



**REGULAR MEETING OF THE PLANNING COMMISSION
AND CITY COUNCIL AND THE REDEVELOPMENT
AGENCY OF THE CITY OF WESTMORLAND
6:00 PM WEDNESDAY, January 3, 2024**

Call to Order – Mayor Judith Rivera
Pledge of Allegiance & Invocation
Roll Call

Mayor's Message

This is a public meeting. You may be heard on an agenda item before the Council takes action on the item upon being recognized by the mayor. During the oral communications portion of the agenda, you may address the Council on items that do not appear on the agenda that are within the subject matter jurisdiction of the Council. Personal attacks on individuals, slanderous comments, or comments, which may invade an individual's privacy, are prohibited. The mayor reserves the right to limit the speaker's time. Individuals wishing accessibility accommodations at this meeting, under the Americans with Disabilities Act (ADA), may request such accommodations to aid hearing, visual, or mobility impairment by contacting City Hall at (760) 344-3411. Please note that 48 hours advance notice will be necessary to honor your request.

Brown Act AB 361:

Location: Westmorland City Hall Council Chambers 355 S Center Street

Judith Rivera- Mayor
Xavier Mendez- Mayor Pro-Tem
Ana Beltran- Council Member
Justina Cruz- Council Member
Ray Gutierrez- Council Member

Regular City Council Meeting:

Oral Communication-Public Comment: Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record.

Old Business:

Public Hearing: Abatement Notice

Parcel: APN 035-250-006
Location: 396 North "H" Street, Westmorland, CA
Applicant: Mr. Jack He

New Business:

1. Discussion/Action: Authorize Empire Cat to provide maintenance to the City's Backhoe in an amount not to exceed \$2,062.57 -Ramiro Barajas
2. Discussion/Action: Authorize Diving Services for Potable Water Tanks Cleaning and Inspection in an amount not to exceed \$3,150.00 -Ramiro Barajas
3. Discussion/Action: Authorize the purchase of new tires for maintenance of the Backhoe in an amount not to exceed \$3,000.00 -Ramiro Barajas
4. Discussion/Action: Adopt Resolution 24-01 for accepting funds from the 2022-2023 COPS fund grant (ab-1584). – Perry Monita

5. Discussion/Action: Authorize the Mayor to execute any necessary documents related to the procurement of the City's audits for Fiscal Years 2019-2020, 2020-2021, 2021-2022 -Laura Fischer
6. Discussion/Action: Authorize the Mayor to execute an agreement with Fechter and Company to perform the FY 2023 audit in an amount not to exceed \$28,810.00 – Laura Fischer
7. Discussion/Action: Taking action as the Successor Agency to the City of Westmorland Redevelopment Agency
 - a. Approve the Recognized Obligation Payment Schedule 24-25 A and B and Adopt Resolution 24-01-SA of the Successor Agency to the Westmorland Redevelopment Agency for the Period of July 2024 through June 2025 – Laura Fischer
 - b. Approve the Request to the Imperial Countywide Oversight Board requesting that the Oversight Board Adopts a Resolution approving the Recognized Obligation Payment Schedule for 24-25 A and B for the Successor Agency to the Westmorland Redevelopment Agency for the period of July 2024 through June 2025 – Laura Fischer

Consent Agenda:

1. Approval/Action: Approval of Special Meeting Minutes for December 21, 2023
2. Approve/Action: Approval of City Warrants.

Staff Reports Non-Action Items:

- Fire Department - Sergio Cruz
- Public Works Director - Ramiro Barajas
- City Manager- Laura Fischer -Part-time Manager
- City Hall Supervisor/City Treasurer– Tami Castro
- City Clerk – Marissa Crenshaw

Closed Session:

- Public Service Employees Job descriptions and salary scales, as well as Appointment, Employment, or evaluation and possible management position (Gov't. Code §54957(b)(1).)

Adjournment: Next regular scheduled meeting January 17, 2024.

Date Approved: December 28, 2023

Date Posted: December 28, 2023

By: Marissa Crenshaw, City Clerk

Council meetings are Open to the Public
If you need further assistance, please email the City Clerk Email

cityclerk@cityofwestmorland.net



s/ Marissa Crenshaw

Marissa Crenshaw

Marissa Crenshaw, City Clerk

/s/ Judith Rivera

Judith C. Rivera

Judith C. Rivera, Mayor

Submitted for Approval: December 28, 2023.



CITY OF WESTMORLAND

355 South Center Street • Post Office Box 699
Westmorland, California 92281
Tel: (760) 344-3411 • Fax (760) 344-5307
info@cityofwestmorland.net

December 13, 2023

Re: **Nuisance Abatement Appeal Notice** Address- 396 N H Street APN- 035-250-006

Dear Mr. Jack He,

You are receiving this letter, because your property is currently on a Nuisance Abatement list. On December 6, 2023 the Westmorland City council approved Resolution 23-15 to declare your property a public nuisance authorizing a contracted company to abate the nuisance or remove hazardous vegetation and or materials.

Property owners may raise objection to the declaration/Resolution 23-15 by writing city council in advance of the next regular meeting or speaking during the meeting which will be held at Westmorland City Hall January 3, 2024 at 6:00pm.

Your property is a public nuisance and included in the abatement order will be subject to the following fees established by the City of Westmorland Council members:

• \$8,000.00 Fees for contractor cleanup costs

After the council meeting, a contractor hired by the City of Westmorland will perform necessary work to bring your property into compliance.

Please see the attached notices and contractor invoicing that has been sent to you via certified mail.

If you have any questions regarding this letter, please feel free to call the Westmorland City Hall Office at 760-344-3411.

Respectfully,

City of Westmorland



CITY OF WESTMORLAND
355 South Center Street • Post Office Box 699
Westmorland, California 92281
Tel: (760) 344-3411 • Fax (760) 344-5307

December 29, 2023

Report to City Council

Re: Abatement Notice to Clean up (Progress Report)

General Information:

Owner- Jack He

Location - 396 N. H Street, Westmorland Ca 92281

Assessor's Parcel Number: 035-250-006

Request – Per the city’s Ordinance 00-04 Mr. Jack He was requested to remove all weeds, waste and rubbish and all accumulated debris that pose as a fire hazard within the property.

On Tuesday December 26, 2023, Mr. Jack He contacted city staff about the progress that was made on the property he stated that the cleanup would be done by the appeal date of January 3, 2024. On Friday December 29, 2023 City Staff did a property inspection alongside Fire Chief Sergio Cruz. City staff verified there had been progress made within the property such as over grown trees had been trimmed and some of the accumulated rubbish had been removed. City Staff would like to make a recommendation for council to approve that there be an extension made for January 24, 2023.

Respectfully,

Tami Castro
City Hall Supervisor

CITY OF WESTMORLAND CITY COUNCIL REPORT

DATE: January 3, 2024

FROM: Ramiro Barajas

SUBJECT: Authorize the maintenance to the City's Backhoe

RECOMMENDATION: Authorize Empire Cat to provide maintenance to the City's Backhoe in and amount not to exceed \$2,062.57.

FISCAL IMPACT: This is an eligible equipment maintenance expense, which is included in the budget. This expense will be split between Water, Sewer, and Streets Fund. The total expenditure to account # 6242 Maintenance of Equipment to each of the three funds will be \$688.00.

DISCUSSION: The City's Caterpillar Backhoe requires routine service. Empire Cat can provide these services to this specific make of Backhoe, thus it is recommended that this sole service provider be approved.

CONCLUSION: As this is a much-needed maintenance to the City's Backhoe, and as there is sufficient funds in the water, sewer and streets fund to make the repairs, staff recommends approval of this request.

ALTERNATIVES:

1. Table this item, which will delay maintenance to the backhoe.
2. Require additional quotes, which may not be available, prior to approval.
3. Deny the request.

Respectfully Submitted,
Ramiro Barajas



Client Value Agreement

Date: 10/11/2023

City of Westmorland (#8007170) Lube CVA

Schedule A

Premium Plan – Cost Per Service (each)									
N/U	Model	Serial #	Equip #	PM1	PM2	PM3	PM4	PM5	Enrollment #
U	420F2	HWCO2398		\$1,247.30	\$1,395.97	\$2,062.57	\$2,153.54	\$2,666.09	

Quote valid for 90 days from October 11th, 2023

- 1.0 Statement of Intent:** This Client Value Agreement ("CVA") is a contractual agreement between Empire Southwest, LLC ("Empire") and City of Westmorland ("Client") (each may be referred to herein individually as "Party" or collectively as the "Parties"), pursuant to which Empire agrees to provide certain discounts with respect to Scheduled PM Lube Services described below. In return, Client agrees to give Empire 100% of its Scheduled PM Lube Service business for the equipment listed in *Schedule A* (the "Equipment").
- 2.0 Term:** "CVA Term" is for two (2) years. The CVA Term shall commence on the date this CVA is signed by both Parties.
- 3.0 Population:** All amounts set forth in *Schedule A* of this CVA were created solely for the Equipment listed in *Schedule A*, during the CVA Term with such Equipment to be located at 548 Cook St., Westmorland, CA 92281 at the time of each service.
- 4.0 Definitions:** All definitions listed below are definitions of nomenclature used in this CVA:
- 4.1 Scheduled PM Lube Services (PM):** Preventative maintenance services recommended by the Manufacturer Operation and Maintenance Manual, except for daily and weekly inspections and adjustments.
 - 4.1.1 PM1:** starting at 0 hours, the PM1 occurs at the first 250 hours and then occurs every 500 hours thereafter (i.e., 750, 1,250, 1,750, etc.)
 - 4.1.2 PM2:** starting at 0 hours, the PM2 occurs at the first 500 hours and then occurs every 1,000 hours thereafter (i.e., 1,500, 2,500, 3,500, etc.)
 - 4.1.3 PM3:** starting at 0 hours, the PM3 occurs at the first 1,000 hours and then occurs every 2,000 hours thereafter (i.e., 3,000, 5,000, 7,000, etc.)
 - 4.1.4 PM4:** starting at 0 hours, the PM4 occurs at the first 2,000 hours and then occurs every 4,000 hours thereafter (i.e., 6,000, 10,000, etc.)
 - 4.1.5 PM5:** starting at 0 hours, the PM5 occurs at the first 4,000 hours and then occurs every 4,000 hours thereafter (i.e., 8,000, 12,000, etc.)
 - 4.2 Staging Area:** An area on Client's site which is accessible by field trucks and suitable for safely performing service tasks.
 - 4.3 OEM:** Original Equipment Manufacturer.
 - 4.4 Consumable Goods:** Parts that have an undefined service life. Consumable Goods include, but are not limited to: light bulbs, fuses, lenses, windshield wiper blades, etc.
 - 4.5 N/U:** New or used Equipment at the time it enters into this CVA.
 - 4.6 Equipment:** The Equipment listed in *Schedule A*.
- 5.0 Inclusions:** Empire agrees to provide and schedule all labor, parts and service truck capacity as needed, to perform Scheduled PM Lube Services for the Equipment, during Empire's regular business hours, at the rates set forth in *Schedule A*.
- 5.1** All amounts are to be associated only with this CVA and exclude all items in the *Exclusions* section.
 - 5.2** Empire agrees to schedule each service
 - 5.3** Machine operation hours shall be collected using Product Link.
 - 5.4** Travel as needed to perform these tasks is included in the rate in *Schedule A* and is based on one (1) hour round trip, originating from the closest Empire store with applicable resources. If more than a one (1) hour round trip is required, additional time will be billed at Empire's prevailing rates.
 - 5.5 Backhoe Loader: 420F2**
 - 5.6 PM1-Service:** Change engine oil and filter; SOS engine, transmission, differential / final drive, and hydraulic oils; check all fluid levels; change cab filters; change primary air filter; change fuel filters; lubricate machine; and perform visual and operational inspection.
 - 5.7 PM2-Service:** Includes PM1 service items, plus change transmission filters; clean pre-cleaner, and change secondary air filter.
 - 5.8 PM3-Service:** Includes PM1 and PM2 service items, plus change hydraulic filters; replace hydraulic tank breather; change transmission oil; clean suction screen, change front and rear differential / final drive oils; and obtain a level 1 coolant sample.
 - 5.9 PM4-Service:** Includes PM1, PM2, and PM3 service items, plus change engine fumes filter.
 - 5.10 PM5-Service:** Includes PM1, PM2, PM3, and PM4 service items, plus change hydraulic oil.
- 6.0 Exclusions:** Use tax, fuel surcharge, complete Equipment cleaning or washing; fueling; daily lube and grease; top off fluids; fire suppression maintenance and repair; any fire or other damage related to trash and debris not being fully cleared from Equipment; auto lube system maintenance and repair; initial services; Equipment transport; Ground Engaging Tool replacement; drive belts and tracks, bucket, blade and truck bed maintenance and repair; tires, rims, rim retaining hardware (nuts, bolts/studs and washers), tire handling, any maintenance related to the glass, mirrors and radios of any machine, any Consumable Goods, any maintenance due to improper usage or machine operation beyond guidelines in the Manufacturer Operation and Maintenance Manual; and any items under the *Client Responsibilities* section below.
- 6.1** Maintenance of any attachment or add on from the original Equipment configuration, including but not limited to emissions control mandates.
 - 6.2** Maintenance of any modification to the original Equipment configuration, including but not limited to all safety items.
 - 6.3** DPF filter cleaning/replacement, ARD spark plug and electric fuel pump replacement are not included for Equipment with Tier IV engines.
 - 6.4** Modification to Scheduled PM Lube Services based on auxiliary hydraulic system operation (such as operating a hammer) is not included.
 - 6.5** Scheduled PM Lube Services at any interval other than the defined 250 hour Scheduled PM Lube Services



Client Value Agreement

- 6.6 Any overtime charges in the event Client requests services be performed outside of Empire's regular business hours.
- 6.7 Charges associated with round trip travel time that exceeds the round trip travel time in the *Inclusions* section of this CVA.
- 6.8 If more than one item of Equipment is serviced at a time, only one trip charge will apply.
- 6.9 Any services not listed in the *Inclusions* section of this CVA.

- 7.0 **Client Responsibilities:**
- 7.1 Client shall provide a designated Staging Area as defined in Section 4.2, and allow the Equipment to be available at this area at the time of scheduled service for all service tasks.
- 7.2 Client is responsible for fueling.
- 7.3 Client agrees that services provided pursuant to this CVA shall be performed within Empire's service territory.
- 7.4 Client is responsible for services and inspections on a daily (every 10 service hours) basis, weekly (every 50 service hours) basis, biweekly (every 100 service hours) basis and "when required" as outlined by the OEM.
- 7.5 Client is responsible for notifying Empire of changes in application, environment or SDS analysis that may dictate a need to amend oil change intervals.
- 7.6 Client agrees that it is the sole discretion of Empire to execute maintenance and repair tasks as Empire deems necessary based on the conditions set forth in this CVA, Client Equipment application and operation requirements, and the work load of Empire Service Departments.
- 7.7 Client shall pay the cost per service invoice amount in accordance with Section 9.

- 8.0 **Currency & Adjustments:** All rates in *Schedule A* have been created based upon today's USD parts pricing and labor rates.
- 8.1 The rates in *Schedule A* shall remain in effect for the duration of the CVA Term in accordance with the terms and conditions of this CVA.

- 9.0 **Invoicing:** This CVA shall be invoiced on a Cost Per Service basis.
- 9.1 PM Lube Service invoicing will take place at the time of each service at the rates in *Schedule A*.

- 10.0 **Time and Materials:** At Client's request, Empire agrees to provide all of the services listed in the *Exclusions* section of this CVA on a time and materials basis at Empire's then prevailing labor rates, parts pricing and fuel surcharge posted at:
<http://www.empire-cat.com/search.aspx?searchtext=fuel+surcharge>

- 11.0 **Addendum Protocol:** If Client desires to add Equipment covered under this CVA, a separate addendum shall be signed by both Parties.
- 11.1 If Equipment is added to this CVA by an addendum, all inclusions, exclusions, and terms herein shall apply to any signed addendum.
- 11.2 This CVA shall incorporate all addendums and the addendums shall govern any conflicting terms, exclusions, or inclusions in this CVA.
- 11.3 Unless any of the sections in this CVA are changed in a signed addendum, this CVA shall prevail.

- 12.0 **Confidential Information:** This CVA, and all information Empire provides to Client that is not available to the general public, constitutes confidential information of Empire. Without prior written consent by a vice president of Empire, Client shall not disclose or use Empire's confidential information for any purpose other than performance of this CVA.

- 13.0 **Entire Agreement:**
- 13.1 The purchase of services and related parts and consumables from Empire is governed by Empire's Client Value Agreement Terms and Conditions (the "Terms"), which are available at http://www.empire-cat.com/Company/CVA_Terms_and_Conditions.aspx or such other successor website at which Empire posts its Terms from time to time. A hard copy of the Terms is available upon written request to terms.conditions@empire-cat.com. Empire's Terms are hereby incorporated by reference into this CVA. Empire's Terms, together with this CVA constitute the entire agreement between the Parties with respect to the work described herein, and there are no representations, warranties, terms, or conditions other than as stated herein and in the Terms.
- 13.2 This CVA can only be modified by a written document signed by both Parties.
- 13.3 No purchase order or other document issued by Client in connection with this CVA shall supersede or modify this CVA, notwithstanding that Empire may have executed such purchase order or other document to facilitate payment. The terms and conditions of any such document are hereby objected to.
- 13.4 The terms and conditions of this CVA shall govern in the event of any conflict with the Terms.

- 14.0 **Acceptance:** Upon signing this CVA, Empire and Client agree to uphold their respective responsibilities as set forth herein and thereby contribute to the success of this CVA.
- 14.1 Any misconceptions or unforeseen situations pertaining to this CVA shall be resolved in a timely manner between management of both Parties.

CLIENT: CITY OF WESTMORLAND

EMPIRE SOUTHWEST, LLC

By: _____

By: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

CITY OF WESTMORLAND CITY COUNCIL REPORT

DATE: January 3, 2024

FROM: Ramiro Barajas

SUBJECT: Authorize Diving Services for Potable Water Tank Cleaning and Inspection

RECOMMENDATION: Authorize Diving Services for Potable Water Tank Cleaning and Inspection in an amount not to exceed \$3,150.00.

FISCAL IMPACT: This is an eligible expense is to the Water Plant Repairs and Maintenance. The budget in this account was \$40,000.00. As of December, the balance in the account is \$22,747.25, which is sufficient for the expense.

BACKGROUND: The potable water tanks need to be inspected and cleaned periodically to determine if there is any structure damage or corrosion. The tanks have not been inspected for several years and need this service.

DISCUSSION: This is a specialized service and there are limited companies in the area. Inland Potable Service, Inc. serves this area and is the sole bid/quote for the service.

The proposed to clean and inspect both tanks; removing up to three inches of sediment from the tank floor; visually inspect the interior and exterior of the tanks; and provide a written report with photos.

CONCLUSION: As this is a much-needed maintenance and repair project, and as there is sufficient funds in the water fund to complete the project, staff recommends approval of this request.

ALTERNATIVES:

1. Table this item, which will delay maintenance and repairs of the tanks.
2. Require additional quotes, which may not be available, prior to approval.
3. Deny the request.

Respectfully Submitted,
Ramiro Barajas



City of Westmorland
 Ramiro Barajas
 P.O.Box 699
 Westmorland, CA 92281-0699

Date: 12/06/2023
 Phone: 760-790-7422
 Email: ramiro.barajas@ymail.com

Diving Services for Potable Water Tank Cleaning and Inspection

Tanks	Tank Description	Additional Information	Scope of Work Includes
1	700 KG Steel Welded On-grade 74' dia. x 24' deep	All Discharge water does not require de-chlorination.	<u>Clean and Inspect</u> Up to three (3) inches of sediment removal from the tanks floor.
1	350 KG Steel Welded On-grade 55' dia. x 20' deep	All Discharge water and sediment may be released onto the ground. Replace wire rope for level. indicator and re-attach float.	Visual inspection of the interior and exterior of the tanks. Written report with photos and a DVD of the dive.
<u>Proposal Total: \$3,150.00</u>			
Proposals signed and returned to Inland Potable Services are valid for one year from date of acceptance.			

Payment terms: 1% Ten Days, Net 30 Days. 1.5% interest will be charged on all accounts past 30 days.

This contract is based on a total price which includes time and mobilization to and from the project site, set-up and breakdown of equipment, and the preparation for the dive and diving services. Diving services will include sediment removal up to 3 inches from the floor, a video inspection and written report for your records (still photos included). During the initial dive, sediment depths will be measured by the diver and documented on video.

If removal of sediment of an abnormal consistency (clay, calcium, rocks, pebbles, mud, etc.), additional sediment removal (over 3 inches from the floor), wall cleaning or epoxy repairs is requested and approved by designated on-site representative, each of these services will be performed at a rate of \$400.00 per hour.

Inland Potable Services, Inc. will provide all personnel and equipment necessary to provide diving services in the above referenced tank(s) or reservoir(s). We will provide your utility with a written report as well as a narrated color video for the services performed. The tank(s) or reservoir(s) will be inspected according to American Water Works Association (AWWA), NACE, SSPC, ASNT, ACI and AWS standards.

- All divers employed by Inland Potable Services are certified Commercial Divers.
- Inland Potable Services is fully bondable and insured.
- All equipment entering the tanks will be disinfected with a minimum of 200 ppm Chlorine.
- Schedule dates are tentative and are subject to change.
- If Inland Potable Services dive team is required to stop working or is delayed working due to unforeseen circumstances or any reasons beyond our control (i.e. no utility personnel onsite, inability to access designated work site, low water level, etc.) a down-time charge of \$400.00 per hour will be charged.

- A fee based on \$400.00 per hour will be charged if we are unable to get our truck and trailer to a tank location. We will use portable dive gear and cleaning equipment to complete the job. Please understand that use of utility vehicles or equipment may be necessary to get our equipment to a tank.
- Inland Potable Services makes every attempt to obtain complete information from customers prior to the presentation of bids concerning fees required for municipal licenses, registration fees, Sales Tax or Use Taxes in your area. These items are identified on your contract. In the event that additional fees are discovered or charged, after the bid has been submitted, these charges will be added to the stated contract amount when billed.

Sam D Ireland, Regional Account Manager

Date:

Important Information

Hatch Size - The entry hatch on top of the tank must be at least 20 inches in diameter or square with no obstructions that would prevent entry. A futile trip charge of \$500.00 will be levied if the team is unable to enter the tank due to the hatch size being too small or objects are blocking the entry.

Water Level – Please initial below that you have been advised, and understand, the water level within the tank must be within ten (10) feet or less of the hatch opening prior to the dive team’s arrival. If the air gap is more than 10 feet, a fee of \$400.00 per hour will be charged until the water reaches the appropriate level.

Tank Information – Please initial below to verify the type of tank, dimensions or information listed in the proposal is accurate. If the tank dimensions or information is not accurate as listed then additional costs may be added.

Completion Date – With acceptance this work will be completed at a mutually acceptable date within one year. If money budgeted for this work must be used by a specific date, please indicate the date on this line and every attempt will be made to meet the given date: _____

To accept, please sign and date the proposal. Please fax both pages to 303-400-4215 or scan and email them to me at sam@inlandpotableservices.com.

Printed Name and Title

Signature

Date: _____

CITY OF WESTMORLAND CITY COUNCIL REPORT

DATE: January 3, 2024

FROM: Ramiro Barajas

SUBJECT: Authorize the purchase of new tires for maintenance to the City's Backhoe

RECOMMENDATION: Authorize the purchase of new tires from Parkhouse Tire for maintenance to the City's Backhoe in an amount not to exceed \$3,000.

FISCAL IMPACT: This is an eligible equipment maintenance expense, which is included in the budget. This expense will be split between Water, Sewer, and Streets Fund. The total expenditure to account # 6242 Maintenance of Equipment to each of the three funds will be \$1,000.

DISCUSSION: The City's Caterpillar Backhoe requires new tires. Staff secured quotes for this service. The quotes are attached for your review. The lowest quote for quality tires was received from Parkhouse Tire in the amount of \$2,992.81.

CONCLUSION: As this is a much-needed maintenance to the City's Backhoe, and as there is sufficient funds in the water, sewer and streets fund to make the repairs, staff recommends approval of this request.

ALTERNATIVES:

1. Table this item, which will delay maintenance to the backhoe.
2. Deny the request.

Respectfully Submitted,
Ramiro Barajas

12/14/2023

Store: 1

Work Order #5928

Ordered: 12/14/2023

Associate:

Page 1



Southwest Equipment & Supply

202 E Main St
Calipatria, CA, 92233
PO BOX 1858
760-348-2702

Bill To: CITY OF WESTMORLAND
CITY OF WESTMORLAND
P.O. BOX 699
WESTMORLAND, CA 92281
760-344-3411

Order Status: Open

Due Date:

Item #	Item Name	Item Description	Price	Due	Unit of Mea	Ext Price	Tax
3005	19.5-24 HERCILES TIRES		\$879.99	2		\$1,759.98	T
3005	12.5/80-18 HERCLES TIRES		\$392.84	2		\$785.68	T
4001	STATE REQUIRED NEW TIR	NEW TIRE RECYCLE FEE	\$1.75	2		\$3.50	N
5175	TIRE MOUNT & DISMOUNT		\$65.00	2		\$130.00	L
						less: (\$70.00)	
5175	TIRE MOUNT & DISMOUNT1		\$35.00	2		\$70.00	L
						less: (\$10.00)	
5587	ROAD SIDE SERVICE CALL	ROAD SIDE SERVICE CALL REGULA...	\$85.00	3.5		\$297.50	L
7401	TIRE DISPOSAL 19.5-24		\$55.00	2		\$110.00	L
						less: (\$20.00)	
7401	TIRE DISPOSAL 12.5/80-18		\$20.00	2		\$40.00	L
						less: \$50.00	
6104	TR618A TRACTOR VALVE	TR618A TRACTOR VALVE TR 618A 618	\$10.00	4		\$40.00	T
						less: (\$8.00)	
				Total Qty Ordered:	21.5	0	21.5

Percent Unfilled: 100

Subtotal: \$3,236.66
 IMPERIAL 7.75 % Tax: + \$200.39
TOTAL: \$3,437.05
 Deposit Balance: \$0.00
 Balance Due: \$3,437.05

Thank you for your patronage!

PARKHOUSE TIRE - EL CENTRO
1002 SO. DOGWOOD

ESTIMATE #: 460632

EL CENTRO, CA 92243

PAGE: 1

760/353-5500

CUSTOMER: CITY OF WESTMORLAND /BILL
PO BOX 699
27687
WESTMORLAND, CA
92281-

SHIP TO: CITY OF WESTMORLAND /SHIP
355 SO. CENTER STREET
0027688
WESTMORLAND, CA
92281-

BUSINESS: 760/344-9274 0

PO NUMBER: #

SALESMAN: JONATHAN GARCIA

ESTIMATE DATE: 12/12/23

DUE: 01/10/24

PRODUCT	DESCRIPTION	QUANTITY	PRICE	EXTENSION
2.1240.10783	12.5/80X18 F SOLIDEAL SLA R4 532	2	403.23	806.46
CRF	CA. RECYCLING FEE - NON-TAXABLE	2	1.75	3.50
2.725.7217	19.5L24 12PR SOLIDEAL SLA 532 R4	2	737.00	1474.00
CRF	CA. RECYCLING FEE - NON-TAXABLE	2	1.75	3.50
TV-618A	TV-618A AIR LIQUID VALVE 1 7/8"	4	15.92	63.68
S1	ROAD/EMERGENCY SERVICE-HOURLY	4.00	110.00	440.00
FC	FUEL SURCHARGE	1	20.00	20.00

ESTIMATE 12/12/23 CM

MERCHANDISE: 2344.14
LABOR: 440.00
OTHER: 27.00
SALES TAX: 181.67
ESTIMATE TOTAL: 2992.81

RESOLUTION No. 24-01

**RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF WESTMORLAND RELATING TO
ACCEPTING FUNDS FROM THE 2022-2023 COPS
FUNDS GRANT (AB 1584)**

WHEREAS, pursuant to accepting funds through the 2022-2023 COPS fund grant (AB 1584) in the amount of \$1,488.61, and

WHEREAS, the funds are needed to pay Imperial Printers for cost of 5,000 citations for the Westmorland Police Department; and

NOW, THEREFORE, IT IS HEREBY RESOLVED that the City Council of the City of Westmorland accepts the funds through the 2022-2023 COPS fund grant (AB 1584) in the total of \$1,488.61.

PASSED AND ADOPTED at a Regular Meeting of the City Council held on the 3rd day of January 2024.

JUDITH RIVERA MAYOR,
CITY OF WESTMORLAND

Marissa Crenshaw
City Clerk

I, MARISSA CRENSHAW, City clerk of the City of Westmorland, California, do hereby certify that the foregoing Resolution 24-01, was passed and adopted by the City Council of the City of Westmorland at a regular meeting held on the 3RD day of January 2024, and that it was so adopted by the following roll call vote:

AYES:

NOES:

ABSENT:

MARISSA CRENSHAW
CITY CLERK

CITY OF WESTMORLAND

CITY COUNCIL REPORT

DATE: December 20, 2023

FROM: Laura Fischer

SUBJECT: Authorize the Mayor to executed any necessary documents related to the procurement of the City's audits for FY 2020, 2021, 2022 and 2023.

RECOMMENDATION: Authorize the Mayor to executed any necessary documents related to the procurement of the City's audits.

FISCAL IMPACT: None. The City has secured a Technical Assistance Grant from the State to procure the audits for FY 2020, 2021 and 2022. Staff has requested that the grant be amended to include the audit for FY 2023. However, if the State does not include the cost to complete the 2023 audit in the grant, staff will bring this item back before Council to approve any additional costs.

DISCUSSION: Through the grant process the City has been assigned to work with Ms. Sandy Sup, MBA, CPA, who is the audit manager at Fechter & Company. Their contact information is listed below for your information.



3445 American River Drive
Suite A
Sacramento, California 95864
Phone: 916-333-5360
Fax: 916-333-5370
Website: Fechtercpa.com

The City will have no expenses related to the audits for FY 2020, 2021 and 2022, however until the amendment to the State Technical Assistance grant is approved, the audit will not begin working on FY 2023. The auditor will not begin work on FY 2023 until either the grant is in place or the City Council approves the expenditure.

CONCLUSION: As there are several documents that need City representative approval to complete the audit, staff recommends authorizing the Mayor to executed any necessary

documents to complete the audits. Staff further recommends approval to begin submitting data for the FY 2023 audit, which will not incur costs to the City at this time.

ALTERNATIVES:

1. Table this item, which will delay the audits
2. Authorize an alternate City representative to execute the documents, however the person authorized must be a signer on the bank accounts.
3. Deny the request.

Respectfully Submitted,
Laura Fischer



Craig R. Fechter, CPA, MST
(1976 - 2022)

September 21, 2023

Honorable Mayor
Members of the City Council
City of Westmorland
355 S. Center Street
Westmorland, CA 92281

We have been engaged by Sacramento State, University Enterprises, Inc., (UEI) to provide auditing services to the City of Westmorland (City) for the years ended June 30, 2020, 2021 and 2022. We are pleased to confirm our understanding of these services we are to provide the City.

Audit Scope and Objectives

We will audit 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 fiscal years ended June 30, 2020, 2021 and 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's 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. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis, if presented
- 2) Budgetary comparison schedules
- 3) GASB-required supplementary pension information, if applicable
- 4) GASB-required supplementary information for Other Postemployment Benefits, if applicable

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- 1) Combining Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

The objectives of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles, or the modified cash basis of accounting, if applicable, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and

liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have not yet identified any significant risk(s) of material misstatement as part of our audit planning; however, if we do identify a risk(s) during the course of our audit, we will communicate the risk(s) to you.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of the City in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the

services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants

and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Electronic Communication, Client Portal Agreement and File Exchange Processes

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As part of our commitment to protecting your sensitive information, Fechter & Company works with Thomson Reuters to provide secure, encrypted, file transfer portals (Firm's Client Portal). All documents you prepare for our use in completing the services outlined in this engagement letter (Word, Excel and PDF files) should be transmitted to Fechter & Company through this portal system and all sensitive files will be transmitted through this system. In addition, we will publish all issued financial statements to this portal area for your use as long as you remain a client with Fechter & Company or as required by the terms of our engagement letters.

By using any features of the Firm's Client Portal, the City consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm's Client Portal. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue, or restrict the

use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

The Firm will use its best reasonable efforts to provide availability of the Client Portal Service 24X7. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers, computer equipment, software, failure of any email to be received by the Firm on account of technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the City's computers or peripherals related to downloading any materials from the Client Portal.

Documents are encrypted before being passed over the Internet and while being stored on the Portal and a username and password are required to access files. In addition, documents added to the Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. *The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, the City recognizes that no completely secure system for electronic data transfer has yet been devised.*

Logon Accounts and Their Security.

- a. The Firm will set up individual logon accounts for those of the City's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others.) In order to maintain security, the City agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. The initial designee is listed below. Your user name will be your email address, all passwords will be established by the user at the time of initial logon.
- b. You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to, and maintaining the strict confidentiality of your username and password; (2) not allowing another person to use your username or password; (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password; and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

Termination of Logon Account. The City agrees to notify the Firm via email at support@fechtercpa.com in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate access within 3 business days. However, the City cannot be assured that access has been terminated until the requester receives an email confirmation of termination.

No Unlawful or Prohibited Use. As a condition of your use of the Client Portal website, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal website in any manner that could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use of the Client Portal website. You may not obtain or attempt to obtain any materials or

information through any means not intentionally made available or provided for through the Client Portal website.

Information Disclosure. The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process, or governmental request, or to edit, refuse to post, or to remove any information or materials, in whole or in part, in the Firm's sole discretion.

Client's Responsibility. You must at your own cost (a) provide for your own access to the Internet and pay any services fees, connection charges, and online services usage associated with such access and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

Dispute Resolution. The parties agree that any dispute between the City and the Firm relating to this Agreement, or the breach of it, shall, if negotiations and other discussions fail, be first submitted to mediation in accordance with the applicable rules for resolving professional accounting and related services disputes of the America Arbitration Association. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of such a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

WARRANTIES. THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY, OR WARRANTIES AGAINST INFRINGEMENT. THE FIRM, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL'S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM'S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

IF YOU ARE DISSATISFIED WITH ANY PORTION OF THE PORTAL, INFORMATION, DOCUMENTS, OR COMMUNICATIONS ON THE PORTAL, OR WITH ANY OF THESE TERMS AND CONDITIONS OF USE, YOUR SOLE AND EXCLUSIVE REMEDY IS TO CEASE USING THE PORTAL AND THE INFORMATION, DOCUMENTS, OR COMMUNICATIONS YOU OBTAINED FROM THE PORTAL.

Term and Termination. This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm's Client Portal without notice or liability.

Authorized person to contact the Firm to request employee logon User IDs:

Name: _____

Title: _____

Email: _____

Should you desire to use alternate methods of transmission for sensitive documents and chose not to use the Firm's Client Portal System, you may opt out by signing the following release.

We acknowledge that we have opted out of the requirement to use the Firm's Client Portal System and therefore we agree to release Fechter and Company from all liability as a result any interception of, or loss of data as a result of using alternate document transmittal methods.

Management signature:

Governance signature:

Title: _____

Title: _____

Date: _____

Date: _____

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Fechter & Company, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Fechter & Company, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Scott German is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in December 2023 and to issue our reports no later than May 31, 2024.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to City Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to

complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Fechter & Company, CPAs

RESPONSE:

This letter correctly sets forth the understanding of the City of Westmorland.

Management signature:

Governance signature:

Title: _____

Title: _____

Date: _____

Date: _____

CITY OF WESTMORLAND

CITY COUNCIL REPORT

DATE: December 28, 2023

FROM: Laura Fischer

SUBJECT: Authorize the Mayor to executed an Agreement with Fechter and Company Certified Public Accountants to prepare the 2022-2023 audit in an amount not to exceed \$28,810.00.

RECOMMENDATION: Authorize the Mayor to execute the agreement with Fechter and Company for audit services in an amount not to exceed \$28,810.00]

FISCAL IMPACT: The City secured a grant to perform three years of audits, but that did not include the audit for FY 2022-23. This audit must be completed in order to meet the state Controller requirements. This amount will be included in next FY budget and should be budgeted each year to meet the City's financial needs.

DISCUSSION: Through the grant process the City has been assigned to work with Ms. Sandy Sup, MBA, CPA, who is the audit manager at Fechter & Company. Their contact information is listed below for your information.



3445 American River Drive
Suite A
Sacramento, California 95864
Phone: 916-333-5360
Fax: 916-333-5370
Website: Fechtercpa.com

CONCLUSION: Staff recommends approval of an agreement with Fechter and Company to perform the FY 2022-23 audit.

ALTERNATIVES:

1. Table this item, which will delay the 2022-23 audit.
2. Authorize an alternate City representative to execute the documents, however the person authorized must be a signer on the bank accounts.

3. Deny the request.

Respectfully Submitted,
Laura Fischer

**SUCCESSOR AGENCY TO THE
WESTMORLAND REDEVELOPMENT AGENCY
STAFF REPORT**

TO: Honorable Chairman and Board Members

FROM: Laura Fischer, City Manager/Executive Director
Steven H. Dukett, Consultant to the Successor Agency

DATE: January 3, 2024

SUBJECT: Approval of Recognized Obligation Payment Schedule 24-25 A and B

RECOMMENDATION:

It is recommended that the Board of Directors adopt the attached resolution approving the Recognized Obligation Payment Schedule (“ROPS”) 24-25 A and B of the Successor Agency to the Westmorland Redevelopment Agency (“Successor Agency”) for the period of July 2024 through June 2025.

BACKGROUND:

Pursuant to Health and Safety Code (“HSC”) § 34172 (a) (1), the Westmorland Redevelopment Agency was dissolved on February 1, 2012. Consistent with the provisions of the HSC, the City Council of the City of Westmorland previously elected to serve in the capacity of the Successor Agency. Per HSC § 34179, the Successor Agency previously established the Westmorland Oversight Board to assist in the wind-down of the former redevelopment agency through June 30, 2018, at which time it was dissolved by operation of law. Consistent with HSC § 34179 (j), on July 1, 2018 the Imperial Countywide Oversight Board (the “CWOB”) was established to assist in winding-down the dissolved redevelopment agencies within the County of Imperial.

Per HSC § 34177 (o) (1), the Successor Agency is required to prepare a ROPS before each twelve-month fiscal year period. Pursuant to HSC § 34180 (g), CWOB approval is required for the establishment of each ROPS. Pursuant to HSC § 34177 (o) (1), a CWOB-approved ROPS 24-25 A and B for the period of July 2024 through June 2025 must be submitted to the State Department of Finance (the “DOF”) and to the County Auditor-Controller (the “CAC”) not later than February 1, 2024 (the “Submission Deadline”). The CWOB will consider approval of ROPS 24-25 A and B during January 2024. The Successor Agency’s approval of the establishment of ROPS 24-25 A and B will ensure that ROPS 24-25 A and B is filed by the Submission Deadline.

FISCAL IMPACT:

Pursuant to HSC § 34177, the Successor Agency is legally required to continue to make payments due for enforceable obligations. The Successor Agency’s and the CWOB’s approval of the ROPS 24-25 A and B will ensure that the Successor Agency has the authority to continue to pay its enforceable obligations. ROPS 24-25 A and B will be submitted to DOF and the CAC by the Submission Deadline.

Attachment: Resolution

RESOLUTION NO. 2024-01-SA

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY TO THE WESTMORLAND REDEVELOPMENT AGENCY APPROVING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE 24-25 A & B FOR THE PERIOD OF JULY 2024 THROUGH JUNE 2025 AND APPROVING CERTAIN RELATED ACTIONS

WHEREAS, pursuant to Health and Safety Code (the “HSC”) § 34172 (a) (1), the City of Westmorland Redevelopment Agency was dissolved on February 1, 2012; and

WHEREAS, consistent with the provisions of the HSC, the City Council of the City of Westmorland previously elected to serve in the capacity of the Successor Agency of the Westmorland Redevelopment Agency (the “Successor Agency”); and

WHEREAS, pursuant to HSC § 34179, the Successor Agency previously established the Westmorland Oversight Board to assist in the wind-down of the former redevelopment agency through June 30, 2018, at which time it was dissolved by operation of law; and

WHEREAS, consistent with HSC § 34179 (j), on July 1, 2018 the Imperial Countywide Oversight Board (the “CWOB”) was established to assist in winding-down the dissolved redevelopment agencies within the County of Imperial; and

WHEREAS, per HSC § 34177 (o) (1), the Successor Agency is required to prepare a Recognized Obligation Payment Schedule (the “ROPS”) before each twelve-month fiscal year period; and

WHEREAS, pursuant to HSC § 34180 (g), CWOB approval is required for the establishment of each ROPS; and

WHEREAS, pursuant to HSC § 34177 (o) (1), a CWOB-approved ROPS 24-25 A and B for the period of July 2024 through June 2025 must be submitted to the State Department of Finance and to the County Auditor-Controller not later than February 1, 2024 (the “Submission Deadline”); and

WHEREAS, pursuant to HSC § 34177, the Successor Agency is legally required to continue to make payments due for enforceable obligations; and

WHEREAS, the approval of the establishment of ROPS 24-25 A and B will ensure that the Successor Agency has the authority to continue to pay its enforceable obligations; and

WHEREAS, it is proposed that the Successor Agency approve the establishment of the Successor Agency’s ROPS 24-25 A and B, which is attached hereto as Exhibit “A”; and

WHEREAS, the CWOB will consider approval of ROPS 24-25 A and B during January 2024; and

WHEREAS, once approved by the CWOB, ROPS 24-25 A and B will be filed be submitted to the State Department of Finance and to the County Auditor-Controller by the Submission Deadline; and

WHEREAS, all the prerequisites with respect to the approval of this Resolution have been met.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Successor Agency to the Westmorland Redevelopment Agency, as follows:

- Section 1.** The foregoing recitals are true and correct and are a substantive part of this Resolution.
- Section 2.** The Successor Agency's ROPS 24-25 A and B, which is attached hereto as Exhibit "A", is approved, inclusive of each enforceable obligation.
- Section 3.** The amount requested for enforceable obligation No. 7, the Successor Agency's Administrative Cost Allocation, is consistent with the provisions of HSC § 34171 (b) and is thus considered fair and reasonable.
- Section 4.** Staff is authorized to: i) post that ROPS 24-25 A and B on the City's website, ii) transmit the ROPS 24-25 A and B to the State Department of Finance, the State Controller's Office and the County Auditor-Controller for their review within the timeframe and in the manner prescribed by the HSC; and iii) make ministerial revisions to ROPS 24-25 A and B, which may include, but are not limited to restating the information included within ROPS 24-25 A and B in any format that may be requested by the State Department of Finance, take such other actions and execute such other documents as are necessary to effectuate the intent of this Resolution, and to implement ROPS 24-25 A and B on behalf of the Successor Agency, including authorizing and causing such payments.
- Section 5.** This Resolution shall take effect upon the date of its adoption.

PASSED, APPROVED AND ADOPTED this 3rd day of January 2024.

Judith Rivera, Mayor/Chair

ATTEST

Marissa Crenshaw,
Secretary for the Successor Agency

CERTIFICATION:

I, Marissa Crenshaw, Secretary for the Successor Agency to the Westmorland Redevelopment Agency, do hereby certify that the foregoing Resolution No. 2024-__-SA was duly adopted by the Board of Directors for the Successor Agency to the Westmorland Redevelopment Agency, at a meeting thereof held on the 3rd day of January 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Marissa Crenshaw,
Secretary for the Successor Agency

**SUCCESSOR AGENCY TO THE
WESTMORLAND REDEVELOPMENT AGENCY
STAFF REPORT**

TO: Honorable Chairman and Board Members

FROM: Laura Fischer, City Manager/Executive Director
Steven H. Dukett, Consultant to the Successor Agency

DATE: January 3, 2024

SUBJECT: Approval of Recognized Obligation Payment Schedule 24-25 A and B

RECOMMENDATION:

It is recommended that the Board of Directors adopt the attached resolution approving the Recognized Obligation Payment Schedule (“ROPS”) 24-25 A and B of the Successor Agency to the Westmorland Redevelopment Agency (“Successor Agency”) for the period of July 2024 through June 2025.

BACKGROUND:

Pursuant to Health and Safety Code (“HSC”) § 34172 (a) (1), the Westmorland Redevelopment Agency was dissolved on February 1, 2012. Consistent with the provisions of the HSC, the City Council of the City of Westmorland previously elected to serve in the capacity of the Successor Agency. Per HSC § 34179, the Successor Agency previously established the Westmorland Oversight Board to assist in the wind-down of the former redevelopment agency through June 30, 2018, at which time it was dissolved by operation of law. Consistent with HSC § 34179 (j), on July 1, 2018 the Imperial Countywide Oversight Board (the “CWOB”) was established to assist in winding-down the dissolved redevelopment agencies within the County of Imperial.

Per HSC § 34177 (o) (1), the Successor Agency is required to prepare a ROPS before each twelve-month fiscal year period. Pursuant to HSC § 34180 (g), CWOB approval is required for the establishment of each ROPS. Pursuant to HSC § 34177 (o) (1), a CWOB-approved ROPS 24-25 A and B for the period of July 2024 through June 2025 must be submitted to the State Department of Finance (the “DOF”) and to the County Auditor-Controller (the “CAC”) not later than February 1, 2024 (the “Submission Deadline”). The CWOB will consider approval of ROPS 24-25 A and B during January 2024. The Successor Agency’s approval of the establishment of ROPS 24-25 A and B will ensure that ROPS 24-25 A and B is filed by the Submission Deadline.

FISCAL IMPACT:

Pursuant to HSC § 34177, the Successor Agency is legally required to continue to make payments due for enforceable obligations. The Successor Agency’s and the CWOB’s approval of the ROPS 24-25 A and B will ensure that the Successor Agency has the authority to continue to pay its enforceable obligations. ROPS 24-25 A and B will be submitted to DOF and the CAC by the Submission Deadline.

Attachment: Resolution

RESOLUTION NO. 2024-01-SA

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY TO THE WESTMORLAND REDEVELOPMENT AGENCY APPROVING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE 24-25 A & B FOR THE PERIOD OF JULY 2024 THROUGH JUNE 2025 AND APPROVING CERTAIN RELATED ACTIONS

WHEREAS, pursuant to Health and Safety Code (the “HSC”) § 34172 (a) (1), the City of Westmorland Redevelopment Agency was dissolved on February 1, 2012; and

WHEREAS, consistent with the provisions of the HSC, the City Council of the City of Westmorland previously elected to serve in the capacity of the Successor Agency of the Westmorland Redevelopment Agency (the “Successor Agency”); and

WHEREAS, pursuant to HSC § 34179, the Successor Agency previously established the Westmorland Oversight Board to assist in the wind-down of the former redevelopment agency through June 30, 2018, at which time it was dissolved by operation of law; and

WHEREAS, consistent with HSC § 34179 (j), on July 1, 2018 the Imperial Countywide Oversight Board (the “CWOB”) was established to assist in winding-down the dissolved redevelopment agencies within the County of Imperial; and

WHEREAS, per HSC § 34177 (o) (1), the Successor Agency is required to prepare a Recognized Obligation Payment Schedule (the “ROPS”) before each twelve-month fiscal year period; and

WHEREAS, pursuant to HSC § 34180 (g), CWOB approval is required for the establishment of each ROPS; and

WHEREAS, pursuant to HSC § 34177 (o) (1), a CWOB-approved ROPS 24-25 A and B for the period of July 2024 through June 2025 must be submitted to the State Department of Finance and to the County Auditor-Controller not later than February 1, 2024 (the “Submission Deadline”); and

WHEREAS, pursuant to HSC § 34177, the Successor Agency is legally required to continue to make payments due for enforceable obligations; and

WHEREAS, the approval of the establishment of ROPS 24-25 A and B will ensure that the Successor Agency has the authority to continue to pay its enforceable obligations; and

WHEREAS, it is proposed that the Successor Agency approve the establishment of the Successor Agency’s ROPS 24-25 A and B, which is attached hereto as Exhibit “A”; and

WHEREAS, the CWOB will consider approval of ROPS 24-25 A and B during January 2024; and

WHEREAS, once approved by the CWOB, ROPS 24-25 A and B will be filed be submitted to the State Department of Finance and to the County Auditor-Controller by the Submission Deadline; and

WHEREAS, all the prerequisites with respect to the approval of this Resolution have been met.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Successor Agency to the Westmorland Redevelopment Agency, as follows:

- Section 1.** The foregoing recitals are true and correct and are a substantive part of this Resolution.
- Section 2.** The Successor Agency's ROPS 24-25 A and B, which is attached hereto as Exhibit "A", is approved, inclusive of each enforceable obligation.
- Section 3.** The amount requested for enforceable obligation No. 7, the Successor Agency's Administrative Cost Allocation, is consistent with the provisions of HSC § 34171 (b) and is thus considered fair and reasonable.
- Section 4.** Staff is authorized to: i) post that ROPS 24-25 A and B on the City's website, ii) transmit the ROPS 24-25 A and B to the State Department of Finance, the State Controller's Office and the County Auditor-Controller for their review within the timeframe and in the manner prescribed by the HSC; and iii) make ministerial revisions to ROPS 24-25 A and B, which may include, but are not limited to restating the information included within ROPS 24-25 A and B in any format that may be requested by the State Department of Finance, take such other actions and execute such other documents as are necessary to effectuate the intent of this Resolution, and to implement ROPS 24-25 A and B on behalf of the Successor Agency, including authorizing and causing such payments.
- Section 5.** This Resolution shall take effect upon the date of its adoption.

PASSED, APPROVED AND ADOPTED this 3rd day of January 2024.

Judith Rivera, Mayor/Chair

ATTEST

Marissa Crenshaw,
Secretary for the Successor Agency

CERTIFICATION:

I, Marissa Crenshaw, Secretary for the Successor Agency to the Westmorland Redevelopment Agency, do hereby certify that the foregoing Resolution No. 2024-__-SA was duly adopted by the Board of Directors for the Successor Agency to the Westmorland Redevelopment Agency, at a meeting thereof held on the 3rd day of January 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Marissa Crenshaw,
Secretary for the Successor Agency

IMPERIAL COUNTYWIDE OVERSIGHT BOARD

Meeting Date: January ____, 2024

To: Imperial Countywide Oversight Board Members

From: Laura Fischer, City Manager/Executive Director
Successor Agency to the Westmorland Redevelopment Agency

Subject: Recognized Obligation Payment Schedule 24-25 A and B for the Westmorland Successor Agency

RECOMMENDATION: Adopt the attached resolution approving the Recognized Obligation Payment Schedule ("ROPS") 24-25 A and B for the Successor Agency to the Westmorland Redevelopment Agency ("Successor Agency") for the period of July 2024 through June 2025.

BACKGROUND: Pursuant to Health and Safety Code ("HSC") § 34172 (a) (1), the Westmorland Redevelopment Agency was dissolved on February 1, 2012. Consistent with the provisions of the HSC, the City Council of the City of Westmorland ("City") previously elected to serve in the capacity of the Successor Agency. Pursuant to HSC § 34179, the Successor Agency previously established the Westmorland Oversight Board to assist in the wind-down of the former redevelopment agency through June 30, 2018, at which time it was dissolved by operation of law. Consistent with HSC § 34179 (j), on July 1, 2018 the Imperial Countywide Oversight Board (the "CWOB") was established to assist in winding-down the dissolved redevelopment agencies within the County of Imperial.

Per HSC § 34177 (o) (1), the Successor Agency is required to prepare a ROPS before each twelve-month fiscal year period. Pursuant to HSC § 34180 (g), CWOB approval is required for the establishment of each ROPS. Pursuant to HSC § 34177 (o) (1), a CWOB-approved ROPS 24-25 A and B for the period of July 2024 through June 2025 must be submitted to the State Department of Finance and to the County Auditor-Controller not later than February 1, 2024.

FISCAL IMPACT: Pursuant to HSC § 34177, the Successor Agency is legally required to continue to make payments due for enforceable obligations. The CWOB's approval of the ROPS 24-25 A and B will ensure that the Successor Agency has the authority to continue to pay its enforceable obligations.

ATTACHMENTS: Resolution.

RESOLUTION NO. 2024-__

A RESOLUTION OF THE IMPERIAL COUNTYWIDE OVERSIGHT BOARD APPROVING THE ESTABLISHMENT OF RECOGNIZED OBLIGATION PAYMENT SCHEDULE 24-25 A & B FOR THE SUCCESSOR AGENCY TO THE WESTMORLAND REDEVELOPMENT AGENCY FOR THE PERIOD OF JULY 2024 THROUGH JUNE 2025 AND APPROVING CERTAIN RELATED ACTIONS

WHEREAS, pursuant to Health and Safety Code (the “HSC”) § 34172 (a) (1), the Westmorland Redevelopment Agency was dissolved on February 1, 2012; and

WHEREAS, consistent with the provisions of the HSC, the City Council of the City of Westmorland previously elected to serve in the capacity of the Successor Agency to the Westmorland Redevelopment Agency (the “Successor Agency”); and

WHEREAS, pursuant to HSC § 34179, the Successor Agency previously established the Westmorland Oversight Board to assist in the wind-down of the former redevelopment agency through June 30, 2018, at which time it was dissolved by operation of law; and

WHEREAS, consistent with HSC § 34179 (j), on July 1, 2018 the Imperial Countywide Oversight Board (the “CWOB”) was established to assist in winding-down the dissolved redevelopment agencies within the County of Imperial; and

WHEREAS, per HSC § 34177 (o) (1), the Successor Agency is required to prepare a Recognized Obligation Payment Schedule (the “ROPS”) before each twelve-month fiscal year period; and

WHEREAS, pursuant to HSC § 34180 (g), CWOB approval is required for the establishment of each ROPS; and

WHEREAS, pursuant to HSC § 34177 (o) (1), a CWOB-approved ROPS 24-25 A and B for the period of July 2024 through June 2025 must be submitted to the State Department of Finance and to the County Auditor-Controller not later than February 1, 2024; and

WHEREAS, pursuant to HSC § 34177, the Successor Agency is legally required to continue to make payments due for enforceable obligations; and

WHEREAS, the CWOB’s approval of the establishment of ROPS 24-25 A and B will ensure that the Successor Agency has the authority to continue to pay its enforceable obligations; and

WHEREAS, it is proposed that the CWOB approve the establishment of the Successor Agency’s ROPS 24-25 A and B, which is attached hereto as Exhibit “A”; and

WHEREAS, all the prerequisites with respect to the approval of this Resolution have been met.

NOW, THEREFORE, BE IT RESOLVED by the Imperial Countywide Oversight Board, as follows:

- Section 1.** The foregoing recitals are true and correct and are a substantive part of this Resolution.
- Section 2.** The Successor Agency's ROPS 24-25 A and B, which is attached hereto as Exhibit "A", is approved, inclusive of each enforceable obligation.
- Section 3.** The amount requested for enforceable obligation No. 7, the Successor Agency's Administrative Cost Allowance, is consistent with the provisions of HSC § 34171 (b) and is thus considered fair and reasonable.
- Section 4.** The Successor Agency is authorized to: i) post that ROPS 24-25 A and B on its website, ii) transmit the ROPS 24-25 A and B to the State Department of Finance, the State Controller's Office and the County Auditor-Controller for their review within the timeframe and in the manner prescribed by the HSC; and iii) make ministerial revisions to ROPS 24-25 A and B, which may include, but are not limited to restating the information included within ROPS 24-25 A and B in any format that may be requested by the State Department of Finance, take such other actions and execute such other documents as are necessary to effectuate the intent of this Resolution, and to implement ROPS 24-25 A and B on behalf of the Successor Agency, including authorizing and causing such payments.
- Section 5.** This Resolution shall take effect upon the date of its adoption.

PASSED, APPROVED AND ADOPTED this ___th day of January 2024.

, Chairperson
Countywide Oversight Board

ATTEST

Blanca Acosta, Clerk of the Board

CERTIFICATION:

I, Blanca Acosta, Clerk of the Imperial Countywide Oversight Board, do hereby certify that the foregoing Resolution No. 2024-__ was duly adopted by the Imperial Countywide Oversight Board at a meeting thereof held on the __th day of January 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Blanca Acosta, Clerk of the Board