 | 23.84  | 30.51  |
| Transit Operator                                | 25    | 1,907.01 | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.48 | 2,441.11 | 23.84  | 30.51  |
| Administrative Assistant II                     | 26    | 1,954.68 | 2,053.63 | 2,157.59 | 2,266.82 | 2,381.57 | 2,502.13 | 24.43  | 31.28  |
| Facilities Maintenance Specialist               | 27    | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.49 | 2,441.11 | 2,564.69 | 25.04  | 32.06  |
| Crime Scene Technician                          | 27    | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.49 | 2,441.11 | 2,564.69 | 25.04  | 32.06  |
| Police Officer Reserve/Trainee                  | 27    | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.49 | 2,441.11 | 2,564.69 | 25.04  | 32.06  |
| Communications and Marketing Specialist         | 27    | 2,003.55 | 2,104.97 | 2,211.53 | 2,323.49 | 2,441.11 | 2,564.69 | 25.04  | 32.06  |
| Animal Control/Code Enforcement Supervisor      | 29    | 2,104.98 | 2,211.54 | 2,323.49 | 2,441.12 | 2,564.69 | 2,694.52 | 26.31  | 33.68  |
| Administrative Assistant III                    | 30    | 2,157.60 | 2,266.83 | 2,381.58 | 2,502.14 | 2,628.81 | 2,761.89 | 26.97  | 34.52  |
| Parks and Streets Maintenance Supervisor        | 32    | 2,266.83 | 2,381.59 | 2,502.15 | 2,628.81 | 2,761.89 | 2,901.71 | 28.34  | 36.27  |
| Staff Accountant                                | 32    | 2,266.83 | 2,381.59 | 2,502.15 | 2,628.81 | 2,761.89 | 2,901.71 | 28.34  | 36.27  |
| Utilities Operator I                            | 32    | 2,266.83 | 2,381.59 | 2,502.15 | 2,628.81 | 2,761.89 | 2,901.71 | 28.34  | 36.27  |
| Building Inspector I/Code Enforcement Officer   | 35    | 2,441.13 | 2,564.71 | 2,694.54 | 2,830.95 | 2,974.26 | 3,124.82 | 30.51  | 39.06  |
| Utilities Operator II                           | 36    | 2,502.16 | 2,628.82 | 2,761.90 | 2,901.72 | 3,048.61 | 3,202.94 | 31.28  | 40.04  |
| Accounting Supervisor                           | 38    | 2,628.83 | 2,761.91 | 2,901.73 | 3,048.62 | 3,202.95 | 3,365.09 | 32.86  | 42.06  |
| Communication/Records Supervisor                | 38    | 2,628.83 | 2,761.91 | 2,901.73 | 3,048.62 | 3,202.95 | 3,365.09 | 32.86  | 42.06  |
| Police Officer                                  | 38    | 2,628.83 | 2,761.91 | 2,901.73 | 3,048.62 | 3,202.95 | 3,365.09 | 32.86  | 42.06  |
| School Resource Officer                         | 38    | 2,628.83 | 2,761.91 | 2,901.73 | 3,048.62 | 3,202.95 | 3,365.09 | 32.86  | 42.06  |
| Utilities Operator III                          | 41    | 2,830.96 | 2,974.27 | 3,124.84 | 3,283.03 | 3,449.23 | 3,623.84 | 35.39  | 45.30  |
| Police Corporal                                 | 42    | 2,901.74 | 3,048.63 | 3,202.96 | 3,365.11 | 3,535.46 | 3,714.43 | 36.27  | 46.43  |
| Police Sergeant                                 | 46    | 3,202.97 | 3,365.12 | 3,535.47 | 3,714.45 | 3,902.48 | 4,100.04 | 40.04  | 51.25  |

**EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY**

**HOURLY PAY**

|                                     |    |          |          |          |          |          |          |       |       |
|-------------------------------------|----|----------|----------|----------|----------|----------|----------|-------|-------|
| City Clerk (Non-Certified)          | 35 | 2,441.13 | 2,564.71 | 2,694.54 | 2,830.95 | 2,974.26 | 3,124.82 | 30.51 | 39.06 |
| City Clerk (Certified)              | 41 | 2,830.96 | 2,974.27 | 3,124.84 | 3,283.03 | 3,449.23 | 3,623.84 | 35.39 | 45.30 |
| Assistant Engineer/Projects Manager | 46 | 3,202.97 | 3,365.12 | 3,535.47 | 3,714.45 | 3,902.48 | 4,100.04 | 40.04 | 51.25 |
| Finance Manager                     | 46 | 3,202.97 | 3,365.12 | 3,535.47 | 3,714.45 | 3,902.48 | 4,100.04 | 40.04 | 51.25 |
| Grant Manager                       | 46 | 3,202.97 | 3,365.12 | 3,535.47 | 3,714.45 | 3,902.48 | 4,100.04 | 40.04 | 51.25 |
| Senior City Planner                 | 46 | 3,202.97 | 3,365.12 | 3,535.47 | 3,714.45 | 3,902.48 | 4,100.04 | 40.04 | 51.25 |
| Utilities Manager                   | 46 | 3,202.97 | 3,365.12 | 3,535.47 | 3,714.45 | 3,902.48 | 4,100.04 | 40.04 | 51.25 |



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 10.  
Section: CONSENT AGENDA  
Meeting Date: January 14,  
2026

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager

**SUBJECT:** Adopt Ordinance No. 11-2025 AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING MUNICIPAL CODE 2.16.070, 2.16.080 CONCERNING THE CITY MANAGER, AND 2.28.020 CONCERNING THE POLICE DEPARTMENT

---

#### **SUMMARY:**

At the direction of the City Council, staff has prepared an ordinance to revert the appointment and supervisory authority of the Chief of Police from the City Council back to the City Manager. The ordinance was introduced on December 10, 2025, and is now presented for adoption. This action is intended to improve operational efficiency, reinforce clear lines of administrative authority, and align the Police Department with the City's Council-Manager form of government.

#### **Background**

In 2021, the City Council adopted Ordinance No. 0007-2021, which shifted authority for the appointment and supervision of the Chief of Police from the City Manager to the City Council. The intention at the time was to enhance City Council oversight of police leadership and department direction.

Over the last several years, the City has implemented improved systems of accountability, budget management, operational alignment across departments, and performance evaluation processes. The City Council has expressed a desire to improve organizational efficiency and streamline administrative oversight of day-to-day operations of the Police Department. After thoughtful discussion, the City Council directed staff to restore the traditional City Manager authority over the Police Chief position to ensure unified administration of City operations and enhance accountability and responsiveness.

The proposed ordinance would:

- Amend Municipal Code Sections 2.16.070 and 2.16.080 to remove the Chief of Police from the list of positions excluded from the City Manager's appointment, supervision, and disciplinary authority.
- Amend Municipal Code Chapter 2.28 to provide that the Chief of Police is appointed, supervised, and removed by the City Manager, rather than the City Council.

This action aligns police leadership with the City's operational structure, supports

organizational cohesion, and strengthens management consistency across all departments.

**FINANCIAL IMPACT:**

There is no direct fiscal impact associated with this action.

**RECOMMENDATION:**

Adopt an ordinance amending the McFarland Municipal Code to authorize the City Manager to appoint, supervise, and remove the Chief of Police.

**ATTACHMENTS:**

1. 0007-2021 Ordinance to Amend City Manager and Police Department Codes

## **ORDINANCE NO. 11-2025**

### **AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING MUNICIPAL CODE 2.16.070, 2.16.080 CONCERNING THE CITY MANAGER, AND 2.28.020 CONCERNING THE POLICE DEPARTMENT**

#### **Section 1. Recitals**

**WHEREAS**, The City of McFarland (“City”) desires to amend, clarify and codify its Municipal Code Chapter related to City Manager and Police Department; and

**WHEREAS**, The Ordinance Amendment updates the Municipal Code to codify (1) the City Manager Powers and Duties over employees, appointments, promotions, removals, and demotions and additional duties and (2) the chief of police; and

**WHEREAS**, Adoption of this Ordinance will provide uniform and comprehensive regulations and standards related to Chapter 2.16 and 2.28 of the McFarland Municipal Code; and

**WHEREAS**, Adoption of this Ordinance is in furtherance of the City’s goals and objectives while reducing the potentially negative impacts arising from incompatible Municipal Code Chapters,

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MCFARLAND DOES ORDAIN  
AS FOLLOWS:**

**Section 1.** Section 2.16.070 of the McFarland Municipal Code is hereby adopted, amended and restated to read as follows:

2.16.070 Powers and duties—Authority over employees.

It shall be the duty of the city manager, and he/she shall have the authority to control, order and give directions to all officers and employees of the city other than the city attorney or the city treasurer/finance director.

**Section 2.** Section 2.16.080 of the McFarland Municipal Code is hereby adopted, amended and restated to read as follows:

2.16.080 Powers and duties—Appointments, promotions, removals and demotions.

It shall be the duty of the city manager to, and he/she shall appoint, remove, promote and demote any and all officers and employees of the city, except the city attorney and the city treasurer/finance director, subject to the rules and regulations of the city personnel ordinance, insofar as the personnel ordinance does not conflict with the ordinance codified in this chapter, it being the intent and purpose of the city

council that in case of any conflict between the ordinance codified in this chapter and the city personnel ordinance and rules and regulations thereunder, that the ordinance codified in this chapter shall prevail.

**Section 3.** Section 2.28.020 of the McFarland Municipal Code is hereby adopted, amended and restated to read as follows:

2.28.020—Chief of Police.

(a) The Chief of Police shall be appointed by the City Manager.

(b) The Chief of Police shall be in control of the operation of the Police Department, subject to the supervision of the City Manager, and shall direct the Department so it fulfills the duties delegated to it by law as follows:

(1) Under the administrative direction of the City Manager, to plan, organize and direct the activities of the Police Department in law enforcement and crime prevention; and

(2) To do related work as required.

(c) The Police Department shall adhere to standards for recruitment and training established by the California Commission on Police Officer Standards and Training (POST). The POST Commission and its representatives may make such inquiries as they may deem appropriate from time to time to ascertain whether the POST standards are being adhered to.

**Section 4. Notice.** The City clerk shall certify to the passage and adoption of this ordinance and shall cause this Ordinance to be posted within 15 days after its passage, in accordance with Section 36933 of the Government Code.

**Section 5. Severability.** If any section, subsection, sentence, clause, phrase, or word of this Ordinance is, for any reason, deemed or held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, or preempted by legislative enactment, such decision or legislation shall not affect the validity of the remaining portions of this Ordinance. The City Council of the City of McFarland hereby declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or word thereof, regardless of the fact that any one or more sections, subsections, clauses, phrases, or word might subsequently be declared invalid or unconstitutional or preempted by subsequent legislation.

**Section 6. Effective Date.** This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.

**Section 7. Certification; Publication.** The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published or posted according to law.

**INTRODUCED,** at a Regular meeting of the City Council of the City of McFarland, California on 12/10/2025, by the following vote:

**PASSED AND ADOPTED** at a Regular meeting of the City Council of the City of McFarland on 1/14/2026 by the following vote:

|                     | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|---------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>    |            |            |                |               |
| <b>Ricardo Cano</b> |            |            |                |               |

|                         |  |  |  |  |
|-------------------------|--|--|--|--|
| <b>Anita Gonzalez</b>   |  |  |  |  |
| <b>María T. Pérez</b>   |  |  |  |  |
| <b>Martin Gutierrez</b> |  |  |  |  |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

I hereby certify that the foregoing Ordinance was duly and regularly adopted by the City Council of the City of McFarland by a Regular meeting thereof held on January 14, 2026.

ATTEST:

\_\_\_\_\_  
Erika De La Cruz, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Nathan Hodges, City Attorney

**ORDINANCE NO. 0007-2021**

**AN ORDINANCE OF THE CITY OF  
MCFARLAND AMENDING AND RESTATING  
MCFARLAND MUNICIPAL CODE 2.16.040, 2.16.070,  
2.16.080, 2.16.180 CONCERNING CITY MANAGER, AND  
ADOPTING A NEW 2.28.010, 2.28.020 WHILE  
RENUMBERING CURRENT CODES 2.28.010, 2.28.020 AND  
2.28.030 CONCERNING THE POLICE DEPARTMENT**

**Section 1.** Recitals.

**WHEREAS**, The City of McFarland ("City") desires to amend, clarify and codify its Municipal Code Chapter related to City Manager and Police Department;

**WHEREAS**, The Ordinance Amendment updates the Municipal Code to codify (1) the City Manager Compensation, Powers and Duties over employees, appointments, promotions, removals, and demotions and additional duties and (2) establishment of the police department and the chief of police;

**WHEREAS**, Adoption of this Ordinance will provide uniform and comprehensive regulations and standards related to Chapter 2.16 and 2.28 of the McFarland Municipal Code.

**WHEREAS**, Adoption of this Ordinance is in furtherance of the City's goals and objectives while reducing the potentially negative impacts arising from incompatible Municipal Code Chapters.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MCFARLAND DOES ORDAIN AS FOLLOWS:

**Section 2.** Section 2.16 of the McFarland Municipal Code is hereby amended and restated to read as follows:

**2.16.040 Compensation.**

- A. The city manager shall receive such compensation and expense allowances as the city council shall from time to time determine and fix by resolution or by contract, and said compensation and expenses shall be a proper charge against such funds of the city as the city council shall designate.
- B. The city manager shall be reimbursed for all sums necessarily incurred or paid by him in the performance of his duties or incurred when traveling on business pertaining to the city under the direction of the city council; reimbursement shall only be made, however, when a verified, itemized claim, setting forth the sums expended for such business for which reimbursement is requested, has been presented to the city council and approved.

**2.16.070 Powers and duties—Authority over employees.**

It shall be the duty of the city manager, and he/she shall have the authority to control, order and give directions to all officers and employees of the city other than the city attorney, Chief of Police, or the city treasurer/finance director.

**2.16.080 Powers and duties—Appointments, promotions, removals and demotions.**

It shall be the duty of the city manager to, and he/she shall appoint, remove, promote and demote any and all officers and employees of the city, except the city attorney, the Chief of Police, and the city treasurer/finance director, subject to the rules and regulations of the city personnel ordinance, insofar as the personnel ordinance does not conflict with the ordinance codified in this chapter, it being the intent and purpose of the city council that in case of any conflict between the ordinance codified in this chapter and the city personnel ordinance and rules and regulations thereunder, that the ordinance codified in this chapter shall prevail.

**2.16.180 - Additional duties.**

It shall be the duty of the city manager to perform such other duties and exercise such other powers as may be delegated to him/her from time to time by ordinance or resolution or other action of the city council. The city manager may hold any other office or position in the city other than an elective office: during the time he/she holds such other office or position he/she shall receive as compensation only the compensation payable under the provisions of this chapter or as set by resolution or contract.

**Section 3.** Section 2.28 of the McFarland Municipal Code is hereby adopted, amended and restated to read as follows:

**2.28.010 - Established.**

There is established a police department of the city consisting of a chief of police, a police force and such other officers, clerks and employees as the city council may, from time to time, prescribe.

**2.28.020 - Chief of Police.**

(a) The Chief of Police shall be appointed by the City Council.

(b) The Chief of Police shall be in control of the operation of the Police Department, subject to the supervision of the City Council, and shall direct the Department so it fulfills the duties delegated to it by law as follows:

(1) Under the administrative direction of the City Council, to plan, organize and direct the activities of the Police Department in law enforcement and crime prevention; and

(2) To do related work as required.

(c) The Police Department shall adhere to standards for recruitment and training established by the California Commission on Police Officer Standards and Training (POST). The POST Commission and its representatives may make such inquiries as they may deem appropriate from time to time to ascertain whether the POST standards are being adhered to.

**2.28.010 – Qualification for state aid**

Renumbered as 2.28.030

**2.28.020 – Recruitment and training standards**

Renumbered as 2.28.040

**2.28.030 – Training of public safety dispatchers**

Renumbered as 2.28.050

**Section 4.** The Amended Chapter 2.16 of the McFarland Municipal Code is set forth in Exhibit “A” to this Ordinance and incorporated herein by reference.

**Section 5.** The Amended Chapter 2.28 of the McFarland Municipal Code is set forth in Exhibit “B” to this Ordinance and incorporated herein by reference.

**Section 6. NOTICE.** The City clerk shall certify to the passage and adoption of this Ordinance and shall cause this Ordinance to be posted within 15 days after its passage, in accordance with Section 36933 of the Government Code.

**Section 7. Severability.** If any section, subsection, sentence, clause, phrase, or word of this Ordinance is, for any reason, deemed or held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, or preempted by legislative enactment, such decision or legislation shall not affect the validity of the remaining portions of this Ordinance. The City Council of the City of McFarland hereby declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or word thereof, regardless of the fact that any one or more sections, subsections, clauses, phrases, or word might subsequently be declared invalid or unconstitutional or preempted by subsequent legislation.

**Section 8.      Effective Date.** This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.

**Section 9.      Certification; Publication.** The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published or posted according to law.

**INTRODUCED, PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland, California on the 28th day of October 2021, by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Sally Tafoya</b>   | <b>X</b>   |            |                |               |
| <b>Maria T. Perez</b> | <b>X</b>   |            |                |               |
| <b>Saul Ayon</b>      | <b>X</b>   |            |                |               |
| <b>Ricardo Cano</b>   | <b>X</b>   |            |                |               |
|                       |            |            |                |               |

  
\_\_\_\_\_  
Sally Tafoya, Mayor

I hereby certify that the foregoing Ordinance was duly and regularly adopted by the City Council of the City of McFarland by a regular meeting thereof held on October 28, 2021.

ATTEST:

  
\_\_\_\_\_  
Francisca Alvarado, City Clerk



APPROVED AS TO FORM:

  
\_\_\_\_\_  
Nathan M. Hodges, City Attorney



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 11.  
Section: CONSENT AGENDA  
Meeting Date: January 14,  
2026

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Adrian Olmos, Chief of Police

**SUBJECT:** APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING \$500.00 PER TRIP FOR SERGEANT PHILIP GARZA TO ATTEND THE SHERMAN BLOCK SUPERVISORY LEADERSHIP INSTITUTE COURSE AT THE HAMPTON INN FOLSOM, CALIFORNIA, STARTING WITH SESSION ONE JANUARY 29-31, 2026 AND MONTHLY AFTER THAT FOR 8 SESSIONS TOTAL, ENDING AUGUST 21, 2026

---

#### **SUMMARY:**

The Sherman Block Supervisory Leadership Course is offered by POST to prepare first-line and mid-level supervisors for the complex challenges facing modern law enforcement agencies. The course is highly selective and emphasizes leadership principles, organizational behavior, risk management, employee development, and ethical leadership. Graduates of the program are expected to serve as leaders, mentors, and change agents within their agencies. Authorizing a Sergeant to attend the POST Sherman Block Supervisory Leadership Course will provide both immediate and long-term benefits to the Police Department and the city. Key benefits include enhanced leadership capacity, improved organizational effectiveness, succession planning, ethical and professional standards. The Sherman Block course is widely regarded as a benchmark for supervisory leadership training within California law enforcement. Participation signals the department's commitment to excellence, professionalism, and continuous improvement. Approving attendance at the POST Sherman Block Supervisory Leadership Course represents a prudent investment in leadership development and organizational excellence. The skills and knowledge gained will enhance supervisory performance, strengthen departmental operations, and ultimately benefit the community served by the City.

#### **FINANCIAL IMPACT:**

This training is POST reimbursable under Plan IV. Lodging, travel, tuition and related allowable expenses will be eligible for reimbursement. Initial financial impact before reimbursement will be \$794.00 for each monthly session. This is covered in the McFarland Police Department's POST Reimbursable Training Budget.

#### **RECOMMENDATION:**

Staff recommends the city council discuss and approve the 8-session Sherman Block Supervisory Leadership Institute Course for Sergeant Phillip Garza.

**ATTACHMENTS:**

1. SLI CLASS COURSE INFORMATION
2. SLI\_FLYER



COMMISSION ON PEACE OFFICER  
STANDARDS AND TRAINING

**LOCATION**

Hampton Inn Folsom  
155 Placerville Rd  
Folsom, CA 95630

**SLI SCHEDULE: CLASS 568**

| <b><u>Session</u></b> | <b><u>Dates</u></b>    | <b><u>Days</u></b> | <b><u>Course Control #</u></b> |
|-----------------------|------------------------|--------------------|--------------------------------|
| 1                     | January 29-31, 2026    | Th-Sa              | 9180-12311-25-009              |
| 2                     | February 26-28, 2026   | Th-Sa              | 9180-12312-25-011              |
| 3                     | March 26-28, 2026      | Th-Sa              | 9180-12313-25-013              |
| 4                     | April 23-25, 2026      | Th-Sa              | 9180-12314-25-015              |
| 5                     | May 21-23, 2026        | Th-Sa              | 9180-12315-25-019              |
| 6                     | (a)** June 25-26, 2026 | Th-Sa              | TBA                            |
|                       | (b)** June 27, 2026    |                    | 9180-12319-25-020              |
| 7                     | July 23-25, 2026       | Th-Sa              | 9180-12317-26-002              |
| 8                     | August 19-21, 2026     | W-F                | 9180-12318-26-002              |

Sessions are Thursday through Saturday unless otherwise noted.

*\*Commencement is on Friday, August 21, 2026.*

**\*\*Session 6 will be held at the Museum of Tolerance in two parts. Part (a) is at the Museum of Tolerance the first two days; part (b) is at the hotel on the third day. Students will stay all three days of session 6 at a local hotel in Los Angeles.**

**\*\*\*TWO SEPARATE TRR'S ARE REQUIRED FOR SESSION 6\*\*\***

# the SBSLI Program

**Eight** dynamic sessions  
that will impact your career

The Leadership Challenge—  
the *future*  
is **NOW!**



**The SBSLI Course:** This dynamic eight-session course is designed to stimulate personal growth, leadership, and ethical decision-making for law enforcement front-line supervisors. Each session is fast-paced and packed with information, and was created to meet the needs of working professionals. Students will be challenged by this curriculum. The Program will compel them to take a hard look at their leadership style, and the role that society places in its law enforcement officers. Graduates leave SBSLI equipped with the tools to become the leader of the future.

## **Adaptive Leadership and Other Leadership Models**

1

Introduction to dialogue and the experiential learning method. Students learn the philosophy of this type of learning as well as its process. Students are introduced to the idea that the foundation of leadership is the capacity to exercise choice emerging from free will and the obligation to change our response to circumstances by how we perceive them.

## **Alignment of Personal Values and Leadership Actions**

2

The students examine the classic works of ancient philosophers and knowledge/wisdom and the burden of responsibility. This serves as a foundation to studying the challenges to leadership and virtue and the golden mean as it pertains to finding balance.

## **Ethics and First Advance into the Adaptive Leadership Project**

3

Students learn to classify an ethical dilemma and apply ethical reasoning in decision-making from the standpoint of reason with the goal to resolve the issue in a rational manner that is good.

## **The Nexus between Organizational Behavior and Culture**

4

Students explore the practice of leadership vision, with the goal of inspiring and moving people towards a desired future state.

## **An Investigation of Intra-Group Dynamics**

5

Students delve into their own impact on the system. The effect of the leader's influence on group dynamics is explored.

## **The Power of One, Reinforced**

6

Students visit the Los Angeles Museum of Tolerance. Racism, tolerance, culture, prejudice, hate, and discrimination are thoroughly analyzed.

## **Understanding the Presence and Nature of Organizational Politics**

7

Students learn to recognize and understand politics in its classical form — in service of citizen and state.

## **The Wheel Comes Around**

8

Students receive an executive summary of their colleagues' Adaptive Leadership projects which provides them with numerous case studies surrounding adaptive challenges for law enforcement agencies throughout the state.

**Is the SBSLI Program right for you?** For more information, entry requirements, and application process, go to [www.post.ca.gov](http://www.post.ca.gov) (Training > Training Programs > Sherman Block Supervisory Leadership Institute) or call: **916 227-3467**



# ***City of McFarland***

## ***City Council Meeting***

### ***STAFF REPORT***

Agenda Item No. 12.  
Section: PUBLIC HEARINGS  
Meeting Date: January 14,  
2026

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Serrena McCuan, Human Resources Director

**SUBJECT:** Waive Full Reading and Introduce Ordinance No. 1-2026 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADDING AND APPROVING A NEW CHAPTER 2.22 TO THE MUNICIPAL CODE TO ESTABLISH THE CITY'S EMPLOYEE RETIREMENT CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM.

---

#### **SUMMARY:**

On October 22, 2025, the City Council adopted Resolution No. 2025-140, a Resolution of Intention to approve a contract between the City of McFarland and the Board of Administration of the California Public Employees' Retirement System (CalPERS), as required by the Public Employees' Retirement Law.

Following adoption of the Resolution of Intention, employee elections were conducted in accordance with CalPERS requirements. The results of the election indicated that a majority of Safety members voted in favor of transitioning to CalPERS, while a majority of Miscellaneous members voted against transitioning. Pursuant to CalPERS rules, participation may only proceed for employee groups in which a majority vote in favor. As such, staff is proceeding at this time only with Safety personnel.

The proposed ordinance establishes a new chapter of the McFarland Municipal Code to authorize the City to enter into a CalPERS retirement contract and to designate the City Manager as the executing authority. The ordinance does not establish benefit formulas, contribution rates, or effective dates for retirement benefits. Those elements will be addressed through a separate resolution approving the CalPERS contract, which will be brought forward once this ordinance becomes effective.

#### **BACKGROUND**

The Public Employees' Retirement Law requires a multi-step process for a public agency to enter into or amend a contract with CalPERS. These steps include:

1. Adoption of a Resolution of Intention by the governing body
2. Conduct employee elections for impacted membership groups
3. Adoption of an ordinance authorizing the contract
4. Final approval of the CalPERS contract through a separate resolution

## **Purpose of the Ordinance**

The proposed ordinance establishes Chapter 2.22 of the McFarland Municipal Code, titled Employee Retirement Contract, to clearly and narrowly authorize the City to enter into a retirement contract with CalPERS. Creating a standalone chapter avoids commingling retirement authority with the City's personnel system provisions and provides a clean, durable framework for future contract amendments.

This ordinance is required before the City may execute and submit a CalPERS contract. The ordinance will become effective thirty (30) days after adoption pursuant to California Government Code section 36937.

## **Benefit Implementation and Effective Date**

The ordinance does not implement retirement benefits or establish an effective date for benefit changes. Consistent with best practices and CalPERS requirements:

- Retirement benefit formulas
- Membership classifications
- Employer and employee contribution arrangements
- Benefit effective dates

will be established through a separate resolution approving the CalPERS contract, with the contract specifying an anticipated effective date of July 1, 2026, aligned with the start of the FY 2026-2027 fiscal year.

This sequencing allows the City to meet CalPERS procedural requirements while ensuring that benefits do not commence prior to Council's intended date.

## **ANTICIPATED NEXT STEPS**

Once the ordinance is adopted and becomes effective, staff will return to the City Council with:

- A resolution approving the CalPERS contract for Safety members only
- The CalPERS contract (Exhibit A), specifying benefit terms and an effective date of July 1, 2026
- A detailed fiscal analysis of employer contribution impacts associated with the approved benefits

## **FINANCIAL IMPACT:**

There is no immediate fiscal impact associated with adoption of this ordinance.

Fiscal impacts related to CalPERS participation for Safety personnel, including employer contribution rates and any transition costs, will be presented to the City Council for consideration at the time the CalPERS contract is brought forward for approval.

**RECOMMENDATION:**

Staff recommends that the City Council introduce and adopt an ordinance establishing Chapter 2.22 of the McFarland Municipal Code authorizing the City to enter into a contract with the California Public Employees' Retirement System (CalPERS).

**ATTACHMENTS:**

1. EXHIBIT A

## ORDINANCE NO. 1-2026

### **Section 1. Recitals**

**WHEREAS, WHEREAS**, on October 22, 2025, the City Council adopted Resolution No. 2025-140, a Resolution of Intention to approve a contract between the City of McFarland and the Board of Administration of the California Public Employees' Retirement System (CalPERS), as required by the Public Employees' Retirement Law; and

**WHEREAS**, following adoption of the Resolution of Intention, employee elections were conducted in accordance with CalPERS requirements, resulting in a majority of Safety members voting in favor of transitioning to CalPERS, while a majority of Miscellaneous members voted against transitioning; and

**WHEREAS**, pursuant to CalPERS rules, participation in the retirement system may only proceed for employee groups in which a majority voted in favor, and as such, staff is proceeding at this time only with Safety personnel; and

**WHEREAS**, the proposed ordinance establishes a new Chapter 2.22 of the McFarland Municipal Code, titled Employee Retirement Contract, to authorize the City to enter into a CalPERS retirement contract and to designate the City Manager as the executing authority; and

**WHEREAS**, the ordinance does not establish retirement benefit formulas, contribution rates, or effective dates, which will be addressed through a separate resolution approving the CalPERS contract once the ordinance becomes effective; and

**WHEREAS**, adoption of this ordinance is required before the City may execute and submit a CalPERS contract, and the ordinance will become effective thirty (30) days after adoption pursuant to California Government Code section 36937; and

**WHEREAS**, the separate resolution approving the CalPERS contract will specify retirement benefit formulas, membership classifications, employer and employee contribution arrangements, and an anticipated effective date of July 1, 2026, aligned with the start of the FY 2026-2027 fiscal year; and

**WHEREAS**, the sequencing of the ordinance followed by the contract approval ensures that the City meets CalPERS procedural requirements while ensuring benefits do not commence prior to

Council's intended date; and

**WHEREAS**, upon the ordinance becoming effective, staff will return to the City Council with a resolution approving the CalPERS contract for Safety members only, including the contract (Exhibit A) and a detailed fiscal analysis of employer contribution impacts associated with the approved benefits.

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MCFARLAND DOES ORDAIN AS FOLLOWS:**

**Section 2.** Chapter 2.22 of the McFarland Municipal Code is hereby adopted to read as follows:

2.22 — Employee Retirement Contract.

**Section 3.** Section 2.22.010 of the McFarland Municipal Code is hereby adopted to read as follows:

2.22.010 — Authorized.

A contract between the City Council of the City of McFarland and the Board of Administration of the California Public Employees' Retirement System is hereby authorized, a copy of said contract being attached hereto, marked "Exhibit A", and by such reference made a part hereof as though herein set out in full.

**Section 4.** Section 2.22.020 of the McFarland Municipal Code is hereby adopted to read as follows:

2.22.020 — City Manager Shall Execute.

The City Manager of the City of McFarland is hereby authorized, empowered and directed to execute the contract authorized in Section 2.22.010, for and on behalf of the City of McFarland.

**Section 5. Notice.** The City clerk shall certify to the passage and adoption of this ordinance and shall cause this Ordinance to be posted within 15 days after its passage, in accordance with Section 36933 of the Government Code.

**Section 6. Severability.** If any section, subsection, sentence, clause, phrase, or word of this Ordinance is, for any reason, deemed or held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, or preempted by legislative enactment, such decision or legislation shall not affect the validity of the remaining portions of this Ordinance. The City Council of the City of McFarland hereby declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or word thereof, regardless of the fact that any one or more sections, subsections, clauses, phrases, or word might subsequently be declared invalid or unconstitutional or preempted by subsequent legislation.

**Section 7. Effective Date.** This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.

**Section 8. Certification; Publication.** The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published or posted according to law.

**INTRODUCED, at** a Regular meeting of the City Council of the City of McFarland, California on 1/14/2026, by the following vote:

**PASSED AND ADOPTED** at a Regular meeting of the City Council of the City of McFarland on by the following vote:

|                         | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-------------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>        |            |            |                |               |
| <b>Ricardo Cano</b>     |            |            |                |               |
| <b>Anita Gonzalez</b>   |            |            |                |               |
| <b>María T. Pérez</b>   |            |            |                |               |
| <b>Martin Gutierrez</b> |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

I hereby certify that the foregoing Ordinance was duly and regularly adopted by the City Council of the City of McFarland by a Regular meeting thereof held on January 14, 2026.

ATTEST:

\_\_\_\_\_  
Erika De La Cruz, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Nathan Hodges, City Attorney

**This is a SAMPLE ORDINANCE and is intended to be used as a guide only. It is included to allow you sufficient time to prepare your Ordinance for a first and final reading. The Resolution of Intention and accompanying documents should not be held pending final reading of the Ordinance.**

ORDINANCE NO. \_\_\_\_\_

An Ordinance of the \_\_\_\_\_ of the  
(Name of Governing Body)

\_\_\_\_\_ authorizing an amendment  
(Name of Public Agency)

to the contract between the \_\_\_\_\_ of the  
(Name of Governing Body)

\_\_\_\_\_ and the  
(Name of Public Agency)

Board of Administration of the California Public Employees' Retirement System.

The \_\_\_\_\_ of the  
(Name of Governing Body)

\_\_\_\_\_ does ordain as follows:  
(Name of Public Agency)

**Section 1.**

That an amendment to the contract between the \_\_\_\_\_  
(Name of Governing Body)

of the \_\_\_\_\_  
(Name of Public Agency)

and the Board of Administration, California Public Employees' Retirement System is hereby authorized, a copy of said amendment being attached hereto, marked Exhibit, and by such reference made a part hereof as though herein set out in full.

**Section 2.**

The \_\_\_\_\_ of the \_\_\_\_\_  
(Title of Presiding Officer) (Name of Governing Body)

is hereby authorized, empowered, and directed to execute said amendment for and on behalf of said Agency.

**Section 3.**

This Ordinance shall take effect \_\_\_\_\_ days after the date of its adoption, and prior to the

expiration of \_\_\_\_\_ days from the passage thereof shall be published at least \_\_\_\_\_ in the

\_\_\_\_\_, a newspaper of general circulation,  
(Name of Newspaper)

published and circulated in the \_\_\_\_\_ and thenceforth and  
(Name of City or County)

thereafter the same shall be in full force and effect.

Adopted and approved this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Presiding Officer

Attest:

\_\_\_\_\_  
Clerk



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 13.  
Section: PUBLIC HEARINGS  
Meeting Date: January 14,  
2026

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Megan Snyder, Community Development Director

**SUBJECT:** Approval of Resolution No. 2026-2 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A VARIANCE AND CONSIDERING A FEE WAIVER FOR PROPERTY LOCATED AT 310 4TH STREET

---

#### **SUMMARY:**

The variance is requested to allow for the construction of an accessory dwelling unit, herein after referred to as "ADU."

The project site consists of approximately 400 square feet ADU at the property located at 310 4<sup>th</sup> Street and is developed with the existing structure.

Applicant proposed a one-chair barbershop station in his home at 310 4th Street. In order to proceed with his proposal, he was advised to apply for a Home Occupation, Conditional Use Permit, and Variance. His application along with conditions were presented at a City Council meeting for possible approval. He received approval for both and proceeded with a Site Plan Review in the Planning Department. The site plan was reviewed and proceeded with the Building Department for a review and permit approval.

The fee breakdown to date is as follows:

Home Occupation Fees: \$125.00

Variance: \$2,040.00

Conditional Use Permit: \$1,360.00

Applicant received a partial refund for minimal staff time used.

Building Permit: \$1,607.29

At this time, the applicant is proposing a variance for the rear (north) and rear (east) sides of the property only at the northeast corner of the property due to a gas meter posing issue with allowing both access for public utility need and setback requirements. The applicant is requesting approval of a variance from the minimum required side and rear setback standards. The applicable zoning code requires a minimum setback of 5 feet, and the applicant proposes a setback of 1 foot 11 inches to accommodate the block wall cut out that houses the gas meter. The proposed development otherwise complies with all applicable zoning standards, with consideration to the ADU.

#### **Conditions of Approval**

Staff recommends the following conditions of approval:

1. The project shall be developed in substantial conformance with the approved plans approved on November 11, 2025.
2. This variance applies only to the setback identified herein and does not grant approval for any other zoning deviation.
3. All construction shall comply with applicable building and fire codes.
4. Any modification to the approved plans shall be subject to staff review and approval.

**Public Notice**

Public notice of the hearing was provided in compliance with the McFarland Municipal Code.

**FINANCIAL IMPACT:**

The total cost for this variance would be \$2,040.00 Applicant is requesting a waiver of fees as he has made a substantial financial investment on this process to date. Submitting for council review and consideration. No other financial impact is expected.

**RECOMMENDATION:**

The variance will not be materially detrimental to the public welfare or injurious to property or improvements in the surrounding area, as the proposed variance is minor in nature. The ADU has no access on the East side of the property that would be used for an evacuation route if an emergency were to arise.

Staff recommends consideration and direction of the requested variance, subject to the conditions listed above, based on the findings presented in this report and on the fee waiver as outlined in Resolution 2026-3.

**ATTACHMENTS:**

None

## **RESOLUTION NO. 2026-2**

### **RESOLUTION 2026-3 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING A VARIANCE AND CONSIDERING A FEE WAIVER FOR PROPERTY LOCATED AT 310 4TH STREET**

**WHEREAS**, the applicant submitted a request for a variance to allow reduced side and rear yard setbacks in order to accommodate an accessory dwelling unit (ADU) and an existing gas meter at the northeast corner of the property located at 310 4th Street; and

**WHEREAS**, the applicable zoning regulations require a minimum setback of five (5) feet, and the applicant proposes a setback of one foot eleven inches (1'11") solely to accommodate the gas meter enclosure; and

**WHEREAS**, the proposed development otherwise complies with all applicable zoning and development standards; and

**WHEREAS**, public notice of the hearing was provided in compliance with the McFarland Municipal Code; and

**WHEREAS**, the City Council has reviewed the staff report, application materials, and recommendations and finds that the requested variance is minor in nature and will not be materially detrimental to the public welfare or injurious to surrounding properties;

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. Approves requested variance from the minimum side and rear setback standards for the property located at 310 4th Street, limited to the northeast corner of the property, subject to the following conditions:
  - The project shall be developed in substantial conformance with plans approved on November 11, 2025.
  - This variance applies only to the setback identified herein and does not authorize any other zoning deviation.
  - All construction shall comply with applicable building and fire codes.

- Any modification to the approved plans shall be subject to staff review and approval.
- 2. Considers and directs staff to implement the approved variance in accordance with this resolution.
- 3. Considers the applicant's request for a waiver of the variance fee and provides direction to staff regarding approval or denial of the fee waiver.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on January 14, 2026 by the following vote:

|                  | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|------------------|------------|------------|----------------|---------------|
| Saul Ayon        |            |            |                |               |
| Ricardo Cano     |            |            |                |               |
| Anita Gonzalez   |            |            |                |               |
| María T. Pérez   |            |            |                |               |
| Martin Gutierrez |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Erika De La Cruz, City Clerk

I, \_\_\_\_\_, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

\_\_\_\_\_  
Nathan Hodges, City Attorney



# ***City of McFarland***

## ***City Council Meeting***

### ***STAFF REPORT***

Agenda Item No. 14.  
Section: ADMINISTRATIVE  
AGENDA  
Meeting Date: January 14,  
2026

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Jonathan Arceo, Finance Manager

**SUBJECT:** RECEIVE AND FILE THE CITY OF MCFARLAND AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2025

---

#### **SUMMARY:**

The City Council is requested to receive and file the City of McFarland's audited financial statements for the fiscal year ended June 30, 2025. The audit was completed and issued on December 26, 2025, within six months following the close of the fiscal year, representing a significant milestone in the City's ongoing efforts to strengthen financial accountability, transparency, and internal controls. The audit was performed by CliftonLarsonAllen LLP and resulted in an unmodified (clean) opinion on the City's financial statements.

#### **Background**

State law and generally accepted accounting principles require the City to prepare annual financial statements and obtain an independent audit. The audited financial statements provide the City Council, residents, funding agencies, and other stakeholders with an objective assessment of the City's financial position, results of operations, and cash flows.

Just a few years ago, the City faced a multi-year audit backlog and significant capacity challenges within its financial operations. Through sustained investment in staff development, improved internal processes, and close coordination with the City's auditors, the City has now established a standard of issuing audited financial statements within six months of fiscal year-end. Achieving this timeline reflects a meaningful improvement in fiscal discipline and organizational maturity.

The independent auditors issued an unmodified opinion, indicating that the financial statements present fairly, in all material respects, the financial position and results of operations of the City in accordance with generally accepted accounting principles.

#### **FINANCIAL IMPACT:**

There is no direct fiscal impact associated with receiving and filing the audited financial statements. The cost of the audit was included in the adopted budget for the fiscal year.

#### **RECOMMENDATION:**

Receive and file the City of McFarland audited financial statements for the fiscal year ended June 30, 2025.

**ATTACHMENTS:**

1. 2025 Final Signed Financial Statements

**CITY OF MCFARLAND**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2025**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://CLAconnect.com)

**THIS PAGE INTENTIONALLY LEFT BLANK**

**CITY OF MCFARLAND  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2025**

**FINANCIAL SECTION**

|                                                                                                                                                                                                              |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>INDEPENDENT AUDITORS' REPORT</b>                                                                                                                                                                          | <b>1</b>  |
| <b>BASIC FINANCIAL STATEMENTS</b>                                                                                                                                                                            |           |
| <b>GOVERNMENT-WIDE – STATEMENT OF NET POSITION</b>                                                                                                                                                           | <b>6</b>  |
| <b>GOVERNMENT-WIDE – STATEMENT OF ACTIVITIES</b>                                                                                                                                                             | <b>7</b>  |
| <b>BALANCE SHEET – GOVERNMENTAL FUNDS</b>                                                                                                                                                                    | <b>8</b>  |
| <b>RECONCILIATION OF GOVERNMENTAL FUNDS – BALANCE SHEET<br/>    TO GOVERNMENT-WIDE STATEMENT OF NET POSITION –<br/>    GOVERNMENTAL ACTIVITIES</b>                                                           | <b>9</b>  |
| <b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN<br/>    FUND BALANCES – GOVERNMENTAL FUNDS</b>                                                                                                        | <b>10</b> |
| <b>RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,<br/>    AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS TO<br/>    GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL<br/>    ACTIVITIES</b> | <b>11</b> |
| <b>STATEMENT OF NET POSITION – PROPRIETARY FUNDS</b>                                                                                                                                                         | <b>12</b> |
| <b>STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET<br/>    POSITION – PROPRIETARY FUNDS</b>                                                                                                              | <b>13</b> |
| <b>STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS</b>                                                                                                                                                           | <b>14</b> |
| <b>STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND</b>                                                                                                                                                  | <b>16</b> |
| <b>STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY<br/>    FUND</b>                                                                                                                               | <b>17</b> |
| <b>NOTES TO BASIC FINANCIAL STATEMENTS</b>                                                                                                                                                                   | <b>18</b> |

**CITY OF MCFARLAND  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2025**

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

|                                                                                          |           |
|------------------------------------------------------------------------------------------|-----------|
| <b>BUDGETARY COMPARISON SCHEDULE – GENERAL FUND</b>                                      | <b>46</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – TDA-LTF – MAJOR SPECIAL REVENUE FUND</b>              | <b>47</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – GAS TAX – MAJOR SPECIAL REVENUE FUND</b>              | <b>48</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – DEVELOPMENT IMPACT – MAJOR SPECIAL REVENUE FUND</b>   | <b>49</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – MISCELLANEOUS GRANTS – MAJOR SPECIAL REVENUE FUND</b> | <b>50</b> |
| <b>NOTE TO REQUIRED SUPPLEMENTARY INFORMATION</b>                                        | <b>51</b> |

**SUPPLEMENTARY INFORMATION**

|                                                                                                                  |           |
|------------------------------------------------------------------------------------------------------------------|-----------|
| <b>COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS</b>                                                     | <b>53</b> |
| <b>COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS</b> | <b>55</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – LIGHTING AND LANDSCAPE – NONMAJOR SPECIAL REVENUE FUND</b>                    | <b>57</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – ROAD MAINTENANCE AND REHAB – NONMAJOR SPECIAL REVENUE FUND</b>                | <b>58</b> |
| <b>BUDGETARY COMPARISON SCHEDULE – COMMUNITY FACILITIES DISTRICT – NONMAJOR SPECIAL REVENUE FUND</b>             | <b>59</b> |

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council  
City of McFarland  
McFarland, California

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of McFarland, California (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

#### **Emphasis of Matter**

##### *Correction of Error*

As disclosed in Note 13 to the financial statements, adjustments were recorded for the correction of errors in the prior year financial statements. Our opinions are not modified with respect to this matter.

##### *Change in Reporting Entity*

As disclosed in Note 13 to the financial statements, the City determined that the Miscellaneous Grants fund no longer meets the criteria to be reported as a major fund and is now presented as a nonmajor governmental fund. Our opinions are not modified with respect to this matter.

*Change in Accounting Principle*

As disclosed in Note 1, during the fiscal year ended June 30, 2025, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

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

### ***Required Supplementary Information***

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

Management has omitted management's discussion and analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor governmental fund financial statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Honorable Mayor and Members of the City Council  
City of McFarland

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Roseville, California  
December 26, 2025

## **BASIC FINANCIAL STATEMENTS**

**CITY OF MCFARLAND**  
**GOVERNMENT-WIDE – STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

|                                      | Primary Government         |                             |                      |
|--------------------------------------|----------------------------|-----------------------------|----------------------|
|                                      | Governmental<br>Activities | Business-Type<br>Activities | Totals               |
| <b>ASSETS</b>                        |                            |                             |                      |
| Cash and Investments                 | \$ 13,861,793              | \$ 8,809,254                | \$ 22,671,047        |
| Cash with Fiscal Agents - Restricted | 4,099,628                  | 1,261                       | 4,100,889            |
| Receivables:                         |                            |                             |                      |
| Accounts                             | 43,310                     | 888,078                     | 931,388              |
| Intergovernmental                    | 3,445,190                  | 725,608                     | 4,170,798            |
| Interest                             | 289,210                    | -                           | 289,210              |
| Taxes                                | 226,872                    | -                           | 226,872              |
| Leases                               | -                          | 97,008                      | 97,008               |
| Prepays and Other Assets             | 19,940                     | 12,938                      | 32,878               |
| Loans Receivable                     | 3,778,359                  | -                           | 3,778,359            |
| Capital Assets:                      |                            |                             |                      |
| Nondepreciable/Nonamortizable        | 8,472,863                  | 2,399,032                   | 10,871,895           |
| Depreciable, Net                     | 33,170,953                 | 13,250,298                  | 46,421,251           |
| Right-to-Use Assets, Net             | 17,173                     | -                           | 17,173               |
| Total Assets                         | <u>67,425,291</u>          | <u>26,183,477</u>           | <u>93,608,768</u>    |
| <b>LIABILITIES</b>                   |                            |                             |                      |
| Accounts Payable                     | 719,305                    | 734,374                     | 1,453,679            |
| Accrued Liabilities                  | 111,869                    | 38,551                      | 150,420              |
| Interest Payable                     | 51,417                     | 25,446                      | 76,863               |
| Deposits Payable                     | 103,376                    | 26,460                      | 129,836              |
| Unearned Revenue                     | 4,855,330                  | 215,968                     | 5,071,298            |
| Long-Term Liabilities:               |                            |                             |                      |
| Due Within One Year                  | 397,447                    | 279,774                     | 677,221              |
| Due in More than One Year            | 4,931,035                  | 4,419,957                   | 9,350,992            |
| Total Liabilities                    | <u>11,169,779</u>          | <u>5,740,530</u>            | <u>16,910,309</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b> |                            |                             |                      |
| Deferred Inflows Related to Leases   | -                          | 91,771                      | 91,771               |
| <b>NET POSITION</b>                  |                            |                             |                      |
| Net Investment in Capital Assets     | 40,375,538                 | 11,033,330                  | 51,408,868           |
| Restricted for:                      |                            |                             |                      |
| Grants                               | 908,278                    | -                           | 908,278              |
| Streets and Roads                    | 637,730                    | -                           | 637,730              |
| Community Development                | 8,564,312                  | -                           | 8,564,312            |
| Debt Service                         | 247,271                    | -                           | 247,271              |
| Unrestricted                         | 5,522,383                  | 9,317,846                   | 14,840,229           |
| Total Net Position                   | <u>\$ 56,255,512</u>       | <u>\$ 20,351,176</u>        | <u>\$ 76,606,688</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**GOVERNMENT-WIDE – STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

| Functions/Programs                                            | Expenses             | Program Revenues                            |                                          |                                        | Net Revenues (Expenses) and<br>Changes in Net Position |                                 |                      |
|---------------------------------------------------------------|----------------------|---------------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------------------------|---------------------------------|----------------------|
|                                                               |                      | Fees, Fines, and<br>Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Primary Government                                     |                                 |                      |
|                                                               |                      |                                             |                                          |                                        | Governmental<br>Activities                             | Business-<br>Type<br>Activities | Total                |
| Primary Government:                                           |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Governmental Activities:                                      |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| General Government                                            | \$ 2,455,305         | \$ 1,336,571                                | \$ 14,345                                | \$ -                                   | \$ (1,104,389)                                         | \$ -                            | \$ (1,104,389)       |
| Public Safety                                                 | 4,780,826            | 653,636                                     | 1,101,625                                | 697,724                                | (2,327,841)                                            | -                               | (2,327,841)          |
| Public Works                                                  | 2,492,735            | 16,421                                      | 2,197,246                                | 791,353                                | 512,285                                                | -                               | 512,285              |
| Community Development                                         | 685,192              | 583,088                                     | 807,641                                  | -                                      | 705,537                                                | -                               | 705,537              |
| Interest on Long-Term Debt                                    | 168,899              | -                                           | -                                        | -                                      | (168,899)                                              | -                               | (168,899)            |
| Total Governmental<br>Activities                              | 10,582,957           | 2,589,716                                   | 4,120,857                                | 1,489,077                              | (2,383,307)                                            | -                               | (2,383,307)          |
| Business-Type Activities:                                     |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Sewer                                                         | 2,910,548            | 2,142,585                                   | -                                        | -                                      | -                                                      | (767,963)                       | (767,963)            |
| Refuse                                                        | 1,766,193            | 1,602,945                                   | -                                        | 29,665                                 | -                                                      | (133,583)                       | (133,583)            |
| Water                                                         | 3,741,818            | 2,340,461                                   | -                                        | 1,223,811                              | -                                                      | (177,546)                       | (177,546)            |
| Public Transportation                                         | 154,610              | -                                           | 87,717                                   | -                                      | -                                                      | (66,893)                        | (66,893)             |
| Total Business-Type Activities                                | 8,573,169            | 6,085,991                                   | 87,717                                   | 1,253,476                              | -                                                      | (1,145,985)                     | (1,145,985)          |
| Total Primary Government                                      | <u>\$ 19,156,126</u> | <u>\$ 8,675,707</u>                         | <u>\$ 4,208,574</u>                      | <u>\$ 2,742,553</u>                    | (2,383,307)                                            | (1,145,985)                     | (3,529,292)          |
| <b>GENERAL REVENUES AND TRANSFERS</b>                         |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| General Revenues:                                             |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Taxes:                                                        |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Property Taxes                                                |                      |                                             |                                          |                                        | 632,847                                                | -                               | 632,847              |
| Sales and Use Taxes                                           |                      |                                             |                                          |                                        | 2,217,721                                              | -                               | 2,217,721            |
| Franchise Taxes                                               |                      |                                             |                                          |                                        | 248,195                                                | -                               | 248,195              |
| Intergovernmental, Unrestricted:                              |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Motor Vehicle In-Lieu Tax                                     |                      |                                             |                                          |                                        | 1,694,462                                              | -                               | 1,694,462            |
| Interest and Investment Earnings                              |                      |                                             |                                          |                                        | 768,084                                                | 398,699                         | 1,166,783            |
| Miscellaneous                                                 |                      |                                             |                                          |                                        | 83,042                                                 | -                               | 83,042               |
| Transfers                                                     |                      |                                             |                                          |                                        | (276,000)                                              | 276,000                         | -                    |
| Total General Revenues and Transfers                          |                      |                                             |                                          |                                        | <u>5,368,351</u>                                       | <u>674,699</u>                  | <u>6,043,050</u>     |
| <b>CHANGE IN NET POSITION</b>                                 |                      |                                             |                                          |                                        | 2,985,044                                              | (471,286)                       | 2,513,758            |
| Net Position - Beginning, as Originally Reported              |                      |                                             |                                          |                                        | 54,438,951                                             | 20,598,850                      | 75,037,801           |
| Restatement - Error correction and change in reporting entity |                      |                                             |                                          |                                        | (1,168,483)                                            | 223,612                         | (944,871)            |
| Net Position - Beginning, as Adjusted                         |                      |                                             |                                          |                                        | <u>53,270,468</u>                                      | <u>20,822,462</u>               | <u>74,092,930</u>    |
| <b>NET POSITION - END OF YEAR</b>                             |                      |                                             |                                          |                                        | <u>\$ 56,255,512</u>                                   | <u>\$ 20,351,176</u>            | <u>\$ 76,606,688</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

|                                                                          | General<br>Fund      | TDA-LTF             | Gas Tax          | CalHOME             | Development<br>Impact | Miscellaneous<br>Grants | McFarland<br>Improvement<br>Authority | Other<br>Governmental<br>Funds | Total                |
|--------------------------------------------------------------------------|----------------------|---------------------|------------------|---------------------|-----------------------|-------------------------|---------------------------------------|--------------------------------|----------------------|
| <b>ASSETS</b>                                                            |                      |                     |                  |                     |                       |                         |                                       |                                |                      |
| Cash and Investments                                                     | \$ 7,978,278         | \$ -                | \$ -             | \$ 275,000          | \$ 3,947,763          | \$ -                    | \$ 37,445                             | \$ 1,623,307                   | \$ 13,861,793        |
| Cash with Fiscal Agent - Restricted                                      | 22,295               | -                   | -                | -                   | -                     | -                       | 4,077,333                             | -                              | 4,099,628            |
| Receivables:                                                             |                      |                     |                  |                     |                       |                         |                                       |                                |                      |
| Accounts                                                                 | 7,135                | -                   | 32,792           | -                   | -                     | -                       | -                                     | 3,383                          | 43,310               |
| Intergovernmental                                                        | 1,180,110            | 2,228,164           | -                | -                   | -                     | -                       | -                                     | 36,916                         | 3,445,190            |
| Taxes                                                                    | 289,210              | -                   | -                | -                   | -                     | -                       | -                                     | -                              | 289,210              |
| Interest                                                                 | 226,872              | -                   | -                | -                   | -                     | -                       | -                                     | -                              | 226,872              |
| Prepaid Items                                                            | 18,730               | -                   | -                | -                   | -                     | -                       | -                                     | 1,210                          | 19,940               |
| Due from Other Funds                                                     | 2,347,115            | -                   | -                | -                   | -                     | -                       | -                                     | -                              | 2,347,115            |
| Loans Receivable                                                         | -                    | -                   | -                | 3,068,453           | -                     | -                       | -                                     | 709,906                        | 3,778,359            |
| Total Assets                                                             | <u>\$ 12,069,745</u> | <u>\$ 2,228,164</u> | <u>\$ 32,792</u> | <u>\$ 3,343,453</u> | <u>\$ 3,947,763</u>   | <u>\$ -</u>             | <u>\$ 4,114,778</u>                   | <u>\$ 2,374,722</u>            | <u>\$ 28,111,417</u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                      |                     |                  |                     |                       |                         |                                       |                                |                      |
| <b>LIABILITIES</b>                                                       |                      |                     |                  |                     |                       |                         |                                       |                                |                      |
| Accounts Payable                                                         | \$ 678,663           | \$ -                | \$ -             | \$ -                | \$ -                  | \$ -                    | \$ -                                  | \$ 40,642                      | \$ 719,305           |
| Accrued Liabilities                                                      | 109,663              | -                   | -                | -                   | -                     | -                       | -                                     | 2,206                          | 111,869              |
| Deposits Payable                                                         | 103,376              | -                   | -                | -                   | -                     | -                       | -                                     | -                              | 103,376              |
| Due to Other Funds                                                       | -                    | 2,138,842           | 60,785           | -                   | -                     | -                       | -                                     | 147,488                        | 2,347,115            |
| Unearned Revenue                                                         | 4,680,236            | -                   | -                | -                   | -                     | -                       | -                                     | 175,094                        | 4,855,330            |
| Total Liabilities                                                        | <u>5,571,938</u>     | <u>2,138,842</u>    | <u>60,785</u>    | <u>-</u>            | <u>-</u>              | <u>-</u>                | <u>-</u>                              | <u>365,430</u>                 | <u>8,136,995</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                      |                     |                  |                     |                       |                         |                                       |                                |                      |
| Unavailable Revenue                                                      | 644,804              | 2,228,164           | -                | 3,068,453           | -                     | -                       | -                                     | 709,906                        | 6,651,327            |
| Total Deferred Inflows of Resources                                      | <u>644,804</u>       | <u>2,228,164</u>    | <u>-</u>         | <u>3,068,453</u>    | <u>-</u>              | <u>-</u>                | <u>-</u>                              | <u>709,906</u>                 | <u>6,651,327</u>     |
| <b>FUND BALANCES</b>                                                     |                      |                     |                  |                     |                       |                         |                                       |                                |                      |
| Nonspendable                                                             | 18,730               | -                   | -                | -                   | -                     | -                       | -                                     | 1,210                          | 19,940               |
| Restricted                                                               | 22,295               | -                   | -                | 275,000             | 3,947,763             | -                       | 4,114,778                             | 1,460,529                      | 9,820,365            |
| Assigned                                                                 | 1,458,463            | -                   | -                | -                   | -                     | -                       | -                                     | -                              | 1,458,463            |
| Unassigned                                                               | 4,353,515            | (2,138,842)         | (27,993)         | -                   | -                     | -                       | -                                     | (162,353)                      | 2,024,327            |
| Total Fund Balances                                                      | <u>5,853,003</u>     | <u>(2,138,842)</u>  | <u>(27,993)</u>  | <u>275,000</u>      | <u>3,947,763</u>      | <u>-</u>                | <u>4,114,778</u>                      | <u>1,299,386</u>               | <u>13,323,095</u>    |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 12,069,745</u> | <u>\$ 2,228,164</u> | <u>\$ 32,792</u> | <u>\$ 3,343,453</u> | <u>\$ 3,947,763</u>   | <u>\$ -</u>             | <u>\$ 4,114,778</u>                   | <u>\$ 2,374,722</u>            | <u>\$ 28,111,417</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO GOVERNMENT-WIDE STATEMENT OF NET POSITION  
GOVERNMENTAL ACTIVITIES  
JUNE 30, 2025**

|                                         |               |
|-----------------------------------------|---------------|
| Fund Balance - Total Governmental Funds | \$ 13,323,095 |
|-----------------------------------------|---------------|

Amounts reported for governmental activities in the statement of net position are different because:

|                                                                                                                                                    |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet. | 41,660,989 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|

|                                                                                                                                                            |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Some of the City's revenue is not available to pay for current period expenditures and therefore are not reported in the governmental funds balance sheet. | 6,651,327 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                       |          |
|---------------------------------------------------------------------------------------|----------|
| Interest on long-term debt is recognized as it accrues, regardless of when it is due. | (51,417) |
|---------------------------------------------------------------------------------------|----------|

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

|                                            |             |
|--------------------------------------------|-------------|
| Bonds Payable (Net of Unamortized Premium) | (4,175,910) |
| Notes Payable                              | (773,905)   |
| Lease Payable                              | (2,339)     |
| SBITA Payable                              | (11,515)    |
| Compensated Absences                       | (364,813)   |
|                                            | (5,428,482) |

|                                         |               |
|-----------------------------------------|---------------|
| Net Position of Governmental Activities | \$ 56,255,512 |
|-----------------------------------------|---------------|

**CITY OF MCFARLAND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2025**

|                                                                  | General Fund        | TDA-LTF               | Gas Tax            | CalHOME           | Development Impact  | Miscellaneous Grants | McFarland Improvement Authority | Other Governmental Funds | Total                |
|------------------------------------------------------------------|---------------------|-----------------------|--------------------|-------------------|---------------------|----------------------|---------------------------------|--------------------------|----------------------|
| <b>REVENUES</b>                                                  |                     |                       |                    |                   |                     |                      |                                 |                          |                      |
| Taxes                                                            | \$ 4,631,372        | \$ -                  | \$ -               | \$ -              | \$ -                | \$ -                 | \$ -                            | \$ 161,853               | \$ 4,793,225         |
| Licenses and Permits                                             | 644,244             | -                     | -                  | -                 | 519,684             | -                    | -                               | -                        | 1,163,928            |
| Fines and Forfeitures                                            | 97,289              | -                     | -                  | -                 | -                   | -                    | -                               | -                        | 97,289               |
| Use of Money and Property                                        | 449,666             | -                     | 9,092              | -                 | 153,214             | -                    | 434,458                         | 17,284                   | 1,063,714            |
| Intergovernmental Revenues                                       | 1,852,962           | 156,158               | 385,605            | -                 | -                   | -                    | -                               | 1,596,590                | 3,991,315            |
| Charges for Services                                             | 1,021,075           | -                     | -                  | -                 | -                   | -                    | -                               | -                        | 1,021,075            |
| Contributions                                                    | 73,230              | -                     | -                  | -                 | -                   | -                    | -                               | -                        | 73,230               |
| Other Revenues                                                   | 91,587              | -                     | -                  | 110,755           | -                   | -                    | -                               | 1,369                    | 203,711              |
| Total Revenues                                                   | 8,861,425           | 156,158               | 394,697            | 110,755           | 672,898             | -                    | 434,458                         | 1,777,096                | 12,407,487           |
| <b>EXPENDITURES</b>                                              |                     |                       |                    |                   |                     |                      |                                 |                          |                      |
| Current:                                                         |                     |                       |                    |                   |                     |                      |                                 |                          |                      |
| General Government                                               | 1,674,678           | -                     | -                  | -                 | -                   | -                    | -                               | -                        | 1,674,678            |
| Public Safety                                                    | 3,978,610           | -                     | -                  | 993               | -                   | -                    | -                               | 474,603                  | 4,454,206            |
| Public Works                                                     | 294,614             | -                     | 698,720            | -                 | -                   | -                    | -                               | 448,764                  | 1,442,098            |
| Community Development                                            | 606,060             | -                     | -                  | -                 | -                   | -                    | -                               | 21,244                   | 627,304              |
| Debt Service:                                                    |                     |                       |                    |                   |                     |                      |                                 |                          |                      |
| Principal                                                        | 29,826              | -                     | -                  | -                 | -                   | -                    | 115,000                         | -                        | 144,826              |
| Interest and Fiscal Charges                                      | 27,204              | -                     | -                  | -                 | -                   | -                    | 157,700                         | -                        | 184,904              |
| Capital Outlay                                                   | 1,597,454           | 1,645,326             | -                  | -                 | -                   | -                    | -                               | 67,815                   | 3,310,595            |
| Total Expenditures                                               | 8,208,446           | 1,645,326             | 698,720            | 993               | -                   | -                    | 272,700                         | 1,012,426                | 11,838,611           |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | 652,979             | (1,489,168)           | (304,023)          | 109,762           | 672,898             | -                    | 161,758                         | 764,670                  | 568,876              |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                     |                       |                    |                   |                     |                      |                                 |                          |                      |
| Transfers In                                                     | -                   | -                     | -                  | -                 | -                   | -                    | -                               | 13,888                   | 13,888               |
| Transfers Out                                                    | (289,888)           | -                     | -                  | -                 | -                   | -                    | -                               | -                        | (289,888)            |
| Total Other Financing Sources (Uses)                             | (289,888)           | -                     | -                  | -                 | -                   | -                    | -                               | 13,888                   | (276,000)            |
| <b>NET CHANGE IN FUND BALANCES</b>                               | 363,091             | (1,489,168)           | (304,023)          | 109,762           | 672,898             | -                    | 161,758                         | 778,558                  | 292,876              |
| Fund Balance - Beginning of Year, as Previously Reported         | 5,489,912           | (649,674)             | 276,030            | 165,238           | 3,274,865           | 303,025              | 3,953,020                       | 217,803                  | 13,030,219           |
| Change within the Financial Reporting Entity                     | -                   | -                     | -                  | -                 | -                   | (303,025)            | -                               | 303,025                  | -                    |
| Fund Balance - Beginning of Year, as Restated                    | 5,489,912           | (649,674)             | 276,030            | 165,238           | 3,274,865           | -                    | 3,953,020                       | 520,828                  | 13,030,219           |
| <b>FUND BALANCES - END OF YEAR</b>                               | <u>\$ 5,853,003</u> | <u>\$ (2,138,842)</u> | <u>\$ (27,993)</u> | <u>\$ 275,000</u> | <u>\$ 3,947,763</u> | <u>\$ -</u>          | <u>\$ 4,114,778</u>             | <u>\$ 1,299,386</u>      | <u>\$ 13,323,095</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
RECONCILIATION OF STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
GOVERNMENTAL ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

|                                                       |            |
|-------------------------------------------------------|------------|
| Net Change to Fund Balance - Total Governmental Funds | \$ 292,876 |
|-------------------------------------------------------|------------|

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|                                 |             |
|---------------------------------|-------------|
| Expenditures for Capital Outlay | 3,241,293   |
| Less: Current Year Depreciation | (1,829,025) |
| Less: Current Year Amortization | (42,237)    |

Some revenues reported in the statement of activities will not be collected for several months after the City's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.

1,436,514

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums when debt is first issued; however, the amounts are deferred and amortized in the government-wide financial statements.

|                                                         |         |
|---------------------------------------------------------|---------|
| Principal Payments for Bonds, Notes, Leases, and SBITAs | 144,826 |
| Change in Accrued Interest on Long-term Debt            | 2,250   |
| Amortization of Premium                                 | 11,859  |

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

|                                |           |
|--------------------------------|-----------|
| Change in Compensated Absences | (273,312) |
|--------------------------------|-----------|

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Change in Net Position of Governmental Activities | \$ <u>2,985,044</u> |
|---------------------------------------------------|---------------------|

**CITY OF MCFARLAND  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2025**

|                                         | Enterprise Funds |            |               |                                      |               |
|-----------------------------------------|------------------|------------|---------------|--------------------------------------|---------------|
|                                         | Sewer            | Refuse     | Water         | Nonmajor<br>Public<br>Transportation | Total         |
| <b>ASSETS</b>                           |                  |            |               |                                      |               |
| Current Assets:                         |                  |            |               |                                      |               |
| Cash and Investments                    | \$ 1,549,068     | \$ 107,407 | \$ 7,037,234  | \$ 115,545                           | \$ 8,809,254  |
| Cash with Fiscal Agent - Restricted     | 845              | -          | 416           | -                                    | 1,261         |
| Receivables:                            |                  |            |               |                                      |               |
| Accounts                                | 240,898          | 234,963    | 412,217       | -                                    | 888,078       |
| Intergovernmental                       | 3,979            | -          | 721,629       | -                                    | 725,608       |
| Leases                                  | 97,008           | -          | -             | -                                    | 97,008        |
| Other Assets                            | 1,964            | 954        | 10,014        | 6                                    | 12,938        |
| Total Current Assets                    | 1,893,762        | 343,324    | 8,181,510     | 115,551                              | 10,534,147    |
| Noncurrent Assets:                      |                  |            |               |                                      |               |
| Capital Assets:                         |                  |            |               |                                      |               |
| Nondepreciable:                         |                  |            |               |                                      |               |
| Land                                    | 1,120,000        | -          | 160,063       | -                                    | 1,280,063     |
| Construction in Progress                | -                | -          | 1,031,894     | 87,075                               | 1,118,969     |
| Depreciable:                            |                  |            |               |                                      |               |
| Buildings, Equipment and Infrastructure | 15,330,548       | 309,677    | 12,583,177    | 650,896                              | 28,874,298    |
| Accumulated Depreciation                | (7,014,451)      | (309,677)  | (7,720,161)   | (579,711)                            | (15,624,000)  |
| Total Noncurrent Assets                 | 9,436,097        | -          | 6,054,973     | 158,260                              | 15,649,330    |
| Total Assets                            | 11,329,859       | 343,324    | 14,236,483    | 273,811                              | 26,183,477    |
| <b>LIABILITIES</b>                      |                  |            |               |                                      |               |
| Current Liabilities:                    |                  |            |               |                                      |               |
| Accounts Payable                        | 138,346          | 231,448    | 364,071       | 509                                  | 734,374       |
| Accrued Liabilities                     | 14,194           | 6,418      | 16,439        | 1,500                                | 38,551        |
| Interest Payable                        | 8,397            | -          | 17,049        | -                                    | 25,446        |
| Deposits Payable                        | -                | -          | 26,460        | -                                    | 26,460        |
| Unearned Revenue                        | -                | -          | -             | 215,968                              | 215,968       |
| Compensated Absences                    | 23,031           | 10,799     | 23,313        | 631                                  | 57,774        |
| Bonds Payable                           | 148,740          | -          | 73,260        | -                                    | 222,000       |
| Total Current Liabilities               | 332,708          | 248,665    | 520,592       | 218,608                              | 1,320,573     |
| Noncurrent Liabilities:                 |                  |            |               |                                      |               |
| Bonds Payable                           | 2,943,980        | -          | 1,450,020     | -                                    | 4,394,000     |
| Compensated Absences                    | 10,348           | 4,851      | 10,475        | 283                                  | 25,957        |
| Total Noncurrent Liabilities            | 2,954,328        | 4,851      | 1,460,495     | 283                                  | 4,419,957     |
| Total Liabilities                       | 3,287,036        | 253,516    | 1,981,087     | 218,891                              | 5,740,530     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>    |                  |            |               |                                      |               |
| Deferred Inflows of Resources - Leases  | 91,771           | -          | -             | -                                    | 91,771        |
| Total Deferred Inflows of Resources     | 91,771           | -          | -             | -                                    | 91,771        |
| <b>NET POSITION</b>                     |                  |            |               |                                      |               |
| Net Investment in Capital Assets        | 6,343,377        | -          | 4,531,693     | 158,260                              | 11,033,330    |
| Unrestricted                            | 1,607,675        | 89,808     | 7,723,703     | (103,340)                            | 9,317,846     |
| Total Net Position                      | \$ 7,951,052     | \$ 89,808  | \$ 12,255,396 | \$ 54,920                            | \$ 20,351,176 |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2025**

|                                                  | Enterprise Funds    |                  |                      |                                      |                      |
|--------------------------------------------------|---------------------|------------------|----------------------|--------------------------------------|----------------------|
|                                                  | Sewer               | Refuse           | Water                | Nonmajor<br>Public<br>Transportation | Total                |
| <b>OPERATING REVENUES</b>                        |                     |                  |                      |                                      |                      |
| Charges for Services                             | \$ 2,142,585        | \$ 1,602,945     | \$ 2,340,461         | \$ -                                 | \$ 6,085,991         |
| <b>OPERATING EXPENSES</b>                        |                     |                  |                      |                                      |                      |
| Salaries and Employee Benefits                   | 856,316             | 316,907          | 876,281              | 84,342                               | 2,133,846            |
| Services and Supplies                            | 1,337,799           | 1,449,072        | 1,768,697            | 38,178                               | 4,593,746            |
| Utilities                                        | 163,188             | -                | 547,429              | -                                    | 710,617              |
| Depreciation                                     | 424,881             | 214              | 470,703              | 32,090                               | 927,888              |
| Total Operating Expenses                         | <u>2,782,184</u>    | <u>1,766,193</u> | <u>3,663,110</u>     | <u>154,610</u>                       | <u>8,366,097</u>     |
| <b>OPERATING LOSS</b>                            | (639,599)           | (163,248)        | (1,322,649)          | (154,610)                            | (2,280,106)          |
| <b>NONOPERATING REVENUES (EXPENSES)</b>          |                     |                  |                      |                                      |                      |
| Grants                                           | -                   | 29,665           | 1,223,811            | 87,717                               | 1,341,193            |
| Interest Income                                  | 74,892              | 8,283            | 310,256              | 5,268                                | 398,699              |
| Interest Expense                                 | (128,364)           | -                | (78,708)             | -                                    | (207,072)            |
| Total Nonoperating<br>Revenues (Expenses)        | <u>(53,472)</u>     | <u>37,948</u>    | <u>1,455,359</u>     | <u>92,985</u>                        | <u>1,532,820</u>     |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>            | (693,071)           | (125,300)        | 132,710              | (61,625)                             | (747,286)            |
| <b>TRANSFERS IN</b>                              | <u>-</u>            | <u>-</u>         | <u>276,000</u>       | <u>-</u>                             | <u>276,000</u>       |
| <b>CHANGE IN NET POSITION</b>                    | (693,071)           | (125,300)        | 408,710              | (61,625)                             | (471,286)            |
| Net Position - Beginning, as Originally Reported | 8,612,239           | 114,580          | 11,755,486           | 116,545                              | 20,598,850           |
| Restatement - Error correction                   | 31,884              | 100,528          | 91,200               | -                                    | 223,612              |
| Net Position - Beginning, as Restated            | <u>8,644,123</u>    | <u>215,108</u>   | <u>11,846,686</u>    | <u>116,545</u>                       | <u>20,822,462</u>    |
| <b>NET POSITION - END OF YEAR</b>                | <u>\$ 7,951,052</u> | <u>\$ 89,808</u> | <u>\$ 12,255,396</u> | <u>\$ 54,920</u>                     | <u>\$ 20,351,176</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                            | Enterprise Funds    |                   |                     |                                      |                     |
|----------------------------------------------------------------------------|---------------------|-------------------|---------------------|--------------------------------------|---------------------|
|                                                                            | Sewer               | Refuse            | Water               | Nonmajor<br>Public<br>Transportation | Total               |
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                            |                     |                   |                     |                                      |                     |
| Receipts from Customers                                                    | \$ 2,180,429        | \$ 1,700,417      | \$ 1,545,241        | \$ -                                 | \$ 5,426,087        |
| Payments to Suppliers                                                      | (1,449,164)         | (1,497,635)       | (2,535,606)         | (85,009)                             | (5,567,414)         |
| Payments to Employees                                                      | (835,705)           | (306,293)         | (851,762)           | (52,941)                             | (2,046,701)         |
| Net Cash Used by<br>Operating Activities                                   | (104,440)           | (103,511)         | (1,842,127)         | (137,950)                            | (2,188,028)         |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>                 |                     |                   |                     |                                      |                     |
| Grant Proceeds                                                             | -                   | 29,665            | 1,223,811           | 114,605                              | 1,368,081           |
| Loans from Other Funds                                                     | 27,515              | -                 | 1,360               | 604                                  | 29,479              |
| Due to Other Funds                                                         | -                   | -                 | 276,000             | -                                    | 276,000             |
| Net Cash Provided by<br>Noncapital Financing Activities                    | 27,515              | 29,665            | 1,501,171           | 115,209                              | 1,673,560           |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>        |                     |                   |                     |                                      |                     |
| Payments Related to the Acquisition of<br>Capital Assets                   | (250,541)           | -                 | (1,071,253)         | -                                    | (1,321,794)         |
| Principal Repayments Related to Capital<br>Purposes                        | (142,040)           | -                 | (69,960)            | -                                    | (212,000)           |
| Interest Repayments Related to Capital<br>Purposes                         | (139,521)           | -                 | (68,719)            | -                                    | (208,240)           |
| Net Cash Provided (Used) by<br>Capital and Related<br>Financing Activities | (532,102)           | -                 | (1,209,932)         | -                                    | (1,742,034)         |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                            |                     |                   |                     |                                      |                     |
| Interest Earnings                                                          | 74,892              | 8,283             | 312,072             | 5,268                                | 400,515             |
| Net Cash Provided by<br>Investing Activities                               | 74,892              | 8,283             | 312,072             | 5,268                                | 400,515             |
| <b>NET DECREASE IN CASH AND<br/>CASH EQUIVALENTS</b>                       | (534,135)           | (65,563)          | (1,238,816)         | (17,473)                             | (1,855,987)         |
| Cash and Cash Equivalents -<br>Beginning of Year                           | 2,084,048           | 172,970           | 8,276,466           | 133,018                              | 10,666,502          |
| <b>CASH AND CASH EQUIVALENTS -<br/>END OF YEAR</b>                         | <u>\$ 1,549,913</u> | <u>\$ 107,407</u> | <u>\$ 7,037,650</u> | <u>\$ 115,545</u>                    | <u>\$ 8,810,515</u> |
| Cash and Investments                                                       | \$ 1,549,068        | \$ 107,407        | \$ 7,037,234        | \$ 115,545                           | \$ 8,809,254        |
| Cash with Fiscal Agent - Restricted                                        | 845                 | -                 | 416                 | -                                    | 1,261               |
| Cash and Cash Equivalents -<br>per Statement of Net Position               | <u>\$ 1,549,913</u> | <u>\$ 107,407</u> | <u>\$ 7,037,650</u> | <u>\$ 115,545</u>                    | <u>\$ 8,810,515</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                                              | Enterprise Funds    |                     |                       |                                      | Total                 |
|----------------------------------------------------------------------------------------------|---------------------|---------------------|-----------------------|--------------------------------------|-----------------------|
|                                                                                              | Sewer               | Refuse              | Water                 | Nonmajor<br>Public<br>Transportation |                       |
| <b>RECONCILIATION OF OPERATING<br/>LOSS TO NET CASH<br/>USED BY OPERATING<br/>ACTIVITIES</b> |                     |                     |                       |                                      |                       |
| Operating Loss                                                                               | \$ (639,599)        | \$ (163,248)        | \$ (1,322,649)        | \$ (154,610)                         | \$ (2,280,106)        |
| Adjustments to Reconcile<br>Operating Loss to<br>Net Cash Used by<br>Operating Activities:   |                     |                     |                       |                                      |                       |
| Depreciation                                                                                 | 424,881             | 214                 | 470,703               | 32,090                               | 927,888               |
| (Increase) Decrease in:                                                                      |                     |                     |                       |                                      |                       |
| Accounts Receivable                                                                          | 37,844              | 97,472              | (76,962)              | -                                    | 58,354                |
| Intergovernmental Receivable                                                                 | -                   | -                   | (721,629)             | -                                    | (721,629)             |
| Prepaid Expenses                                                                             | 8,243               | 2,295               | 2,539                 | 2,227                                | 15,304                |
| Increase (Decrease) in:                                                                      |                     |                     |                       |                                      |                       |
| Accounts Payable                                                                             | 43,580              | 1,415               | (222,019)             | (12,559)                             | (189,583)             |
| Accrued Liabilities                                                                          | (434)               | 1,359               | 1,142                 | 138                                  | 2,205                 |
| Deposits                                                                                     | -                   | -                   | 3,371                 | (4,431)                              | (1,060)               |
| Compensated Absences                                                                         | 21,045              | 9,255               | 23,377                | (805)                                | 52,872                |
| Net Cash Used by<br>Operating Activities                                                     | <u>\$ (104,440)</u> | <u>\$ (103,511)</u> | <u>\$ (1,842,127)</u> | <u>\$ (137,950)</u>                  | <u>\$ (2,188,028)</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
JUNE 30, 2025**

|                                 |  |                                  |
|---------------------------------|--|----------------------------------|
|                                 |  | Private<br>Purpose<br>Trust Fund |
|                                 |  | <u>RDA</u>                       |
|                                 |  | Successor<br>Agency              |
| <b>ASSETS</b>                   |  |                                  |
| Cash and Investments            |  | \$ 6,665                         |
| Total Assets                    |  | <u>6,665</u>                     |
| <b>NET POSITION</b>             |  |                                  |
| Restricted for Successor Agency |  | <u>6,665</u>                     |
| Total Net Position              |  | <u><u>\$ 6,665</u></u>           |

*See accompanying Notes to Basic Financial Statements.*

**CITY OF MCFARLAND  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUND  
YEAR ENDED JUNE 30, 2025**

|                                   | Private<br>Purpose<br>Trust Fund |
|-----------------------------------|----------------------------------|
|                                   | <u>RDA</u>                       |
|                                   | Successor<br>Agency              |
|                                   | <u>Agency</u>                    |
| <b>ADDITIONS</b>                  |                                  |
| Property Taxes                    | \$ -                             |
| Total Additions                   | <u>-</u>                         |
| <b>DEDUCTIONS</b>                 |                                  |
| Administration                    | -                                |
| Total Deductions                  | <u>-</u>                         |
| <b>CHANGE IN NET POSITION</b>     | -                                |
| Net Position - Beginning of Year  | <u>6,665</u>                     |
| <b>NET POSITION - END OF YEAR</b> | <u><u>\$ 6,665</u></u>           |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The City of McFarland, California (the City) was incorporated on July 18, 1957. The City is a full-service city and operates under a Council – City Administration form of government, providing the following services: general government; public safety; public works; and recreation and development. The City is located in Kern County approximately 25 miles north of Bakersfield, the County government seat.

The City has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. The Basic Financial Statements present information on the activities of the reporting entity, including all the fund types of the City.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the City's financial statements can be blended or discretely presented. Blended component units are, in substance, part of the City's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. A component unit that is engaged in fiduciary activity is reported as a fiduciary fund.

**Blended Component Units**

*Parking Authority* – The McFarland Parking Authority of the City of McFarland (the Parking Authority) was formed by the City on April 12, 2012, by Resolution No. 2012-069, under Part 2 of Division 18 of the California Streets and Highways Code, Section 32650. The Parking Authority's legislative body is the City Council as Board of Directors of the Parking Authority. The fundamental aim of the Parking Authority is to purchase property and construct a public parking lot on that property. The Parking Authority did not report any activity during the year. Separate financial statements are not available for the Authority.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

A. Reporting Entity (Continued)

Blended Component Units (Continued)

*McFarland Improvement Authority* – On April 12, 2012, under Resolution No. 2012-070, the Parking Authority and the City entered into a Joint Exercise of Powers Agreement to create the McFarland Improvement Authority (the Improvement Authority). The Improvement Authority's legislative body is the City Council as Commissioners of the Improvement Authority. The fundamental aim of the Improvement Authority is to provide for the financing of capital improvements and working capital. The Improvement Authority issued bonds for the purpose of funding capital improvements. Separate financial statements are not available for the Authority.

*McFarland Public Financing Corporation* – On July 31, 2001, the City and the Successor Agency to the Former McFarland Redevelopment Agency entered into a Joint Exercise of Powers Agreement establishing the McFarland Public Financing Corporation (the Corporation) for the purpose of issuing its bonds to be used to provide financial assistance to the City, the Agency or any other public entity of the state of California. The City Council of McFarland is the governing body for the Corporation. The McFarland Public Financing Corporation did not report any activity during the year. Separate financial statements are not available for the Corporation.

Discretely Presented Component Units

There are no component units of the City which meet the criteria for discrete presentation.

Fiduciary Component Units

*McFarland Community Foundation* – On February 21, 2025, the City incorporated the McFarland Community Foundation (the Foundation) as a California nonprofit public benefit corporation established to support charitable and educational activities within the City of McFarland. The Foundation's Board of Directors consists of five to seven directors and includes the Mayor, Vice Mayor, and City Manager. The Foundation is reported as a fiduciary component unit of the City as a custodial fund. The Foundation did not report any activity during the year. Separate financial statements are not available for the Foundation.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the nonfiduciary activities of the City and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down are included in the program expense reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories, each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General fund includes such activities as general government, public safety, public works, and recreation and development.
- The *TDA-LTF Fund* is used to account for the City's share of the Transportation Development Allocation which is legally restricted for specific purposes, primarily street construction and maintenance and related street expenditures. This fund also accounts for other state and federal grant revenues related to street maintenance or construction.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Fund Financial Statements (Continued)

- The *Gas Tax Fund* is used to account for highway users tax allocated by the state of California.
- The *CalHOME Fund* is used to account for a CalHOME Homeownership Project Development Program award.
- The *Development Impact Fund* is used to account for impact fees.
- The *McFarland Improvement Authority Fund* is reported as debt service fund and is used to account for the activities of the McFarland Improvement Authority, including debt repayment.

The City reports the following major proprietary funds:

- The *Sewer Fund* is used to account for the provisions of sewer service to the residents of the City. All activities necessary to provide such service are accounted for in this fund.
- The *Refuse Fund* is used to account for the collection and disposal of refuse within the City. All activities necessary to provide such service are accounted for in this fund.
- The *Water Fund* is used to account for the provisions of water service to residents of the City. All activities necessary to provide such service are accounted for in this fund.

The City reports the following additional fund type:

- The *RDA Successor Agency Private Purpose Trust Fund* is a fiduciary fund used to account for monies received from the Kern County Auditor Controller for the repayment of the enforceable obligations of the former McFarland Redevelopment Agency. These funds are restricted for the sole purpose of payment on items on an approved Recognized Payment Obligation Schedule.

**C. Basis of Accounting and Measurement Focus**

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting and Measurement Focus (Continued)**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within 60 days after the end of the fiscal year. Certain state and federal grants are considered susceptible to accrual and are accrued when their receipt occurs within 180 days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under leases are reported as other financing sources.

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

**D. Cash and Investments**

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

Certain disclosure requirements for deposits and investment risks were made in the following areas: Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentrations of Credit Risk.

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Interest earned on investments is allocated using the Local Agency Fund (LAIF) factor to selected funds by the City.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Cash and Investments (Continued)**

The City participates in an investment pool LAIF, which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the state of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying basic financial statements.

**E. Receivables**

Receivables for governmental activities consist mainly of accounts, intergovernmental, and interest. Receivables for business-type activities consist mainly of user fees, intergovernmental, and interest earnings. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

**F. Other Assets**

Prepaid Items

Payments made for services that will benefit future accounting periods are recorded as prepaid costs in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. Prepaid costs do not reflect current appropriable resources and thus, an equivalent portion of fund balance is reported as nonspendable.

**G. Loans Receivable**

Loans receivable represent low interest notes and related accrued interest to finance multi-family and single family construction and rehabilitation projects, homebuyer assistance for low income families, as well as business start-up costs. Loan terms are 15 to 55 years with an interest rate at 0% to 5%. The primary source of funding for these loans comes from grants from the Community Development Block Grant (CDBG) program and Home Investment Partnerships (HOME) program. The CDBG and HOME grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Capital Assets**

Capital and Right-to-Use assets, which include property, plant, equipment and infrastructure assets (e.g., roads, traffic signals, drainage systems and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital and Right-to-Use assets are defined by the City as assets with an initial cost of more than \$1,000 (\$25,000 for infrastructure) and an estimated life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Land and construction in progress are not depreciated. Capital assets used in operations are depreciated or amortized using the straight-line method over the assets estimated useful life in the government-wide financial statements. Right-to-use lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The range of estimated useful lives by type of asset is as follows:

| <u>Depreciable/Amortizable Asset</u> | <u>Estimated Lives</u> |
|--------------------------------------|------------------------|
| Buildings                            | 15 to 40 Years         |
| Improvements Other Than Buildings    | 15 to 40 Years         |
| Machinery and Equipment              | 5 to 20 Years          |
| Infrastructure                       | 20 to 50 Years         |

**I. Leases**

Leases are defined by the general government as the right-to-use an underlying asset. As lessee, the City recognizes a lease liability and an intangible right-of-use lease asset at the beginning of a lease unless the lease is considered a short-term lease or transfers ownership of the underlying asset. Right-of-use lease assets are measured based on the net present value of the future lease payments at inception, using the weighted average cost of capital, which approximate the incremental borrowing rate. Remeasurement of a lease liability occurs when there is a change in the lease term and/or other changes that are likely to have a significant impact on the lease liability. The City calculates the amortization of the discount on the lease liability and reports that amount as outflows of resources. Payments are allocated first to accrued interest liability and then to the lease liability. Variable lease payments based on the usage of the underlying assets are not included in the lease liability calculations but are recognized as outflows of resources in the period in which the obligation was incurred.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Leases (Continued)**

As lessor, the City recognizes a lease receivable. The lease receivable is measured using the net present value of future lease payments to be received for the lease term and deferred inflow of receivables at the beginning of the lease term. Periodic amortization of the discount on the receivable are reported as interest revenue for that period. Deferred inflows of resources are recognized as inflows on a straight-line basis over the term of the lease. This recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases. Any initial direct costs are reported as an outflow of resources for that period. Re-measurement of lease receivables occur when there are modifications, including but not limited to changes in the contract price, lease term, and adding or removing an underlying asset to the lease agreements. In the case of a partial or full lease termination, the carrying value of the lease receivable and the related deferred inflow of resources will be reduced and will include a gain or loss for the difference.

**J. Property Tax**

Secured property taxes are levied during September of each year for the fiscal year beginning with the preceding July 1 and ending the following June 30. They become a lien on real property on January 1 preceding the fiscal year for which taxes are levied. The Kern County Assessor establishes the value of the property on January 1. Taxes are payable in two installments on November 1 and February 1, and are delinquent if not paid by December 10 and April 10, respectively. In 1978, a state constitutional amendment (Proposition 13) provided that the tax rate be limited to 1% of market value, levied only by the County and shared with all other jurisdictions. Such limitation on the rate may only be increased through voter approval. The County collects property taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdiction's assessed valuations and on the tax rate for voter-approved debt.

**K. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Interfund Transactions (Continued)**

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund. All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

**L. Unearned Revenue**

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

**M. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits up to certain limits. For governmental funds, compensated absences are recorded as current and noncurrent liabilities only on the government-wide financial statements. For proprietary funds, current and noncurrent liabilities for compensated absences are recorded in both the government wide financial statements and the fund financial statements. The liability for compensated absences reported in the accompanying financial statements consists of leave that has not been used that is attributable to services already rendered, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

**N. Long-Term Obligations**

In the government-wide financial statements and in the proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when bonds are issued.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

O. Net Position

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as follows:

*Net Investment In Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents net position of the City, not restricted for any project or other purpose or included in net investment in capital assets.

When both restricted and unrestricted net position are available for use, it is the City's policy to use restricted net position first, and then unrestricted net position as they are needed.

P. Fund Balance

Fund balances of the governmental funds are presented in the financial statements based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. Fund balances are classified as follows:

*Nonspendable* – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – Amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

*Committed* – Amounts that are obligated to a specific purpose which are internally imposed by the government through formal action (Ordinances and Resolutions) at the highest level of decision making authority (City Council). These commitments can only be overturned by a like action.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

P. Fund Balance (Continued)

*Assigned* – Amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. Undesignated excess Fund Balances may be assigned by the City Council, City Manager, or Finance Director for specific purposes through the budget process or agenda items. The assigned designation may be reversed by the City Council at any public meeting.

*Unassigned* – Residual positive fund balances within the General Fund, which have not been classified within the other above-mentioned categories. Unassigned Fund Balances may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When expenditures are incurred for purposes for which all restricted, committed, assigned, and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance to be charged: Restricted, Committed, Assigned, and Unassigned.

The City does not have a formal minimum fund balance requirement.

Q. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Change in Accounting Principle

Effective July 1, 2024, the City implemented GASB Statement No. 101, *Compensated Absences*. See Notes 1M, 6, and 13 for more information. This Statement addresses financial reporting and computation of compensated absences. The adoption of this standard did not result in a material impact on the financial statements, and therefore, no restatement or significant changes were required.

Effective July 1, 2024, the City implemented GASB Statement No. 102, *Certain Risk Disclosures*. This Statement requires governments to disclose information about certain risks that could affect their ability to meet obligations. The adoption of this Statement did not result in a material impact on the financial statements, and therefore, no restatement or significant changes were required.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS**

The City maintains a cash and investment pool for all funds. Certain restricted funds, which are held and invested by independent outside custodians through contractual agreements are not pooled.

Statement of Net Position:

|                         |               |
|-------------------------|---------------|
| Cash and Investments    | \$ 22,671,047 |
| Cash with Fiscal Agents | 4,100,889     |

Statement of Fiduciary Net Position:

|                      |                      |
|----------------------|----------------------|
| Cash and Investments | 6,665                |
| Total                | <u>\$ 26,778,601</u> |

Cash and investments as of June 30, 2025, consist of the following:

|                                      |                      |
|--------------------------------------|----------------------|
| Deposits with Financial Institutions | \$ 5,171,955         |
| Cash on Hand                         | 3,000                |
| Investments                          | 21,603,646           |
| Total                                | <u>\$ 26,778,601</u> |

**Deposits**

At year-end, the carrying amount of the City's cash deposits (including amounts in checking accounts and money market accounts) was \$5,171,955 and the bank balance was \$5,278,656. The difference between the bank balance and the carrying amount represents outstanding warrants and wire transfers and deposits in transit.

**Custodial Credit Risk**

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has no deposit policy for custodial credit risk.

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Deposits (Continued)**

Custodial Credit Risk (Continued)

As of June 30, 2025, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in fully collateralized accounts, as permitted by the California Government Code.

Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an Agent of Depository has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository is considered to be held for, and in the name of, the local governmental agency.

**Investments**

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

| <u>Authorized Investment Type</u>       | <u>Maximum<br/>Maturity</u> | <u>Maximum<br/>Percentage<br/>of Portfolio</u> | <u>Maximum<br/>Investment<br/>in One Issuer</u> | <u>Minimum<br/>Quality<br/>Requirements</u> |
|-----------------------------------------|-----------------------------|------------------------------------------------|-------------------------------------------------|---------------------------------------------|
| Local Agency Bonds                      | 5 Years                     | None                                           | None                                            | None                                        |
| U.S. Treasury Obligations               | 5 Years                     | None                                           | None                                            | None                                        |
| State Obligations                       | 5 Years                     | None                                           | None                                            | None                                        |
| CA Local Agency Obligations             | 5 Years                     | None                                           | None                                            | None                                        |
| U.S. Agency Obligations                 | 5 Years                     | None                                           | None                                            | None                                        |
| Bankers Acceptance                      | 180 Days                    | 40%                                            | 30%                                             | None                                        |
| Commercial Paper - Select Age           | 270 Days                    | 25%                                            | 10%                                             | A-1                                         |
| Commercial Paper - Other Age            | 270 Days                    | 40%                                            | 10%                                             | A-1                                         |
| Negotiable Certificates of Deposits     | 5 Years                     | 30%                                            | None                                            | None                                        |
| Non-Negotiable Certificates of Deposits | 5 Years                     | None                                           | None                                            | None                                        |
| CD Placement Service                    | 5 Years                     | 30%                                            | None                                            | None                                        |
| Repurchase Agreements                   | 1 Year                      | None                                           | None                                            | None                                        |
| Reverse Repurchase Agreements           | 92 Days                     | 20%                                            | None                                            | None                                        |
| Medium-Term Notes                       | 5 Years                     | 30%                                            | 10%                                             | A                                           |
| Mutual Funds                            | N/A                         | 20%                                            | 10%                                             | Multiple                                    |
| Mutual Money Market Funds               | N/A                         | 15%                                            | None                                            | Multiple                                    |
| Collateralized Bank Deposits            | 5 Years                     | None                                           | None                                            | None                                        |
| Mortgage Pass-Through Securities        | 5 Years                     | 20%                                            | None                                            | AA                                          |
| County Pooled Investment Funds          | N/A                         | None                                           | None                                            | None                                        |
| Joint Powers Authority Pool             | N/A                         | None                                           | None                                            | Multiple                                    |
| Local Agency Investment Fund            | N/A                         | None                                           | None                                            | None                                        |

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the maximum maturity length of investments to five years. As of June 30, 2025, the City had the following investments:

| <u>Investment Type</u>                   | <u>Fair Value</u>    | <u>Maturity Date</u> |
|------------------------------------------|----------------------|----------------------|
| State Treasurer's Investment Pool (LAIF) | \$ 21,603,646        | N/A                  |
| Total Investments                        | <u>\$ 21,603,646</u> |                      |

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment in LAIF is not rated.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the City's investment in a single issuer. The City is required to disclose any investment in any one issuer that represents 5% or more of total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. As such, the City has no concentration of credit risk that exceeds 5%.

Custodial Credit Risk

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**Fair Value of Investments**

The City measures and records its investments using fair value measurement guidelines established by accounting principles generally accepted in the United States of America. These guidelines recognize a three-tiered fair value hierarchy, as follows:

*Level 1* – Quoted prices for identical investments in active markets;

*Level 2* – Observable inputs other than quoted market prices; and

*Level 3* – Unobservable inputs.

The City's position in external investment pools is, in itself, regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the City's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Investment in External Investment Pools**

The City participant in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. There are no restrictions on withdrawal of funds.

**Restricted Cash and Investments with Fiscal Agents**

Cash and investments at June 30, 2025, that are restricted by legal or contractual requirements are comprised of the following:

Governmental-Type Activities:

General Fund

|                       |    |        |
|-----------------------|----|--------|
| Debt Service Reserves | \$ | 22,295 |
|-----------------------|----|--------|

McFarland Improvement Authority:

|                               |  |           |
|-------------------------------|--|-----------|
| Reserves for Capital Projects |  | 3,800,940 |
|-------------------------------|--|-----------|

|                       |  |         |
|-----------------------|--|---------|
| Debt Service Reserves |  | 276,393 |
|-----------------------|--|---------|

|       |  |           |
|-------|--|-----------|
| Total |  | 4,099,628 |
|-------|--|-----------|

Business-Type Activities:

Sewer Fund:

|                       |  |     |
|-----------------------|--|-----|
| Debt Service Reserves |  | 845 |
|-----------------------|--|-----|

Water Fund:

|                       |  |     |
|-----------------------|--|-----|
| Debt Service Reserves |  | 416 |
|-----------------------|--|-----|

|       |  |       |
|-------|--|-------|
| Total |  | 1,261 |
|-------|--|-------|

|                                       |    |           |
|---------------------------------------|----|-----------|
| Total Restricted Cash and Investments | \$ | 4,100,889 |
|---------------------------------------|----|-----------|

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 3 CAPITAL ASSETS**

Capital and right-to-use assets activity for the year ended June 30, 2025, was as follows:

|                                                  | Balance<br>July 1, 2024<br>as Restated | Additions           | Retirements | Transfers/<br>Adjustments | Balance<br>June 30, 2025 |
|--------------------------------------------------|----------------------------------------|---------------------|-------------|---------------------------|--------------------------|
| Governmental-Type Activities:                    |                                        |                     |             |                           |                          |
| Capital Assets, Not Being Depreciated:           |                                        |                     |             |                           |                          |
| Land                                             | \$ 6,428,552                           | \$ 51,438           | \$ -        | \$ -                      | \$ 6,479,990             |
| Construction In Progress                         | 1,510,694                              | 2,770,281           | -           | (2,288,102)               | 1,992,873                |
| Total Capital Assets, Not Being Depreciated      | 7,939,246                              | 2,821,719           | -           | (2,288,102)               | 8,472,863                |
| Capital Assets, Being Depreciated:               |                                        |                     |             |                           |                          |
| Buildings                                        | 1,280,454                              | -                   | -           | -                         | 1,280,454                |
| Infrastructure                                   | 40,613,423                             | -                   | -           | 2,288,102                 | 42,901,525               |
| Machinery and Equipment                          | 2,488,442                              | 113,953             | -           | -                         | 2,602,395                |
| Vehicles                                         | 1,960,648                              | 303,725             | -           | -                         | 2,264,373                |
| Total Capital Assets, Being Depreciated          | 46,342,967                             | 417,678             | -           | 2,288,102                 | 49,048,747               |
| Less Accumulated Depreciation for:               |                                        |                     |             |                           |                          |
| Buildings                                        | (141,791)                              | (51,496)            | -           | -                         | (193,287)                |
| Infrastructure                                   | (10,833,022)                           | (1,304,871)         | -           | -                         | (12,137,893)             |
| Machinery and Equipment                          | (1,760,528)                            | (190,656)           | -           | -                         | (1,951,184)              |
| Vehicles                                         | (1,313,428)                            | (282,002)           | -           | -                         | (1,595,430)              |
| Total Accumulated Depreciation                   | (14,048,769)                           | (1,829,025)         | -           | -                         | (15,877,794)             |
| Total Capital Assets, Being Depreciated, Net     | 32,294,198                             | (1,411,347)         | -           | 2,288,102                 | 33,170,953               |
| Right-to-Use Assets, Being Amortized:            |                                        |                     |             |                           |                          |
| Machinery and Equipment                          | 149,173                                | -                   | (128,878)   | -                         | 20,295                   |
| SBITAs                                           | 40,264                                 | 1,896               | (14,220)    | -                         | 27,940                   |
| Total Right-to-Use Assets, Being Amortized       | 189,437                                | 1,896               | (143,098)   | -                         | 48,235                   |
| Less Accumulated Amortization for:               |                                        |                     |             |                           |                          |
| Machinery and Equipment                          | (114,352)                              | (32,935)            | 128,878     | -                         | (18,409)                 |
| SBITAs                                           | (17,571)                               | (9,302)             | 14,220      | -                         | (12,653)                 |
| Total Accumulated Amortization                   | (131,923)                              | (42,237)            | 143,098     | -                         | (31,062)                 |
| Total Right-to-Use Assets, Being Amortized, Net  | 57,514                                 | (40,341)            | -           | -                         | 17,173                   |
| Governmental-Type Activities Capital Assets, Net | <u>\$ 40,290,958</u>                   | <u>\$ 1,370,031</u> | <u>\$ -</u> | <u>\$ -</u>               | <u>\$ 41,660,989</u>     |

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 3 CAPITAL ASSETS (CONTINUED)**

|                                              | As Restated<br>Balance<br>July 1, 2024 | Additions         | Retirements | Transfers/<br>Adjustments | Balance<br>June 30, 2025 |
|----------------------------------------------|----------------------------------------|-------------------|-------------|---------------------------|--------------------------|
| Business-Type Activities:                    |                                        |                   |             |                           |                          |
| Capital Assets, Not Being Depreciated:       |                                        |                   |             |                           |                          |
| Land                                         | \$ 1,280,063                           | \$ -              | \$ -        | \$ -                      | \$ 1,280,063             |
| Construction In Progress                     | 87,075                                 | 1,031,894         | -           | -                         | 1,118,969                |
| Total Capital Assets, Not Being Depreciated  | 1,367,138                              | 1,031,894         | -           | -                         | 2,399,032                |
| Capital Assets, Being Depreciated:           |                                        |                   |             |                           |                          |
| Infrastructure                               | 6,836,223                              | -                 | -           | -                         | 6,836,223                |
| Buildings and Improvements                   | 8,579,010                              | 31,241            | -           | -                         | 8,610,251                |
| Machinery and Other                          | 12,108,710                             | 37,985            | -           | -                         | 12,146,695               |
| Vehicles                                     | 1,060,455                              | 220,674           | -           | -                         | 1,281,129                |
| Total Capital Assets, Being Depreciated      | 28,584,398                             | 289,900           | -           | -                         | 28,874,298               |
| Less Accumulated Depreciation for:           |                                        |                   |             |                           |                          |
| Infrastructure                               | (1,065,060)                            | (170,905)         | -           | -                         | (1,235,965)              |
| Buildings and Improvements                   | (4,003,113)                            | (411,401)         | -           | -                         | (4,414,514)              |
| Machinery and Other                          | (8,696,601)                            | (271,461)         | -           | -                         | (8,968,062)              |
| Vehicles                                     | (931,338)                              | (74,121)          | -           | -                         | (1,005,459)              |
| Total Accumulated Depreciation               | (14,696,112)                           | (927,888)         | -           | -                         | (15,624,000)             |
| Total Capital Assets, Being Depreciated, Net | 13,888,286                             | (637,988)         | -           | -                         | 13,250,298               |
| Business-Type Activities Capital Assets, Net | <u>\$ 15,255,424</u>                   | <u>\$ 393,906</u> | <u>\$ -</u> | <u>\$ -</u>               | <u>\$ 15,649,330</u>     |

**Depreciation**

Depreciation expense was charged to governmental functions as follows at June 30, 2025:

|                                                     |                     |
|-----------------------------------------------------|---------------------|
| General Government                                  | \$ 465,078          |
| Public Safety                                       | 326,620             |
| Public Works                                        | 979,439             |
| Community Development                               | 57,888              |
| Total Depreciation Expense - Governmental Functions | <u>\$ 1,829,025</u> |

Depreciation expense was charged to business-type functions as follows at June 30, 2025:

|                                                      |                   |
|------------------------------------------------------|-------------------|
| Solid Waste                                          | \$ 424,881        |
| Refuse                                               | 214               |
| Water                                                | 470,703           |
| Public Transit                                       | 32,090            |
| Total Depreciation Expense - Business-Type Functions | <u>\$ 927,888</u> |

**Amortization**

Amortization expense was charged to governmental functions as follows at June 30, 2025:

|                                                     |                  |
|-----------------------------------------------------|------------------|
| General Government                                  | \$ 42,237        |
| Total Amortization Expense - Governmental Functions | <u>\$ 42,237</u> |

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 4 INTERFUND TRANSACTIONS**

**Due to/from Other Funds**

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2025:

|                             | Due from<br>Other Funds | Due to<br>Other Funds |
|-----------------------------|-------------------------|-----------------------|
| General Fund                | \$ 2,347,115            | \$ -                  |
| TDA-LTF                     | -                       | 2,138,842             |
| Gas Tax                     | -                       | 60,785                |
| Nonmajor Governmental Funds | -                       | 147,488               |
| Total                       | <u>\$ 2,347,115</u>     | <u>\$ 2,347,115</u>   |

**Transfers**

Transfers are indicative of funding for capital projects, and lease payments or debt service. The following are the interfund transfer balances for the year ended June 30, 2025:

|                             | Transfer In       | Transfer Out      |
|-----------------------------|-------------------|-------------------|
| General Fund                | \$ -              | \$ 289,888        |
| Water                       | 276,000           | -                 |
| Nonmajor Governmental Funds | 13,888            | -                 |
| Total                       | <u>\$ 289,888</u> | <u>\$ 289,888</u> |

During the year, the City transferred monies to the general fund for shared costs allocated across each of the City's funds.

**NOTE 5 UNEARNED/UNAVAILABLE REVENUE**

Unearned revenue consists of money received where the City has not yet incurred the qualifying expenditures.

Deferred inflows of resources represents an acquisition of net position or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has transactions that qualify for reporting under this category: unavailable revenue. Unavailable revenue is only reported in the governmental funds balance sheet under the modified accrual basis of accounting.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 5 UNEARNED/UNAVAILABLE REVENUE (CONTINUED)**

At June 30, 2025, components of unearned and unavailable revenues were as follows:

|                                       | Unearned<br>Revenue | Unavailable<br>Revenue | Total                |
|---------------------------------------|---------------------|------------------------|----------------------|
| General Fund:                         |                     |                        |                      |
| Grant Revenue                         | \$ 4,680,236        | \$ 644,804             | \$ 5,325,040         |
| TDA:                                  |                     |                        |                      |
| Grant Revenue                         | -                   | 2,228,164              | 2,228,164            |
| CalHOME:                              |                     |                        |                      |
| Grant Revenue and Loans               | -                   | 3,068,453              | 3,068,453            |
| Nonmajor Governmental Funds:          |                     |                        |                      |
| Grant Revenue and Loans               | 175,094             | 709,906                | 885,000              |
| Total Governmental-Type<br>Activities | <u>\$ 4,855,330</u> | <u>\$ 6,651,327</u>    | <u>\$ 11,506,657</u> |
| Public Transportation:                |                     |                        |                      |
| Grant Revenue                         | <u>\$ 215,968</u>   |                        |                      |
| Total Business-Type<br>Activities     | <u>\$ 215,968</u>   |                        |                      |

**NOTE 6 LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

| Type of Indebtedness                  | Balance<br>July 1, 2024 | Additions         | Retirements         | Balance<br>June 30, 2025 | Amounts<br>Due Within<br>One Year |
|---------------------------------------|-------------------------|-------------------|---------------------|--------------------------|-----------------------------------|
| Governmental-Type Activities:         |                         |                   |                     |                          |                                   |
| Direct Placement                      |                         |                   |                     |                          |                                   |
| Revenue Bonds                         | \$ 4,030,000            | \$ -              | \$ (115,000)        | \$ 3,915,000             | \$ 115,000                        |
| Unamortized Premiums on Bonds         | 272,769                 | -                 | (11,859)            | 260,910                  | -                                 |
| Direct Borrowing                      |                         |                   |                     |                          |                                   |
| Notes Payable                         | 794,169                 | -                 | (20,264)            | 773,905                  | 20,264                            |
| Other Liabilities                     |                         |                   |                     |                          |                                   |
| Leases                                | 7,505                   | -                 | (5,166)             | 2,339                    | 5,166                             |
| SBITAs                                | 15,911                  | -                 | (4,396)             | 11,515                   | 5,296                             |
| Compensated Absences                  | 91,501                  | 273,312           |                     | 364,813                  | 251,721                           |
| Total Governmental-Type<br>Activities | <u>\$ 5,211,855</u>     | <u>\$ 273,312</u> | <u>\$ (156,685)</u> | <u>\$ 5,328,482</u>      | <u>\$ 397,447</u>                 |
| Business-Type Activities:             |                         |                   |                     |                          |                                   |
| Direct Placement                      |                         |                   |                     |                          |                                   |
| Revenue Bonds                         | \$ 4,828,000            | \$ -              | \$ (212,000)        | \$ 4,616,000             | \$ 222,000                        |
| Other Liabilities                     |                         |                   |                     |                          |                                   |
| Compensated Absences                  | 30,859                  | 58,106            | (5,234)             | 83,731                   | 57,774                            |
| Total Business-Type Activities        | <u>\$ 4,858,859</u>     | <u>\$ 58,106</u>  | <u>\$ (217,234)</u> | <u>\$ 4,699,731</u>      | <u>\$ 279,774</u>                 |

Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

Individual issues of debt payable outstanding at June 30, 2025, are as follows:

Governmental-Type Activities:

Revenue Bonds:

Series 2017 Lease Revenue Bonds dated December 1, 2017, in the original amount of \$4,450,000 at 3% to 4% interest; principal and interest payable each March 1 and September 1 until September 2, 2047, maturity.

Bonds issued by the McFarland Improvement Authority. Secured by a pledge of lease revenues.

|                  |
|------------------|
| \$ 3,915,000     |
| <u>3,915,000</u> |

Total Revenue Bonds

Notes Payable:

Note payable to the United States Department of Agriculture in the amount of \$844,700; principal and interest at 3.375% due each October 1 through 2058.

|                |
|----------------|
| 773,905        |
| <u>773,905</u> |

Total Notes Payable

Total Governmental-Type Activities

|                            |
|----------------------------|
| <u><u>\$ 4,688,905</u></u> |
|----------------------------|

Business-Type Activities:

Revenue Bonds:

Revenue Bonds dated June 15, 2023, in the original amount of \$5,076,000 at 4.410% interest; payable semi-annually commencing October 1, 2023. Principal is due annually commencing October 1, 2023, with final payment due October 1, 2039. Secured by a pledge of water and wastewater net revenues.

|                            |
|----------------------------|
| <u><u>\$ 4,616,000</u></u> |
|----------------------------|

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

The following are schedules of debt service requirements as of June 30, 2025:

| <u>Year Ending June 30,</u> | Governmental-Type Activities |                     |                   |                  |
|-----------------------------|------------------------------|---------------------|-------------------|------------------|
|                             | Revenue Bonds                |                     | Note Payable      |                  |
|                             | Principal                    | Interest            | Principal         | Interest         |
| 2026                        | \$ 115,000                   | \$ 154,250          | \$ 20,321         | \$ 2,036         |
| 2027                        | 120,000                      | 150,800             | 20,378            | 1,979            |
| 2028                        | 125,000                      | 147,200             | 20,436            | 1,922            |
| 2029                        | 130,000                      | 142,200             | 20,493            | 1,864            |
| 2030                        | 135,000                      | 137,000             | 20,551            | 1,749            |
| 2031 - 2035                 | 750,000                      | 600,000             | 103,624           | 7,871            |
| 2036 - 2040                 | 920,000                      | 437,400             | 105,089           | 6,402            |
| 2041 - 2045                 | 1,110,000                    | 238,600             | 106,575           | 4,911            |
| 2046 - 2050                 | 510,000                      | 30,800              | 108,083           | 3,400            |
| 2051 - 2055                 | -                            | -                   | 109,611           | 1,867            |
| 2056 - 2058                 | -                            | -                   | 88,804            | 376              |
| 2059                        | -                            | -                   | 49,940            | -                |
| Total                       | <u>\$ 3,915,000</u>          | <u>\$ 2,038,250</u> | <u>\$ 773,905</u> | <u>\$ 34,377</u> |

| <u>Year Ending June 30,</u> | Business-Type Activities |                     |
|-----------------------------|--------------------------|---------------------|
|                             | Revenue Bonds            |                     |
|                             | Principal                | Interest            |
| 2026                        | \$ 222,000               | 198,670             |
| 2027                        | 232,000                  | 188,660             |
| 2028                        | 242,000                  | 178,208             |
| 2029                        | 253,000                  | 167,293             |
| 2030                        | 265,000                  | 155,871             |
| 2031 - 2035                 | 1,514,000                | 589,088             |
| 2036 - 2040                 | 1,888,000                | 215,561             |
| Total                       | <u>\$ 4,616,000</u>      | <u>\$ 1,693,351</u> |

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**Pledged Revenues**

The McFarland Improvement Authority has pledged future lease revenue payments to repay lease revenue bonds issued in 2017. The bonds were issued to finance the costs of the city hall remodel and expansion project, finance the renovation of the former library building for a community meeting facility, to acquire land for a future police station and other public facilities improvements. Amounts of the scheduled Base Rental Payments are calculated to be sufficient to pay debt service on the bonds. The City has covenanted under the Sublease to take such action as may be necessary to include all Base Rental Payments and Additional Payments (consisting of certain administrative costs and other moneys due to the Authority and the Trustee under the Sublease) in its annual budget and to make the necessary annual appropriations for all such rental payments.

The City has pledged future water and wastewater utility revenue to repay revenue bonds issued in 2010. The various bonds were issued for the purchase of construction of various water or wastewater infrastructure. At June 30, 2025, \$4,616,000 remains outstanding to be repaid by future water and wastewater revenues. If such revenues prove insufficient, the remainder will be repaid as a general obligation of the City. For the fiscal year ended June 30, 2025, the net revenue available for service of this debt was \$542,295. The debt principal and interest paid in fiscal year 2024-2025 equals \$420,240 (77.49% of available pledged net revenues).

**NOTE 7 LEASES**

**Leases Payable**

The City leases equipment as well as certain operating and office facilities for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2027 with interest rates ranging from 7.3918 to 14.4717%.

Total future minimum lease payments under lease agreements are as follows:

| <u>Year Ending June 30,</u>  | <u>Governmental-Type Activities</u> |                 |
|------------------------------|-------------------------------------|-----------------|
|                              | <u>Principal</u>                    | <u>Interest</u> |
| 2026                         | \$ 1,832                            | \$ 168          |
| 2027                         | 507                                 | 18              |
| Total Minimum Lease Payments | <u>\$ 2,339</u>                     | <u>\$ 186</u>   |

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class.

|                                | <u>Governmental-Type Activities</u> |
|--------------------------------|-------------------------------------|
| Equipment                      | \$ 20,295                           |
| Less: Accumulated Amortization | (18,409)                            |
| Total                          | <u>\$ 1,886</u>                     |

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 7 LEASES (CONTINUED)**

**Leases Receivable**

The City, acting as a lessor, leases property under a long-term, noncancelable lease agreement with no interest. The leases expires in 2027. During the year ended June 30, 2025, the City did not recognize lease revenue, pursuant to these contracts due to delinquent payments. Total minimum lease payments to be received under lease agreements are as follows:

| <u>Year Ending June 30,</u>     | <u>Business-Type Activities</u> |                 |
|---------------------------------|---------------------------------|-----------------|
|                                 | <u>Principal</u>                | <u>Interest</u> |
| 2026                            | \$ 64,252                       | \$ -            |
| 2027                            | 32,756                          | -               |
| Total Minimum<br>Lease Payments | <u>\$ 97,008</u>                | <u>\$ -</u>     |

**NOTE 8 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The City has entered into various long-term, non-cancellable subscription-based information technology agreements. Total future minimum lease payments under these agreements are as follows:

| <u>Year Ending June 30,</u>  | <u>Governmental-Type Activities</u> |                 |
|------------------------------|-------------------------------------|-----------------|
|                              | <u>Principal</u>                    | <u>Interest</u> |
| 2026                         | \$ 5,678                            | \$ -            |
| 2027                         | 5,837                               | 322             |
| Total Minimum Lease Payments | <u>\$ 11,515</u>                    | <u>\$ 322</u>   |

Right-to-use assets acquired through outstanding agreements are shown below, by underlying asset class.

|                                | <u>Governmental-<br/>Type Activities</u> |
|--------------------------------|------------------------------------------|
| Equipment                      | \$ 27,940                                |
| Less: Accumulated Amortization | (12,653)                                 |
| Total                          | <u>\$ 15,287</u>                         |

**NOTE 9 FUND BALANCES**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 FUND BALANCES (CONTINUED)**

The fund balances for all major and nonmajor governmental funds as of June 30, 2025, were distributed as follows:

|                                  | General             | TDA-LTF               | Gas Tax            | CalHOME           | Development<br>Impact | McFarland<br>Improvement<br>Authority | Other<br>Governmental<br>Funds | Total                |
|----------------------------------|---------------------|-----------------------|--------------------|-------------------|-----------------------|---------------------------------------|--------------------------------|----------------------|
| Nonspendable:                    |                     |                       |                    |                   |                       |                                       |                                |                      |
| Prepays                          | \$ 18,730           | \$ -                  | \$ -               | \$ -              | \$ -                  | \$ -                                  | \$ 1,210                       | \$ 19,940            |
| Subtotal                         | 18,730              | -                     | -                  | -                 | -                     | -                                     | 1,210                          | 19,940               |
| Restricted for:                  |                     |                       |                    |                   |                       |                                       |                                |                      |
| Streets and<br>Transportation    | -                   | -                     | -                  | -                 | -                     | -                                     | 552,251                        | 552,251              |
| Impact Fees                      | -                   | -                     | -                  | -                 | 3,947,763             | -                                     | -                              | 3,947,763            |
| CalHOME                          | -                   | -                     | -                  | 275,000           | -                     | -                                     | -                              | 275,000              |
| Grants                           | -                   | -                     | -                  | -                 | -                     | -                                     | 908,278                        | 908,278              |
| Debt Service                     | 22,295              | -                     | -                  | -                 | -                     | 276,393                               | -                              | 298,688              |
| Capital Projects                 | -                   | -                     | -                  | -                 | -                     | 3,838,385                             | -                              | 3,838,385            |
| Subtotal                         | 22,295              | -                     | -                  | 275,000           | 3,947,763             | 4,114,778                             | 1,460,529                      | 9,820,365            |
| Assigned to:                     |                     |                       |                    |                   |                       |                                       |                                |                      |
| CUP Fees for<br>Capital Projects | 1,458,463           | -                     | -                  | -                 | -                     | -                                     | -                              | 1,458,463            |
| Subtotal                         | 1,458,463           | -                     | -                  | -                 | -                     | -                                     | -                              | 1,458,463            |
| Unassigned                       | 4,353,515           | (2,138,842)           | (27,993)           | -                 | -                     | -                                     | (162,353)                      | 2,024,327            |
| Total                            | <u>\$ 5,853,003</u> | <u>\$ (2,138,842)</u> | <u>\$ (27,993)</u> | <u>\$ 275,000</u> | <u>\$ 3,947,763</u>   | <u>\$ 4,114,778</u>                   | <u>\$ 1,299,386</u>            | <u>\$ 13,323,095</u> |

**NOTE 10 RETIREMENT PLAN**

**General Information About the Pension Plan**

**Plan Description**

The City's defined contribution plan provides for retirement benefits to plan members and beneficiaries. The plan is administrated by John Hancock Life Insurance Company.

**Funding Policy**

The City contributes 10% of permanent employees' salaries who have at least three years of service. Vesting is at 33% per year over three years. In the event an employee terminates service prior to retirement, the employee is entitled to a refund of the employee's contributions plus interest plus the vested portion of the City's contributions. During the current year, the City was required to make contributions to the plan in the amount of \$429,434. The plan included \$10,692 in forfeitures during the current year.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 11 RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

For general liability and workers' compensation programs, the City is a member of the Central San Joaquin Valley Risk Management Authority (the RMA). The RMA is comprised of 55 member cities and special districts and is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of the RMA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Each member has a representative on the Board of Directors with officers of the RMA being elected annually by the Board Members.

**General Liability**

Annual deposits are paid by members and are adjusted retrospectively to cover costs. Each member has a specific self-insured retention (SIR) level. The City of McFarland's SIR is \$25,000. The city is responsible for the first \$25,000 of each occurrence. The City does not share or pay for losses of other members with SIRs under \$25,000. Specific coverage includes general and automobile liability, personal injury, errors and omissions, and certain other coverage. Claims from \$25,000 to \$1,000,000 are covered by a special pre-funded self-insurance pool maintained by the RMA. Claims from \$1,000,000 to \$4,000,000 are self-insured by the California Affiliated Risk Management Authorities (CARMA), a joint powers authority providing excess coverage to a membership consisting of six underlying joint powers authorities, representing approximately 175 cities and special districts. Claims from \$4,000,000 to \$39,000,000 are covered by Excess Comprehensive General Liability Policies.

**Workers' Compensation**

Annual deposits are paid by members and are adjusted retrospectively to cover costs. Each member has a specific self-insured retention (SIR) level. The City of McFarland's SIR is \$25,000 per occurrence. The City is responsible for the first \$25,000 of each occurrence. The City does not share or pay for losses of other members with SIRs under \$25,000. Losses between \$25,000 and \$500,000 are covered by a special pre-funded self-insurance pool maintained by the RMA.

Claims from \$500,000 to \$5,000,000 are self-insured by the Local Agency Workers' Compensation Excess Joint Powers Authority which is a joint powers authority providing excess coverage to 36 members including cities, special districts, and joint powers authorities. Claims in excess of \$5,000,000 and a limit of \$50,000,000 are self-insured by the California State Association of Counties Excess Insurance Authority, another joint powers authority.

There were no settlements in excess of insurance coverage in any of the three prior fiscal years.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 11 RISK MANAGEMENT (CONTINUED)**

**Workers' Compensation (Continued)**

The audited financial information from Central San Joaquin Valley Risk Management Authority for the year ended June 30, 2025, is as follows:

|                        |                      |
|------------------------|----------------------|
| Total Assets           | \$ 179,635,612       |
| Total Liabilities      | 144,400,470          |
| Net Position           | <u>\$ 35,235,142</u> |
|                        |                      |
| Total Revenues         | \$ 95,596,916        |
| Total Expenses         | 94,324,180           |
| Change in Net Position | <u>\$ 1,272,736</u>  |

Complete audited financial statements can be obtained from their office at 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

**NOTE 12 OTHER INFORMATION**

**Fund Deficits**

The City has accumulated fund deficits in the following individual funds:

|                        |                |
|------------------------|----------------|
| Governmental Funds:    |                |
| TDA-LTF                | \$ (2,138,842) |
| Gas Tax                | (27,993)       |
| HOME                   | (85,457)       |
| Lighting and Landscape | (75,686)       |

These deficits will be resolved by future charges for services and receipt of grant funds.

**Commitments**

The City has signed agreements to construct various capital improvements subsequent to June 30, 2025. The balance owed on the commitments at June 30, 2025, was approximately \$3,598,700.

**Contingencies**

**Federal and State Government Programs**

The City participates in several federal and state grant programs. These programs are subject to audit and review by the grantor pursuant to grant provisions. Expenditures may be disallowed by the granting agencies that cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is involved in several lawsuits. Due to the nature of the cases, The City's counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 13 CORRECTION OF ERROR IN PREVIOUSLY ISSUED FINANCIAL STATEMENTS**

Net Position and Fund Balances as of July 1, 2024 were restated as follows:

|                                                                  | Governmental<br>Activities | Business-Type<br>Activities | Miscellaneous<br>Grants | Nonmajor<br>Governmental<br>Funds | Sewer               | Refuse            | Water                |
|------------------------------------------------------------------|----------------------------|-----------------------------|-------------------------|-----------------------------------|---------------------|-------------------|----------------------|
| Net Position/Fund Balance - Beginning,<br>as Originally Reported | \$ 54,438,951              | \$ 20,598,850               | \$ 303,025              | \$ 217,803                        | \$ 8,612,239        | \$ 114,580        | \$ 11,755,486        |
| Error Correction - Capital Assets (1)                            | (1,168,483)                | -                           | -                       | -                                 | -                   | -                 | -                    |
| Error Correction - Write-Off Accounts<br>Payable (2)             | -                          | 188,890                     | -                       | -                                 | 31,884              | 100,528           | 56,478               |
| Error Correction - Accrue Unbilled<br>Water Receivables (3)      | -                          | 34,722                      | -                       | -                                 | -                   | -                 | 34,722               |
| Change in Reporting Entity (4)                                   | -                          | -                           | (303,025)               | 303,025                           | -                   | -                 | -                    |
| Net Position/Fund Balance - Beginning,<br>as Restated            | <u>\$ 53,270,468</u>       | <u>\$ 20,822,462</u>        | <u>\$ -</u>             | <u>\$ 520,828</u>                 | <u>\$ 8,644,123</u> | <u>\$ 215,108</u> | <u>\$ 11,846,686</u> |

- (1) Due to a clerical error, the balance of beginning net position and capital assets in the governmental activities were adjusted by \$1,168k to remove amounts inadvertently added to the vehicles line item.
- (2) The City recorded prior period adjustments in the Sewer, Refuse, and Water funds in the amounts of \$32k, \$101k, and \$56k to clear out stale accounts payable balances that should have been reversed in prior years.
- (3) The City posted a \$35k adjustment to correct beginning net position and recognize a receivable for water utility services rendered, but not yet billed as of year-end.
- (4) The Miscellaneous Grants fund was reclassified from major to non-major due to decreases in grant activity in the current year.

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2025**

|                                                                          | Original<br>Budget  | Final<br>Budget     | Actual              | Variance with<br>Final Budget |
|--------------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| <b>REVENUES</b>                                                          |                     |                     |                     |                               |
| Taxes                                                                    | \$ 3,653,492        | \$ 4,220,509        | \$ 4,631,372        | \$ 410,863                    |
| Licenses and Permits                                                     | 309,749             | 626,933             | 644,244             | 17,311                        |
| Fines and Forfeitures                                                    | 40,000              | 60,000              | 97,289              | 37,289                        |
| Use of Money and Property                                                | 26,366              | 341,341             | 449,666             | 108,325                       |
| Intergovernmental Revenues                                               | 12,769,551          | 12,847,281          | 1,852,962           | (10,994,319)                  |
| Charges for Services                                                     | 1,038,988           | 1,138,988           | 1,021,075           | (117,913)                     |
| Contributions                                                            | 5,000               | 30,085              | 73,230              | 43,145                        |
| Other Revenues                                                           | -                   | 23,700              | 91,587              | 67,887                        |
| Total Revenues                                                           | <u>17,843,146</u>   | <u>19,288,837</u>   | <u>8,861,425</u>    | <u>(10,427,412)</u>           |
| <b>EXPENDITURES</b>                                                      |                     |                     |                     |                               |
| Current:                                                                 |                     |                     |                     |                               |
| General Government                                                       | 1,782,463           | 1,715,727           | 1,674,678           | 41,049                        |
| Public Safety                                                            | 4,384,708           | 4,504,669           | 3,978,610           | 526,059                       |
| Public Works                                                             | 566,329             | 797,312             | 294,614             | 502,698                       |
| Community Development                                                    | 593,950             | 693,620             | 606,060             | 87,560                        |
| Debt Service:                                                            |                     |                     |                     |                               |
| Principal                                                                | 20,265              | 20,265              | 29,826              | (9,561)                       |
| Interest and Other Charges                                               | 26,000              | 26,000              | 27,204              | (1,204)                       |
| Capital Outlay                                                           | <u>12,603,330</u>   | <u>12,803,444</u>   | <u>1,597,454</u>    | <u>11,205,990</u>             |
| Total Expenditures                                                       | <u>19,977,045</u>   | <u>20,561,037</u>   | <u>8,208,446</u>    | <u>12,352,591</u>             |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | (2,133,899)         | (1,272,200)         | 652,979             | 1,925,179                     |
| <b>OTHER FINANCING USES</b>                                              |                     |                     |                     |                               |
| Transfers Out                                                            | <u>(276,000)</u>    | <u>(276,000)</u>    | <u>(289,888)</u>    | <u>(13,888)</u>               |
| Total Other Financing<br>Uses                                            | <u>(276,000)</u>    | <u>(276,000)</u>    | <u>(289,888)</u>    | <u>(13,888)</u>               |
| <b>NET CHANGE IN FUND BALANCES</b>                                       | (2,409,899)         | (1,548,200)         | 363,091             | 1,911,291                     |
| Fund Balances - Beginning of Year                                        | <u>5,489,912</u>    | <u>5,489,912</u>    | <u>5,489,912</u>    | <u>-</u>                      |
| <b>FUND BALANCES - END OF YEAR</b>                                       | <u>\$ 3,080,013</u> | <u>\$ 3,941,712</u> | <u>\$ 5,853,003</u> | <u>\$ 1,911,291</u>           |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
TDA-LTF  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>                | <u>Variance with<br/>Final Budget</u> |
|------------------------------------|----------------------------|----------------------------|------------------------------|---------------------------------------|
| <b>REVENUES</b>                    |                            |                            |                              |                                       |
| Intergovernmental Revenues         | <u>\$ 2,443,484</u>        | <u>\$ 2,801,311</u>        | <u>\$ 156,158</u>            | <u>\$ (2,645,153)</u>                 |
| Total Revenues                     | <u>2,443,484</u>           | <u>2,801,311</u>           | <u>156,158</u>               | <u>(2,645,153)</u>                    |
| <b>EXPENDITURES</b>                |                            |                            |                              |                                       |
| Capital Outlay                     | <u>1,958,900</u>           | <u>2,334,447</u>           | <u>1,645,326</u>             | <u>689,121</u>                        |
| Total Expenditures                 | <u>1,958,900</u>           | <u>2,334,447</u>           | <u>1,645,326</u>             | <u>689,121</u>                        |
| <b>NET CHANGE IN FUND BALANCES</b> | 484,584                    | 466,864                    | (1,489,168)                  | (1,956,032)                           |
| Fund Balances - Beginning of Year  | <u>(649,674)</u>           | <u>(649,674)</u>           | <u>(649,674)</u>             | <u>-</u>                              |
| <b>FUND BALANCES - END OF YEAR</b> | <u><u>\$ (165,090)</u></u> | <u><u>\$ (182,810)</u></u> | <u><u>\$ (2,138,842)</u></u> | <u><u>\$ (1,956,032)</u></u>          |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND**  
**BUDGETARY COMPARISON SCHEDULE**  
**GAS TAX**  
**MAJOR SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

|                                    | Original<br>Budget | Final<br>Budget    | Actual             | Variance with<br>Final Budget |
|------------------------------------|--------------------|--------------------|--------------------|-------------------------------|
| <b>REVENUES</b>                    |                    |                    |                    |                               |
| Use of Money and Property          | \$ -               | \$ -               | \$ 9,092           | \$ 9,092                      |
| Intergovernmental Revenues         | 376,824            | 376,824            | 385,605            | 8,781                         |
| Total Revenues                     | 376,824            | 376,824            | 394,697            | 17,873                        |
| <b>EXPENDITURES</b>                |                    |                    |                    |                               |
| Current:                           |                    |                    |                    |                               |
| Public Works                       | 612,058            | 612,058            | 698,720            | (86,662)                      |
| Capital Outlay                     | -                  | 71,000             | -                  | 71,000                        |
| Total Expenditures                 | 612,058            | 683,058            | 698,720            | (15,662)                      |
| <b>NET CHANGE IN FUND BALANCES</b> | (235,234)          | (306,234)          | (304,023)          | 2,211                         |
| Fund Balances - Beginning of Year  | 276,030            | 276,030            | 276,030            | -                             |
| <b>FUND BALANCES - END OF YEAR</b> | <u>\$ 40,796</u>   | <u>\$ (30,204)</u> | <u>\$ (27,993)</u> | <u>\$ 2,211</u>               |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
DEVELOPMENT IMPACT  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

|                                    | Original<br>Budget  | Final<br>Budget     | Actual              | Variance with<br>Final Budget |
|------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| <b>REVENUES</b>                    |                     |                     |                     |                               |
| Licenses and Permits               | \$ 434,052          | \$ 523,723          | \$ 519,684          | \$ (4,039)                    |
| Use of Money and Property          | -                   | -                   | 153,214             | 153,214                       |
| Total Revenues                     | 434,052             | 523,723             | 672,898             | 149,175                       |
| <b>EXPENDITURES</b>                |                     |                     |                     |                               |
| Capital Outlay                     | 108,500             | 176,329             | -                   | 176,329                       |
| Total Expenditures                 | 108,500             | 176,329             | -                   | 176,329                       |
| <b>NET CHANGE IN FUND BALANCES</b> | 325,552             | 347,394             | 672,898             | 325,504                       |
| Fund Balances - Beginning of Year  | 3,274,865           | 3,274,865           | 3,274,865           | -                             |
| <b>FUND BALANCES - END OF YEAR</b> | <u>\$ 3,600,417</u> | <u>\$ 3,622,259</u> | <u>\$ 3,947,763</u> | <u>\$ 325,504</u>             |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
MISCELLANEOUS GRANTS  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

|                                                                          | Original<br>Budget | Final<br>Budget | Actual    | Variance with<br>Final Budget |
|--------------------------------------------------------------------------|--------------------|-----------------|-----------|-------------------------------|
| <b>REVENUES</b>                                                          |                    |                 |           |                               |
| Intergovernmental Revenues                                               | \$ -               | \$ -            | \$ -      | \$ -                          |
| Total Revenues                                                           | -                  | -               | -         | -                             |
| <b>EXPENDITURES</b>                                                      |                    |                 |           |                               |
| Current:                                                                 |                    |                 |           |                               |
| General Government                                                       |                    |                 | -         | -                             |
| Public Safety                                                            | -                  | -               | -         | -                             |
| Total Expenditures                                                       | -                  | -               | -         | -                             |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | -                  | -               | -         | -                             |
| <b>OTHER FINANCING SOURES (USES)</b>                                     |                    |                 |           |                               |
| Transfers Out                                                            | (763)              | -               | -         | -                             |
| Total Other Financing<br>Soures (Uses)                                   | (763)              | -               | -         | -                             |
| <b>NET CHANGE IN FUND BALANCES</b>                                       | (763)              | -               | -         | -                             |
| Fund Balances - Beginning of Year                                        | 303,025            | 303,025         | 303,025   | -                             |
| Change within the Financial Reporting Entity                             |                    |                 | (303,025) |                               |
| <b>FUND BALANCES - END OF YEAR</b>                                       | \$ 302,262         | \$ 303,025      | \$ -      | \$ -                          |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**NOTE 1   APPROPRIATED BUDGET AND BUDGETARY CONTROL**

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the General and Special Revenue funds. The budgets are presented for reporting purposes on a budgetary basis consistent with accounting principles generally accepted in the United States of America. The McFarland Improvement Authority does not adopt a budget.

The appropriated budget is prepared by fund, function, and department. The City had one fund, the miscellaneous grant fund, exceed its budget appropriation by \$100,837. All other expenditures did not exceed the budget for the year. The City Manager may make transfers of appropriations within a department and make transfers of appropriations between departments as long as there is no increase or decrease to the overall budget. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. Unexpended or unencumbered appropriations lapse at the end of the fiscal year. Encumbered appropriations are reappropriated in the ensuing year's budget.

The City Council adopts budgets for the Enterprise funds. However, all Proprietary fund types are accounted for on a cost of service (net income), or "capital maintenance" measurement focus. As a result, budget comparisons are impractical. Additionally, the City is not legally mandated to report the results of operations for these Proprietary fund types on a budget comparison basis; therefore, budgetary data related to these funds has not been presented.

The City did not present a budgetary schedule for the CalHOME Fund since this fund did not adopt a budget this year.

## **SUPPLEMENTARY INFORMATION**

**CITY OF MCFARLAND  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2025**

|                                                                              | Special Revenue |                         |                   |                           |                   |                                  |
|------------------------------------------------------------------------------|-----------------|-------------------------|-------------------|---------------------------|-------------------|----------------------------------|
|                                                                              | CDBG            | Miscellaneous<br>Grants | HOME              | Lighting and<br>Landscape | COPS              | Road<br>Maintenance<br>and Rehab |
| <b>ASSETS</b>                                                                |                 |                         |                   |                           |                   |                                  |
| Cash and Investments                                                         | \$ -            | \$ 326,466              | \$ -              | \$ -                      | \$ 603,884        | \$ 516,383                       |
| Receivables:                                                                 |                 |                         |                   |                           |                   |                                  |
| Accounts                                                                     | -               | -                       | 3,383             | -                         | -                 | -                                |
| Intergovernmental                                                            | -               | 2,588                   | -                 | -                         | -                 | 32,441                           |
| Prepaid Expenses                                                             | -               | -                       | -                 | 1,210                     | -                 | -                                |
| Loans Receivable                                                             | -               | -                       | 709,906           | -                         | -                 | -                                |
| Total Assets                                                                 | <u>\$ -</u>     | <u>\$ 329,054</u>       | <u>\$ 713,289</u> | <u>\$ 1,210</u>           | <u>\$ 603,884</u> | <u>\$ 548,824</u>                |
| <b>LIABILITIES, DEFERRED<br/>INFLOWS OF RESOURCES,<br/>AND FUND BALANCES</b> |                 |                         |                   |                           |                   |                                  |
| <b>LIABILITIES</b>                                                           |                 |                         |                   |                           |                   |                                  |
| Accounts Payable                                                             | \$ -            | \$ 24,600               | \$ -              | \$ 16,042                 | \$ -              | \$ -                             |
| Accrued Liabilities                                                          | -               | -                       | -                 | 2,206                     | -                 | -                                |
| Due to Other Funds                                                           | -               | -                       | 88,840            | 58,648                    | -                 | -                                |
| Unearned Revenue                                                             | -               | 60                      | -                 | -                         | -                 | 416                              |
| Total Liabilities                                                            | -               | 24,660                  | 88,840            | 76,896                    | -                 | 416                              |
| <b>DEFERRED INFLOWS OF<br/>RESOURCES</b>                                     |                 |                         |                   |                           |                   |                                  |
| Unavailable Revenue                                                          | -               | -                       | 709,906           | -                         | -                 | -                                |
| <b>FUND BALANCES</b>                                                         |                 |                         |                   |                           |                   |                                  |
| Nonspendable                                                                 | -               | -                       | -                 | 1,210                     | -                 | -                                |
| Restricted                                                                   | -               | 304,394                 | -                 | -                         | 603,884           | 548,408                          |
| Unassigned                                                                   | -               | -                       | (85,457)          | (76,896)                  | -                 | -                                |
| Total Fund Balances                                                          | -               | 304,394                 | (85,457)          | (75,686)                  | 603,884           | 548,408                          |
| Total Liabilities, Deferred<br>Inflows of Resources,<br>and Fund Balances    | <u>\$ -</u>     | <u>\$ 329,054</u>       | <u>\$ 713,289</u> | <u>\$ 1,210</u>           | <u>\$ 603,884</u> | <u>\$ 548,824</u>                |

**CITY OF MCFARLAND  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2025**

|                                                                              | Special Revenue                     |                                          |                     |
|------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|---------------------|
|                                                                              | Community<br>Facilities<br>District | Permanent<br>Local Housing<br>Allocation | Total               |
| <b>ASSETS</b>                                                                |                                     |                                          |                     |
| Cash and Investments                                                         | \$ 1,956                            | \$ 174,618                               | \$ 1,623,307        |
| Receivables:                                                                 |                                     |                                          |                     |
| Accounts                                                                     | -                                   | -                                        | 3,383               |
| Intergovernmental                                                            | 1,887                               | -                                        | 36,916              |
| Prepaid Expenses                                                             | -                                   | -                                        | 1,210               |
| Loans Receivable                                                             | -                                   | -                                        | 709,906             |
| Total Assets                                                                 | <u>\$ 3,843</u>                     | <u>\$ 174,618</u>                        | <u>\$ 2,374,722</u> |
| <b>LIABILITIES, DEFERRED<br/>INFLOWS OF RESOURCES,<br/>AND FUND BALANCES</b> |                                     |                                          |                     |
| <b>LIABILITIES</b>                                                           |                                     |                                          |                     |
| Accounts Payable                                                             | \$ -                                | \$ -                                     | \$ 40,642           |
| Accrued Liabilities                                                          | -                                   | -                                        | 2,206               |
| Due to Other Funds                                                           | -                                   | -                                        | 147,488             |
| Unearned Revenue                                                             | -                                   | 174,618                                  | 175,094             |
| Total Liabilities                                                            | -                                   | 174,618                                  | 365,430             |
| <b>DEFERRED INFLOWS OF<br/>RESOURCES</b>                                     |                                     |                                          |                     |
| Unavailable Revenue                                                          | -                                   | -                                        | 709,906             |
| <b>FUND BALANCES</b>                                                         |                                     |                                          |                     |
| Nonspendable                                                                 | -                                   | -                                        | 1,210               |
| Restricted                                                                   | 3,843                               | -                                        | 1,460,529           |
| Unassigned                                                                   | -                                   | -                                        | (162,353)           |
| Total Fund Balances                                                          | <u>3,843</u>                        | <u>-</u>                                 | <u>1,299,386</u>    |
| Total Liabilities, Deferred<br>Inflows of Resources,<br>and Fund Balances    | <u>\$ 3,843</u>                     | <u>\$ 174,618</u>                        | <u>\$ 2,374,722</u> |

**CITY OF MCFARLAND  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                          | Special Revenue |                         |             |                           |            |                                  |
|--------------------------------------------------------------------------|-----------------|-------------------------|-------------|---------------------------|------------|----------------------------------|
|                                                                          | CDBG            | Miscellaneous<br>Grants | HOME        | Lighting and<br>Landscape | COPS       | Road<br>Maintenance<br>and Rehab |
| <b>REVENUES</b>                                                          |                 |                         |             |                           |            |                                  |
| Taxes                                                                    | \$ -            | \$ -                    | \$ -        | \$ 161,853                | \$ -       | \$ -                             |
| Use of Money and Property                                                | -               | -                       | -           | 271                       | -          | 15,057                           |
| Intergovernmental Revenues                                               | -               | -                       | -           | -                         | 604,798    | 385,552                          |
| Other Revenues                                                           | -               | 1,369                   | -           | -                         | -          | -                                |
| Total Revenues                                                           | -               | 1,369                   | -           | 162,124                   | 604,798    | 400,609                          |
| <b>EXPENDITURES</b>                                                      |                 |                         |             |                           |            |                                  |
| Current:                                                                 |                 |                         |             |                           |            |                                  |
| Public Safety                                                            | -               | -                       | -           | -                         | -          | -                                |
| Public Works                                                             | -               | -                       | -           | 340,258                   | -          | -                                |
| Community Development                                                    | -               | -                       | -           | -                         | -          | -                                |
| Capital Outlay                                                           | -               | -                       | -           | -                         | -          | 67,815                           |
| Total Expenditures                                                       | -               | -                       | -           | 340,258                   | -          | 67,815                           |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | -               | 1,369                   | -           | (178,134)                 | 604,798    | 332,794                          |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                                |                 |                         |             |                           |            |                                  |
| Transfers In                                                             | 13,888          | -                       | -           | -                         | -          | -                                |
| Total Other Financing<br>Sources (Uses)                                  | 13,888          | -                       | -           | -                         | -          | -                                |
| <b>NET CHANGE IN FUND<br/>BALANCES</b>                                   | 13,888          | 1,369                   | -           | (178,134)                 | 604,798    | 332,794                          |
| Fund Balance - Beginning of Year,<br>as Previously Reported              | (13,888)        | -                       | (85,457)    | 102,448                   | (914)      | 215,614                          |
| Change within the Financial Reporting Entity                             | -               | 303,025                 | -           | -                         | -          | -                                |
| Fund Balance - Beginning of Year, as Restated                            | (13,888)        | 303,025                 | (85,457)    | 102,448                   | (914)      | 215,614                          |
| <b>FUND BALANCES - END<br/>OF YEAR</b>                                   | \$ -            | \$ 304,394              | \$ (85,457) | \$ (75,686)               | \$ 603,884 | \$ 548,408                       |

**CITY OF MCFARLAND  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                          | Special Revenue                     |                                          |                     |
|--------------------------------------------------------------------------|-------------------------------------|------------------------------------------|---------------------|
|                                                                          | Community<br>Facilities<br>District | Permanent<br>Local Housing<br>Allocation | Total               |
| <b>REVENUES</b>                                                          |                                     |                                          |                     |
| Taxes                                                                    | \$ -                                | \$ -                                     | \$ 161,853          |
| Use of Money and Property                                                | 1,956                               | -                                        | 17,284              |
| Intergovernmental Revenues                                               | 606,240                             | -                                        | 1,596,590           |
| Other Revenues                                                           | -                                   | -                                        | 1,369               |
| Total Revenues                                                           | 608,196                             | -                                        | 1,777,096           |
| <b>EXPENDITURES</b>                                                      |                                     |                                          |                     |
| Current:                                                                 |                                     |                                          |                     |
| Public Safety                                                            | 474,603                             | -                                        | 474,603             |
| Public Works                                                             | 108,506                             | -                                        | 448,764             |
| Community Development                                                    | 21,244                              | -                                        | 21,244              |
| Capital Outlay                                                           | -                                   | -                                        | 67,815              |
| Total Expenditures                                                       | 604,353                             | -                                        | 1,012,426           |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | 3,843                               | -                                        | 764,670             |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                                |                                     |                                          |                     |
| Transfers In                                                             | -                                   | -                                        | 13,888              |
| Total Other Financing<br>Sources (Uses)                                  | -                                   | -                                        | 13,888              |
| <b>NET CHANGE IN FUND<br/>BALANCES</b>                                   | 3,843                               | -                                        | 778,558             |
| Fund Balance - Beginning of Year,<br>as Previously Reported              | -                                   | -                                        | 217,803             |
| Change within the Financial Reporting Entity                             | -                                   | -                                        | 303,025             |
| Fund Balance - Beginning of Year, as Restated                            | -                                   | -                                        | 520,828             |
| <b>FUND BALANCES - END<br/>OF YEAR</b>                                   | <u>\$ 3,843</u>                     | <u>\$ -</u>                              | <u>\$ 1,299,386</u> |

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
LIGHTING AND LANDSCAPE  
NONMAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

|                                    | Original<br>Budget  | Final<br>Budget     | Actual             | Variance with<br>Final Budget |
|------------------------------------|---------------------|---------------------|--------------------|-------------------------------|
| <b>REVENUES</b>                    |                     |                     |                    |                               |
| Taxes                              | \$ 163,200          | \$ 163,200          | \$ 161,853         | \$ (1,347)                    |
| Use of Money and Property          | -                   | -                   | 271                | 271                           |
| Total Revenues                     | <u>163,200</u>      | <u>163,200</u>      | <u>162,124</u>     | <u>(1,076)</u>                |
| <b>EXPENDITURES</b>                |                     |                     |                    |                               |
| Current:                           |                     |                     |                    |                               |
| Public Works                       | 417,261             | 399,599             | 340,258            | 59,341                        |
| Capital Outlay                     | -                   | -                   | -                  | -                             |
| Total Expenditures                 | <u>417,261</u>      | <u>399,599</u>      | <u>340,258</u>     | <u>59,341</u>                 |
| <b>NET CHANGE IN FUND BALANCES</b> | (254,061)           | (236,399)           | (178,134)          | 58,265                        |
| Fund Balances - Beginning of Year  | <u>102,448</u>      | <u>102,448</u>      | <u>102,448</u>     | <u>-</u>                      |
| <b>FUND BALANCES - END OF YEAR</b> | <u>\$ (151,613)</u> | <u>\$ (133,951)</u> | <u>\$ (75,686)</u> | <u>\$ 58,265</u>              |

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
ROAD MAINTENANCE AND REHAB  
NONMAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

|                                    | Original<br>Budget | Final<br>Budget   | Actual            | Variance with<br>Final Budget |
|------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                    |                    |                   |                   |                               |
| Use of Money and Property          | \$ -               | \$ -              | \$ 15,057         | \$ 15,057                     |
| Intergovernmental                  | 362,848            | 362,848           | 385,552           | 22,704                        |
| Total Revenues                     | <u>362,848</u>     | <u>362,848</u>    | <u>400,609</u>    | <u>37,761</u>                 |
| <b>EXPENDITURES</b>                |                    |                   |                   |                               |
| Capital Outlay                     | <u>11,383</u>      | <u>-</u>          | <u>67,815</u>     | <u>(67,815)</u>               |
| Total Expenditures                 | <u>11,383</u>      | <u>-</u>          | <u>67,815</u>     | <u>(67,815)</u>               |
| <b>NET CHANGE IN FUND BALANCES</b> | 351,465            | 362,848           | 332,794           | (30,054)                      |
| Fund Balances - Beginning of Year  | <u>215,614</u>     | <u>215,614</u>    | <u>215,614</u>    | <u>-</u>                      |
| <b>FUND BALANCES - END OF YEAR</b> | <u>\$ 567,079</u>  | <u>\$ 578,462</u> | <u>\$ 548,408</u> | <u>\$ (30,054)</u>            |

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
COMMUNITY FACILITIES DISTRICT  
NONMAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

|                                    | Original<br>Budget | Final<br>Budget   | Actual          | Variance with<br>Final Budget |
|------------------------------------|--------------------|-------------------|-----------------|-------------------------------|
| <b>REVENUES</b>                    |                    |                   |                 |                               |
| Use of Money and Property          | \$ -               | \$ -              | \$ 1,956        | \$ 1,956                      |
| Intergovernmental Revenues         | 217,468            | 463,166           | 606,240         | 143,074                       |
| Total Revenues                     | 217,468            | 463,166           | 608,196         | 145,030                       |
| <b>EXPENDITURES</b>                |                    |                   |                 |                               |
| Current:                           |                    |                   |                 |                               |
| Public Safety                      | 148,421            | 350,827           | 474,603         | (123,776)                     |
| Public Works                       | 34,047             | 80,477            | 108,506         | (28,029)                      |
| Community Development              | 35,000             | 35,000            | 21,244          | 13,756                        |
| Total Expenditures                 | 217,468            | 466,304           | 604,353         | (138,049)                     |
| <b>NET CHANGE IN FUND BALANCES</b> | -                  | (3,138)           | 3,843           | 6,981                         |
| Fund Balances - Beginning of Year  | -                  | -                 | -               | -                             |
| <b>FUND BALANCES - END OF YEAR</b> | <u>\$ -</u>        | <u>\$ (3,138)</u> | <u>\$ 3,843</u> | <u>\$ 6,981</u>               |

