

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

REGULAR MEETING
CITY COUNCIL CHAMBERS
103 W. SHERWOOD AVE, MCFARLAND, CA

October 13, 2022
6:00 PM

In Person 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.

Americans with Disabilities Act:

In compliance with the ADA, if you need special assistance to participate in a city meeting or other services offered by the City, please contact the City Clerk's office, at (661) 792-3091 ext. 2135. Notification of at least 48 hours prior to the meeting, or time when services are needed, will assist the city staff in assuring those reasonable arrangements can be made to provide accessibility to the meeting or services.

CALL TO ORDER: Mayor Sally Tafoya

ROLL CALL:

Mayor, Sally Tafoya
Mayor Pro Tem, María T. Pérez
Council Member/Board Member, Saul Ayon
Council Member/Board Member, Ricardo Cano
Council Member/ Board Member, Amador Ayon

INVOCATION

PLEDGE OF ALLEGIANCE

PRESENTATIONS, INTRODUCTIONS AND AWARDS

- **SB 1383 Organics Presentation by: Nichole Hadler-Marsden – Environmental Scientist, CalRecycle**

PUBLIC COMMENT: The public may address the Council/Board Member on items, which do not appear on the agenda. Council/Board Members may respond briefly to statements made or questions posed. They may ask a question for clarification; may refer the item to staff for further study or for placement on a future agenda. Speakers are limited to two minutes for each person. Please state your name and address for the record prior to making a presentation. Fifteen minutes total will be allowed for any one subject.

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 removes a particular item.

1. Approval of Expense Report in the Amount of \$303,522.46 from September 07, 2022, to September 20, 2022.
2. Approval of Payroll Report in the Amount of \$252,802.35 for the Month of September 2022.
3. Approval of Amended Resolution No. 2022-0113 AN AMENDED RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE APPROPRIATION OF FUNDS FROM THE GENERAL FUND FOR THE CONTINUANCE OF THE BUILDING INSPECTOR STIPEND.
4. Approval of City of McFarland's License Agreement with the McFarland Unified School District.

PUBLIC HEARINGS

5. Second Reading and Adoption of Ordinance No.0007-2022, AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING TITLE 13, CHAPTER 13.04.690 TO UPDATE THE APPLICATION FOR WATER SERVICE IN THE MCFARLAND MUNICIPAL CODE.
 - a. Open Public Hearing and Receive Public Testimony:
Close Public Hearing:
 - b. Motion to Waive the Reading of the Ordinance Text in its Entirety, Read by Title Only, Ordinance No.0007-2022, AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING TITLE 13, CHAPTER 13.04.690, TO UPDATE THE APPLICATION FOR WATER SERVICE IN THE MCFARLAND MUNICIPAL CODE.
 - c. Direct Staff to within 15 days of its Passage publish in at Least Three Public Places in the City.
 - d. This Ordinance will take effect January 1, 2023.

6. Second Reading and Adoption of Ordinance No.0008-2022, AN ORDINANCE OF THE CITY OF MCFARLAND ADDING TITLE 12, CHAPTERS 12.21.010 THROUGH 12.21.150 OF THE MCFARLAND MUNICIPAL CODE. Regarding Temporary Use Permits.
 - a. Open Public Hearing and Receive Public Testimony:
Close Public Hearing:
 - b. Motion to Waive the Reading of the Ordinance Text in its Entirety, Read by Title Only, Ordinance No.0008-2022, AN ORDINANCE OF THE CITY OF MCFARLAND ADDING TITLE 12, CHAPTERS 12.21.010 THROUGH 12.21.150 OF THE MCFARLAND MUNICIPAL CODE.
 - c. Direct Staff to within 15 days of its Passage publish in at Least Three Public Places in the City.

ADMINISTRATIVE AGENDA

7. Report, Discuss, and Possible Approval of the Audited Financial Statements for the Period Ending June 30, 2021, for the City of McFarland.
 - a. **Presentation by: Clifton Larson Allen (CLA)**
8. Report, Discuss, and Possible Approval of Resolution No. 2022- 0116, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING WAIVER FOR ADOPTION FEES FOR 30 DAYS.
9. Report, Discuss, and Possible Approval of Resolution No. 2022- 0117, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AN APPROPRIATION OF FUNDS FOR AN AGREEMENT WITH UNWIRED BROADBAND LLC. FOR INTERNET SERVICES.
10. Report, Discuss, and Provide Staff Direction on Employee Stipends, Step Increases and Wages.
11. Report, Discuss, and Provide Staff Direction to Allow City Council Members the Ability to Receive a Stipend in Lieu of Medical Benefits.

REPORTS FROM CITY COUNCIL ON COMMITTEE/SPECIAL DISTRICT MEETINGS

- a. Delano Mosquito Abatement District (DMAD) – Councilmember Ricardo Cano
- b. Kern Council of Governments (KCOG)- Mayor Tafoya or Mayor Pro-Tem Pérez
- c. Kern Economic Development Corp. (KEDC) – Mayor Tafoya or Mayor Pro-Tem Pérez
- d. Kern County Association of Cities (KCAC)
- e. Poso Creek (IRWMP)- Councilmember S. Ayon
- f. Kern Local Agency Formation Commission (LAFCO) – Councilmember S. Ayon

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

None

ADJOURNMENT

This is to certify this agenda was posted at McFarland City Hall on October 10, 2022.



Francisca Alvarado, City Clerk



Peter Cosentini, Assistant City Manager



Kenneth Williams, City Manager/ Chief of Police

Next Meeting: Regular City Council October 27, 2022.

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.

SB 1383

Reducing Short-Lived Climate Pollutants in California

An Overview of SB 1383's
Organic Waste Reduction
Requirements



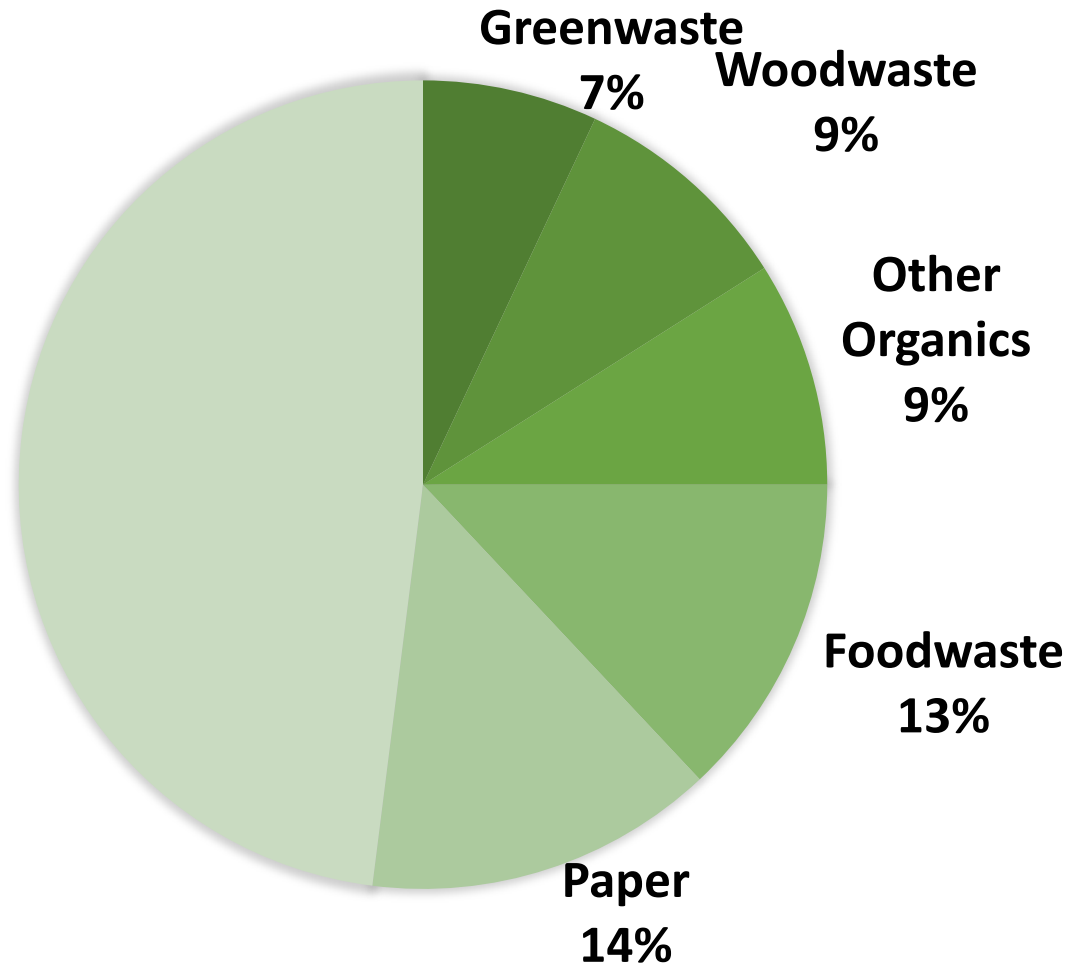
Organic Waste Is the Largest Waste Stream in California

1 IN 5 CALIFORNIANS ARE
FOOD INSECURE



Non
Organic
waste
48%

**CALIFORNIA THROWS
AWAY MORE THAN 6
MILLION TONS OF
FOOD WASTE EVERY
YEAR!**



**CALIFORNIA
DISPOSED OF
APPROXIMATELY 24
MILLION TONS OF
ORGANIC WASTE IN
2018**

CLIMATE CHANGE NEGATIVELY IMPACTS CALIFORNIA

Landfilled Organic Waste Emits
Methane Gas—
A Super Pollutant
More Powerful than CO₂

Methane Gas Contributes to
Climate Change in California



CALIFORNIA
is already experiencing
the impacts of
CLIMATE CHANGE

IN 2015 THE DROUGHT COST THE
AGRICULTURE INDUSTRY IN THE
CENTRAL VALLEY AN ESTIMATED
\$2.7 BILLION & 20,000 JOBS

SB 1383 Requirements

2020

50 PERCENT REDUCTION IN LANDFILLED ORGANIC WASTE
(11.5 Million Tons of Organic Waste Disposal Allowed)

2022

REGULATIONS TAKE EFFECT

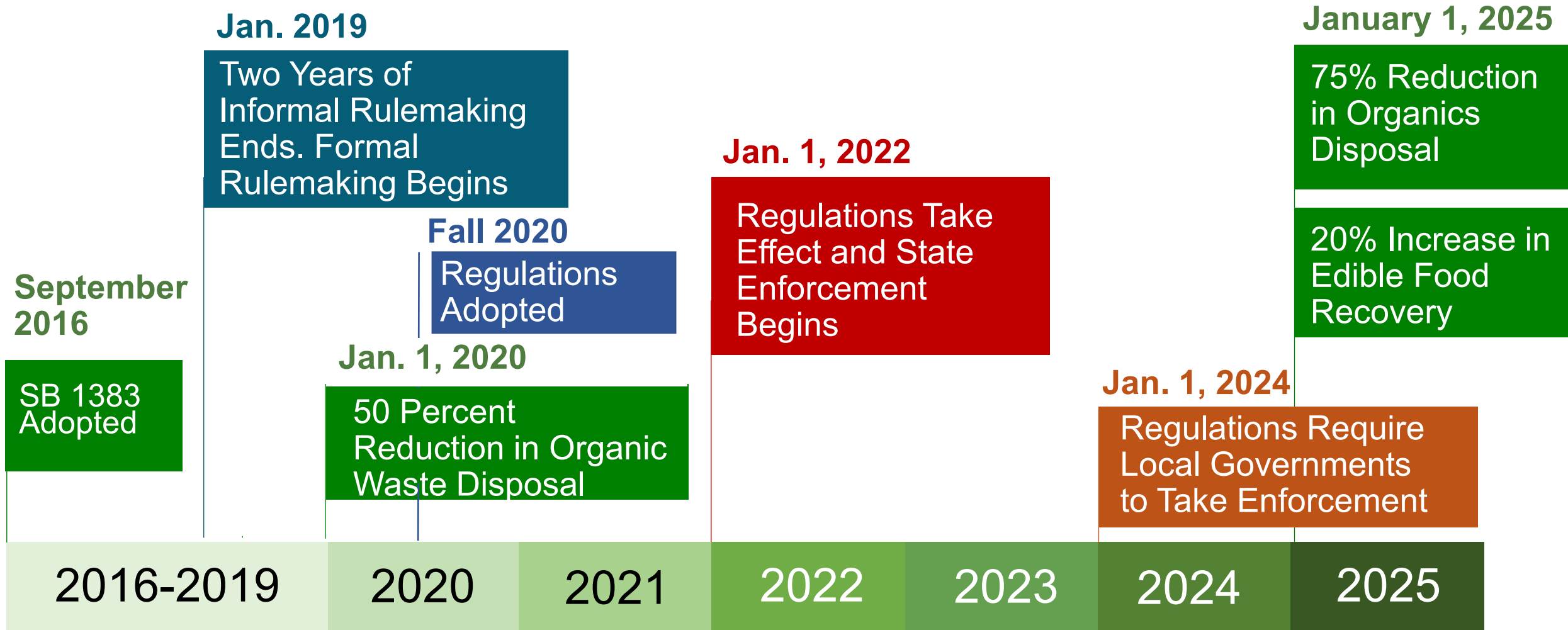
2025

75 PERCENT REDUCTION IN LANDFILLED ORGANIC WASTE
(5.7 Million Tons of Organic Waste Disposal Allowed)

2025

**20 PERCENT OF CURRENTLY DISPOSED EDIBLE FOOD MUST
BE RECOVERED FOR HUMAN CONSUMPTION**

SB 1383 Key Implementation Dates



SB 1383 Key Jurisdiction Dates

2022



Provide Organics Collection Service to All Residents and Businesses



Establish Edible Food Recovery Program



Conduct Education and Outreach



Procurement



Capacity Planning

2024



Starting January 1, 2024
Jurisdictions must take
action against non
compliant entities

Jurisdiction Responsibilities

**Provide Organics
Collection Services to All
Residents and Businesses**



**Conduct Education and
Outreach to Community**



**Secure Access to
Recycling and Edible
Food Recovery Capacity**



**Establish Edible Food
Recovery Program**



**Procure Recyclable and
Recovered Organic
Products**



**Monitor Compliance
and Conduct
Enforcement**



SB 1383 IN ACTION

LOCAL GOVERNMENT ROLES AND RESPONSIBILITIES

SB 1383 doesn't just apply to waste management and recycling departments.

Every local department plays a role in SB 1383 implementation.



SB 1383 IN ACTION

JURISDICTION REQUIREMENTS



Provide organics collection service to all residents and businesses

Organic Waste Collection Services



Three-Container “source separated” Collection Service

- Organics prohibited from black container
- All organic waste segregated for collection and recycling



Two-Container Collection Service

- One container for collection of segregated organic waste
- One container for collection of mixed waste (subject to 75% organic content recovery standard)



One-Container Collection Service

- One container for collection of mixed waste (subject to 75% organic content recovery standard)
- Minimum contamination monitoring and reduction requirements
- Collection waivers authorized for certain documented circumstances

SB 1383 IN ACTION

EDIBLE FOOD RECOVERY PROGRAM



**Establish Edible Food
Recovery Program**

JURISDICTION REQUIREMENTS

**Identify Existing
Food Recovery
Capacity**



**Expand Existing
Food Recovery
Capacity
(if needed)**

**Monitor
Commercial Edible
Food Generators
for Compliance**

**Ensure
Commercial
Edible Food
Generators Have
Access to Food
Recovery Services**

SB 1383 IN ACTION

EDUCATION REQUIREMENTS



**Conduct Education and
Outreach to Community**

JURISDICTION REQUIREMENTS

Annually educate all organic waste generators, commercial edible food generators, and self-haulers about relevant requirements

Jurisdictions must provide print or electronic communication.



Jurisdictions may Supplement with Direct Communication.



**Appropriate educational material must be provided to
linguistically isolated households**

SB 1383 IN ACTION

PROCUREMENT REQUIREMENTS



Procure Recycled and Recovered Organic Products

JURISDICTION REQUIREMENTS

COMPOST, MULCH, RENEWABLE NATURAL GAS & ELECTRICITY

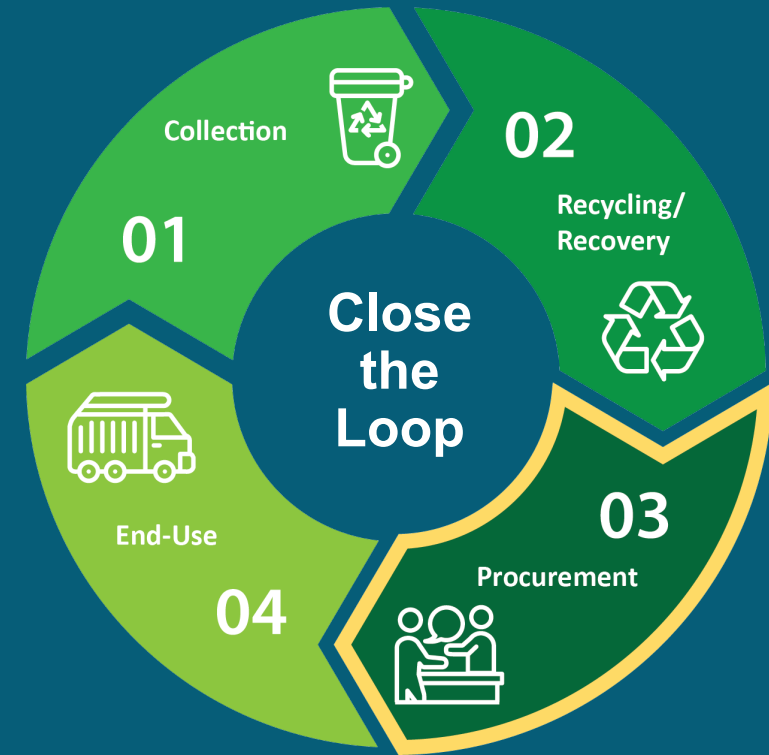
- Procurement Target

PAPER PROCUREMENT REQUIREMENTS

- Recycled Content
- Recyclability

PROCUREMENT OPTIONS

- Direct Procurement
- Direct Service Provider

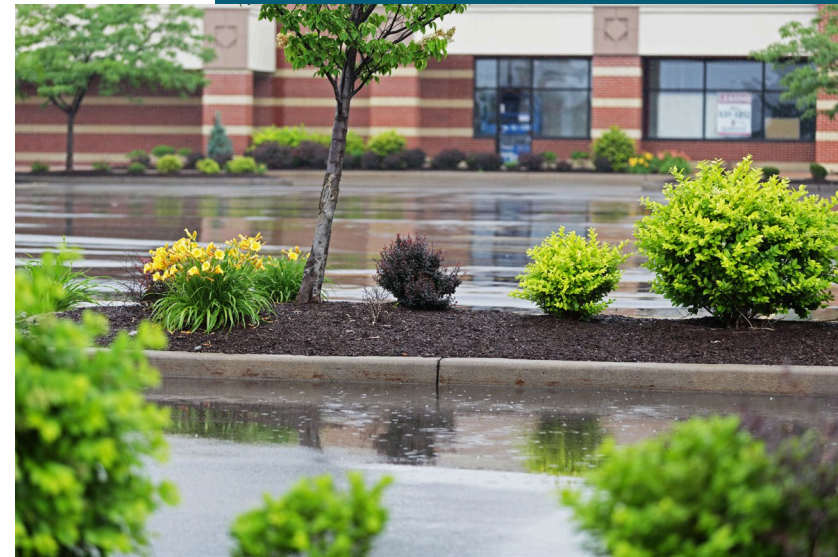


Construction & Landscaping Requirements

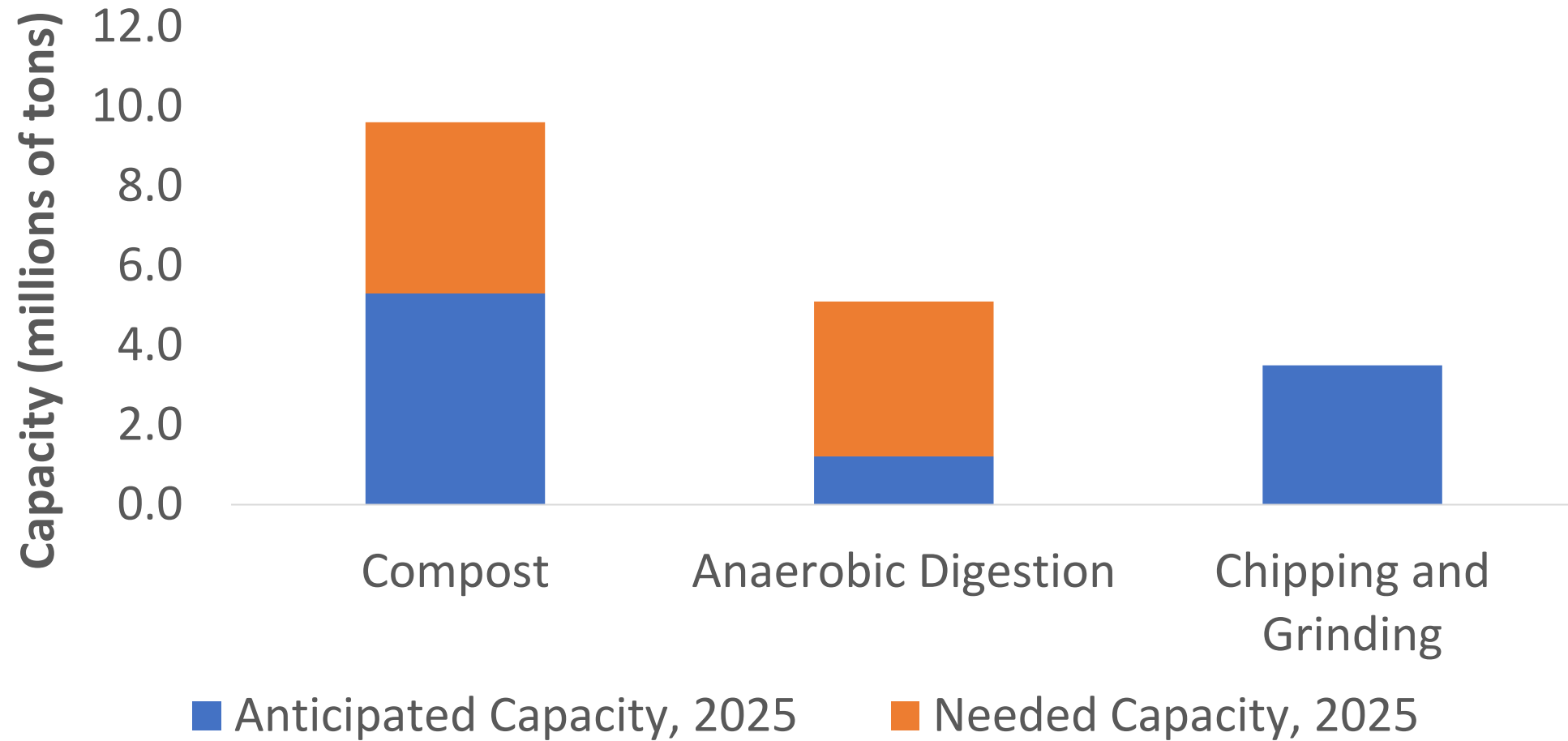


Recycling organic waste commingled with C&D debris, to meet CalGreen 65% requirement for C&D recycling in both residential and non-residential projects

Model Water Efficient Landscape Ordinance (MWELO) requirements for compost and mulch application.



Waste Sector Outlook



SB 1383 IN ACTION

INFRASTRUCTURE REQUIREMENTS



**Evaluating Current
Infrastructure and Planning
New Compost and AD
Facilities and Edible Food
Recovery**



SB 1383 IN ACTION

INSPECTION AND ENFORCEMENT REQUIREMENTS



Monitor Compliance and Conduct Enforcement

JURISDICTION REQUIREMENTS

Ordinance 2022



Adopt an Ordinance
(Enforceable
Mechanism)
Including
Enforcement

Compliance Monitoring & Education 2022-2024



Annual
Compliance
Reviews, Route
Reviews,
Inspections

Educate Violators

Compliance Monitoring & Enforcement 2024



Annual Compliance
Reviews
Route Reviews,
Inspections,
Notice of Violations,
Penalties for
Violators

JURISDICTION ENFORCEMENT REQUIREMENTS

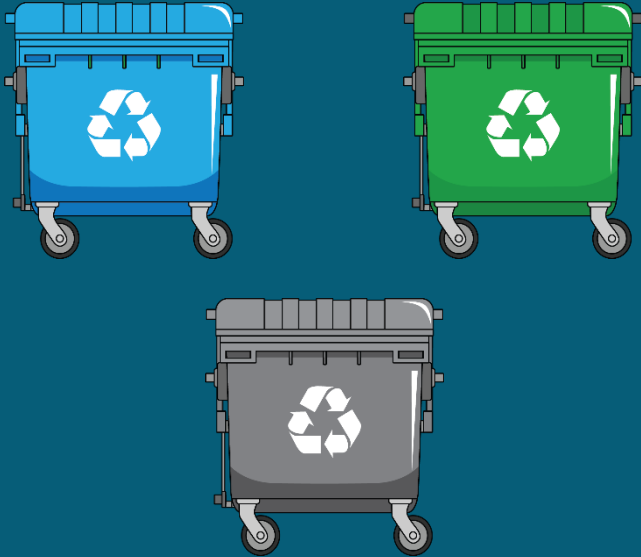


Must Have Enforcement and Inspection Program that Includes:

- Annual Compliance Review
 - Commercial Businesses that Generate ≥ 2 Cubic Yards/week
 - Verify Businesses are:
 - Subscribed to Service or Self-hauling
- 2 or 3 Container Collection Service: Route Reviews of Commercial/Residential Areas to Verify Service and Inspect for Contamination
- Single Unsegregated Collection Service: Verify Businesses are subscribed to a service that is Transporting Contents to a High Diversion Organic Waste Processing Facility

Requirements Harmonize with AB 1826 and Don't Establish a Minimum Quantity of Physical Inspections

JURISDICTION ENFORCEMENT REQUIREMENTS ON COMMERCIAL FOOD GENERATORS



Must Have Enforcement and Inspection Program that Includes:

- Inspections to verify:
 - Edible food Recovery arrangements
- Tier 1 Commercial Edible Food Generators by 2022
- Tier 2 Commercial Edible Food Generators by 2024

Commercial Edible Food Generator Inspections Can Be Combined with Existing Mandatory Inspections

SB 1383 IN ACTION JURISDICTION REQUIREMENTS



**Maintain Records and
Report to CalRecycle**

Recordkeeping Requirements:



Organic
Collection
Services



Hauler
Program



Contamination
Minimization



Waivers



Education &
Outreach



Edible Food
Recovery
Program



Recycled
Organic Waste
Procurement



Recycled
Paper
Procurement



Commercial
Edible Food
Generators



Jurisdiction
Inspection &
Enforcement



STATE ENFORCEMENT



CALRECYCLE OVERSIGHT (BEGINS IN 2022)



Oversee and Monitor for Compliance

- Jurisdictions
- State Agencies and Facilities
- Local Education Agencies



Review Reports, Records and Authorize Waivers

- Annual Reports
- Implementation Record
- Low Population Waivers
- Rural Area Waivers
- Emergency Circumstances Notifications



If Violations

- Issue Notices of Violation
- Approve Corrective Action Plan
- Allows up to 24 months to address barriers outside of a jurisdiction's control
- May be subject to penalties



<https://www2.calrecycle.ca.gov/Listservs/Subscribe/152>



<https://www.calrecycle.ca.gov/organics/slcp>



**Presenter's
Contact Info**



City of McFarland, CA

Expense Approval Report

By Vendor Name

Payment Dates 9/7/2022 - 9/20/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Advanced Data Storage - Advanced Data Storage, Inc.					
Advanced Data Storage, Inc.	0153174	09/07/2022	Inv. 153174 08/27/22	01-150-52200-0000-1	41.40
Vendor Advanced Data Storage - Advanced Data Storage, Inc. Total:					41.40
Vendor: ALL AMERICAN - ALL AMERICAN UNIFORMS LLC					
ALL AMERICAN UNIFORMS LLC	461	09/14/2022	Inv. 461 WO# 1679 - Lee Pesola	01-150-51800-0000-1	517.40
Vendor ALL AMERICAN - ALL AMERICAN UNIFORMS LLC Total:					517.40
Vendor: American Fidelity - American Fidelity					
American Fidelity	INV0022042	09/08/2022	American Fidelity Accident 1	01-22800-0000-1	34.75
American Fidelity	INV0022043	09/08/2022	American Fidelity Accident 2* P...	01-22800-0000-1	8.66
American Fidelity	INV0022044	09/08/2022	Life 1	01-22900-0000-1	9.81
American Fidelity	INV0022045	09/08/2022	American Fidelity - Disability In...	01-22700-0000-1	296.35
American Fidelity	INV0022046	09/08/2022	Health FSA	01-22600-0000-1	14.13
American Fidelity	INV0022046	09/08/2022	Health FSA	30-22600-0000-1	2.55
American Fidelity	INV0022046	09/08/2022	Health FSA	32-22600-0000-1	2.55
American Fidelity	INV0022047	09/08/2022	Life 1	01-22900-0000-1	133.82
American Fidelity	INV0022048	09/08/2022	Life 2	01-22900-0000-1	24.00
American Fidelity	INV0022061	09/08/2022	Cancer 1 American Fidelity	01-22950-0000-1	13.53
American Fidelity	INV0022071	09/08/2022	American Fidelity Accident 1	01-22800-0000-1	4.68
American Fidelity	INV0022071	09/08/2022	American Fidelity Accident 1	30-22800-0000-1	7.03
American Fidelity	INV0022071	09/08/2022	American Fidelity Accident 1	32-22800-0000-1	7.01
American Fidelity	INV0022072	09/08/2022	American Fidelity Accident 2* P...	30-22800-0000-1	15.41
American Fidelity	INV0022073	09/08/2022	Life 1	01-22900-0000-1	1.82
American Fidelity	INV0022073	09/08/2022	Life 1	30-22900-0000-1	18.16
American Fidelity	INV0022073	09/08/2022	Life 1	32-22900-0000-1	2.73
American Fidelity	INV0022074	09/08/2022	American Fidelity - Disability In...	01-22700-0000-1	94.26
American Fidelity	INV0022074	09/08/2022	American Fidelity - Disability In...	30-22700-0000-1	109.21
American Fidelity	INV0022074	09/08/2022	American Fidelity - Disability In...	31-22700-0000-1	10.67
American Fidelity	INV0022074	09/08/2022	American Fidelity - Disability In...	32-22700-0000-1	66.70
American Fidelity	INV0022075	09/08/2022	Health FSA	01-22600-0000-1	24.04
American Fidelity	INV0022075	09/08/2022	Health FSA	30-22600-0000-1	7.21
American Fidelity	INV0022075	09/08/2022	Health FSA	32-22600-0000-1	32.21
American Fidelity	INV0022076	09/08/2022	Life 1	01-22900-0000-1	52.05
American Fidelity	INV0022076	09/08/2022	Life 1	30-22900-0000-1	69.86
American Fidelity	INV0022076	09/08/2022	Life 1	31-22900-0000-1	11.22
American Fidelity	INV0022076	09/08/2022	Life 1	32-22900-0000-1	39.54
American Fidelity	INV0022077	09/08/2022	Life 2	01-22900-0000-1	1.52
American Fidelity	INV0022077	09/08/2022	Life 2	30-22900-0000-1	21.69
American Fidelity	INV0022077	09/08/2022	Life 2	32-22900-0000-1	1.13
American Fidelity	INV0022078	09/08/2022	Life 3	01-22900-0000-1	1.40
American Fidelity	INV0022078	09/08/2022	Life 3	30-22900-0000-1	1.05
American Fidelity	INV0022078	09/08/2022	Life 3	32-22900-0000-1	1.03
American Fidelity	INV0022079	09/08/2022	Life 3	01-22900-0000-1	1.63
American Fidelity	INV0022079	09/08/2022	Life 3	30-22900-0000-1	1.23
American Fidelity	INV0022079	09/08/2022	Life 3	32-22900-0000-1	1.22
American Fidelity	INV0022080	09/08/2022	Life 3	01-22900-0000-1	1.36
American Fidelity	INV0022080	09/08/2022	Life 3	30-22900-0000-1	1.02
American Fidelity	INV0022080	09/08/2022	Life 3	32-22900-0000-1	1.01
American Fidelity	INV0022096	09/08/2022	Cancer 1 American Fidelity	30-22950-0000-1	5.54
American Fidelity	INV0022097	09/08/2022	Cancer 2* - American Fidelity Pr...	30-22950-0000-1	16.50
Vendor American Fidelity - American Fidelity Total:					1,171.29
Vendor: At&t Mobility - At&t Mobility					
At&t Mobility	287265953941X09062022	09/14/2022	287265953941x09062022	01-165-57800-0000-1	128.77
At&t Mobility	287304246558X09102022	09/14/2022	287304246558x09102022	01-180-57800-0000-1	44.22

Expense Approval Report

Payment Dates: 9/7/2022 - 9/20/2022

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
At&t Mobility	287304246558X09102022	09/14/2022	287304246558x09102022	20-200-57800-0000-1	8.84
At&t Mobility	287304246558X09102022	09/14/2022	287304246558x09102022	30-500-57800-0000-1	111.16
At&t Mobility	287304246558X09102022	09/14/2022	287304246558x09102022	32-510-57800-0000-1	106.13
At&t Mobility	287304246558X09102022	09/14/2022	287304246558x09102022	34-520-57800-0000-1	44.22
Vendor At&t Mobility - At&t Mobility Total:					443.34
Vendor: Auto Zone - Auto Zone					
Auto Zone	6270481224	09/07/2022	INV 6270481224 GR5 BOLT	20-200-57400-0000-1	3.11
Vendor Auto Zone - Auto Zone Total:					3.11
Vendor: Bakersfield College - Bakersfield College Foundation					
Bakersfield College Foundation	INV0022030	09/07/2022	McFarland USA Scholarship- Jos...	01-24600-8207-1	1,000.00
Bakersfield College Foundation	INV0022107	09/14/2022	McFarland USA Scholarship-Este...	01-24600-8207-1	1,000.00
Vendor Bakersfield College - Bakersfield College Foundation Total:					2,000.00
Vendor: Berchtold Equipment - Berchtold Equipment					
Berchtold Equipment	P06243	09/14/2022	INV P06243 Oil and Hardware	01-180-56430-0000-1	18.56
Berchtold Equipment	P06243	09/14/2022	INV P06243 Oil and Hardware	32-510-56410-0000-1	18.56
Berchtold Equipment	W02478	09/14/2022	INV W02478 Hydraulic Filter	01-180-56430-0000-1	41.25
Berchtold Equipment	W02478	09/14/2022	INV W02478 Hydraulic Filter	32-510-56410-0000-1	41.25
Vendor Berchtold Equipment - Berchtold Equipment Total:					119.62
Vendor: BHT Engineering, Inc - BHT Engineering, Inc.					
BHT Engineering, Inc.	22-404	09/07/2022	Inv No, 22-404 - LLA 22-01 Tract...	01-140-41400-8479-1	1,055.00
Vendor BHT Engineering, Inc - BHT Engineering, Inc. Total:					1,055.00
Vendor: SHA-100-152 - Brandon Shankle					
Brandon Shankle	INV0022109	09/14/2022	Fuel - Reimbursement	01-150-54000-0000-1	19.86
Vendor SHA-100-152 - Brandon Shankle Total:					19.86
Vendor: Brenntag - Brenntag Pacific Inc.					
Brenntag Pacific Inc.	BPI269656	09/14/2022	INV BPI269656 L A Chemchlor ...	32-510-57400-0000-1	1,622.02
Brenntag Pacific Inc.	BPI269657	09/14/2022	INV BPI269657 L A Chemchlor ...	32-510-57400-0000-1	1,066.52
Brenntag Pacific Inc.	BPI269658	09/14/2022	INV BPI269658 L A Chemchlor ...	32-510-57400-0000-1	927.65
Brenntag Pacific Inc.	BPI270193	09/14/2022	INV BPI270193 Sulfric Acid	32-510-57400-0000-1	3,022.84
Brenntag Pacific Inc.	BPI270194	09/14/2022	INV BPI270194 Ferric Chloride ...	32-510-57400-0000-1	662.54
Vendor Brenntag - Brenntag Pacific Inc. Total:					7,301.57
Vendor: Cal Poly - Cal Poly University Cashier					
Cal Poly University Cashier	INV0022031	09/07/2022	McFarland USA Scholarship- Me...	01-24600-8207-1	1,000.00
Vendor Cal Poly - Cal Poly University Cashier Total:					1,000.00
Vendor: California State - California State University Bakersfield					
California State University Bake...	INV0022110	09/14/2022	McFarland USA Scholoship- Day...	01-24600-8207-1	1,000.00
Vendor California State - California State University Bakersfield Total:					1,000.00
Vendor: UC Davis - Cashier & Payment Solutions Office					
Cashier & Payment Solutions Off..	INV0022032	09/07/2022	McFarland USA Scholarship 202...	01-24600-8207-1	1,000.00
Cashier & Payment Solutions Off..	INV0022033	09/07/2022	McFarlnd USA Scholarship- Jor...	01-24600-8207-1	1,000.00
Vendor UC Davis - Cashier & Payment Solutions Office Total:					2,000.00
Vendor: CenCal Auto & Truck - CenCal Auto & Truck Parts, Inc.					
CenCal Auto & Truck Parts, Inc.	821906	09/07/2022	INV 821906 Supplies	20-200-57400-0000-1	75.76
CenCal Auto & Truck Parts, Inc.	822382	09/07/2022	INV 822382 GRD 30 Proof Coil ...	32-510-57400-0000-1	17.31
CenCal Auto & Truck Parts, Inc.	821785	09/14/2022	INV 821785 GRO CONNECT	20-200-57400-0000-1	7.93
Vendor CenCal Auto & Truck - CenCal Auto & Truck Parts, Inc. Total:					101.00
Vendor: Cintas - Cintas Corporation No.3					
Cintas Corporation No.3	4129564944	09/14/2022	INV 4129564944 Cintas	01-180-51800-0000-1	87.60
Cintas Corporation No.3	4129564944	09/14/2022	INV 4129564944 Cintas	30-500-51800-0000-1	75.08
Cintas Corporation No.3	4129564944	09/14/2022	INV 4129564944 Cintas	32-510-51800-0000-1	28.71
Cintas Corporation No.3	4130271507	09/14/2022	INV 4130271507 Cintas	01-180-51800-0000-1	97.14
Cintas Corporation No.3	4130271507	09/14/2022	INV 4130271507 Cintas	30-500-51800-0000-1	83.26
Cintas Corporation No.3	4130271507	09/14/2022	INV 4130271507 Cintas	32-510-51800-0000-1	31.84
Cintas Corporation No.3	4130936394	09/14/2022	INV 4130936394 Cintas	01-180-51800-0000-1	97.14
Cintas Corporation No.3	4130936394	09/14/2022	INV 4130936394 Cintas	30-500-51800-0000-1	83.26

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Cintas Corporation No.3	4130936394	09/14/2022	INV 4130936394 Cintas	32-510-51800-0000-1	31.84
Vendor Cintas - Cintas Corporation No.3 Total:					615.87
Vendor: Continental Interp - Continental Interp					
Continental Interp	68822	09/14/2022	68822	20-200-52200-0000-1	976.26
Continental Interp	68942	09/14/2022	68942	20-200-52200-0000-1	1,079.81
Vendor Continental Interp - Continental Interp Total:					2,056.07
Vendor: Creative Financial - Creative Financial					
Creative Financial	122340209	09/14/2022	122340209	01-115-52200-0000-1	629.00
Creative Financial	122340209	09/14/2022	122340209	30-500-52200-0000-1	471.75
Creative Financial	122340209	09/14/2022	122340209	32-510-52200-0000-1	471.75
Vendor Creative Financial - Creative Financial Total:					1,572.50
Vendor: CSULB Foundation - CSULB Foundation					
CSULB Foundation	2764	09/07/2022	Inv. 2764 Crime Scene Investigat..	01-150-52000-0000-1	373.00
CSULB Foundation	2765	09/07/2022	Inv. 2765 Adv Crime Scene Phot...	01-150-52000-0000-1	370.00
Vendor CSULB Foundation - CSULB Foundation Total:					743.00
Vendor: Cuesta College Finan - Cuesta College Financial Aid					
Cuesta College Financial Aid	INV0022034	09/07/2022	McFarland USA Scholarships- M...	01-24600-8207-1	1,000.00
Vendor Cuesta College Finan - Cuesta College Financial Aid Total:					1,000.00
Vendor: De Lage Landen - De Lage Landen					
De Lage Landen	77169483	09/07/2022	Inv. 77169483 (08/06/22) Cont...	01-150-52200-0000-1	112.61
De Lage Landen	77169483	09/07/2022	Late Fee	01-150-52200-0000-1	5.64
De Lage Landen	77333259	09/07/2022	Inv. 77333259 (8/20/22) Contr...	01-150-52200-0000-1	149.08
Vendor De Lage Landen - De Lage Landen Total:					267.33
Vendor: Dep. of Conservation - Department of Conservation					
Department of Conservation	010121-033121	09/07/2022	SMI 01/01/2021 through 03/31...	01-160-51400-0000-1	83.30
Department of Conservation	010122 - 033122	09/07/2022	SMI 01/01/2022 through 03/31...	01-160-51400-0000-1	374.53
Department of Conservation	040121 - 063021	09/07/2022	SMI 04/01/2021 through 06/30...	01-160-51400-0000-1	324.18
Department of Conservation	040122 - 063022	09/07/2022	SMI 04/01/2022 through 06/30...	01-160-51400-0000-1	1,334.44
Department of Conservation	070121 - 093021	09/07/2022	SMI 07/01/2021 through 09/30...	01-160-51400-0000-1	224.73
Department of Conservation	100121 - 123121	09/07/2022	SMI 10/01/2021 through 12/31...	01-160-51400-0000-1	124.20
Vendor Dep. of Conservation - Department of Conservation Total:					2,465.38
Vendor: Douglas Environmenta - Douglas Keith Brown					
Douglas Keith Brown	2241	09/14/2022	SJRenewables - Inv 2241 - July 1...	01-140-55500-8224-1	3,896.20
Vendor Douglas Environmenta - Douglas Keith Brown Total:					3,896.20
Vendor: EDD - EDD					
EDD	INV0022064	09/08/2022	State Income Tax Withholding	01-22200-0000-1	2,196.91
EDD	INV0022064	09/08/2022	State Income Tax Withholding	30-22200-0000-1	56.42
EDD	INV0022064	09/08/2022	State Income Tax Withholding	31-22200-0000-1	54.36
EDD	INV0022064	09/08/2022	State Income Tax Withholding	32-22200-0000-1	56.41
EDD	INV0022065	09/08/2022	SDI - State Disability Insurance	01-22200-0000-1	750.26
EDD	INV0022065	09/08/2022	SDI - State Disability Insurance	30-22200-0000-1	16.50
EDD	INV0022065	09/08/2022	SDI - State Disability Insurance	31-22200-0000-1	9.78
EDD	INV0022065	09/08/2022	SDI - State Disability Insurance	32-22200-0000-1	16.45
EDD	INV0022066	09/08/2022	State Unemployment Insurance	01-22250-0000-1	329.16
EDD	INV0022066	09/08/2022	State Unemployment Insurance	30-22250-0000-1	20.45
EDD	INV0022066	09/08/2022	State Unemployment Insurance	32-22250-0000-1	20.45
EDD	INV0022100	09/08/2022	State Income Tax Withholding	01-22200-0000-1	488.67
EDD	INV0022100	09/08/2022	State Income Tax Withholding	20-22200-0000-1	9.76
EDD	INV0022100	09/08/2022	State Income Tax Withholding	30-22200-0000-1	511.25
EDD	INV0022100	09/08/2022	State Income Tax Withholding	31-22200-0000-1	92.04
EDD	INV0022100	09/08/2022	State Income Tax Withholding	32-22200-0000-1	194.90
EDD	INV0022101	09/08/2022	SDI - State Disability Insurance	01-22200-0000-1	193.84
EDD	INV0022101	09/08/2022	SDI - State Disability Insurance	20-22200-0000-1	25.88
EDD	INV0022101	09/08/2022	SDI - State Disability Insurance	30-22200-0000-1	167.99
EDD	INV0022101	09/08/2022	SDI - State Disability Insurance	31-22200-0000-1	34.00
EDD	INV0022101	09/08/2022	SDI - State Disability Insurance	32-22200-0000-1	111.14
EDD	INV0022102	09/08/2022	State Unemployment Insurance	30-22250-0000-1	1.25
EDD	INV0022102	09/08/2022	State Unemployment Insurance	31-22250-0000-1	1.25

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
EDD	INV0022102	09/08/2022	State Unemployment Insurance	32-22250-0000-1	1.29
Vendor EDD - EDD Total:					5,360.41

Vendor: Edison - Edison

Edison	INV0022111	09/14/2022	700599695773 08312022	01-180-58100-0000-1	112.18
Edison	INV0022111	09/14/2022	700539630040 09012022	01-180-58100-0000-1	1,439.28
Edison	INV0022111	09/14/2022	700326486684 08312022	01-180-58100-0000-1	75.79
Edison	INV0022111	09/14/2022	700091551977 09012022	01-180-58100-0000-1	12.21
Edison	INV0022111	09/14/2022	700494850594 08312022	30-500-58000-0000-1	81.15
Edison	INV0022111	09/14/2022	700468456995 08302022	32-510-58000-0000-1	19,759.40
Vendor Edison - Edison Total:					21,480.01

Vendor: EFTPS - Electronic Federal Tax Payment System

Electronic Federal Tax Payment ...	INV0022062	09/08/2022	Federal Income Tax Withholding	01-22050-0000-1	5,545.21
Electronic Federal Tax Payment ...	INV0022062	09/08/2022	Federal Income Tax Withholding	30-22050-0000-1	119.85
Electronic Federal Tax Payment ...	INV0022062	09/08/2022	Federal Income Tax Withholding	31-22050-0000-1	111.02
Electronic Federal Tax Payment ...	INV0022062	09/08/2022	Federal Income Tax Withholding	32-22050-0000-1	119.85
Electronic Federal Tax Payment ...	INV0022063	09/08/2022	Social Security	01-22100-0000-1	8,457.66
Electronic Federal Tax Payment ...	INV0022063	09/08/2022	Social Security	30-22100-0000-1	185.74
Electronic Federal Tax Payment ...	INV0022063	09/08/2022	Social Security	31-22100-0000-1	110.28
Electronic Federal Tax Payment ...	INV0022063	09/08/2022	Social Security	32-22100-0000-1	185.76
Electronic Federal Tax Payment ...	INV0022067	09/08/2022	Medicare	01-22150-0000-1	1,978.02
Electronic Federal Tax Payment ...	INV0022067	09/08/2022	Medicare	30-22150-0000-1	43.48
Electronic Federal Tax Payment ...	INV0022067	09/08/2022	Medicare	31-22150-0000-1	25.80
Electronic Federal Tax Payment ...	INV0022067	09/08/2022	Medicare	32-22150-0000-1	43.36
Electronic Federal Tax Payment ...	INV0022098	09/08/2022	Federal Income Tax Withholding	01-22050-0000-1	1,383.92
Electronic Federal Tax Payment ...	INV0022098	09/08/2022	Federal Income Tax Withholding	20-22050-0000-1	56.40
Electronic Federal Tax Payment ...	INV0022098	09/08/2022	Federal Income Tax Withholding	30-22050-0000-1	1,335.17
Electronic Federal Tax Payment ...	INV0022098	09/08/2022	Federal Income Tax Withholding	31-22050-0000-1	208.36
Electronic Federal Tax Payment ...	INV0022098	09/08/2022	Federal Income Tax Withholding	32-22050-0000-1	432.07
Electronic Federal Tax Payment ...	INV0022099	09/08/2022	Social Security	01-22100-0000-1	2,184.68
Electronic Federal Tax Payment ...	INV0022099	09/08/2022	Social Security	20-22100-0000-1	291.90
Electronic Federal Tax Payment ...	INV0022099	09/08/2022	Social Security	30-22100-0000-1	1,893.94
Electronic Federal Tax Payment ...	INV0022099	09/08/2022	Social Security	31-22100-0000-1	383.46
Electronic Federal Tax Payment ...	INV0022099	09/08/2022	Social Security	32-22100-0000-1	1,252.88
Electronic Federal Tax Payment ...	INV0022103	09/08/2022	Medicare	01-22150-0000-1	510.98
Electronic Federal Tax Payment ...	INV0022103	09/08/2022	Medicare	20-22150-0000-1	68.26
Electronic Federal Tax Payment ...	INV0022103	09/08/2022	Medicare	30-22150-0000-1	442.98
Electronic Federal Tax Payment ...	INV0022103	09/08/2022	Medicare	31-22150-0000-1	89.68
Electronic Federal Tax Payment ...	INV0022103	09/08/2022	Medicare	32-22150-0000-1	292.92
Vendor EFTPS - Electronic Federal Tax Payment System Total:					27,753.63

Vendor: EVIDENT - EVIDENT

EVIDENT	193185A	09/14/2022	Inv. 193185A Operating Supplie...	01-150-57400-0000-1	1,294.14
Vendor EVIDENT - EVIDENT Total:					1,294.14

Vendor: EXPRESS SEWER - Express Sewer and Drain

Express Sewer and Drain	INV0022118	09/14/2022	Express Sewer & Drain E22-040 ...	01-195-41600-0000-1	0.63
Vendor EXPRESS SEWER - Express Sewer and Drain Total:					0.63

Vendor: Fastlane Food Store - Fastlane Food Store

Fastlane Food Store	460106	09/14/2022	Fuel - Unit 33 - 08/16/22 Inv.46...	01-150-54000-0000-1	48.31
Fastlane Food Store	460122	09/14/2022	Fuel - Unit 38 - 08/16/22 Inv.46...	01-150-54000-0000-1	54.36
Fastlane Food Store	460125	09/14/2022	Fuel - Unit 26 - 08/16/22 Inv.46...	01-150-54000-0000-1	67.71
Fastlane Food Store	460152	09/14/2022	Fuel - Unit 26 - 08/17/22 Inv.46...	01-150-54000-0000-1	77.11
Fastlane Food Store	460164	09/14/2022	Fuel - Unit 26 - 08/18/22 Inv.46...	01-150-54000-0000-1	46.57
Fastlane Food Store	460187	09/14/2022	Fuel - Unit 40 - 08/17/22 Inv.46...	01-150-54000-0000-1	30.13
Fastlane Food Store	460191	09/14/2022	Fuel - Unit 33 - 08/17/22 Inv.46...	01-150-54000-0000-1	54.42
Fastlane Food Store	460195	09/14/2022	Fuel - Unit 35 - 08/17/22 Inv.46...	01-150-54000-0000-1	46.76
Vendor Fastlane Food Store - Fastlane Food Store Total:					425.37

Vendor: FedEx - FedEx

FedEx	7-813-61129	09/07/2022	Inv 7-813-61129	01-150-55600-0000-1	23.84
Vendor FedEx - FedEx Total:					23.84

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Franchise Tax - Franchise Tax					
Franchise Tax	INV0020856	03/10/2022	FTB Number 1105676127	01-22350-0000-1	75.00
Franchise Tax	INV0020856	03/10/2022	FTB Number 1105676127	30-22350-0000-1	75.00
Franchise Tax	INV0020856	03/10/2022	FTB Number 1105676127	31-22350-0000-1	25.00
Franchise Tax	INV0020856	03/10/2022	FTB Number 1105676127	32-22350-0000-1	75.00
Franchise Tax	INV0020971	03/24/2022	FTB Number 1105676127	01-22350-0000-1	74.34
Franchise Tax	INV0020971	03/24/2022	FTB Number 1105676127	30-22350-0000-1	74.34
Franchise Tax	INV0020971	03/24/2022	FTB Number 1105676127	31-22350-0000-1	27.00
Franchise Tax	INV0020971	03/24/2022	FTB Number 1105676127	32-22350-0000-1	74.32
Franchise Tax	INV0021072	04/07/2022	FTB Number 1105676127	01-22350-0000-1	74.55
Franchise Tax	INV0021072	04/07/2022	FTB Number 1105676127	30-22350-0000-1	74.55
Franchise Tax	INV0021072	04/07/2022	FTB Number 1105676127	31-22350-0000-1	26.35
Franchise Tax	INV0021072	04/07/2022	FTB Number 1105676127	32-22350-0000-1	74.55
Franchise Tax	INV0021164	04/21/2022	FTB Number 1105676127	01-22350-0000-1	73.64
Franchise Tax	INV0021164	04/21/2022	FTB Number 1105676127	30-22350-0000-1	73.64
Franchise Tax	INV0021164	04/21/2022	FTB Number 1105676127	31-22350-0000-1	29.07
Franchise Tax	INV0021164	04/21/2022	FTB Number 1105676127	32-22350-0000-1	73.65
Franchise Tax	INV0021230	05/05/2022	FTB Number 1105676127	01-22350-0000-1	72.61
Franchise Tax	INV0021230	05/05/2022	FTB Number 1105676127	30-22350-0000-1	72.61
Franchise Tax	INV0021230	05/05/2022	FTB Number 1105676127	31-22350-0000-1	32.20
Franchise Tax	INV0021230	05/05/2022	FTB Number 1105676127	32-22350-0000-1	72.58
Franchise Tax	INV0021342	05/19/2022	FTB Number 1105676127	01-22350-0000-1	74.44
Franchise Tax	INV0021342	05/19/2022	FTB Number 1105676127	30-22350-0000-1	74.44
Franchise Tax	INV0021342	05/19/2022	FTB Number 1105676127	31-22350-0000-1	26.73
Franchise Tax	INV0021342	05/19/2022	FTB Number 1105676127	32-22350-0000-1	74.39
Franchise Tax	INV0021439	06/02/2022	FTB Number 1105676127	01-22350-0000-1	75.00
Franchise Tax	INV0021439	06/02/2022	FTB Number 1105676127	30-22350-0000-1	75.00
Franchise Tax	INV0021439	06/02/2022	FTB Number 1105676127	31-22350-0000-1	25.00
Franchise Tax	INV0021439	06/02/2022	FTB Number 1105676127	32-22350-0000-1	75.00
Franchise Tax	INV0021529	06/16/2022	FTB Number 1105676127	01-22350-0000-1	73.88
Franchise Tax	INV0021529	06/16/2022	FTB Number 1105676127	30-22350-0000-1	73.88
Franchise Tax	INV0021529	06/16/2022	FTB Number 1105676127	31-22350-0000-1	28.36
Franchise Tax	INV0021529	06/16/2022	FTB Number 1105676127	32-22350-0000-1	73.88
Franchise Tax	INV0021598	06/28/2022	FTB Number 1105676127	01-22350-0000-1	75.00
Franchise Tax	INV0021598	06/28/2022	FTB Number 1105676127	30-22350-0000-1	75.00
Franchise Tax	INV0021598	06/28/2022	FTB Number 1105676127	31-22350-0000-1	25.00
Franchise Tax	INV0021598	06/28/2022	FTB Number 1105676127	32-22350-0000-1	75.00
Franchise Tax	INV0021748	07/13/2022	FTB Number 1105676127	01-22350-0000-1	75.00
Franchise Tax	INV0021748	07/13/2022	FTB Number 1105676127	30-22350-0000-1	75.00
Franchise Tax	INV0021748	07/13/2022	FTB Number 1105676127	31-22350-0000-1	25.00
Franchise Tax	INV0021748	07/13/2022	FTB Number 1105676127	32-22350-0000-1	75.00
Franchise Tax	INV0021893	08/11/2022	FTB Number 4JEX96120181	01-22350-0000-1	295.15
Franchise Tax	INV0021976	08/25/2022	FTB Number 4JEX96120181	01-22350-0000-1	58.12
Vendor Franchise Tax - Franchise Tax Total:					2,853.27

Vendor: Frontier - Frontier California Inc.

Frontier California Inc.	661-792-0161 090122	09/14/2022	661-792-0161 090122	01-150-57800-0000-1	224.41
Frontier California Inc.	661-792-3164 090122	09/14/2022	661-792-3164 090122	01-185-57800-0000-1	61.17
Frontier California Inc.	661-792-3391 090122	09/14/2022	661-792-3391 090122	30-500-57800-0000-1	214.63
Frontier California Inc.	661-792-5634 091022	09/14/2022	661-792-5634 091022	01-190-57800-0000-1	35.40
Frontier California Inc.	661-792-5634 091022	09/14/2022	661-792-5634 091022	30-500-57800-0000-1	35.39
Frontier California Inc.	661-792-5634 091022	09/14/2022	661-792-5634 091022	31-505-57800-0000-1	35.39
Frontier California Inc.	661-792-5634 091022	09/14/2022	661-792-5634 091022	32-510-57800-0000-1	35.39
Vendor Frontier - Frontier California Inc. Total:					641.78

Vendor: Home Depot - Home Depot

Home Depot	017814/8531516	09/07/2022	INV 8426 00053 21013 6500' Po...	30-500-56410-0000-1	59.51
Home Depot	023662/2532148	09/07/2022	Auth Code 023662 2532148 Su...	01-180-57400-0000-1	74.15
Home Depot	031545/4521510	09/07/2022	Auth Code 031545 4521510 Su...	32-510-57400-0000-1	36.53
Home Depot	006240/8533122	09/14/2022	Auth Code 006240/8533122 Su...	01-180-57400-0000-1	63.69
Home Depot	015023/0531340	09/14/2022	Auth Code 015023 0531340 Su...	32-510-57400-0000-1	175.47
Home Depot	016730/9531453	09/14/2022	Auth Code 016730 9531453 Su...	32-510-57400-0000-1	237.28

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Home Depot	022538/3021979	09/14/2022	Auth Code 022538 3021979 Su...	01-180-57400-0000-1	188.05
Home Depot	029021/6521407	09/14/2022	Auth Code 029021 6521407 Su...	32-510-57400-0000-1	198.90
Vendor Home Depot - Home Depot Total:					1,033.58

Vendor: Visual Edge - Image Source

Image Source	25AR1475269	09/07/2022	25AR1475269	01-130-54800-0000-1	191.77
Vendor Visual Edge - Image Source Total:					191.77

Vendor: Irrigation Concepts - Irrigation Concepts

Irrigation Concepts	46617	09/07/2022	INV 46617 1" SSS TEE SCH 40	32-510-57400-0000-1	4.09
Irrigation Concepts	46635	09/07/2022	INV 46635 PVC 11 Grey Purple ...	20-200-57400-0000-1	26.00
Irrigation Concepts	46712	09/07/2022	INV 46712 1 1/2" Male Adapter...	20-200-57400-0000-1	4.28
Irrigation Concepts	46715	09/07/2022	INV 46715 Elbow Coupling 20' S...	20-200-57400-0000-1	9.28
Irrigation Concepts	46747	09/14/2022	INV Coupling PVC Saw and Pipe	20-200-57400-0000-1	11.84
Vendor Irrigation Concepts - Irrigation Concepts Total:					55.49

Vendor: PAD100 - Jennifer Padilla

Jennifer Padilla	INV0022035	09/07/2022	POV Mileage Reimbursement - ...	01-150-54000-0000-1	9.00
Vendor PAD100 - Jennifer Padilla Total:					9.00

Vendor: John Hancock - John Hancock

John Hancock	INV0022040	09/08/2022	401K - Employer	01-20800-0000-1	3,495.60
John Hancock	INV0022040	09/08/2022	401K - Employer	30-20800-0000-1	20.13
John Hancock	INV0022040	09/08/2022	401K - Employer	32-20800-0000-1	20.13
John Hancock	INV0022041	09/08/2022	401K - Employee	01-20800-0000-1	1,185.91
John Hancock	INV0022041	09/08/2022	401K - Employee	30-20800-0000-1	4.10
John Hancock	INV0022041	09/08/2022	401K - Employee	32-20800-0000-1	4.10
John Hancock	INV0022050	09/08/2022	401K Loan 1	01-20800-0000-1	138.52
John Hancock	INV0022051	09/08/2022	401K Loan 1	01-20800-0000-1	117.75
John Hancock	INV0022052	09/08/2022	401k Contribution	01-20800-0000-1	275.46
John Hancock	INV0022053	09/08/2022	401k Contribution	01-20800-0000-1	159.68
John Hancock	INV0022054	09/08/2022	401k Contribution	01-20800-0000-1	298.89
John Hancock	INV0022055	09/08/2022	401k Contribution	01-20800-0000-1	281.57
John Hancock	INV0022056	09/08/2022	401k Contribution	01-20800-0000-1	268.89
John Hancock	INV0022057	09/08/2022	401k Contribution	01-20800-0000-1	246.88
John Hancock	INV0022058	09/08/2022	401k Contribution	01-20800-0000-1	267.96
John Hancock	INV0022059	09/08/2022	401k Contribution	01-20800-0000-1	274.68
John Hancock	INV0022060	09/08/2022	401k Contribution	01-20800-0000-1	569.71
John Hancock	INV0022060	09/08/2022	401k Contribution	30-20800-0000-1	113.94
John Hancock	INV0022060	09/08/2022	401k Contribution	31-20800-0000-1	113.94
John Hancock	INV0022060	09/08/2022	401k Contribution	32-20800-0000-1	113.95
John Hancock	INV0022068	09/08/2022	401K - Employer	01-20800-0000-1	1,190.18
John Hancock	INV0022068	09/08/2022	401K - Employer	30-20800-0000-1	915.72
John Hancock	INV0022068	09/08/2022	401K - Employer	31-20800-0000-1	256.71
John Hancock	INV0022068	09/08/2022	401K - Employer	32-20800-0000-1	510.21
John Hancock	INV0022069	09/08/2022	401K - Employee	01-20800-0000-1	716.60
John Hancock	INV0022069	09/08/2022	401K - Employee	20-20800-0000-1	39.31
John Hancock	INV0022069	09/08/2022	401K - Employee	30-20800-0000-1	275.76
John Hancock	INV0022069	09/08/2022	401K - Employee	31-20800-0000-1	133.75
John Hancock	INV0022069	09/08/2022	401K - Employee	32-20800-0000-1	136.90
John Hancock	INV0022070	09/08/2022	401K - Employer	20-20800-0000-1	131.04
John Hancock	INV0022070	09/08/2022	401K - Employer	30-20800-0000-1	50.06
John Hancock	INV0022070	09/08/2022	401K - Employer	31-20800-0000-1	47.48
John Hancock	INV0022070	09/08/2022	401K - Employer	32-20800-0000-1	30.81
John Hancock	INV0022081	09/08/2022	401K Loan 1	32-20800-0000-1	32.25
John Hancock	INV0022082	09/08/2022	401K Loan 1	30-20800-0000-1	100.02
John Hancock	INV0022083	09/08/2022	401K Loan 1	01-20800-0000-1	45.90
John Hancock	INV0022084	09/08/2022	401K Loan 2	01-20800-0000-1	21.13
John Hancock	INV0022084	09/08/2022	401K Loan 2	30-20800-0000-1	15.85
John Hancock	INV0022084	09/08/2022	401K Loan 2	32-20800-0000-1	15.87
John Hancock	INV0022085	09/08/2022	401K Loan 3	01-20800-0000-1	35.73
John Hancock	INV0022085	09/08/2022	401K Loan 3	30-20800-0000-1	26.80
John Hancock	INV0022085	09/08/2022	401K Loan 3	32-20800-0000-1	26.80

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
John Hancock	INV0022086	09/08/2022	401K Loan 4	01-20800-0000-1	131.83
John Hancock	INV0022087	09/08/2022	401K Loan 5	01-20800-0000-1	157.75
John Hancock	INV0022088	09/08/2022	401K Loan 4	01-20800-0000-1	17.08
John Hancock	INV0022088	09/08/2022	401K Loan 4	30-20800-0000-1	34.17
John Hancock	INV0022088	09/08/2022	401K Loan 4	32-20800-0000-1	34.17
John Hancock	INV0022089	09/08/2022	401K Loan 4	01-20800-0000-1	19.69
John Hancock	INV0022089	09/08/2022	401K Loan 4	30-20800-0000-1	39.36
John Hancock	INV0022089	09/08/2022	401K Loan 4	32-20800-0000-1	39.37
John Hancock	INV0022090	09/08/2022	401K Loan 4	01-20800-0000-1	145.50
John Hancock	INV0022090	09/08/2022	401K Loan 4	20-20800-0000-1	4.50
John Hancock	INV0022091	09/08/2022	401K Loan 4	01-20800-0000-1	51.07
John Hancock	INV0022091	09/08/2022	401K Loan 4	20-20800-0000-1	1.58
John Hancock	INV0022092	09/08/2022	401k Contribution	01-20800-0000-1	204.37
John Hancock	INV0022093	09/08/2022	401k Contribution	01-20800-0000-1	78.76
John Hancock	INV0022093	09/08/2022	401k Contribution	30-20800-0000-1	157.53
John Hancock	INV0022093	09/08/2022	401k Contribution	32-20800-0000-1	157.53
John Hancock	INV0022094	09/08/2022	401k Contribution	30-20800-0000-1	255.20
John Hancock	INV0022095	09/08/2022	401k Contribution	01-20800-0000-1	193.31
John Hancock	INV0022095	09/08/2022	401k Contribution	20-20800-0000-1	5.97
Vendor John Hancock - John Hancock Total:					14,455.41
Vendor: Jorge's Smog & Repai - Jorge's Smog & Repai					
Jorge's Smog & Repai	017159	09/07/2022	JORGE SMOG INV017159	01-155-56600-0000-1	180.00
Jorge's Smog & Repai	016254	09/14/2022	Inv. 016254 Veh Maint & Rep (...)	01-150-56600-0000-1	80.00
Jorge's Smog & Repai	016780	09/14/2022	Inv. 016780 Veh Maint & Rep (...)	01-150-56600-0000-1	180.00
Jorge's Smog & Repai	016780	09/14/2022	Inv. 016780 Veh Maint & Rep (...)	01-150-56600-0000-1	730.06
Jorge's Smog & Repai	016831	09/14/2022	Inv. 016831 Veh Maint & Rep (...)	01-150-56600-0000-1	430.00
Jorge's Smog & Repai	016831	09/14/2022	Inv. 016831 Veh Maint & Rep (...)	01-150-56600-0000-1	2,163.13
Jorge's Smog & Repai	016846	09/14/2022	Inv. 016846 Veh Maint & Rep (...)	01-150-56600-0000-1	70.00
Jorge's Smog & Repai	017075	09/14/2022	Inv. 017075 Veh Maint & Rep (...)	01-150-56600-0000-1	49.32
Jorge's Smog & Repai	017075	09/14/2022	Inv. 017075 Veh Maint & Rep (...)	01-150-56600-0000-1	45.00
Jorge's Smog & Repai	017091	09/14/2022	INV 017091 Engine Oil Change	32-510-56600-0000-1	85.00
Vendor Jorge's Smog & Repai - Jorge's Smog & Repai Total:					4,012.51
Vendor: J's Automotive - J's Automotive					
J's Automotive	9613	09/07/2022	J'S AUTO INV9613	01-165-56600-0000-1	55.00
Vendor J's Automotive - J's Automotive Total:					55.00
Vendor: K.C. Waste - K.C. Waste					
K.C. Waste	INV0022124	09/14/2022	August 2022 Gate Fees	31-505-52800-0000-1	4,325.94
Vendor K.C. Waste - K.C. Waste Total:					4,325.94
Vendor: Kenneth D. Schmidt - Kenneth D. Schmidt					
Kenneth D. Schmidt	INV0022120	09/14/2022	Professional Services June 1-July..	30-500-52600-0000-1	1,579.80
Kenneth D. Schmidt	INV0022121	09/14/2022	2021 4th Qrt Monitoring Report	30-500-52600-0000-1	2,674.34
Vendor Kenneth D. Schmidt - Kenneth D. Schmidt Total:					4,254.14
Vendor: Kern County Forensic - Kern County Forensic Services, LLC					
Kern County Forensic Services, ...	1848	09/14/2022	Inv. 1848 Case #22-00887 (8/24...	01-150-56000-0000-1	1,500.00
Vendor Kern County Forensic - Kern County Forensic Services, LLC Total:					1,500.00
Vendor: KOEFRAN - Koefran Industries, Inc.					
Koefran Industries, Inc.	0000517949	09/07/2022	KOEFRAN INV0000517949 AUG...	01-155-51100-0000-1	220.50
Vendor KOEFRAN - Koefran Industries, Inc. Total:					220.50
Vendor: RON100 - Larry Ronk III					
Larry Ronk III	20220692	09/07/2022	INV 20220692 KERN DATA QUA...	01-165-56000-0000-1	100.00
Larry Ronk III	6270486141	09/07/2022	INV 6270486141 AUTO ZONE	01-165-56600-0000-1	313.91
Vendor RON100 - Larry Ronk III Total:					413.91
Vendor: Law & Associates Inv - Law & Associates Inv					
Law & Associates Inv	22-258	09/07/2022	Inv. 22-258 Background - Meza...	01-150-56000-0000-1	450.00
Vendor Law & Associates Inv - Law & Associates Inv Total:					450.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Leaf - LEAF Capital Funding LLC					
LEAF Capital Funding LLC	13672790	09/14/2022	13672790	01-130-52200-0000-1	626.81
Vendor Leaf - LEAF Capital Funding LLC Total:					626.81
Vendor: Leticia Ortega - Leticia Ortega					
Leticia Ortega	INV0022112	09/14/2022	Deposit Refund	01-24000-0000-1	350.00
Vendor Leticia Ortega - Leticia Ortega Total:					350.00
Vendor: Mario Sanchez - Mario Sanchez					
Mario Sanchez	09122022	09/14/2022	Translation & Interpreting Inv 0...	01-105-52200-0000-1	300.00
Vendor Mario Sanchez - Mario Sanchez Total:					300.00
Vendor: Mathew Dewar - Mathew Dewar					
Mathew Dewar	INV0022036	09/07/2022	Commuter Lunch Wk1 Sept 12-...	01-150-52000-0000-1	40.00
Mathew Dewar	INV0022037	09/07/2022	Commuter Lunch Wk2 Sept 19-...	01-150-52000-0000-1	40.00
Vendor Mathew Dewar - Mathew Dewar Total:					80.00
Vendor: McFarland Tire - McFarland Tire					
McFarland Tire	26032	09/07/2022	Inv. 26032 Repairs & Maint. #34	01-150-56600-0000-1	430.00
McFarland Tire	26181	09/14/2022	INV 26181 Tire Service	01-180-56410-0000-1	70.00
McFarland Tire	26181	09/14/2022	INV 26181 Tire Service	32-510-56410-0000-1	70.00
Vendor McFarland Tire - McFarland Tire Total:					570.00
Vendor: Office Depot - Office Depot					
Office Depot	255087556001	09/07/2022	Inv. 255087556001 Office Suppl...	01-150-57200-0000-1	18.55
Office Depot	255087556001	09/07/2022	Inv. 255087556001 Ops Supplies	01-150-57400-0000-1	20.37
Office Depot	255239704001	09/07/2022	Inv. 255239704001 Office Suppl...	01-150-57200-0000-1	17.57
Office Depot	257921055001	09/07/2022	Office Supplies Inv 257921055...	01-140-57200-0000-1	13.39
Office Depot	257921055001	09/07/2022	Office Supplies Inv 257921055...	01-160-57200-0000-1	24.86
Office Depot	257921055001	09/07/2022	Office Supplies Inv 257921055...	01-175-57200-0000-1	43.82
Office Depot	262174418001	09/14/2022	Inv. 262174418001 Hardware	01-150-52930-0000-1	164.66
Office Depot	262183347001	09/14/2022	Inv. 262183347001 Hardware	01-150-52930-0000-1	91.74
Vendor Office Depot - Office Depot Total:					394.96
Vendor: Pace Analytical Serv - Pace Analytical Services, LLC					
Pace Analytical Services, LLC	B454642	09/07/2022	INV B454642 Drinking Water- CL...	32-510-58200-0000-1	97.74
Pace Analytical Services, LLC	B454920	09/07/2022	INV B454920 Drinking Water CL...	32-510-58200-0000-1	40.73
Pace Analytical Services, LLC	B457235	09/14/2022	INV B457235 Garzoli Well	32-510-58200-0000-1	40.73
Pace Analytical Services, LLC	B457431	09/14/2022	INV B457431 Bacteriological	32-510-58200-0000-1	86.88
Pace Analytical Services, LLC	B457432	09/14/2022	INV B457432 Bacteriological	32-510-58200-0000-1	86.88
Vendor Pace Analytical Serv - Pace Analytical Services, LLC Total:					352.96
Vendor: Patricia Zermeno - Patricia Zermeno					
Patricia Zermeno	INV0022113	09/14/2022	Rental Deposit Refund	01-24000-0000-1	350.00
Vendor Patricia Zermeno - Patricia Zermeno Total:					350.00
Vendor: UCLA - Payment Solutions & Compliance Office					
Payment Solutions & Complian...	INV0022114	09/14/2022	McFarland USA Scholarship - D...	01-24600-8207-1	1,000.00
Vendor UCLA - Payment Solutions & Compliance Office Total:					1,000.00
Vendor: PG&E COMPANY - PG&E COMPANY					
PG&E COMPANY	INV0022115	09/14/2022	4022268837-2 09062022	01-180-58000-0000-1	129.41
PG&E COMPANY	INV0022115	09/14/2022	2514556883-5 09082022	01-180-58000-0000-1	126.52
PG&E COMPANY	INV0022115	09/14/2022	0891499733-6 09062022	01-180-58000-0000-1	85.97
PG&E COMPANY	INV0022115	09/14/2022	9777659623-7 09082022	01-180-58000-0000-1	9.88
PG&E COMPANY	INV0022115	09/14/2022	7576987527-1 09062022	01-180-58000-0000-1	358.09
PG&E COMPANY	INV0022115	09/14/2022	4453174177-3 08232022	01-180-58000-0000-1	1,404.52
PG&E COMPANY	INV0022115	09/14/2022	0664171738-1 09062022	01-180-58000-0000-1	39.09
PG&E COMPANY	INV0022115	09/14/2022	4483764300-4 08232022	01-180-58100-0000-1	49.20
PG&E COMPANY	INV0022115	09/14/2022	5629608181-5 08232022	01-180-58100-0000-1	25.16
PG&E COMPANY	INV0022115	09/14/2022	7663752590-8 08232022	01-180-58100-0000-1	24.21
PG&E COMPANY	INV0022115	09/14/2022	3877090180-9 08232022	01-180-58100-0000-1	397.30
PG&E COMPANY	INV0022115	09/14/2022	0741726506-8 08232022	01-180-58100-0000-1	478.75
PG&E COMPANY	INV0022115	09/14/2022	1601672325-2 08232022	01-180-58100-0000-1	249.12
PG&E COMPANY	INV0022115	09/14/2022	2012021553-6 08232022	01-180-58100-0000-1	842.78
PG&E COMPANY	INV0022115	09/14/2022	5568620890-5 08232022	01-180-58100-0000-1	9.34

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
PG&E COMPANY	INV0022115	09/14/2022	4191871709-5 08232022	01-185-58000-0000-1	1,171.26
PG&E COMPANY	INV0022115	09/14/2022	5794429226-7 08162022	20-200-58000-0000-1	207.20
PG&E COMPANY	INV0022115	09/14/2022	6372122228-7 08232022	20-200-58100-0000-1	641.13
PG&E COMPANY	INV0022115	09/14/2022	7336692458-4 08232022	20-200-58100-0000-1	1,315.09
PG&E COMPANY	INV0022115	09/14/2022	0309941756-4 09062022	20-200-58100-0000-1	221.90
PG&E COMPANY	INV0022115	09/14/2022	0979037755-1 09062022	20-200-58100-0000-1	41.79
PG&E COMPANY	INV0022115	09/14/2022	3047362805-2 09062022	20-200-58100-0000-1	60.66
PG&E COMPANY	INV0022115	09/14/2022	5842445837-8 08232022	30-500-58000-0000-1	329.55
PG&E COMPANY	INV0022115	09/14/2022	9048125100-8 08232022	30-500-58000-0000-1	172.11
PG&E COMPANY	INV0022115	09/14/2022	7305081533-8 09072022	32-510-58000-0000-1	186.33
PG&E COMPANY	INV0022115	09/14/2022	2687153110-4 09062022	32-510-58000-0000-1	9,022.23
PG&E COMPANY	INV0022115	09/14/2022	0843084856-7 09082022	32-510-58000-0000-1	192.60
PG&E COMPANY	INV0022115	09/14/2022	0425382282-1 08232022	32-510-58000-0000-1	99.11
PG&E COMPANY	INV0022115	09/14/2022	0382494192-0 09082022	32-510-58000-0000-1	9.86
PG&E COMPANY	INV0022115	09/14/2022	7699604118-2 08232022	32-510-58000-0000-1	2,143.17
Vendor PG&E COMPANY - PG&E COMPANY Total:					20,043.33
Vendor: R&F Disposal - R&F Disposal					
R&F Disposal	341299	09/14/2022	INV 341299 401 NW Kern	01-190-58050-0000-1	201.50
R&F Disposal	8312022	09/14/2022	INV 8312022 Comm BuildingBlu...	01-185-58050-0000-1	93.72
R&F Disposal	8312023	09/14/2022	INV 8312023 Sewer Plant- 3yd B...	30-500-58050-0000-1	143.56
R&F Disposal	8312024	09/14/2022	INV 8312024 Blanco Park 3yd B...	01-180-58050-0000-1	143.56
R&F Disposal	8312025	09/14/2022	R&F DISPOSAL INV8312025 AU...	01-155-51100-0000-1	143.56
R&F Disposal	8312026	09/14/2022	INV 8312026 McFarland PD 3-yd...	01-150-52200-0000-1	107.32
Vendor R&F Disposal - R&F Disposal Total:					833.22
Vendor: Arrowhead - Ready Refresh					
Ready Refresh	22H0017185869	09/14/2022	22H0017185869	01-130-57200-0000-1	20.00
Vendor Arrowhead - Ready Refresh Total:					20.00
Vendor: Rebecca Mendoza - Rebecca Mendoza					
Rebecca Mendoza	INV0022116	09/14/2022	Rental Deposit Refund	01-24000-0000-1	350.00
Vendor Rebecca Mendoza - Rebecca Mendoza Total:					350.00
Vendor: Roto Rooter - Roto Rooter					
Roto Rooter	701137291	09/14/2022	INV 701137291 Emergency Call...	30-500-56410-0000-1	1,800.00
Vendor Roto Rooter - Roto Rooter Total:					1,800.00
Vendor: SJVA - San Joaquin Valley Air Pollution Control District					
San Joaquin Valley Air Pollution...	S164303	09/07/2022	INV S164303 22/23 Annual Per...	32-510-53250-0000-1	63.00
San Joaquin Valley Air Pollution...	S165582	09/14/2022	INV S165582 22/23 Annual Pe...	32-510-53250-0000-1	577.00
San Joaquin Valley Air Pollution...	S165634	09/14/2022	INV S165634 22/23 Annual Per...	32-510-53250-0000-1	577.00
San Joaquin Valley Air Pollution...	S165716	09/14/2022	INV S165716 22/23 Annual Per...	32-510-53250-0000-1	143.00
Vendor SJVA - San Joaquin Valley Air Pollution Control District Total:					1,360.00
Vendor: SC COMMUNICATIONS, - SC COMMUNICATIONS,					
SC COMMUNICATIONS,	102478	09/07/2022	INV 102478 Repair of XPR7550 ...	01-180-56410-0000-1	218.88
SC COMMUNICATIONS,	102478	09/07/2022	INV 102478 Repair of XPR7550 ...	32-510-56410-0000-1	218.88
Vendor SC COMMUNICATIONS, - SC COMMUNICATIONS, Total:					437.76
Vendor: SC SITES Services - SC SITES Services					
SC SITES Services	51423	09/14/2022	INV 51423 Monthly Radio Dispa...	01-180-57800-0000-1	70.00
SC SITES Services	51423	09/14/2022	INV 51423 Monthly Radio Dispa...	32-510-57800-0000-1	70.00
SC SITES Services	51423	09/14/2022	INV 51423 Monthly Radio Dispa...	34-520-57800-0000-1	70.00
Vendor SC SITES Services - SC SITES Services Total:					210.00
Vendor: Serda's Plumbing - Serda's Plumbing					
Serda's Plumbing	303932	09/07/2022	SERDA PLUMB INV303932	01-190-56420-0155-1	282.52
Vendor Serda's Plumbing - Serda's Plumbing Total:					282.52
Vendor: The Gas Co. - SoCalGas					
SoCalGas	16861631949 09	09/14/2022	16861631949 09	01-185-58000-0000-1	16.94
Vendor The Gas Co. - SoCalGas Total:					16.94
Vendor: SPD - SPD					
SPD	18522	09/14/2022	inv#18522 Warning Notices	01-165-57400-0000-1	194.85
Vendor SPD - SPD Total:					194.85

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: Spectrum - Spectrum					
Spectrum	119560501090122	09/14/2022	119560501090122	01-190-57800-0000-1	1,190.00
Vendor Spectrum - Spectrum Total:					1,190.00
Vendor: Stinson Stationers, - Stinson Stationers, Inc.					
Stinson Stationers, Inc.	183403-0	09/07/2022	Inv. 183403-0 8/19/22	01-150-57200-0000-1	107.35
Stinson Stationers, Inc.	184838-0	09/07/2022	Inv. 184838-0 8/29/22	01-150-56800-0000-1	149.94
Vendor Stinson Stationers, - Stinson Stationers, Inc. Total:					257.29
Vendor: Stockbridge - Stockbridge General Contracting Inc					
Stockbridge General Contracting..30740		09/07/2022	Community Garden CON Inv 30...	25-000-52960-8425-1	139,597.75
Vendor Stockbridge - Stockbridge General Contracting Inc Total:					139,597.75
Vendor: Teresa Mendez - Teresa Mendez					
Teresa Mendez	INV0022117	09/14/2022	Rental Deposit Refund	01-24000-0000-1	350.00
Vendor Teresa Mendez - Teresa Mendez Total:					350.00
Vendor: ADT - The ADT Security Corporation					
The ADT Security Corporation	144289012	09/07/2022	144289012	01-190-58000-0000-1	268.98
The ADT Security Corporation	144289012 CM	09/07/2022	145691226 CM	01-190-58000-0000-1	-268.98
The ADT Security Corporation	144289012 CM	09/07/2022	145691226 CM	01-190-58000-0000-1	-96.23
The ADT Security Corporation	144289012 CM	09/07/2022	144289012	01-190-58000-0000-1	-49.00
The ADT Security Corporation	145691226	09/07/2022	145691226	01-190-58000-0000-1	268.98
The ADT Security Corporation	146599541	09/07/2022	146599541	30-500-58050-0000-1	225.65
The ADT Security Corporation	146670552	09/07/2022	146670552	32-510-58050-0000-1	53.40
The ADT Security Corporation	146924340	09/07/2022	146924340	01-190-58000-0000-1	293.18
The ADT Security Corporation	146953838	09/07/2022	146953838	01-190-58000-0000-1	75.19
Vendor ADT - The ADT Security Corporation Total:					771.17
Vendor: THE BANCORP - THE BANCORP BANK					
THE BANCORP BANK	562069	09/07/2022	Inv. 562069 Sep-2022 Lease Py...	01-150-58900-0000-1	7,227.09
Vendor THE BANCORP - THE BANCORP BANK Total:					7,227.09
Vendor: TGLX, Inc - Truck Gear by Line-X of Delano					
Truck Gear by Line-X of Delano	10547	09/07/2022	INV 10547 A Locking Tab Wide ...	01-180-57400-0000-1	32.47
Truck Gear by Line-X of Delano	10547	09/07/2022	INV 10547 A Locking Tab Wide ...	20-200-57400-0000-1	32.49
Truck Gear by Line-X of Delano	10547	09/07/2022	INV 10547 A Locking Tab Wide ...	32-510-57400-0000-1	32.47
Vendor TGLX, Inc - Truck Gear by Line-X of Delano Total:					97.43
Vendor: HEL100-128 - Tyler Helton					
Tyler Helton	INV0022038	09/07/2022	Commuter Lunch Wk1 Sept 12-...	01-150-52000-0000-1	40.00
Tyler Helton	INV0022039	09/07/2022	Commuter Lunch Wk2 Sept 19-...	01-150-52000-0000-1	40.00
Tyler Helton	INV0022105	09/07/2022	Fuel 08/19/22 (San Diego, CA)	01-150-54000-0000-1	101.35
Tyler Helton	INV0022106	09/07/2022	Fuel 08/19/22 (San Diego, CA)	01-150-54000-0000-1	80.17
Vendor HEL100-128 - Tyler Helton Total:					261.52
Vendor: Ultrex Business - Ultrex Business					
Ultrex Business	3570354	09/07/2022	Inv 3570354 Contract Services (...)	01-150-52200-0000-1	71.41
Vendor Ultrex Business - Ultrex Business Total:					71.41
Vendor: UC Santa Barbara - University of California Santa Barbara					
University of California Santa Ba...	INV0022104	09/07/2022	McFarland USA Scholarship- Jo...	01-24600-8207-1	1,000.00
Vendor UC Santa Barbara - University of California Santa Barbara Total:					1,000.00
Vendor: Witcher Electric - Witcher Electric					
Witcher Electric	38702AA	09/14/2022	INV 38702AA Well 6	32-510-56410-0000-1	1,309.84
Witcher Electric	38714AA	09/14/2022	INV38714AA Well 6	32-510-56410-0000-1	257.80
Witcher Electric	38760AA	09/14/2022	INV 38760AA Brauning Well	32-510-56410-0000-1	1,357.54
Vendor Witcher Electric - Witcher Electric Total:					2,925.18
Grand Total:					303,522.46

Report Summary

Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	86,098.62
20 - LIGHTING & LANDSCAPING-DISTRICT 1	5,357.97
25 - CAPITAL IMPROVEMENTS PROJECTS	139,597.75
30 - SEWER	15,963.78
31 - REFUSE/RECYCLING	6,324.84
32 - WATER	50,065.28
34 - PUBLIC TRANSPORTATION	114.22
Grand Total:	303,522.46

Account Summary

Account Number	Account Name	Payment Amount
01-105-52200-0000-1	Contract Services	300.00
01-115-52200-0000-1	Contract Services	629.00
01-130-52200-0000-1	Contract Services	626.81
01-130-54800-0000-1	Maintenance Agreements	191.77
01-130-57200-0000-1	Supplies - Office	20.00
01-140-41400-8479-1	Planning & Engineering F...	1,055.00
01-140-55500-8224-1	Special Studies San Joaqui...	3,896.20
01-140-57200-0000-1	Supplies - Office	13.39
01-150-51800-0000-1	Clothing Allowance	517.40
01-150-52000-0000-1	Conferences/Meetings/Tr...	903.00
01-150-52200-0000-1	Contract Services	487.46
01-150-52930-0000-1	Computer Hardware/Soft...	256.40
01-150-54000-0000-1	Fuel	635.75
01-150-55600-0000-1	Postage	23.84
01-150-56000-0000-1	Professional Services - Ot...	1,950.00
01-150-56600-0000-1	Repairs & Maintenance - ...	4,177.51
01-150-56800-0000-1	Safety Equipment	149.94
01-150-57200-0000-1	Supplies - Office	143.47
01-150-57400-0000-1	Supplies - Operating	1,314.51
01-150-57800-0000-1	Telephone & Communicat...	224.41
01-150-58900-0000-1	Debt Principal	7,227.09
01-155-51100-0000-1	Animal Disposal	364.06
01-155-56600-0000-1	Repairs & Maintenance - ...	180.00
01-160-51400-0000-1	Building Plan Check/Insp...	2,465.38
01-160-57200-0000-1	Supplies - Office	24.86
01-165-56000-0000-1	Professional Services-Oth...	100.00
01-165-56600-0000-1	Repairs & Maintenance - ...	368.91
01-165-57400-0000-1	Supplies - Operating	194.85
01-165-57800-0000-1	Telephone & Communicat...	128.77
01-175-57200-0000-1	Supplies - Office	43.82
01-180-51800-0000-1	Clothing Allowance	281.88
01-180-56410-0000-1	Repairs & Maintenance E...	288.88
01-180-56430-0000-1	Repairs & Maintenance - ...	59.81
01-180-57400-0000-1	Supplies - Operating	358.36
01-180-57800-0000-1	Telephone & Communicat...	114.22
01-180-58000-0000-1	Utilities	2,153.48
01-180-58050-0000-1	Utilities Other	143.56
01-180-58100-0000-1	Street Lighting	3,715.32
01-185-57800-0000-1	Telephone & Communicat...	61.17
01-185-58000-0000-1	Utilities	1,188.20
01-185-58050-0000-1	Utilities Other	93.72
01-190-56420-0155-1	Animal Control - Repairs &...	282.52
01-190-57800-0000-1	Telephone & Communicat...	1,225.40
01-190-58000-0000-1	Utilities	492.12
01-190-58050-0000-1	Utilities Other	201.50
01-195-41600-0000-1	Excavation Permits	0.63

Account Summary

Account Number	Account Name	Payment Amount
01-20800-0000-1	Pension Payable	10,590.40
01-22050-0000-1	Federal Withholding Paya...	6,929.13
01-22100-0000-1	FICA Payable	10,642.34
01-22150-0000-1	Medicare Payable	2,489.00
01-22200-0000-1	State Withholding Payable	3,629.68
01-22250-0000-1	SUTA Payable	329.16
01-22350-0000-1	Garnishments	1,096.73
01-22600-0000-1	Health FSA	38.17
01-22700-0000-1	Disablity LTD	390.61
01-22800-0000-1	Accident	48.09
01-22900-0000-1	Life	227.41
01-22950-0000-1	Cancer-American Fidelity	13.53
01-24000-0000-1	Deposits	1,400.00
01-24600-8207-1	Deferred Revenue - McFar..	9,000.00
20-200-52200-0000-1	Contract Services	2,056.07
20-200-57400-0000-1	Supplies - Operating	170.69
20-200-57800-0000-1	Telephone & Communicat...	8.84
20-200-58000-0000-1	Utilities	207.20
20-200-58100-0000-1	Street Lighting	2,280.57
20-20800-0000-1	Pension Payable	182.40
20-22050-0000-1	Federal Withholding Paya...	56.40
20-22100-0000-1	FICA Payable	291.90
20-22150-0000-1	Medicare Payable	68.26
20-22200-0000-1	State Withholding Payable	35.64
25-000-52960-8425-1	Streets & Roads Capital	139,597.75
30-20800-0000-1	Pension Payable	2,008.64
30-22050-0000-1	Federal Withholding Paya...	1,455.02
30-22100-0000-1	FICA Payable	2,079.68
30-22150-0000-1	Medicare Payable	486.46
30-22200-0000-1	State Withholding Payable	752.16
30-22250-0000-1	SUTA Payable	21.70
30-22350-0000-1	Garnishments	743.46
30-22600-0000-1	Health FSA	9.76
30-22700-0000-1	Disablity LTD	109.21
30-22800-0000-1	Accident	22.44
30-22900-0000-1	Life	113.01
30-22950-0000-1	Cancer- American Fidelity	22.04
30-500-51800-0000-1	Clothing Allowance	241.60
30-500-52200-0000-1	Contract Services	471.75
30-500-52600-0000-1	Contract Services - Sewer	4,254.14
30-500-56410-0000-1	Repairs & Maintenance E...	1,859.51
30-500-57800-0000-1	Telephone & Communicat...	361.18
30-500-58000-0000-1	Utilities	582.81
30-500-58050-0000-1	Utilities Other	369.21
31-20800-0000-1	Pension Payable	551.88
31-22050-0000-1	Federal Withholding Paya...	319.38
31-22100-0000-1	FICA Payable	493.74
31-22150-0000-1	Medicare Payable	115.48
31-22200-0000-1	State Withholding Payable	190.18
31-22250-0000-1	SUTA Payable	1.25
31-22350-0000-1	Garnishments	269.71
31-22700-0000-1	Disablity LTD	10.67
31-22900-0000-1	Life	11.22
31-505-52800-0000-1	County Waste Manageme...	4,325.94
31-505-57800-0000-1	Telephone & Communicat...	35.39
32-20800-0000-1	Pension Payable	1,122.09
32-22050-0000-1	Federal Withholding Paya...	551.92
32-22100-0000-1	FICA Payable	1,438.64

Account Summary

Account Number	Account Name	Payment Amount
32-22150-0000-1	Medicare Payable	336.28
32-22200-0000-1	State Withholding Payable	378.90
32-22250-0000-1	SUTA Payable	21.74
32-22350-0000-1	Garnishments	743.37
32-22600-0000-1	Health FSA	34.76
32-22700-0000-1	Disability LTD	66.70
32-22800-0000-1	Accident	7.01
32-22900-0000-1	Life	46.66
32-510-51800-0000-1	Clothing Allowance	92.39
32-510-52200-0000-1	Contract Services	471.75
32-510-53250-0000-1	Permits & Certificates	1,360.00
32-510-56410-0000-1	Repairs & Maintenance- E...	3,273.87
32-510-56600-0000-1	Repairs & Maintenance - ...	85.00
32-510-57400-0000-1	Supplies - Operating	8,003.62
32-510-57800-0000-1	Telephone & Communicat...	211.52
32-510-58000-0000-1	Utilities	31,412.70
32-510-58050-0000-1	Utilities Other	53.40
32-510-58200-0000-1	Water/Soil/Other Analysis	352.96
34-520-57800-0000-1	Telephone & Communicat...	114.22
Grand Total:		303,522.46

Project Account Summary

Project Account Key	Payment Amount
None	303,522.46
Grand Total:	303,522.46



Payroll Set: City-City of McFarland

Department: 105 - City Council

Employee Number	Pay Code	# of Payments	Units	Pay Amount
AYO300	Salary - Elected - Salary - Elected	1	0	200
	Gross Total:		0	200
Ayo100	Salary - Elected - Salary - Elected	1	0	200
	Gross Total:		0	200
Cano100	Salary - Elected - Salary - Elected	1	0	200
	Gross Total:		0	200
GON300	Salary - Elected - Salary - Elected	1	0	200
	Gross Total:		0	200
PER100	Salary - Elected - Salary - Elected	1	0	200
	Gross Total:		0	200
	105 - City Council Total:		0	1000

Department: 110 - City Administration

Employee Number	Pay Code	# of Payments	Units	Pay Amount
ALV100	Bilingual - Bilingual	2	0	27.68
	Holiday - Holiday Pay	1	9	224.27
	Hourly - Hourly	2	142	3538.42
	Sick - Sick Pay	1	9	224.27
	Gross Total:		160	4014.64
COS100	Admin Time* - Administrative Ti	1	2	115.38
	Holiday - Holiday Pay	1	9	519.23
	Hourly - Hourly	2	140.5	8105.76
	Sick - Sick Pay	2	8.5	490.39
	Gross Total:		160	9230.76
DRA100	Hourly - Hourly	2	112	1880.48
	OT - Overtime	1	6	151.11
	Gross Total:		118	2031.59

[GAR400](#)

Cash Out - VAC - Cash Out - Vac	1	65.5	2038.36
Holiday - Holiday Pay	1	9	280.08
Hourly - Hourly	3	172	5352.64
Sick - Sick Pay	3	12	373.44
Gross Total:		258.5	8044.52
110 - City Administration Total:		696.5	23321.51

Department: 115 - Finance & Accounting

Employee Number	Pay Code	# of Payments	Units	Pay Amount
ESP100	Bachelor's Degree - Bachelor's D	2	0	18.46
	Bilingual - Bilingual	2	0	27.7
	Comp Time Taken - Compensate	1	8.1	192.13
	Holiday - Holiday Pay	1	9	213.48
	Hourly - Hourly	2	76.63	1817.67
	OT - Overtime	1	1.38	49.1
	Gross Total:		95.11	2318.54
GOM200	Holiday - Holiday Pay	1	9	143.82
	Hourly - Hourly	2	96.8	1546.86
	Sick - Sick Pay	1	11	175.78
	SPSL - Supplemental Paid Sick Le	1	44.27	707.43
	Gross Total:		161.07	2573.89
GON600	Bilingual - Bilingual	2	0	27.7
	Holiday - Holiday Pay	1	9	170.91
	Hourly - Hourly	2	150.2	2852.29
	OT - Overtime	1	0.18	5.13
	Gross Total:		159.38	3056.03
HER200	Holiday - Holiday Pay	1	9	162.72
	Hourly - Hourly	2	151	2730.08
	OT - Overtime	2	2.17	58.85
	Gross Total:		162.17	2951.65
VEL100	Bereavement - Bereavement Pa	1	18	333.54
	Holiday - Holiday Pay	1	9	166.77
	Hourly - Hourly	2	121.27	2247.13
	OT - Overtime	1	3.32	92.28
	Sick - Sick Pay	1	9.68	179.37
	Gross Total:		161.27	3019.09

[VIR100](#)

Holiday - Holiday Pay	1	9	447.84
Hourly - Hourly	1	71	3532.96
Salary - Salary	1	110.4	3980.8
Gross Total:		190.4	7961.6
115 - Finance & Accounting Total:		929.4	21880.8

Department: 140 - Planning

Employee Number	Pay Code	# of Payments	Units	Pay Amount
DEL100	Bachelor's Degree - Bachelor's D	2	0	18.46
	Holiday - Holiday Pay	1	9	280.17
	Hourly - Hourly	2	131	4078.03
	Sick - Sick Pay	2	20	622.6
	Gross Total:		160	4999.26
	140 - Planning Total:		160	4999.26

Department: 150 - Police

Employee Number	Pay Code	# of Payments	Units	Pay Amount
ALB100-142	Holiday - Reg - Holiday - Regular	1	12	338.4
	Hourly - Hourly	2	156	4399.2
	OT - Overtime	2	27	1142.1
	Sick - Sick Pay	1	12	338.4
	Gross Total:		207	6218.1

[ALW100-145](#)

Comp Time Earned - Compensat	2	24	0
FTO - Field Training Officer	2	0	46.16
Holiday - Reg - Holiday - Regular	1	12	338.4
Hourly - Hourly	2	132	3722.4
Intermediate POST - Intermedia	2	0	27.7
OT - Overtime	2	7.5	317.25
Vacation - Vacation Pay	1	36	1015.2
Gross Total:		211.5	5467.11

[AYON100](#)

Holiday - Reg - Holiday - Regular	1	10	189.9
Hourly - Hourly	2	152	2886.48
OT - Overtime	1	10	284.85
Sick - Sick Pay	1	4	75.96
Vacation - Vacation Pay	1	4	75.96
Gross Total:		180	3513.15

[CAZ100-151](#)

Holiday - Reg - Holiday - Regular	1	12	322.08
Hourly - Hourly	2	168	4509.12
OT - Overtime	1	16	644.16
Gross Total:		196	5475.36

[DEW100-147](#)

Holiday - Reg - Holiday - Regular	1	12	402.24
Hourly - Hourly	2	168	5631.36
OT - Overtime	2	52	2614.56
Gross Total:		232	8648.16

[DIN100-96](#)

Comp Time Earned - Compensat	2	4.13	0
Comp Time Taken - Compensatc	2	29	578.84
Holiday - Reg - Holiday - Regular	1	10	199.6
Hourly - Hourly	2	136	2714.56
Gross Total:		179.13	3493

[DON100](#)

Holiday - Reg - Holiday - Regular	1	10	189.9
Hourly - Hourly	2	160	3038.4
Gross Total:		170	3228.3

[EST150](#)

Holiday - Reg - Holiday - Regular	1	12	322.08
Hourly - Hourly	2	168	4509.12
OT - Overtime	2	35	1409.1
Gross Total:		215	6240.3

[GAL100-149](#)

Holiday - Reg - Holiday - Regular	1	12	355.56
Hourly - Hourly	2	168	4977.84
Intermediate POST - Intermedia	2	0	27.68
Gross Total:		180	5361.08

[GAR100-146](#)

Holiday - Reg - Holiday - Regular	1	12	338.4
Hourly - Hourly	2	165	4653
OT - Overtime	1	26.5	1120.95
Sick - Sick Pay	1	3	84.6
Gross Total:		206.5	6196.95

[GAR100-114](#)

Bilingual - Bilingual	2	0	27.68
Hourly - Temp - Hourly Tempora	2	109	2069.91
Gross Total:		109	2097.59

[HAN100-112](#)

Holiday - Reg - Holiday - Regular	1	12	402.24
Hourly - Hourly	2	132	4424.64
K-9 Officer - K-9 Officer	2	0	36.92
OT - Overtime	2	15	754.2
Sergeant - Sergeant	2	0	41.54
Vacation - Vacation Pay	1	24	804.48
Gross Total:		183	6464.02

[HAS100-143](#)

Comp Time Earned - Compensat	1	13.5	0
Holiday - Reg - Holiday - Regular	1	10	180.8
Hourly - Hourly	2	160	2892.8
OT - Overtime	1	43	1166.16
Gross Total:		226.5	4239.76

[HEL100-128](#)

Holiday - Reg - Holiday - Regular	1	12	422.64
Hourly - Hourly	2	168	5916.96
OT - Overtime	2	39	2060.37
Gross Total:	219	8399.97	

[HER100-144](#)

Bachelor's Degree - Bachelor's D	2	0	18.46
Holiday - Reg - Holiday - Regular	1	12	338.4
Hourly - Hourly	2	168	4737.6
OT - Overtime	1	4.5	190.35
Gross Total:	184.5	5284.81	

[HER100-130](#)

Bachelor's Degree - Bachelor's D	2	0	18.46
Holiday - Reg - Holiday - Regular	1	12	355.56
Hourly - Hourly	2	144	4266.72
Intermediate POST - Intermediate	2	0	27.7
OT - Overtime	1	7	311.12
Personal - Personal Day	1	12	355.56
Sick - Sick Pay	1	12	355.56
Gross Total:	187	5690.68	

[LOP125](#)

Bachelor's Degree - Bachelor's D	2	0	18.46
Bilingual - Bilingual	2	0	27.68
Holiday - Reg - Holiday - Regular	1	10	189.9
Hourly - Hourly	2	160	3038.4
OT - Overtime	1	5.5	156.67
Gross Total:	175.5	3431.11	

[New100-148](#)

Holiday - Reg - Holiday - Regular	1	12	373.44
Hourly - Hourly	2	168	5228.16
Gross Total:	180	5601.6	

[NIE100-34](#)

Military - Military Leave With O	2	0	0
Gross Total:	0	0	

[Nun100](#)

Comp Time Earned - Compensat	1	15	0
Comp Time Taken - Compensat	1	1	23.72
Holiday - Reg - Holiday - Regular	1	8	189.76
Hourly - Hourly	2	141.25	3350.45
OT - Overtime	1	1.25	44.48
Sick - Sick Pay	1	10	237.2
Gross Total:	176.5	3845.61	

[PAD100](#)

Holiday - Reg - Holiday - Regular	1	10	189.9
Hourly - Hourly	2	160	3038.4
OT - Overtime	2	8.5	242.12
Gross Total:	178.5	3470.42	

[PES100-152](#)

Holiday - Reg - Holiday - Regular	1	8	274.88
Hourly - Hourly	2	152	5222.72
OT - Overtime	1	6	309.24
Gross Total:		166	5806.84

[RIV100-120](#)

Holiday - Holiday Pay	1	12	392.4
Hourly - Hourly	2	120	3924
OT - Overtime	1	5	245.25
Sick - Sick Pay	2	4	130.8
SPSL - Supplemental Paid Sick Le	1	44	1438.8
Gross Total:		185	6131.25

[SHA-100-152](#)

Advanced POST - Advanced POS	2	0	32.3
Bachelor's Degree - Bachelor's D	2	0	18.46
Comp Time Earned - Compensat	2	39.38	0
Holiday - Reg - Holiday - Regular	1	12	402.24
Hourly - Hourly	2	168	5631.36
Intermediate POST - Intermedia	2	0	27.7
OT - Overtime	1	22	1106.16
Gross Total:		241.38	7218.22

[WIL100-150](#)

Holiday - Reg - Holiday - Regular	1	8	711.54
Hourly - Hourly	1	72	6403.84
Salary - Salary	1	80	7115.38
Gross Total:		160	14230.76

150 - Police Total: 4549.01 135754.15

Department: 155 - Animal Control

Employee Number	Pay Code	# of Payments	Units	Pay Amount
MUN100	Holiday - Reg - Holiday - Regular	1	9	154.89
	Hourly - Hourly	2	151	2598.71
	OT - Overtime	2	16.73	431.89
	Standby - Standby	1	0	228.58
	Gross Total:		176.73	3414.07

[RIV200](#)

Holiday - Reg - Holiday - Regular	1	9	140.31
Hourly - Hourly	2	124	1933.16
OT - Overtime	2	2.38	55.66
Personal - Personal Day	1	9	140.31
Sick - Sick Pay	2	15.66	244.14
Standby - Standby	2	0	171.48
Gross Total:		160.04	2685.06

155 - Animal Control Total: 336.77 6099.13

Department: 160 - Building Inspection

Employee Number	Pay Code	# of Payments	Units	Pay Amount
RON100	Admin Time* - Administrative Ti	1	2	76.92
	Bldg Insp - Building Inspector	2	0	300
	Holiday - Holiday Pay	1	9	346.14
	Hourly - Hourly	2	145.5	5595.93
	Sick - Sick Pay	1	3.5	134.61
	Gross Total:		160	6453.6
	160 - Building Inspection Total:		160	6453.6

Department: 165 - Code Enforcement

Employee Number	Pay Code	# of Payments	Units	Pay Amount
ESQ100	Holiday - Reg - Holiday - Regular	1	9	170.91
	Hourly - Hourly	2	147	2791.53
	OT - Overtime	1	1	28.49
	Vacation - Vacation Pay	1	4	75.96
	Gross Total:		161	3066.89
SHA100	Hourly - Temp - Hourly Tempora	2	36	754.92
	Gross Total:		36	754.92
	165 - Code Enforcement Total:		197	3821.81

Department: 175 - Grants Administration

Employee Number	Pay Code	# of Payments	Units	Pay Amount
GAR200	Bilingual - Bilingual	2	0	27.7
	Holiday - Holiday Pay	1	9	229.91
	Hourly - Hourly	1	59.23	1513.07
	Notary - Notary	2	0	27.7
	Salary - Salary	1	80	2043.66
	Sick - Sick Pay	1	11.77	300.67
	Gross Total:		160	4142.71
	175 - Grants Administration Total:		160	4142.71

Department: 180 - Public Works

Employee Number	Pay Code	# of Payments	Units	Pay Amount
GON200	Auto Allowance - Auto Allowanc	2	0	323.08
	Holiday - Holiday Pay	1	9	443.05
	Hourly - Hourly	2	131.5	6473.49
	Sick - Sick Pay	2	19.5	959.94
	Gross Total:		160	8199.56

GUE100	Comp Time Earned - Compensat	1	1.5	0
	Holiday - Holiday Pay	1	9	224.19
	Hourly - Hourly	2	143	3562.13
	OT - Overtime	1	1	37.37
	Sick - Sick Pay	2	8	199.28
	Gross Total:		162.5	4022.97
MAR100	Holiday - Holiday Pay	1	9	147.42
	Hourly - Hourly	1	49	802.62
	Sick - Sick Pay	1	6.45	105.65
	Vacation - Vacation Pay	1	11.55	189.19
	Gross Total:		76	1244.88
PEN300	Hourly - Hourly	1	40	688
	Gross Total:		40	688
TEL100	Holiday - Holiday Pay	1	9	147.42
	Hourly - Hourly	2	120	1965.6
	Sick - Sick Pay	2	13	212.94
	Vacation - Vacation Pay	1	18	294.84
	Gross Total:		160	2620.8
	180 - Public Works Total:		598.5	16776.21

Department: 200 - Lighting & Landscaping

Employee Number	Pay Code	# of Payments	Units	Pay Amount
Cruz100	Holiday - Holiday Pay	1	9	147.42
	Hourly - Hourly	2	151	2473.38
	Gross Total:		160	2620.8
MED200	Hourly - Hourly	2	105	1719.9
	Sick - Sick Pay	1	7.5	122.85
	Gross Total:		112.5	1842.75
VAS300	Workers Comp - Workers Comp	2	2	1747.2
	Gross Total:		2	1747.2
	200 - Lighting & Landscaping Total:		274.5	6210.75

Department: 500 - Sewer

Employee Number	Pay Code	# of Payments	Units	Pay Amount
GON400	Comp Time Taken - Compensate	1	9	287.1
	Holiday - Holiday Pay	1	9	287.1
	Hourly - Hourly	2	115	3668.5
	OT - Overtime	2	4.25	203.36
	Personal - Personal Day	1	18	574.2
	PW Cert - Grade 3 - Public Work	2	0	69.24
	Sick - Sick Pay	1	9	287.1
	Gross Total:		164.25	5376.6
MED100	Holiday - Holiday Pay	1	9	170.91
	Hourly - Hourly	2	147	2791.53
	OT - Overtime	2	21	598.19
	PW Cert - Grade 1 - Public Work	2	0	23.16
	Sick - Sick Pay	2	4	75.96
	Standby - Standby	2	0	214.29
	Gross Total:		181	3874.04
Pop100	Holiday - Holiday Pay	1	9	151.11
	Hourly - Hourly	2	152	2552.08
	OT - Overtime	2	18	453.33
	Standby - Standby	2	0	185.74
	Gross Total:		179	3342.26
500 - Sewer Total:			524.25	12592.9

Department: 510 - Water

Employee Number	Pay Code	# of Payments	Units	Pay Amount
Brau100	Holiday - Holiday Pay	1	9	151.11
	Hourly - Hourly	2	151	2535.29
	OT - Overtime	2	34	856.29
	Standby - Standby	2	0	100.03
	Gross Total:		194	3642.72
GAM200	Hourly - Hourly	2	77.1	1232.06
	OT - Overtime	1	4	95.88
	Sick - Sick Pay	2	6.11	97.63
	Standby - Standby	1	0	100
	Gross Total:		87.21	1525.57

[PED100](#)

Hourly - Hourly	2	123.1	1967.14
OT - Overtime	2	11.75	281.65
Sick - Sick Pay	2	6.5	103.87
SPSL - Supplemental Paid Sick Le	1	16.5	263.67
Standby - Standby	2	0	200.06
Gross Total:		157.85	2816.39
510 - Water Total:		439.06	7984.68

Department: 520 - Public Transit

Employee Number	Pay Code	# of Payments	Units	Pay Amount
MOR100	Workers Comp - Workers Comp	2	2	1764.84
Gross Total:		2	2	1764.84
520 - Public Transit Total:		2	2	1764.84
Report Total:		9026.99	252802.35	



Payroll Set: City-City of McFarland

Account	Account Description	Units	Pay Amount
	BENEFIT AND NON GL TRANSACTIONS	97.51	0
	- Total:	97.51	0
01-105-50100-0000-1	Salaries - Permanent Employees	64	1945.86
01-110-50100-0000-1	Salaries - Permanent Employees	162.66	7457.23
01-110-50200-0000-1	Overtime	1.5	37.78
01-115-50100-0000-1	Salaries - Permanent Employees	147.86	4771.47
01-115-50200-0000-1	Overtime	0.41	14.73
01-140-50100-0000-1	Salaries - Permanent Employees	192	6229.97
01-150-50100-0000-1	Salaries - Permanent Employees	3728.75	105929.01
01-150-50150-0000-1	Wages - Temporary Employees	279	5171.19
01-150-50200-0000-1	Overtime	325.25	13962.42
01-150-50350-0000-1	Stipends	0	18.46
01-155-50100-0000-1	Salaries - Permanent Employees	286.13	5719.97
01-155-50200-0000-1	Overtime	15.29	390.04
01-160-50100-0000-1	Salaries - Permanent Employees	64	2761.42
01-165-50100-0000-1	Salaries - Permanent Employees	180.33	3340.35
01-165-50150-0000-1	Wages - Temporary Employees	26.28	551.09
01-165-50200-0000-1	Overtime	4.82	126
01-175-50100-0000-1	Salaries - Permanent Employees	192	5373.47
01-180-50100-0000-1	Salaries - Permanent Employees	474.4	10183.06
01-180-50200-0000-1	Overtime	1.57	51.36
01-180-50800-0000-1	Auto Allowance	0	64.62
	01 - GENERAL FUND Total:	6146.25	174099.5
20-200-50100-0000-1	Salaries/Permanent Employees	279.3	6330.32
20-200-50200-0000-1	Overtime	0.03	1.12
	20 - LIGHTING & LANDSCAPING-DISTRICT 1 Total:	279.33	6331.44
30-500-50100-0000-1	Salaries - Permanent Employees	1135.86	34661.38
30-500-50150-0000-1	Wages - Temporary Employees	26.47	512.08
30-500-50200-0000-1	Overtime	46.74	1351.39
30-500-50800-0000-1	Auto Allowance	0	129.24
	30 - SEWER Total:	1209.07	36654.09
31-505-50100-0000-1	Salaries - Permanent Employees	291.47	8244.05
31-505-50200-0000-1	Overtime	2.02	56.47
	31 - REFUSE/RECYCLING Total:	293.49	8300.52
32-510-50100-0000-1	Salaries - Permanent Employees	941.2	24088.91
32-510-50150-0000-1	Wages - Temporary Employees	4.86	101.92
32-510-50200-0000-1	Overtime	53.28	1331.91
32-510-50800-0000-1	Auto Allowance	0	129.22

Account	Account Description	Units	Pay Amount
	32 - WATER Total:	999.34	25651.96
34-520-50100-0000-1	Salaries - Permanent Employees	2	1764.84
	34 - PUBLIC TRANSPORTATION Total:	2	1764.84
	Report Total:	9026.99	252802.35



Payroll Set: City-City of McFarland

Pay Code	Description	# of Payments	Units	Pay Amount
Admin Time* - Administrative	Administrative Time	2	4	192.3
Advanced POST - Advanced	Advanced POST Certificate	2	0	32.3
Auto Allowance - Auto All	Auto Allowance	2	0	323.08
Bachelor's Degree - Bachelor's	Bachelor's Degree	12	0	110.76
Bereavement - Bereavem	Bereavement Pay	1	18	333.54
Bilingual - Bilingual	Bilingual	12	0	166.14
Bldg Insp - Building Inspector	Building Inspector	2	0	300
Cash Out - VAC - Cash Out	Cash Out - Vacation	1	65.5	2038.36
Comp Time Earned - Comp	Compensatory Time Earned	9	97.51	0
Comp Time Taken - Comp	Compensatory Time Taken	5	47.1	1081.79
FTO - Field Training Office	Field Training Officer	2	0	46.16
Holiday - Holiday Pay	Holiday Pay	22	201	5447.47
Holiday - Reg - Holiday - R	Holiday - Regular	25	267	7493.97
Hourly - Hourly	Hourly	100	6982.08	183663.97
Hourly - Temp - Hourly Te	Hourly Temporary Employees	4	145	2824.83
Intermediate POST - Inter	Intermediate POST Certificate	8	0	110.78
K-9 Officer - K-9 Officer	K-9 Officer	2	0	36.92
Military - Military Leave V	Military Leave With Out Pay	2	0	0
Notary - Notary	Notary	2	0	27.7
OT - Overtime	Overtime	48	457.91	17517.67
Personal - Personal Day	Personal Day	3	39	1070.07
PW Cert - Grade 1 - Public	Public Works Certification - Grade 1	2	0	23.16
PW Cert - Grade 3 - Public	Public Works Certification - Grade 3	2	0	69.24
Salary - Salary	Salary	3	270.4	13139.84
Salary - Elected - Salary - I	Salary - Elected Officials	5	0	1000
Sergeant - Sergeant	Sergeant	2	0	41.54
Sick - Sick Pay	Sick Pay	36	226.17	6133.01
SPSL - Supplemental Paid	Supplemental Paid Sick Leave	3	104.77	2409.9
Standby - Standby	Standby	12	0	1200.18
Vacation - Vacation Pay	Vacation Pay	6	97.55	2455.63
Workers Comp - Workers	Workers Comp Pay	4	4	3512.04
Report Total:			9026.99	252802.35



401 W. Kern Avenue
McFarland, CA 93250
661-792-3091 Office
661-792-3093 Fax

TO: Mayor and City Council

FROM: Kenny Williams Chief of Police/ City Manager

DATE: October 13, 2022

SUBJECT: Report, Discuss, and possible Approval of resolution No. 2022-0113 An amended resolution of the City Council of the City of McFarland approving an additional appropriation of funds from the general fund to fund the continuance of the building inspector stipend

SUMMARY:

On October 6, 2022 the city approved the resolution to pay a stipend of \$400 a month. The resolution did not state the correct language needed within the resolution. The city has modified the resolution to state that the building inspector stipend will continue to be paid until the hiring of a new building inspector. The previous resolution stated the total amount per month but did not have an ending date. The old resolution also had an incorrect allocation of funds.

RECOMMENDATION:

Staff recommends the City Council Approve Resolution No. 2022-0113 appropriating \$400 per month from the general fund for the stipend and the continuance of the building inspector stipend until the city hires a new building inspector.

Financial impact:

\$400 per month until the city hires a building inspector.

RESOLUTION NO. 2022-0113

AN AMENDED RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE APPROPRIATION OF FUNDS FROM THE GENERAL FUND FOR THE CONTINUANCE OF THE BUILDING INSPECTOR STIPEND

WHEREAS, the City Council of the City of McFarland has approved a fiscal year budget for 2021/2022; and

WHEREAS, the City Council believes it is necessary to approve the implementation of a building inspector stipend; and

WHEREAS, the Community Development Director is currently fulfilling the functions of the building inspector; and

WHEREAS, the funds needed for this appropriation to fund the building inspector stipend as described above is **\$400.00 per month**;

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

- 1) The foregoing recitals are true and correct and incorporated herein as if set forth in full.
- 2) The City Manager is hereby authorized and directed to continue the building inspector stipend.
- 3) **An additional \$400.00 per month shall be allocated to the budget to fund the building inspector stipend.**
- 4) The City Manager is hereby authorized and directed to utilize funds for the stipend.
- 5) The City Clerk shall certify to the passage and adoption of this resolution.
- 6) This resolution is effective immediately.

PASSED AND ADOPTED at a special meeting of the City Council of the City of McFarland on the 13th day of October 2022 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTEST:

Francisca Alvarado, City Clerk

CITY OF MCFARLAND:

Sally Tafoya, Mayor

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.

Francisca Alvarado, City Clerk



LICENSE AGREEMENT CONCERNING THE VETERAN'S COMMUNITY HALL IN THE CITY OF MCFARLAND, CALIFORNIA

This agreement ("Agreement") is made by and between the City of McFarland, a municipal corporation in the County of Kern, State of California (hereinafter "City" or "Licensor") and the McFarland Unified School District (MUSD) (hereinafter the "Non-Profit" or "Licensee").

RECITALS

WHEREAS, the City is the owner of real property located at 103 W Sherwood Avenue, McFarland, CA 93250, more commonly known as the McFarland Veteran's Community Center (the "Premises"); and

WHEREAS, the City desires to grant the Licensee a non-exclusive license to occupy a portion of the Premises, which is more particularly described as: The Council Chambers, which is illustrated and designated on the "Premises Map" attached to this Lease as Attachment "A", and incorporated herein by reference, subject to the terms and conditions stated herein; and

WHEREAS the City recognizes the Government entity's past contribution with respect to the community, including, but not limited to serving the community's youth, which includes handling truancy and expulsion hearings to assure appropriate standards of conduct.

NOW, THEREFORE, in consideration of the foregoing and of the mutual conditions, promises and covenants hereinafter contained, the parties hereto hereby agree as follows:

SECTION 1.

Recitals. The foregoing recitals are incorporated into this Agreement.

SECTION 2

Non-Exclusive Use. The City hereby grants to Licensee, its agents and contractors, a non-exclusive, revocable License to enter upon and use the Premises and the right of ingress and egress to and from the Premises, subject to the terms and, conditions herein, for the purpose of holding meetings, hearings, and related activities on every 1st and 4th Monday of each month from 8:00 (am/pm) – 4:00 (am/pm);

Upon conclusion of each use, Licensee shall that it shall return the Premises to the condition it was in prior to the Use. Accordingly, Licensee understands and agrees that Licensee cannot keep the Premises "setup" for its use.

NOTWITHSTANDING THIS PROVISION, THE CITY CAN SCHEDULE USE OF THE PREMISES FOR ITS OWN USE AT TIMES OTHER THAN THE REGULARLY SCHEDULED MEETING DATES OF LICENSEE.

Any and all prior understandings and agreements, whether written or oral, between the City and Licensee with respect to the Premises are hereby superseded by this Agreement.

SECTION 3

Term. This license shall commence when this Agreement is executed by both parties hereto ("Effective Date") October 13, 2022 and shall continue for one year. The license shall automatically renew for one (1) year periods unless written notice is provided by either party 30 days prior to expiration of the term.

Notwithstanding the forgoing, the City may terminate this License at any time by giving thirty (30) days' written notice to Licensee. At the expiration, or upon earlier termination of this License, Licensee shall immediately cease use of the Premises.

SECTION 4

Consideration. The City of McFarland understands that MUSD brings significant value to the community and contribute significantly to the citizens of McFarland and is partnering with the city to decrease truancy and expulsions of the youth population through the use of the city council chambers. Therefore, in order to allow the MUSD to continue this partnership, as consideration for the Licensee to use the Premises pursuant to the terms and conditions of this Agreement, for up to 16 hours of use of the Premises per month. Licensee agrees to pay one dollar per month or provide services to the city in lieu of payment, as promulgated in Attachment "B" to this Agreement. Should Licensee choose to pay the license fee, said fee shall be due and payable on or before the fifth day of each use month. Should Licensee choose to provide services to the City in lieu of payment, Licensee shall provide evidence on a monthly basis to the City Manager, or designee, that such services have been provided.

Should the City determine that Licensee has utilized the Premises in excess of the time allotted based on payment or services provided, City reserves the right to immediately terminate the Agreement or require Licensee to pay additional License Fees or Provide additional services based on Attachment "B" within five days of providing the Licensee notice.

SECTION 5

Conditions Applicable to License. This License is subject to all existing covenants, conditions, reservations, contracts, Agreements, licenses, easements, encumbrances, restrictions and rights of way with respect to the Premises, whether or not of record.

SECTION 6

Transfer or Assignment. This License is personal to Licensee and not subject to unilateral transfer by Licensee. Any attempt to transfer or assign this license without the express written consent of Licensor shall result in the immediate termination of the License Agreement.

SECTION 7

Permits and Regulations. Licensee shall be responsible for securing any required approvals, permits and authorizations from any federal, state or local agencies and shall comply with all applicable laws and regulations in its use of the Premises.

SECTION 8

No Interference. Licensee shall not interfere with the normal operation and activities of the City at the Premises. Licensee shall conduct its activities on the Premises so as to minimize damage to the Premises and inconvenience to the City, its agents, employees and invitees.

SECTION 9

Repair and Restoration. If Licensee, its agents or contractors cause any damage to the Premises, or to the City's infrastructure or other property and improvements (collectively "Property") in connection with the exercise of this License, Licensee shall at its sole cost and expense repair and restore the Premises and Property to their original condition as existed prior to Licensee's use of the Premises pursuant to this License. Licensee shall perform any and all such repairs and restoration required hereunder by the City within 10 days of written demand to complete or effectuate such repairs. In the event that repair and restoration is performed following the termination of this License, the Licensee's Indemnity and Insurance obligations in paragraphs 11 and 12 shall continue until those obligations are satisfied.

SECTION 10

Alteration in Writing. No alteration or variation of this License shall be valid unless made in writing and signed by the City and Licensee. This License supersedes any and all prior understandings and agreements, whether written or oral, between the parties with respect to the subject matter of this License.

SECTION 11

Notice. Any notice required hereunder shall be in writing and shall be addressed as follows:

TO CITY: City of McFarland
 401 West Kern Avenue
 McFarland, CA 93250
 Attention: City Manager

TO LICENSEE: McFarland Unified School District
 601 2nd Street
 McFarland, California 93250
 Attn: Lori Shultz

or to such other further address as either party may indicate in a written notice to the other. All notices and communications given under this License Agreement shall be deemed to have been duly given and received: (i) upon personal delivery, or (ii) as of the second business day after mailing by United States certified mail, return receipt requested, postage prepaid,, addressed as set forth above, or (iii) the immediately succeeding business day after deposit (for next day delivery) with federal Express or other similar overnight courier system, (iv) 24 hours after facsimile transmittal with confirmation of receipt, or (v) email.

SECTION 12

Insurance. Without limiting the Licensee's indemnification of the City, the Licensee shall provide and maintain at its own expense insurance covering its operations hereunder. Such insurance shall be provided by insurer(s) satisfactory to the City and evidence of such programs satisfactory to the

City shall be delivered to the City on or before the Effective Date of this Agreement. Such evidence shall specifically identify this Agreement and shall contain express conditions that the City is to be given written notice at least thirty (30) days in advance of any notification or termination of any program of insurance.

Such insurance shall be primary to and not contributing with any other insurance maintained by the City, and shall name the City as an additional insured, and shall include, but not be limited to: Comprehensive General Liability insurance endorsed for Premises-Operations, Contractual, Broad Form Property Damage, and Personal Injury with a combined single limit of not less than \$1,000,000 per occurrence.

SECTION 13

Indemnification. Licensee shall defend, indemnify, and hold harmless the City, its officers, agents, and employees from and against any and all claims, damages, costs, expenses, or liabilities (collectively “claims”) arising out of or in any way connected with this license, including, without limitation, claims for loss of damage to property, or for death or injuries to any person or persons.

SECTION 14

Lien Free Condition. Licensee shall not cause or permit any liens to be placed against the Premises or against the City’s other property as a result of Licensee’s exercise of rights under this License. In the event of the filing of any such liens, Licensee shall promptly cause such liens to be removed and shall not unreasonably delay in its efforts to remove and/or satisfy such liens.

SECTION 15

Operational Responsibilities. During the term of this license, in addition to the terms and conditions stated elsewhere in this Agreement, Licensee shall be responsible to:

1. Use the Premises for the purpose of holding meetings on the first (1st) and fourth (4th) Monday of each month between the hours of 8:00 am/pm and 4:00 am/pm.
2. Comply with the terms and conditions set forth in this Agreement;
3. Comply with and abide by all applicable rules and regulations required by the City;
4. Comply with all applicable local, state and federal ordinances, laws and regulations and, in the course thereof, obtain and keep in effect all permits and licenses required to conduct the authorized activities on the Premises;
5. Maintain the Premises in a clean and sanitary condition;
6. Conduct the activities permitted herein in a courteous and non-profane manner and remove any agent, servant or employee who fails to do so;
7. Assume the risk of loss, damage or destruction due to theft, fire and casualty of any and all fixtures and personal property belonging to the Licensee that are installed or placed upon or within the Premises;

8. Repair any and all damage to the Premises caused by or arising out of the Licensee's use of the Premises;
9. Permit the City and/or its authorized representatives to enter the Premises at any time during business hours for the purpose of determining whether the Licensee is in compliance with the terms and conditions of this Agreement;
10. Prohibit signs or matter to be displayed upon or within the Premises.

SECTION 16

Utilities and Services. The City shall be responsible for all utilities and services in connection with the Premises to include electricity, water, sewer and solid waste service.

SECTION 17

Taxes. Licensee shall be responsible for any and all taxes associated with the Premises to include (if applicable) real estate taxes as well as any personal property taxes or other charges which may be levied against the Premises which are attributable to Licensee's use of the Premises or personal property kept at the Premises.

SECTION 18

Access by City to the Premises. In addition to the City's general rights to use the Premises as stated in Section 2 above. Licensee shall permit the City or its agents to enter the Premises at all reasonable hours to inspect the Premises or make repairs.

SECTION 19

Dangerous Materials. Licensee shall not keep or have on the Premises any article or thing of a dangerous, flammable or explosive character that might substantially increase the danger of fire on the Premises, or that might be considered hazardous by a responsible insurance company, unless the prior written consent of the City is obtained, and proof of adequate insurance protection is provided by Licensee to the City.

SECTION 20

Compliance with Regulations. Licensee shall promptly comply with all laws, ordinances, requirements, and regulations of the federal, state, county, municipal and other authorities, and the first insurance underwriters. However, Licensee shall not by this provision be required to make alterations to the exterior of the building or alterations of a structural nature.

SECTION 21

Governing Law This Agreement shall be construed in accordance with the laws of the State of California.

SECTION 22

Entire Agreement/Amendment This Agreement contains the entire agreement of the parties and there are no other promises, conditions, understandings, or other agreements, whether oral or

written, relating to the subject matter of this Agreement. This agreement may be modified or amended in writing, if the writing is signed by the party obligated under the amendment.

SECTION 23

Severability. If any portion of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision, it would become valid and enforceable, then such provision shall be deemed to be written, construed and enforced as so limited.

SECTION 24

Waiver. The failure of either party to enforce any provisions of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

SECTION 25

Binding Effect. The provision of this Agreement shall be binding upon and inure to the benefit of both parties and their respective legal representatives, successors, and assigns.

SECTION 26

Attorney Fees. In the event any party to this Agreement incurs attorney fees as the result of a default of the other party, the non-defaulting party shall be entitled to recover from the defaulting party, all of its reasonable costs to include reasonable attorney fees as a result of such default.

SECTION 27

Covenants And Conditions; Construction of Agreement. All provisions of this Agreement to be observed or performed by Licensee are both covenants and conditions. In construing this Agreement, all headings and titles are for the convenience of the Parties only and shall not be considered a part of this Agreement. Whenever required by the context, the singular shall include the plural and vice versa. This Agreement shall not be construed as if prepared by one of the Parties, but rather according to its fair meaning as a whole, as if both Parties had prepared it.

SECTION 28

Waiver Of Jury Trial; Binding Arbitration. THE PARTIES TO THIS AGREEMENT HEREBY WAIVE THEIR RESPECTIVE RIGHTS TO A TRIAL BY JURY ANY AND ALL PAST, PRESENT AND FUTURE ACCOUNTS, ACTIONS, AGREEMENTS, CAUSES OF ACTION, CLAIMS, COSTS OR EXPENSES (INCLUDING, BUT NOT LIMITED TO, ATTORNEY'S FEES AND DISBURSEMENTS), DAMAGES, DEBTS, DEMANDS, LIABILITIES, LOSSES, OBLIGATIONS, OR RECKONINGS OF ANY KIND OR NATURE WHATSOEVER, FOR COMPENSATORY OR EXEMPLARY AND PUNITIVE DAMAGES, OR DECLARATORY, EQUITABLE OR INJUNCTIVE RELIEF, WHETHER BASED ON CONTRACT, TORT, OR OTHER THEORIES OF RECOVERY PROVIDED FOR BY THE COMMON OR STATUTORY LAW, ASCERTAINED OR UNASCERTAINED, KNOWN OR UNKNOWN, PATENT OR LATENT, SUSPECTED OR CLAIMED, ARISING OUT OF OR RELATING IN ANY WAY TO THE AGREEMENT OR THE PREMISES.

BINDING ARBITRATION. THE PARTIES HERETO EXPRESSLY AGREE AND CONSENT TO BINDING ARBITRATION. THE PARTIES AGREE THAT ANY DISPUTE ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING BUT NOT LIMITED TO THE INTERPRETATION AND ENFORCEMENT OF THIS AGREEMENT, AND CLAIMS OF ANY TYPE INCLUDING DAMAGES, SHALL BE RESOLVED IN BAKERSFIELD, CALIFORNIA BY BINDING ARBITRATION PURSUANT TO THE CALIFORNIA ARBITRATION ACT, CALIFORNIA CODE OF CIVIL PROCEDURE, SECTION 1280, ET SEQ., INCLUDING THE DISCOVERY RIGHTS OF SECTION 1283.05. THE PARTIES SHALL JOINTLY SELECT AN ARBITRATOR WITHIN FIFTEEN (15) DAYS FOLLOWING SERVICE OF "NOTICE OF CLAIM" BY ANY PARTY TO THIS AGREEMENT. IF AGREEMENT ON THE ARBITRATOR IS NOT REACHED WITHIN SAID PERIOD, THEN SUCH ARBITRATOR SHALL BE APPOINTED BY THE PRESIDING JUDGE FOR THE KERN COUNTY SUPERIOR COURT.

City Initials: _____

Licensee Initials: _____

SECTION 29

AMERICANS WITH DISABILITIES ACT. Since compliance with the Americans with Disabilities Act (ADA) is dependent upon Licensee's specific use of the Premises, City makes no warranty or representation as to whether or not the Premises comply with ADA or any similar legislation as those requirements relate to the Licensee's specific use of the Premises. In the event that Licensee's use of the Premises requires modifications or additions to the Premises in order to be in ADA compliance, Licensee agrees to make any such necessary modifications and/or additions at Licensee's expense.

CITY AND LICENSEE HAVE CAREFULLY READ AND REVIEWED THIS AGREEMENT AND EACH TERM AND PROVISION CONTAINED HEREIN, AND BY THE EXECUTION OF THIS AGREEMENT SHOW THEIR INFORMED AND VOLUNTARY CONSENT THERETO. THE PARTIES HEREBY AGREE THAT, AT THE TIME THIS AGREEMENT IS EXECUTED, THE TERMS OF THIS AGREEMENT ARE COMMERCIALY REASONABLE AND EFFECTUATE THE INTENT AND PURPOSE OF CITY AND LICENSEE WITH RESPECT TO THE PREMISES.

[Signature Page Follows]

ATTENTION: THE PARTIES ARE URGED TO:

- 1. SEEK ADVICE OF COUNSEL AS TO THE LEGAL AND TAX CONSEQUENCES OF THIS AGREEMENT.**
- 2. RETAIN APPROPRIATE CONSULTANTS TO REVIEW AND INVESTIGATE THE CONDITION OF THE PREMISES. SAID INVESTIGATION SHOULD**

INCLUDE BUT NOT BE LIMITED TO: THE POSSIBLE PRESENCE OF HAZARDOUS SUBSTANCES, THE ZONING OF THE PREMISES, THE STRUCTURAL INTEGRITY, THE CONDITION OF THE ROOF AND OPERATING SYSTEMS, AND THE SUITABILITY OF THE PREMISES FOR LICENSEE'S INTENDED USE.

The parties hereto have executed this License Agreement at the place and on the dates specified above their respective signatures.

Executed at: _____

Executed at: _____

on: _____

on: _____

By **CITY:**

By **LICENSEE:**

City of McFarland

By: _____
Sally Tafoya, Mayor

By: _____

Its: _____

**ATTACHMENT “A”
 (“Premises Map”)**

ATTACHMENT “B”

Hours of Use (Per Month)	License Fee (Per Month)	Number of Hours of Service in Lieu of Fee (Per Month)
1-5	\$250	
5-10	\$500	
10-15	\$750	
15-20	\$1,000	16 or less
20-25	\$1,250	

Services Approved by City to Offset License Fee:

The MUSD will partner with the city to help decrease truancy and expulsions through its School Resource Officer program as well as other programs jointly approved by the city and the Licensee.



401 W. Kern Avenue
McFarland, CA 93250
661-792-3091 Office
661-792-3093 Fax

TO: Mayor and City Council

FROM: Kenny Williams Chief of Police/ City Manager

DATE: October 13, 2022

SUBJECT: Second Reading and Adoption of Ordinance N0. 0007-2022 amending Title 13, Chapter 13.04.690 of the McFarland Municipal Code concerning the application of water services to allow a tenant to have water services in their name.

RECOMMENDATION:

Staff recommends City Council open the Public Hearing, receive public testimony, read the ordinance by title only and motion to approve second reading and adoption of Ordinance N0 0007-2022 amending Title 13, Chapter 13.04.690 of the McFarland Municipal Code concerning the application of water services to allow a tenant to have water services in their name.

DISCUSSION:

While staff was reviewing the City Municipal Code staff identified an ordinance that precluded the city from allowing a tenant to apply for and receive water service in their name. The current ordinance requires water services to be in the property owners name, unless the property owner decides otherwise. If the property owner decides to allow the tenant or another person to have water services in their name, the property owner still remains liable for any unpaid balances, plus all penalties and interest.

Staff is recommending the changes to the water ordinance for two separate reasons.

First, the current ordinance places all the liability for the water service on the property owner. Staff believes that the property owner should be precluded from liability for utility services in which the tenant is in control. For example, because the tenant is currently precluded from having the water service in their name, there is no financial obligation for the tenant to pay for any services once rendered. If the tenant incurs a significant water bill, the tenant has no obligation to pay for the service and can simply vacate the premises leaving the financial responsibility to the property owner.

Second, the current ordinance provides an opportunity for a property owner to violate a tenant's rights by disconnecting a tenants utility service by simply asking the city to terminate the *tenant's utility services such as water, heat, light, electricity, gas, telephone, elevator, or, this is refrigeration, with the intent of forcing the tenant to move out of the property".* interfere with the

Furthermore, the current ordinance allows the property owner to forgo the legal process of obtaining an unlawful detainer to evict a tenant.

In order to correct this ordinance staff is recommending the Council approve the changes to the ordinance to preclude the property owner from being responsible for the utilities if occupied by a tenant, and to eliminate the property owner's ability to illegally evict a tenant.

PROBLEM:

One problem that was identified is the potential for tenants to leave the property with delinquent utility bills precluding the city the ability to place a lean on the property. With this ordinance change, a tenant may walk away from a delinquent utility bill leaving the city without the lean process for collection of the outstanding bill.

SOLUTIONS:

Although the city will lose the ability to lean a property for unpaid utility service the city will use deposits to offset any potential unpaid bills. In addition, the city will use collection services to assist with the collection of unpaid bills.

FINANCIAL IMPACT:

Other than staff time to prepare and present this change there is no impact to the city's budget for changing the ordinance.

ORDINANCE NO. 0007-2022

**AN ORDINANCE OF THE CITY OF MCFARLAND AMENDING
TITLE 13, CHAPTER 13.04.690 TO UPDATE THE APPLICATION
FOR WATER SERVICE IN THE MCFARLAND MUNICIPAL
CODE.**

Section 1 Recitals:

WHEREAS, The city of McFarland (“City”) desires to amend, its Municipal Code Title 13, Chapter 13.04.690 related to the application for water service; and

WHEREAS, The Ordinance Amendment updates the Municipal Code to codify the application for water service within the City of McFarland California; and

WHEREAS, Adopting of the Ordinance will modify the ordinance to also allow a tenant to apply for and receive water services in their name; and

NOW THEREFORE BE IT RESOLVED, by the council of the City of McFarland does ordain as follows:

Title 13, Chapter 13.04.690 of the McFarland Municipal Code is hereby amended to read as follows:

13.04.690 - Application for water service.

- A. All applicants for water service shall make written request for water service to the director on applications provides by the director. If any applicant is delinquent in payment of any other water service charge at the time of making application, applicant shall pay the delinquency in full prior to or at the time that the application is processed. No application shall be granted except where made by the property owner or tenant of the premises which is the subject of the application. In the event of a change in ownership of a premises, the seller or transferor shall notify the city in writing of the change and of the name and billing address of the buyer or transferee. Until notification of the city, both the seller/transferor and the buyer/transferee shall be jointly and severally liable for the payment of the water service charges excluding those charges incurred by the tenant. If required by the director, the city shall be provided with a copy of a recorded deed verifying the change of ownership.*
- B. The account shall be in the name of the property owner or tenant and all charges shall be due and payable from the property owner or tenant.*
- C. Upon written request from the property owner or tenant, the property owner or tenant shall remain liable for the account and for all penalties and interest accruing thereto.*

D. *All applicants shall pay a deposit upon filing an application. The amount of the deposit shall be established from time to time by resolution of the city council. The deposit shall be for the purpose of securing payment of the water service charges for water service to each premises and shall be returned to the property owner or tenant, of the premises when water services is discontinued; provided, however, that if the property owner or tenant of the premises when the service is discontinued is different from the property owner or tenant who paid the deposit, city shall return the deposit to the property owner or tenant of the premises at the time service is discontinued. If the water service charges have not been paid in full when water service is discontinued, that portion remaining unpaid shall first be deducted from the deposit and the balance thereof, if any, shall be paid to the property owner or tenant who rendered the deposit to the city. Any deposit returned hereunder shall be returned without interest and the property owner or tenant shall not be entitled to any interest earned thereon.*

- 1) The foregoing recitals are true and correct and incorporated herein as if set forth in full.
- 2) That the city of McFarland Ordinance Title 13, Chapter 13.04.690 is hereby modified to also allow a tenant to apply for and receive water services in their name; and

Section 2. 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 3. 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 4. Effective Date. This Ordinance shall take effect January 1, 2023 after its adoption pursuant to California Government Code section 36937.

Section 5. 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.

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I HEREBY CERTIFY that the foregoing Ordinance was introduced by the City Council
, at a regular meeting thereof held on the 22th day of September 2022, and adopted the Ordinance after
the second reading at a regular meeting held on the 13th day of October 2022, by the following roll call
vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTEST

FRANCISCA ALVARADO, City Clerk

CITY OF MCFARLAND

By: _____
SALLY TAFOYA, Mayor

APPROVED AS TO FORM:

By: _____
NATHAN HODGES, City Attorney
Hodges Law Group

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

**MEMORANDUM
CITY OF MCFARLAND**

TO: Honorable Mayor and City Council

FROM: Larry A Ronk III, Community Development Director
Brianahi De Leon, City Planner

DATE: Thursday, October 13, 2022

SUBJECT: Report, discussion, and Possible Adoption of an Ordinance No. 0008-2022 to approve Temporary Use Event Permit Ordinance

RECOMMENDATION:

Staff recommends City Council approve second reading and adoption of Ordinance No.0008-2022 **APPROVING** the recordation of the Temporary Use Event Permit. The ordinance was taken to Planning Commission where it was approved and recommended to be presented to City Council.

PROJECT DESCRIPTION:

The City of McFarland desires to update its Municipal Code by adopting a chapter related to Temporary Use Event Permits. Currently a chapter on temporary events is nonexistent and any public events that do occur have to go through the Conditional Use Permit process. Through this new ordinance, the city can provide uniform and comprehensive regulations and standards related to Temporary Use Events. By creating this ordinance, the city may reduce the potential negative impacts that may arise when events are carried on without proper review of traffic, safety, and location. The Temporary Use Event Permit would not only provide an extra revenue opportunity for the city but would also give applicants the opportunity to request that the City become a partner in their event. We looked into the surrounding cities and found that they all had some form of temporary event permitting process that included an application, review process, and fees. The economic opportunities brought forth from this ordinance include Permit and licensing fees.

This ordinance was taken to Planning Commission where it was approved and recommended that staff present it to City Council for approval.

ATTACHMENTS

Attachment 1 – Ordinance No. 0008-2022

ORDINANCE NO. 0008-2022

**AN ORDINANCE OF THE CITY OF MCFARLAND ADDING
TITLE 12, CHAPTERS 12.21.010 THROUGH 12.21.150 OF
THE MCFARLAND MUNICIPAL CODE.**

Section 1. Recitals

WHEREAS, The City of McFarland (“City”) desires to adopt a Municipal Code Chapter related to Temporary Use Event Permits;

WHEREAS, The Ordinance updates the Municipal Code to add the definition of Temporary Use Event, and the Standards for, and Process, Procedures, and Permits necessary for attaining a Temporary Use Event Permit;

WHEREAS, Adoption of this Ordinance will provide uniform and comprehensive regulations and standards related to Title 12, Chapters 12.21.010 through 12.21.150 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 potentially deficient and/or incomplete/incompatible Municipal Code Chapters.

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

Section 2. Chapter 12.21.010 of the McFarland Municipal Code is hereby added to the McFarland Municipal Code to read as follows:

Chapter 12.21.010 TEMPORARY USE EVENT PERMIT

12.21.010 Definitions.

For the purpose of this chapter, the following words and meanings shall have the following meanings:

- A. “*Temporary Use Event Permit*” is a permit issued pursuant to this chapter.
- B. “*Sidewalk*” means that portion of a highway, other than the roadway, set apart by curbs, barriers, markings, or other delineation for pedestrian travel.
- C. “*Street*” means a way or place of whatever nature, publicly maintained and open to use of the public for purposes of vehicular travel. Street includes highways or alleys.
- D. “*Expressive activity*” means a non-commercial activity in which a person intends to convey a lawful message through speech or conduct that is likely perceived by an observer of the speech or conduct. This includes a lawful public gathering,

demonstration, or procession, in which the primary purpose is to exercise the rights of free speech or peaceable assembly.

E. “*Temporary Use Event*” means:

1. Any organized formation, procession, demonstration or assembly which may include persons, animals, vehicles, or any combination thereof, which is to assemble or travel in unison on any street, sidewalk or other public right-of-way owned or controlled by the city which does not comply with applicable traffic regulations, laws or controls, which is open to the public.
2. Any organized assemblage of fifteen or more persons at any public place, property or facility which is to gather for a common purpose under the directions or control of a person open to the public.
3. Any other organized activity involving fifteen or more persons conducted by a person for a common or collective use, purpose or benefit which involves the use of, or has an impact on, public property or facilities and which may require the provision of city public services in response thereto which is open to the public.
4. Examples of temporary use events include, but are not limited to, concerts, circuses, fairs, festivals, block parties, street fairs, community events, mass participation sports (such as marathons and other running events), athletic or sporting events, and community celebrations and observances conducted on public property or public rights-of-way.
5. Private events not open to the public, such as birthday parties or family reunions, which will not have any negative impact on city property or services, held at city parks are not considered temporary use events under this chapter, however, must comply with Section 9.14.020 regarding amplified sound, and any other applicable chapters.

F. “*Commercial event*” is a for-profit event that is open to the public. May have either a free or fee entry. May include but not limited to a fair, festival, exhibition, or carnival.

G. “*Non-commercial event*” is an activity or event that does not involve commerce. Typically, these events are held by nonprofit organizations and staffed by individuals volunteering.

H. “*Block*” means a portion of a road with homes along both sides and its length depends on distance listed for the permit.

12.21.020 Purpose and Applicability.

This section provides standards for the establishment of short-term activities, special events and temporary uses on public or private property. The temporary use permit shall allow for short-term activities. These activities shall be regulated so as to avoid incompatibility between such uses and surrounding areas.

12.21.030 Permitted Temporary Use Events.

A Temporary Use Permit is required for any temporary use on private or public property that is proposed in a location where the use would not otherwise be allowed by the applicable zoning. Temporary Use Events may include, but are not limited to the following uses and are permitted in the listed zones:

Table 1:

Permitted Temporary Uses with an Approved Temporary Use Permit	Zones	Maximum number of days per occurrence	Maximum number of events per year
Noncommercial tent meetings	All commercial and other public assembly facilities	5	12
Circus with tent	All commercial and other public assembly facilities	5	6
Commercial carnival, fair, concert, exhibit, festival, farmer markets or similar event; either outdoors or in temporary enclosures	All commercial and other public assembly facilities	5	6
Noncommercial carnival, fair, concert, exhibit, festival, celebration or similar event, either outdoors or in temporary enclosures	Public and private schools, parks, community center, church grounds, nonprofit organization sites, and commercial	5	12

12.21.040 Prohibited Temporary Uses.

The following list displays examples of temporary use events that are NOT included nor compatible with the permit use:

- A. Flea markets
- B. Swap Meets
- C. Garage Sales
- D. Firework Sales
- E. Any additional uses as determined by the Community Development Director.**

12.21.050 Required Permit.

- A. Except as provided by this Code or pursuant to the terms of a permit, lease or contract which has been specifically authorized by the city council, no person shall conduct or cause to be conducted, participate or engage in, hold, manage, permit or allow another to conduct a temporary use event, in, on or upon any city street, sidewalk, alley, park, way, public place, public property or public right-of-way which is owned

or controlled by the city without first having obtained a written permit from the Community Development Director.

- B. Except as otherwise applicable, the Community Development Director shall, within five business days, determine whether such application is or is not complete. Notwithstanding the Community Development Director's acceptance of a completed application, no event date shall be considered confirmed until a temporary use event permit is approved through City Council and issued.
- C. The Community Development Department may recommend to City Council to condition any permit issued pursuant to this chapter with reasonable requirements concerning the time, place or manner of holding such event as is necessary to coordinate multiple uses of public property, assure preservation of public property and public places, prevent dangerous, unlawful or impermissible uses, protect the safety of persons and property and to control vehicular and pedestrian traffic in and around the venue, provided that such requirements shall not be imposed in a manner that will unreasonably restrict expressive or other activity protected by the California or United States Constitutions. Conditions may include, but are not limited to, the following:
- i. The establishment of an assembly or disbanding area for an event.
 - ii. The accommodation of an event's pedestrian and vehicular traffic, including restricting events to city sidewalks, portions of a city street, or other public right-of-way.
 - iii. Conditions designed to avoid or lessen interference with public safety functions and/or emergency service access.
 - iv. The number and type of vehicles, animals, or structures to be displayed or used in the event.
 - v. The inspection and approval by city personnel of stages, booths, floats, structures, vehicles, or equipment to be used or operated in the event to ensure that such structures or vehicles are safely constructed and can be safely operated and conform to the requirements of all applicable codes.
 - vi. A cleaning deposit if the event includes using structures, displaying, or using horses or other large animals, operation of water stations, food distribution or sales, beverage distribution or sales, and/or sale of other goods or services.
 - vii. The provision and use of traffic cones or barricades.
 - viii. The provision or operation of first aid stations or sanitary facilities, including handicap accessible sanitary facilities.
 - ix. The provision of a waste management and recycling plan, and the clean-up and restoration of the site of the event.
 - x. The use of sound amplification equipment, and restrictions on the amount of noise generated by motors and other equipment used in the course of the event.
 - xi. The manner of providing notice of permit conditions to permit participants and those businesses or residents who may be directly affected by the conduct of the event.

- xii. The provision or use of emergency vehicles.
 - xiii. The reasonable designation of alternate sites, times, dates, or modes for exercising expressive activity.
 - xiv. The obtaining of any and all business licenses or other necessary permits required by this Code for the sale of food, beverage or other goods or services at the event.
 - xv. The manner by which alcohol sales and service, if any, shall be conducted at the event.
 - xvi. Private security, when the chief of police or his designee, determines the need for additional security for public safety purposes, the permit shall provide such security in a ratio not to exceed fifty persons per one security guard.
 - xvii. The Chief of Police, Public Works Director, Kern County Fire Department, City Clerk, and Community Development Director are authorized to promulgate additional policies, rules, and regulations.
 - xviii. The City may impose insurance requirements to protect the City from liability and other risk exposures.
- D. Issuance of a Temporary Use Events permit pursuant to this chapter does not obligate or require the city to provide city services, equipment, or personnel in support of an event although the chief of police may provide such services, equipment or personnel if such are reasonably available, and the event organizer makes provisions to reimburse the city for the cost thereof. The City may require certain City services to be provided by the City for any given event.

12.21.060 Temporary Use Event Permit Application.

The City Council shall have approval authority for a Temporary Use Event Permit. For temporary uses that are not listed in this ordinance, the Community Development Director may, at his/her sole discretion, determine whether an unlisted temporary use event requires a permit. Once application is reviewed by the Community Development Director and approved for completion then the application and documents will be reviewed by the various other staff and agencies for potential additional conditions. Once reviewed by the Chief of Police, Public Works Director, Kern County Fire Department, City Clerk, and Community Development Department, the application, documents, and any additional conditions will be taken to the City Council for possible approval. This determination shall be based on the similarities and differences with the items listed in the section 12.21.080 and an assessment of the proposed temporary use's compatibility with surrounding land uses and the zoning district in which the temporary use is proposed.

- A. An application for a temporary use event permit shall be prepared, filed, and processed in compliance with the following:
 - i. Name and address of sponsoring business or organization.
 - ii. Name and address of the party responsible for the temporary use event.

- iii. Name(s) and address(es) of property owner(s).
- iv. Assessor's Parcel Number(s).
- v. The proposed location of the temporary use.
- vi. A site plan drawn at the scale specified by the planning director, which includes the following information as it pertains to the temporary use:
 - 1. Location, existing uses and setbacks on proposed properties.
 - 2. Other specified uses of the property.
 - 3. Other specified uses of the property.
- vii. A narrative description of the proposed use including:
 - 1. Time and dates of use.
 - 2. Expected traffic generation.
 - 3. Parking and circulation.
 - 4. The number of persons engaged in conducting the temporary use event.
 - 5. The approximate number of persons, animals and vehicles that will participate in the special event.
 - 6. The kinds of animals anticipated to be part of the special event.
 - 7. A description of the types of vehicles to be used in the special event.
 - 8. The number of bands or other musical units and the nature of any equipment to be used to produce sounds or noise.
 - 9. Other equipment or services necessary to conduct the special event with due regard for participant and public health and safety.
 - 10. The number of persons proposed or required to monitor or facilitate the special event and provide spectator or participant control and direction for events using city streets, sidewalks, or facilities.
 - 11. Provisions for first aid or emergency medical services, or both, based upon event risk factors.
 - 12. Insurance information, if applicable.
 - 13. Any special or unusual requirements that may be imposed or created by virtue of the proposed event activity.
 - 14. Any other information reasonably required by the chief of police.
- viii. Letter from property owner granting permission to applicant to hold event on their property.
- ix. Such other information as shall be required by the Community Development Director.

12.21.070 Exceptions to the temporary use permit.

The following activities are exempt from the temporary use permit requirement:

- A. Funeral processions by a licensed mortuary or funeral home
- B. Activities conducted by a governmental agency acting within the scope of its authority.
- C. Assemblies or demonstrations involving expressive activity, and which are occasioned by news or affairs coming into public knowledge within five days of

such assembly or demonstrations, provided that the organizers thereof give written notice to the Community Development Director at least seventy-two hours prior to such assembly or demonstration. Such written notice shall contain all of the following information:

- i. The name, address and telephone number of the person or persons seeking to conduct assembly or demonstration. This person or these persons shall be considered a permittee for the purposes of this section.
- ii. The name, address, and telephone number of the headquarters of the organization, if any, and of the organizer or responsible head of such organization by whom or on whose behalf the assembly or demonstration is proposed to be conducted.
- iii. The name, address and telephone number of the person who will chair the assembly or demonstration and who will be responsible for its conduct.
- iv. The location and date of the proposed event or assembly, including the assembly area, disbanding area, and the route to be traveled.
- v. An estimate of the approximate number of persons who will be participating in the assembly or demonstration and an estimate of the approximate number of persons who will be observing the assembly or demonstration.
- vi. The time at which assembly or demonstration will start and conclude.
- vii. The type of security or other arrangements that will be provided to assure that participants are properly directed.
- viii. Events held in parks, city facilities or public property require prior approval and a letter of approval from the owner – whether that be the City of McFarland and/or the Recreation and Parks District.
- ix. The Community Development Director may impose reasonable time, place and manner restrictions on spontaneous assemblies or demonstrations governed by this section whether or not said activities are governed by the permit requirements set forth in this chapter.

12.21.080 Criteria.

The Community Development Director shall take the Temporary Use Permit application to City Council for approval if the Community Development Director finds that the following criteria has been met:

- A. The proposed use of the property is not governed by or subject to any other permit procedures provided elsewhere in this Code or other applicable laws, rules or regulations.
- B. The event will not substantially interrupt public transportation or other vehicular and pedestrian traffic in the area of its location.
- C. The event will not conflict with construction or development in the public right-of-way or at a public facility.

- D. The event will not require the diversion of public safety or other city employees from their normal duties so as to unreasonably reduce adequate levels of service to any other portion of the city.
- E. The concentration of persons, animals or vehicles will not unreasonably interfere with the movement of police, fire, ambulance, and other public safety or emergency vehicles on the streets.
- F. The event will not unreasonably interfere with any other special event or temporary use event for which a permit has already been granted or with the provision of city services in support of other scheduled events or schedules government functions.
- G. The event will not have an unmitigable adverse impact upon residential or business access and traffic circulation in the same general venue area.
- H. The event will not adversely affect the city's ability to reasonably perform municipal functions or furnish city services.
- I. The proposed use, event or activity will not have a significant adverse environmental impact.
- J. That in the case of a block party or other similar neighborhood event, the applicants have submitted a petition in favor of the event which has been signed by individuals representing at least sixty-six percent of the households on the block affected by the permit.
- K. That the provisions of sections 12.21.120 and 12.21.130, if applicable, have been or will be satisfied.

12.21.090 Permit Denial.

- A. The City Council may deny any application for a permit or revoke any permits if any of the following are found:
 - i. The permitted event or activity will unreasonably disrupt traffic within the city.
 - ii. The permitted event or activity will unreasonably interfere access to police or fire stations, or other public safety facilities.
 - iii. The location of the event or activity will cause undue hardship to adjacent businesses or residents.
 - iv. The permitted event or activity will require the diversion of so many public employees that allowing the event would unreasonably deny service to the remainder of the city.
 - v. The application contains incomplete, false or misleading information.
 - vi. The applicant fails to comply with all terms of this chapter including failure to remit all fees and deposits or fails to provide proof of insurance and/or an indemnification agreement as required by this chapter.
 - vii. The event is proposed for a time and place for which another event permit has been or will be issued to a prior applicant.

- viii. The proposed area for the temporary use event could not physically accommodate the number of participants expected to participate.
 - ix. The temporary use event will violate any federal, state or local law or regulation.
 - x. The applicant or the person or entity on whose behalf the application for permit was made has on prior occasions damaged city property and has not paid in full for such damage or has other outstanding and unpaid debts to the city.
 - xi. The proposed event would present an unreasonable danger to the health or safety of the applicant, spectators, city employees, or member of the public.
 - xii. The applicant has not complied or cannot comply with applicable licensure requirements, ordinances or regulations of the city concerning the sale, offering for sale, or distribution of any goods or services.
- B. The Community Development Director may deny submitting any application for a temporary use permit to City Council or may revoke any permit if the Community Development Director determines that the event sponsor or any agent, employee or associate of any such event organizer has willfully made any false or misleading statement in an application or has not fully complied with the requirements of this chapter or has violated any of the provision of this chapter or the provisions of any other applicable law, rule or regulation.
- C. An event organizer whose permit application is denied, or whose permit is revoked, pursuant to this section shall be immediately notified of the action of denial or revocation, which notification shall contain a statement setting forth the reasons for said denial or revocation as well as a reference to the appeal provisions set forth in section 12.21.110. Notification, pursuant to this subsection, shall be deemed satisfied when the notice is place, postage prepaid, in the United States Mail, certified mail, return receipt requested, and addressed to the applicant at the address shown on the permit application.

12.21.100 Revocation.

- A. A temporary use permit may be revoked or modified by the City of McFarland Community Development Director or his/her designee, after notice for any of the following causes:
- 1. Any fraud, misrepresentation or false statement contained in the application for permit.
 - 2. Any fraud, misrepresentation, or false statement made in connection with the selling of goods, wares, or merchandise.
 - 3. Any violation of municipal code.
 - 4. Conducting the business permitted under this chapter in an unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety or general welfare of the public.

5. Conducting demonstrations involving the use of hate speech, and other illegal speech or activity not guaranteed or protected by the California or U.S. Constitution.
- B. The Community Development Director, City Manager, or their designees, may immediately terminate any funeral procession, meeting, or temporary use event for public safety reason after giving the event organizer, or his/her designee, verbal notification that a public safety hazard exists and the event organizer or his or her designee, fail to immediately correct the hazard.

12.21.110 Appeals.

- A. Except as provided in this chapter, any person aggrieved by the issuance, denial or revocation of a permit pursuant to this chapter may appeal such decision to the city council by filing a written notice of such appeal with the city clerk within five business days of the decision of the Community Development Director, City Manager, City Council, or designee, giving rise to said appeal. Such appeal shall set forth, with particularity, the facts upon which the appeal is being made. The city council shall, within thirty days of receiving such notice of appeal, hold a hearing. At such hearing, the aggrieved party is entitled to be heard and present evidence on his or her behalf. The city council shall determine the merits of the appeal, and the city council's determination to grant or deny the appeal shall be final. When the necessity for a timely response so requires, the city council may refer to the matter to the Community Development Director.
 - i. Any applicant for a temporary use event permit who is engaging in or intends to engage in "expressive activity" as defined in this chapter and who is aggrieved by the denial or revocation of a permit pursuant to this chapter may, at his or her election, appeal to the city council in accordance with this section. However, any appeal taken pursuant to this section may, by necessity, involve the postponement or delay of the activity for which a permit is sought.

12.21.120 Insurance.

- A. Each permit shall expressly provide that the permittee agrees to defend, protect, indemnify and hold the city, its officers, employees and agents free and harmless from and against any and all claims, damages, expenses, loss or liability of any kind or nature whatsoever arising out of, or resulting from, the alleged acts or omissions of permittee, its officers, agents or employees in connection with the permitted event or activity; and the permit shall expressly provide that the permittee shall, at permittee's own cost, risk and expense, defend any and all claims or legal actions that may be commenced or filed against the city, its officers, agents or employees, and that permittee shall pay any settlement entered into and shall satisfy any judgment that may be rendered against the city, its officers, agents or employees as a result of the alleged acts

or omissions of permittee or permittee's officers, agents or employees in connection with the uses, events or activities under the permit.

- B. Except for block parties, concurrent with the issuance of a permit under this chapter, and as a condition precedent to the effectiveness of the permit, the permittee shall procure and maintain in full force and effect during the term of the permit a policy of insurance from a reliable insurance company authorized to do business in the state, which policy includes the city, its boards, officers, agents and employees as named insured's or additional named insured's and which provides the coverage that the chief of police determines to be necessary, reasonable and adequate under the circumstances.
- C. If the Community Development Director and the city attorney determines that a particular use, event, or activity does not present a substantial or significant public liability or property damage exposure for the city or its officers, agents and employees, the Community Development Director may give a written waiver of the insurance requirements of this section.
- D. The insurance requirement set forth in this section shall not be construed to apply to temporary use events permitted under this chapter involving expressive activity which enjoy protection under the United States or California Constitutions except that such temporary use events shall be required to either: (1) agree to indemnify, protect, defend and hold harmless the city, its officers and employees against all claims, damages, expenses, loss or liability of any kind or nature whatsoever arising out of, or resulting from, the alleged acts or omissions of permittee, its officers, agents or employees in connection with the permitted event or activity; or (2) agree to redesign or reschedule the permitted event to respond to specific risks, hazards and dangers to the public health and safety identified by the risk manager as being reasonably foreseeable consequences of the permitted special event; or (3) provide insurance coverage as required by Subsection B of this section.
- E. A claim for exclusion and alternative treatment under subsection D of this section shall be filed with and at the same time as an application for a permit, and an agreement or proof of insurance, as applicable, shall be provided prior to permit issuance. The Community Development Director or his or her designee may require such proof and documentation as he or she may deem reasonably necessary to verify the constitutionally protected status of the event and the applicability of subsection D of this section.

12.21.130 Fees.

- A. In addition to the payment of the nonrefundable permit application fee, a permittee shall pay the city for all city departmental services charges incurred in connection with or due to the permittee's activities under the permit unless said departmental services charges are funded, partially funded or waived by action of the city council. Additionally, if city property is destroyed or damaged by reason of

- permittee's use, event or activity, the permittee shall reimburse the city for the actual replacement or repair cost of the destroyed or damaged property.
- B. City departments and review agencies shall submit the final invoices and billings for departmental service charges to the Community Development Director after the permit approval from City Council in order to be issued the Temporary Use Event Permit.
 - C. The Community Development Director shall determine the type of permitted event or activity and calculate the final departmental services charge based on the following formulas, depending upon whether or not the event is privately funded or is funded in whole or in part by the city.
 - i. Type A is an event which is privately funded, and the permittee will pay one hundred percent of the applicable fees or departmental services charges.
 - ii. Type B is an event which is cosponsored by the city and the non-city permittee will pay fifty percent (or a negotiated portion) of the applicable fees or departmental services charges.
 - iii. Type C is an event funded by the city and the city will absorb one hundred percent of the applicable fees or departmental services charges incurred by the city.
 - D. All deposit fees shall be paid in their full amount at the time the event permit is submitted for approval.
 - E. Unless otherwise authorized by the Community Development Director in writing, the applicant shall pay to the city the Temporary Use Event Permit deposit. Said deposit shall be paid with submittal of the application and documents. If the deposit is less than the final charges calculated pursuant to this section, the permittee shall pay the difference to the city within ten working days of being invoiced for such charges from the city and prior to event. If the deposit is more than such final charges, the city shall refund the difference to the permittee within the thirty days after the event.
 - F. Any indigent natural person who intends to engage in "expressive activity" as defined in this chapter who cannot obtain a permit because of an inability arising from such indigence to pay the departmental services charge may request the chief of police to recommend an alternative event or activity on a scale and at a time that would result in less costs assessed in accordance with this section. Application for indigent status shall be made at the time of permit application and shall be accompanied by such relevant information and documentation as may, in the opinion of the Community Development Director, be reasonably necessary to verify such status. For purposes of this subsection E of this section, "indigent natural person" includes, but is not limited to, a person eligible for county relief and support as an indigent person under Section 17000 et seq., of the California Welfare and Institutions Code or as said code section(s) may be amended from time to time.

12.21.140 Nontransferable.

- A. No permit shall be transferred to another site (including addition of another site to an application previously approved) or another person without written consent from the Community Development Director or his/her designee as evidenced by an endorsement on the face of the permit by the Community Development Director or his/her designee showing the site to which and/or to whom the permit is transferred and the date of the transfer. The Community Development Director or his/her designee may require compliance with any or all provisions of this chapter as a precondition to consent to any transfer.

12.21.150 Unlawful to Use City Name Without Authorization.

- A. It is unlawful for any event organizer to use in the title of the words “the city of McFarland” or facsimile of the seal or logo of the City of McFarland without prior written authorization from the City Manager.

Section 3. 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 4. 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 5. Effective Date. This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.

Section 6. 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 at a regular meeting of the City Council of the City of McFarland, California on the 22th day of September, 2022, by the following vote:

ADOPTED at a regular meeting of the City Council of the City of McFarland, California on the 13th day of October, 2022, by the following vote:

	Aye	Nae	Abstain	Absent
Sally Tafoya				
Maria T. Perez				
Saul Ayon				
Amador Ayon				
Ricardo Cano				

Francisca Alvarado, City Clerk

I hereby certify that the foregoing Ordinance was duly and regularly adopted by the Planning Commission of the City of McFarland by a regular meeting thereof held on _____, 2022.

ATTEST:

Sally Tafoya, Mayor

APPROVED AS TO FORM:

Nathan Hodges, Interim Attorney



401 W. Kern Avenue
McFarland, CA 93250
661-792-3091 Office
661-792-3093 Fax

TO: Honorable Mayor and City Council

FROM: Kenny Williams, City Manager
Diego Viramontes, Finance Director

DATE: October 13, 2022

SUBJECT: Report, Discuss, and possible Approval of the Audited Financial statements for the period ending June 30, 2021, for the City of McFarland.

RECOMMENDATION:

Staff recommends the City Council discuss and possibly accept the City of McFarland's Audited Financial Statements for the period of July 1, 2020, through June 30, 2021.

BACKGROUND:

Clifton Larson Allen LLP (CLA) has prepared the Audited Financial Statements for the period ending June 30, 2021. The report has been prepared in conformity with the accounting principles generally accepted in the United States of America. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of McFarland for the fiscal year ended June 30, 2021, are free of material misstatements. The audit involved examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and estimates made by management; and evaluating the overall presentation of the financial statements. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of McFarland's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with generally accepted accounting principles.

FISCAL IMPACT:

None.

ATTACHMENT:

1. City of McFarland Fiscal Year 2021 Audited Financial Statements
2. City of McFarland Fiscal Year 2021 Single Audit Report
3. City of McFarland Fiscal Year 2021 Corrective Action Plan
4. City of McFarland Fiscal Year 2021 Summary Schedule of Prior Audit Findings

CITY OF MCFARLAND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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 (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 of McFarland, as of June 30, 2021, 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.

Emphasis of Matter

As disclosed in Note 12 to the basic financial statements, the City's beginning fund balance and net position was restated for the correction of errors in prior year financial statements. Our opinion is not modified with respect to this matter.

Other Matters

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

Management has omitted management's discussion and analysis, that accounting principles generally accepted in the United States of America require 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 opinion on the basic financial statements is not affected by this missing information.

Other Information

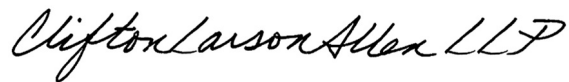
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Honorable Mayor and Members of the City Council
City of McFarland

The combining fund statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2022 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 cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
September 30, 2022

BASIC FINANCIAL STATEMENTS

CITY OF MCFARLAND
GOVERNMENT-WIDE – STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		
	Governmental	Business-Type	Totals
	Activities	Activities	
ASSETS			
Cash and Investments	\$ 1,924,033	\$ 1,935,039	\$ 3,859,072
Cash with Fiscal Agents	3,625,575	712,880	4,338,455
Receivables:			
Accounts	272,199	723,889	996,088
Intergovernmental	3,025,257	3,979	3,029,236
Interest	-	1,816	1,816
Other Assets	4,127	5,097	9,224
Internal Balances	(164,934)	164,934	-
Loans Receivable	3,681,013	-	3,681,013
Land Held For Resale	446,593	-	446,593
Capital Assets:			
Nondepreciable	5,470,789	1,280,063	6,750,852
Depreciable, Net	25,862,183	16,378,083	42,240,266
Total Assets	<u>44,146,835</u>	<u>21,205,780</u>	<u>65,352,615</u>
LIABILITIES			
Accounts Payable	215,694	237,762	453,456
Accrued Liabilities	141,479	35,967	177,446
Interest Payable	57,914	77,006	134,920
Deposits Payable	141,229	13,857	155,086
Unearned Revenue	46,106	41	46,147
Long-Term Liabilities:			
Due Within One Year	254,888	221,322	476,210
Due in More than One Year	5,418,859	5,715,000	11,133,859
Total Liabilities	<u>6,276,169</u>	<u>6,300,955</u>	<u>12,577,124</u>
NET POSITION			
Net Investment in Capital Assets	29,044,404	11,758,146	40,802,550
Restricted for:			
General	71,623	-	71,623
Streets and Roads	3,046,472	-	3,046,472
Community Development	5,140,338	-	5,140,338
Debt Service	214,907	635,874	850,781
Unrestricted	352,922	2,510,805	2,863,727
Total Net Position	<u>\$ 37,870,666</u>	<u>\$ 14,904,825</u>	<u>\$ 52,775,491</u>

See accompanying Notes to Basic Financial Statements.

CITY OF MCFARLAND
GOVERNMENT-WIDE – STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
Functions/Programs	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business- Type Activities	Total
Primary Government							
Governmental Activities:							
General Government	\$ 1,856,294	\$ 650,122	\$ 6,755	\$ -	\$ (1,199,417)	\$ -	\$ (1,199,417)
Public Safety	2,974,468	424,061	192,205	-	(2,358,202)	-	(2,358,202)
Public Works	1,672,054	28,809	1,521,335	2,070,947	1,949,037	-	1,949,037
Community Development	451,880	12,082	-	-	(439,798)	-	(439,798)
Interest on Long-Term Debt	169,952	-	-	-	(169,952)	-	(169,952)
Total Governmental Activities	7,124,648	1,115,074	1,720,295	2,070,947	(2,218,332)	-	(2,218,332)
Business-Type Activities:							
Sewer	1,629,351	1,967,525	-	-	-	338,174	338,174
Refuse	1,290,791	1,388,813	3,435	-	-	101,457	101,457
Water	1,679,684	1,836,863	39,739	-	-	196,918	196,918
Public Transportation	121,493	-	-	-	-	(121,493)	(121,493)
Total Business-Type Activities	4,721,319	5,193,201	43,174	-	-	515,056	515,056
Total Primary Government	\$ 11,845,967	\$ 6,308,275	\$ 1,763,469	\$ 2,070,947	(2,218,332)	515,056	(1,703,276)
General Revenues:							
Taxes:							
Property Taxes					884,299	-	884,299
Sales and Use Taxes					419,656	-	419,656
Franchise Taxes					187,879	-	187,879
Intergovernmental, Unrestricted:							
Motor Vehicle In-Lieu Tax					1,487,052	-	1,487,052
Interest and Investment Earnings					4,561	16,888	21,449
Miscellaneous					156,230	-	156,230
Transfers					(159,450)	159,450	-
Total General Revenues and Transfers					2,980,227	176,338	3,156,565
CHANGE IN NET POSITION					761,895	691,394	1,453,289
Net Position - Beginning of Year, as Restated					37,108,771	14,213,431	51,322,202
Net Position - End of Year					\$ 37,870,666	\$ 14,904,825	\$ 52,775,491

See accompanying Notes to Basic Financial Statements.

CITY OF MCFARLAND
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	TDA - LTF	Gas Tax	CalHOME	HOME
ASSETS					
Cash and Investments	\$ -	\$ -	\$ 777,311	\$ 211,048	\$ -
Cash with Fiscal Agent	-	-	-	-	-
Receivables:					
Accounts	268,816	-	-	-	3,383
Intergovernmental	795,563	2,097,961	-	-	-
Other Assets	4,127	-	-	-	-
Due from Other Funds	-	-	-	-	-
Loans Receivable	-	-	-	2,971,107	709,906
Land Held for Resale	446,593	-	-	-	-
	<u>446,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,515,099</u>	<u>\$ 2,097,961</u>	<u>\$ 777,311</u>	<u>\$ 3,182,155</u>	<u>\$ 713,289</u>
LIABILITIES					
Accounts Payable	\$ 190,343	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	139,387	-	-	-	-
Deposits Payable	141,229	-	-	-	-
Due to Other Funds	124,043	722,442	-	-	88,840
Advances from Other Funds	158,868	-	-	-	-
Unearned Revenue	45,630	-	-	-	-
Total Liabilities	<u>799,500</u>	<u>722,442</u>	<u>-</u>	<u>-</u>	<u>88,840</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	2,097,961	-	2,971,107	709,906
FUND BALANCES					
Nonspendable	450,720	-	-	-	-
Restricted	-	-	777,311	211,048	-
Unassigned	264,879	(722,442)	-	-	(85,457)
Total Fund Balances	<u>715,599</u>	<u>(722,442)</u>	<u>777,311</u>	<u>211,048</u>	<u>(85,457)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,515,099</u>	<u>\$ 2,097,961</u>	<u>\$ 777,311</u>	<u>\$ 3,182,155</u>	<u>\$ 713,289</u>

See accompanying Notes to Basic Financial Statements.

CITY OF MCFARLAND
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2021

Development Impact	McFarland Improvement Authority	Other Governmental Funds	Total
\$ 38,735	\$ -	\$ 896,939	\$ 1,924,033
-	3,625,575	-	3,625,575
-	-	-	272,199
-	-	131,733	3,025,257
-	-	-	4,127
1,209,542	-	-	1,209,542
-	-	-	3,681,013
-	-	-	446,593
<u>\$ 1,248,277</u>	<u>\$ 3,625,575</u>	<u>\$ 1,028,672</u>	<u>\$ 14,188,339</u>
\$ -	\$ -	\$ 25,351	\$ 215,694
-	-	2,092	141,479
-	-	-	141,229
-	229,419	50,864	1,215,608
-	-	-	158,868
-	-	476	46,106
-	229,419	78,783	1,918,984
-	-	-	5,778,974
-	-	-	450,720
1,248,277	3,396,156	965,265	6,598,057
-	-	(15,376)	(558,396)
<u>1,248,277</u>	<u>3,396,156</u>	<u>949,889</u>	<u>6,490,381</u>
<u>\$ 1,248,277</u>	<u>\$ 3,625,575</u>	<u>\$ 1,028,672</u>	<u>\$ 14,188,339</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, 2021

Fund Balance - Total Governmental Funds	\$ 6,490,381
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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.	31,332,972
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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 sheets.	5,778,974
---	-----------

Interest on long-term debt is recognized as it accrues, regardless of when it is due.	(57,914)
---	----------

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)	(4,658,346)
Loans Payable	(770,898)
Capital Leases	(212,078)
Compensated Absences	(32,425)

Net Position of Governmental Activities	<u>\$ 37,870,666</u>
--	-----------------------------

CITY OF MCFARLAND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General Fund	TDA - LTF	Gas Tax	CalHOME	HOME
REVENUES					
Taxes	\$ 2,582,222	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	408,036	-	-	-	-
Fines and Forfeitures	73,178	-	-	-	-
Use of Money and Property	31,937	-	-	-	-
Intergovernmental Revenues	1,712,694	21,346	739,057	-	-
Charges for Services	593,832	-	-	-	-
Contributions	6,755	-	-	-	-
Other Revenues	155,545	-	-	213,000	-
Total Revenues	5,564,199	21,346	739,057	213,000	-
EXPENDITURES					
Current:					
General Government	871,629	-	-	-	-
Public Safety	2,957,184	-	-	-	-
Public Works	502,758	-	-	-	-
Community Development	393,992	-	-	-	-
Debt Service:					
Principal	103,200	-	-	-	-
Interest and Fiscal Charges	11,511	-	-	-	-
Capital Outlay	2,684,367	-	-	-	-
Total Expenditures	7,524,641	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,960,442)	21,346	739,057	213,000	-
OTHER FINANCING SOURCES (USES)					
Transfers In	668,860	-	-	-	-
Transfers Out	-	-	-	-	-
USDA Loan	99,652	-	-	-	-
Capital Lease Issuance	218,734	-	-	-	-
Total Other Financing Sources (Uses)	987,246	-	-	-	-
NET CHANGE IN FUND BALANCES	(973,196)	21,346	739,057	213,000	-
Fund Balance - Beginning of Year, as Restated	1,688,795	(743,788)	38,254	(1,952)	(85,457)
FUND BALANCES - END OF YEAR	<u>\$ 715,599</u>	<u>\$ (722,442)</u>	<u>\$ 777,311</u>	<u>\$ 211,048</u>	<u>\$ (85,457)</u>

See accompanying Notes to Basic Financial Statements.

CITY OF MCFARLAND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Development Impact	McFarland Improvement Authority	Other Governmental Funds	Total
\$ -	\$ -	\$ 396,664	\$ 2,978,886
12,082	-	-	420,118
-	-	-	73,178
-	-	570	32,507
-	-	777,100	3,250,197
-	-	-	593,832
-	-	-	6,755
-	685	-	369,230
12,082	685	1,174,334	7,724,703
-	-	709,285	1,580,914
-	-	3,500	2,960,684
-	-	123,551	626,309
-	-	-	393,992
-	100,000	-	203,200
-	170,300	-	181,811
-	-	-	2,684,367
-	270,300	836,336	8,631,277
12,082	(269,615)	337,998	(906,574)
-	-	-	668,860
(731,443)	-	(96,867)	(828,310)
-	-	-	99,652
-	-	-	218,734
(731,443)	-	(96,867)	158,936
(719,361)	(269,615)	241,131	(747,638)
1,967,638	3,665,771	708,758	7,238,019
\$ 1,248,277	\$ 3,396,156	\$ 949,889	\$ 6,490,381

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, 2021

Net Change to Fund Balance - Total Governmental Funds \$ (747,638)

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	2,741,895
Less: Current Year Depreciation	(1,261,508)
Less: Current Year Adjustments	(199,425)

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.	321,290
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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. 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	203,200
Issuance of Debt and Capital Leases	(318,386)
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	10,608
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Change in Net Position of Governmental Activities	\$ 761,895
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**CITY OF MCFARLAND
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021**

	Enterprise Funds				
				Nonmajor Public Transportation	Total
ASSETS	Sewer	Refuse	Water		
Current Assets:					
Cash and Investments	\$ 560,794	\$ 38,848	\$ 1,335,397	\$ -	\$ 1,935,039
Cash with Fiscal Agent - Restricted	481,658	-	231,222	-	712,880
Receivables:					
Accounts	267,571	214,766	241,552	-	723,889
Intergovernmental	3,979	-	-	-	3,979
Interest	-	-	1,816	-	1,816
Due from Other Funds	4,419	4,114	1,360	604	10,497
Other Assets	-	-	5,097	-	5,097
Total Current Assets	1,318,421	257,728	1,816,444	604	3,393,197
Noncurrent Assets:					
Advances to other Funds	158,868	-	-	-	158,868
Capital Assets:					
Nondepreciable					
Land	1,120,000	-	160,063	-	1,280,063
Depreciable:					
Buildings, Equipment and Infrastructure	14,873,147	309,677	12,481,930	650,876	28,315,630
Accumulated Depreciation	(5,358,718)	(303,935)	(5,827,219)	(447,675)	(11,937,547)
Total Noncurrent Assets	10,793,297	5,742	6,814,774	203,201	17,817,014
Total Assets	12,111,718	263,470	8,631,218	203,805	21,210,211
LIABILITIES					
Current Liabilities:					
Accounts Payable	51,705	111,848	63,683	10,526	237,762
Accrued Liabilities	15,383	2,782	15,733	2,069	35,967
Interest Payable	51,594	-	25,412	-	77,006
Due to Other Funds	-	-	-	4,431	4,431
Deposits from Others	-	-	13,857	-	13,857
Unearned Revenue	-	-	-	41	41
Compensated Absences	17,220	7,592	10,492	1,018	36,322
Bonds Payable	123,333	-	61,667	-	185,000
Total Current Liabilities	259,235	122,222	190,844	18,085	590,386
Noncurrent Liabilities:					
Bonds Payable	3,809,048	-	1,905,952	-	5,715,000
Total Noncurrent Liabilities	3,809,048	-	1,905,952	-	5,715,000
Total Liabilities	4,068,283	122,222	2,096,796	18,085	6,305,386
NET POSITION					
Net Investment in Capital Assets	6,702,048	5,742	4,847,155	203,201	11,758,146
Restricted for Debt Service	430,064	-	205,810	-	635,874
Unrestricted	911,323	135,506	1,481,457	(17,481)	2,510,805
Total Net Position	\$ 8,043,435	\$ 141,248	\$ 6,534,422	\$ 185,720	\$ 14,904,825

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, 2021

	Enterprise Funds				
	Sewer	Refuse	Water	Nonmajor Public Transportation	Total
OPERATING REVENUES					
Charges for Services	\$ 1,910,280	\$ 1,388,813	\$ 1,836,863	\$ -	\$ 5,135,956
Other Revenue	57,245	-	-	-	57,245
Total Operating Revenues	1,967,525	1,388,813	1,836,863	-	5,193,201
OPERATING EXPENSES					
Salaries and Employee Benefits	553,829	61,575	501,753	68,049	1,185,206
Services and Supplies	324,963	1,220,373	358,418	11,403	1,915,157
Utilities	143,691	-	220,545	-	364,236
Depreciation	412,011	8,843	502,993	42,041	965,888
Total Operating Expenses	1,434,494	1,290,791	1,583,709	121,493	4,430,487
OPERATING INCOME (LOSS)	533,031	98,022	253,154	(121,493)	762,714
NONOPERATING REVENUES (EXPENSES)					
Grants	-	3,435	39,739	-	43,174
Interest Income	9,194	1,627	6,067	-	16,888
Interest Expense	(194,857)	-	(95,975)	-	(290,832)
Total Nonoperating Revenues (Expenses)	(185,663)	5,062	(50,169)	-	(230,770)
INCOME (LOSS) BEFORE TRANSFERS	347,368	103,084	202,985	(121,493)	531,944
Transfers In	-	-	-	223,125	223,125
Transfers Out	(19,955)	(19,955)	(19,955)	(3,810)	(63,675)
CHANGE NET POSITION	327,413	83,129	183,030	97,822	691,394
Net Position - Beginning of Year	7,716,022	58,119	6,351,392	87,898	14,213,431
NET POSITION - END OF YEAR	<u>\$ 8,043,435</u>	<u>\$ 141,248</u>	<u>\$ 6,534,422</u>	<u>\$ 185,720</u>	<u>\$ 14,904,825</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021**

	Enterprise Funds				
	Sewer	Refuse	Water	Nonmajor Public Transportation	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	\$ 1,952,715	\$ 1,345,654	\$ 1,844,441	\$ (563)	\$ 5,142,247
Payments to Suppliers	(534,000)	(1,236,332)	(640,086)	(150,921)	(2,561,339)
Payments to Employees	(548,281)	(55,581)	(495,744)	(67,831)	(1,167,437)
Net Cash Provided (Used) by Operating Activities	870,434	53,741	708,611	(219,315)	1,413,471
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Grant Proceeds	-	3,435	39,739	-	43,174
Loans from Other Funds	43,976	-	-	-	43,976
Transfers from Other Funds	-	-	-	223,125	223,125
Transfers to Other Funds	(19,955)	(19,955)	(19,955)	(3,810)	(63,675)
Net Cash Provided (Used) by Noncapital Financing Activities	24,021	(16,520)	19,784	219,315	246,600
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Payments Related to the Acquisition of Capital Assets	(25,985)	-	-	-	(25,985)
Principal Repayments Related to Capital Purposes	(120,453)	-	(59,547)	-	(180,000)
Interest Repayments Related to Capital Purposes	(194,857)	-	(95,975)	-	(290,832)
Net Cash Provided (Used) by Capital and Related Financing Activities	(341,295)	-	(155,522)	-	(496,817)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Earnings	9,194	1,627	6,067	-	16,888
Net Cash Provided (Used) by Investing Activities	9,194	1,627	6,067	-	16,888
NET INCREASE IN CASH AND CASH EQUIVALENTS	562,354	38,848	578,940	-	1,180,142
Cash and Cash Equivalents - Beginning of Year	480,098	-	987,679	-	1,467,777
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,042,452</u>	<u>\$ 38,848</u>	<u>\$ 1,566,619</u>	<u>\$ -</u>	<u>\$ 2,647,919</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ 533,031	\$ 98,022	\$ 253,154	\$ (121,493)	\$ 762,714
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	412,011	8,843	502,993	42,041	965,888
Decrease (Increase) in:					
Accounts Receivable	(49,657)	(39,045)	6,359	-	(82,343)
Due from Other Governments	39,266	-	-	-	39,266
Due from Other Funds	(4,419)	(4,114)	(1,360)	(604)	(10,497)
Increase (Decrease) in:					
Accounts Payable	(27,705)	7,991	(59,763)	(1,549)	(81,026)
Accrued Liabilities	(137)	2,198	1,484	177	3,722
Deposits	-	-	1,219	-	1,219
Due to Other Funds	(37,641)	(23,950)	-	(137,969)	(199,560)
Unearned Revenues	-	-	-	41	41
Compensated Absences	5,685	3,796	4,525	41	14,047
Net Cash Provided (Used) by Operating Activities	<u>\$ 870,434</u>	<u>\$ 53,741</u>	<u>\$ 708,611</u>	<u>\$ (219,315)</u>	<u>\$ 1,413,471</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2021**

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

**CITY OF MCFARLAND
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
YEAR ENDED JUNE 30, 2021**

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

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

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.

Generally accepted accounting principles 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, although legally separate entities, 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 it is legally separate from the government.

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (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.

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.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

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.
- 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 HOME Fund is used to account for a Home Investment Partnership 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.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

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 (ROPS).

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.

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

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus (Continued)

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 capital 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.

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.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

H. Capital Assets

Capital 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 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.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

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. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable 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. 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.

J. 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.

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.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Interfund Transactions (Continued)

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.

K. 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.

L. 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. There is no liability for unpaid sick leave since the City does not pay such amounts when employees separate from service with the City.

M. 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. 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.

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.

O. 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.
- **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.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Fund Balance (Continued)

- **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.

P. 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.

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	\$ 3,859,072
Cash with Fiscal Agents	4,338,455

Statement of Fiduciary Net Position:

Cash and Investments	<u>6,665</u>
Total	<u><u>\$ 8,204,192</u></u>

Cash and investments as of June 30, 2021 consist of the following:

Deposits with Financial Institutions	\$ 7,843,883
Cash on Hand	3,000
Investments	<u>357,309</u>
Total	<u><u>\$ 8,204,192</u></u>

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Deposits

At year end, the carrying amount of the City's cash deposits (including amounts in checking accounts and money market accounts) was \$8,197,527 and the bank balance was \$7,646,376. 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. As of June 30, 2021, 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 City had the following investments at June 30, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Date</u>
State Treasurer's Investment Pool (LAIF)	\$ 357,309	N/A
Total Investments	<u>\$ 357,309</u>	

Interest rate risk – The City's exposure to interest rate risk is identified by the above weighted average maturities. The City has no investment policy for interest rate risk.

Credit rating risk – The City is required to disclose the credit quality ratings of investments in debt securities as issued by nationally recognized statistical rating organizations (NRSROs). At June 30, 2021, the Credit rating for investment in LAIF was unavailable. The City has no investment policy for credit risk.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

Concentration of credit risk – 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%. The City has no investment policy for concentration of credit risk.

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). The City has no investment policy for custodial credit risk.

The table below identifies the investment types that are authorized for the City of McFarland by the California Government Code (or 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 addresses 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 Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Minimum Quality Requirements</u>
Local Agency Bonds	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State Obligations	5 Years	None	None
CA Local Agency Obligations	5 Years	None	None
U.S. Agency Obligations	5 Years	None	None
Bankers Acceptance	180 Days	40%	None
Commercial Paper - Select Agencies	270 Days	25%	A-1
Commercial Paper - Other Agencies	270 Days	40%	A-1
Negotiable Certificates of Deposit	5 Years	30%	None
CD Placement Service	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20%	None
Medium-Term Notes	5 Years	30%	A
Mutual and Money Market Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 Years	None	None
Mortgage Pass-Through Securities	5 Years	20%	AA
Bank/Time Deposits	5 Years	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. 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.

Investment in External Investment Pools

The City maintains an investment 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. At June 30, 2021, the County's investment in LAIF valued at amortized cost was \$357,309 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$193.3 billion. Of that amount, 97.69% is invested in non-derivative financial products and 2.31% in structured notes and asset-backed securities.

Restricted Cash and Investments with Fiscal Agents

Cash and investments at June 30, 2021 that are restricted by legal or contractual requirements are comprised of the following:

Governmental Activities:

McFarland Improvement Authority

Debt Service Reserves	<u>\$ 3,625,575</u>
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Business-Type Activities:

Sewer Fund:

Debt Service Reserves	481,658
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Water Fund:

Debt Service Reserves	231,222
Total	<u>712,880</u>

Total Restricted Cash and Investments	<u><u>\$ 4,338,455</u></u>
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CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Additions	Retirements	Transfers/ Adjustments	Balance June 30, 2021
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 993,176	\$ -	\$ -	\$ -	\$ 993,176
Construction In Progress	4,486,550	2,465,633	-	(2,474,570)	4,477,613
Total Capital Assets, Not Being Depreciated	5,479,726	2,465,633	-	(2,474,570)	5,470,789
Capital Assets, Being Depreciated:					
Infrastructure	30,497,035	-	-	2,275,145	32,772,180
Machinery and Equipment	1,507,856	15,925	-	-	1,523,781
Vehicles	878,683	260,337	-	-	1,139,020
Total Capital Assets, Being Depreciated	32,883,574	276,262	-	2,275,145	35,434,981
Less Accumulated Depreciation for:					
Infrastructure	(6,386,155)	(1,025,066)	-	-	(7,411,221)
Machinery and Equipment	(1,156,713)	(124,986)	-	-	(1,281,699)
Vehicles	(768,422)	(111,456)	-	-	(879,878)
Total Accumulated Depreciation	(8,311,290)	(1,261,508)	-	-	(9,572,798)
Total Capital Assets, Being Depreciated, Net	24,572,284	(985,246)	-	2,275,145	25,862,183
Governmental Activities Capital Assets, Net	<u>\$ 30,052,010</u>	<u>\$ 1,480,387</u>	<u>\$ -</u>	<u>\$ (199,425)</u>	<u>\$ 31,332,972</u>
Business-Type Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 1,280,063	\$ -	\$ -	\$ -	\$ 1,280,063
Construction In Progress	3,750,702	-	-	(3,750,702)	-
Total Capital Assets, Not Being Depreciated	5,030,765	-	-	(3,750,702)	1,280,063
Capital Assets, Being Depreciated:					
Infrastructure	6,836,223	-	-	-	6,836,223
Buildings and Improvements	4,828,308	-	-	3,750,702	8,579,010
Machinery and Other	11,883,946	25,985	(15,000)	-	11,894,931
Vehicles	1,005,466	-	-	-	1,005,466
Total Capital Assets, Being Depreciated	24,553,943	25,985	(15,000)	3,750,702	28,315,630
Less Accumulated Depreciation for:					
Infrastructure	(381,440)	(170,905)	-	-	(552,345)
Buildings and Improvements	(2,340,625)	(431,496)	-	-	(2,772,121)
Machinery and Other	(7,452,590)	(317,425)	3,000	-	(7,767,015)
Vehicles	(800,004)	(46,062)	-	-	(846,066)
Total Accumulated Depreciation	(10,974,659)	(965,888)	3,000	-	(11,937,547)
Total Capital Assets, Being Depreciated, Net	13,579,284	(939,903)	(12,000)	3,750,702	16,378,083
Business-Type Activities Capital Assets, Net	<u>\$ 18,610,049</u>	<u>\$ (939,903)</u>	<u>\$ (12,000)</u>	<u>\$ -</u>	<u>\$ 17,658,146</u>

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental functions as follows at June 30, 2021:

General Government	\$ 285,988
Public Safety	71,312
Public Works	846,320
Community Development	57,888
Total Depreciation Expense - Governmental Functions	<u>\$ 1,261,508</u>

Depreciation expense was charged to business-type functions as follows at June 30, 2021:

Solid Waste	\$ 412,011
Refuse	8,843
Water	502,993
Public Transit	42,041
Total Depreciation Expense - Business-Type Functions	<u>\$ 965,888</u>

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, 2021:

	Due from Other Funds	Due to Other Funds
General Fund	\$ -	\$ 124,043
McFarland Improvement Authority	-	229,419
TDA - LTF	-	722,442
HOME	-	88,840
Development Impact	1,209,542	-
Sewer	4,419	-
Refuse	4,114	-
Water	1,360	-
Nonmajor Governmental Funds	-	50,864
Nonmajor Enterprise Fund	604	4,431
Total	<u>\$ 1,220,039</u>	<u>\$ 1,220,039</u>

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 INTERFUND TRANSACTIONS (CONTINUED)

Advances from/to Other Funds

The amount payable to the Sewer Fund relate to a loan for capital projects, including park facilities and other public infrastructure and facilities. The loan is scheduled to be repaid in 2024:

	Advances to Other Funds	Advances from Other Funds
General Fund	\$ -	\$ 158,868
Sewer	158,868	-
Total	<u>\$ 158,868</u>	<u>\$ 158,868</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, 2021:

	Transfer In	Transfer Out
General Fund	\$ 668,860	\$ -
Development Impact	-	731,443
Sewer	-	19,955
Refuse	-	19,955
Water	-	19,955
Nonmajor Governmental Funds	-	96,867
Nonmajor Enterprise Fund	223,125	3,810
Total	<u>\$ 891,985</u>	<u>\$ 891,985</u>

During the year, the City transferred \$508,318 from its Development Impact Fund to the General Fund and \$223,125 to the Public Transportation Fund to fund capital projects. Transfers from COPS (\$35,417) and Road Maintenance and Rehabilitation (\$61,450) to the General Fund were made to fund related projects expended in the General Fund.

NOTE 5 UNEARNED/UNAVAILABLE REVENUE

Unearned revenue consists of moneys 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 one transaction type that qualifies 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 UNEARNED/UNAVAILABLE REVENUE (CONTINUED)

At June 30, 2021, components of unearned and unavailable revenues were as follows:

	Unearned Revenue	Unavailable Revenue	Total
General Fund:			
Grant Revenue	\$ 45,630	\$ -	\$ 45,630
TDA:			
Grant Revenue	-	2,097,961	2,097,961
CalHOME:			
Grant Revenue and Loans	-	2,971,107	2,971,107
HOME:			
Grant Revenue and Loans	-	709,906	709,906
Nonmajor Governmental Funds:			
Grant Revenue and Loans	476	-	476
Total Governmental Activities	<u>\$ 46,106</u>	<u>\$ 5,778,974</u>	<u>\$ 5,825,080</u>
Public Transit:			
Grant Revenue	\$ 41		
Total Business-type Activities	<u>\$ 41</u>		

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

Type of Indebtedness	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Amounts Due Within One Year
Governmental Activities					
Direct Placement					
Revenue Bonds	\$ 4,450,000	\$ -	\$ (100,000)	\$ 4,350,000	\$ 105,000
Unamortized Premiums on Bonds	320,205	-	(11,859)	308,346	-
Direct Borrowing					
Notes Payable	691,284	99,652	(20,038)	770,898	20,094
Other Liabilities					
Capital Leases	76,506	218,734	(83,162)	212,078	97,369
Compensated Absences	43,033	-	(10,608)	32,425	32,425
Total Governmental Activities	<u>\$ 5,581,028</u>	<u>\$ 318,386</u>	<u>\$ (225,667)</u>	<u>\$ 5,673,747</u>	<u>\$ 254,888</u>
Business-Type Activities					
Direct Placement					
Revenue Bonds	\$ 6,080,000	\$ -	\$ (180,000)	\$ 5,900,000	\$ 185,000
Other Liabilities					
Compensated Absences	22,275	14,047	-	36,322	36,322
Total Business-Type Activities	<u>\$ 6,102,275</u>	<u>\$ 14,047</u>	<u>\$ (180,000)</u>	<u>\$ 5,936,322</u>	<u>\$ 221,322</u>

The capital lease liability is liquidated by lease payments made by the departments leasing the equipment. Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2021 are as follows:

Governmental Activities

Revenue Bonds:

Series 2017 Lease Revenue Bonds dated December 1, 2017 in the original amount of \$4,450,000 at 3-4% 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.

\$ 4,350,000

Total Revenue Bonds 4,350,000

Notes Payable:

Note payable to the United States Department of Agriculture in the amount of \$770,898; principal and interest at 3.375% due each October 1 through 2058.

770,898

Total Notes Payable 770,898

Total Governmental Activities \$ 5,891,796

Business-Type Activities

Revenue Bonds:

Revenue Bonds dated September 21, 2010, in the original amount of \$7,500,000 at .65% to 5% interest; payable semi-annually commencing April 1, 2011. Principal is due annually commencing October 1, 2011, with final payment due October 1, 2040. Secured by a pledge of water and wastewater net revenues.

\$ 5,900,000

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

The following are schedules of debt service requirements as of June 30, 2021:

Year Ending June 30,	Governmental Activities			
	Revenue Bonds		Note Payable	
	Principal	Interest	Principal	Interest
2022	\$ 105,000	\$ 167,300	\$ 20,094	\$ 2,207
2023	105,000	164,150	20,151	2,150
2024	110,000	161,000	20,207	2,093
2025	115,000	157,700	20,264	2,036
2026	115,000	154,250	20,321	1,979
2027 - 2031	650,000	708,800	102,466	9,032
2032 - 2036	780,000	570,000	103,915	7,579
2037 - 2041	955,000	400,600	105,385	6,105
2042 - 2046	1,155,000	194,200	106,875	4,611
2047 - 2051	260,000	10,400	108,387	3,095
2052 - 2056	-	-	109,919	1,558
2057 - 2058	-	-	32,914	188
Total	<u>\$ 4,350,000</u>	<u>\$ 2,688,400</u>	<u>\$ 770,898</u>	<u>\$ 42,633</u>

Year Ending June 30,	Business-Type Activities	
	Revenue Bonds	
	Principal	Interest
2022	\$ 185,000	\$ 284,534
2023	190,000	277,213
2024	200,000	268,925
2025	210,000	260,213
2026	215,000	250,375
2027 - 2031	1,250,000	1,074,750
2032 - 2036	1,600,000	720,000
2037 - 2041	2,050,000	266,250
Total	<u>\$ 5,900,000</u>	<u>\$ 3,402,259</u>

Pledged Revenues

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, 2021, \$5,900,000 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, 2021, the net revenue available for service of this debt was \$786,185. The debt principal and interest paid in fiscal year 2020-2021 equals \$470,832 (59% of available pledged net revenues).

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 LEASES

Capital Leases

The City has entered into certain capital lease agreements under which the related equipment will become the property of the City when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2021
Governmental Activities	5.25 - 5.29%	<u>\$ 212,078</u>

Structures, improvements, equipment, and related accumulated depreciation under capital lease are as follows at June 30, 2021:

	Governmental Activities
Equipment and Vehicles	\$ 340,020
Less: Accumulated Depreciation	(94,540)
Net Value	<u>\$ 245,480</u>

As of June 30, 2021, capital lease annual amortization is as follows:

<u>Year Ending June 30,</u>	Governmental Activities
2022	\$ 124,485
2023	128,311
2024	27,158
Total Requirements	279,954
Less: Interest	(67,876)
Present Value of Remaining Payments	<u>\$ 212,078</u>

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 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.

The fund balances for all major and nonmajor governmental funds as of June 30, 2021 were distributed as follows:

	General	TDA - LTF	Gas Tax	CalHOME	HOME	Development Impact	McFarland Improvement Authority	Other Governmental Funds	Total
Nonspendable:									
Prepays	\$ 4,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,127
Land Held for Resale	446,593	-	-	-	-	-	-	-	446,593
Subtotal	450,720	-	-	-	-	-	-	-	450,720
Restricted for:									
Streets and Transportation	-	-	777,311	-	-	-	-	893,642	1,670,953
Impact Fees	-	-	-	-	-	1,248,277	-	-	1,248,277
CalHOME	-	-	-	211,048	-	-	-	-	211,048
General Government	-	-	-	-	-	-	-	71,623	71,623
Debt Service	-	-	-	-	-	-	272,821	-	272,821
Capital Projects	-	-	-	-	-	-	3,123,335	-	3,123,335
Subtotal	-	-	777,311	211,048	-	1,248,277	3,396,156	965,265	6,598,057
Unassigned	264,879	(722,442)	-	-	(85,457)	-	-	(15,376)	(558,396)
Total	<u>\$ 715,599</u>	<u>\$ (722,442)</u>	<u>\$ 777,311</u>	<u>\$ 211,048</u>	<u>\$ (85,457)</u>	<u>\$ 1,248,277</u>	<u>\$ 3,396,156</u>	<u>\$ 949,889</u>	<u>\$ 6,490,381</u>

NOTE 9 RETIREMENT PLAN

A. 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 \$206,509. The plan also included \$4,753 of forfeitures during the current year.

CITY OF MCFARLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 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 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 RISK MANAGEMENT (CONTINUED)

The audited financial information from CSJVRMA for the year ended June 30, 2021 is as follows:

Total Assets	\$ 150,621,596
Total Liabilities	<u>129,774,819</u>
Net Position	<u>\$ 20,846,777</u>
Total Revenues	\$ 56,130,164
Total Expenses	<u>55,047,729</u>
Change in Net Position	<u>\$ 1,082,435</u>

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

NOTE 11 OTHER INFORMATION

Fund Deficits

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

Governmental Funds:

TDA-LTF	\$ 722,442
CDBG	14,462
COPS	914
HOME	85,457

Commitments

The City has signed agreements to construct various capital improvements subsequent to June 30, 2021. The balance owed on the commitments at June 30, 2021 was approximately \$1,908,588.

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 PRIOR PERIOD ADJUSTMENT

The City determined that certain transactions were recorded incorrectly in a prior year.

The impact of the restatements on the fund balances / net position as previously reported is presented below:

	Government-Wide Statements <u>Governmental Activities</u>	<u>TDA - LTF</u>
Fund Balance / Net Position - June 30, 2020	\$ 36,259,129	\$ (29,759)
<u>Adjustments:</u>		
To recognize TDA revenues earned in prior years, but not recorded until the current year.	849,642	
To record unavailable revenue for TDA amounts previously recorded as revenue and not received within the availability period.	<u> </u>	<u>(714,029)</u>
Restated Fund Balance / Net Position - June 30, 2020	<u><u>\$ 37,108,771</u></u>	<u><u>\$ (743,788)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

CITY OF MCFARLAND
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	\$ 2,622,384	2,622,384	\$ 2,582,222	\$ (40,162)
Licenses and Permits	387,886	387,886	408,036	20,150
Fines and Forfeitures	50,000	50,000	73,178	23,178
Use of Money and Property	16,947	16,947	31,937	14,990
Intergovernmental Revenues	4,482,794	4,482,794	1,712,694	(2,770,100)
Charges for Services	612,000	674,105	593,832	(80,273)
Contributions	-	-	6,755	6,755
Other Revenues	39,000	39,000	155,545	116,545
Total Revenues	8,211,011	8,273,116	5,564,199	(2,708,917)
EXPENDITURES				
Current:				
General Government	973,821	973,821	871,629	102,192
Public Safety	3,108,518	3,108,518	2,957,184	151,334
Public Works	746,940	746,940	502,758	244,182
Community Development	572,026	634,131	393,992	240,139
Debt Service:				
Principal	578,706	578,706	103,200	475,506
Interest and Other Charges	6,760	6,760	11,511	(4,751)
Capital Outlay	7,235,141	7,235,141	2,684,367	4,550,774
Total Expenditures	13,221,912	13,284,017	7,524,641	5,759,376
Excess of Revenues Over (Under) Expenditures	(5,010,901)	(5,010,901)	(1,960,442)	3,050,459
OTHER FINANCING SOURCES (USES)				
Transfers In	3,355,900	3,355,900	668,860	(2,687,040)
Transfers Out	(378,189)	(378,189)	-	378,189
USDA Loan	-	-	99,652	99,652
Capital Lease issuance	-	-	218,734	218,734
Total Other Financing Sources (Uses)	2,977,711	2,977,711	987,246	(2,209,199)
NET CHANGE IN FUND BALANCES	(2,033,190)	(2,033,190)	(973,196)	841,260
Fund Balances - Beginning of Year	1,688,795	1,688,795	1,688,795	-
FUND BALANCES - END OF YEAR	<u>\$ (344,395)</u>	<u>\$ (344,395)</u>	<u>\$ 715,599</u>	<u>\$ 1,059,994</u>

CITY OF MCFARLAND
BUDGETARY COMPARISON SCHEDULE
TDA - LTF – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Intergovernmental Revenues	\$ 324,304	\$ 324,304	\$ 21,346	\$ (302,958)
Total Revenues	<u>324,304</u>	<u>324,304</u>	<u>21,346</u>	<u>(302,958)</u>
Excess of Revenues Over (Under) Expenditures	324,304	324,304	21,346	(302,958)
OTHER FINANCING SOURCES (USES)				
Transfers Out	(324,304)	(324,304)	-	324,304
Total Other Financing Sources (Uses)	<u>(324,304)</u>	<u>(324,304)</u>	<u>-</u>	<u>324,304</u>
NET CHANGE IN FUND BALANCES	-	-	21,346	21,346
Fund Balances - Beginning of Year	<u>(743,788)</u>	<u>(743,788)</u>	<u>(743,788)</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (743,788)</u>	<u>\$ (743,788)</u>	<u>\$ (722,442)</u>	<u>\$ 21,346</u>

**CITY OF MCFARLAND
BUDGETARY COMPARISON SCHEDULE
GAS TAX – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Intergovernmental Revenues	\$ 347,110	\$ 347,110	\$ 739,057	\$ 391,947
Total Revenues	<u>347,110</u>	<u>347,110</u>	<u>739,057</u>	<u>391,947</u>
Excess of Revenues Over (Under) Expenditures	347,110	347,110	739,057	391,947
OTHER FINANCING SOURCES (USES)				
Transfers Out	(347,110)	(347,110)	-	347,110
Total Other Financing Sources (Uses)	<u>(347,110)</u>	<u>(347,110)</u>	<u>-</u>	<u>347,110</u>
NET CHANGE IN FUND BALANCES	-	-	739,057	739,057
Fund Balances - Beginning of Year	<u>38,254</u>	<u>38,254</u>	<u>38,254</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 38,254</u>	<u>\$ 38,254</u>	<u>\$ 777,311</u>	<u>\$ 739,057</u>

CITY OF MCFARLAND
BUDGETARY COMPARISON SCHEDULE
DEVELOPMENT IMPACT – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Licenses and Permits	\$ 125,000	\$ 125,000	\$ 12,082	\$ (112,918)
Use of Money and Property	2,000	2,000	-	(2,000)
Total Revenues	<u>127,000</u>	<u>127,000</u>	<u>12,082</u>	<u>(114,918)</u>
Excess of Revenues Over (Under) Expenditures	127,000	127,000	12,082	(114,918)
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(1,086,725)</u>	<u>(1,086,725)</u>	<u>(731,443)</u>	<u>355,282</u>
Total Other Financing Sources (Uses)	<u>(1,086,725)</u>	<u>(1,086,725)</u>	<u>(731,443)</u>	<u>355,282</u>
NET CHANGE IN FUND BALANCES	(959,725)	(959,725)	(719,361)	240,364
Fund Balances - Beginning of Year	<u>1,967,638</u>	<u>1,967,638</u>	<u>1,967,638</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 1,007,913</u></u>	<u><u>\$ 1,007,913</u></u>	<u><u>\$ 1,248,277</u></u>	<u><u>\$ 240,364</u></u>

CITY OF MCFARLAND
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

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 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 or the HOME Fund since these funds did not report a budget this year.

COMBINING FUND STATEMENTS

**CITY OF MCFARLAND
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue					
	CDBG	Lighting & Landscape	COPS	Miscellaneous Grants	Road Maint & Rehab	Total
ASSETS						
Cash and Investments	\$ -	\$ 257,053	\$ -	\$ -	\$ 639,886	\$ 896,939
Receivables:						
Intergovernmental	7,791	-	-	123,942	-	131,733
Total Assets	<u>\$ 7,791</u>	<u>\$ 257,053</u>	<u>\$ -</u>	<u>\$ 123,942</u>	<u>\$ 639,886</u>	<u>\$ 1,028,672</u>
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ 25,351	\$ -	\$ 25,351
Accrued Liabilities	-	2,092	-	-	-	2,092
Due to Other Funds	22,253	789	914	26,908	-	50,864
Unearned Revenue	-	-	-	60	416	476
Total Liabilities	<u>22,253</u>	<u>2,881</u>	<u>914</u>	<u>52,319</u>	<u>416</u>	<u>78,783</u>
FUND BALANCES						
Restricted	-	254,172	-	71,623	639,470	965,265
Unassigned	(14,462)	-	(914)	-	-	(15,376)
Total Fund Balances	<u>(14,462)</u>	<u>254,172</u>	<u>(914)</u>	<u>71,623</u>	<u>639,470</u>	<u>949,889</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,791</u>	<u>\$ 257,053</u>	<u>\$ -</u>	<u>\$ 123,942</u>	<u>\$ 639,886</u>	<u>\$ 1,028,672</u>

CITY OF MCFARLAND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue					
	CDBG	Lighting & Landscape	COPS	Miscellaneous Grants	Road Maint & Rehab	Total
REVENUES						
Taxes	\$ -	\$ 138,225	\$ -	\$ -	\$ 258,439	\$ 396,664
Use of Money and Property	-	570	-	-	-	570
Intergovernmental Revenues	-	-	35,417	741,683	-	777,100
Total Revenues	-	138,795	35,417	741,683	258,439	1,174,334
EXPENDITURES						
Current:						
General Government	-	-	-	709,285	-	709,285
Public Safety	-	-	-	3,500	-	3,500
Public Works	-	123,551	-	-	-	123,551
Total Expenditures	-	123,551	-	712,785	-	836,336
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	15,244	35,417	28,898	258,439	337,998
OTHER FINANCING SOURCES (USES)						
Transfers Out	-	-	(35,417)	-	(61,450)	(96,867)
Total Other Financing Sources (Uses)	-	-	(35,417)	-	(61,450)	(96,867)
NET CHANGE IN FUND BALANCES	-	15,244	-	28,898	196,989	241,131
Fund Balance - Beginning	(14,462)	238,928	(914)	42,725	442,481	708,758
FUND BALANCE - END OF YEAR	<u>\$ (14,462)</u>	<u>\$ 254,172</u>	<u>\$ (914)</u>	<u>\$ 71,623</u>	<u>\$ 639,470</u>	<u>\$ 949,889</u>



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**CITY OF MCFARLAND
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2021**



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**CITY OF MCFARLAND
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2021**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	5
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	8



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable City Council
of the City of McFarland
McFarland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of McFarland (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 30, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001, and 2021-002 that we consider to be material weaknesses.

Compliance and Other Matters

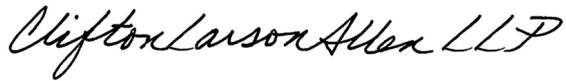
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

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

CliftonLarsonAllen LLP

Roseville, California
September 30, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable City Council
of the City of McFarland
McFarland, California

Report on Compliance for Each Major Federal Program

We have audited the City of McFarland's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in

the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 30, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Roseville, California
September 30, 2022

CITY OF MCFARLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
Community Facilities Direct Loan and Grant Program	10.766	15-CDBG-10571	\$ 790,936	\$ -
Subtotal - Community Facilities Loans and Grant Cluster			<u>790,936</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>790,936</u>	<u>-</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed-through State of California Department of Housing and Community Development:				
HOME Investment Partnership Program (Outstanding Loans)	14.239		\$ 709,906	\$ -
Total U.S. Department of Housing and Urban Development			<u>709,906</u>	<u>-</u>
<u>U.S. Department of Transportation</u>				
Passed-through the State Department of Transportation:				
Highway Planning and Construction	20.205	CMAQ-8405	191,983	-
Subtotal - Highway Planning and Construction Cluster			<u>191,983</u>	<u>-</u>
Total U.S. Department of Transportation			<u>191,983</u>	<u>-</u>
<u>U.S. Department of Treasury</u>				
Passed-through the State Department of Finance				
COVID-19 Coronavirus Relief Fund	21.019		177,651	
Passed through the County of Kern				
COVID-19 Coronavirus Relief Fund	21.019		509,376	-
Subtotal - Assistance Listing Number 21.019			<u>687,027</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>687,027</u>	<u>-</u>
Total Expenditures of Federal Awards			<u><u>\$ 2,379,852</u></u>	<u><u>\$ -</u></u>

See accompanying Note to Schedule of Expenditures of Federal Awards.

CITY OF MCFARLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the City of McFarland for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 ASSISTANCE LISTING NUMBERS

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor.

NOTE 4 INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

NOTE 5 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

CITY OF MCFARLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The City offers property rehabilitation and first-time home buyer loans to eligible individuals as part of its HOME program. The loans have continuing compliance requirements and therefore the outstanding balances are reflected on the Schedule of Expenditures of Federal Awards. No new loans were issued during the fiscal year ended June 30, 2021.

<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>
10.766	Community Facilities Direct Loan and Grant Program	\$ 770,898	\$ 790,936
14.239	Home Investment Partnership Program	709,906	709,906

**CITY OF MCFARLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)

14.239

Name of Federal Program or Cluster

HOME Investment Partnerships
(Outstanding Loans)

21.019

COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 yes x no

CITY OF MCFARLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Section II – Financial Statement Findings

2021 – 001 Year-end Closing and Account Reconciliations

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: The City did not have adequate design of internal controls over significant processes such as performing monthly reconciliations of accounts, including cash, receivables and long-term liabilities.

Furthermore, this year's closing process was delayed because some important procedures were not performed on time while others were performed too early in the process. The results were delays in producing closing entries, trial balances, schedules, reconciliations, account analyses, and other financial reports needed by management and the auditors.

Criteria or Specific Requirement: A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period, which makes it easier to perform future reconciliations.

Effect: Certain accounts were misstated at year-end, requiring material adjustments including a prior period adjustment to receivables, deferred inflows of resources, and revenues.

Cause: The City did not allocate sufficient resources to the accounting function.

Repeat Finding: This is a repeat finding from the prior year (2020-001).

Recommendation: We recommend the City establish procedures for reconciling the general ledger accounts for cash, receivables, accounts payable, to supporting documentation monthly. A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period, which makes it easier to perform future reconciliations.

We further recommend that the finance department prepare a year-end closing schedule and include all tasks that are necessary to close the year-end. Such a list should include, at a minimum, the following: a list of year-end tasks, due date of each task, and the responsible employee and management reviewer of each task.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with this finding. The Finance Department will establish written procedures for reconciliations of all major accounts which are to be completed the end of each month and fiscal year.

**CITY OF MCFARLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings (Continued)

2021 – 002 Cash Reconciliations

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During our audit, we noted the cash reconciliations provided were completed much later than periods being reconciled.

During much of the year, the operating bank account reconciliations appeared to be not completed at the end of each month. Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements.

Criteria or Specific Requirement: Year-end and monthly reconciliations and adjustments will ensure meaningful and accurate financial statements.

Effect: Not reconciling the accounts on a monthly basis means that errors or other problems might not be recognized and resolved on a timely basis.

Cause: Management did not perform the cash reconciliations on a monthly basis to confirm the amounts agreed to the general ledger during the fiscal year.

Repeat Finding: This is a repeat finding from the prior year (2020-002).

Recommendation: We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by the finance department. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to the relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with this finding. The Finance Department will establish written procedures for reconciliations of all major accounts which are to be completed the end of each month and fiscal year.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**CITY OF MCFARLAND
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

The City of McFarland respectfully submits the following corrective action plan for the year ended June 30, 2021.

Audit period: July 1, 2020 – June 30, 2021

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2021-001 Year-end Closing

Recommendation: We recommend the City establish procedures for reconciling the general ledger accounts for cash, receivables, prepaids, accounts payable, capital assets and long-term debt to supporting documentation on a monthly basis. A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period, which makes it easier to perform future reconciliations.

We further recommend that the finance department prepare a year-end closing schedule and include all tasks that are necessary to close the year-end. Such a list should include, at a minimum, the following: a list of year-end tasks, due date of each task, and the responsible employee and management reviewer of each task. Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: On July 2022, it was determined that previous Finance Department management had not completed monthly and annual reconciliations for fiscal year 2021. It is understood that the best practice is to complete monthly and annual reconciliations of all major accounts in order to identify and correct any potential misstatements. Since July 2022, new Finance Department personnel has worked diligently to reconcile all major accounts by the first week of August 2022 in order to complete the fiscal year 2021 audit by the end of September 2022. The new Finance Department personnel has successfully delivered on its commitment to provide the required fiscal year 2021 reconciliations that meet the quality standards of its auditors by the established deadlines. As a result of the Finance Department's efforts, the City is on target to meet its September 2022 deadline. Going forward, the Finance Department is committed to establishing written procedures for reconciling all major accounts which are required to complete a month-end and year-end close.

Name(s) of the contact person(s) responsible for corrective action: Diego Viramontes, Finance Director

Planned completion date for corrective action plan: 12/31/2022

2021-002 Cash Reconciliations

Recommendation: We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by the finance department.

**CITY OF MCFARLAND
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: On July 2022, it was determined that previous Finance Department management had not completed monthly and annual reconciliations for fiscal year 2021. It is understood that the best practice is to complete monthly and annual reconciliations of all major accounts in order to identify and correct any potential misstatements. Since July 2022, new Finance Department personnel has worked diligently to reconcile all major accounts by the first week of August 2022 in order to complete the fiscal year 2021 audit by the end of September 2022. The new Finance Department personnel has successfully delivered on its commitment to provide the required fiscal year 2021 reconciliations that meet the quality standards of its auditors by the established deadlines. As a result of the Finance Department's efforts, the City is on target to meet its September 2022 deadline. Going forward, the Finance Department is committed to establishing written procedures for reconciling all major accounts which are required to complete a month-end and year-end close.

Name(s) of the contact person(s) responsible for corrective action: Diego Viramontes, Finance Director

Planned completion date for corrective action plan: 12/31/2022

**CITY OF MCFARLAND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

City of McFarland respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2021.

Audit period: July 1, 2019 – June 30, 2020

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2020-001 Year-end Closing

Condition: The City did not have adequate design of internal controls over significant processes such as performing monthly reconciliations.

Furthermore, this year's closing process was delayed because some important procedures were not performed on time while others were performed too early in the process. The results were delays in producing closing entries, trial balances, schedules, reconciliations, account analyses, and other financial reports needed by management and the auditors.

Recommendation: We recommend the City establish procedures for reconciling the general ledger accounts for cash, receivables, accounts payable, capital assets and long-term debt to supporting documentation monthly. A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period, which makes it easier to perform future reconciliations.

We further recommend that the finance department prepare a year-end closing schedule and include all tasks that are necessary to close the year-end. Such a list should include, at a minimum, the following: a list of year-end tasks, due date of each task, and the responsible employee and management reviewer of each task.

Status: Not implemented, see current year finding 2021-001.

2020-002 Cash Reconciliations

Condition: During our audit, we noted the cash reconciliation provided did not reconcile the cash balance from the bank statements to the general ledger balance.

During much of the year, the operating bank account reconciliations appeared to be generally incomplete. Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements.

Recommendation: We recommend the City perform cash reconciliations for all bank accounts monthly and resolve all resulting reconciling items timely.

Status: Not implemented, see current year finding 2021-001.

**CITY OF MCFARLAND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

2020-003 Bond Issuance and Cash with Fiscal Agent

Condition: During our audit, we noted the City did not record the activity for the bonds issued during the year, including the balance of the cash with fiscal agent at year-end and related activity such as the issuance of debt and payment of interest.

Recommendation: We recommend the City establish procedures to summarize and record all transactions from the external fiscal agent account statements at least quarterly. These procedures should include reconciling the cash balances recorded in the general ledger to the monthly bank statements.

Status: Successfully implemented in fiscal year 2021.

2020-004 Unearned Revenue

Condition: During our audit we noted the City had recorded unearned revenues for grants in which the City had met all eligibility requirements. As a result, current and prior period adjustments were necessary to recognize revenue in the proper period.

Recommendation: We recommend the City review its funding agreements to determine the proper timing of recognition based on the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Amounts recorded as unearned revenue should be supported with detailed schedules of receipts, project expenditures and requirements of GASB Statement No. 33.

Status: Successfully implemented in fiscal year 2021.

2020-005 Governmental Receivables, Unavailable Revenue and Revenue

Condition: During our audit we noted there was a lack of supporting documentation relating to accounts receivable balances. It is likely that material misstatements exist within accounts receivable but CLA was unable to determine the quantitative impact to the financial statements.

Recommendation: To make the financial reports generated by the accounting system as meaningful as possible, the City should reconcile the general ledger accounts for accounts receivable, unavailable revenue and revenue to supporting documentation during the year-end close

Status: Successfully implemented in fiscal year 2021.



City of McFarland Presentation of Audit Reports June 30, 2021

October 3, 2022

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

Agenda

- Purpose of our Audit
- Summary of Audit Results by Engagement
- Required Audit Communication to Governance
- Recent Governmental Accounting Standards Board (GASB) Pronouncements



Purpose of Our Audit

- Express opinions providing *reasonable*, but *not absolute*, assurance whether the City's financial statements are free from material misstatement whether due to fraud or error



Summary of Audit Results by Engagement

Engagement	Opinion on Financial Statements	Audit Findings
City Financial Statements	Unmodified	-2 Material weaknesses identified -No instances of noncompliance



Summary of Audit Results by Engagement (continued)

Engagement	Opinion on Compliance over Major Federal Programs	Opinion on I/C over Major Federal Programs	Audit Findings
Single Audit	Unmodified	Unmodified	None Reported

Identification of Major Federal Programs

Assistance Listing Number(s)

14.239

21.019

Name of Federal Program or Cluster

HOME Investment Partnerships
(Outstanding Loans)

COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ yes x no



Summary of Audit Results: Recap of Findings

Engagement	Type	Account	Condition	Recommendation
Financial Statements	MW 2021-001	Various (cash, prepaids, capital assets, receivables, etc.)	The City did not have adequate design of internal controls over significant processes such as performing monthly reconciliations.	1) Establish procedures for reconciling the general ledger accounts for cash, receivables, capital assets and long-term liabilities to supporting documentation on a monthly basis. 2) Prepare a year-end closing schedule and include all tasks that are necessary to close the year-end. Such a list should include, at a minimum: a list of year-end tasks, due date of each task, and the responsible employee and management reviewer of each task.
Financial Statements	MW 2021-002	Cash	Monthly bank reconciliations were not completed timely during the year.	Complete and review bank reconciliations timely.



Required Audit Communication

Matter to be Communicated	Auditors' Response
Accounting Policies	• Significant accounting policies are described in Note 1. • No new accounting policies and no significant changes.
Accounting Estimates	• No significant estimates identified.
Corrected Misstatements	• Various adjustments related to cash, prepaids, capital assets, long-term debt, revenues and expenditures.
Disagreements with Management	• No disagreements with management
Consultations with Other Accountants	• No consultations with other accountants



Required Audit Communication (continued)

Matter to be Communicated	Auditors' Response
Fraud and Illegal Acts	• None identified
Significant Difficulties Encountered During the Audit	• None identified
Other Information in Documents Containing Audited Financial Statements	• Communicated responsibilities with respect to required supplementary information (RSI), supplementary information (combining fund statements and the schedule of expenditures of federal awards (SEFA))
Management Representations	• Management provided us with a signed copy of the management representation letter upon completion of each engagement



Recent Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 87: Leases.

- Effective for fiscal year 2021/22.



Questions?



CLAconnect.com



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



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MEMORANDUM

CITY OF MCFARLAND

TO: Honorable Mayor and Council Members

FROM: Larry A Ronk III, Community Development Director

DATE: October 13, 2022

SUBJECT: Report, Discuss, and Possible approval of Resolution 2022-0116 for Waiver of Adoption Fees for 1 Month

SUMMARY:

The Quality of Life sub-committee approved the recommendation to the City Council for the ability to waive all adoption fees for one month to help animal shelter dogs find new homes. The fees to be waived do not include dog licensing. Dog licensing will still be a requirement for adoption. The goal of this action is to provide financial assistance in the adoption process to encourage more dog adoptions in the City. The animal control division will host booths at school and city events in the hopes of encouraging more dog adoptions. Our animal control team will have some of the dogs at the booths for the public to see that these animals need a home and are ready for adoption. These dogs seek love and compassion within a home and we as a City would like to utilize this month to possibly help make this happen.

This action is solely by the City and is not partnering with any rescues, shelters, or groups.

RECOMMENDATION:

Staff recommends the City Council approve resolution 2022-0116 to waive adoption fees for 30 days to help increase the adoption rate at our Animal Shelter.

FISCAL IMPACT:

ADOPTION FEES WAIVED. ADOPTION FEES RANGE \$75-\$85 DEPENDING ON HOW LONG THE DOG HAS BEEN AT THE SHELTER. THIS ACTION WILL HAVE A MINIMAL FINANCIAL IMPACT ON THE CITY, CONSIDERING WE HAVE NOT HAD AN ADOPTION IN THE LAST SIX MONTHS.

ATTACHMENTS:

RESOLUTION 2022-0116

RESOLUTION NO. 2022-0116
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND
APPROVING WAIVER FOR ADOPTION FEES FOR 30 DAYS

WHEREAS, the Quality of Life Committee has requested approval of the city council to waive adoption fees of animal shelter dogs for 30 days; and

WHEREAS, the City has approved of the waiver for 30 days; and

WHEREAS, the City will host booths at City and School events to support and promote adoption of animal shelter dogs.; and

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

- 1) The foregoing recitals are true and correct.
- 2) The waiver of adoption fees is in the best interest of the City's animal shelter dogs.
- 3) The City Manager is hereby authorized and directed to promote adoptions and waive all adoption fees for animal shelter dogs.
- 4) The City Clerk shall certify to the passage and adoption of this resolution.
- 5) This resolution is effective immediately.

I hereby certify that the foregoing is a full, true and correct copy of the resolution of the City Council of the City of McFarland at a meeting held on Thursday, October 13th, 2022, moved by Councilmember _____ and seconded by Councilmember _____, duly adopted and passed by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Francisca Alvarado, City Clerk

Sally Tafoya, Mayor

MEMORANDUM

CITY OF MCFARLAND

TO: Honorable Mayor and Council Members

From: Kenneth Williams - Chief of Police/ Interim City Manager
Peter Cosentini - Assistant City Manager,
Mario Gonzales – Public Works Director
Larry Ronk - Community Development Director

DATE: 10-13-22

SUBJECT: Wastewater Treatment Plant (WWTP)/Animal Control Internet

Discussion:

The WWTP has been having issues with internet for several months now. American Office Solutions has been working on the internet issues. They have replaced antennas, raised antennas, and relocated antennas. They also tried running fiber optic and were unsuccessful in pulling fiber to the desired location. The WWTP still has no internet and must rely on the supervisor's cell phone hot spot. I am having to leave my work phone at the plant due to the need of having internet available to the on-call operator in the event of a call-out. Cannon needs internet to remote into the SCADA system for troubleshooting and making repairs necessary to get the system back online. I need my work phone with me to keep in contact with operators to direct them in the event of an emergency.

Animal Control gets their internet from the WWTP. They currently have no internet service. Newly installed cameras at the animal shelter and the WWTP are currently not working due to no internet service at the WWTP.

American Office Solutions has analyzed this problem and their findings are that there must be some interference between City Hall and the WWTP, which is causing the issues with the internet. Jaime, with American Office Solutions, has recommended we go with Unwired Broadband LLC for a wireless service. All costs for the service will be split between the WWTP and Animal Control.

Recommended plan: 20Mb/20MB - \$279.99 per month – standard rate
Term/ Installation: 24 months \$00.00 (fee waived)
Static IP: /30-1 static IP at \$10.00 per month
Equipment:

Router - \$243.60

Recommendation:

Staff recommends that the City Council approve Resolution No. 2022-0117 authorizing the Mayor to enter into the agreement with UNWIRED for wireless internet services for the Wastewater Plant and the Animal Shelter.

Fiscal Impact:

Monthly Services

20Mb/20Mb @ \$279.99/ month plus /30 – IP @ \$10.00 = \$289.99

\$289.99 / 2 = \$145.00 to be paid by WWTP and Animal Control

One-Time Payment Equipment Costs:

\$243.60/ 2 = \$121.80 to be paid by WWTP and Animal Control

Taxes are not included.

Total Fee:

1st year 3723.48 plus tax

2nd year 3479.88 plus tax

Attachments:

American Office Solutions Email

Contract

RESOLUTION NO. 2022-0117
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND
APPROVING AN APPROPRIATION OF FUNDS FOR AN AGREEMENT WITH
UNWIRED FOR INTERNET SERVICES

WHEREAS, the City Council of the City of McFarland has approved a fiscal year budget for 2021/2022 ; and

WHEREAS, the City Council of the City of McFarland has approved a continuing resolution for fiscal year 2022/2023; and

WHEREAS, the approved 2021/2022 fiscal year budget allocated \$1690.00 towards Telephone & Communications for Animal Control Department; and

WHEREAS, the approved 2021/2022 fiscal year budget allocated \$7,947.00 towards Telephone & Communications for Sewer Department; and

WHEREAS, the approved budget is being utilized by existing expenses; and

WHEREAS, the CITY has requested internet services for McFarland Wastewater Facility and McFarland Animal Shelter; and

WHEREAS, the CITY will enter a 24 month agreement with an annual service cost of 3,741.00; and

WHEREAS, the CITY will split the annual cost between the two departments; and

WHEREAS, the CITY will spend a total of \$3723.48 for the 1st year which includes a one time payment for equipment; and

WHEREAS, the CITY will budget the appropriate funds for an additional year in the next fiscal year budget; and

WHEREAS, the City desires to allocate an additional \$1,861.74 to the Animal Control Department from the General Fund and \$1,861.74 to the Sewer Department from the Sewer Fund for wireless internet purposes.

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

- 1) The foregoing recitals are true and correct and incorporated herein as if set forth in full.
- 2) An additional \$1861.74.00 shall be allocated to the budget line for Animal Control Telephone & Communications from the General Fund and an additional \$1861.74.00 shall be allocated to the budget line for Sewer Telephone & Communications from the City's Sewer Fund.

- 3) The increased allocation shall be in full force and effect should the City approve any continuing resolutions pending approval of the 2022/2023 fiscal year budget.
- 4) The Mayor is hereby authorized to enter the agreement with UNWIRED for internet services and payments will be \$1861.74 annually per department from the budgeted General Fund and Sewer Fund.
- 5) The City Clerk shall certify to the passage and adoption of this resolution.
- 6) This resolution is effective immediately.

I hereby certify that the foregoing is a full, true and correct copy of the resolution of the City Council of the City of McFarland at a meeting held on Thursday, October 13th, 2022, moved by Councilmember _____ and seconded by Councilmember _____, duly adopted and passed by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

CITY OF MCFARLAND

Sally Tafoya, Mayor

Francisca Alvarado, 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.

Francisca Alvarado, City Clerk

**unWired Broadband Tier 3 Service Contract****Customer Name: City of Mcfarland**

This Service Contract is entered into by **unWired Broadband, LLC** ("unWired") and **City of Mcfarland** ("Customer") and is referred to as the "Service Contract." It is effective upon date signed (including electronic or digital signature) by Customer ("Effective Date"). Customer understands, acknowledges and agrees that the Customer is also governed by unWired's Master Services Agreement ("MSA" or "Agreement"), and the SLA for unWired's Enterprise Level Services, if applicable, and are incorporated by reference herein. Any capitalized terms not defined herein shall have the same meaning as in the MSA.

Bill To City of Mcfarland Accounts Payable 401 W Kern Ave McFarland, California 93250	Sold To City of Mcfarland Kenneth Williams 401 W Kern Ave McFarland, California 93250
Start Date: 09/23/2022 Initial Term: 24	Billing Method: Email Payment Method: Check Payment Term: Net 20 Currency: USD

RATE PLAN		QTY	EFFECTIVE PRICE	TOTAL
Symmetrical 20 Mbps MIR Down/20 Mbps MIR Up		1	279.99	\$279.99
Installation Fee - Two Year Contract		1	0.00	\$0.00
Static IP /30		1	10.00	\$10.00
			Monthly Recurring Rate:	\$289.99

SERVICE ADDRESS
Service Address: 12941 Melcher Rd, McFarland, CA 93250

SPECIAL TERMS & NOTES



Customer understands, acknowledges and agrees that this Service Contract and the MSA are subject to a binding Arbitration Agreement to resolve disputes, rather than jury trials or class action lawsuits, and also limits the remedies available to Customer in the event of a dispute.

Initial:

Please Initial that you have read and understand the following:

- 1) The Term of this Contract is **24** months ("Contract Term").
- 2) Upon early termination of the Contract, Customer shall pay \$20 per month remaining in contract term. Please refer to paragraph labeled "Early Termination of Contract" below for additional information.
- 3) Standard installation includes a single wire run from the radio/antenna to the router through an exterior wall. Should you require it, wire runs through attics and interior walls (**INTERNAL WIRE RUNS**) are assessed on a case-by-case basis and may be available for an additional fee of \$125.00/hour.
- 4) A Router is required to connect multiple computers or devices and is not included with installation. Pre-programmed wireless routers – owned and managed by unWired - are available for a monthly fee. On a case-by-case basis our Installation technicians can re-program customer-owned routers. Our installation crew will verify the connection is working on their laptop if they cannot connect to your computer or router. Customers can call unWired Broadband technical support for assistance with programing routers not provided by unWired Broadband, for an additional charge.
- 5) Additional charges, such as a Technician Roll-Out Charge of \$170.00, may be assessed if the Customer cancels the agreed upon installation appointment with less than 24-hour notice or requires additional service trips due to Customer being unprepared for the installation.
- 6) Customers are responsible to maintain current payment and contact information with unWired using the unWired Customer Hub (<https://hub.myunwired.com>).

I have read, understand, and agree to paragraphs 1-6, above.

Initial:

Terms & Conditions

In consideration of the terms and conditions listed in this Service Contract and in the MSA, the Customer (as indicated above) and unWired also agree as follows:

Purpose

The Customer wishes to enter into a recurring Service Contract with unWired for Standard Internet service, Tier 3 ("Services") for the above-listed Service Address (the "Property"). In order to provide Services to the Property, as listed in the digital work order as authorized by Customer.

Terms

The Customer agrees that the Service Term of this Contract starts on the Service Activation Date.

Initial:

Early Termination of Contract

In consideration for the Services, Customer has received benefits, sometimes including but not limited to reduced monthly service fees. Accordingly, upon early termination of the Contract during the Contract Term, Customer shall pay the ETF amount, a sum of which the Customer agrees represents a reasonable approximation of unWired's damages for early termination and is not a penalty or forfeiture. Customer must provide notice of early termination according to the requirements in Section 7 of the MSA. If via email (billing@getunwired.com), or postal mail to unWired Broadband, LLC., 215 W. Fallbrook Ave., Ste. 203, Fresno, CA 93711, or by calling unWired Customer Care at 559-261-4444.

Installation Fees

Customer shall pay for any installation fee(s) listed in this Contract in full as detailed in the first monthly invoice.

Initial:



Authorization

Customer authorizes unWired's Authorized Parties, to enter onto the Property to install and maintain unWired Equipment necessary for Customer to receive the Services. Customer represents and warrants to unWired that Customer has full authority to enter into this Service Contract, without obtaining approval of any other person, and acknowledges that unWired is relying upon such representation and warranty to proceed with installation of any required unWired Equipment. **Customer agrees to indemnify unWired for any liability arising out of or in any way connected to acts reasonably preformed by unWired's Authorized Parties in reliance on Customer's representations of authority.** Additionally, in the event that unWired arrives on location for the installation of the unWired Equipment, of activation of the Services, and the Customer does not or did not have the authority to authorize the installation, resulting in unWired having to remove equipment, relocate its equipment or reschedule the installation, Customer may be subject to a "Technician Roll-out Charge" of ONE HUNDRED SEVENTY DOLLARS (\$170.00 US).

Service Fees

The Customer agrees to pay the Monthly Recurring Fee indicated above for each month of the Service Term. The Due Date for all payments are twenty (20) calendar days after invoice date when paying by check or due upon receipt if paying by credit card. All payments received ten (10) calendar days past the Due Date for Standard Internet Services will be considered late and subject to a \$10.00 Late Fee for each month overdue. Accounts past due fifteen (15) calendar days or more may be suspended without notice. All accounts shut off for non-payment or suspended outside of Service Contract terms may be subject to a Service Reinstatement Fee of \$25.00.

Invoicing

Bill cycle date is established by your installation date. Monthly invoices will be generated for a service period starting and ending on the same day of the month as your initial installation date going forward.

Single prices shown above for **multiple** services or multiple locations will be allocated among the individual services for the purpose of applying applicable taxes and regulatory fees and also may be divided on the Customer's invoice by location served. Invoices and account history can be viewed through the unWired Customer Hub at <https://hub.myunwired.com>.

Payment

Installation fees and first month's Monthly Recurring Fee are billed **immediately upon service activation**. Payment may be made by credit/debit card or ACH. Customers on higher level plans may submit a request for permission to pay via check with a Net 20 term. Recurring Monthly Fees will be automatically debited monthly using the debit card or credit card on file.

Credit/Debit Card or ACH Authorization: (If Applicable)

Customer authorizes unWired to charge Customer's credit card or debit card for the Services, and all recurring charges due to unWired under the Service Contract, including any applicable Early Termination Fees. In the event Customer's ACH payment method fails to provide payment to unWired for any reason, Customer shall pay a \$25.00 (US) Non-Payment/ACH Fee and remain liable for amounts due under this Service Contract and shall provide another method of payment to unWired. Customer is responsible to maintain current payment information with unWired using the unWired Customer Hub at <https://hub.myunwired.com>.

I hereby authorize unWired Broadband, LLC. to charge the indicated credit/debit card or bank account Monthly Recurring Fees associated with the Services provided, including, if necessary, adjustments for any changes to my account. I agree that the periodic charge will be applied to my credit/debit card or bank account according to my unWired account billing cycle. In order to cancel the recurring billing process, I am required to arrange for an alternative method of payment. Payment information can be managed using the unWired Customer Hub at <https://hub.myunwired.com>. If unWired is unable to process my payment; I will be responsible for an alternate payment arrangement and any resulting processing fees or Late Fees that may be incurred. I also agree that I will not dispute any charges with my credit/debit card or bank account company without first making a good faith effort to remedy the situation directly with unWired.

Initial: 

Managed Services

When Customer subscribes to any Managed Service unWired offers, Customer agrees to the terms set forth in this Service Contract and payment of the additional monthly fee. Subscription to any Managed Service may be terminated with a ten (10) calendar day advance notice. unWired will provide remote assistance for Managed Services at no additional costs. If unWired is unable to troubleshoot Managed Service equipment remotely or on site, Customer will return the Managed Services equipment to **unWired Managed Services, 215 W. Fallbrook Ave., Ste. 203, Fresno, CA 93711**, in person or by mail. If the Customer chooses to mail the equipment, use the same address as noted in this section; please package the equipment with care to reduce the potential for equipment damage. If the Managed Service equipment is received in damaged condition Customer will be billed and is responsible to pay market value replacement cost for the Managed Service item(s) unless damage is caused by shipper can be verified.



Guarantee of Service

unWired offers "Asymmetrical," "Symmetrical" and "Enterprise" plan types. The Guarantee of Service for "Asymmetrical" and "Symmetrical" plans are 75% of the Maximum Information Rates (MIRs). The Guarantee of Service for "Enterprise" plans are 100% of the Maximum Information Rates (MIR's). unWired guarantees it will provide service and reasonably undertake to meet these specifications.

Initial:

Service Level Agreements (SLA's) and Performance Guarantees

Only Enterprise Internet Service include SLA's. (For more information, please see details on our website at (www.getunwired.com/sla)). Tier 1-4 Standard Internet Services, and Tier 5 Premium Internet Services are subject to performance Guarantees as detailed in Section 4 of the MSA

Upgrading or Downgrading Service Plan Levels

The Customer may "Upgrade" or "Downgrade" to a higher or lower "tier level" of Services at any time during the Contract Term, except as noted otherwise herein and in the MSA. **Enterprise Level Plans Customers receiving a Special Incentive or Promotion may not be downgraded until the original contract term has been completed.** Further, Customer understands, acknowledges and agrees that unWired may change the terms of this Service Contract, including the above reference Monthly Recurring Fee with 30-days written notice prior to the expiration of the Service Contract Term.

Equipment Recovery

Upon termination of a Service for any reason, unWired or its representative will contact Customer to schedule a mutually acceptable time and date for retrieval of unWired Equipment located on Customer's Property. Alternatively, unWired may request that Customer package and ship unWired Equipment within ten (10) calendar days following unWired's contact, or if Customer does not ship the unWired Equipment to unWired within the 10 days, then Customer is responsible to pay the market value replacement cost of such equipment, up to five-hundred dollars (\$500 US) for an individual piece of equipment.

Upon Termination of a Managed Service, Customer is responsible to return the Managed Service equipment to **unWired Managed Services, 215 W. Fallbrook Ave., Ste. 203, Fresno, CA 93711**, in person or via shipping company with tracking information supplied to unWired. If the Customer chooses to ship, use the same address as noted in this section; please package the equipment with care to reduce the potential for equipment damage. If the Managed Service equipment is received in damaged condition, or not received, Customer will be billed and is responsible to pay market value replacement cost for the Managed Service item(s). If a tracking number is not provided or the equipment is not returned in person within 10 calendar days, the customer will be billed for the replacement cost of the equipment.

Moving or Transferring Service

If Customer moves to a location outside of the unWired coverage area, Customer shall pay the ETF as stated previously. Customers understand, acknowledge and agree that in addition to any ETF, Enterprise Internet Services that utilize Enterprise level connections may be subject to FCC relicensing fees. These fees will be disclosed at the time of the transfer or move request.

Text Messaging and Telephone Calls

You hereby understand, acknowledge and agree that any of the telephone numbers provided by you or on your behalf in connection with an unWired account will be used only for administrative or operational purposes, including billing matters and text alerts regarding outages or other service-related reasons. You understand that you are not required to provide this consent as a condition of purchasing any property, goods or services. Customer and the individual signing represent that such individual has the authority to bind Customer to this Service Contract and authorizes unWired to be able to contact via telephone to any/all contacts listed on said account. You also understand that you may opt out of receiving text messages from unWired at any time, either by replying the word "STOP" using the mobile device that is receiving the messages, or by contacting unWired support to Opt-Out.

Initial:



I hereby certify that I have read and that I understand, acknowledge and agree to this Service Contract and unWired's MSA, Privacy Policy and AUP, which have been incorporated by reference.

Signature Block

Customer:
Signature:
Name:
Date:

Customer and the individual signing above represent that such individual has the authority to bind Customer to this Contract.

MEMORANDUM
CITY OF MCFARLAND

TO: Honorable Mayor and Council Members

FROM: Kenny Williams

DATE: October 13, 2022

SUBJECT: Report, Discuss, and provide direction on employee stipends, Step increases and wages

SUMMARY:

Last year Staff developed a plan to increase raises for staff through a three-stage process. The first stage provided raises based on longevity and performance. The second stage provided raises for employees that were within one dollar of minimum wage. The third stage of raises were postponed pending the completion of the cites audits. The cites audits were submitted on September 30, 2022.

Councilman Saul Ayon has requested staff bring this to council to discuss and provide direction regarding the third stage of raises as they relate to the following:

- Wage increases based on a stipend for individuals fulfilling another position.
- Wage increases based on annual step raises for individuals with longevity and standard or above performance
- Wage increases based on a wage study of comparable salaries and benefits.
- Wage increases based on a change in the medical benefits.

RECOMMENDATION:

Staff is recommending Council discuss and provide direction to staff regarding the increase of wages based on the criteria of Stipends, Annual step raises, wage studies and a change in medical benefits.

FISCAL IMPACT:

Wage increases typically involve increases in the overall operating expenses of the city. The amount of this increases will depend on Councils' determination of the amount of wage increases based on the four criteria's.

MEMORANDUM
CITY OF MCFARLAND

TO: Honorable Mayor and Council Members

FROM: Kenny Williams City Manager / Chief of Police

DATE: October 13, 2022

SUBJECT: Discuss and Provide Direction to Allow Council Members the Ability to Receive a Stipend in Lieu of Medical Benefits.

SUMMARY:

In analyzing the city's financial obligations, city staff identified employee medical benefit costs as one of the most significant financial liabilities for the city. Currently, the city's annual cost for medical coverage for all employees is \$946,264. The city is currently examining methods to make the medical benefits less costly for the city.

One such method is the ability to allow a stipend in lieu of medical benefits by having council members opt out of their medical benefit plans by participating in the Complete Care program.

The CompleteCare plan can only be utilized if a council member has another source of medical insurance through their spouse or their place of employment. This plan would allow a council member to take advantage of having no medical benefits premium and no out-of-pocket medical costs. These costs could be deductibles, copays, and coinsurance. The CompleteCare plan would cost the city \$428 per month for each council member.

Because the cost to the city is much less than the city's normal insurance plan the city would encourage participation in the CompleteCare plan by offering a stipend to participate in the plan.

Recently the city sent out a city-wide survey asking employees if they would participate in the CompleteCare program in exchange for a \$200 monthly stipend. The response was minimal, and the city is now in the process of conducting the same survey with a \$400 monthly stipend in lieu of medical insurance.

RECOMMENDATION:

Staff is recommending council discuss and provide direction to staff regarding council members' participation in the CompleteCare program in exchange for a stipend.

FISCAL IMPACT:

Participation in this program would be a cost-saving for the city.