

City Council Meeting Agenda



March 25, 2025

6:00 PM

City of Turlock Yosemite Room

156 S. Broadway, Turlock, California

Mayor
Amy Bublak

Council Members
Kevin Bixel
Cassandra Abram

Rebecka Monez (Vice Mayor)
Erika Phillips

City Manager
Reagan M. Wilson
City Clerk
Nichole Fiez
City Attorney
George A. Petrulakis

SPEAKER CARDS: To accommodate those wishing to address the Council and allow for staff follow-up, speaker cards are available for any agenda item or any other topic delivered under Public Comment. Please fill out and provide the Comment Card to the City Clerk or Police Officer.

NOTICE REGARDING NON-ENGLISH SPEAKERS: The Turlock City Council meetings are conducted in English and translation to other languages is not provided. Please make arrangements for an interpreter if necessary.

EQUAL ACCESS POLICY: If you have a disability which affects your access to public facilities or services, please contact the City Clerk's Office at (209) 668-5540. The City is committed to taking all reasonable measures to provide access to its facilities and services. Please allow sufficient time for the City to process and respond to your request.

NOTICE: Pursuant to California Government Code Section 54954.3, any member of the public may directly address the City Council on any item appearing on the agenda, including Consent Calendar and Public Hearing items, before or during the City Council's consideration of the item. Members of the public will be allowed three (3) minutes for comments.

AGENDA PACKETS: Prior to the City Council meeting, a complete Agenda Packet is available for review on the City's website at www.cityofturlock.org and in the City Clerk's Office at 156 S. Broadway, Suite 230, Turlock, during normal business hours. Materials related to an item on this Agenda submitted to the Council after distribution of the Agenda Packet are also available for public inspection in the City Clerk's Office. Such documents may be available on the City's website subject to staff's ability to post the documents before the meeting.

1. **CALL TO ORDER**
2. **SALUTE TO THE FLAG**
3. **ROLL CALL AND DECLARATION OF CONFLICTS**
4. **APPROVAL OF AGENDA AS POSTED OR AMENDED**

This is the time for the City Council to remove items from the agenda or to change the order of the agenda. Matters may be taken up out of order of the established agenda by a four-fifths vote of the

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CITY COUNCIL
REGULAR MEETING AGENDA
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Next City Council Resolution: 2025-048

Next Ordinance: 1327-CS

City Council.

5. PROCLAMATIONS, RECOGNITIONS, APPOINTMENTS, ANNOUNCEMENTS, PRESENTATIONS, AND BRIEFINGS

- A. Presentation: Update on Columbia Pool (Fisher)
- B. Briefing: Discuss with City Council vision and goals for Fiscal Year 2025-2026 Budget (Moreno)

6. PUBLIC PARTICIPATION

Pursuant to California Government Code Section 54954.3(a), this is the time set aside for members of the public to directly address the City Council on any item of interest to the public that is within the subject matter jurisdiction of the City Council and to address the Council on any item on tonight's agenda, including Consent Calendar items. You will be allowed three (3) minutes for your comments. If you wish to speak regarding an item on the agenda, you may be asked to defer your remarks until the Council addresses the matter. Pursuant to California Government Code Section 54954.2(a)(3), no action or discussion may be undertaken on any item not appearing on the posted agenda, except that the City Council, or its staff, may briefly respond to comments or questions from members of the public, provide a reference to staff or other resources for factual information, or direct staff to place the issue on a future agenda.

7. CONSENT CALENDAR

Information concerning the consent items listed hereinbelow has been forwarded to each Councilmember prior to this meeting for study. Unless the Mayor, a Councilmember or member of the audience has questions concerning the Consent Calendar, the items are approved at one time by the Council. The action taken by the Council in approving the consent items is set forth in the explanation of the individual items.

- A. Motion: Accepting the Weekly demands of February 28, 2025 through March 6, 2025 in the amount of \$2,108,337.68, March 7, 2025 through March 13, 2025 in the amount of \$1,690,269.82, Payroll EFT December 1, 2024 through December 31, 2024 in the amount of \$2,390,090.18, and the Investment and Cash Report for February 2025 in the amount of \$311,127,165.09
- B. Motion: Accepting the Minutes of the March 11, 2025 Regular City Council Meeting
- C. Motion: Waiving Reading of All Ordinances on the Agenda, Except by Title
- D. Motion: Accepting improvements for City Project No. 23-058 "City Utility Trench Repair 2024" and authorizing the City Engineer to file a Notice of Completion (Morris)
- E. Resolution 2025-XXX: Approving an Agreement with Guarantee Janitorial Services of Modesto, California, for bus stop cleaning and waste removal services for a term of three (3) years in an amount not-to-exceed \$269,445, in response to Request for Proposals No. 24-019, to be funded by Fund 426 "Transit" (York)
- F. Motion: Rejecting all bids submitted for City Project No. 24-032 "Repaint Transit Center North Lot" (Morris)

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- G. Resolution 2025-XXX: Approving the Tentative Agreement revising the Memorandum of Understanding ("MOU") between the City of Turlock ("City") and Turlock Firefighters, Local #2434 ("Turlock Fire") covering the period of July 1, 2024, through June 30, 2027, and appropriating \$453,271 in Fiscal Year 2024-2025 as follows: \$295,094 to 110-30-300 "General Fund, Fire Operations" in various salary and benefit accounts; \$158,197 to 118-30-300 "Measure A, Fire Operations" to various salary and benefit accounts (Dhami)
- H. Resolution 2025-XXX: Authorizing the City Manager to enter into an agreement with Locality Media, Inc. DBA: First Due, for a replacement Fire Department Records Management System (RMS). The initial one (1) year term shall not exceed \$90,000.00, after the initial one (1) year term, this agreement will automatically renew for successive terms of 12 months for a rate of \$52,700, subject to the right of either party to cancel renewal at any time upon at least 60 days written notice. And appropriating \$82,410.00 unallocated reserves from fund 116-30-305 Special Public Safety Fire to expense account 116-30-305_44011 Special Public Safety Records Management (Hunter)

8. FINAL READINGS

9. PUBLIC HEARINGS

- A. Reviewing the Annual Military Equipment Report submitted by the Turlock Police Department pursuant to the Turlock Municipal Code Title 4, Chapter 19, Section 107 and Government Code 7072 and review and renewal of Turlock Ordinance No. 1290-CS adopting the City Military Equipment use policy pursuant to Government Code Section 7071 (Rodrigues)

Recommended Action: Resolution 2025-XXX: Reviewing the Annual Military Equipment Report submitted by the Turlock Police Department pursuant to the Turlock Municipal Code Title 4, Chapter 19, Section 107 and Government Code 7072 and review and renewal of Turlock Ordinance No. 1290-CS adopting the City Military Equipment use policy pursuant to Government Code Section 7071

10. ACTION ITEMS

- A. Approving the Issuance of A Letter of Support and a Financial Contribution of \$1 for the Permanent Local Housing Allocation (PLHA) Grant Application Submitted by We Care Program (Figueroa)

Recommended Action: Resolution 2025-XXX: Approving the Issuance of A Letter of Support and a Financial Contribution of \$1 for the Permanent Local Housing Allocation (PLHA) Grant Application Submitted by We Care Program

- B. Accepting the City of Turlock's audited Financial Statements and related reports for the Fiscal Year ended June 30, 2023 (Moreno)

Recommended Action: Resolution 2025-XXX: Accepting the City of Turlock's audited Financial Statements and related reports for the Fiscal Year ended June 30, 2023

- C. Approving Amendment No. 8 for Task Order No. 5 under the terms of the Master Agreement (City Contract No. 2023-109) with Mark Thomas & Company, Inc. (Sacramento, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in

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the amount of \$997,195.00 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents (Pezeshk)

Recommended Action: Resolution 2025-XXX: Approving Amendment No. 8 for Task Order No. 5 under the terms of the Master Agreement (City Contract No. 2023-109) with Mark Thomas & Company, Inc. (Sacramento, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$997,195.00 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Approving Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$1,105,475.40 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-024 "Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents (Pezeshk)

Recommended Action: Resolution 2025-XXX: Approving Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$1,105,475.40 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-024 "Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Approving Amendment No. 4 for Task Order No. 4 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$647,779.27 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-025 "Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents (Pezeshk)

Recommended Action: Resolution 2025-XXX: Approving Amendment No. 4 for Task Order No. 4 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$647,779.27 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-025 "Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Approving Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-111) with Siegfried Engineering, Inc. (Stockton, California office) for

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Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$993,397.92 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents (Pezeshk)

Recommended Action: Resolution 2025-XXX: Approving Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-111) with Siegfried Engineering, Inc. (Stockton, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$993,397.92 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Appropriating \$1,300,000 from unallocated reserves to account number 115-10-115.43366_001 "Design Roads" to provide sufficient funding through the remainder of fiscal year for the Roads Program projects (Pezeshk)

Recommended Action: Resolution 2025-XXX: Appropriating \$1,300,000 from unallocated reserves to account number 115-10-115.43366_001 "Design Roads" to provide sufficient funding through the remainder of fiscal year for the Roads Program projects

11. CITY MANAGER REPORTS/UPDATES

City Manager reports/updates are provided for informational purposes only and no action or discussion may be undertaken. The City Manager may direct department heads to provide reports/updates at the City Manager's request.

12. COUNCILMEMBER COMMENTS, ANNOUNCEMENTS AND FUTURE ITEMS

13. CLOSED SESSION

- A. Conference with Real Property Negotiators, Cal. Gov't Code §54956.8
"Notwithstanding any other provisions of this chapter, a legislative body of a local agency may hold a closed session with its negotiator prior to the purchase, sale, exchange, or lease of real property by or for the local agency to grant authority to its negotiator regarding the price and terms of payment for the purchase, sale, exchange, or lease."
Property: 132 S. Broadway, Turlock, CA (APN No. 043-045-018-000)
Agency Negotiator: City Manager Reagan M. Wilson
Negotiating Parties: Pierce Timothy L (Te) & Donna Pierce Family 2021 Trust
Under Negotiation: Price and terms of payment for the purchase of the property
- B. Conference with Legal Counsel – Anticipated Litigation, Cal. Gov't Code §54956.9(d)(2) "For the purposes of this section, litigation shall be considered pending when any of the following circumstances exist... A point has been reached where, in the opinion of the legislative body of the local agency on the advice of its legal counsel, based on existing facts and circumstances, there is a significant exposure to litigation against the local agency." Potential Case(s): Two (2)
- C. Public Employee Appointment, Cal. Gov't Code §54957(b)(1)

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“Subject to paragraph (2), this chapter shall not be construed to prevent the legislative body of a local agency from holding closed sessions during a regular or special meeting to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee or to hear complaints or charges brought against the employee by another person or employee unless the employee requests a public session.”

Title: Interim City Manager (Discussion only)

14. REPORTS FROM CLOSED SESSION

15. ADJOURNMENT



COLUMBIA POOL PROJECT STATUS UPDATE

Presented By: Christopher Fisher

March 25, 2025

COLUMBIA POOL RENOVATION

How We Started



How We're Doing



POOL SIGN & ENTRANCE

Pool Sign



Entrance



SITE INFRASTRUCTURES

Site Utility



Alley & Trash Enclosure



SITE AMENITIES

Outdoor Shower Station



Pavilion



CONCESSION BUILDING

View I



View II



STORAGE BUILDING



CHEMICAL & MECHANICAL BUILDING



RESTROOMS



VIEWS OF THE POOL



VIEWS OF THE POOL



VIEWS OF THE POOL





Save Date

SATURDAY
MAY 17, 2025

City Council Staff Report

March 25, 2025



From: Isaac Moreno, Finance Director
Prepared by: Isaac Moreno, Finance Director
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Discuss with City Council vision and goals for Fiscal Year 2025-2026 Budget

2. DISCUSSION OF ISSUE:

The Finance department is requesting for City Council to provide staff with budgetary vision and goals for the upcoming Fiscal Year of 2025-2026 budget. This discussion will guide staff in the development of the draft budget for the upcoming Council meetings.

The establishment of Council goals is critical for the organization and community to determine priorities, focus and vision for the budget process. This will provide an opportunity for the City Council to set a vision for the City. This vision will guide decision-making at all levels of City government.

In addition, the City Manager utilizes City Council's vision and goal discussion to set priorities, direct work activities, and allocate staffing and financial resources.

3. BASIS OF RECOMMENDATION:

Discussion with Council to obtain direction and gather vision and goals for the presentation of the proposed Fiscal Year 2025-2026 budget at upcoming Council meetings

4. FISCAL IMPACT / BUDGET AMENDMENT:

There is no fiscal impact for this presentation

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

This action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378(b)(5) of the CEQA guidelines. This action consists of "organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment" and therefore is not considered a project.

8. ALTERNATIVES:

Discussion only

9. ATTACHMENTS:
None

Payment Register

From Payment Date: 2/28/2025 - To Payment Date: 3/6/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
AP - Accounts Payable									
<u>Check</u>									
147495	02/28/2025	Open			Accounts Payable	Petrulakis Law & Advocacy, APC	\$1,650.00		
	Invoice		Date	Description		Amount			
	2964		02/12/2025	City Attorney - City Council Meetings 1-31-24		\$1,650.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,650.00			
147496	03/03/2025	Open			Utility Management Refund	BABAKHANIAN, DIANA	\$250.83		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		731730-003	MOVE-OUT CREDIT	03/03/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)		\$250.83			
147497	03/03/2025	Open			Utility Management Refund	CUELLAR, ROBERT JASON	\$312.62		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		741779-006	MOVE-OUT CREDIT	03/03/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)		\$312.62			
147498	03/03/2025	Open			Utility Management Refund	KADAM, SIDDHESH	\$27.78		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		504785-012	MOVE-OUT CREDIT	03/03/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)		\$27.78			
147499	03/03/2025	Open			Utility Management Refund	MARTINEZ, ARTURO	\$64.38		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		659118-004	MOVE-OUT CREDIT	03/03/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)		\$64.38			
147500	03/03/2025	Open			Utility Management Refund	RAMIREZ, ANGELA	\$1,460.63		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		463310-007	CUSTOMER REQUEST	03/03/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)		\$1,460.63			
147501	03/03/2025	Open			Utility Management Refund	SINGH, GURJANT	\$121.34		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		186627-004	MOVE-OUT CREDIT	03/03/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)		\$121.34			
147502	03/06/2025	Open			Accounts Payable	ABS DIRECT INC	\$15,163.30		
	Invoice		Date	Description		Amount			
	138723		02/19/2025	UT STATEMENTS - 02/10/25		\$14,699.69			
	138724		02/19/2025	UT DELINQ - FEB 2025		\$463.61			
	Paying Fund			Cash Account		Amount			

Payment Register

From Payment Date: 2/28/2025 - To Payment Date: 3/6/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147503	110 - General Fund			110.11000 (Cash)			\$5,054.45		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$5,054.43		
	420 - WATER			420.11000 (Cash)			\$5,054.42		
	03/06/2025	Open			Accounts Payable	ALLEGIANCE INDUSTRIAL SUPPLY, LLC	\$3,009.05		
	Invoice		Date	Description		Amount			
	INV5226		02/20/2025	SHIPPING & RECEIVING GENERAL SUPPLIES		\$239.32			
	INV5228		02/20/2025	SHIPPING & RECEIVING GENERAL SUPPLIES		\$271.56			
	INV5230		02/20/2025	SHIPPING & RECEIVING GENERAL SUPPLIES		\$105.91			
	INV5290		02/26/2025	SHIPPING & RECEIVING GENERAL SUPPLIES		\$388.95			
	INV5292		02/26/2025	SHIPPING & RECEIVING GENERAL SUPPLIES		\$912.45			
147504	INV5293		02/26/2025	SHIPPING & RECEIVING GENERAL SUPPLIES		\$157.51			
	INV5291		02/26/2025	ALLEGIANCE - JANITORIAL SUPPLIES		\$482.60			
	INV5294		02/26/2025	ALLEGIANCE - JANITORIAL SUPPLIES		\$101.02			
	INV5295		02/26/2025	ALLEGIANCE - JANITORIAL SUPPLIES		\$349.73			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$3,009.05		
	03/06/2025	Open			Accounts Payable	AMERINATN'L COMM SERVICE	\$18.00		
	Invoice		Date	Description		Amount			
	LPM-25-000161		01/31/2025	January 2025 Services		\$18.00			
	Paying Fund			Cash Account		Amount			
147505	255 - CDBG			255.11000 (Cash)			\$18.00		
	03/06/2025	Open			Accounts Payable	ANDREW MIKKELSEN DBA CALSCADA LLC	\$1,875.00		
	Invoice		Date	Description		Amount			
	1128		02/09/2025	SCADA SERVICES		\$1,875.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$937.50		
	420 - WATER			420.11000 (Cash)			\$937.50		
	03/06/2025	Open			Accounts Payable	ARROW CONSTRUCTION INC	\$120,737.40		
	Invoice		Date	Description		Amount			
	PP1/CP 23-058		10/31/2024	23-058 City Utility Trench Repair 2024-10/31/24		\$60,420.00			
147506	PP2/CP23-058		11/30/2024	23-058 City Utility Trench Repair 2024-11/30/24		\$60,317.40			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$60,368.70		
	420 - WATER			420.11000 (Cash)			\$60,368.70		
	03/06/2025	Open			Accounts Payable	Athena Parent, Inc. DBA Accruent, LLC	\$23,994.00		
	Invoice		Date	Description		Amount			
	INVUS125984		02/22/2025	SRWA - MC Professional Cloud Concurrent User Subscription		\$23,994.00			
	Paying Fund			Cash Account		Amount			
	950 - SRWA - JPA			950.11000 (Cash)			\$23,994.00		
	03/06/2025	Open			Accounts Payable	AZCO SUPPLY INC	\$22,621.16		
147508	Invoice		Date	Description		Amount			
	459899		02/03/2025	STREETLIGHT POLES		\$22,621.16			
	Paying Fund			Cash Account		Amount			
	246 - Landscape Assessment			246.11000 (Cash)			\$22,621.16		

Payment Register

From Payment Date: 2/28/2025 - To Payment Date: 3/6/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147509	03/06/2025	Open			Accounts Payable	BARNES WELDING SUPPLY	\$281.23		
	Invoice		Date	Description		Amount			
	0063533499		02/20/2025	STRING KNOT WHEEL, ENDUROFLEX FLAP DISC, STAINLESS TOOTH BRUSH		\$281.23			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$281.23			
147510	03/06/2025	Open			Accounts Payable	BARTON OVERHEAD DOOR INC	\$1,625.15		
	Invoice		Date	Description		Amount			
	011690		02/13/2025	ST#34 - TROLLY ARM		\$350.15			
	011763		02/17/2025	ST#31 - 1" BORE		\$1,275.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,625.15			
147511	03/06/2025	Open			Accounts Payable	BAY CITY BOILER AND ENGINEERING CO., INC.	\$2,800.00		
	Invoice		Date	Description		Amount			
	35791		02/19/2025	HOT WATER BOILER REPAIRS AND PREVENTATIVE MAINTENANCE SERVICES		\$2,800.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$2,800.00			
147512	03/06/2025	Open			Accounts Payable	BICSEC SECURITY INC	\$3,063.17		
	Invoice		Date	Description		Amount			
	217237		07/01/2024	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 6/10 -8/31/2024		\$97.20			
	218250		08/01/2024	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 9/01 -9/30/2024		\$36.00			
	219296		09/01/2024	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 10/1 -10/31/2024		\$36.00			
	220288		10/01/2024	ASSESSMENT COMM. MONITORING & BURG RADIO: 11/1 -11/30/2024		\$36.00			
	221274		11/01/2024	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 12/1 -12/31/2024		\$36.00			
	222299		12/01/2024	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 12/1 -12/31/2024		\$36.00			
	223297		01/01/2025	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 2/01 -2/28/2025		\$36.00			
	224295		02/01/2025	ASSESSMENT BLDG. COMM. MONITORING & BURG RADIO: 3/01 -3/31/2025		\$36.00			
	208937		10/01/2023	BICSEC 110123 - 113023 PSF		\$186.66			
	207940		09/01/2023	BICSEC 100123 - 103123 PSF		\$186.66			
	206991		08/01/2023	BICSEC 090123 - 093023 PSF		\$186.66			
	206031		07/01/2023	BICSEC 080123 - 083123 PSF		\$186.66			
	205079		06/01/2023	BICSEC 070123 - 073123 PSF		\$186.66			
	203081		04/01/2023	BICSEC 050123 - 053123 PSF		\$186.66			
	202174		03/01/2023	BICSEC 040123 - 043023 PSF		\$186.66			
	199511		01/01/2023	BICSEC 120122 - 022823 TRANSIT		\$60.00			
	204763		06/01/2023	BICSEC 070123 - 093023 TRAINING FAC		\$419.10			
	209145		11/01/2023	BICSEC 120123 - 123123 TRANSIT		\$186.25			
	209186		11/01/2023	BICSEC 120123 - 123123 CNG		\$138.25			
	214645		04/01/2024	BICSEC 050124 - 053124 TRAINING FAC		\$20.00			
	209194		11/01/2023	BICSEC 120123 - 123123 CITY HALL		\$140.00			

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	206192		08/01/2023		BICSEC 090123 - 093023 CHLORINE BLDG		\$161.25		
	209193		11/01/2023		BICSEC 120123 - 123123 CHLORINE BLDG		\$161.25		
	209189		11/01/2023		BICSEC 120123 - 123123 FIRE STATION 1		\$121.25		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$2,006.97		
	246 - Landscape Assessment				246.11000 (Cash)		\$349.20		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$322.50		
	426 - Transit				426.11000 (Cash)		\$384.50		
147513	03/06/2025	Open			Accounts Payable	BONANDER AUTO TRUCK & TRAILER INC	\$99.55		
	Invoice		Date		Description		Amount		
	278503		02/26/2025		12608814 (S)SENSOR		\$36.16		
	278538		02/27/2025		84335530 (S SOLENOID		\$63.39		
	Paying Fund				Cash Account		Amount		
	246 - Landscape Assessment				246.11000 (Cash)		\$63.39		
	505 - Fleet				505.11000 (Cash)		\$36.16		
147514	03/06/2025	Open			Accounts Payable	CDW LLC	\$89,629.93		
	Invoice		Date		Description		Amount		
	RX48853		07/01/2024		ipad for HR - Remaining Balance for PO 2024-1352		\$527.09		
	AC3W42T		01/16/2025		VMware VSphere Vsan exp 1/10/2026		\$89,102.84		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$527.09		
	501 - Information Technology				501.11000 (Cash)		\$89,102.84		
147515	03/06/2025	Open			Accounts Payable	CINTAS FIRST AID AND SAFETY, CINTAS CORP NO 2	\$177.76		
	Invoice		Date		Description		Amount		
	5254868303		02/18/2025		FIRST AID AND CABINET FILL		\$177.76		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$88.88		
	420 - WATER				420.11000 (Cash)		\$88.88		
147516	03/06/2025	Open			Accounts Payable	CRAIG SAFETY GROUP	\$1,080.00		
	Invoice		Date		Description		Amount		
	22207		02/26/2025		CPR TRAINING		\$405.00		
	22205		02/26/2025		SRWA - Safety Management Services CPR First Aid		\$675.00		
					2.12.2025				
	Paying Fund				Cash Account		Amount		
	426 - Transit				426.11000 (Cash)		\$405.00		
	950 - SRWA - JPA				950.11000 (Cash)		\$675.00		
147517	03/06/2025	Open			Accounts Payable	CSG CONSULTANTS INC	\$360.00		
	Invoice		Date		Description		Amount		
	B242279		12/02/2024		PLAN CHECK SERVICES FOR NOVEMBER 2024		\$360.00		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$360.00		
147518	03/06/2025	Open			Accounts Payable	CULLIGAN INC	\$120.00		
	Invoice		Date		Description		Amount		
	Transit 1/31/25		02/26/2025		Water Softener Exchange Service for Transit 2/1/25-2/28/25		\$120.00		
	Paying Fund				Cash Account		Amount		

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147519	426 - Transit			426.11000 (Cash)			\$120.00		
	03/06/2025	Open			Accounts Payable	DELL MARKETING LP	\$6,022.38		
	Invoice		Date	Description			Amount		
	10797046088		01/30/2025	Transit Rugged Laptop			\$3,171.71		
	10796830715		01/29/2025	3 Docking Stations - PD			\$2,676.12		
	10796830707		01/29/2025	Environmental Compliance Monitor			\$174.55		
	Paying Fund			Cash Account			Amount		
	242 - Computer Replacement			242.11000 (Cash)			\$2,676.12		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$174.55		
	426 - Transit			426.11000 (Cash)			\$3,171.71		
147520	03/06/2025	Open			Accounts Payable	EDGES ELECTRICAL GROUP LLC	\$81.47		
	Invoice		Date	Description			Amount		
	S6368623.001		02/12/2025	TOOLS FOR TRUCK 627 & 630			\$81.47		
	Paying Fund			Cash Account			Amount		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$81.47		
147521	03/06/2025	Open			Accounts Payable	EQUIFAX	\$33.81		
	Invoice		Date	Description			Amount		
	2064300254		02/17/2025	PD BACKGROUNDS			\$33.81		
	Paying Fund			Cash Account			Amount		
	110 - General Fund			110.11000 (Cash)			\$33.81		
147522	03/06/2025	Open			Accounts Payable	FASTENAL COMPANY INC	\$1,416.94		
	Invoice		Date	Description			Amount		
	CATUR196328		02/19/2025	SHIPPING & RECEIVING GENERAL SUPPLIES			\$607.91		
	CATUR196359		02/20/2025	SHIPPING & RECEIVING GENERAL SUPPLIES			\$527.30		
	CATUR196349		02/19/2025	WQC SUPPLIES			\$281.73		
	Paying Fund			Cash Account			Amount		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$1,416.94		
147523	03/06/2025	Open			Accounts Payable	FEDERAL EXPRESS	\$56.77		
	Invoice		Date	Description			Amount		
	8-784-62330		02/28/2025	SHIPPING CHARGES FOR 2/28/25			\$56.77		
	Paying Fund			Cash Account			Amount		
	110 - General Fund			110.11000 (Cash)			\$43.38		
147524	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$13.39		
	03/06/2025	Open			Accounts Payable	FRANTZ WHOLESALE NURSERY LLC	\$3,937.38		
	Invoice		Date	Description			Amount		
	635670		02/24/2025	TREE REPLACEMENTS - ASSESSMENTS			\$3,937.38		
	Paying Fund			Cash Account			Amount		
147525	246 - Landscape Assessment			246.11000 (Cash)			\$3,937.38		
	03/06/2025	Open			Accounts Payable	GARTON TRACTOR INC	\$35.58		
	Invoice		Date	Description			Amount		
	P5800401		02/25/2025	504385537 PIPE RETURN			\$35.58		
	Paying Fund			Cash Account			Amount		
147526	246 - Landscape Assessment			246.11000 (Cash)			\$35.58		
	03/06/2025	Open			Accounts Payable	GEOANALYTICAL LAB INC	\$2,496.30		
	Invoice		Date	Description			Amount		
	L5B0406		02/04/2025	WEEKLY WASTEWATER SAMPLING-AMMONIA			\$40.70		

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	L5A1518		01/24/2025		SRWA LABORATORY ANALYSIS SERVICES 1.24.25		\$2,046.60		
	L5B1701		02/17/2025		SRWA LABORATORY ANALYSIS SERVICES 2.17.25		\$45.00		
	L5B1805		02/18/2025		SRWA LABORATORY ANALYSIS SERVICES 2.18.25		\$45.00		
	L5B1908		02/19/2025		SRWA LABORATORY ANALYSIS SERVICES 2.19.25		\$139.00		
	L5B2004		02/20/2025		SRWA LABORATORY ANALYSIS SERVICES		\$180.00		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$40.70		
	950 - SRWA - JPA				950.11000 (Cash)		\$2,455.60		
147527	03/06/2025	Open			Accounts Payable	GILLIG LLC	\$793.62		
	Invoice		Date		Description		Amount		
	41278923		02/27/2025		82-63715-000 1 EA MOTOR ASM, GEAR		\$793.62		
	Paying Fund				Cash Account		Amount		
	426 - Transit				426.11000 (Cash)		\$793.62		
147528	03/06/2025	Open			Accounts Payable	Goldfarb & Lipman LLP	\$2,737.50		
	Invoice		Date		Description		Amount		
	479176		12/19/2025		November 2024 Services		\$657.00		
	479892		01/09/2025		December 2024 Services		\$1,241.00		
	480628		02/14/2025		January 2025 Services		\$839.50		
	Paying Fund				Cash Account		Amount		
	255 - CDBG				255.11000 (Cash)		\$1,350.50		
	260 - PLHA-PermanentLocalHousingAlloc				260.11000 (Cash)		\$1,387.00		
147529	03/06/2025	Open			Accounts Payable	GOMES & SONS INC, JOE M	\$29,104.75		
	Invoice		Date		Description		Amount		
	88878		02/28/2025		CUST #24090 - Fuel Expense for 2/16/25 - 2/28/25		\$27,274.70		
	88748		02/24/2025		Fuel for Fire #3		\$1,830.05		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$16,610.22		
	205 - Sports Facilities				205.11000 (Cash)		\$552.17		
	217 - Streets - Gas Tax				217.11000 (Cash)		\$911.64		
	246 - Landscape Assessment				246.11000 (Cash)		\$1,177.88		
	255 - CDBG				255.11000 (Cash)		\$39.33		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$3,644.73		
	420 - WATER				420.11000 (Cash)		\$2,638.08		
	426 - Transit				426.11000 (Cash)		\$2,789.95		
	450 - SRWA - Operations				450.11000 (Cash)		\$491.43		
	505 - Fleet				505.11000 (Cash)		\$249.32		
147530	03/06/2025	Open			Accounts Payable	GRAINGER INC, W W	\$8,152.26		
	Invoice		Date		Description		Amount		
	9416324979		02/21/2025		WATER SUCTION AND DISHCARGE HOSE		\$1,343.95		
	9413704967		02/19/2025		FILTER CARTRIDGE		\$32.66		
	9415461780		02/21/2025		ELECTRICALLY ACTUATED BUTTERFLY VALVE		\$1,277.40		
	9413609869		02/20/2025		FUSE CLASS L		\$2,162.98		
	9414792128		02/20/2025		BAND SAW BLADE		\$42.78		
	9411908974		02/18/2025		SUBMERSIBLE LVL TRANSMITTER, 40 FT CABLE		\$1,206.89		
	9418085503		02/24/2025		FILTER CARTRIDGE		\$195.91		
	9418209533		02/24/2025		GUAGE PRESSURE 2-1/2 IN., LOWER GLYCERIN		\$397.24		
	9418085495		02/24/2025		WATER FILTER SYSTEMEM		\$67.19		
	9414393539		02/20/2025		BARBED HOSE FITTING		\$347.87		

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	9418085511		02/24/2025		SRWA Supplies - Push Broom, Carts, Aprons		\$1,020.23		
	9419655023		02/25/2025		SRWA Supplies - Wire Rope, Plastic Sheeting, Bolt Clips		\$57.16		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$6,381.87		
	420 - WATER				420.11000 (Cash)		\$693.00		
	450 - SRWA - Operations				450.11000 (Cash)		\$1,077.39		
147531	03/06/2025	Open			Accounts Payable	Harris & Associates, Inc.	\$567.00		
	Invoice		Date		Description		Amount		
	66347		02/28/2025		On-Call Assessment District Services - 12/29/24 - 1/25/25		\$567.00		
	Paying Fund				Cash Account		Amount		
	246 - Landscape Assessment				246.11000 (Cash)		\$567.00		
147532	03/06/2025	Open			Accounts Payable	HD SUPPLY INC, DBA USABUEBOOK	\$711.97		
	Invoice		Date		Description		Amount		
	INV00626582		02/18/2025		SRWA supplies - DPD, Titrant, Ozone Ampules		\$711.97		
	Paying Fund				Cash Account		Amount		
	450 - SRWA - Operations				450.11000 (Cash)		\$711.97		
147533	03/06/2025	Open			Accounts Payable	HILMAR LUMBER INC	\$2,278.83		
	Invoice		Date		Description		Amount		
	708689		02/19/2025		6" SCH 80 GRAY PVC PIPE		\$2,229.46		
	707264		02/10/2025		SUBMERSIBLE PUMP, POLY CAMLOCK, 3X2 BUSHING, 3" FEMALE ADAPTER		\$665.53		
	707704		02/12/2025		TRASH CAN BRUTE 20 G / TRASH CAN 32 G		\$81.87		
	708687		02/19/2025		6" GRAY PVC PIPE CREDIT RETURN		(\$4,458.91)		
	708688		02/19/2025		6" SCH 80 GRAY PVC PIPE		\$2,229.46		
	708878		02/20/2025		KEY KRAFTER		\$9.67		
	708827		02/20/2025		6" DISCHARGE HOSE		\$1,521.75		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$2,278.83		
147534	03/06/2025	Open			Accounts Payable	HOLT OF CALIFORNIA INC	\$984.96		
	Invoice		Date		Description		Amount		
	K5997101		02/18/2025		SCISSOR LIFT 26' ELECTRIC		\$984.96		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$984.96		
147535	03/06/2025	Open			Accounts Payable	J JMS ENTERPRISES INC	\$1,139.09		
	Invoice		Date		Description		Amount		
	3907		02/27/2025		ATV ADAPTERS		\$1,139.09		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$1,139.09		
147536	03/06/2025	Open			Accounts Payable	JAYNE PRODUCTS INC	\$24,570.19		
	Invoice		Date		Description		Amount		
	28985		02/03/2025		STSR STRUVITE REMOVER		\$24,570.19		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$24,570.19		

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147537	03/06/2025	Open			Accounts Payable	Linde Inc.	\$3,632.40		
	Invoice		Date	Description		Amount			
	48275079		02/27/2025	SRWA SUPPLY & DELIVERY OF LIQUID OXYGEN 2.27.25		\$3,632.40			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$3,632.40			
147538	03/06/2025	Open			Accounts Payable	LINDSAY CORPORATION DBA ELECSYS INTERNATIONAL, LLC	\$84.00		
	Invoice		Date	Description		Amount			
	SIP-E210201		02/21/2025	FEBRUARY 2025 SAT DATA SERVICES		\$84.00			
	Paying Fund			Cash Account		Amount			
	416 - Recycled Water Sales			416.11000 (Cash)		\$84.00			
147539	03/06/2025	Open			Accounts Payable	Mark Thomas & Company, Inc.	\$20,310.71		
	Invoice		Date	Description		Amount			
	54445		01/31/2025	23-052 Mark Thomas Task#2 for Roads Program-Geer Rd-1/31/25		\$20,310.71			
	Paying Fund			Cash Account		Amount			
	115 - Measure A - Roads			115.11000 (Cash)		\$20,310.71			
147540	03/06/2025	Open			Accounts Payable	MARTIN MARIETTA MATERIALS INC	\$270.67		
	Invoice		Date	Description		Amount			
	45071991		02/20/2025	ASPHALT		\$270.67			
	Paying Fund			Cash Account		Amount			
	219 - SB1 Road Maint & Rehab Account			219.11000 (Cash)		\$270.67			
147541	03/06/2025	Open			Accounts Payable	MK ELECTRIC & DESIGN INC	\$18,452.00		
	Invoice		Date	Description		Amount			
	9722		02/06/2025	PSF LIGHTING CONTROL PANEL REPLACEMENT		\$18,452.00			
	Paying Fund			Cash Account		Amount			
	240 - Small Equipment Replacement			240.11000 (Cash)		\$18,452.00			
147542	03/06/2025	Open			Accounts Payable	MOTOROLA INC	\$286,785.45		
	Invoice		Date	Description		Amount			
	8230483950		09/28/2024	MOTOROLA SERVICE AGREEMENT RENEWAL JULY 2024 - JUNE 2025		\$286,785.45			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$7,052.50			
	116 - Special Public Safety			116.11000 (Cash)		\$237,417.95			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$10,578.75			
	420 - WATER			420.11000 (Cash)		\$10,578.75			
	426 - Transit			426.11000 (Cash)		\$14,105.00			
	505 - Fleet			505.11000 (Cash)		\$7,052.50			
147543	03/06/2025	Open			Accounts Payable	MUNICIPAL EMERGENCY SERVICES, INC.	\$110.91		
	Invoice		Date	Description		Amount			
	IN2205544		02/18/2025	40MM CANISTER ADAPTER		\$110.91			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$110.91			
147544	03/06/2025	Open			Accounts Payable	NAPA AUTO PARTS	\$1,508.50		
	Invoice		Date	Description		Amount			
	833099		02/25/2025	FJ3045-1010S WH A C HOSE FITTING ()		\$112.26			

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	833180		02/26/2025		6526 BAT ENV 18MO WTY BAT ()	CA Battery Enviro	\$103.11		
	833182		02/26/2025		6526 BAT 18MO WTY BAT ()		\$103.11		
	833188		02/26/2025		BAT 9865 NAPA Class I Battery 36 Months Free		\$455.10		
	833193		02/26/2025		Replacement BCI No.		\$67.34		
	833232		02/26/2025		MMM 03612 3M™ Stripe Off Wheel 3612 4 in x 5/8 in		\$289.15		
	833238		02/26/2025		steering parts		\$46.52		
	833330		02/27/2025		SC2955 Steering Damper		\$179.39		
	833343		02/28/2025		AR174K ECH RELAY KIT		\$6.32		
	833352		02/28/2025		3700 MAC CARPET-UPHOLSTRY CLNR ()		\$15.88		
	833368		02/28/2025		NOE 58150 Windshield Washer Nozzle		\$130.32		
					NCB 00209 Block Sealer & Head Gasket Repair				
					Universal Products /				
					Cash Account		Amount		
					110 - General Fund	110.11000 (Cash)	\$625.55		
					217 - Streets - Gas Tax	217.11000 (Cash)	\$15.88		
					246 - Landscape Assessment	246.11000 (Cash)	\$103.11		
					426 - Transit	426.11000 (Cash)	\$757.64		
					505 - Fleet	505.11000 (Cash)	\$6.32		
147545	03/06/2025	Open			Accounts Payable	NBS GOVERNMENT FINANCE GROUP	\$975.00		
					Invoice	Date	Description	Amount	
					202502-1146	02/07/2025	NBS SEWER RATE STUDY COMMUNICATIONS AGREEMENT	\$975.00	
							Cash Account	Amount	
							410 - WATER QUALITY CONTROL (WQC)	410.11000 (Cash)	\$975.00
147546	03/06/2025	Open			Accounts Payable	NV5 INC.	\$87,846.70		
					Invoice	Date	Description	Amount	
					433887	01/31/2025	23-068 CM for Roads Task Order No. 3 Bid Package 1 -1/31/25	\$15,763.80	
					433881	01/31/2025	23-033 CM for Roads Task Order No. 2-1/31/25	\$9,423.04	
					433860	01/31/2025	23-031 CM for Roads Task Order No.1 Bid Package 2-1/31/25	\$62,659.86	
							Cash Account	Amount	
							115 - Measure A - Roads	115.11000 (Cash)	\$87,846.70
147547	03/06/2025	Open			Accounts Payable	OFFICIA IMAGING INC DBA MO-CAL OFFICE SOLUTIONS	\$8,258.32		
					Invoice	Date	Description	Amount	
					AR1208792	12/30/2024	Printer Upgrade - PD Records	\$8,258.32	
							Cash Account	Amount	
							110 - General Fund	110.11000 (Cash)	\$8,258.32
147548	03/06/2025	Open			Accounts Payable	Operational Technical Services, LLC	\$7,398.00		
					Invoice	Date	Description	Amount	
					4745	02/23/2025	SRWA - Senior Operator MC 2.19.25 - 2.23.25	\$7,398.00	
							Cash Account	Amount	
							450 - SRWA - Operations	450.11000 (Cash)	\$7,398.00
147549	03/06/2025	Open			Accounts Payable	P G & E	\$168.92		
					Invoice	Date	Description	Amount	
					REC 2/23/25	02/23/2025	2749172768-4 / 144 S Broadway	\$168.92	
							Cash Account	Amount	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$1,884.00		
147557	03/06/2025	Open			Accounts Payable	PRECISION CONCRETE CUTTING	\$52,358.40		
	Invoice		Date		Description		Amount		
	55552		02/19/2025		SIDEWALK OFFSET REPAIR 012125-020725		\$52,358.40		
	Paying Fund				Cash Account		Amount		
	301 - Capital Improvements				301.11000 (Cash)		\$52,358.40		
147558	03/06/2025	Open			Accounts Payable	PROVOST & PRITCHARD ENGINEERING GROUP INC	\$3,794.09		
	Invoice		Date		Description		Amount		
	117106		01/31/2025		SR01, 23-046 Well 29 Chlorination-1/31/25		\$3,061.50		
	116957		02/07/2025		Well 35 Grant Assistance		\$257.40		
	117105		01/31/2025		23-032 Engineering Design Services Task Order 1- 1/31/25		\$475.19		
	Paying Fund				Cash Account		Amount		
	115 - Measure A - Roads				115.11000 (Cash)		\$475.19		
	420 - WATER				420.11000 (Cash)		\$3,061.50		
	422 - Well Remediation				422.11000 (Cash)		\$257.40		
147559	03/06/2025	Open			Accounts Payable	QUICKSCORES LLC	\$448.00		
	Invoice		Date		Description		Amount		
	250367		02/28/2025		Recreation Expenses-Spring Adult Softball 2025		\$448.00		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$448.00		
147560	03/06/2025	Open			Accounts Payable	R & S ERECTION INC	\$485.00		
	Invoice		Date		Description		Amount		
	138027		01/14/2025		1/9/25- SERVICE CALL- SLIDING DOORS NOT CLOSING		\$485.00		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$485.00		
147561	03/06/2025	Open			Accounts Payable	Richard D. Jones, APLC dba Jones Mayer	\$6,150.29		
	Invoice		Date		Description		Amount		
	127583		01/31/2025		Special Counsel Legal Services - 1-31-25		\$6,150.29		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$6,150.29		
147562	03/06/2025	Open			Accounts Payable	ROMEO MEDICAL CLINIC	\$4,379.00		
	Invoice		Date		Description		Amount		
	Jan 2025		01/31/2025		Romeo Medical Services January 2025		\$4,379.00		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$3,065.00		
	205 - Sports Facilities				205.11000 (Cash)		\$120.00		
	246 - Landscape Assessment				246.11000 (Cash)		\$609.00		
	270 - Recreation Grants				270.11000 (Cash)		\$110.00		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$117.50		
	420 - WATER				420.11000 (Cash)		\$237.50		
	505 - Fleet				505.11000 (Cash)		\$120.00		

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147563	03/06/2025	Open			Accounts Payable	RUSH TRUCK CENTERS OF CALIFORNIA, INC.	\$743.00		
	Invoice		Date		Description	Amount			
	3040721506		02/26/2025		LB5Z1130F:FRD COVER - WHEEL	\$134.70			
	3040719888		02/26/2025		4384382:CE SENSOR,OXYGEN	\$608.30			
	Paying Fund				Cash Account	Amount			
	110 - General Fund				110.11000 (Cash)	\$134.70			
	426 - Transit				426.11000 (Cash)	\$608.30			
147564	03/06/2025	Open			Accounts Payable	SAFE-T-LITE CO INC	\$1,009.81		
	Invoice		Date		Description	Amount			
	401805		12/19/2024		Our Lady of Guadalupe Celebration	\$1,009.81			
	Paying Fund				Cash Account	Amount			
	110 - General Fund				110.11000 (Cash)	\$1,009.81			
147565	03/06/2025	Open			Accounts Payable	Sandis Civil Engineers Surveyors Planners	\$107.50		
	Invoice		Date		Description	Amount			
	2501057		01/31/2025		22-035 Intersection Improv Countryside and Business Entr-1/31/25	\$107.50			
	Paying Fund				Cash Account	Amount			
	215 - Streets - Grant Funded Projects				215.11000 (Cash)	\$107.50			
147566	03/06/2025	Open			Accounts Payable	SCHRADER MECHANICAL, INC.	\$22,302.69		
	Invoice		Date		Description	Amount			
	J7674		01/16/2025		INDUSTRIAL MONITORING PANEL	\$22,302.69			
	Paying Fund				Cash Account	Amount			
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)	\$22,302.69			
147567	03/06/2025	Open			Accounts Payable	SEEGERS PRINTING INC	\$130.35		
	Invoice		Date		Description	Amount			
	0145221-IN		02/12/2025		Business Cards - R. Monez	\$130.35			
	Paying Fund				Cash Account	Amount			
	110 - General Fund				110.11000 (Cash)	\$130.35			
147568	03/06/2025	Open			Accounts Payable	SOFTWAREONE INC	\$107,130.93		
	Invoice		Date		Description	Amount			
	US-SCO-1423880		03/27/2025		Volume Licensing EA 61689638	\$107,130.93			
	Paying Fund				Cash Account	Amount			
	501 - Information Technology				501.11000 (Cash)	\$107,130.93			
147569	03/06/2025	Open			Accounts Payable	SOUTHERN TIRE MART	\$3,189.59		
	Invoice		Date		Description	Amount			
	7320016176		02/25/2025		tires	\$1,105.73			
	7320016214		02/25/2025		TIRES	\$833.46			
	7320016218		02/25/2025		ST06-7054 REAR AXLE TIRES	\$1,183.93			
	7320016220		02/25/2025		TIRES WEIGHTS	\$66.47			
	Paying Fund				Cash Account	Amount			
	110 - General Fund				110.11000 (Cash)	\$1,172.20			
	217 - Streets - Gas Tax				217.11000 (Cash)	\$1,183.93			
	420 - WATER				420.11000 (Cash)	\$833.46			
147570	03/06/2025	Open			Accounts Payable	ST FRANCIS ELECTRIC, LLC	\$12,155.00		
	Invoice		Date		Description	Amount			
	23044566		02/06/2025		GOLDEN STATE AND MAINT	\$2,995.00			

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147571	23044567		02/06/2025	MONTEVISTA & BERKELEY BL #2			\$9,160.00		
	Paying Fund			Cash Account			Amount		
	216 - Streets - Local Transportation			216.11000 (Cash)			\$12,155.00		
	03/06/2025	Open			Accounts Payable	STANISLAUS COUNTY DEPT	\$1,305.00		
147572	Invoice		Date	Description			Amount		
	8114		01/31/2025	14-79 GSB, Golf and Berkeley Intersection Project-1/31/25			\$1,305.00		
	Paying Fund			Cash Account			Amount		
	305 - Capital Facility Fees			305.11000 (Cash)			\$1,305.00		
147573	03/06/2025	Open			Accounts Payable	STATE OF CALIFORNIA	\$2,340.00		
	Invoice		Date	Description			Amount		
	792437		02/05/2025	JANUARY 2025 FINGERPRINTING			\$2,340.00		
	Paying Fund			Cash Account			Amount		
147574	110 - General Fund			110.11000 (Cash)			\$2,340.00		
	03/06/2025	Open			Accounts Payable	STATE WATER RESOURCE CTNL	\$115.00		
	Invoice		Date	Description			Amount		
	C. QUINTANA		02/27/2025	WASTEWATER TREATMENT PLANT OPERATORS RE-EXAM			\$115.00		
147575	Paying Fund			Cash Account			Amount		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$115.00		
	03/06/2025	Open			Accounts Payable	Stoel Rives LLP	\$3,155.00		
	Invoice		Date	Description			Amount		
147576	8057450		02/20/2025	PCE contamination legal services			\$1,084.00		
	8056250		02/13/2025	Regulatory Assistance/Water Quality Legal Services			\$2,071.00		
	Paying Fund			Cash Account			Amount		
	423 - PCE Downtown (Prop 1 Grant)			423.11000 (Cash)			\$3,155.00		
147577	03/06/2025	Open			Accounts Payable	STOMMEL INC DBA LEHR	\$1,590.24		
	Invoice		Date	Description			Amount		
	SI115550		02/24/2025	ARGES2 Whelen Arges Profocus Remote Spotlight			\$1,590.24		
	Paying Fund			Cash Account			Amount		
147578	506 - Vehicle/Equipment Replacement			506.11000 (Cash)			\$1,590.24		
	03/06/2025	Open			Accounts Payable	SWRCB ACCOUNTING OFFICE	\$11,316.00		
	Invoice		Date	Description			Amount		
	LW-1050882		12/20/2024	SRWA - Water System Annual Permit Fee Wholesaler 7/1/24-6/30/25			\$11,316.00		
147579	Paying Fund			Cash Account			Amount		
	950 - SRWA - JPA			950.11000 (Cash)			\$11,316.00		
	03/06/2025	Open			Accounts Payable	T I D	\$109.52		
	Invoice		Date	Description			Amount		
147580	02092025 573 Bir		02/09/2025	0826525611 573 Birchwood Way			\$28.87		
	02092025 2065 Co		02/09/2025	0978821449 2065 Cody Ct.			\$27.41		
	02092025 570 Jas		02/09/2025	6279743328 570 Jason Dr.			\$27.68		
	02272025 1827 Sh		02/27/2025	5637003297 1827 Shadow Park Dr.			\$25.56		
147581	Paying Fund			Cash Account			Amount		
	255 - CDBG			255.11000 (Cash)			\$109.52		

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147578	03/06/2025	Open			Accounts Payable	THATCHER COMPANY OF CALIFORNIA INC	\$8,008.52		
	Invoice		Date	Description		Amount			
	2025250100906		02/19/2025	SODIUM BISULFITE		\$8,008.52			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$8,008.52			
147579	03/06/2025	Open			Accounts Payable	THE MCCLATCHY COMPANY LLC	\$2,680.50		
	Invoice		Date	Description		Amount			
	626169		01/31/2025	Plans Examiner, Sr Ad 1/10/25-1/19/25		\$748.00			
	626118		01/31/2025	Plans Examiner, Sr Modesto Ad 1/10/25-1/19/25		\$988.00			
	628686		01/31/2025	Emergency Services Dispatcher I/II Ad 1/19/2025-1/31/2025		\$944.50			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$2,680.50			
147580	03/06/2025	Open			Accounts Payable	The REDESIGN Group	\$11,060.81		
	Invoice		Date	Description		Amount			
	8016		08/29/2023	REDESIGN - Dell Server Replacement		\$11,060.81			
	Paying Fund			Cash Account		Amount			
	242 - Computer Replacement			242.11000 (Cash)		\$11,060.81			
147581	03/06/2025	Open			Accounts Payable	TID	\$2,169.34		
	Invoice		Date	Description		Amount			
	087001059 - 2025		02/27/2025	STATEMENT OF ASSESMENT 044015008 2ND INSTALLMENT		\$8.06			
	044015008 - 2025		02/27/2025	STATEMENT OF ASSESMENT 087001059 2ND INSTALLMENT		\$157.52			
	073009014 - 2025		02/27/2025	STATEMENT OF ASSESMENT 073009014 2ND INSTALLMENT		\$144.13			
	044010039 - 2025		02/27/2025	STATEMENT OF ASSESMENT 044010039 2ND INSTALLMENT		\$277.80			
	050009002 - 2025		02/27/2025	STATEMENT OF ASSESMENT 050009002 2ND INSTALLMENT		\$68.90			
	043038024 - 2025		02/27/2025	STATEMENT OF ASSESMENT 0430387024 2ND INSTALLMENT		\$102.20			
	089013001 - 2025		02/27/2025	STATEMENT OF ASSESMENT 089013001 2ND INSTALLMENT		\$11.17			
	044010040 - 2025		02/27/2025	STATEMENT OF ASSESMENT 044010040 2ND INSTALLMENT		\$55.56			
	30826		01/31/2025	COMMUNICATIONS CABLE POLE ATTACHEMNT FEES SECOND HALF OF 2024		\$1,344.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$1,497.34			
	420 - WATER			420.11000 (Cash)		\$672.00			
147582	03/06/2025	Open			Accounts Payable	TURF STAR	\$59.21		
	Invoice		Date	Description		Amount			
	CM013521		02/25/2025	134-0587: BEACON-ROTATING		(\$63.82)			
	INV072249		02/26/2025	134-0587: BEACON-ROTATING		\$63.82			
	INV072372		02/26/2025	63-6880: TIE ROD-STEERING		\$59.21			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$59.21			

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147583	03/06/2025	Open			Accounts Payable	TURLOCK CITY TOW INC	\$133.38		
	Invoice		Date	Description		Amount			
	142267		02/13/2025	UNIT#506 FLAT TIRE		\$41.04			
	142113		02/09/2025	UNIT 511 - FLAT TIRE		\$46.17			
	142112		02/09/2025	UNIT 521 FLAT TIRE		\$46.17			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$133.38			
147584	03/06/2025	Open			Accounts Payable	TURLOCK JOURNAL	\$1,821.64		
	Invoice		Date	Description		Amount			
	387064		01/31/2025	Fire Marshal Banner Ad 1/16/25-1/16/25		\$234.00			
	387159		01/31/2025	Fire Marshal Display Ad 1/16/25-1/16/25		\$220.00			
	387158		01/31/2025	ESDT Display Ad 1/18/25-1/25/25		\$204.00			
	387063		01/31/2025	ESD Banner Ad 1/14/25-1/14/25		\$250.00			
	387065		01/31/2025	Fleet Main. Mech Banner Ad 1/16/25-1/16/25		\$242.00			
	387160		01/31/2025	Fleet Main. Mech Display Ad 1/18/25-1/18/25		\$110.00			
	383276		12/31/2024	Turlock Journal ESDT Ad 11/9/2024-12/21/2024		\$400.64			
	387672		02/09/2025	Public Notice for 3/6/25 PC Meeting		\$161.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,469.64			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$176.00			
	420 - WATER			420.11000 (Cash)		\$176.00			
147585	03/06/2025	Open			Accounts Payable	TURLOCK SMOG LLC	\$84.00		
	Invoice		Date	Description		Amount			
	Invoice #10710		01/14/2025	PK03-4218 smog		\$28.00			
	Invoice #11109		02/28/2025	UT95-619 SMOG		\$28.00			
	Invoice #11113		02/28/2025	PK17-4603 SMOG		\$28.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$56.00			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$28.00			
147586	03/06/2025	Open			Accounts Payable	U.S. CAD	\$3,451.00		
	Invoice		Date	Description		Amount			
	INV67089		12/17/2024	Bluebeam - Upgrade Revu Standard to Complete		\$3,451.00			
				12/20/24 - 12/21/25					
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$3,094.00			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$178.50			
	420 - WATER			420.11000 (Cash)		\$178.50			
147587	03/06/2025	Open			Accounts Payable	UNITED RENTAL INC	\$1,440.13		
	Invoice		Date	Description		Amount			
	229163882-015		02/18/2025	SRWA - Equipment rental Skid Steer Loader 2/10/25 - 2/18/25		\$1,440.13			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$1,440.13			
147588	03/06/2025	Open			Accounts Payable	UNIVAR SOLUTIONS USA, LLC dba UNIVAR SOLUTIONS USA	\$88,929.82		
	Invoice		Date	Description		Amount			
	52807086		02/21/2025	SODIUM HYPOCHLORITE		\$16,423.44			
	52796336		02/18/2025	SODIUM HYPOCHLORITE		\$16,884.85			

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	52789496		02/14/2025		SODIUM HYPOCHLORITE		\$16,962.16		
	52779472		02/10/2025		SODIUM HYPOCHLORITE		\$16,945.92		
	52813949		02/25/2025		SODIUM HYPOCHLORITE		\$16,970.99		
	52813948		02/24/2025		SRWA Supply & Del. Of Sodium Hydroxide 2.24.25		\$4,742.46		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$84,187.36		
	450 - SRWA - Operations				450.11000 (Cash)		\$4,742.46		
147589	03/06/2025	Open			Accounts Payable	US BANK		\$700,000.00	
	Invoice		Date		Description		Amount		
	2786762A		03/03/2025		PRINCIPAL-TUR. REDEVELOP TAX ALLOC		\$700,000.00		
					REFUNDING BONDS, SERIES 2016				
	Paying Fund				Cash Account		Amount		
	621 - Successor Agency - Non LMI				621.11000 (Cash)		\$700,000.00		
147590	03/06/2025	Open			Accounts Payable	UTILITY TELECOMP GROUP LLC		\$1,402.67	
	Invoice		Date		Description		Amount		
	0128444250301		03/01/2025		Acct #128444 - Public Safety internet service		\$1,078.09		
	0131803250301		03/01/2025		Acct #131803 - Transit Center telephone		\$324.58		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$1,078.09		
	426 - Transit				426.11000 (Cash)		\$324.58		
147591	03/06/2025	Open			Accounts Payable	VERIZON WIRELESS		\$1,432.02	
	Invoice		Date		Description		Amount		
	6105193021		02/03/2025		CM/CA/EDC/CC - Monthly Cell Phone & Devices Bill		\$1,432.02		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$1,432.02		
147592	03/06/2025	Open			Accounts Payable	Vestra Resources, Inc.		\$13,626.75	
	Invoice		Date		Description		Amount		
	82212-23		01/31/2025		GIS Professional Services through January 31, 2025		\$13,626.75		
	Paying Fund				Cash Account		Amount		
	501 - Information Technology				501.11000 (Cash)		\$13,626.75		
147593	03/06/2025	Open			Accounts Payable	VIRTUAL PROJECT MANAGER LLC		\$1,250.00	
	Invoice		Date		Description		Amount		
	12-4391		02/01/2025		Project Management Software Tool for Capital		\$1,250.00		
					Projects-2/1/25				
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$1,250.00		
147594	03/06/2025	Open			Accounts Payable	WESTERN VIEW MOBILE RANCH		\$659.26	
	Invoice		Date		Description		Amount		
	March 2025		02/14/2025		Mobile Rent Subsidy Program FY 2024-25- March		\$659.26		
					2025				
	Paying Fund				Cash Account		Amount		
	625 - Successor Agency - LMI				625.11000 (Cash)		\$659.26		
147595	03/06/2025	Open			Accounts Payable	WILLE ELECTRIC SUPPLY INC		\$86.10	
	Invoice		Date		Description		Amount		
	S2238063.001		02/25/2025		SRWA General Supplies - Power Relays		\$86.10		
	Paying Fund				Cash Account		Amount		
	450 - SRWA - Operations				450.11000 (Cash)		\$86.10		

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147596	03/06/2025	Open			Accounts Payable	WMB ARCHITECTS INC	\$2,553.09		
	Invoice		Date	Description		Amount			
	26144		02/20/2025	SR01, 24-010 Fire Station 31 SCBA Compressor Room-2/20/25		\$2,553.09			
	Paying Fund			Cash Account		Amount			
	240 - Small Equipment Replacement			240.11000 (Cash)		\$2,553.09			
147597	03/06/2025	Open			Accounts Payable	ANDERSON-LITFIN, INC	\$396.00		
	Invoice		Date	Description		Amount			
	GP 23-022G		03/03/2025	GP 23-022G DUST SECURITY FOR 1950 OLYMPIC DR		\$396.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$396.00			
147598	03/06/2025	Open			Accounts Payable	CARLBERG, CATHERINE	\$100.00		
	Invoice		Date	Description		Amount			
	R25-007511		02/26/2025	A/C REFUND		\$100.00			
	Paying Fund			Cash Account		Amount			
	203 - Animal Fee Forfeiture			203.11000 (Cash)		\$100.00			
147599	03/06/2025	Open			Accounts Payable	HALL , DAVID	\$172.00		
	Invoice		Date	Description		Amount			
	TR 5099 PER DIEM		02/27/2025	CPCA 2025 TRAIN. SYMPOSIUM, 3/9/25 - 3/13/25, RIVERSIDE		\$172.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$172.00			
147600	03/06/2025	Open			Accounts Payable	HEDDEN, JASON	\$172.00		
	Invoice		Date	Description		Amount			
	TR 5100 PER DIEM		02/27/2025	CPCA 2025 TRAIN. SYMPOSIUM, 3/9/25 - 3/13/25, RIVERSIDE		\$172.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$172.00			
147601	03/06/2025	Open			Accounts Payable	HOEK, MARIA	\$416.00		
	Invoice		Date	Description		Amount			
	TP23006686		02/26/2025	CASH REQUEST FOR TP23006686		\$416.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$416.00			
147602	03/06/2025	Open			Accounts Payable	Sanchez, Ricardo, N	\$146.00		
	Invoice		Date	Description		Amount			
	ASE-6033-6250		02/25/2025	ASE Certification		\$146.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$73.00			
	420 - WATER			420.11000 (Cash)		\$73.00			
147603	03/06/2025	Open			Accounts Payable	SHAW, DAVID	\$172.00		
	Invoice		Date	Description		Amount			
	TR 5101 PER DIEM		02/27/2025	CPCA 2025 TRAIN. SYMPOSIUM, 3/9/25 - 3/13/25, RIVERSIDE		\$172.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$172.00			

Payment Register

From Payment Date: 2/28/2025 - To Payment Date: 3/6/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147604	03/06/2025	Open			Accounts Payable	Warren County Municipal Clerk's Association	\$50.00		
Invoice		Date		Description		Amount			
AD 2/25/25		02/24/2025		City Clerk Training - Athenian Dialogue 4/30/25		\$50.00			
Paying Fund				Cash Account		Amount			
110 - General Fund				110.11000 (Cash)		\$50.00			

Type Check Totals:

AP - Accounts Payable Totals

110 Transactions

\$2,108,337.68

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	110	\$2,108,337.68	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	110	\$2,108,337.68	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	110	\$2,108,337.68	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	110	\$2,108,337.68	\$0.00

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	110	\$2,108,337.68	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	110	\$2,108,337.68	\$0.00
All	Status	Count	Transaction Amount	Reconciled Amount
	Open	110	\$2,108,337.68	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	110	\$2,108,337.68	\$0.00

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
AP - Accounts Payable									
<u>Check</u>									
147605	03/07/2025	Open			Accounts Payable	BEE BEAUTIFUL SALON AND DAY SPA	\$1,750.00		
	Invoice		Date		Description		Amount		
	1st Payment -TBD		03/06/2025		Bee Beautiful Salon - Bus. Dev. Program		\$1,750.00		
	Paying Fund				Cash Account		Amount		
	119 - American Rescue Plan Act				119.11000 (Cash)		\$1,750.00		
147606	03/07/2025	Open			Accounts Payable	Liberty Brand Consulting & Leasing LLC	\$1,750.00		
	Invoice		Date		Description		Amount		
	1st Payment -TBD		03/06/2025		Toscana's -Bus. Dev. Program		\$1,750.00		
	Paying Fund				Cash Account		Amount		
	119 - American Rescue Plan Act				119.11000 (Cash)		\$1,750.00		
147607	03/07/2025	Open			Accounts Payable	Slate Communications, LLC	\$26,425.00		
	Invoice		Date		Description		Amount		
	3211		03/06/2025		Communications Strategic Plan - FY 24/25 - Phase 1		\$18,900.00		
	3259		03/06/2025		Communications Strategic Plan - FY 24/25		\$7,525.00		
	Paying Fund				Cash Account		Amount		
	240 - Small Equipment Replacement				240.11000 (Cash)		\$26,425.00		
147608	03/07/2025	Open			Accounts Payable	The 209 Agent Inc. dba Lifestyle Realty	\$1,750.00		
	Invoice		Date		Description		Amount		
	1st Payment - TB		03/06/2025		Lifestyle Realty - Bus. Dev. Program		\$1,750.00		
	Paying Fund				Cash Account		Amount		
	119 - American Rescue Plan Act				119.11000 (Cash)		\$1,750.00		
147609	03/07/2025	Open			Accounts Payable	Tom Starkweather DBA Ziggy's	\$1,750.00		
	Invoice		Date		Description		Amount		
	1st Payment -TBD		03/06/2025		Ziggy's-Bus.Dev.Program		\$1,750.00		
	Paying Fund				Cash Account		Amount		
	119 - American Rescue Plan Act				119.11000 (Cash)		\$1,750.00		
147610	03/07/2025	Open			Accounts Payable	UJ Avila LLC dba Universal Jewelers	\$1,750.00		
	Invoice		Date		Description		Amount		
	1st Payment -TBD		03/06/2025		Universal Jewelers - Bus. Dev. Program		\$1,750.00		
	Paying Fund				Cash Account		Amount		
	119 - American Rescue Plan Act				119.11000 (Cash)		\$1,750.00		
147611	03/10/2025	Open			Accounts Payable	BSK & ASSOCIATES	\$7,541.00		
	Invoice		Date		Description		Amount		
	0108050		11/30/2024		19-51B Columbia Pool Improvements Construction-11/30/24		\$7,541.00		
	Paying Fund				Cash Account		Amount		
	301 - Capital Improvements				301.11000 (Cash)		\$7,541.00		
147612	03/12/2025	Open			Utility Management Refund	JOHNSON, ROBERT	\$650.00		
	Account Type		Account Number		Description	Transaction Date	Transaction Type		
	Single Family Res Metered		111392-003		MOVE-OUT CREDIT	03/11/2025	Refund		
	Paying Fund				Cash Account		Amount		

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147613	420 - WATER			420.11000 (Cash)			\$650.00		
	03/12/2025	Open			Utility Management Refund	QUEZADA, ERNESTO	\$448.66		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		638226-006	MOVE-OUT CREDIT	03/11/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)			\$448.66		
147614	03/12/2025			Open					
					Utility Management Refund	TORRES BUCIO, ESMERALDA	\$243.77		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		120049-007	MOVE-OUT CREDIT	03/11/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)			\$243.77		
147615	03/12/2025			Open					
					Utility Management Refund	YONENPOUR, JANI	\$85.99		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		239550-006	MOVE-OUT CREDIT	03/11/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)			\$85.99		
147616	03/12/2025			Open					
					Utility Management Refund	LASSMAN, MELINDA	\$224.81		
	Account Type		Account Number	Description	Transaction Date	Transaction Type			
	Single Family Res Metered		221147-005	MOVE OUT CREDIT	03/12/2025	Refund			
	Paying Fund			Cash Account		Amount			
	420 - WATER			420.11000 (Cash)			\$224.81		
147617	03/13/2025			Open					
	Invoice	Date	Description	Accounts Payable	ADVEXURE LLC	Amount	\$34,875.34		
	SP-320326	02/28/2025	DJI MATRICE 4 THERMAL DRONE COMBO AND ACCESSORIES			\$34,875.34			
	Paying Fund			Cash Account		Amount			
	116 - Special Public Safety			116.11000 (Cash)			\$34,875.34		
147618	03/13/2025			Open					
	Invoice	Date	Description	Accounts Payable	ALLEGIANCE INDUSTRIAL SUPPLY, LLC	Amount	\$551.96		
	INV5417	03/10/2025	ALLEGIANCE - JANITORIAL SUPPLIES			\$38.32			
	INV5406	03/04/2025	ALLEGIANCE - JANITORIAL SUPPLIES			\$513.64			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$551.96		
147619	03/13/2025			Open					
	Invoice	Date	Description	Accounts Payable	AMERICA'S AUTO GLASS	Amount	\$324.41		
	00005839	03/04/2025	POL20-1352 GLASS REPLACEMENT			\$324.41			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)			\$324.41		
147620	03/13/2025			Open					
	Invoice	Date	Description	Accounts Payable	Animal Damage Management, Inc	Amount	\$6,750.00		
	387966	02/28/2025	GOPHER CONTROL - FEBRUARY 2025			\$6,750.00			
	Paying Fund			Cash Account		Amount			

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147621	110 - General Fund			110.11000 (Cash)			\$3,780.00		
	246 - Landscape Assessment			246.11000 (Cash)			\$2,970.00		
	03/13/2025	Open		Accounts Payable	AQUAFIX, INC		\$1,277.32		
	Invoice		Date	Description		Amount			
147622	IN016896			02/07/2025		DEFOAM 3000	\$1,277.32		
	Paying Fund					Cash Account	Amount		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$1,277.32		
	03/13/2025	Open		Accounts Payable	AT&T Corp		\$584.84		
147623	Invoice			Date		Description	Amount		
	9009568902			02/11/2025		SRWA - JPA, Surface Water, Operations - Internet Access Feb 2025	\$584.84		
	Paying Fund					Cash Account	Amount		
	950 - SRWA - JPA			950.11000 (Cash)			\$584.84		
147624	03/13/2025	Open		Accounts Payable	AT&T MOBILITY		\$5,069.97		
	Invoice		Date	Description		Amount			
	4173X02272025			02/19/2025		287310834173 / SIM CARDS FOR WQC-SRWA-PARKS	\$1,155.67		
	5677X02272025			02/19/2025		287262975677 / WQC/Utilities Phones/Data (02/19/25)	\$1,140.98		
	6865X02272025			02/19/2025		POLICE JANE 20 - FEB 19 2025	\$2,773.32		
	Paying Fund					Cash Account	Amount		
	110 - General Fund			110.11000 (Cash)			\$2,773.32		
	205 - Sports Facilities			205.11000 (Cash)			\$90.46		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$1,559.26		
	420 - WATER			420.11000 (Cash)			\$535.26		
147625	450 - SRWA - Operations			450.11000 (Cash)			\$111.67		
	03/13/2025	Open		Accounts Payable	AT&T/SBC		\$66.11		
	Invoice		Date	Description		Amount			
	RELAY 3/1/25			03/01/2025		Acct# 248 134-2929 655 9/ California Relay Srvc TDD	\$4.30		
	FIRE 3/1/25			03/01/2025		Acct# 233 841-5391 333 1/ Fire Dept	\$61.81		
	Paying Fund					Cash Account	Amount		
	110 - General Fund			110.11000 (Cash)			\$66.11		
	03/13/2025	Open		Accounts Payable	AXON ENTERPRISE, INC.		\$345.80		
	Invoice		Date	Description		Amount			
	INUS324215			02/15/2025		BASIC LICENSE BUNDLE (2)	\$345.80		
147626	Paying Fund					Cash Account	Amount		
	110 - General Fund			110.11000 (Cash)			\$345.80		
	03/13/2025	Open		Accounts Payable	B & V Commercial Cleaning, Inc		\$461.00		
	Invoice		Date	Description		Amount			
147627	3387			02/28/2025		SRWA - Janitorial Cleaning Service - Window February 2025	\$461.00		
	Paying Fund					Cash Account	Amount		
	950 - SRWA - JPA			950.11000 (Cash)			\$461.00		
	03/13/2025	Open		Accounts Payable	BARTON OVERHEAD DOOR INC		\$600.00		
	Invoice			Date		Description	Amount		
	011586			02/07/2025		ST#31 - SPRINGS AND CLUTCH MOTOR	\$600.00		
	Paying Fund					Cash Account	Amount		
	110 - General Fund			110.11000 (Cash)			\$600.00		

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147628	03/13/2025	Open			Accounts Payable	BAY CITY BOILER AND ENGINEERING CO., INC.	\$7,902.10		
	Invoice		Date		Description		Amount		
	36005		02/28/2025		HOT WATER BOILER REPAIRS AND PREVENTATIVE MAINTENANCE SERVICES		\$7,902.10		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$7,902.10		
147629	03/13/2025	Open			Accounts Payable	BICSEC SECURITY INC	\$1,553.91		
	Invoice		Date		Description		Amount		
	225949		03/01/2025		PSF BLDG- UL Cert. & Fire Inspections; 4/1-4/30/2025		\$241.66		
	225102		03/01/2025		CNG BLDG FIRE MONITORING: 4/1 - 4/30/2025		\$138.25		
	225110		03/01/2025		CHLORINE BLDG- FIRE MONITORING; 4/01 - 4/30/2025		\$161.25		
	225112		03/01/2025		SWITCH GEAR FIRE MONITORING: 4/01 - 4/30/2025		\$120.00		
	225106		03/01/2025		FIRE STATION FIRE MONITORING: 4/01 - 4/30/2025		\$121.25		
	225063		03/01/2025		TRANSIT CENTER; FIRE MONITORING; 4/01 - 4/30/2025		\$186.25		
	225108		03/01/2025		TRANSIT CENTER; COMMERCIAL MONITORING; 4/01 - 4/30/2025		\$20.00		
	225287		03/01/2025		ASSESSMENT BLDG COMM. MONITORING & BURG RADIO: 4/01-4/30/2025		\$36.00		
	225288		03/01/2025		ASSESSMENT BLDG FIRE MONITORING: 4/01- 4/30/2025		\$263.00		
	225050		03/01/2025		SRWA BICSEC - SECURITY AND FIRE ALARM MONITORING April 2025		\$266.25		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$362.91		
	246 - Landscape Assessment				246.11000 (Cash)		\$299.00		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$281.25		
	426 - Transit				426.11000 (Cash)		\$344.50		
	950 - SRWA - JPA				950.11000 (Cash)		\$266.25		
147630	03/13/2025	Open			Accounts Payable	BKS Law Firm, A Professional Corporation	\$1,052.50		
	Invoice		Date		Description		Amount		
	January 2025		02/10/2025		SRWA - Legal Services for 2024-25 January 2025		\$1,052.50		
	Paying Fund				Cash Account		Amount		
	950 - SRWA - JPA				950.11000 (Cash)		\$1,052.50		
147631	03/13/2025	Open			Accounts Payable	CALIFORNIA EMERGENCY PHYSICIANS MEDICAL GROUP	\$150.00		
	Invoice		Date		Description		Amount		
	TP25000785		02/10/2025		CONFIDENTIAL VICTIM EXPENSE E6600110027101		\$150.00		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$150.00		
147632	03/13/2025	Open			Accounts Payable	CCME, Inc.	\$1,488.36		
	Invoice		Date		Description		Amount		
	10		01/31/2025		23-031 CM for Roads Task Order No.1A Bid Package 1-1/31/25		\$744.18		
	1 CP23-067		01/31/2025		23-067 CM for Roads Task Order No. 2 Bid Package 1 -1/31/25		\$744.18		

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147633	Paying Fund			Cash Account			Amount		
	115 - Measure A - Roads			115.11000 (Cash)			\$1,488.36		
	03/13/2025	Open			Accounts Payable	CENTRAL SANITARY SUPPLY LLC dba BRADY INDUSTRIES	\$845.26		
147634	Invoice			Date	Description		Amount		
	9736389			02/06/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$385.61		
	9755361			02/12/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$459.65		
147634	Paying Fund			Cash Account			Amount		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$845.26		
	03/13/2025	Open			Accounts Payable	CINCINNATI LIFE INS INC	\$459.74		
147635	Invoice			Date	Description		Amount		
	4010017653			03/07/2025	FEBRUARY 2025 PREMIUMS		\$459.74		
	Paying Fund			Cash Account			Amount		
147635	104 - Payroll Clearing Fund			104.11000 (Cash)			\$459.74		
	03/13/2025	Open			Accounts Payable	CITY OF MODESTO	\$65,995.00		
	Invoice			Date	Description		Amount		
147636	154526			01/23/2025	SWRCB ANNUAL DMC PERMIT FEES - COT COST SHARE		\$65,995.00		
	Paying Fund			Cash Account			Amount		
	416 - Recycled Water Sales			416.11000 (Cash)			\$65,995.00		
147636	03/13/2025	Open			Accounts Payable	CITY OF TURLOCK - CASH	\$522.75		
	Invoice			Date	Description		Amount		
	03-05-25 REPLIN			03/05/2025	FIN AR-REPLINISH PETTY CASH-03-05-25		\$522.75		
147637	Paying Fund			Cash Account			Amount		
	110 - General Fund			110.11000 (Cash)			\$280.13		
	206 - Traffic Safety			206.11000 (Cash)			\$205.62		
147637	256 - Stanislaus Housing Consortium			256.11000 (Cash)			\$37.00		
	03/13/2025	Open			Accounts Payable	CLARK PEST CONTROL OF STOCKTON, INC	\$4,320.00		
	Invoice			Date	Description		Amount		
147638	36932959			02/18/2025	SRWA Pest/Weed Control Services Monthly Pest Feb 2025		\$320.00		
	37029184			02/05/2025	SRWA Pest/Weed Control Services Monthly Weed Feb 2025		\$2,370.00		
	QP-1-25			01/31/2025	QTRLY PEST CONTROL SERVICES JAN-MAR 2025		\$1,630.00		
147638	Paying Fund			Cash Account			Amount		
	110 - General Fund			110.11000 (Cash)			\$1,396.66		
	205 - Sports Facilities			205.11000 (Cash)			\$140.00		
147638	217 - Streets - Gas Tax			217.11000 (Cash)			\$65.00		
	246 - Landscape Assessment			246.11000 (Cash)			\$28.34		
	950 - SRWA - JPA			950.11000 (Cash)			\$2,690.00		
147638	03/13/2025	Open			Accounts Payable	CONDOR EARTH TECH INC	\$2,431.75		
	Invoice			Date	Description		Amount		
	91626			12/15/2024	SERVICES FOR THE PERIOD OF 9.8.24 - 11.4.24		\$2,431.75		
147638	Paying Fund			Cash Account			Amount		
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$2,431.75		

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147639	03/13/2025	Open			Accounts Payable	CRAIG SAFETY GROUP	\$270.00		
	Invoice		Date	Description		Amount			
	22211		02/28/2025	SRWA - Safety Management Services	CPR 2.27.25	\$270.00			
	Paying Fund			Cash Account		Amount			
	950 - SRWA - JPA			950.11000 (Cash)		\$270.00			
147640	03/13/2025	Open			Accounts Payable	CRIME GUARD INC	\$5,712.00		
	Invoice		Date	Description		Amount			
	27754		02/28/2025	LIVE MONITORING; BROADWAY PARK; 2/01-2/28/2025		\$1,568.00			
	27758		02/28/2025	LIVE MONITORING; DONNELLY PARK; 2/01-2/28/2025		\$784.00			
	27755		02/28/2025	LIVE MONITORING; CENTRAL PARK; 2/01-2/28/2025		\$1,568.00			
	27757		02/28/2025	LIVE MONITORING; DENAIR PARK; 2/01-2/28/2025		\$784.00			
	27756		02/28/2025	LIVE MONITORING; CORP YARD; 2/01-2/28/2025		\$1,008.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$5,712.00			
147641	03/13/2025	Open			Accounts Payable	Digital Deployment, Inc DBA Streamline	\$4,402.00		
	Invoice		Date	Description		Amount			
	B96A0662-0003		03/01/2025	SRWA - Website Domain and Subscription		\$4,402.00			
	Paying Fund			Cash Account		Amount			
	950 - SRWA - JPA			950.11000 (Cash)		\$4,402.00			
147642	03/13/2025	Open			Accounts Payable	DOCUSCRIPT, LLC	\$199.10		
	Invoice		Date	Description		Amount			
	2800		03/03/2025	TRANSCRIPTION SERVICES FOR FEBRUARY 2025		\$199.10			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$199.10			
147643	03/13/2025	Open			Accounts Payable	EMMANUEL VALDOVINOS PEREZ DBA LIMITLESS GRAPHICS	\$3,256.71		
	Invoice		Date	Description		Amount			
	INV-000796		03/04/2025	vehicle spot graphics (blue , silver , and black roof decal)		\$1,085.57			
	INV-000797		03/04/2025	vehicle spot graphics (blue , silver , and black roof decal)		\$1,085.57			
	INV-000798		03/04/2025	vehicle spot graphics (blue , silver , and black roof decal)		\$1,085.57			
	Paying Fund			Cash Account		Amount			
	506 - Vehicle/Equipment Replacement			506.11000 (Cash)		\$3,256.71			
147644	03/13/2025	Open			Accounts Payable	EQUIFAX	\$10.00		
	Invoice		Date	Description		Amount			
	2064695228		02/28/2025	February 2025 Services		\$10.00			
	Paying Fund			Cash Account		Amount			
	255 - CDBG			255.11000 (Cash)		\$10.00			
147645	03/13/2025	Open			Accounts Payable	FASTENAL COMPANY INC	\$20.51		
	Invoice		Date	Description		Amount			
	CATUR196388		02/27/2025	FUSES		\$20.51			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$20.51			

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147646	03/13/2025	Open			Accounts Payable	FEDERAL EXPRESS	\$132.08		
	Invoice		Date	Description		Amount			
	8-791-36442		03/07/2025	SHIPPING CHARGES FOR 3/7/25		\$132.08			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$132.08			
147647	03/13/2025	Open			Accounts Payable	FIRST SHIELD SECURITY AND PATROL	\$16,110.50		
	Invoice		Date	Description		Amount			
	5982		02/28/2025	SRWA - Unarmed Security Services February 2025		\$9,744.00			
	5996		02/28/2025	Unarmed Security Services for City Hall Meetings- February 2025		\$315.00			
	5998		02/28/2025	Unarmed Security Services for City Hall- February 2025		\$6,051.50			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$6,366.50			
	950 - SRWA - JPA			950.11000 (Cash)		\$9,744.00			
147648	03/13/2025	Open			Accounts Payable	FISHER SCIENTIFIC PRO INC	\$1,148.13		
	Invoice		Date	Description		Amount			
	9251870		02/28/2025	SRWA Supplies - Lab Supplies DI Water Filters		\$1,148.13			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$1,148.13			
147649	03/13/2025	Open			Accounts Payable	FRANCHISE TAX BOARD	\$157.24		
	Invoice		Date	Description		Amount			
	030125ZAPIEN		03/07/2025	03012025 PAYROLL WITHHOLDING		\$157.24			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$157.24			
147650	03/13/2025	Open			Accounts Payable	FRANCHISE TAX BOARD	\$1,627.92		
	Invoice		Date	Description		Amount			
	030125WILSON		03/07/2025	03012025 PAYROLL WITHHOLDING		\$1,627.92			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$1,627.92			
147651	03/13/2025	Open			Accounts Payable	GEOANALYTICAL LAB INC	\$1,346.10		
	Invoice		Date	Description		Amount			
	L5B0514		02/05/2025	SRWA LABORATORY ANALYSIS SERVICES 2.05.25		\$937.10			
	L5B2404		02/26/2025	SRWA LABORATORY ANALYSIS SERVICES 2.26.25		\$45.00			
	L5B2512		02/25/2025	SRWA LABORATORY ANALYSIS SERVICES - 2.25.25		\$45.00			
	L5B2604		02/26/2025	SRWA LABORATORY ANALYSIS SERVICES 2.26.25		\$139.00			
	L5B2702		02/27/2025	SRWA LABORATORY ANALYSIS SERVICES 2.27.25		\$180.00			
	Paying Fund			Cash Account		Amount			
	950 - SRWA - JPA			950.11000 (Cash)		\$1,346.10			
147652	03/13/2025	Open			Accounts Payable	GILLIG LLC	\$1,411.17		
	Invoice		Date	Description		Amount			
	41280609		03/04/2025	82-70854-001 4 EA SPRING, AIR		\$1,411.17			
	Paying Fund			Cash Account		Amount			
	426 - Transit			426.11000 (Cash)		\$1,411.17			

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147653	03/13/2025	Open			Accounts Payable	Goldfarb & Lipman LLP	\$511.00		
	Invoice		Date	Description		Amount			
	474711		08/12/2024	July 2024		\$511.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$109.50			
	255 - CDBG			255.11000 (Cash)		\$401.50			
147654	03/13/2025	Open			Accounts Payable	GRAINGER INC, W W	\$3,010.73		
	Invoice		Date	Description		Amount			
	9420994387		02/26/2025	SRWA Supplies - Gen Supplies Face Shields		\$521.36			
	9425867117		03/03/2025	SRWA Supplies - Gen Supplies Mats, Transfer Pumps, Hex Key		\$2,179.82			
	9426037264		03/03/2025	SRWA Supplies - Gen Supplies Nut Driver Sets		\$309.55			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$3,010.73			
147655	03/13/2025	Open			Accounts Payable	GREEN HORIZON INC	\$855.00		
	Invoice		Date	Description		Amount			
	45597		03/01/2025	February 2025 Services-2065 Cody Ct		\$165.00			
	45596		03/01/2025	February 2025 Services-1827 Shadow Park		\$130.00			
	45595		03/01/2025	February 2025 Services-570 Jason Dr		\$100.00			
	45594		03/01/2025	February 2025 Services-829/831 Vermont		\$130.00			
	45599		03/01/2025	February 2025 Services-573 Birchwood		\$165.00			
	45598		03/01/2025	February 2025 Services-901 High St		\$165.00			
	Paying Fund			Cash Account		Amount			
	255 - CDBG			255.11000 (Cash)		\$855.00			
147656	03/13/2025	Open			Accounts Payable	HD SUPPLY INC, DBA USABLUBOOK	\$6,014.98		
	Invoice		Date	Description		Amount			
	INV00633804		02/25/2025	SRWA supplies - Gen Supplies LED Flashlights		\$121.44			
	INV00635239		02/26/2025	SRWA supplies - Lab Supplies Reagent set, PH Sensor		\$1,873.52			
	INV00635426		02/26/2025	SRWA supplies - Gen Supplies 75' hose		\$219.95			
	INV00639462		03/03/2025	SRWA supplies - Minor Equipment Tools Filter Judge		\$3,227.28			
	INV00635939		02/27/2025	SRWA supplies - Gen Supplies 75' hose		\$572.79			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$6,014.98			
147657	03/13/2025	Open			Accounts Payable	HOGUE, RICHARD J	\$5,000.00		
	Invoice		Date	Description		Amount			
	1/27/25		01/27/2025	FYE 6/30/24 GASB 75 Disclosures Reportt		\$5,000.00			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$5,000.00			
147658	03/13/2025	Open			Accounts Payable	Imperial Bag & Paper Co., LLC DBA Imperial Dade	\$3,924.04		
	Invoice		Date	Description		Amount			
	36740429		02/05/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$1,422.73			
	36808740		02/12/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$716.87			
	36824975		02/13/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$76.05			
	36824976		02/13/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$95.05			
	36868746		02/19/2025	JANITORIAL PAPER & CLEANING SUPPLIES		\$747.26			

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
	37014571		03/05/2025		JANITORIAL PAPER & CLEANING SUPPLIES		\$544.53		
	36959165		02/27/2025		JANITORIAL PAPER & CLEANING SUPPLIES		\$321.55		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$3,924.04		
147659	03/13/2025	Open			Accounts Payable	INDUSTRIAL ELECTRICAL CO.	\$1,799.20		
	Invoice		Date		Description		Amount		
	SI-035244		03/03/2025		SRWA - General Supplies 1HP Eurodrive Motor for		\$1,799.20		
	Lime								
	Paying Fund				Cash Account		Amount		
	450 - SRWA - Operations				450.11000 (Cash)		\$1,799.20		
147660	03/13/2025	Open			Accounts Payable	JESTER AUTO WORKS	\$1,911.73		
	Invoice		Date		Description		Amount		
	7527		03/06/2025		AD13-4417 REPAIR WORK		\$1,911.73		
	Paying Fund				Cash Account		Amount		
	246 - Landscape Assessment				246.11000 (Cash)		\$1,911.73		
147661	03/13/2025	Open			Accounts Payable	KELSO'S AUTO WRECK & TOW	\$60.00		
	Invoice		Date		Description		Amount		
	52169		02/28/2025		SP06-4286 TOW BILL		\$60.00		
	Paying Fund				Cash Account		Amount		
	410 - WATER QUALITY CONTROL (WQC)				410.11000 (Cash)		\$60.00		
147662	03/13/2025	Open			Accounts Payable	KRAZAN & ASSOCIATES	\$2,715.00		
	Invoice		Date		Description		Amount		
	INV0341560-32735		03/10/2025		Phase 1 Environmental Site Assessment		\$2,715.00		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$2,715.00		
147663	03/13/2025	Open			Accounts Payable	Linde Inc.	\$1,564.19		
	Invoice		Date		Description		Amount		
	48439077		02/28/2025		SRWA SUPPLY & DELIVERY OF LIQUID OXYGEN		\$1,564.19		
	Tank Inspection								
	Paying Fund				Cash Account		Amount		
	450 - SRWA - Operations				450.11000 (Cash)		\$1,564.19		
147664	03/13/2025	Open			Accounts Payable	MARTIN MARIETTA MATERIALS INC	\$85.55		
	Invoice		Date		Description		Amount		
	45158556		03/05/2025		ASPHALT		\$85.55		
	Paying Fund				Cash Account		Amount		
	219 - SB1 Road Maint & Rehab Account				219.11000 (Cash)		\$85.55		
147665	03/13/2025	Open			Accounts Payable	MEDWASTE MANAGEMENT, LLC.	\$354.97		
	Invoice		Date		Description		Amount		
	38127		02/28/2025		QUARTERLY SERVICE		\$354.97		
	Paying Fund				Cash Account		Amount		
	110 - General Fund				110.11000 (Cash)		\$354.97		
147666	03/13/2025	Open			Accounts Payable	MGT IMPACT SOLUTIONS, LLC	\$4,800.00		
	Invoice		Date		Description		Amount		
	63624		03/05/2025		FY 24/25 SB90 STATE MANDATED		\$4,800.00		
	REIMBURSEMENT CLAIMING SERVICES								
	Paying Fund				Cash Account		Amount		

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147667	110 - General Fund			110.11000 (Cash)			\$4,800.00		
	03/13/2025	Open			Accounts Payable	MOTOROLA INC	\$338,311.46		
	Invoice		Date	Description		Amount			
	33244		02/05/2025	ANNUAL MOTOROLA LEASE PYMNT 2025		\$338,311.46			
147668	110 - General Fund			110.11000 (Cash)			\$338,311.46		
	03/13/2025	Open			Accounts Payable	MWI VETERINARY SUPPLY CO DBA MWI ANIMAL HEALTH	\$65.17		
	Invoice		Date	Description		Amount			
	59760351		03/03/2025	SYR 03CC & 05CC W/OUT NDLE		\$65.17			
147669	110 - General Fund			110.11000 (Cash)			\$65.17		
	03/13/2025	Open			Accounts Payable	NAPA AUTO PARTS	\$457.97		
	Invoice		Date	Description		Amount			
	833397		02/28/2025	RTA9200 Krylon Rust Tough Enamel, Gloss, White		\$14.11			
	833427		03/03/2025	03-1699 THM RADIATOR CAP ()		\$6.06			
	833433		03/03/2025	SG7973BM PSG SILENTGUARD BRK PADS ()		\$41.10			
	833485		03/03/2025	24245 FRONT WHEEL SEAL		\$6.91			
	833505		03/04/2025	24-241755 AAG BILSTEIN SHOCK ()		\$168.36			
	833510		03/04/2025	NBH 25060888 Automotive V-Ribbed Belt		\$168.84			
	833570		03/04/2025	NOE 926879 Negative Battery Terminal		\$15.88			
	833578		03/04/2025	7352637 Door Lock Rod Clips		\$11.93			
	833692		03/06/2025	NBH 51441		\$24.78			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)			\$215.56		
	246 - Landscape Assessment			246.11000 (Cash)			\$41.10		
	420 - WATER			420.11000 (Cash)			\$18.84		
	426 - Transit			426.11000 (Cash)			\$182.47		
147670	03/13/2025	Open			Accounts Payable	NESTLE WATERS NORTH AMERICA	\$227.32		
	Invoice		Date	Description		Amount			
	15B0033242397		02/26/2025	5 GALLON NESTLE DRINKING WATER ELECTRICAL MAINT 1/27/25-2/26/25		\$227.32			
	Paying Fund			Cash Account		Amount			
147671	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)			\$113.66		
	420 - WATER			420.11000 (Cash)			\$113.66		
	03/13/2025	Open			Accounts Payable	ON THE SPOT DESIGN	\$104.28		
	Invoice		Date	Description		Amount			
147672	3978		02/28/2025	DECALS		\$104.28			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)			\$104.28		
	03/13/2025	Open			Accounts Payable	Operational Technical Services, LLC	\$4,110.00		
	Invoice		Date	Description		Amount			
	4754		02/26/2025	SRWA - Senior Operator MC 2.24.25 - 2.26.25		\$4,110.00			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)			\$4,110.00		

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147673	03/13/2025	Open			Accounts Payable	OREILLY AUTO PARTS	\$1,002.79		
	Invoice		Date	Description		Amount			
	2800-118822		03/03/2025	BHH 54-74426	PWR BRK BSTR	\$124.90			
	2800-119059		03/04/2025	TYC 20-6582-00	HEADLIGHT	\$67.74			
	2800-119060		03/04/2025	SAC 4B174988	LIFT SUPPORT	\$74.67			
	2800-119199		03/04/2025	BH2 54-77043	VAC BRK BSTR	\$373.99			
	2800-119527		03/05/2025	88229	TERMINAL	\$18.46			
	2800-119558		03/05/2025	MHT 99352	HEATER CORE	\$169.42			
	2800-119732		03/06/2025	GAT 51440	COOLANT HOSE	\$48.53			
	2800-119846		03/06/2025	credit for MCS 74294	THERMOSTAT	(\$14.00)			
	2800-119847		03/06/2025	MCS 74285	THERMOSTAT	\$21.50			
	2800-119721		03/06/2025	FEL MS96696	MANIFOLD SET	\$78.19			
	2800-119817		03/06/2025	MCS 74294	THERMOSTAT	\$14.00			
	2800-119782		03/06/2025	DOR 626-659	HEATER HOSE	\$25.39			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$336.47			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$577.08			
	426 - Transit			426.11000 (Cash)		\$89.24			
147674	03/13/2025	Open			Accounts Payable	P G & E	\$89.31		
	Invoice		Date	Description		Amount			
	COLUMBIA 3/2/25		03/02/2025	6180280303-3 / 600 Columbia St		\$8.11			
	HIGH 3/2/25		03/02/2025	0221941093-9 / 595 High St		\$8.11			
	R.BOESCH 3/2/25		03/02/2025	4388605407-1 / 275 N Orange		\$38.74			
	ARMORY 3/2/25		03/02/2025	7255483135-3 / 1040 Flower St		\$34.35			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$89.31			
147675	03/13/2025	Open			Accounts Payable	PRINCE JEWELERS	\$3,750.00		
	Invoice		Date	Description		Amount			
	COVID19		12/22/2020	Turlock COVID-19 Small Business Grant		\$3,750.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$3,750.00			
147676	03/13/2025	Open			Accounts Payable	R3 Consulting Group, Inc.	\$532.50		
	Invoice		Date	Description		Amount			
	124342		03/03/2025	On-Call solid waste consulting		\$532.50			
	Paying Fund			Cash Account		Amount			
	204 - SolidWaste/Recycle/PublicEducati			204.11000 (Cash)		\$532.50			
147677	03/13/2025	Open			Accounts Payable	RADAR SHOP INC, THE	\$1,218.00		
	Invoice		Date	Description		Amount			
	26093		02/13/2025	RECERTIFIED RADAR UNITS		\$1,218.00			
	Paying Fund			Cash Account		Amount			
	206 - Traffic Safety			206.11000 (Cash)		\$1,218.00			
147678	03/13/2025	Open			Accounts Payable	Ricoh USA, Inc.	\$181.32		
	Invoice		Date	Description		Amount			
	5070968210		02/18/2025	SRWA - Copy/Printer Machine Maint 1.18.2025 - 2.17.2025		\$181.32			
	Paying Fund			Cash Account		Amount			
	950 - SRWA - JPA			950.11000 (Cash)		\$181.32			

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147679	03/13/2025	Open			Accounts Payable	ROLAND PHD,JOCELYN E	\$1,000.00		
	Invoice		Date	Description		Amount			
	23730		02/28/2025	CONTRACT MARCH 2025		\$1,000.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,000.00			
147680	03/13/2025	Open			Accounts Payable	ROMEO MEDICAL CLINIC	\$371.00		
	Invoice		Date	Description		Amount			
	Jan 2025 FIRE		01/31/2025	Romeo Medical Services Jan 2025 FIRE		\$371.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$371.00			
147681	03/13/2025	Open			Accounts Payable	RUSH TRUCK CENTERS OF CALIFORNIA, INC.	\$1,121.93		
	Invoice		Date	Description		Amount			
	3040808620		03/03/2025	4384382:CE SENSOR,OXYGEN		\$633.12			
	3040856721		03/06/2025	5944870:CT SENDING UNIT		\$488.81			
	Paying Fund			Cash Account		Amount			
	217 - Streets - Gas Tax			217.11000 (Cash)		\$488.81			
	426 - Transit			426.11000 (Cash)		\$633.12			
147682	03/13/2025	Open			Accounts Payable	SHARPENING SHOP	\$1,701.03		
	Invoice		Date	Description		Amount			
	438035		03/07/2025	(3) BACKPACK BLOWERS W/ TUBE MOUNT		\$1,701.03			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,701.03			
147683	03/13/2025	Open			Accounts Payable	SIEGFRIED ENGINEERING INC	\$14,524.72		
	Invoice		Date	Description		Amount			
	49311		01/31/2025	23-069 Design Services for Roads CIP Task Order 2-1/31/25		\$9,857.18			
	49319		01/31/2025	23-033 Engineering Design Services Task Order 1-1/31/25		\$4,667.54			
	Paying Fund			Cash Account		Amount			
	115 - Measure A - Roads			115.11000 (Cash)		\$14,524.72			
147684	03/13/2025	Open			Accounts Payable	SIEMENS INDUSTRY INC	\$7,384.41		
	Invoice		Date	Description		Amount			
	5671402086		01/28/2025	SIEMENS 4" MAG 5100		\$7,384.41			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$7,384.41			
147685	03/13/2025	Open			Accounts Payable	STANISLAUS CO PLANNING AND COMMUNITY DEV	\$1,645.00		
	Invoice		Date	Description		Amount			
	PLN2018-0102		03/11/2025	Planning Commission Appeal - PLN2018-0102		\$1,645.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,645.00			
147686	03/13/2025	Open			Accounts Payable	STATE WATER RESOURCE CTNL	\$115.00		
	Invoice		Date	Description		Amount			
	MEDRANO - GRADE1		03/06/2025	FRANK MEDRANO - GRADE 1 APPLICATION		\$115.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$115.00			

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147687	03/13/2025	Open			Accounts Payable	STATE WATER RESOURCE CTNL	\$230.00		
	Invoice		Date	Description		Amount			
	CARDOSO - GRADE2		03/06/2025	DANNY CARDOSO - GRADE II APPLICATION		\$230.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$230.00			
147688	03/13/2025	Open			Accounts Payable	STOMMEL INC DBA LEHR	\$49.33		
	Invoice		Date	Description		Amount			
	SI115380		03/03/2025	AA-SUPER-RELAY-PLG Patrol Power, Relay Pigtail		\$31.02			
	SI115329		02/24/2025	Sales – Freight		\$18.31			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$49.33			
147689	03/13/2025	Open			Accounts Payable	SUPPORT PAYMENT CLEARING	\$405.35		
	Invoice		Date	Description		Amount			
	030125BECCHETTI		03/07/2025	03012025 PAYROLL WITHHOLDING		\$405.35			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$405.35			
147690	03/13/2025	Open			Accounts Payable	TOM PONTON INDUSTRIES, INC	\$1,976.65		
	Invoice		Date	Description		Amount			
	31416		02/28/2025	SRWA - Brooks VA Flow Meter Large Glass Tube		\$1,976.65			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$1,976.65			
147691	03/13/2025	Open			Accounts Payable	TOWNSEND PUBLIC AFFAIRS INC	\$5,500.00		
	Invoice		Date	Description		Amount			
	22964		02/28/2025	Consulting Services for February 2025		\$5,500.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$2,750.00			
	420 - WATER			420.11000 (Cash)		\$2,750.00			
147692	03/13/2025	Open			Accounts Payable	TRITECH SOFTWARE SYSTEMS	\$8,094.00		
	Invoice		Date	Description		Amount			
	430710		01/31/2025	FINAL PAYMENT OF CAD TO CAD WITH AMR		\$8,094.00			
	Paying Fund			Cash Account		Amount			
	240 - Small Equipment Replacement			240.11000 (Cash)		\$8,094.00			
147693	03/13/2025	Open			Accounts Payable	TruView BSI, LLC	\$5,648.50		
	Invoice		Date	Description		Amount			
	444444410736603		01/31/2025	COMPLETED INVESTIGATION		\$1,677.00			
	444444410736601		01/31/2025	DISCONTINUED INVESTIGATION		\$617.50			
	444444410736600		01/31/2025	COMPLETED INVESTIGATION		\$1,677.00			
	444444410736602		01/31/2025	COMPLETED INVESTIGATION		\$1,677.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$5,648.50			
147694	03/13/2025	Open			Accounts Payable	TURF STAR	\$447.33		
	Invoice		Date	Description		Amount			
	INV073265		03/04/2025	134-1173: TANK		\$52.49			
	INV073908		03/06/2025	112-5255: 7-INCH ADJUSTER ASM		\$394.84			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$447.33			

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From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147695	03/13/2025	Open			Accounts Payable	TURLOCK SMOG LLC	\$28.00		
	Invoice		Date	Description		Amount			
	Invoice #11177		03/06/2025	PF17-4513 smog		\$28.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$28.00			
147696	03/13/2025	Open			Accounts Payable	TURLOCK UMPIRE GROUP	\$2,664.00		
	Invoice		Date	Description		Amount			
	2025-02		03/06/2025	Umpires - February 2025 Games		\$2,664.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$2,664.00			
147697	03/13/2025	Open			Accounts Payable	UNITED RENTAL INC	\$159.08		
	Invoice		Date	Description		Amount			
	244681164-001		02/19/2025	SRWA - Equipment rental Return Fuel Fee		\$159.08			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		\$159.08			
147698	03/13/2025	Open			Accounts Payable	VERIZON WIRELESS	\$523.99		
	Invoice		Date	Description		Amount			
	6106351600		02/18/2025	642482150-00001 UTILITY WELLSITES-SIM CARD		\$523.99			
	Paying Fund			USAGE 1/19-2/18		Amount			
	420 - WATER			420.11000 (Cash)		\$523.99			
147699	03/13/2025	Open			Accounts Payable	WATSONVILLE FORD DBA WATSONVILLE FLEET GROUP	\$109,944.74		
	Invoice		Date	Description		Amount			
	WF11794		03/03/2025	PK25-4912 2024 FORD F-250 XL		\$54,972.37			
	wf11691		03/03/2025	PK25-4913 2024 FORD F-250 XL		\$54,972.37			
	Paying Fund			Cash Account		Amount			
	506 - Vehicle/Equipment Replacement			506.11000 (Cash)		\$109,944.74			
147700	03/13/2025	Open			Accounts Payable	WEST PUBLISHING CORPORATION	\$293.03		
	Invoice		Date	Description		Amount			
	851572550		03/01/2025	ONLINE SOFTWARE SUBSCRIPTION FOR 02/01/25 - 02/28/25		\$293.03			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$293.03			
147701	03/13/2025	Open			Accounts Payable	WEST YOST & ASSOCIATES INC.	\$29,990.50		
	Invoice		Date	Description		Amount			
	2061891		01/31/2025	SRWA - Program Mgmt Services for 2024-25 January 2025		\$29,990.50			
	Paying Fund			Cash Account		Amount			
	950 - SRWA - JPA			950.11000 (Cash)		\$29,990.50			
147702	03/13/2025	Open			Accounts Payable	ANDERSON-LITFIN, INC	\$95,696.00		
	Invoice		Date	Description		Amount			
	23-163E		02/17/2025	EP 23-163E IMPROVEMENT SECURITY		\$95,696.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$93,500.00			
	420 - WATER			420.11000 (Cash)		\$2,196.00			

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From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147703	03/13/2025	Open			Accounts Payable	CCJWSA , ATTN: CCJWSA	\$450.00		
	Invoice		Date	Description		Amount			
	TR 5102 TUITION		03/10/2025	CCJWSA WARRANT WORKSHOP, 4/30/25-5/2/25,ROHNERT PARK-VCEBREROS		\$450.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$450.00			
147704	03/13/2025	Open			Accounts Payable	Fiez, Nichole	\$1,931.39		
	Invoice		Date	Description		Amount			
	TR5076 Per Diem		02/17/2025	CMC Inst, San Marcos 2/17/25-2/21/25		\$1,931.39			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$1,931.39			
147705	03/13/2025	Open			Accounts Payable	Loehr, Paul	\$138.44		
	Invoice		Date	Description		Amount			
	CSJVRMAREmbLoehr		01/23/2025	CSJVRMA Mileage Reimb - Loehr, Paul		\$138.44			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$138.44			
147706	03/13/2025	Open			Accounts Payable	MARTINEZ, DANIEL, A	\$20.00		
	Invoice		Date	Description		Amount			
	840238		03/06/2025	REIMBURSEMENT FOR MOUNTAIN HOUSE WASTEWATER TREATMENT LAB TOUR		\$20.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$20.00			
147707	03/13/2025	Open			Accounts Payable	MARTINEZ, SAUL	\$40.00		
	Invoice		Date	Description		Amount			
	SMARTINEZ		02/24/2025	OVERPAYMENT FOR ABC PERMIT APPLICATION		\$40.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$40.00			
147708	03/13/2025	Open			Accounts Payable	MOUW, LARRY	\$350.00		
	Invoice		Date	Description		Amount			
	SO547274		01/20/2025	WILDLAND BOOT REIMBURSEMENT		\$350.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$350.00			
147709	03/13/2025	Open			Accounts Payable	POWELL JR, MICHAEL, K	\$148.82		
	Invoice		Date	Description		Amount			
	1-4-25 Med Refun		03/07/2025	MEDICAL/DENTAL PREMIUM REFUND 1-4-25		\$148.82			
	Paying Fund			Cash Account		Amount			
	450 - SRWA - Operations			450.11000 (Cash)		(\$1,339.37)			
	511 - Health Care			511.11000 (Cash)		\$1,488.19			
147710	03/13/2025	Open			Accounts Payable	SEEBERGER, KURT	\$350.00		
	Invoice		Date	Description		Amount			
	SO546272		01/18/2025	WILDLAND BOOT REIMBURSEMENT		\$350.00			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$350.00			
147711	03/13/2025	Open			Accounts Payable	Taffoya, Gabriel	\$6.00		
	Invoice		Date	Description		Amount			
	17131559		03/03/2025	Spring Softball 2025 (1) player fee refund		\$6.00			
	Paying Fund			Cash Account		Amount			

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
	205 - Sports Facilities			205.11000 (Cash)			\$6.00		
147712	03/13/2025	Open			Accounts Payable	UNITED PAVEMENT MAINTENANCE, INC.	\$81,478.61		
	Invoice		Date	Description		Amount			
	PP5/CP 23-032		12/31/2024	24-043 Roads Program CIP - George Reed-12/31/24		\$81,478.61			
	Paying Fund			Cash Account		Amount			
	115 - Measure A - Roads			115.11000 (Cash)		\$81,478.61			
147713	03/13/2025	Open			Accounts Payable	UNITED PAVEMENT MAINTENANCE, INC.	\$317,078.50		
	Invoice		Date	Description		Amount			
	PP5/CP23-032		01/09/2025	24-043 Roads Program CIP - Jim Brisco Enterprises - 1/9/25		\$317,078.50			
	Paying Fund			Cash Account		Amount			
	115 - Measure A - Roads			115.11000 (Cash)		\$317,078.50			
147714	03/13/2025	Open			Accounts Payable	UNITED PAVEMENT MAINTENANCE, INC.	\$398,307.15		
	Invoice		Date	Description		Amount			
	PP5/ CP 23-032		02/28/2025	24-043 Roads Program CIP - Santa Fe Aggregates - 2/28/25		\$398,307.15			
	Paying Fund			Cash Account		Amount			
	115 - Measure A - Roads			115.11000 (Cash)		\$398,307.15			

Type Check Totals:

AP - Accounts Payable Totals

110 Transactions

\$1,690,269.82

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	110	\$1,690,269.82	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	110	\$1,690,269.82	\$0.00
All	Status	Count	Transaction Amount	Reconciled Amount
	Open	110	\$1,690,269.82	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00

Payment Register

From Payment Date: 3/7/2025 - To Payment Date: 3/13/2025

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
					Total	110	\$1,690,269.82	\$0.00	
Grand Totals:									
				Checks	Status	Count	Transaction Amount	Reconciled Amount	
					Open	110	\$1,690,269.82	\$0.00	
					Reconciled	0	\$0.00	\$0.00	
					Voided	0	\$0.00	\$0.00	
					Stopped	0	\$0.00	\$0.00	
					Total	110	\$1,690,269.82	\$0.00	
				All	Status	Count	Transaction Amount	Reconciled Amount	
					Open	110	\$1,690,269.82	\$0.00	
					Reconciled	0	\$0.00	\$0.00	
					Voided	0	\$0.00	\$0.00	
					Stopped	0	\$0.00	\$0.00	
					Total	110	\$1,690,269.82	\$0.00	

Payment Register

From Payment Date: 12/1/2024 - To Payment Date: 12/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
PR - Payroll Account									
<u>EFT</u>									
151855	12/13/2024	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$275,850.61		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-FEDERAL TAXES		\$275,850.61			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$275,850.61			
151856	12/16/2024	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$10.54		
	Invoice		Date	Description		Amount			
	12/7/24PR-GONZAL		12/16/2024	12/7/24PR-FEDERAL TAXES-N GONZALEZ		\$10.54			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$10.54			
151857	12/27/2024	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$235,695.87		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-FEDERAL TAXES		\$235,695.87			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$235,695.87			
151858	12/27/2024	Open			Accounts Payable	STATE OF CALIFORNIA - PR TAXES	\$72,135.88		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-STATE TAXES		\$72,135.88			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$72,135.88			
151859	12/04/2024	Open			Accounts Payable	CalPERS	\$326,531.96		
	Invoice		Date	Description		Amount			
	11/23/24PR		12/04/2024	11/23/24PR-CALPERS		\$326,531.96			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$326,531.96			
151860	12/03/2024	Open			Accounts Payable	T A P O	\$16,245.25		
	Invoice		Date	Description		Amount			
	11/23/24PR-RHS		12/03/2024	11/23/24PR-TAPO RHS DUES		\$16,245.25			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$16,245.25			
151861	12/03/2024	Open			Accounts Payable	TFRA	\$9,401.82		
	Invoice		Date	Description		Amount			
	11/23/24PR-RHS		12/03/2024	11/23/24PR-TFRA RHS DUES		\$9,401.82			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$9,401.82			
151862	12/04/2024	Open			Accounts Payable	DELTA DENTAL OF CALIFORNIA	\$7,171.07		
	Invoice		Date	Description		Amount			
	BE006352078		12/04/2024	DELTA DENTAL CLAIMS FOR 11/22/24-11/28/24		\$7,171.07			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$7,171.07			
151863	12/04/2024	Open			Accounts Payable	UMR	\$4,094.26		
	Invoice		Date	Description		Amount			
	11/26-12/2-FY24		12/04/2024	UMR CLAIMS FOR 11/26/24-12/2/24-FY 23/24		\$4,094.26			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$4,094.26			

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
151864	12/04/2024	Open			Accounts Payable	UMR	\$51,035.29		
	Invoice		Date	Description		Amount			
	11/26-12/2-FY25		12/04/2024	UMR CLAIMS FOR 11/26/24-12/2/24-FY 24/25		\$51,035.29			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$51,035.29			
151865	12/05/2024	Open			Accounts Payable	UMR	\$740.00		
	Invoice		Date	Description		Amount			
	DEC 24 CUSTODIAL		12/05/2024	UMR DECEMBER 2024 CUSTODIAL AND BANKING FEE		\$740.00			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$740.00			
151866	12/05/2024	Open			Accounts Payable	UMR	\$155,744.22		
	Invoice		Date	Description		Amount			
	DEC 24 PREM		12/05/2024	UMR DECEMBER 2024 HEALTH PREMIUMS		\$155,744.22			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$155,744.22			
151867	12/12/2024	Open			Accounts Payable	DELTA DENTAL OF CALIFORNIA	\$7,059.30		
	Invoice		Date	Description		Amount			
	BE006361681		12/12/2024	DELTA DENTAL CLAIMS FOR 11/29/24-12/5/24		\$7,059.30			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$7,059.30			
151868	12/13/2024	Open			Accounts Payable	CA SDU	\$1,982.28		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-CHILD SUPPORT PAYMENT		\$1,982.28			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$1,982.28			
151869	12/13/2024	Open			Accounts Payable	GOLDEN ONE CREDIT UNION	\$3,947.00		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-GOLDEN 1 CU		\$3,947.00			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$3,947.00			
151870	12/13/2024	Open			Accounts Payable	T A P O	\$5,927.85		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-TAPO DUES		\$5,927.85			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$5,927.85			
151871	12/13/2024	Open			Accounts Payable	T C E A	\$3,057.75		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-TCEA DUES		\$3,057.75			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$3,057.75			
151872	12/13/2024	Open			Accounts Payable	TMAPS	\$200.00		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-TMAPS DUES		\$200.00			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$200.00			

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From Payment Date: 12/1/2024 - To Payment Date: 12/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
151873	12/13/2024	Open			Accounts Payable	T C E A	\$75.50		
	Invoice		Date	Description		Amount			
	12/7/24PR-BENEVO		12/13/2024	12/7/24PR-TCEA BENEVOLENCE DUES		\$75.50			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$75.50			
151874	12/13/2024	Open			Accounts Payable	STATE OF CALIFORNIA - PR TAXES	\$90,635.77		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/13/2024	12/7/24PR-STATE TAXES		\$90,635.77			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$90,635.77			
151875	12/16/2024	Open			Accounts Payable	ICMA-RC	\$101,185.64		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/16/2024	12/7/24PR-ICMA		\$101,185.64			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$101,185.64			
151876	12/16/2024	Open			Accounts Payable	DEPT INDUSTRIAL RELATIONS	\$29,888.03		
	Invoice		Date	Description		Amount			
	OSIP 72439		12/16/2024	FY 24/25 ASSESSMENT - OSIP / DIR		\$29,888.03			
	Paying Fund			Cash Account		Amount			
	510 - Workers Compensation Ins			510.11000 (Cash)		\$29,888.03			
151877	12/17/2024	Open			Accounts Payable	T A P O	\$16,438.32		
	Invoice		Date	Description		Amount			
	12/7/24PR-RHS		12/17/2024	12/7/24PR-TAPO RHS DUES		\$16,438.32			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$16,438.32			
151878	12/17/2024	Open			Accounts Payable	TFRA	\$9,449.40		
	Invoice		Date	Description		Amount			
	12/7/24PR-RHS		12/17/2024	12/7/24PR-TFRA RHS DUES		\$9,449.40			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$9,449.40			
151879	12/19/2024	Open			Accounts Payable	DELTA DENTAL OF CALIFORNIA	\$11,215.16		
	Invoice		Date	Description		Amount			
	BE006364711		12/19/2024	DELTA DENTAL CLAIMS FOR 12/6/24-12/12/24		\$11,215.16			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$11,215.16			
151880	12/19/2024	Open			Accounts Payable	SUN LIFE ASSURANCE COMPANY OF CANADA	\$17,757.38		
	Invoice		Date	Description		Amount			
	JAN 2025		12/19/2024	LTD AND LIFE INSURANCE - JANUARY 2025		\$17,757.38			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$17,757.38			
151881	12/23/2024	Open			Accounts Payable	UMR	(\$350.89)		
	Invoice		Date	Description		Amount			
	NOV24 OSR REFUND		12/23/2024	NOVEMBER 2024 OSR REFUND		(\$350.89)			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		(\$350.89)			

Payment Register

From Payment Date: 12/1/2024 - To Payment Date: 12/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
151882	12/24/2024	Open			Accounts Payable	UMR	(\$1,992.00)		
	Invoice		Date	Description		Amount			
	NOV24 COBRA REF		12/24/2024	UMR NOVEMBER COBRA REFUND		(\$1,992.00)			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		(\$1,992.00)			
151883	12/24/2024	Open			Accounts Payable	UMR	(\$12,347.99)		
	Invoice		Date	Description		Amount			
	NOV24 RET REF		12/24/2024	UMR NOVEMBER 2024 RETIREE REFUND		(\$12,347.99)			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		(\$12,347.99)			
151884	12/27/2024	Open			Accounts Payable	DELTA DENTAL OF CALIFORNIA	\$6,787.96		
	Invoice		Date	Description		Amount			
	BE006382041		12/27/2024	DELTA DENTAL CLAIMS FOR 12/13/24-12/19/24		\$6,787.96			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$6,787.96			
151885	12/27/2024	Open			Accounts Payable	CA SDU	\$1,982.28		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-CHILD SUPPORT PAYMENT		\$1,982.28			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$1,982.28			
151886	12/27/2024	Open			Accounts Payable	GOLDEN ONE CREDIT UNION	\$3,947.00		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-GOLDEN 1 CU		\$3,947.00			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$3,947.00			
151887	12/27/2024	Open			Accounts Payable	ICMA-RC	\$101,732.41		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-ICMA		\$101,732.41			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$101,732.41			
151888	12/27/2024	Open			Accounts Payable	T A P O	\$5,933.14		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-TAPO DUES		\$5,933.14			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$5,933.14			
151889	12/27/2024	Open			Accounts Payable	T C E A	\$3,138.75		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-TCEA DUES		\$3,138.75			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$3,138.75			
151890	12/27/2024	Open			Accounts Payable	TFRA	\$6,158.24		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-TFRA DUES		\$6,158.24			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$6,158.24			

City of Turlock

Payment Register

From Payment Date: 12/1/2024 - To Payment Date: 12/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
151891	12/27/2024	Open			Accounts Payable	TURLOCK CITY FIRE INC	\$375.00		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-FIRE INC DUES		\$375.00			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$375.00			
151892	12/27/2024	Open			Accounts Payable	TURLOCK HEALTH & FITNESS CENTER, INC, DBA BRENDA ATHLETIC	\$130.00		
	Invoice		Date	Description		Amount			
	12/21/24PR		12/27/2024	12/21/24PR-TURLOCK HEALTH CLUB		\$130.00			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$130.00			
151893	12/27/2024	Open			Accounts Payable	T C E A	\$77.50		
	Invoice		Date	Description		Amount			
	12/21/24PR-BENEV		12/27/2024	12/21/24PR-TCEA BENEVOLENCE DUES		\$77.50			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$77.50			
151894	12/27/2024	Open			Accounts Payable	ICMA-RC	\$208.46		
	Invoice		Date	Description		Amount			
	12/21/24PR-CONV		12/27/2024	12/21/24PR-ICMA-SICK LEAVE CONVERSION-S EDDY		\$208.46			
	Paying Fund			Cash Account		Amount			
	110 - General Fund			110.11000 (Cash)		\$138.98			
	501 - Information Technology			501.11000 (Cash)		\$69.48			
151895	12/30/2024	Open			Accounts Payable	CalPERS	\$500.00		
	Invoice		Date	Description		Amount			
	100000017780059		12/30/2024	ADMIN FEE - ARREARS-EMPLOYER PAID-K VAN PATTEN		\$500.00			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$500.00			
151896	12/30/2024	Open			Accounts Payable	CalPERS	\$4,193.74		
	Invoice		Date	Description		Amount			
	100000017780094		12/30/2024	ARREARS CONTRIBUTIONS-K VAN PATTEN		\$4,193.74			
	Paying Fund			Cash Account		Amount			
	410 - WATER QUALITY CONTROL (WQC)			410.11000 (Cash)		\$4,193.74			
151897	12/30/2024	Open			Accounts Payable	CalPERS	\$332,497.95		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/30/2024	12/7/24PR-CALPERS		\$332,497.95			
	Paying Fund			Cash Account		Amount			
	104 - Payroll Clearing Fund			104.11000 (Cash)		\$332,497.95			
151898	12/12/2024	Open			Accounts Payable	UMR	\$138,236.83		
	Invoice		Date	Description		Amount			
	12/3/24-12/9/24		12/12/2024	UMR CLAIMS FOR 12/3/24-12/9/24		\$138,236.83			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$138,236.83			

Payment Register

From Payment Date: 12/1/2024 - To Payment Date: 12/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
151899	12/19/2024	Open			Accounts Payable	UMR	\$207,218.95		
	Invoice		Date	Description		Amount			
	12/10-12/16/24		12/19/2024	UMR CLAIMS FOR 12/10/24-12/16/24		\$207,218.95			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$207,218.95			
151900	12/27/2024	Open			Accounts Payable	UMR	\$115,980.28		
	Invoice		Date	Description		Amount			
	12/17-12/23/24		12/27/2024	UMR CLAIMS FOR 12/17/24-12/23/24		\$115,980.28			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$115,980.28			
151901	12/31/2024	Open			Accounts Payable	Optum Bank, Inc.	\$22,206.42		
	Invoice		Date	Description		Amount			
	12/7/24PR		12/12/2024	12/7/24PR-HSA EE & ER		\$11,103.21			
	12/21/24PR		12/27/2024	12/21/24PR-HSA EE & ER		\$11,103.21			
	Paying Fund			Cash Account		Amount			
	511 - Health Care			511.11000 (Cash)		\$22,206.42			

Type EFT Totals:

47 Transactions

\$2,390,090.18

PR - Payroll Account Totals

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	47	\$2,390,090.18	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	47	\$2,390,090.18	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	47	\$2,390,090.18	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	47	\$2,390,090.18	\$0.00

Grand Totals:

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	47	\$2,390,090.18	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	47	\$2,390,090.18	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	47	\$2,390,090.18	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	47	\$2,390,090.18	\$0.00



INVESTMENT AND CASH REPORT FOR FEBRUARY 28, 2025

CURRENT INVESTMENT AND CASH BALANCE

The City's cash and investments as of FEBRUARY 28, 2025 totaled the following:

Invested Cash	\$ 289,369,473.76
Demand Deposits (excludes outstanding items)	\$ 21,757,691.33
Total Cash and Investments	<u>\$ 311,127,165.09</u>

See the attached *Schedule of Investments* for detail regarding individual investments.

In compliance with the California Government Code, The City of Turlock has adequate resources to meet its expenditure requirements for the next six months.

COMPLIANCE WITH INVESTMENT POLICY

As of FEBRUARY 28, 2025, the investment portfolio was in compliance with all elements of the City's Investment Policy.

Prepared by: Jamie Gomes, Accountant III

Jamie Gomes
Signature

03/19/2025
Date Signed

Reviewed and approved as to accuracy by: Michael Abram, City Treasurer

Michael Abram
Signature

03/19/2025
Date Signed

Updated: March 19, 2025

CITY OF TURLOCK

Schedule of Investments - As of February 28, 2025

INVESTMENT DETAIL		Cost	Par	Coupon Rate	YIELD	Purchase Date	Maturity Date	Market	When Interest Paid
Local Agency Investment Fund (LAIF)		\$ 9,823,976.54	\$ 9,823,976.54	n/a	4.333%	n/a	n/a	\$ 9,823,976.54	Quarterly
Total LAIF		9,823,976.54	9,823,976.54					9,823,976.54	
California Asset Management Program (CAMP)		66,647,649.00	66,647,649.00	n/a	4.510%	n/a	n/a	\$ 66,647,649.00	Monthly
Total CAMP		66,647,649.00	66,647,649.00					66,647,649.00	
DEMAND DEPOSITS:									
West America Bank Daily Receipts (unreconciled)		12,184,774.29	12,184,774.29	n/a	n/a	n/a	n/a	12,184,774.29	monthly
Petty Cash		9,920.00	9,920.00	n/a	n/a	n/a	n/a	9,920.00	n/a
Charles Schwab		9,562,997.04	9,562,997.04	n/a	4.100%	n/a	n/a	9,562,997.04	n/a
Total Demand Deposits		21,757,691.33	21,757,691.33					21,757,691.33	
CERTIFICATES OF DEPOSIT:									
Farmers & Merchants Bank		MATURED	MATURED	n/a	4.000%	2/2/24	2/2/25	MATURED	Maturity
Farmers & Merchants Bank		MATURED	MATURED	n/a	4.000%	2/4/24	2/4/25	MATURED	Maturity
East Boston Savings Bank		249,000.00	249,000.00	n/a	0.500%	8/14/20	8/14/25	244,826.26	Monthly
Enterprise Bank/PA		249,000.00	249,000.00	n/a	0.500%	8/14/20	8/14/25	244,826.26	Monthly
Pony Express Bank		249,000.00	249,000.00	n/a	0.450%	8/14/20	8/14/25	244,769.99	Monthly
First Carolina Bank		249,000.00	249,000.00	n/a	0.450%	8/20/20	8/20/25	244,621.83	Monthly
Oak Valley Community Bank		2,138,739.78	2,138,739.78	n/a	3.560%	9/2/24	9/2/25	2,138,739.78	Maturity
Oak Valley Community Bank		3,172,918.77	3,172,918.77	n/a	3.560%	9/2/24	9/2/25	3,172,918.77	Maturity
Valley Natl Bk Wayne		245,000.00	245,000.00	n/a	4.600%	4/2/24	4/2/27	246,821.58	Monthly
Owen County St Bk Spencer Ind		248,000.00	248,000.00	n/a	5.100%	10/31/23	10/29/27	253,595.62	Monthly
Total Certificates of Deposit		6,800,658.55	6,800,658.55					6,791,120.09	
MONEY MARKET AND MUTUAL FUNDS									
Oak Valley Community Bank-MM		5,248,896.37	5,248,896.37	n/a	1.000%	9/2/15	open	5,248,896.37	monthly
WestAmerica Bank-MM		10,537,029.13	10,537,029.13	n/a	3.300%	10/23/23	open	10,537,029.13	monthly
US Bank		31,231,289.16	31,231,289.16	n/a	3.840%	1/31/25	open	31,231,289.16	monthly
U.S. TREASURIES:		47,017,214.66	47,017,214.66					47,017,214.66	
US Treasury Note		MATURED	MATURED	2.000%	1.377%	2/3/22	2/15/25	MATURED	Feb & Aug
US Treasury Note		1,980,000.00	2,000,000.00	0.500%	0.800%	11/10/21	3/31/25	1,994,062.40	March & Sept
US Treasury Note		1,955,625.00	2,000,000.00	2.750%	3.558%	6/16/22	5/15/25	1,993,437.40	May & Nov
US Treasury Note		1,935,625.00	2,000,000.00	2.875%	5.008%	11/13/23	6/15/25	1,991,250.00	Jun & Dec
US Treasury Note		1,965,703.13	2,000,000.00	0.250%	0.685%	6/30/21	6/30/25	1,974,062.40	Jun & Dec
US Treasury Note		1,963,750.00	2,000,000.00	0.250%	0.701%	6/30/21	7/31/25	1,966,875.00	Jan & July
US Treasury Note		1,961,171.88	2,000,000.00	0.250%	0.724%	6/30/21	8/31/25	1,960,312.40	Feb & Aug
US Treasury Note		1,969,531.25	2,000,000.00	4.250%	5.047%	10/3/23	10/15/25	2,000,000.00	Apr & Oct
US Treasury Note		1,955,000.00	2,000,000.00	0.375%	0.942%	11/10/21	11/30/25	1,944,062.40	May & Nov
US Treasury Note		1,898,750.00	2,000,000.00	2.625%	5.086%	10/19/23	12/31/25	1,975,000.00	Jun & Dec
US Treasury Note		1,977,734.38	2,000,000.00	0.750%	1.010%	11/10/21	3/31/26	1,929,687.40	March & Sept
US Treasury Note		1,791,406.25	2,000,000.00	0.750%	3.602%	6/16/22	5/31/26	1,919,687.40	May & Nov
US Treasury Note		978,398.44	1,000,000.00	4.125%	5.001%	10/19/23	6/15/26	3,002,343.60	Jun & Dec
US Treasury Note		1,997,656.25	2,000,000.00	4.125%	4.176%	2/6/24	6/15/26		Jun & Dec
US Treasury Note		970,781.25	1,000,000.00	0.875%	1.564%	2/3/22	6/30/26	959,062.50	Jun & Dec
US Treasury Note		1,982,187.50	2,000,000.00	4.500%	4.843%	10/3/23	7/15/26	2,011,875.00	Jan & July

CITY OF TURLOCK

Schedule of Investments - As of February 28, 2025

INVESTMENT DETAIL										When Interest Paid	
	Cost	Par	Coupon Rate	YIELD	Purchase Date	Maturity Date	Market				
US Treasury Note	1,918,750.00	2,000,000.00	0.625%	1.565%	2/3/22	7/31/26	1,906,875.00			Jan & July	
US Treasury Note	1,845,000.00	2,000,000.00	1.625%	3.590%	6/16/22	9/30/26	1,927,500.00			March & Sept	
US Treasury Note	1,788,671.88	2,000,000.00	1.125%	4.068%	11/29/22	10/31/26	1,907,500.00			Apr & Oct	
US Treasury Note	897,343.75	1,000,000.00	1.500%	4.924%	10/19/23	1/31/27	954,218.70			Jan & July	
US Treasury Note	1,858,750.00	2,000,000.00	2.500%	4.717%	10/3/23	3/31/27	1,941,250.00			March & Sept	
US Treasury Note	1,859,687.50	2,000,000.00	2.625%	4.735%	10/3/23	5/31/27	1,941,875.00			May & Nov	
US Treasury Note	1,964,375.00	2,000,000.00	3.250%	3.691%	2/3/23	6/30/27	1,968,437.40			Jun & Dec	
US Treasury Note	962,187.50	1,000,000.00	2.750%	3.671%	2/3/23	7/31/27	971,875.00			Jan & July	
US Treasury Bond	2,223,125.00	2,000,000.00	6.375%	3.680%	2/3/23	8/15/27	2,106,562.40			Feb & Aug	
US Treasury Note	2,004,687.50	2,000,000.00	4.125%	4.062%	7/25/23	9/30/27	2,007,812.40			March & Sept	
US Treasury Note	2,005,312.50	2,000,000.00	4.125%	4.055%	7/25/23	10/31/27	2,007,500.00			Apr & Oct	
US Treasury Note	954,531.25	1,000,000.00	3.500%	4.672%	10/3/23	1/31/28	987,031.20			Jan & July	
US Treasury Note	1,947,500.00	2,000,000.00	4.000%	4.665%	10/3/23	2/29/28	2,001,250.00			Feb & Aug	
US Treasury Note	1,714,062.50	2,000,000.00	1.250%	4.863%	10/19/23	3/31/28	1,843,125.00			March & Sept	
US Treasury Note	1,959,375.00	2,000,000.00	3.500%	4.026%	2/6/24	4/30/28	1,971,250.00			Apr & Oct	
US Treasury Note	1,968,906.25	2,000,000.00	3.625%	4.020%	2/6/24	5/31/28	1,978,125.00			May & Nov	
US Treasury Note	1,704,687.50	2,000,000.00	1.250%	4.860%	10/19/23	5/31/28	1,834,375.00			May & Nov	
US Treasury Note	1,703,437.50	2,000,000.00	1.000%	4.528%	11/13/23	7/31/28	3,621,874.80			Jan & July	
US Treasury Note	1,755,078.13	2,000,000.00	1.000%	4.012%	2/6/24	7/31/28				Jan & July	
US Treasury Note	1,761,250.00	2,000,000.00	1.125%	4.014%	2/6/24	8/31/28	1,814,375.00			Feb & Aug	
US Treasury Note	2,008,125.00	2,000,000.00	4.375%	4.272%	3/28/24	8/31/28	2,024,687.40			Feb & Aug	
US Treasury Note	2,014,375.00	2,000,000.00	4.625%	4.440%	5/28/24	9/30/28	2,041,562.40			March & Sept	
US Treasury Note	2,050,000.00	2,000,000.00	4.875%	4.269%	3/28/24	10/31/28	2,059,062.40			Apr & Oct	
US Treasury Note	1,905,625.00	2,000,000.00	3.125%	4.258%	3/28/24	11/15/28	1,940,000.00			May & Nov	
US Treasury Note	501,386.72	500,000.00	4.375%	4.294%	2/5/25	11/30/28	506,406.25			May & Nov	
US Treasury Note	1,754,062.50	2,000,000.00	1.375%	4.257%	3/28/24	12/31/28	1,814,687.40			Jun & Dec	
US Treasury Note	1,965,000.00	2,000,000.00	4.000%	4.417%	5/28/24	1/31/29	1,999,687.40			Jan & July	
US Treasury Note	1,848,437.50	2,000,000.00	2.625%	4.422%	5/28/24	2/15/29	3,799,374.80			Feb & Aug	
US Treasury Note	1,863,984.38	2,000,000.00	2.625%	4.250%	6/20/24	2/15/29				Feb & Aug	
US Treasury Note	1,834,687.50	2,000,000.00	2.375%	4.320%	7/3/24	3/31/29	1,877,812.40			March & Sept	
US Treasury Note	1,975,000.00	2,000,000.00	4.125%	4.413%	5/28/24	3/31/29	2,008,437.40			March & Sept	
US Treasury Note	1,997,343.75	2,000,000.00	4.250%	4.280%	7/3/24	6/30/29	2,018,750.00			Jun & Dec	
US Treasury Note	1,973,281.26	2,000,000.00	4.000%	4.332%	2/10/25	7/31/29	1,999,375.00			Jan & July	
US Treasury Note	1,900,011.30	2,000,000.00	3.125%	4.348%	2/10/25	8/31/29	1,926,875.00			Feb & Aug	
US Treasury Note	1,956,560.00	2,000,000.00	3.875%	4.400%	2/19/25	9/30/29	1,988,125.00			March & Sept	
US Treasury Note	1,970,500.00	2,000,000.00	4.000%	4.348%	2/10/25	10/31/29	1,988,125.00			March & Sept	
US Treasury Note	1,958,940.00	2,000,000.00	3.875%	4.352%	2/10/25	11/30/29	1,997,812.40			Apr & Oct	
US Treasury Note	1,947,109.38	2,000,000.00	3.875%	4.473%	1/8/25	12/31/29	1,987,812.40			May & Nov	
US Treasury Note	1,934,760.00	2,000,000.00	3.875%	4.618%	1/14/25	12/31/29	3,974,374.80			Jun & Dec	
Total U.S. Treasuries	97,439,228.38	101,500,000.00					99,279,372.25				
U.S. AGENCY SECURITIES:											
FNMA (Fannie Mae)	933,000.00	1,000,000.00	0.625%	5.306%	10/19/23	4/22/25	994,950.00			Apr & Oct	
FNMA (Fannie Mae)	1,837,800.00	2,000,000.00	0.500%	4.124%	2/3/23	6/17/25	1,977,964.00			June & Dec	
FFCB (Federal Farm Credit Bank)	1,994,838.20	2,000,000.00	4.875%	5.030%	11/13/23	7/28/25	2,004,350.00			Jan & July	
FNMA (Fannie Mae)	1,895,214.00	2,000,000.00	37.500%	5.000%	6/20/24	8/25/25	1,963,382.00			Feb & Aug	
FHLB (Federal Home Loan Bank)	2,062,460.00	2,000,000.00	1.750%	0.920%	11/10/21	9/12/25	1,974,146.00			March & Sept	
FHLB (Federal Home Loan Bank)	1,994,600.00	2,000,000.00	4.875%	5.022%	11/13/23	9/12/25	2,006,242.00			March & Sept	

CITY OF TURLOCK

Schedule of Investments - As of February 28, 2025

INVESTMENT DETAIL	Cost	Par	Coupon Rate	YIELD	Purchase Date	Maturity Date	Market	When Interest Paid
FFCB (Federal Farm Credit Bank)	1,992,294.00	2,000,000.00	1.440%	1.540%	2/3/22	1/27/26	1,952,106.00	Jan & July
FFCB (Federal Farm Credit Bank)	2,000,000.00	2,000,000.00	1.560%	1.560%	2/3/22	2/3/26	1,953,548.00	Feb & Aug
FFCB (Federal Farm Credit Bank)	1,988,990.00	2,000,000.00	4.875%	5.112%	10/19/23	4/20/26	2,016,254.00	Apr & Oct
FFCB (Federal Farm Credit Bank)	1,987,672.00	2,000,000.00	4.375%	4.700%	6/20/24	6/23/26	2,006,628.00	June & Dec
FFCB (Federal Farm Credit Bank)	957,212.00	1,000,000.00	0.600%	1.580%	2/3/22	8/18/26	951,280.00	Feb & Aug
FFCB (Federal Farm Credit Bank)	1,004,300.00	1,000,000.00	4.875%	4.664%	7/3/24	8/28/26	1,011,691.00	Feb & Aug
FFCB (Federal Farm Credit Bank)	2,344,629.43	2,358,000.00	4.750%	4.960%	10/3/23	9/1/26	2,381,193.29	March & Sept
FFCB (Federal Farm Credit Bank)	2,977,740.00	3,000,000.00	3.625%	3.841%	2/3/23	10/26/26	2,971,194.00	Apr & Oct
FHLB (Federal Home Loan Bank)	1,047,690.00	1,000,000.00	2.625%	1.600%	2/3/22	12/11/26	975,753.00	June & Dec
FHLB (Federal Home Loan Bank)	983,617.00	1,000,000.00	1.250%	1.600%	2/3/22	12/21/26	951,767.00	June & Dec
FFCB (Federal Farm Credit Bank)	2,003,580.00	2,000,000.00	4.500%	4.435%	3/28/24	3/26/27	2,017,730.00	March & Sept
FFCB (Federal Farm Credit Bank)	1,903,352.00	2,000,000.00	2.875%	4.282%	7/25/23	4/26/27	1,952,208.00	Apr & Oct
FFCB (Federal Farm Credit Bank)	1,999,930.00	2,000,000.00	4.500%	4.500%	6/20/24	5/20/27	2,018,906.00	May & Nov
FHLB (Federal Home Loan Bank)	1,995,276.00	2,000,000.00	4.125%	4.190%	7/25/23	6/11/27	2,003,266.00	June & Dec
FFCB (Federal Farm Credit Bank)	1,996,124.00	2,000,000.00	4.625%	4.679%	11/15/23	11/15/27	2,029,704.00	May & Nov
FHLB (Federal Home Loan Bank)	1,818,046.00	2,000,000.00	2.500%	4.956%	10/19/23	12/10/27	1,920,166.00	June & Dec
FHLB (Federal Home Loan Bank)	1,986,000.00	2,000,000.00	4.250%	4.471%	12/10/27	12/10/27	2,010,968.00	June & Dec
FHLB (Federal Home Loan Bank)	1,878,638.00	2,000,000.00	3.250%	4.708%	10/3/23	6/9/28	3,897,264.00	June & Dec
FHLB (Federal Home Loan Bank)	1,916,302.00	2,000,000.00	3.250%	4.420%	7/3/24	6/9/28	2,034,404.00	May & Nov
FFCB (Federal Farm Credit Bank)	2,005,680.00	2,000,000.00	4.625%	4.561%	11/13/23	11/13/28	2,047,336.00	Apr & Oct
FFCB (Federal Farm Credit Bank)	2,026,700.00	2,000,000.00	4.750%	4.444%	5/28/24	4/30/29	4,324,676.00	May & Nov
FNMA (Fannie Mae)	2,159,700.00	2,000,000.00	6.250%	4.439%	5/28/24	5/15/29	May & Nov	
FNMA (Fannie Mae)	2,174,240.00	2,000,000.00	6.250%	4.261%	6/20/24	5/15/29	May & Nov	
FHLB (Federal Home Loan Bank)	2,031,170.00	2,000,000.00	4.625%	4.271%	6/20/24	6/8/29	2,038,742.00	June & Dec
Total U.S. Agencies	55,896,794.63	56,358,000.00					56,387,818.29	
CORPORATE NOTES/BONDS								
Tennessee Valley Authority	1,907,880.00	2,000,000.00	2.875%	4.300%	7/25/23	2/1/27	1,959,794.00	Feb & Aug
Microsoft Corp	1,930,730.00	2,000,000.00	3.300%	4.210%	11/29/22	2/6/27	1,970,696.00	Feb & Aug
Apple Inc	1,905,342.00	2,000,000.00	3.000%	4.100%	2/3/23	11/13/27	1,942,284.00	May & Nov
Total Corporate Notes/Bonds	5,743,952.00	6,000,000.00					5,872,774.00	
TOTAL INVESTMENTS	\$ 289,369,473.76	\$ 294,147,498.75					\$ 291,819,924.83	
TOTAL INVESTMENTS AND DEMAND DEPOSITS	311,127,165.09	315,905,190.08					313,577,616.16	

Note: Market values are as stated by Charles Schwab Investment statements.

City Council Meeting Minutes

March 11, 2025

6:00 p.m.

City of Turlock Yosemite Room

156 S. Broadway, Turlock, California



1. CALL TO ORDER

Mayor Bublak called the meeting to order at 6:01 p.m.

2. SALUTE TO THE FLAG

3. ROLL CALL AND DECLARATION OF CONFLICTS

Present: Councilmembers Cassandra Abram, Kevin Bixel, Erika Phillips, Vice Mayor Rebecka Monez, and Mayor Amy Bublak.

Absent: None

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
None	None	None	None	None

4. APPROVAL OF AGENDA AS POSTED OR AMENDED

Motion: Approval of Agenda as posted, motioned by Councilmember Abram, seconded Vice Mayor Monez and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

5. PROCLAMATIONS, RECOGNITIONS, APPOINTMENTS, ANNOUNCEMENTS, PRESENTATIONS, AND BRIEFINGS

A. Proclamation: Go Green Week Presentation 2025

Monica Hernandez, Lupe Madrigal, and Juan Tejeda and gave a presentation on Go Green Week and introduced Jesse Marchant from Turlock Scavenger Company.

Mayor Bublak presented the proclamation.

B. Presentation: Industrial Ratepayer Assistance Program

Municipal Services Director Fisher provided a PowerPoint presentation update on the overview and the key features of the program.

6. PUBLIC PARTICIPATION

Mayor Bublak opened the item to public comment and the following members of the public spoke:

Milt Triewailer
John Gabelon

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With no further comments, Mayor Bublak closed public comment.

7. CONSENT CALENDAR

Mayor Bublak announced that item 7D is pulled from the consent calendar for separate consideration by request from a member of the public.

- A. Motion: Accepting the Weekly demands of February 14, 2025 through February 20, 2025 in the amount of \$1,935,173.44, February 21, 2025 through February 28, 2025 in the amount of 3,609,625.44
- B. Motion: Accepting the Minutes of the February 25, 2025 Regular City Council Meeting
- C. Motion: Waiving Reading of All Ordinances on the Agenda, Except by Title
- D. Item pulled for separate consideration
- E. Motion: Accepting improvements for City Project No. 24-038 "Crack Sealing at the Turlock Muni Airport FY 24-25" and authorizing the City Engineer to file a Notice of Completion (Morris)

Action: Motion by Vice Mayor Monez, seconded by Councilmember Bixel, to adopt the Consent Calendar, as amended by pulling item 7D for separate consideration, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

- 7D. Awarding the bid and approving an Agreement with Howk Systems of Modesto, California, in the amount of \$565,114.00, and authorizing a contingency amount of \$56,511.40 (10.0%) for construction of City Project No. 23-046 "Well 29 Chlorination" to be funded in Fiscal Year 2024-25 by Fund 420 "Water" (Morris)

Municipal Services Director Fisher spoke on the item.

Mayor Bublak opened the item for public comment and the following member of the public spoke:

Milt Triewailer

With no further comments, Mayor Bublak closed public comment.

Action: Resolution 2025-040: Awarding the bid and approving an Agreement with Howk Systems of Modesto, California, in the amount of \$565,114.00, and authorizing a contingency amount of \$56,511.40 (10.0%) for construction of City Project No. 23-046 "Well 29 Chlorination" to be funded in Fiscal Year 2024-25 by Fund 420 "Water", as motioned by Vice Mayor Monez, seconded by Councilmember Abram, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

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8. FINAL READINGS

None

9. PUBLIC HEARINGS

- A. *Continued from the 2/25/2025 Regular City Council Meeting* - Authorizing the Issuance by the Colorado Health Facilities Authority of its Revenue Bonds, Series 2025 (Covenant Living Communities and Services) in one or more series in an aggregate principal amount not to exceed \$180,000,000 (the "Series 2025 Bonds"), of which a portion shall be for the benefit of Covenant Living West (d/b/a Covenant Living of Turlock) for projects located at 2125 N. Olive Ave. Turlock, California and Related Matters (Moreno)

Director Moreno reported on the item.

Mayor Bublak opened the items for public comment and the following member of the public spoke:

Milt Triewailer

With no further comments, Mayor Bublak closed public comment.

Director Moreno and Ryan Hust from Covenant Living and Communities and Services responded to questions from a member of the public.

Action: Resolution 2025-041: Authorizing the Issuance by the Colorado Health Facilities Authority of its Revenue Bonds, Series 2025 (Covenant Living Communities and Services) in one or more series in an aggregate principal amount not to exceed \$180,000,000 (the "Series 2025 Bonds"), of which a portion shall be for the benefit of Covenant Living West (d/b/a Covenant Living of Turlock) for projects located at 2125 N. Olive Ave. Turlock, California and Related Matters, as motioned by Vice Mayor Monez, seconded by Councilmember Abram, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

10. ACTION ITEMS

- A. Finding and declaring that the real property owned by the City of Turlock located at 140 S. First Street, Turlock, California, Stanislaus County (APN 061-016-031) is no longer necessary for the City's use and is exempt surplus land as defined in California Government Code section 54221(f)(1)(B) based upon the true and correct written findings found in this Resolution, and authorizes the City Manager or designee to send the exemption determination to the California Department of Housing and Community Development and to take any other necessary actions to comply with the requirements of the Surplus Land Act (Spangler)

Communication Specialist Joseph Spangler reported on the item.

Mayor Bublak opened the items for public comment, and with none, closed public comment.

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Action: Resolution 2025-042: Finding and declaring that the real property owned by the City of Turlock located at 140 S. First Street, Turlock, California, Stanislaus County (APN 061-016-031) is no longer necessary for the City's use and is exempt surplus land as defined in California Government Code section 54221(f)(1)(B) based upon the true and correct written findings found in this Resolution, and authorizes the City Manager or designee to send the exemption determination to the California Department of Housing and Community Development and to take any other necessary actions to comply with the requirements of the Surplus Land Act, as motioned by Vice Mayor Monez, seconded by Councilmember Bixel, and carried 4/1 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	No

B. Approving the Measure A Annual Accountability Report for the Fiscal Year 2023-2024 (Moreno)

Director Moreno presented a PowerPoint on the item and responded to questions from the City Council.

Mayor Bublak opened the item for public comment and the following member of the public spoke:

Milt Trieweiler

With no further comments, Mayor Bublak closed public comment.

Director Moreno and Patrick Shields, Chair of the Measure A Citizens Oversight Committee, responded to questions from the City Council.

Action: Motion: Approving the Measure A Annual Accountability Report for the Fiscal Year 2023-2024, as motioned by Councilmember Abram, seconded by Vice Mayor Monez, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

C. Awarding Request for Proposal (RFP) 24-013 and approving an agreement in a form approved by the City Attorney with Revize Software Systems for Hosted Website Services for a one (1) year project term of \$82,900 which includes one (1) year of Annual Hosting and Maintenance with an additional three (3) years of Annual Hosting & Maintenance for \$12,700 a year with a 10% contingency of \$12,100 not to exceed \$133,100 for a four (4) year term of services funded by 240-00-000-203.51005_001 - Communications Equipment Funded By PEG Fees (Showalter)

Director Showalter reported on the item.

Mayor Bublak opened the item for public comment and the following member of the public spoke:

Milt Trieweiler

With no further comments, Mayor Bublak closed public comment.

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Action: Resolution 2025-043: Awarding Request for Proposal (RFP) 24-013 and approving an agreement in a form approved by the City Attorney with Revize Software Systems for Hosted Website Services for a one (1) year project term of \$82,900 which includes one (1) year of Annual Hosting and Maintenance with an additional three (3) years of Annual Hosting & Maintenance for \$12,700 a year with a 10% contingency of \$12,100 not to exceed \$133,100 for a four (4) year term of services funded by 240-00-000-203.51005_001 - Communications Equipment Funded By PEG Fees, as motioned by Councilmember Abram, seconded by Vice Mayor Monez, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

- D. Discussion and potential direction to staff regarding specific voting privileges for an Ex-officio member of the SRWA Board (Fisher)

Mayor Bublak opened the item for public comment and the following member of the public spoke:

Milt Triewailer

With no further comments, Mayor Bublak closed public comment.

Director Fisher provided an update and sought input from the City Council regarding the Ex-officio member of the Stanislaus Regional Water Authority.

The Council did not take any action.

- E. Approving the salary range for Police Chief from 42.1 to 43.6 and amending the Management Salary Schedule effective February 25, 2025 through June 30, 2025 (Dhami)

Human Relations Director, Jessie Dhami, reported on the item.

Mayor Bublak opened the item for public comment and the following member of the public spoke:

Milt Triewailer

With no further comments, Mayor Bublak closed public comment.

Action: Resolution 2025-044: Approving the salary range for Police Chief from 42.1 to 43.6 and amending the Management Salary Schedule effective February 25, 2025 through June 30, 2025, as motioned by Vice Mayor Monez, seconded by Councilmember Abram, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

- F. Approving the salary range for Deputy City Manager from 41.1 to 42.5 and amending the Management Salary Schedule effective February 25, 2025, and appropriate \$6,276 to salary and various benefit account numbers in 110-10-102 "General Fund, Administration, City Manager"

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and 501-10-130 "Information Technology, Administration, Information Tech-Operations" from February 25, 2025, through June 30, 2025 (Dhami)

Human Relations Director Dhami reported on the item.

Mayor Bublak opened the item for public comment and the following member of the public spoke:

Milt Trieweler

With no further comments, Mayor Bublak closed public comment.

Action: Resolution 2025-045: Approving the salary range for Deputy City Manager from 41.1 to 42.5 and amending the Management Salary Schedule effective February 25, 2025, and appropriate \$6,276 to salary and various benefit account numbers in 110-10-102 "General Fund, Administration, City Manager" and 501-10-130 "Information Technology, Administration, Information Tech-Operations" from February 25, 2025, through June 30, 2025, as motioned by Vice Mayor Monez, seconded by Councilmember Abram, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

- G. Approving the salary range for City Manager from 44.3 to 45.7 and amending the Management Salary Schedule effective February 25, 2025, and appropriate \$6,960 to salary and various benefit account numbers in 110-10-102 "General Fund, Administration, City Manager" from February 25, 2025, through June 30, 2025 (Dhami)

Human Relations Director Dhami reported on the item.

Mayor Bublak opened the item for public comment, and with none, closed public comment.

Action: Resolution 2025-046: Approving the salary range for City Manager from 44.3 to 45.7 and amending the Management Salary Schedule effective February 25, 2025, and appropriate \$6,960 to salary and various benefit account numbers in 110-10-102 "General Fund, Administration, City Manager" from February 25, 2025, through June 30, 2025, as motioned by Vice Mayor Monez, seconded by Councilmember Abram, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

- H. Approving the First Amended and Restated Chief of Police Employment Agreement Between the City of Turlock and Jason Hedden (Dhami)

Human Relations Director Dhami reported on the item.

Mayor Bublak opened the item for public comment and the following members of the public spoke:

Milt Trieweler
Ryan Taylor

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With no further comments, Mayor Bublak closed public comment.

City Attorney Petrulakis spoke on the termination clause of the agreement in response to a member of the public.

Action: Resolution 2025-047: Approving the First Amended and Chief of Police Employment Agreement Between the City of Turlock and Jason Hedden, as motioned by Vice Mayor Monez, seconded by Councilmember Bixel, and carried 5/0 by the following vote:

Councilmember Abram	Councilmember Bixel	Vice Mayor Monez	Councilmember Phillips	Mayor Bublak
Yes	Yes	Yes	Yes	Yes

11. CITY MANAGER REPORTS/UPDATES

A. Monthly Department Reports

12. COUNCILMEMBER COMMENTS AND ANNOUNCEMENTS

Councilmember Abram inquired about existing properties that are potentially no longer essential for their operations and might have a better use.

Vice Mayor Monez seconded Councilmember Abram's request and added it would be beneficial.

13. COUNCILMEMBER ITEMS FOR FUTURE CONSIDERATION

None

14. CLOSED SESSION

- A. Conference with Labor Negotiators, Cal. Gov't Code §54957.6(a)
"Notwithstanding any other provision of law, a legislative body of a local agency may hold closed sessions with the local agency's designated representatives regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation."
Agency Designated Representative: City Manager Reagan Wilson
Employee Organization: Turlock Management Association - Public Safety
- B. Conference with Labor Negotiators, Cal. Gov't Code §54957.6(a)
"Notwithstanding any other provision of law, a legislative body of a local agency may hold closed sessions with the local agency's designated representatives regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation."
Agency Designated Representative: City Manager Reagan Wilson
Employee Organization: Turlock Firefighters Association-Local 2434
- C. Conference with Legal Counsel – Anticipated Litigation, Cal. Gov't Code §54956.9(d)(2)
"For the purposes of this section, litigation shall be considered pending when any of the following circumstances exist... A point has been reached where, in the opinion of the legislative body of the local agency on the advice of its legal counsel, based on existing facts and circumstances,

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there is a significant exposure to litigation against the local agency.”

Potential Case(s): Three (3)

D. Public Employee Appointment, Cal. Gov’t Code §54957(b)(1)

“Subject to paragraph (2), this chapter shall not be construed to prevent the legislative body of a local agency from holding closed sessions during a regular or special meeting to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee or to hear complaints or charges brought against the employee by another person or employee unless the employee requests a public session.”

Title: Interim City Manager (Discussion only)

15. REPORTS FROM CLOSED SESSION

None

16. ADJOURNMENT

Mayor Bublak adjourned the meeting at 8:47 p.m.

Respectfully submitted

Kelly Renteria, Deputy City Clerk

Agenda Item 7C

Motion: Waiving Reading of All Ordinances on the Agenda, Except by Title

City Council Staff Report

March 25, 2025



From: Christopher Fisher, Municipal Services Director
Prepared by: Oscar Molina, Assistant Engineer
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Motion: Accepting improvements for City Project No. 23-058 "City Utility Trench Repair 2024" and authorizing the City Engineer to file a Notice of Completion

2. DISCUSSION OF ISSUE:

The City's Utilities division performs underground work to maintain the City's water, sewer, and storm drain infrastructure. Utility crews replace existing service lines to customers, replace failed valves, and other related underground infrastructure. The nature of the replacement work is such that the trench repair work does not strictly conform to City Standards as concerns the degree of compaction and hot mix asphalt paving and materials testing required and related thereto. Therefore, the City Utilities and Engineering Divisions work together to identify locations where trench repair of past underground work completed on City's utilities is necessary. These locations are identified in Plans and Specifications which are then advertised for public bidding on an annual basis.

The purpose of City Project No. 23-058 "City Utility Trench Repair 2024" is to repair twelve (12) trenches located in various areas throughout the City of Turlock. This project involves the removal and replacement of the trench patch and backfill material with compacted native soil, aggregate base, and hot mix asphalt as required to repair the trench per City Standards.

The main elements of the scope of work for this project consist of:

- Excavate down to the top of pipe
- Compact native material above pipe per City Standards
- Compact aggregate base above native material per City Standards
- Grind and place hot mix asphalt per City Standards

Change Order Summary:

	Amount	Approval Date
Original Contract	\$132,640.00	9/24/2024
Change Order No. 01	(\$360.00)	1/16/2025
Change Order No. 02 (Final)	(\$5,188.00)	1/21/2025

Adjusted Total Contract	\$127,092.00	
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Change Orders No. 01 and No. 02 (Final) were approved by the City Engineer in accordance with the City's Change Order policy identified in Resolution 2025-007.

A summary of work performed with Change Order No. 01 totaling a credit of \$360 is provided below.

- Initial Quantities Adjustment - (\$360.00)

The original contract price is based on quantities estimated from the project plans. The Contractor notified City staff that they agreed with all quantities except for those associated with four trench sites. A meeting was held between City staff and the Contractor to review the quantities for these four trench sites. As a result of this discussion, the quantities were reconciled, leading to a credit for the City.

A summary of work performed with Change Order No. 02 totaling a credit of \$5,188.00 is provided below.

- Final Quantities Adjustment & Allowance Credits - (\$5,188.00)

The Contractor later informed City staff that they did not agree with the quantities of the other eight trench sites. City staff and the Contractor engaged in further discussions to reconcile the final quantities for all twelve trench sites. As a result of this final reconciliation, quantities were adjusted to reflect the actual quantities placed by the Contractor. Actual quantities were verified by the City Inspector. Within this final change order, a credit was issued to the City for two line items of work listed on the bid form as allowances that were not necessary for the Contractor to complete.

All work on the construction project has been completed in accordance with the project Plans and Specifications. City staff requests Council authorization for the City Engineer to file a Notice of Completion.

3. BASIS OF RECOMMENDATION:

- A. Improvements for City Project 23-058 have been completed.
- B. California City Code Section 9204 allows a public entity to record a Notice of Completion as signed and verified by its agent.

4. FISCAL IMPACT / BUDGET AMENDMENT: **No General Fund Money was used for this project.**

Fund 410 "Water Quality Control" account number 410-51-531.43145 and Fund 420 "Water Enterprise" account number 420-52-550.43145 are designated account numbers for all

project expenses. Project expenses are split evenly amongst these two accounts.

The construction costs are presented below:

<u>Description</u>	<u>Cost</u>
Preliminary Engineering - <i>City Staff</i>	\$ 16,406.61
Construction Contract - <i>Arrow Construction, Inc.</i>	\$127,092.00
Construction Engineering and Inspection - <i>City Staff</i>	\$ 16,000.00
Materials Testing - <i>BSK Associates</i>	\$ 13,703.25
Miscellaneous expenses	\$ 1,770.82
Total Project Costs	\$174,972.68

The project costs above were expended as presented below:

Project costs prior to Fiscal Year 2024-25	\$ 10,906.18
Project costs in Fiscal Year 2025-25	\$164,066.50
Total Project Costs	\$174,972.68

There are adequate funds in the two account numbers designated for the project expenses in Fiscal Year 2024-25. No need for additional budget appropriation is needed.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

- A. On September 24, 2024, the City Council determined the award of bid exempt from the provisions of CEQA in accordance with Section 15301 (Existing Facilities) of the CEQA guidelines as the project involves negligible or no expansion of use in the existing facilities.

8. ALTERNATIVES:

- A. Council could choose to deny authorizing the City Engineer to file the Notice of Completion. Staff does not recommend this alternative as all work has been completed in accordance with the contract documents.

9. ATTACHMENTS:

- 1. Notice of Completion
- 2. Change Order No. 01
- 3. Change Order No. 02
- 4. Final Quantities

RECORDED AT THE REQUEST OF:
CITY OF TURLOCK

WHEN RECORDED MAIL TO:
CITY OF TURLOCK
OFFICE OF THE CITY CLERK
156 S. BROADWAY, SUITE 230
TURLOCK, CA 95380-5454

**NOTICE OF COMPLETION
CITY PROJECT NO. 23-058
CITY UTILITY TRENCH REPAIR 2024**

Notice is hereby given that work on the above-referenced project located along various locations in Turlock, CA was completed by the undersigned agency on March 25, 2025. The contractor of work is Arrow Drillers Inc., DBA, Arrow Construction of Sacramento, California, and the owner is the City of Turlock, 156 South Broadway, Suite 150, Turlock, California. Kindly refer to said Project Number on all communications relating to this work.

Date: _____

(Signature- William D. Morris, P.E., City Engineer, Owner's Agent),
City of Turlock

VERIFICATION

I, the undersigned, City Engineer of the owner of the aforesaid interest, have read this notice; I know and understand the contents thereof; and the facts stated therein are true of my own knowledge.

I declare under penalty of perjury that the foregoing is true and correct.

CITY OF TURLOCK

WILLIAM D. MORRIS, P.E.
CITY ENGINEER
OWNER'S AGENT

Executed on March 26, 2025 at Turlock, California, Stanislaus County

Contract Change Order

Project Title	City Utility Trench Repair 2024	Contractor	Arrow Construction Inc
Project Number	23-058	Contact	
Change Order Number	01	Phone	
Date Submitted	Jan 15, 2025 3:34 PM	Address	1850 Diesel Dr Sacramento, CA 95838
Date Approved	Jan 16, 2025 10:26 AM		
Page	1 of 2	Email	

You are hereby directed to make the herein changes from the plans and specifications or do the following work not included in the plans and specifications on the contract.

Bid Item Changes

3] Trench Repair (Per Modified Detail T-2). Contract Qty: 876.00, Actual Qty: 870.00 / Additional -6 SF @ \$60.00 = \$52,200.00

New Line Items

By this change, time of completion and/or price adjustment is:

Time Extension: Yes ☐ No ☒

If yes, # of days: 0

☒ The agreed Lump Sum price for this change order work is \$-360.00

☐ The agreed cost for the Extra Work above will not exceed

☐ By Contract Unit Price

☐ By Force Account in accordance with Standard Specifications

Summary:

Payment Adjustment: The total agreed cost of this Change Order is \$-360.00

Time Adjustment: 0 days

Cost this Change Order	\$-360.00	Statement of Contract Time	Days	Date
Estimated or Exact	Exact	Date of Notice to Proceed		10/11/2024
Original Contract Price	\$132,640.00	Original Contract Days	40	
Total of all Approved Changes	\$0.00	Computed Date of Completion		12/10/2024
Orders including this CCO	\$-360.00	Time Extension Days this CCO	0	
% of Original Contract	-0.3	Total Time Ext Days all CCOs	0	
Revised Contract Price	\$132,280.00	Extended Date of Completion		12/10/2024

Approved By:

1] Will Wegener, PM - Jan 15, 2025 @ 3:35 PM

2] Oscar Molina, Assistant Engineer - Jan 15, 2025 @ 3:36 PM

3] Bill Morris, City Engineer/City Surveyor - Jan 16, 2025 @ 10:26 AM

We, the undersigned contractor, have given careful consideration of the change proposed and hereby agree, if the proposal is approved, that we will provide all equipment, furnish all materials except as may otherwise be noted above, and perform all services necessary for the work above as specified, and will accept as full payment, therefore, the prices shown above.

Will Wegener, PM - Jan 15, 2025 @ 3:35 PM

If the Contractor does not sign this change order, his attention is directed to the requirements of the specifications as to proceeding with change order work and filing a written protest within the time therein specified.

Contract Change Order

Project Title	City Utility Trench Repair 2024	Contractor	Arrow Construction Inc
Project Number	23-058	Contact	
Change Order Number	02	Phone	
Date Submitted	Jan 21, 2025 3:13 PM	Address	1850 Diesel Dr Sacramento, CA 95838
Date Approved	Jan 21, 2025 3:55 PM		
Page	1 of 2	Email	

You are hereby directed to make the herein changes from the plans and specifications or do the following work not included in the plans and specifications on the contract.

Bid Item Changes

- 3] Trench Repair (Per Modified Detail T-2). Contract Qty: 876.00, Actual Qty: 897.00 / Additional 27 SF @ \$60.00 = \$53,820.00
- 4] Grind and Pave Overlay (Per Modified Detail T-3). Contract Qty: 3340.00, Actual Qty: 3606.00 / Additional 266 SF @ \$12.00 = \$43,272.00
- 5] Adjust Frames and Covers to Grade. Contract Qty: 1.00, Actual Qty: 0.00 / Additional -1 ALLOW @ \$5000.00 = \$0.00
- 6] Replace Damaged Curb & Gutter. Contract Qty: 1.00, Actual Qty: 0.00 / Additional -1 ALLOW @ \$5000.00 = \$0.00

New Line Items

By this change, time of completion and/or price adjustment is:

Time Extension: Yes ☐ No ☒

If yes, # of days: 0

☒ The agreed Lump Sum price for this change order work is \$-5,188.00

☐ The agreed cost for the Extra Work above will not exceed

☐ By Contract Unit Price

☐ By Force Account in accordance with Standard Specifications

Summary:

Payment Adjustment: The total agreed cost of this Change Order is \$-5,188.00

Time Adjustment: 0 days

Cost this Change Order	\$-5,188.00	Statement of Contract Time	Days	Date
Estimated or Exact	Exact	Date of Notice to Proceed		10/11/2024
Original Contract Price	\$132,640.00	Original Contract Days	40	
Total of all Approved Changes	\$-360.00	Computed Date of Completion		12/10/2024
Orders including this CCO	\$-5,548.00	Time Extension Days this CCO	0	
% of Original Contract	-4.2	Total Time Ext Days all CCOs	0	
Revised Contract Price	\$127,092.00	Extended Date of Completion		12/10/2024

Approved By:

1] Will Wegener, PM - Jan 21, 2025 @ 3:34 PM

2] Oscar Molina, Assistant Engineer - Jan 21, 2025 @ 3:37 PM

3] Bill Morris, City Engineer/City Surveyor - Jan 21, 2025 @ 3:55 PM

We, the undersigned contractor, have given careful consideration of the change proposed and hereby agree, if the proposal is approved, that we will provide all equipment, furnish all materials except as may otherwise be noted above, and perform all services necessary for the work above as specified, and will accept as full payment, therefore, the prices shown above.

Will Wegener, PM - Jan 21, 2025 @ 3:34 PM

If the Contractor does not sign this change order, his attention is directed to the requirements of the specifications as to proceeding with change order work and filing a written protest within the time therein specified.

CITY OF TURLOCK

FINAL QUANTITIES
 City Utility Trench Repair 2024

Project No. 23-058

<i>Item No.</i>	<i>Item Description</i>	<i>Unit of Measure</i>	<i>Contractor's Unit Price</i>	<i>Final Actual Quantities</i>	<i>Final Actual Amount</i>	<i>Bid Quantities</i>	<i>Bid Amount</i>	<i>Total Difference</i>
1	Mobilization and Demobilization	LS	\$5,000.00	1.00	\$5,000.00	1.00	\$5,000.00	\$0.00
2	Traffic Control	LS	\$25,000.00	1.00	\$25,000.00	1.00	\$25,000.00	\$0.00
3	Trench Repair (Per Modified Detail T-2)	SF	\$60.00	897.00	\$53,820.00	876.00	\$52,560.00	\$1,260.00
4	Grind and Pave Overlay (Per Modified Detail T-3)	SF	\$12.00	3606.00	\$43,272.00	3,340.00	\$40,080.00	\$3,192.00
5	Adjust Frames and Covers to Grade	ALLOW	\$5,000.00	0.00	\$0.00	1.00	\$5,000.00	(\$5,000.00)
6	Replace Damaged Curb & Gutter	ALLOW	\$5,000.00	0.00	\$0.00	1.00	\$5,000.00	(\$5,000.00)
7	All Other Items of Work Not Included in Other Bid Items	LS	\$0.00	0.00	\$0.00	1.00	\$0.00	\$0.00
SUB-TOTAL CONTRACT ITEMS =					\$127,092.00		\$132,640.00	(\$5,548.00)
C.O. #	CHANGE ORDERS							
1	Initial Quantities Adjustment	LS	(\$360.00)					
2	Final Quantities Adjustment & Allowance Credits	LS	(\$5,188.00)					
SUB-TOTAL CHANGE ORDER ITEMS =					\$0.00		\$0.00	\$0.00
TOTAL PROJECT =					\$127,092.00		\$132,640.00	(\$5,548.00)

City Council Staff Report

March 25, 2025



From: Christopher Fisher, Municipal Services Director
Prepared by: Juan Gutierrez, Transit Analyst
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Resolution: Approving an Agreement with Guarantee Janitorial Services of Modesto, California, for bus stop cleaning and waste removal services for a term of three (3) years in an amount not-to-exceed \$269,445, in response to Request for Proposals No. 24-019, to be funded by Fund 426 "Transit"

2. DISCUSSION OF ISSUE:

City staff recommends awarding a three-year contract for bus stop maintenance services to Guarantee Janitorial Services (GJS), effective April 1, 2025, through March 31, 2028. This contract will seamlessly extend the current agreement, which expires on March 31, 2025, ensuring continued maintenance of the City's fixed-route bus stops, with an emphasis on cleanliness, safety and functionality.

The recommended action follows a competitive solicitation process which resulted in the receipt of five (5) proposals. All five (5) proposals were screened and confirmed to be responsible and responsive. The proposals were evaluated by a committee of City staff and resulted in the following rankings:

Proposer Name	Proposal Score (Committee Average)
Eco Sanitation	73
Elite Pressure Washing Services	85
Fowler Bros Construction	50
Guarantee Janitorial Service (GJS)	90
MB Supply & Cleaning Systems	60

GJS was selected as the highest-ranked proposer to provide these essential services. GJS would be responsible for tasks including garbage removal, graffiti cleaning, pressure washing, solar panel inspections and regular site reporting.

Under their existing agreement GJS has established a proven track record of maintaining bus stops through systematic interventions. GJS will visit bus stops at predetermined intervals to ensure consistent cleanliness and address issues such as vandalism and debris accumulation. This proactive approach helps preserve the City's public transit infrastructure and improves the experience for residents and transit users.

This contract reflects the City's ongoing commitment to maintaining clean, safe public spaces and supporting its public transportation system by selecting an experienced service provider.

3. BASIS OF RECOMMENDATION:

A. Execution of agreement ensures continuation of important services.

B. The selected firm was the highest ranked proposer in a competitive solicitation process.

C. City staff has a positive experience with the specified vendor.

D. Clean bus stops encourage more transit ridership, improve public health and safety and contribute positively to community cleanliness.

4. FISCAL IMPACT / BUDGET AMENDMENT:

The total cost of the contract over the specified three-year agreement term is \$269,444.88. This amount is allocated as follows:

- Year 1: \$87,173.64
- Year 2: \$89,788.80
- Year 3: \$92,482.44

Sufficient funding is currently budgeted in Fund 426 (426-40-415-241-001.43267) for the applicable three (3) months of FY 24-25. Sufficient funding will be budgeted in subsequent municipal budgets. Funding for this contract comes from State of Good Repair (SGR) funds allocated to the region and distributed by the Stanislaus Council of Governments (StanCOG).

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

The maintenance of existing facilities, including bus stops, is exempt from the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15301 of the CEQA Guidelines.

8. ALTERNATIVES:

A. Reject selected proposer and award agreement to alternate proposer. City staff does not recommend this approach because the solicitation outlined evaluation criteria and the evaluation committee applied that criteria to the selection of the specified proposer.

B. Reject all proposals and conduct bus stop maintenance and cleaning services with City staff. City staff does not recommend this approach because the additional work demands without additional staff would have a negative impact on the ability of City staff to meet needs in multiple areas. In addition, there is sufficient State of Good Repair (SGR) funding available to pay for contracted services.

9. ATTACHMENTS:

1. Draft Resolution
2. City Contract 2025-158

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF APPROVING AN }
AGREEMENT WITH GUARANTEE JANITORIAL }
SERVICES OF MODESTO, CALIFORNIA, FOR }
BUS STOP CLEANING AND WASTE REMOVAL }
SERVICES FOR A TERM OF THREE (3) YEARS }
IN AN AMOUNT NOT-TO-EXCEED \$269,445, IN }
RESPONSE TO REQUEST FOR PROPOSALS }
NO. 24-019, TO BE FUNDED BY FUND 426 }
"TRANSIT" }

RESOLUTION NO. 2025-

WHEREAS, the City of Turlock desires to provide safe, clean, and appealing bus stops for fixed route transit riders and community members; and

WHEREAS, the current contract for bus stop janitorial services is set to expire on March 31, 2025, therefore City staff released Request for Proposals (RFP) No. 24-019 to solicit proposals for a new three (3) year contract term; and

WHEREAS, City Staff has reviewed five (5) responsive proposals from bus stop janitorial service providers; and

WHEREAS, City Staff recommends awarding the contract to Guarantee Janitorial Services on the basis of best value, their proven track record and their ranking in the competitive proposal evaluation process; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Turlock does hereby approve an Agreement with Guarantee Janitorial Services of Modesto, California, for bus stop cleaning and waste removal services for a term of three (3) years in an amount not-to-exceed \$269,445, in response to Request for Proposals No. 24-019, to be funded by Fund 426 "Transit."

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California



**SERVICE PROVIDER AGREEMENT BETWEEN THE CITY OF TURLOCK
and
GUARANTEE JANITORIAL SERVICES
for
BUS STOP CLEANING AND WASTE REMOVAL**

City Contract No. 2025-158

THIS SERVICE PROVIDER AGREEMENT (the “Agreement”) is entered into by and between the CITY OF TURLOCK, a California municipal corporation (“City”), and Guarantee Janitorial Services, a sole proprietorship (“Service Provider”), on this 25th day of March, 2025 (the “Effective Date”). City and Service Provider may be collectively referred to herein as the “Parties” or individually as “Party.” There are no other parties to this Agreement.

RECITALS

A. City seeks to hire an independent contractor to perform Service Provider services to assist City with removal of waste from, and the cleaning of, fixed route bus stops within the City of Turlock (the “Project”).

B. Service Provider has made a proposal to City to provide such Service Provider services. A description of the services Service Provider proposes to provide is included in the Scope of Services in **Exhibit A** attached hereto and incorporated herein by reference (“Services”). City desires to retain Service Provider to perform the Services, subject to the terms and conditions set forth in this Agreement.

C. The Parties have outlined the schedule or timeline for providing the Services (“Completion Schedule”), which shall be included in the Scope of Services in **Exhibit A**.

D. The Parties have outlined the rates and method of payment to Service Provider for its performance of the Services under this Agreement (“Compensation Schedule”), which shall be included in the Scope of Services in **Exhibit A**.

NOW, THEREFORE, in consideration of the promises and covenants set forth below, the Parties agree as follows:

AGREEMENT

1. **Recitals.** The recitals set forth above (“Recitals”) are true and correct and are hereby incorporated into and made part of this Agreement by this reference. In the event of any inconsistency between the Recitals and Sections 1 through 52 of this Agreement, Sections 1 through 52 shall prevail.

2. **Term.** The term of this Agreement shall be three (3) year(s) and will commence on the 1st day of April, 2025, and terminate on the 31st day of March, 2028 (“Term”) unless the Parties mutually agree in writing to terminate the Agreement earlier or extend the Term pursuant to this Agreement.

3. **Extension of Agreement.** {Intentionally Omitted}

4. **Effective Date.** This Agreement shall only become effective once all of the Parties have executed the Agreement (the “Effective Date”).

5. **Work.**

5.1. **Services.** Subject to the terms and conditions set forth in this Agreement, Service Provider shall provide City the Services described in **Exhibit A**. Any request for Services not included in **Exhibit A** will be considered a request for additional or modified Services (“Modification” or “Modifications”). Service Provider shall not receive additional compensation for any Modification of the Services unless the Parties agree otherwise in a writing executed by both Parties.

5.2. **City Requested Modification of Services.** City may, by written order, authorize Modifications to the Services described in **Exhibit A**. If such Modifications cause an increase in the cost or time required for performance of Service Provider’s Services, the Parties shall enter into a written amendment to this Agreement to adjust the Services and the compensation to be paid to Service Provider and, if necessary, amend the Completion Schedule or Compensation Schedule. The Services, Completion Schedule, or Compensation Schedule shall not be revised unless City and Service Provider mutually agree to a written amendment to this Agreement reflecting such revisions, additional compensation, time for performance or such other terms or conditions mutually agreed upon by the Parties.

5.3. **Service Provider Requested Modification in Services.** Service Provider shall not be compensated for work outside the Services described in this Agreement, unless, prior to the commencement of the Services:

(a) Service Provider provides City with written notice that specific work requested by City or required to complete the Project is outside the agreed upon Services. Such notice shall: (1) be supported by substantial evidence that the work is outside the Services; (2) set forth the Service Provider’s proposed course of action for completing the work and a specific request for City to approve the Modification to the Services; (3) set forth the Service Provider’s

proposed revisions, if any, to the Completion Schedule; and (4) set forth the Service Provider's proposed revisions, if any, to the Compensation Schedule; and

(b) City agrees that the work requires a Modification;

(c) City approves all adjustments, if any, to the Completion Schedule and Compensation Schedule.

6. Compensation.

6.1. Amount, Time and Manner of Payment for Service Provider Services. City shall pay Service Provider according to the rates and timing set forth in the Compensation Schedule. On each anniversary date of the Effective Date, Service Provider will be allowed to increase prices with thirty (30) days' written notice to City. Increases may not exceed increases in the San Francisco-Oakland Consumer Price Index for all urban consumers or percentage increases in Service Provider's published prices, whichever is lower. In all cases, City may cancel this Agreement if a requested price increase is not acceptable. City's total compensation to Service Provider shall not exceed Two Hundred Sixty-Nine Thousand Four Hundred Forty-Four and 88/100ths Dollars (\$269,444.88) ("Maximum Payment"), unless the Parties mutually agree in writing otherwise.

6.2. Deposit. {Intentionally Omitted}

6.3. Subsequent Payments. City shall make monthly payments in the amount invoiced by Service Provider within thirty (30) calendar days of receiving such invoice. In the event that an amount of an invoice is in dispute, City shall inform Service Provider of the amount and basis for the dispute and may withhold the amount which is in dispute until the dispute has been resolved.

6.4. Invoices. Service Provider shall provide City with monthly invoices sufficiently evidencing Service Provider's expenses and completion of the Services. All invoices furnished to City by Service Provider shall be in a form approved by City. The payments specified shall be the only payments made to Service Provider for performance of the Services, including compensation for any Modification. Service Provider shall submit all billings for Services to City within forty-five (45) days of the performance of such Services. City shall issue payment according to City's customary procedures and practices for issuing payments to independent contractors.

7. Notice to Proceed. Service Provider shall not commence the performance of the Services until it has been given notice by City ("Notice to Proceed").

8. Time of Performance. Service Provider warrants that it will commence performance of the Services within seven (7) calendar day(s) of the date the agreement was executed and shall conform to the Completion Schedule. The time of performance is a material term of this Agreement relied on by City in entering into this Agreement.

9. City Assistance to Service Provider. {Intentionally Omitted}

10. Time and Personnel Devoted to Services. Service Provider shall devote such time and personnel to the performance of this Agreement, as is necessary to perform the Services in compliance with the Completion Schedule, Compensation Schedule, and this Agreement.

11. Performance by Qualified Personnel; No Subcontracting. Services under this Agreement shall be performed only by competent personnel under the supervision and direct employment of Service Provider. Service Provider will conform with City's reasonable requests regarding assignment of personnel, but all personnel, including those assigned at City's request, shall be supervised by Service Provider. Service Provider is prohibited from subcontracting this Agreement or any part of it unless such subcontracting is expressly approved by City in writing. Neither Party shall, on the basis of this Agreement, contract on behalf of, or in the name of the other Party. An agreement made in violation of this provision shall confer no rights on any Party and shall be null and void.

12. Representations of Service Provider. City relies upon the following representations by Service Provider in entering into this Agreement:

12.1. Qualifications. Service Provider represents that it is qualified to perform the Services provided in **Exhibit A** and that it possesses the necessary licenses and permits required to perform the Services or will obtain such licenses or permits prior to the time such licenses or permits are required. Service Provider shall also ensure that all subcontractors are similarly licensed and qualified. Service Provider and all subcontractors shall also obtain a business license from City before they commence performance of the Services. Service Provider represents and warrants to City that Service Provider shall, at Service Provider's sole cost and expense, keep in effect or obtain at all times during the Term of this Agreement, any licenses, permits, and approvals which are legally required for Service Provider to practice Service Provider's profession at the time the Services are rendered.

12.2. Service Provider Performance. Service Provider represents that all Services under this Agreement shall be performed in a professional manner and shall conform to the customs and standards of practice observed on similar, successfully completed projects by providers of the Services to be provided. Service Provider shall adhere to accepted Service Provider standards as set forth by relevant Service Provider associations and shall perform all Services required under this Agreement in a manner consistent with generally accepted Service Provider customs, procedures and standards for such Services. Service Provider agrees that, if a Service is not so performed, in addition to all of its obligations under this Agreement and at law, Service Provider shall re-perform or replace unsatisfactory Service at no additional expense to City.

12.3. No Waiver of Claims. The granting of any progress payment by City, or the receipt thereof by Service Provider, or any inspection, review, approval or oral statement by any representative of City, or state certification shall not, in any way, waive, limit, or replace any certification or approval procedures normally required or lessen the liability of Service Provider to re-perform or replace unsatisfactory Service, including, but not limited to, cases where the unsatisfactory character of such Service may not have been apparent or detected at the time of such payment, inspection, review or approval.

12.4. City's Remedies are Cumulative. Nothing in this Section shall constitute a waiver or limitation of any right or remedy, whether in equity or at law, which City or Service Provider may have under this Agreement or any applicable law. All rights and remedies of City, whether under this Agreement or applicable law, shall be cumulative.

12.5. No Conflict of Interest. Service Provider represents that no conflict of interest will be created under state or federal law by entering into or in carrying out this Agreement.

13. Conformity with Law and Safety. Service Provider shall observe and comply with all applicable laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal and local governing bodies having jurisdiction over any or all of the scope of Services, including all provisions of the Occupational Safety and Health Act of 1979 as amended, all California Occupational Safety and Health Regulations, the California Building Code, the Americans with Disabilities Act, any copyright, patent, or trademark law, and all other applicable federal, state, municipal and local safety regulations, appropriate trade association safety standards, and appropriate equipment manufacturer instructions. All Services performed by Service Provider must be in accordance with these laws, ordinances, codes and regulations. Service Provider's failure to comply with any laws, ordinances, codes, or regulations applicable to the performance of the Services hereunder shall constitute a breach of contract. In cases where standards conflict, the standard providing the highest degree of protection shall prevail.

If a death, serious personal injury or substantial property damage occurs in connection with the performance of this Agreement, Service Provider shall immediately notify City's risk manager by telephone. If any accident occurs in connection with this Agreement, Service Provider shall promptly submit a written report to City, in such form as City may require. This report shall include the following information: (a) name and address of the injured or deceased person(s); (b) name and address of Service Provider's subcontractor, if any; (c) name and address of Service Provider's liability insurance carrier; and (d) a detailed description of the accident, including whether any of City's equipment, tools or materials were involved.

If a release of a hazardous material, substance, or waste occurs in connection with the performance of this Agreement, Service Provider shall immediately notify City. Service Provider shall not store hazardous materials or hazardous waste within City limits without a proper permit from City.

14. Confidentiality. Service Provider understands and agrees that, in the performance of Services under this Agreement or in the contemplation thereof, Service Provider may have access to private or confidential information that may be owned or controlled by City and that such information may contain proprietary or confidential details, the disclosure of which to third parties may be damaging to City ("Confidential Information").

Service Provider shall not, either during or after the Term, disclose to any third party any Confidential Information without the prior written consent of City. If City gives Service Provider written authorization to make any such disclosure, Service Provider shall do so only within the limits and to the extent of that authorization. Service Provider may be directed or advised by the

City Attorney on various matters relating to the performance of the Services on the Project or on other matters pertaining to the Project and, in such event, Service Provider agrees that it will treat all communications between itself, its employees and its subcontractors as being communications which are within the attorney-client privilege.

Notwithstanding the foregoing, Service Provider may disclose Confidential Information required to be disclosed under law, provided that, prior to disclosure, Service Provider shall first give notice to City and make a reasonable effort to obtain a protective order requiring that City's Confidential Information not be disclosed. This exception is limited to the extent disclosure is required under law.

15. Excusable Delays; Notice to Other Party of Delay. Service Provider shall not be in breach of this Agreement in the event that performance of Services is temporarily interrupted or discontinued due to a "Force Majeure" event which is defined as: riots, wars, sabotage, civil disturbances, insurrections, explosion, natural disasters such as floods, earthquakes, landslides, fires, strikes, lockouts and other labor disturbances or other catastrophic events, which are beyond the reasonable control of Service Provider. Force Majeure does not include: (a) Service Provider's financial inability to perform; (b) Service Provider's failure to obtain any necessary permits or licenses from other governmental agencies; or (c) Service Provider's failure to obtain the right to use the facilities of any public utility where such failure is due solely to the acts or omissions of the Service Provider.

16. Assignment Prohibited. No Party to this Agreement may assign any right or obligation pursuant to this Agreement. Any attempt or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no effect.

17. Suspension of Services by City. City reserves the right to suspend Service Provider's Services under this Agreement when City determines that it is necessary to do so. When possible, City shall give Service Provider notice of such suspension and Service Provider shall, upon receipt of said notice, suspend all Services except any Services, the completion of which is authorized by the notice given by City. If the Services are suspended by City for more than sixty (60) consecutive days, for reasons other than the fault of the Service Provider, the Service Provider shall be compensated for Services performed prior to notice of such suspension. When the Project is resumed, the Service Provider's compensation shall be equitably adjusted by City to provide for expenses incurred by the interruption of the Services. In this regard, Service Provider shall furnish to City such financial information that, in the judgment of the City Manager, is necessary to determine the reasonable value of the Services rendered by Service Provider during the period when Services were suspended.

If the Parties are unable to agree upon the amount of extra compensation which is due to Service Provider within thirty (30) days of Service Provider resuming Services, the amount of such additional compensation, if any, that is required to appropriately compensate the Service Provider for its expenses incurred by the interruption of Services may, upon the request of either Party, be determined by arbitration conducted in accordance with the "Arbitration of Disputes" section of this Agreement. Such arbitration shall be commenced by the Service Provider no later than sixty (60) calendar days following the event which entitles the Parties to pursue arbitration unless the

Parties agree in writing to an extended time period for commencement of arbitration. Unless otherwise agreed in writing, all Parties shall carry on the Services and perform their duties during any arbitration proceedings, and City shall continue to make payments for the Services in progress as required by this Agreement.

18. Ownership of Work Product. Any and all work, artwork, copy, posters, billboards, photographs, videotapes, audiotapes, systems designs, software, reports, designs, specifications, drawings, diagrams, surveys, source codes, Service Provider or technical information or data, photographs, notes, letters, emails or any original works of authorship created by Service Provider or its subcontractors or subcontractors in connection with Services performed under this Agreement (“Products”) shall be works for hire as defined under Title 17 of the United States Code, and all copyrights in such works are the property of City. In the event it is ever determined that any Product created by Service Provider or its subcontractors, or subcontractors under this Agreement, are not works for hire under U.S. law, Service Provider hereby assigns all copyrights to such Products to City. With the prior written approval of City's point of contact for the Project, Service Provider may retain and use copies of such Products for reference and as documentation of its experience and capabilities.

All Products shall become the property of City irrespective of where located or stored, and Service Provider agrees to deliver all such documents and information to City, without charge and in whatever form it exists, on the completion of the Service Provider's Services hereunder. Service Provider shall have no ownership interest in such Products.

All work product of Service Provider under this Agreement, including written information which City will cause to be distributed for either internal or public circulation, including both preliminary and final drafts, shall be delivered to City in both printed and electronic form, or as may be specified in **Exhibit A**.

When this Agreement is terminated, Service Provider agrees to return to City all documents, drawings, photographs and other written or graphic material, however produced, that it received from City, its contractors or agents, in connection with the performance of its Services under this Agreement. All materials shall be returned in the same condition as received.

19. Termination of Work by City for Its Convenience. City shall have the right to terminate this Agreement at any time for its convenience by giving notice of such termination to Service Provider. In the event City shall give such notice of termination, Service Provider shall cease rendering Services upon receipt of said notice given as required in this Agreement. If City terminates this Agreement:

(a) Service Provider shall deliver copies of all Products prepared by it pursuant to this Agreement.

(b) If City terminates this Agreement for convenience before City issues the Notice to Proceed to Service Provider or before Service Provider commences any Services hereunder, whichever last occurs, City shall not be obligated to make any payment to Service Provider. If City terminates this Agreement after City has issued the Notice to Proceed to Service Provider and after

Service Provider has commenced performance under this Agreement, City shall pay Service Provider the reasonable value of the Services rendered by Service Provider pursuant to this Agreement prior to termination of this Agreement. City shall not in any manner be liable for Service Provider's actual or projected lost profits had Service Provider completed the Services. Service Provider shall furnish to City such financial information that, in the judgment of the City Manager, is necessary to determine the reasonable value of the Services rendered by Service Provider prior to termination. In the event of a dispute as to the reasonable value of the Services rendered by Service Provider prior to termination and the Parties are unable to agree upon said amount within sixty (60) calendar days following the date of the notice of termination by City, such dispute may, upon the request of either Party, be resolved by arbitration conducted in accordance with the "Arbitration of Disputes" section of this Agreement.

(c) Except as provided in this Agreement, in no event shall City be liable for costs incurred by or on behalf of Service Provider after the date of the notice of termination.

20. Assurance of Performance. If, at any time, City believes Service Provider may not be adequately performing its obligations under this Agreement or may fail to complete the Services as required by this Agreement, City may submit a written request to Service Provider for written assurances of performance and a plan to correct observed deficiencies in Service Provider's performance. Failure to provide written assurances subsequent to such written request, constitutes grounds to declare a breach under this Agreement.

21. Cancellation for Breach by Either Party. Should either Party fail to substantially perform its obligations in accordance with the provisions of this Agreement, the other Party shall thereupon have the right to cancel the Agreement by giving written notice and specifying the effective date of such cancellation. If City cancels this Agreement for breach and it is subsequently determined that Service Provider did not fail to substantially perform its obligations in accordance with this Agreement, then cancellation for breach by City shall be deemed, and treated, as termination for convenience.

Neither Party waives the right to recover damages against the other for breach of this Agreement, including any amount necessary to compensate City for all detriment proximately caused by Service Provider's failure to perform its obligations hereunder or which in the ordinary course of things would be likely to result therefrom. City reserves the right to offset such damages against any payments owed to Service Provider.

City shall not in any manner be liable for Service Provider's actual or projected lost profits had Service Provider completed the Services required by this Agreement.

22. Non-Discrimination. In its performance of the Services, Service Provider shall adhere to City's EEO Policy which states, "The City is committed to ensuring that all qualified individuals have a full and fair opportunity to compete in all phase of the hiring process and promotion, and to enjoy the benefits of employment with the City. All employees and applicants shall receive equal consideration and treatment in employment without regard to race, color, religion, gender, sexual orientation, national origin, age, disability, genetic information, marital status, amnesty, or

status as a covered veteran in accordance with applicable federal or state statutes, the City's ordinances, resolutions, rules or regulations."

In addition, all agreements with sub-contractors will include language as required by the Office of Federal Contract Compliance Programs (OFCCP) that requires sub-contractors to maintain equal employment opportunity policies, and, as necessary, affirmative action policies.

23. Arbitration of Disputes. All claims, disputes, and other matters in question between City and Service Provider arising out of or relating to this Agreement or the breach thereof, including claims of Service Provider for extra compensation for Services related to the Project, shall be decided by arbitration before a single arbitrator in accordance with the provisions of Sections 1281 to 1284.2 of the California Code of Civil Procedure (the "Arbitration Laws") unless the Parties mutually agree otherwise. The provisions of Section 1283.05 of the Arbitration Laws apply to any arbitration proceeding except as otherwise provided in this Agreement. The arbitrator shall have authority to decide all issues between the Parties including, but not limited to, claims for extras, delay and liquidated damages, if any, provided for in this Agreement, matters involving defects in the work product of the Service Provider, rights to payment, and whether the necessary procedures for arbitration have been followed. The award rendered by the arbitrator shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

Notice of the demand for arbitration shall be filed in writing with the other Party. The demand for arbitration shall be made within a reasonable time after the claim, dispute, or other matter in question has arisen, and in no event shall it be made after the date when institution of legal or equitable proceedings based on such claim, dispute, or other matter in question would be barred by the applicable statute of limitation.

The Parties shall jointly appoint an arbitrator within fifteen (15) calendar days of the date of giving of the notice of the demand for arbitration. If the Parties are unable to jointly agree upon the appointment of an arbitrator within said fifteen (15) calendar day period, and do not agree in writing to extend said period for a fixed period, then either Party may seek to have the arbitrator appointed by the Superior Court of Stanislaus County in accordance with the Arbitration Laws.

If any proceeding is brought to contest the right to arbitrate and it is determined that such right exists, the losing Party shall pay all costs and attorneys' fees incurred by the prevailing party.

In addition to the other rules of law which may be applicable to any arbitration hereunder, the following shall apply:

(a) Promptly upon the filing of the arbitration, each Party shall be required to set forth in writing and to serve upon each other Party a detailed statement of its contentions of fact and law.

(b) All parties to the arbitration shall be entitled to the discovery procedures as provided in Section 1283.05 of the California Code of Civil Procedure.

(c) The arbitration shall be commenced and conducted as expeditiously as possible consistent with affording reasonable discovery as provided herein.

(d) These additional rules shall be implemented and applied by the arbitrator.

The costs of arbitration shall be borne by the Parties as determined by the arbitrator, but each Party shall bear its own attorney's fees associated with the dispute with the other Party and to the arbitration.

24. Insurance Coverage. During the Term, the Service Provider shall maintain in full force and effect policies of insurance set forth herein, which shall be placed with insurers with a current A M Best's rating of no less than A-:VII and will provide City with written proof of said insurance. Service Provider shall maintain coverage as follows:

24.1 General Liability. Service Provider shall carry general liability insurance in the amount of One Million Dollars (\$1,000,000.00) per occurrence for bodily injury, personal injury, and property damage. If commercial general liability insurance or another form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this Project or the general aggregate shall be Two Million Dollars (\$2,000,000.00).

24.2 Workers' Compensation Insurance and Employer's Liability. Service Provider shall carry workers' compensation insurance as required by the State of California under the Labor Code. Service Provider shall also carry employer's liability insurance in the amount of One Million Dollars (\$1,000,000.00) per accident, with a One Million Dollars (\$1,000,000.00) policy limit for bodily injury by disease, and a One Million Dollars (\$1,000,000.00) limit for each employee's bodily injury by disease.

24.3 Errors and Omissions Liability. {Intentionally Omitted}

24.4 Commercial Automobile Liability. Service Provider shall carry commercial automobile liability insurance in the amount of One Million Dollars (\$1,000,000.00) or greater per occurrence for owned, leased, hired, and borrowed automobiles.

24.5 Umbrella or Excess Policy. Service Provider may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability and automobile Liability insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Service Provider's primary and excess liability policies are exhausted.

24.6 Waiver of Subrogation. With the exception of errors and omissions liability insurance, Service Provider hereby agrees to waive subrogation which any insurer of Service Provider may acquire from Service Provider by virtue of the payment of any loss. The commercial

general liability policy and workers' compensation policy shall be endorsed to contain a waiver of subrogation in favor of City for all work performed by Service Provider, its agents, employees, independent contractors, and subcontractors. Service Provider agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation.

25. Additional Insurance Requirements. Within five (5) days of the Effective Date, Service Provider shall provide City with certificates of insurance for all of the policies required under this Agreement ("Certificates"), excluding the required workers' compensation insurance. Such Certificates shall be kept current for the Term of the Agreement and Service Provider shall be responsible for providing updated copies and notifying City if a policy is cancelled, suspended, reduced, or voided. With the exception of the workers' compensation insurance, all of the insurance policies required in this Agreement shall: (a) provide that the policy will not be cancelled, allowed to expire, or materially reduced in coverage without at least thirty (30) days' prior written notice to City of such cancellation, expiration, or reduction and each policy shall be endorsed to state such; (b) name City, and City's Agents as additional insureds with respect to liability arising out of Services, work or operations performed by or on behalf of Service Provider; (c) cover products and completed operations of Service Provider, premises owned, occupied, or used by the Service Provider, or automobiles owned, leased, or hired or borrowed by the Service Provider; contain no special limitations on the scope of protection afforded to City; (d) be primary with respect to any insurance or self-insurance programs covering City or City's Agents and any insurance or self-insurance maintained by City or City's Agents shall be in excess of Service Provider's insurance and shall not contribute to it; (e) contain standard separation of insured provisions; and (f) state that any failure to comply with reporting or other provisions of the policy including breaches of warranties shall not affect the coverage provided to City.

26. Indemnifications.

26.1 Indemnification for Professional Liability. When the law establishes a professional standard of care for any portion of the Services provided under this Agreement, to the fullest extent permitted by law. Service Provider shall defend with legal counsel reasonably acceptable to City, indemnify and hold harmless City and City's Agents from and against any and all claims, loss, cost, damage, injury (including, without limitation, injury to or death of an employee of Service Provider or its subcontractors), expense and liability of every kind, nature and description that arise out of, pertain to, or relate to acts or omissions of Service Provider, or any direct or indirect subcontractor, employee, contractor, representative or agent of Service Provider, or anyone that Service Provider controls (collectively "Liabilities"). Such obligations to defend, hold harmless, and indemnify City and City's Agents shall not apply to the extent that such Liabilities are caused in whole by the sole negligence, active negligence, or willful misconduct of City or City's Agents, but shall apply to all other Liabilities. With respect to third party claims against the Service Provider, the Service Provider waives any and all rights of any type of express or implied indemnity against City and City's Agents.

26.2 Indemnification for Other Than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Service Provider shall indemnify, defend, and hold harmless City and any and all of its elective and appointive boards, officers, officials, agents, employees or volunteers from and against any liability (including

liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Service Provider or by any individual or agency for which Service Provider is legally liable, including, but not limited to, officers, agents, employees, or subcontractors of Service Provider.

27. Liability of City. Notwithstanding any other provision of this Agreement, in no event shall City be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or the Services performed in connection with this Agreement.

28. Independent Contractor. At all times during the Term, Service Provider shall be deemed to be an independent contractor and shall be wholly responsible for the manner in which Service Provider performs the Services required under this Agreement. Service Provider shall be liable for its acts and omissions and those of its employees, contractors, subcontractors, representatives, volunteers, and its agents. Nothing contained herein shall be construed as creating an employment, agency or partnership relationship between City and Service Provider. City shall have the right to control Service Provider only insofar as the result of Service Provider's Services rendered pursuant to this Agreement; however, City shall not have the right to control the means by which Service Provider accomplishes Services rendered pursuant to this Agreement.

29. Service Provider Not Agent. Except as City may specify in writing, Service Provider shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Service Provider shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

30. Payment of Taxes and Other Expenses. Payment of any taxes, including California sales and use taxes, levied upon this Agreement, the transaction, or the Services or goods delivered pursuant hereto, shall be the obligation of Service Provider.

31. Notices. All notices shall be in writing and delivered in person or transmitted by certified mail, postage prepaid. Any Party hereto may at any time, by giving ten (10) days' written notice to the other Party hereto, designate any other address in substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at their addresses set forth below.

If to City:

**City of Turlock
Attn: Christopher Fisher, Municipal Services Director
156 S. Broadway, Suite 270
Turlock, California 95380**

With courtesy copies to:

City of Turlock, City Attorney's Office

Attn: George A. Petrulakis, City Attorney
156 S. Broadway
Turlock, California 95380-5456

If to Service Provider:

Guarantee Janitorial Services
Attn: Joe Medeiros
1336 Fransen Lane
Modesto, California 95355

32. City Contract Administrator. City's Contract Administrator and contact person for this Agreement is:

Juan Gutierrez
City of Turlock, Transit Division
1418 N. Golden State Blvd., Suite 1
Turlock, California 95380
Telephone: (209) 669-2800
E-mail: jgutierrez@turlock.ca.us

33. Interpretation. As used herein, any gender includes each other gender, the singular includes the plural and vice versa.

34. Use of City Project Number. {Intentionally Omitted}

35. Modification. No alteration, amendment, modification, or termination of this Agreement shall be valid unless made in writing and executed by all of the Parties to this Agreement.

36. Waiver. No covenant, term, or condition or the breach thereof shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

37. Assignment. No Party to this Agreement shall assign, transfer, or otherwise dispose of this Agreement, in whole or in part, to any individual, firm, or corporation without the prior written consent of the other Party. Subject to the forgoing provisions, this Agreement shall be binding upon, and inure to the benefit of, the respective successors and assigns of the Parties hereto.

38. Authority. All Parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement and the names, titles, and capacities herein stated on behalf of any entities, persons, states, or firms represented or purported to be represented by such entities, persons, states or firms and that all former requirements necessary or required by state or federal law in order to enter into the Agreement have been fully complied with. Further, by entering into this Agreement, neither Party hereto shall have breached the terms or conditions of any other contract or agreement to which such Party is obligated, which such breach would have a material effect hereon.

39. Drafting and Ambiguities. Each Party acknowledges that it has reviewed this Agreement with its own legal counsel, and based upon the advice of that counsel, freely entered into this Agreement. Each Party has participated fully in the review and revision of this Agreement. Any rule of construction that ambiguities are to be resolved against the drafting Party does not apply in interpreting this Agreement.

40. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the state of California.

41. Venue. Venue for all legal proceedings shall be in the Superior Court of the State of California, in and for the County of Stanislaus.

42. Severability. If this Agreement in its entirety is determined by a court to be invalid or unenforceable, this Agreement shall automatically terminate as of the date of final entry of judgment. If any provision of this Agreement shall be determined by a court to be invalid and unenforceable, or if any provision of this Agreement is rendered invalid or unenforceable according to the terms of any federal or state statute, which becomes effective after the Effective Date of this Agreement, the remaining provisions shall continue in full force and effect and shall be construed to give effect to the intent of this Agreement.

43. Execution and Counterparts. This Agreement may be executed simultaneously, and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. The Parties agree that this Agreement and any other documents to be delivered in connection herewith may be electronically signed utilizing services such as DocuSign and Nitro Sign, or by transmitting signatures in pdf or similar format, and that any electronic signatures appearing on this Agreement or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

44. Audit. City shall have access at all reasonable times to all reports, contract records, contract documents, contract files, and personnel necessary to audit and verify Service Provider's charges to City under this Agreement.

45. Entire Agreement. This Agreement, together with its specific references, attachments, and exhibits, constitutes the entire agreement of the Parties with respect to the subject matters hereof and supersedes any and all prior negotiations, understanding, and agreements with respect hereto, whether oral or written. Should any conflict exist between the terms and conditions of the Agreement and any and all exhibits attached hereto, the terms and conditions of the Agreement shall prevail.

46. Supersedes Prior Agreement. It is the intention of the Parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, or representations, whether written, electronic or oral, between the Parties with respect to the subject matter of this Agreement.

47. Mandatory and Permissive. "Shall" and "will" and "agrees" are mandatory. "May" and "can" are permissive.

48. Successors and Assigns. All representations, covenants, and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of, any or all of the Parties hereto, shall be binding upon and inure to the benefit of such Party, its successors and assigns.

49. Headings. Headings used in this Agreement are for reference purposes only and shall not be considered in construing this Agreement.

50. Attorney's Fees and Costs. If any action at law or in equity not resolved pursuant to the "Arbitration of Disputes" section of this Agreement, including action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled.

51. Necessary Acts and Further Assurances. The Parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

52. Time is of the Essence. Time is of the essence in this Agreement for each covenant and term of a condition herein.

[Signatures on Following Page]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by and through their respective officers thereunto duly authorized.

**CITY OF TURLOCK, a California
municipal corporation**

**GUARANTEE JANITORIAL SERVICES, a
California sole proprietorship**

By: _____
Reagan M. Wilson, City Manager

By:  _____

Print Name: _____ Joseph Medeiros

Title: _____ Owner

Date: _____

Date _____ 02/27/2025

APPROVED AS TO SUFFICIENCY:

By: _____
Christopher Fisher, Municipal Services
Director

APPROVED AS TO FORM:

By: _____
George A. Petrulakis, City Attorney

ATTEST:

By: _____
Nichole Fiez, City Clerk



Technical Proposal

City of Turlock

Bus Stop Cleaning and Garbage Removal Services

To: City of Turlock
ATTN: Purchasing
Address: 156 S Broadway Ste. 270 Turlock, CA 95380





City of Turlock

To whom it may concern,

Thank you for the opportunity for us to submit a proposal for this project! We are very interested in providing the scope of services for this project. With our demonstrated track record of success and experience, I know we will continue to be a great fit!

Sincerely,

DEAN SMELTZER

Dean Smeltzer
Operations Manager

A. Qualifications & Experience

Guarantee Janitorial Service (sole proprietor) was founded in the Central Valley in 1981 by Joe Medeiros. For more than 43 years our company has been servicing a wide range of local facilities including schools, medical offices, industrial and commercial properties, and bus transit shelters. We understand the importance of clean and welcoming transit shelters as well as the effort it takes to clean and maintain a county's worth of transit shelters.

Our company has 7 years of experience servicing and maintaining transit shelters in Stanislaus County. We have the knowledge, skills, equipment, and staff to continue to deliver high-quality services which include daily, every other day, weekly, biweekly, and monthly regular cleaning (clean bench, empty trash, maintain general cleanliness of stop), weekly, biweekly, and monthly pressure washing services of the transit stops, inspecting solar panels, keeping trees and foliage clear of the transit stop area, etc. Our staff knows the common issues with specific sites. We also understand the importance of working safely and being courteous to citizens using the transit stations.

Main Contact:

Joe Medeiros

(209) 576-0123

Jdmed77@sbcglobal.net

We will be using 2 full-time people to complete the work outlined in this RFP. They both have ~5+ years' experience doing the exact same work. We will also have 2 people taking care of invoicing, tech support, etc. Both of them have 10+ years with project and staff management.

B. Methodology Section

Implementation

To implement this project, we will use the list of stops/locations provided in the RFP to create a spreadsheet and map for our staff to use while performing the services.

Description of Efforts

Due to our previous and current experience, we know what it takes to complete the requirements, which include:

- **Regular cleaning of transit stops and transit stations** based on frequency listed (daily, every other day, weekly, biweekly, and monthly). This includes cleaning benches, emptying trash, maintaining general cleanliness of stop).
- **Regular pressure washing of transit stops and transit stations** based on frequency listed (weekly, biweekly, and monthly). We use environmentally friendly biodegradable soaps and degreasers, and the pressure level is set so as to not etch concrete or remove paint/finishes.
- **Inspecting and cleaning solar panels** and documenting their condition quarterly. A report will be submitted to Turlock each month following the month of the last inspection.
- **Observing & reporting condition of bus stop** including missing signs/poles, missing, broken, or damaged shelters, tree branches, broken and/or cracked sidewalks, other damage or obstructions that need to be rectified.
- **Keeping trees and foliage clear** of the transit stop area.
- removal of large and/or bulky items from transit stops or transit centers, after approval from Turlock.
- **Removing graffiti** and documentation of vandalism.
- **Responding promptly to call backs** (within two hours).

To ensure consistent service, we've scheduled our staff to complete weekly and every two weeks services each Thursday. For "every two days" service, we've scheduled staff to complete service on Mondays, Wednesdays, and Fridays. Solar panels will be inspected each service, but we will do an official inspection and report quarterly.

We will track the services of each transit location on a spreadsheet with the date of service each month. This will ensure no stop is missed.

Due to our experience servicing the bus shelters in Stanislaus County, our staff has the advantage of knowing the common issues with specific transit locations. We also understand the importance of working safely and being professional and courteous to citizens using the

transit stations.

City Staff Expectations

To maintain cleanliness of the transit stops, City staff will need to communicate timely and clearly about any maintenance or cleanliness issues at specific stops. This will allow Guarantee Janitorial to quickly and effectively take care of any issues that arise.

C. Staffing

Maintaining the large volume of transit stops in this RFP requires qualified staff that can oversee operations, ensure high quality service, and make adjustments as needed.

Key Personnel

Here is a look at the key personnel that will be directly involved in this project including a brief resume summary:

Joe Medeiros

Owner

Joe started Guarantee Janitorial Service in 1980 in Modesto, CA. Over the next 40+ years, he has built a successful business centered on high-quality work, integrity, and efficiency. His company services a wide variety of accounts, including transit shelter cleaning and maintenance for the past six years.

Dean Smeltzer

Project Manager

Dean has been managing large projects for over 8 years. His experience includes project design, implementation, execution, and training. One of the projects he has implemented and managed for the past 7 years is the transit shelter cleaning and maintenance for StanCOG and, later, StanRTA.

Eddie Simas

Operations Manager

Eddie has been directly involved in the day-to-day operations of our transit shelter cleaning and maintenance account for 6 years and has an additional 9 years of transit shelter cleaning and maintenance prior to joining Guarantee Janitorial Service.

Other Staffing

Rocky will be taking care of the garbage removal and will take whatever time is needed to complete the task.

Our company has been maintaining the transit shelters for over 6 years, and we have a very clear understanding of staffing needs. After reviewing this RFP, we understand that some of the frequencies have changed.

We are adjusting our maintenance routes to meet the frequencies and ensure efficient delivery of service.

D. References

1. StanRTA
Garbage removal & bus stop washing services
Jul 2021 – Jul 2029 (with the option to go until Jul 2031)
Dero In, 209-774-4580, din@stanrta.org
2. Randik Paper
Cleaning services, including garbage removal
March 1984 – Present
Jeff Miller, 209-538-3111, jeff.miller@imperildade.com
3. Stifel
Cleaning services
July 1996 – Present
Lisa Buzick, 209-544-1135, lisa.buzick@stifel.com

Equipment

Our company possesses all of the required equipment and personnel needed to perform this contract, including:

- 2 large trailers (for hauling trash)
- 1 4000 trailer-mounted psi pressure washer (hot or cold water)
 - Includes a 300-gallon water tank.
- 2 trailer-mounted 3500 psi pressure washers (hot or cold water)
 - Each includes a 250-gallon water tank.
- Various tree trimming/foilage clearing equipment - pole saws, pruning loppers, pruning shears, rakes, leaf blower, ladders.
- Window washing equipment for washing solar panels.
- Safety equipment – reflective safety vests with our company logo, eye protection for pressure washing and tree trimming, heavy gloves for tree trimming/foilage clearing.

As stated previously, we have extra staff lined up to ensure all work is completed on time.

Turlock Cost Proposal

<i>Location</i>	<i>Task</i>	<i>Frequency</i>	<i>Description</i>	<i>Sites</i>	<i>Monthly Price / Stop (1st Yr)</i>	<i>1st Yr</i>	<i>2nd Yr</i>	<i>3rd Yr</i>
Bus Stops	Bus Stop Washing	Once Monthly	Pressure wash shelters and cement pads	75	\$ 21.68	\$ 1,626.11	\$ 1,674.90	\$ 1,725.14
Bus Stops	Bus Stop Garbage Service	Every 2 Days	Regular maintenance: Clean benches; empty trash cans; maintain cleanliness of stop location, etc.	26	\$ 54.59	\$ 1,419.34	\$ 1,461.92	\$ 1,505.78
Bus Stops	Bus Stop Garbage Service	Weekly	Regular maintenance: Clean benches; empty trash cans; maintain cleanliness of stop location, etc.	83	\$ 39.21	\$ 3,254.60	\$ 3,352.24	\$ 3,452.81
Bus Stops	Solar Light Check	Inspect Quarterly Clean Monthly	Clean and inspect solar lighting and panels.	76	\$ 12.69	\$ 964.41	\$ 993.34	\$ 1,023.14
Any Location	Call Back	2 hour minimum	Call back for additional service.	1	\$ 200.00			
Total Per Month						\$ 7,264.47	\$ 7,482.40	\$ 7,706.87

Stop ID	Name (on system map)	Cleaning Frequency	Pressure Washing Frequency
120	Fulkerth & Countryside	3 times per week	monthly
121	Countryside & Shetland	1 time per week	
122	Countryside & Tuolumne	1 time per week	
123	Countryside & Monte Vista Crossing	3 times per week	monthly
124	Countryside & Monte Vista	3 times per week	monthly
125	Monte Vista & Summer Creek	1 time per week	
126	Monte Vista & Walnut	1 time per week	
127	Monte Vista & Crowell	3 times per week	monthly
128	Monte Vista & Dels	1 time per week	monthly
129	Monte Vista & Niagra	1 time per week	
130	Geer & Regis	3 times per week	monthly
131	Geer & Minnesota	3 times per week	monthly
132	Geer & Pedras	1 time per week	monthly
133	Geer & Hawkeye	1 time per week	
134	Geer & North	1 time per week	monthly
135	Geer & Tuolumne	3 times per week	monthly
136	Geer & Regis	3 times per week	monthly
137	Monte Vista & Geer	1 time per week	
138	Monte Vista & Dels	3 times per week	monthly
139	Monte Vista & Theatre	1 time per week	monthly
140	Monte Vista & Walnut	1 time per week	
141	Monte Vista & Summer Creek	1 time per week	
142	Countryside & Monte Vista Crossing	3 times per week	monthly
143	Tuolumne & Countryside	1 time per week	
144	Tully & Tuolumne	1 time per week	
145	Tully & Fulkerth	3 times per week	monthly
146	Golden State & Tuolumne	1 time per week	
147	Golden State & Monte Vista	1 time per week	
148	Golden State & Roberts	1 time per week	monthly
149	Christoffersen & Golden State	3 times per week	monthly
150	Christoffersen & Mountain View	1 time per week	monthly
151	Christoffersen & Walnut	1 time per week	monthly
152	Christoffersen & Crowell	1 time per week	
153	Christoffersen & Village Circle	1 time per week	monthly
154	Christoffersen & Geer	1 time per week	monthly
155	Olive & Bluefield	1 time per week	
156	Olive & Monte Vista	1 time per week	monthly
157	Tuolumne & Olive	3 times per week	monthly
158	Colorado & Waldorf	1 time per week	monthly
159	Delbon & Olive	3 times per week	monthly
160	Olive & North	1 time per week	monthly
162	Hawkeye & Geer	1 time per week	monthly
163	Hawkeye & Denair	1 time per week	monthly
164	Olive & Hawkeye	1 time per week	
165	Olive & Wayside	3 times per week	monthly
166	Canal & Main	3 times per week	monthly

167	Canal & Bell	1 time per week	monthly
168	Colorado & Lyons	1 time per week	monthly
169	Berkeley & East	1 time per week	monthly
170	Berkley & Alpha	1 time per week	monthly
171	Alpha & Cottonwood	1 time per week	monthly
172	Alpha & East	1 time per week	
176	Colorado & Main	1 time per week	monthly
177	Colorado & Escondido	1 time per week	
178	Hawkeye & Colorado	1 time per week	monthly
179	Hawkeye & Olive	1 time per week	monthly
180	Hawkeye & Denair	1 time per week	
181	Hawkeye & Geer	1 time per week	
182	Hawkeye & Donnelly Park	1 time per week	
183	Golden State & Almond	1 time per week	monthly
184	Golden State & Canal	1 time per week	monthly
185	Golden State & Geer	3 times per week	monthly
186	Central Park	3 times per week	monthly
187	A Street & Broadway/City Hall	3 times per week	monthly
188	Lander & 5th Street	1 time per week	
189	Lander & South	3 times per week	monthly
190	Lander & Montana	1 time per week	
191	Linwood & Lander	1 time per week	monthly
192	Linwood & Baywood	1 time per week	
193	Linwood & Amberwood	1 time per week	monthly
194	5th Street & Hartvickson Dr	1 time per week	monthly
195	5th Street & Rockwood	1 time per week	monthly
196	F Street & Jessica	1 time per week	
197	Golden State & Minerva	1 time per week	
198	Golden State & Main	3 times per week	monthly
199	Golden State & Center	3 times per week	monthly
200	Golden State & Canal	3 times per week	monthly
201	Golden State & Almond	1 time per week	
202	Fulkerth & Edgewater/Carnegie	1 time per week	
203	Fulkerth & Logan	1 time per week	
204	Tully & Branding Iron	1 time per week	monthly
205	Tully & Canal	1 time per week	monthly
206	Tully & Main	1 time per week	monthly
207	Main & Osborn School	1 time per week	monthly
208	Main & Soderquist	1 time per week	monthly
209	West & Columbia	1 time per week	monthly
210	West & Vermont	1 time per week	monthly
211	West & South	1 time per week	monthly
212	South & Soderquist	1 time per week	monthly
213	Soderquist & High	1 time per week	
215	Soderquist & Flower	1 time per week	monthly
216	Soderquist & Canal	1 time per week	monthly
217	Tully & Canal	1 time per week	

218	Tully & Sunset	1 time per week	monthly
219	Fulkerth & Tully	1 time per week	monthly
220	Fulkerth & Edgewater	1 time per week	
221	Monte Vista & Crowell	1 time per week	monthly
223	Monte Vista & Andre	1 time per week	monthly
224	Countryside & Retreat	1 time per week	
225	Countryside & Retreat	1 time per week	monthly
226	Christoffersen & Kilroy	1 time per week	monthly
227	Christoffersen & Sterling Oaks	1 time per week	monthly
229	Minaret & Crane	3 times per week	monthly
230	Main at Lyons	1 time per week	
232	Walnut & Main	1 time per week	monthly
233	Main & Kilroy	1 time per week	monthly
235	Fransil & Canal	3 times per week	monthly
236	Fulkerth & Fransil	3 times per week	monthly
237	Fulkerth & Dianne	1 time per week	monthly

City Council Staff Report

March 25, 2025



From: Christopher Fisher, Municipal Services Director
Prepared by: Oscar Molina, Assistant Engineer
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Motion: Rejecting all bids submitted for City Project No. 24-032 "Repaint Transit Center North Lot"

2. DISCUSSION OF ISSUE:

The purpose of Capital Project No. 24-032 "Repaint Transit Center North Lot" is to replace striping of parking spaces and other pavement markings in the Transit Center's north parking lot. The existing striping and markings are nearing the end of their lifespan and require restoration. Transit staff wish to install contrast striping consisting of white paint lines set against wider black paint on all parking stalls to enhance the visibility and definition of the markings on the surface of the concrete parking lot, which is light gray in appearance.

The main elements of the scope of work for this project consist of:

- Repainting of parking stalls and pavement markings and addition of black lines for background contrast striping
- Pressure washing of the entire parking lot
- Removal and replacement of expansion joint filler material

City staff advertised this project on December 4th, 2024 on the City's website for construction projects. On December 17th, 2024, one bid was received for City Project No. 24-032 "Repaint Transit Center North Lot". Sinclair General Engineering Construction Inc, of Oakdale, California, was the lowest responsible bidder with a base bid amount of \$63,611.00.

Bid Summary:

BIDDER	BID AMOUNT
Sinclair General Engineering Construction	\$63,611.00

Staff recommends that the City Council reject this bid. Transit staff intend to work with City crews to perform this work, rather than contracting the work out to a 3rd party, resulting in cost savings for the City. Turlock Transit staff consulted with City maintenance crews several months ago to request they complete this work. However City maintenance staff lacked the staffing capacity to complete the work at that time. Upon opening of the single bid, Turlock Transit staff coordinated with City maintenance crews once again and learned that staffing capacity has since changed and the maintenance crew is now able to carry out

the work with additional equipment borrowed from the City's Fleet division.

3. BASIS OF RECOMMENDATION:

1. Per Public Contract Code § 20166 et seq the City Council has the discretion to reject all bids presented.
2. The scope of work now intended to be performed by City crews is categorized as maintenance and not subject to the requirements of public projects requiring competitive bidding.

4. FISCAL IMPACT / BUDGET AMENDMENT:

No General Fund money will be used for this project.

The general ledger account for project expenses is 426-40-415-238-002.51240 "Transit Capital." City staff have expended approximately \$9,500 on the project to date, which was required for research, developing the project scope, project plans, specifications, advertising the project for public bidding, and project management.

City staff recommends rejecting the bid received for CP No. 24-032 "Repaint Transit Center North Lot" as City maintenance staff have indicated that they now have capacity to complete the scope of work. It is anticipated that there will be a project savings on the order of approximately 70% by virtue of City maintenance crews performing the work rather than a contractor due to costs inherent in public projects such as prevailing wage rates, insurance, bonds, overhead and profit, and engineering project management. The estimated cost for the City maintenance crews to complete the work is \$18,817.08. Turlock Transit staff will coordinate directly with maintenance staff and arrange for remaining funding of the scope of work in Fund 426 "Transit" as necessary.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

This project is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15301 (Existing Facilities) as the project involves negligible or no expansion of use of the existing facilities.

8. ALTERNATIVES:

- A. The Council may choose to award the project to the lowest bidder, Sinclair General Engineering Construction. However, staff does not recommend this option, as City maintenance crews have the capacity to complete the project, thereby reducing overall costs.

9. ATTACHMENTS:

1. Bidder's Summary

CITY OF TURLOCK BIDDER'S SUMMARY

PROJECT TITLE: Repaint Transit Center North Lot
 PROJECT NUMBER: 24-032
 BID OPENING: December 17, 2024
 3:00 PM

ANTICIPATED COUNCIL AWARD DATE: 2/11/2024

1

				ENGINEER'S EST.		Sinclair General Engineering Construction, Inc	
Item No.	Item Description	Unit of Measure	Estimated Quantity	Unit Price	Total	Unit Price	Total
1	Mobilization and Demobilization	LS	1	\$10,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00
2	Parking Stall Pavement Paint (4" White and Contrast)	LF	1,351	\$6.00	\$ 8,106.00	\$ 8.00	\$ 10,808.00
3	Pavement Paint (4" White)	LF	125	\$2.00	\$ 250.00	\$ 17.00	\$ 2,125.00
4	Pavement Paint (4" Blue)	LF	143	\$2.00	\$ 286.00	\$ 15.00	\$ 2,145.00
5	Pavement Paint (4" Yellow)	LF	37	\$2.00	\$ 74.00	\$ 25.00	\$ 925.00
6	Pavement Marking - Accessible Parking	SF	92	\$12.00	\$ 1,104.00	\$ 24.00	\$ 2,208.00
7	Pavement Marking - Compact Lettering	SF	20	\$12.00	\$ 240.00	\$ 87.00	\$ 1,740.00
8	Pavement Marking - Directional Arrow	SF	196	\$12.00	\$ 2,352.00	\$ 22.00	\$ 4,312.00
9	Pavement Marking - EV Symbol and Lettering	SF	744	\$12.00	\$ 8,928.00	\$ 10.00	\$ 7,440.00
10	Remove and Replace Expansion Joint Material	LF	361	\$35.00	\$ 12,635.00	\$ 28.00	\$ 10,108.00
11	Street Sweeping and Pressure Wash	LS	1	\$14,000.00	\$ 14,000.00	\$ 12,000.00	\$ 12,000.00
12	All Other Items not Included in Line Items Above	LS	1	\$3,000.00	\$ 3,000.00	\$ 6,800.00	\$ 6,800.00
Base Bid Total =				\$	60,975.00	\$	63,611.00

City Council Staff Report

March 25, 2025



From: Jessie Dhami, Human Relations Director
Prepared by: Jessie Dhami, Human Relations Director
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Approving the Tentative Agreement revising the Memorandum of Understanding ("MOU") between the City of Turlock ("City") and Turlock Firefighters, Local #2434 ("Turlock Fire") covering the period of July 1, 2024, through June 30, 2027, and appropriating \$453,271 in Fiscal Year 2024-2025 as follows: \$295,094 to 110-30-300 "General Fund, Fire Operations" in various salary and benefit accounts; \$158,197 to 118-30-300 "Measure A, Fire Operations" to various salary and benefit accounts

2. DISCUSSION OF ISSUE:

The City and Turlock Fire entered into a Tentative Agreement concluding labor negotiations for the 2024-2025 fiscal year. The Tentative Agreement is hereby presented to the City Council for approval.

The current MOU between the City and Turlock Fire expired on June 30, 2024. In or around April 2024, the City began labor negotiations with Turlock Fire in an effort to reach a successor agreement. The Tentative Agreement covers a term of three (3) years, beginning on July 1, 2024, through June 30, 2027.

Key Highlights of the Proposed MOU are summarized below:

- Cost of Living Increase: The tentative agreement includes a four and one-half percent (4.5%) cost of living increase effective July 1, 2024, a three and one-half percent (3.5%) cost of living increase effective July 1, 2025, and a three and one-half percent (3.5%) cost of living increase effective July 1, 2026.
- Fitness Incentive Pay: The tentative agreement converts an existing fitness incentive pay from \$100 per month for qualifying employees to a monthly payment of two and one-half percent (2.5%) of base salary for qualifying employees upon ratification of the tentative agreement.
- One-Time Off Schedule Payment: The tentative agreement includes a one-time, off schedule, payment to each member of Turlock Firefighters, Local #2434 of two-thousand, five hundred dollars (\$2,500.00).

The Tentative Agreement is subject to approval by the City Council before its terms go into effect. The City is informed that Turlock Fire ratified the agreement at a meeting on March

25, 2025.

3. BASIS OF RECOMMENDATION:

The City’s negotiators have received guidance and tentative approval from the City Council throughout the negotiation process with Turlock Fire.

4. FISCAL IMPACT / BUDGET AMENDMENT:

Appropriating \$453,271 in Fiscal Year 2024-2025 as follows:

Various salaries and benefits accounts:

	General Fund, Fire	
110-30-300	Operations	295,074
118-30-300	Measure A, Fire Operations	158,197
	Total:	\$453,271

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

This action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378(b)(5) of the CEQA guidelines. This action consists of “organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment” and therefore is not considered a project.

8. ALTERNATIVES:

The City Council may choose to direct staff to return to the bargaining table to negotiate different terms and conditions. However, staff does not recommend alternatives since the negotiated terms and agreement meets the parameters set forth by the Council.

9. ATTACHMENTS:

1. Attachment A - Draft Resolution
2. Attachment B - Tentative Agreement
3. Attachment C - Fire Salary Schedule

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF APPROVING THE TENTATIVE }
AGREEMENT REVISING THE MEMORANDUM OF }
UNDERSTANDING (“MOU”) BETWEEN THE CITY }
OF TURLOCK (“CITY”) AND THE TURLOCK }
FIREFIGHTERS, LOCAL #2434 (“TURLOCK FIRE”) }
COVERING THE PERIOD OF JULY 1, 2024 }
THROUGH JUNE 30, 2027, AND APPROPRIATING }
\$453,271 IN FISCAL YEAR 2024-2025 AS }
FOLLOWS: \$295,094 TO 110-30-300 }
“GENERAL FUND, FIRE OPERATIONS” IN }
VARIOUS SALARY AND BENEFIT ACCOUNTS; }
\$158,197 TO 118-30-300 “MEASURE A, FIRE }
OPERATIONS” TO VARIOUS SALARY AND }
BENEFIT ACCOUNTS }

RESOLUTION NO. 2025-

WHEREAS, the City of Turlock (“City”) and Turlock Firefighters, Local #2434 (hereinafter “Turlock Fire”) entered into a Tentative Agreement for a successor Memorandum of Understanding (“MOU”) concluding labor negotiations for the 2024-2025 fiscal year; and

WHEREAS, the Tentative Agreement covers a term of three years, beginning on July 1, 2024 through June 30, 2027; and

WHEREAS, appropriating \$453,271 in Fiscal Year 2024-2025 as follows:

Various salaries and benefits accounts:

110-30-300	General Fund, Fire Operations	295,074
118-30-300	Measure A, Fire Operations	158,197
Total:		\$453,271

WHEREAS, the Tentative Agreement includes a four and one-half percent (4.5%) cost of living increase effective on July 1, 2024, a three and one-half percent (3.5%) cost of living increase effective on July 1, 2025, and a three and one-half percent (3.5%) cost of living increase effective July 1, 2026; and

WHEREAS, the Tentative Agreement converts an existing fitness incentive pay from \$100 per month for qualifying employees to a monthly payment of two and one-half percent (2.5%) of base salary for qualifying employees effective upon ratification; and

WHEREAS, the Tentative Agreement includes a one-time, off schedule, payment to each member of Turlock Firefighters, Local #2434 of two-thousand, five hundred dollars (\$2,500.00); and

WHEREAS, the terms and conditions of employment set forth in the Tentative Agreement reached with the Turlock Fire group are subject to implementation upon ratification by the City of Turlock City Council and Turlock Fire.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby approve the Tentative Agreement revising the Memorandum of Understanding ("MOU") between the City of Turlock ("City") and the Turlock Firefighters, Local #2434 ("Turlock Fire") covering the period of July 1, 2024 through June 30, 2027, and appropriating \$453,271 in fiscal year 2024-2025 as follows: \$295,094 to 110-30-300 "General Fund, Fire Operations" in various salary and benefit accounts; \$158,197 to 118-30-300 "Measure A, Fire Operations" to various salary and benefit accounts.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of
Stanislaus, State of California

**CITY OF TURLOCK
TURLOCK FIREFIGHTERS, LOCAL #2434
2024-2025 SUCCESSOR MOU LABOR NEGOTIATIONS**

Tentative Agreement

March 12, 2025

The City of Turlock and Turlock Firefighters, Local #2434 hereby enter into a tentative agreement to conclude 2024-2025 labor negotiations as set forth herein:

1:00 TERM OF AGREEMENT

The term of the Agreement and understanding is as follows: This Memorandum of Understanding shall be effective from July 1, ~~2022~~ **2024**, through June 30, ~~2024~~ **2027**.

10:02 COST OF LIVING ADJUSTMENTS

Employees shall receive base salary increases effective as follows:

July 1, 2024

4.5%

July 1, 2025

3.5%

July 1, 2026

3.5%

10:10 FITNESS INCENTIVE PAY

To receive incentive pay, the employee must pass a practical test which shall occur twice per year, six months apart (September/March). Non-probationary employees who pass the established practical test shall receive payment of ~~\$100~~ **two and one-half percent (2.5%) of base salary** per month. Employees will be allowed to test and/or retest in March; compensation shall be based on six months if they pass the test or retest. If the employee fails the retest, no incentive pay will be awarded that year. Fitness incentive pay is not part of base salary and will not be computed in P.F.P. calculations. Fitness guidelines are incorporated herein as Attachment "D" of the M.O.U. See attachment D.

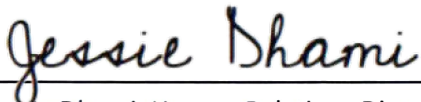
Employees received fitness incentive pay who suffer a work-related injury that precludes them from retesting in the following year shall continue receiving their fitness incentive pay until the employee is medically cleared to participate in fitness testing and is subsequently afforded the opportunity to participate in designated make-up testing or all regularly scheduled testing.

ONE TIME -OFF SCHEDULE PAYMENT: The City will make a one-time, off-schedule, payment to each member of Turlock Firefighters, Local #2434 of two-thousand, five-hundred dollars (\$2,500).

ON BEHALF OF THE CITY



Andrew M. Aller, City Lead Negotiator



Jessie Dhami, Human Relations Director

ON BEHALF OF TURLOCK FIREFIGHTERS



Stephen Leonesio, Labor Representative



Chad Hackett, Association President

**Turlock Firefighters Local #2434
Salary Schedule**

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
FIREFIGHTER	24.1	5733	6019	6319	6635	6967
FIRE ENGINEER	27.1	6635	6967	7315	7681	8065
FIRE CAPTAIN	30.1	7681	8065	8468	8891	9335
FIRE BATTALION CHIEF	32.1	8468	8891	9335	9802	10292

Turlock Firefighters Local #2434
Salary Schedule

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
FIREFIGHTER	24.1	5933	6229	6541	6867	7211
FIRE ENGINEER	27.1	6867	7211	7572	7951	8349
FIRE CAPTAIN	30.1	7951	8349	8766	9204	9664
FIRE BATTALION CHIEF	32.1	8766	9204	9664	10147	10655

**Turlock Firefighters Local #2434
Salary Schedule**

POSITION	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
FIREFIGHTER	24.1	6140	6446	6769	7107	7463
FIRE ENGINEER	27.1	7107	7463	7836	8228	8639
FIRE CAPTAIN	30.1	8228	8639	9071	9524	10001
FIRE BATTALION CHIEF	32.1	9071	9524	10001	10501	11026

City Council Staff Report

March 25, 2025



From: Andrew Hunter, Deputy Fire Chief
Prepared by: Kain Packwood, Fire Division Chief
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Authorize the City Manager to enter into an agreement with Locality Media, Inc. DBA: First Due, for a replacement Fire Department Records Management System (RMS). The initial one (1) year term shall not exceed \$90,000.00, after the initial one (1) year term, this agreement will automatically renew for successive terms of 12 months for a rate of \$52,700, subject to the right of either party to cancel renewal at any time upon at least 60 days written notice. And appropriating \$82,410.00 unallocated reserves from fund 116-30-305 Special Public Safety Fire to expense account 116-30-305_44011 Special Public Safety Records Management (Hunter)

2. DISCUSSION OF ISSUE:

A fire department's Records Management System (RMS) plays a critical role in the following:

- Managing, tracking, and updating data across various functions
- Emergency response incident records
- Electronic patient care reports
- Mandated National Fire Incident Reporting System (NFIRS) reporting
- Personnel records
- Scheduling
- Fire prevention activities
- Occupancy information
- Hydrant details
- Pre-fire planning
- Asset and inventory tracking.

Six years ago, the Turlock Fire Department implemented ZOLL RescueNet RMS as its primary system during a comprehensive CAD/RMS overhaul. At the beginning of this year, ZOLL announced its exit from the Fire RMS market, giving the department less than a year to transition to a new system. This includes migrating all records, recreating database and CAD connections, redeveloping system-specific reports, and training end users on the new platform.

Concurrently, the Turlock Fire Department was researching software solutions to enhance the efficiency of shift scheduling and exploring third-party applications to facilitate the sharing of critical scene information with its MST partners. First Due is a cloud-based solution that provides the necessary functions currently received from ZOLL RescueNet RMS, with the added capabilities including shift scheduling, electronic patient care reporting, and the capability to report to the National Emergency Response Information

System (NERIS) that will be replacing NFIRS and the ability to share information with other First Due users.

3. BASIS OF RECOMMENDATION:

The First Due platform provides a robust, scalable solution that addresses the department's immediate needs while positioning it for future advancements in technology and inter-agency collaboration. Its cloud-based architecture reduces infrastructure overhead, and its proven track record in the fire service industry ensures reliability and ease of use. Moreover, its ability to streamline operations and improve decision-making aligns with the department's strategic priorities.

This includes:

1. Integrated pre-incident planning that will access building layouts, location of hazards, and fire hydrant locations.

- This is made possible through geographic information system (GIS) and mapping integration.

2. The responder module will allow units to receive updated information on calls they are responding to and give them access to the real-time location of other units on the incident.

3. The hydrant module will allow the department to accurately document the location and flow capacity of fire hydrants.

- This information is integrated with the mapping system and immediately available to personnel when they need it.

4. The asset and inventory module will allow for paperless tracking of equipment and provide a centralized digital inventory.

- This will be helpful when tracking the service life of equipment as well as the life cycle of medications from arrival to usage or expiration.

5. The scheduling and personnel module will greatly enhance the ability to manage staffing efficiently, ensure compliance with the MOU, and optimize workforce deployment with an integrated mobile application for more efficient filling of emergency staffing needs.

6. The staffing and personnel module will also integrate with the current payroll system, reducing manual data entry errors.

First Due offers a revolutionary electronic patient care reporting module that leverages artificial intelligence to increase accuracy and reduce quality assurance (QA) issues. First Due will support the Fire Department's transition to the new national reporting system. The U.S. Fire Administration is replacing NFIRS with the National Emergency Information System (NERIS), a cloud-based platform designed to reduce information silos, enhance data quality, and improve analysis. NERIS will expand data collection to cover all hazard types. First Due is fully compatible with NERIS, ensuring the Turlock Fire Department can seamlessly export information to the new system. All Fire agencies within Stanislaus

County are transitioning to the First Due platform, allowing for efficient and effective sharing of information throughout all phases of emergency management.

4. FISCAL IMPACT / BUDGET AMENDMENT:

This agreement for \$82,410 will be effective for an initial term of 12 months (the "Initial Term") commencing on the Effective Date. The Initial Term includes \$29,710.00 one-time fees and an annual subscription fee of \$52,700.00. After the Initial Term, this Agreement will automatically renew for successive terms of 12 months each (a "Renewal Term"), subject to the right of either party to cancel renewal at any time upon at least 60 days written notice. Locality Media reserves the right to increase the City of Turlock's renewal Service fees by no more than 5% per annum, applied to the Service fees set forth in the previous term. \$82,410.00 will be transferred from fund 116-30-305 Special Public Safety Fire to expense account 116-30-305_44011 Special Public Safety Records Management.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

N/A

8. ALTERNATIVES:

Council may choose not to authorize the City Manager to enter into this contract; however, this is not recommended. Transitioning to a new Records Management System (RMS) is essential due to ZOLL's exit from the Fire RMS market. Failure to do so in a timely manner could result in significant operational and financial impacts, including the loss of critical system functionality, misalignment with partner agencies, potential grant rejections, and increased costs associated with an emergency replacement under a compressed timeline.

9. ATTACHMENTS:

1. First Due Resolution
2. First Due Contract
3. First Due Sole Source Letter - Turlock Fire Department
4. Insurance Addendum First Due

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

**IN THE MATTER OF AUTHORIZING THE CITY }
MANAGER TO ENTER INTO AN AGREEMENT }
WITH LOCALITY MEDIA, INC. DBA: FIRST DUE, }
FOR A REPLACEMENT FIRE DEPARTMENT }
RECORD MANAGEMENT SYSTEM (RMS). THE }
INITIAL ONE (1) YEAR TERM SHALL NOT }
EXCEED \$90,000, AFTER THE INITIAL ONE (1) }
YEAR TERM, THIS AGREEMENT WILL }
AUTOMATICALLY RENEW FOR SUCCESSIVE }
TERMS OF 12 MONTHS FOR A RATE OF }
\$52,700, SUBJECT TO THE RIGHT OF EITHER }
PARTY TO CANCEL RENEWAL AT ANY TIME }
UPON AT LEAST 60 DAYS WRITTEN NOTICE. }
AND APPROPRIATING \$82,410.00 }
UNALLOCATED RESERVES FROM FUND }
116-30-305 SPECIAL PUBLIC SAFETY FIRE TO }
EXPENSE ACCOUNT 116-30-305_44011 }
SPECIAL PUBLIC SAFETY RECORDS }
MANAGEMENT }**

RESOLUTION NO. 2025-018

WHEREAS, the Turlock Fire Department (TFD) currently utilizes ZOLL RescueNet RMS as its primary Records Management System (RMS) to support incident reporting, personnel scheduling, fire prevention activities, occupancy data management-fire planning; and

WHEREAS, ZOLL RescueNet RMS has announced its discontinuation in the Fire RMS market, effective December 2025, requiring the Turlock Fire Department to transition to a new system before the end of the year to avoid service disruptions and maintain compliance with NFIRS reporting and operational requirements; and

WHEREAS, after conducting a comprehensive evaluation of available RMS solutions, First Due RMS was identified as the most suitable replacement due to its cloud-based architecture, interoperability with regional emergency response partners, enhanced scheduling, incident management, and fire prevention capabilities; and

WHEREAS, First Due RMS provides critical enhancements over the current system, including real-time data sharing, automated reporting, personnel tracking, integrated pre-incident planning, GIS mapping capabilities, and advanced equipment and asset management, all of which align with the Turlock Fire Department's operational and strategic goals; and

WHEREAS, This agreement for \$82,410 will be effective for an initial term of 12 months (the "Initial Term") commencing on the Effective Date. The Initial Term includes \$29,710.00 one-time fees and an annual subscription fee of \$52,700.00. After the Initial

Term, this Agreement will automatically renew for successive terms of 12 months each (a "Renewal Term"), subject to the right of either party to cancel renewal at any time upon at least 60 days written notice. Locality Media reserves the right to increase the City of Turlock's renewal Service fees by no more than 5% per annum, applied to the Service fees set forth in the previous term. \$82,410.00 will be transferred from fund 116-30-305 Special Public Safety Fire to expense account 116-30-305_44011 Special Public Safety Records Management.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby authorize the City Manager to enter into an agreement with Locality Media, Inc. DBA: First Due, for a replacement Fire Department Records Management System (RMS). The initial one (1) year term shall not exceed \$90,000.00, after the initial one (1) year term, this agreement will automatically renew for successive terms of 12 months for a rate of \$52,700, subject to the right of either party to cancel renewal at any time upon at least 60 days written notice. And appropriating \$82,410.00 unallocated reserves from fund 116-30-305 Special Public Safety Fire to expense account 116-30-305_44011 Special Public Safety Records Management (Hunter)

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this ____ day of _____, 2025, by the following vote:

AYES:

NOES:

NOT PARTICIPATING:

ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of
Stanislaus, State of California



Agreement for Services

This Agreement for Services (this "Agreement") dated as of **March 31, 2025** (the "Effective Date") is made by and between Locality Media, Inc dba First Due a Delaware corporation, having offices at 107 7th St, Garden City, NY, 11530 ("Locality Media" or "First Due") and the **City of Turlock Fire Department** located at **156 S. Broadway, Turlock, CA 95380** (the "Customer").

1. Locality Media maintains a website through which Customer members may access Locality Media's **First Due Size-Up™** Community Connect™, Mobile Responder™ and/or other software-as-a-service platforms and solutions identified in the attached Exhibit A – Quote and Statement of Work (collectively, the "Service") in connection with the performance of their Customer duties. Locality Media agrees to grant the Customer access to the Service pursuant to the terms and conditions set forth below and in Exhibit A and Statement of Work, and the Customer agrees to use the Service only in strict conformity with and subject to such terms and conditions.
2. Locality Media may provide the Customer with one or more user ID's, initial passwords, digital certificates and/or other devices (collectively, "Credentials") and/or application programming interfaces ("APIs") to access the Service. The Customer shall access the Service only by using such Credentials and APIs. The Customer authorizes Locality Media to act on any instructions Locality Media receives from users of the Service who present valid Credentials and such individuals shall be deemed authorized to act on behalf of the Customer, including, without limitation, to change such Credentials. It is the Customer's sole responsibility to keep all Credentials and other means of access within the Customer's direct or indirect possession or control both confidential and secure from unauthorized use. The Customer understands the utility of the First Due Size Up Service depends on the availability of data and information relating to Locations and structures in the Customer's jurisdiction, including but not limited to building system and structural information, building inspection codes and incident report data (collectively, "Location Data"). Locality Media also may process and furnish through the Service, in addition to Location Data, other data regarding residents and roadways within the Customer's jurisdiction ("Community Data"). Location Data and Community Data are referred to collectively herein as "Data". Locality Media may acquire Data from third party public and/or private sources in Locality Media's discretion. In addition, the Customer will upload to the Service or otherwise provide to Locality Media in such form and using such methods as Locality Media reasonably may require from time to time, any and all Data from the Customer's records and systems which the parties mutually designate for inclusion in the Service database. The Customer agrees not to filter or alter such records except to conform such Data to the formats reasonably required by Locality Media. Subject to any third-party license restrictions identified expressly in writing by the Customer, the Customer grants to Locality Media a perpetual, non-exclusive, worldwide, royalty-free right and license to process, use and disclose the Data furnished to Locality Media by the Customer in connection with the development, operation, and performance of Locality Media's business, including but not limited to the Service. Customer shall own all Customer data and upon termination or written request, Locality Media shall provide Customer data to Customer.
3. As between the parties, the Customer and its employees, contractors, members, users, agents, and representatives (collectively, "Customer Users") are solely responsible for determining whether and how to use Data accessed through the Service. The Customer acknowledges that Locality Media, through the Service, provides an interface for viewing Data compiled from the Customer and other sources over which Locality Media has no control and for which Locality Media assumes no responsibility. Locality Media makes no representations or warranties regarding any Location or structure (including but not limited to a Location's safety, construction, occupancy, materials, hazards, water supply, contents, location, surrounding structures, exposures, size, layout, compliance, condition or history), residents, roadways, or any actual or expected outcome from use of the Data, nor does Locality Media make any representation or warranty regarding the accuracy or reliability of the Data received by Locality Media. Locality Media provides administrative and information technology services only and does not advise, recommend, or render an opinion with respect to any information communicated through the Service and shall not be responsible for the Customer's or any third party's use of any information obtained through the Service.

4. The Customer shall obtain and maintain, at its own expense, computers, operating systems, Internet browsers, tablets, phones, telecommunications equipment, third-party application services and other equipment and software ("Equipment") required for the Customer to access and use the Service (the Service being accessible to users through standard Internet browsers subject to third party network availability and signal strength). Locality Media shall not be responsible for any problem, error or malfunction relating to the Service resulting from Customer error, data entry errors or malfeasance by the Customer or any third party, or the performance or failure of Equipment or any telecommunications service, cellular or Wi-Fi network, Internet connection, Internet service provider, or any other third-party communications provider, or any other failure or problem not attributable to Locality Media ("Technical Problems").
5. This Agreement will be effective for an initial term of **12 months** (the "Initial Term") commencing on the Effective Date. After the Initial Term, this Agreement will automatically renew for successive terms of **12 months** each (a "Renewal Term"), subject to the right of either party to cancel renewal at any time upon at least 60 days' written notice. Locality Media reserves the right to increase Customer's renewal Service fees by no more than **5%** per annum, applied to the Service fees set forth in the previous term. Either party also may terminate this Agreement immediately upon written notice if the other party: (i) becomes insolvent; (ii) becomes the subject of a petition in bankruptcy which is not withdrawn or dismissed within 60 days thereafter; (iii) makes an assignment for the benefit of creditors; or (iv) materially breaches its obligations under this Agreement and fails to cure such breach within 30 days after the non-breaching party provides written notice thereof.
6. Upon termination, the Customer shall cease use of the Service and all Credentials then in the Customer's possession or control. This Section 6 and Sections 8 through 11 and 15 through 25 hereof shall survive any termination or expiration of this Agreement.
7. The Customer agrees to pay the fees set forth in Exhibit A for use of those Service features described in Exhibit A and Statement of Work (as available as of the Effective Date). Locality Media may charge separately for services offered from time to time that are not included in the scope of Exhibit A and Statement of Work (such as new Service features, systems integration services and applications of the Service for new purposes), subject to the Customer's written acceptance of the terms of use and fees associated with such services. The Customer shall be responsible for the payment of all taxes associated with provision and use of the Service (other than taxes on Locality Media's income).
8. Locality Media owns and shall retain all right, title, and interest in and to the Service, all components thereof, including without limitation all related applications, APIs, user interface designs, software and source code (which shall further include without limitation any and all source code furnished by Locality Media to the Customer in connection with the delivery or performance of any services hereunder) and any and all future enhancements or modifications thereto howsoever made and all intellectual property rights therein but not Data furnished by the Customer. Except as expressly provided in this Agreement or as otherwise authorized in advance in writing by Locality Media, the Customer and Customer Users shall not copy, distribute, license, reproduce, decompile, disassemble, reverse engineer, publish, modify, or create derivative works from, the Service; provided, however, that nothing herein shall restrict the Customer's use of the Data that the Customer has provided.
9. "Confidential Information" means any and all information disclosed by either party to the other which is marked "confidential" or "proprietary," including oral information that is designated confidential at the time of disclosure. Without limiting the foregoing, all information relating to the Service and associated software and the terms of this Agreement shall be deemed Locality Media's Confidential Information. Notwithstanding the foregoing, "Confidential Information" does not include any information that the receiving party can demonstrate (i) was known to it prior to its disclosure hereunder; (ii) is or becomes publicly known through no wrongful act of the receiving party; (iii) has been rightfully received from a third party authorized to make such disclosure without restriction; (iv) is independently developed by the receiving party, without the use of any Confidential Information of the other party; (v) has been approved for release by the disclosing party's prior written authorization; or (vi) is required to be disclosed by court order or applicable law, provided that the party required to disclose the information provides prompt advance notice thereof to the other party (except to the extent such notice is prohibited by law).
10. Each party hereby agrees that it shall not use any Confidential Information belonging to the other party other than as expressly permitted under the terms of this Agreement or as expressly authorized in writing by the other party. Each party shall use the same degree of care to protect the other party's Confidential Information as it uses to protect its own confidential information of like nature, but in no circumstances with less than reasonable

care. Neither party shall disclose the other party's Confidential Information to any person or entity other than its employees, agents or consultants who need access thereto in order to effect the intent of this Agreement and in each case who have been advised of the confidentiality provisions of this Agreement, have been instructed to abide by such confidentiality provisions, entered into written confidentiality agreements consistent with Sections 9-11 or otherwise are bound under substantially similar confidentiality restrictions.

11. Each party acknowledges and agrees that it has been advised that the use or disclosure of the other's Confidential Information inconsistent with this Agreement may cause special, unique, unusual, extraordinary, and irreparable harm to the other party, the extent of which may be difficult to ascertain. Accordingly, each party agrees that, in addition to any other remedies to which the nonbreaching party may be legally entitled, the nonbreaching party shall have the right to seek to obtain immediate injunctive relief, without the necessity of posting a bond, in the event of a breach of Section 9 or 10 by the other party, any of its employees, agents or consultants.
12. LOCALITY MEDIA REPRESENTS AND WARRANTS THAT IT SHALL USE COMMERCIALY REASONABLE EFFORTS TO PROVIDE THE SERVICE WITHOUT INTRODUCING ERRORS OR OTHERWISE CORRUPTING DATA AS SUBMITTED BY THE CUSTOMER. OTHER THAN THE FOREGOING, THE SERVICE, INCLUDING ALL DATA, IS PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS WITHOUT WARRANTY OF ANY KIND. WITHOUT LIMITING THE FOREGOING, LOCALITY MEDIA MAKES NO WARRANTY THAT THE SERVICE WILL BE UNINTERRUPTED, ERROR FREE OR AVAILABLE AT ALL TIMES, NOR DOES LOCALITY MEDIA WARRANT THAT THE SERVICE WILL REMAIN COMPATIBLE WITH, OR OPERATE WITHOUT INTERRUPTION ON, ANY EQUIPMENT OF THE CUSTOMER OR CUSTOMER USERS. Locality Media will provide the service on a 24X7X365 basis with an uptime guarantee of 99.5% availability excluding scheduled maintenance. Locality Media will respond to Customer and provide Initial Responses, Temporary Resolutions and Final Resolutions in accordance with the time requirements set forth in the table below.

Severity Level:	Vendor's Initial Response will be provided within:	Vendor's Temporary Resolution will be provided within:	Vendor's Final Resolution will be provided within:
1: Mission Critical – Software is down /undiagnosed but feared critical; situation may require a restore and Software use is suspended until a diagnosis is given	60 minutes from receipt of initial notice from the Customer, or discovery, of the error	24 hours from receipt of initial notice from the Customer, or discovery, of the error	2 days from receipt of initial notice from the Customer, or error discovery
2: Critical Issue – Software is not down, but operations are negatively impacted	2 hours from receipt of initial notice from the Customer, or discovery, of the error	48 hours from receipt of initial notice from the Customer, or discovery, of the error	3 days from receipt of initial notice from the Customer, or error discovery
3: Non-Critical Issue – resolution period to be mutually agreed upon	4 hours from receipt of initial notice from the Customer, or discovery, of the error	3 days from receipt of initial notice from the Customer, or discovery, of the error	15 days from receipt of initial notice from the Customer, or error discovery

13. EXCEPT AS SET FORTH ABOVE IN SECTION 12, LOCALITY MEDIA MAKES AND THE CUSTOMER RECEIVES NO WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY REGARDING OR RELATING TO THE SUBJECT MATTER HEREOF. LOCALITY MEDIA SPECIFICALLY DISCLAIMS, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NONINFRINGEMENT WITH RESPECT TO THE SUBJECT MATTER HEREOF, INCLUDING WITHOUT LIMITATION THE SERVICE.
14. The Customer represents and warrants that the Customer is authorized and has all rights necessary to enter into this Agreement, to provide the Data furnished by the Customer to Locality Media, and to use the Service and Data, and Customer will only use the Service and Data, as permitted under this Agreement and in accordance with the laws, regulations, and any third-party agreements applicable to the Customer and Customer Users. Without limiting the generality of the foregoing, Customer shall not cause or permit any Data to be uploaded to the Service or used in connection with the Service in any manner that would violate any third-party intellectual property rights or license between Customer and any third party. Customer agrees not to use or permit the use of the Service and Data in connection with any public or private enterprise other than operation and performance of the Customer's functions and services. In addition, the Customer and the Customer Users shall

not copy, distribute, license, reproduce, publish, modify, or otherwise use any Personally Identifiable Information (PII) contained within the Data accessed through the Service for any purpose other than to lawfully carry out the services and duties of the Customer. The Customer shall remain responsible for the performance, acts and omissions of each Customer User as if such activities had been performed by the Customer.

15. Locality Media will indemnify, defend and hold harmless the Customer from and against any and all damages, liabilities, losses, costs and expenses (including, but not limited to, reasonable attorneys' fees) (collectively, "Losses") resulting from any third-party claim, suit, action, investigation or proceeding (each, an "Action") brought against the Customer based on the infringement by Locality Media of any third-party issued patent, copyright or registered trademark, except to the extent such Action is based on Data furnished from the Customer, the Customer's breach of any third party agreement, or any combination or integration of the Service with any Customer- or third-party property, method or system.
16. The Customer will indemnify, defend and hold Locality Media harmless from and against any and all Losses arising from or relating to: (i) any breach by the Customer of Section 8; or (ii) any Action by a Customer User or third party arising from or relating to the use of the Service or Data accessed through the Service, except to the extent such Losses are subject to Section 15 above or result from the gross negligence or willful misconduct of Locality Media.
17. Such indemnification under Sections 15 and 16 will be provided only on the conditions that: (a) the indemnifying party is given written notice reasonably promptly after the indemnified party receives notice of such Action; (b) the indemnifying party has sole control of the defense and all related settlement negotiations, provided any settlement that would impose any monetary or injunctive obligation upon the indemnified party shall be subject to such party's prior written approval; and (c) the indemnified party provides assistance, information and authority as reasonably required by the indemnifying party.
18. EXCEPT FOR ITS INDEMNIFICATION OBLIGATIONS IN SECTION 15, AND EXCEPT FOR CLAIMS OF GROSS NEGLIGENCE, WILLFUL MISCONDUCT OR FRAUD, LOCALITY MEDIA SHALL NOT BE LIABLE TO THE CUSTOMER OR CUSTOMER USERS FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR EXEMPLARY DAMAGES ARISING FROM OR RELATING TO THIS AGREEMENT OR THE SERVICES OR DATA, EVEN IF THE CUSTOMER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EXCEPT FOR ITS INDEMNIFICATION OBLIGATIONS IN SECTION 15, AND EXCEPT FOR CLAIMS OF GROSS NEGLIGENCE, WILLFUL MISCONDUCT OR FRAUD, LOCALITY MEDIA SHALL NOT BE LIABLE TO THE CUSTOMER OR CUSTOMER USERS FOR ANY DAMAGES IN CONNECTION WITH THIS AGREEMENT IN EXCESS OF THE AMOUNT OF FEES PAID OR PAYABLE BY THE CUSTOMER TO LOCALITY MEDIA WITHIN THE 12 MONTH PERIOD IMMEDIATELY PRIOR TO THE EVENT GIVING RISE TO SUCH LIABILITY.
19. All notices, requests, demands, or consents under this Agreement must be in writing, and be delivered personally, by email or facsimile followed by written confirmation, or by internationally recognized courier service to the addresses of the parties set forth in this Agreement.
20. Except as otherwise provided below, neither party may assign this Agreement or any rights or obligations hereunder without the prior written consent of the other party. Locality Media may assign this Agreement or any rights or obligations hereunder to any Locality Media affiliate or in connection with the merger or acquisition of Locality Media or the sale of all or substantially all of its assets related to this Agreement, without such consent. This Agreement shall be binding upon and inure to the benefit of the parties, their respective successors and permitted assigns.
21. This Agreement shall be governed by and construed in accordance with the laws of the State of California.
22. Any modification, amendment or waiver to this Agreement shall not be effective unless in writing and signed by the party to be charged. No failure or delay by either party in exercising any right, power, or remedy hereunder shall operate as a waiver of such right, power, or remedy.
23. The parties are independent contractors with respect to each other, and neither shall be deemed an employee, agent, partner, or legal representative of the other for any purpose or shall have any authority to create any obligation on behalf of the other. Neither party intends to grant any third-party beneficiary rights as a result of this Agreement.
24. Any delay in or failure of performance by either party under this Agreement will not be considered a breach and will be excused to the extent caused by any event beyond the reasonable control of such party including,

but not limited to, acts of God, acts of civil or military authorities, strikes or other labor disputes, fires, interruptions in telecommunications or Internet or network provider services, power outages, and governmental restrictions.

25. This Agreement supersedes all prior agreements, understandings, representations, warranties, requests for proposal and negotiations, if any. Each provision of this Agreement is severable from each other provision for the purpose of determining the enforceability of any specific provision.

LOCALITY MEDIA, INC.

City of Turlock Fire Department

By: Toby Ritt
(Signature)
Name: Toby Ritt
Title: VP Sales
Date: Mar 20 2025 14:18 PDT

By: _____
(Signature)
Name: _____
Title: _____
Date: _____



Locality Media, Inc. dba First Due
107 Seventh St
Garden City, NY 11530, United States
Phone: +1 (516) 874-2258
Website: <https://www.firstdue.com/>

Exhibit A - Quote

Prepared By: Seth Dinehart
Valid Until: June 30, 2025
Quote Number: 1545132000391553783

BILL TO:

Kain Packwood
City of Turlock Fire Department
156 S. Broadway
Turlock, CA 95380

SHIP TO:

Turlock City Fire & Emergency Services
244 N Broadway
Turlock, CA 95380

Account: Turlock City Fire & Emergency Services

Subscription Start: March 31, 2025

Initial Term: 12 months

Annual Subscription: \$52,700.00

Product Details	Total
Occupancy Management & Pre-Incident Planning Manage Occupancies, Pre-Incident Mapping, ArcGIS Maps, Fire Systems, Hazardous Material, and Contacts.	
Responder Web Responder dashboard and Responder iOS/Android App with notifications, statusing and routing.	
Command Comprehensive Incident Command Module with digital command board, drag and drop task assignment, customizable checklists, live map annotation and automated Incident log.	
Hydrant Management – Advanced Manage Hydrants including hydrants visible on pre-plan & response map, hydrant list, hydrant types, hydrant uploads, ArcGIS hydrant layers, hydrant setup, hydrant service checklist, data management, mapping, service inspections, hydrant flow test and reporting.	
Inspections Field Inspections, Configurable Checklists, Violation Management, Virtual Inspections, Inspections Scheduler, and Integrated Pre-Incident Planning.	
Invoicing Invoice Management, Bulk Mailing, Billing Report and Customizable Fee Schedules.	
Permitting Permit Management, Customizable Permit Types, Plan Review and Permit Fees.	
Incident Reporting – NFIRS NFIRS Incident Documentation, State and Federal Compliance with automated submission.	
Incident Reporting – ePCR ePCR Incident Documentation, State and Federal Compliance with automated submission.	
AI Enhanced Documentation: ePCR AI powered transcription and documentation solution to assist with completing EMS patient care reports.	
Scheduling Manage staff schedules with an interactive shift board, configurable call shifts module, messaging, time-off and shift trades.	
Personnel Management Store, Manage and Access Employee Records including demographic data, certifications and employment information.	
Basic Training Records Assign Training, Record Completions, View Training Logs, and Manage Certifications.	

Events & Activities

Create Events, View Global Activity Log, and Access Global Calendar.

Assets & Inventory

Assets, vehicles, equipment and inventory management, assets and equipment checks, and work order management.

Medications Tracking

Track all medications, including DEA Scheduled Medications. Tracking a medication's lifecycle (receipt, usage, waste or removal) by expiration date, lot number or serial number. Ensure compliance with internal and external signatures, as well as advanced role security and authentication.

CAD Integration (Other)

Receive CAD Data to support First Due Responder and Incident Reporting modules via sFTP, XML, or API.

Premium Onsite Training Package

Up to 5 Day Onsite Training with 2 certified First Due Instructor. Includes end user training and custom training curriculum.

Implementation and Configuration Services

Services related to configuring and customizing the First Due Platform as described in the Statement of Work.

One-Time Fees Subtotal	\$ 29,710.00
Subscription Fees Subtotal	\$ 52,700.00
Grand Total	\$ 82,410.00
	<i>*Excluding Tax</i>

Statement of Work

Please see attached Statement of Work detailing the Implementation, Training, Data Migration, Integrations, Customer Success Manager, Customer Support, and Assumptions for this Exhibit A – Quote.

Terms and Conditions

The above-listed Grand Total will be invoiced on or around the Subscription Start date. For subsequent annual periods, the Service fees are due and payable annually in advance.

Payment Terms: Net 30 days

For electronic ACH payment: Wells Fargo Bank | ACH Routing Number: 121000248 | Account #: 4192384907



Locality Media, Inc. dba First Due
107 Seventh St
Garden City, NY 11530, United States
Phone: +1 (516) 874-2258
Website: <https://www.firstdue.com/>

Statement of Work

For Quote Number: 1545132000391553783

Statement of Work | Turlock City Fire & Emergency Services

1. Introduction

1.1 Purpose

The purpose of this Statement of Work (SoW) document is to clearly define the Implementation, Training, Data Migration, Integrations, Customer Success Manager, Customer Support, and Assumptions for **City of Turlock Fire Department** ("Customer") from Locality Media, Inc. dba First Due ("First Due") for the purchased product(s) set forth in Exhibit A – Quote ("Purchased Products") attached to the Agreement.

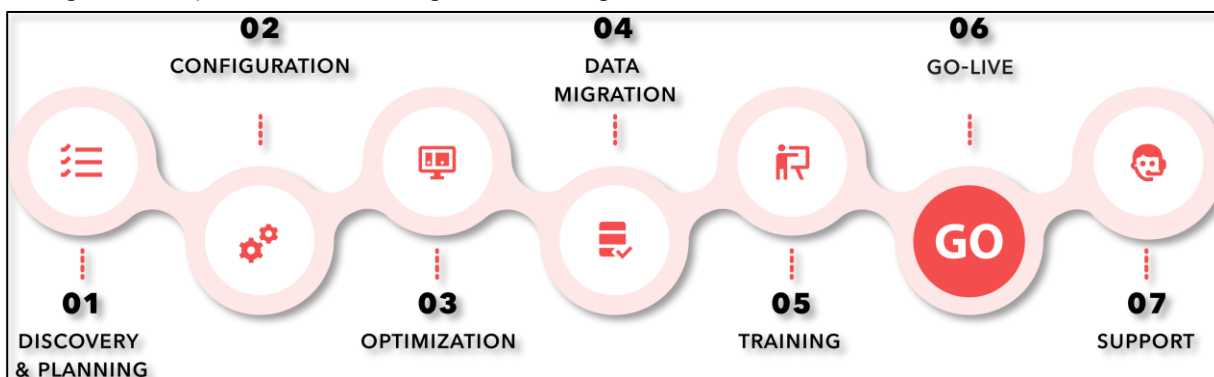
1.2 Scope:

This SOW includes the configuration, optimization, and deployment of the Purchased Products with the goal of meeting the organizational needs of the Customer.

2. Implementation

2.1 Overview

First Due utilizes a combination waterfall and iterative approach to implementation. This includes Discovery, Configuration, Optimization, Data Migration, Training, and Go-Live.



2.2 Implementation Resources

- **Implementation Manager:** Project lead and go-to person, acting as the primary liaison between the Customer and the First Due project team. The Implementation Manager will develop and execute the project plan, manage communication, and ensure adherence to predefined timelines and quality standards. This individual is also responsible for helping to configure the core system and some of the more straightforward modules.
- **Implementation Product Specialist(s):** While the Implementation Manager will lead the overall project, Product Specialists will be brought in to help configure and optimize specialty modules such as Fire Prevention, ePCR, Assets & Inventory, Training, Scheduling, and Reporting. They are product experts in First Due and are versed in industry best practices for their specific product specialties. Depending on the modules purchased and complexity, your project may be assigned 1-3 Product Specialists.

- **Technical Implementation Specialist:** Responsible for managing data migration from your current vendor to First Due and the integration between First Due and CAD. The Technical Implementation Specialist team comes from a diverse background, ranging from database management to public safety software integration.
- **Customer Success Manager:** As the point person after project completion, the Customer Success Manager (CSM) will be part of the implementation as an advocate and to ensure a seamless transition to support post go-live. During the Implementation they will regularly check-in to ensure progress is being made and help with the addition of new modules or scope from a commercial perspective. Post go-live, they will provide regular check-ins to ensure the Customer is adopting the Purchased Products and deriving value from them.
- **Training Manager:** Responsible for developing and executing the training plan, with the goal of effective adoption of the Purchased Products by Customer. The Training Manager will be involved throughout the project to ensure they have the Customer specific knowledge to design the most effective training plan possible.

2.3 Implementation Phases

2.3.1 Discovery & Planning: Once the Project has been assigned, Customer will receive a set of tailored discovery questionnaires. Once filled out, the Implementation Manager will schedule a Project Kick-Off. During this meeting the Customer will receive access to the First Due platform, meet the project team and receive an initial product tour. The Implementation Manager will also provide an overview of the project plan, decide the meeting cadence, and formalize the next steps. CAD Integration and Data Migration planning meetings are also held during this phase, if required. These meetings will be led by the Technical Implementation Specialist.

- **Key Meeting(s):** Project Kick-Off, CAD Kick-Off, Data Migration Planning
- **Milestone(s):** Project Kick-Off, System Access
- **Customer Task(s):** Fill Discovery Questionnaires
- **Deliverable(s):** Welcome email, Initial Account Set-Up, System Logins Provided

2.3.2 Configuration: After planning is complete, the Implementation Manager will begin scheduling the Configuration sessions. Before each configuration session there will be some light prep work for the Customer to complete. Generally, there will generally be one (1) configuration session per module, but in cases where there is more complexity, there may be multiple. These sessions will be either be run by the Implementation Manager or the Implementation Product Specialist, depending on the module.

- **Key Meeting(s):** Module Configuration Sessions (1-2 per module)
- **Milestone(s):** N/A
- **Customer Task(s):** Configuration Prep Work (per module)
- **Deliverable(s):** Initial Module Configuration
- **Scope:** All Purchase Products

2.3.3 Optimization: After the configuration is complete, the Customer will be provided with test work (module User Acceptance Testing (UAT)) to complete. Following the completion of the UAT work, Optimization Sessions will be held to review Customer feedback, correct any issues, and finalize the configuration of the module. There will generally be one (1) Optimization session per module, but in cases where there is more complexity, there may be multiple. Once a module is configured and optimized, the Customer will be provided a module sign-off document to review and sign. Note Configuration and Optimization sessions may run interchangeably to ensure the project stays on-track.

- **Key Meeting(s):** Module Optimization Sessions (1-2 per module)
- **Milestone(s):** Module Acceptance and Sign-Off (1 per module)
- **Customer Task(s):** Optimization Prep Work (UAT per module)
- **Deliverable(s):** Module Optimization resulting in Customer Acceptance
- **Scope:** All Purchase Products

2.3.4 Data Migration: Data Migration will occur through-out the project and can be summarized in three steps: (1) initial data migration at the beginning of the project required for configuration, (2) import of historical records, usually occurring throughout the project, and (3) final data migration immediately before go-live. First Due's Data Migration team will review your legacy data environment and provide guidance on the best path to extract, map, and import the data into First Due.

- **Key Meeting(s):** Data Migration Planning
- **Milestone(s):** Data Migration Sign-Off
- **Customer Task(s):** Extract or provide access to legacy data based on guidance from First Due Data Migration team, Data Mapping Assistance, review and approve data load.
- **Deliverable(s):** Data Migration Plan, Data Mapping Assistance, Data Import

2.3.5 Training: As the project is in the final stages, the Training Manager will work with the Customer to arrange a training plan that will result in the successful adoption of the Purchased Products. Note that while Webinar Administrator training will occur during configuration and optimization sessions, the Training Manager will arrange formal Webinar and/or Onsite Train-the-Trainer and/or End User Training Session(s). Additive to the provided training, Customer will also have access to live weekly training academy sessions as well as on demand online training videos and training guides via the First Due Knowledgebase.

- **Key Meeting(s):** Training Planning, Training Sessions
- **Milestone(s):** Training Completed
- **Customer Task(s):** Coordinate staff to be trained
- **Deliverable(s):** Training Plan and Training Session(s)

2.3.6 Go-Live: Once all modules have been signed off and training has been arranged or completed, First Due will work with the Customer to kick-off the Go-live process. This includes: (1) Final System Acceptance, (2) Go-live planning meeting, (3) Final Data Migration, (4) Go-live, and (5) Post go-live implementation support.

- **Key Meeting(s):** Go-live planning, Post Go-live Check-Ins
- **Milestone(s):** System Acceptance, Go-live
- **Customer Task(s):** Final Testing
- **Deliverable(s):** Post Go-live Implementation Support (2-4 weeks)

2.3.7 Transition to Customer Success: Following the completion of the post go-live support period and assuming all critical implementation tasks are complete, Customer will be transitioned to their Customer Success Manager (CSM) and to the First Due Support team.

- **Key Meeting(s):** Customer Success Transition Meeting
- **Milestone(s):** Transition to Customer Success and Support
- **Customer Task(s):** N/A
- **Deliverable(s):** N/A

3. Training

Training is an integral part of any successful implementation. First Due is focused on providing your agency adequate training to ensure effective user adoption of the platform. As part of this Statement of Work, the Customer shall receive:

- Formal training as outlined in Exhibit A - Quote
- Administrator Training as part of the Configuration / Optimization
- Access to live First Due Academy Webinars
- Access to online recorded training videos and guides via an interactive knowledgebase

Any additional scope or detail related to Training will be listed below.

4. Data Migration

First Due understands the importance of data migration to our customers and has extensive experience working to migrate historical records into the platform. First Due will use best efforts to migrate applicable data from Customer's existing systems utilizing data migration best practices. This includes:

- Data Migration Planning Session
- Assistance/Guidance in extracting data from existing system/s
- Mapping extracted data to First Due import workbooks
- Importing of Data into First Due

The Data Migration scope of this Statement of Work will be to import legacy data from Customer existing systems in order for the Purchased Products to be operational. This includes operational data and historic records. Note that there are times when certain data is not seen as valuable to migrate to First Due. First Due and Customer will agree during the planning phase on what data needs to be migrated and priorities around data migration.

5. Integrations

As part of this Statement of Work, First Due will Implement all integrations and relevant scope outlined in Exhibit A – Quote. Integrations will be implemented during the configuration and optimization phases outlined above. In most cases, these integrations will be aligned with the module they are related. The only exception to this is the CAD Integration which, if part of scope, will have its own dedicated session at the beginning of an implementation. Customer or complex integrations may follow this same exception and have their own sessions to implement.

First Due will support these integrations post go-live. Note First Due is not responsible for outages, issues, and failures of 3rd Party Vendors. First Due will, however, always endeavor to work with Customer to resolve issues, regardless of responsibility.

Any additional scope or detail related to Integrations will be listed below.

6. Customer Success Manager

First Due understands the value of ongoing Customer Success activities post go-live. As part of this Statement of Work, Customer will receive a Customer Success Manager who will be the point person for Customer post go-live. Customer will receive regular check-ins to ensure the adoption of the Purchased Products. As part of the regular check-ins, the Customer Success Manager can help Customer with any major enhancements or issues, new feature updates, interest in other modules and additional training needs.

7. Customer Support

A customer's success is important to First Due and we understand having a reliable, knowledgeable Customer Support (or Support) team there to help is vital. Customer Support provides a central point of contact to ensure that all customer support requests are responded to and resolved. Below is a summary of the support components.

7.1 Contacting Customer Support

Customer Support is a service provided to our customers when they have questions, requests, or issues with the Services. When Customer submits a support request, a Support Ticket (or Ticket) is created within First Due's Support CRM and a unique ID (or ticket number) is assigned to track and document Customer's support request.

We offer a variety of channels to communicate with our Support team:

- **Online:** <https://support.firstduesizeup.com/portal/en/kb/first-due-community-connect-support>
- **Email:** support@firstdue.com
- **Phone:** (516) 874-5818

7.2 Self-Service Resources

First Due strives to provide useful, empowering self-service resources that are available 24/7 on our [online Support Center](#). Our Knowledgebase contains step-by-step/how-to articles, FAQs, videos, best practices, etc.

7.3 Hours of Operation

Customer Support hours of operation (Business Hours) are:

- Monday to Friday, 9:00am – 6:00pm ET**
- ** 24x7 Support available for Sev 1 (Down/Urgent) issues.

8. Assumptions

8.1 Customer Participation

Every successful implementation requires adequate participation from the Customer. Although First Due is ultimately responsible for deliverables in the SoW, Customer agrees to attend the necessary calls and complete required preparatory work in order to help drive the project forward. At a minimum, Customer resources will be required for one (1) hour per week for meetings, and half an hour to one (0.5-1) hour of prep work per week by one or multiple individuals. Customer understands the importance of ensuring the correct Customer resources are available when required.

8.2 Statement of Work Expiration

Excluding significant delays caused by the First Due team, this Statement of Work will expire within twelve (12) months of the Subscription Start Date as detailed in Exhibit A – Quote. In situations where the project is delayed for no fault of either party, First Due agrees to extend the term, only if there is an agreed plan to complete the project within the extension period. Note the term expiration does not apply to section 6 & 7 above and will not impact First Due's ability to support the Customer post go-live.

8.3 Best Practice and Standard Workflow

First Due intends to meet the organizational needs of the Customer and their respective software requirements by configuring the Purchased Products to closely align with existing workflows. Although First Due is incredibly flexible, there may be times when First Due recommends using standard functionality or best practice to ensure a timely implementation, and simplification of current process. These workflows may differ from Customer existing workflows. Customer understands the importance of collaboration to achieve the ultimate goal of successfully adopting the Purchased Products and is aware there may be changes to existing workflow to accomplish this.

8.4 Go-live Requirements & Gaps

Over the course of the Implementation, both parties may uncover functionality gaps in the Purchased Products. Some of these gaps may have a material impact on the ability to implement or adopt the product. Gaps of this nature, deemed Go-Live Requirements, will be prioritized to ensure a timely go-live and project completion. However, in the case that certain features are not complete before go-live, they will be added to module and system signoffs as exceptions and will be completed within an agreed upon timeframe.

Form
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

W-9

Request for Taxpayer
Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See *Specific Instructions* on page 3.

1

Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Locality Media, Inc.

2

Business name/disregarded entity name, if different from above.

First Due

3a

Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor

☒ C corporation

☐ S corporation

☐ Partnership

☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see Instructions)

3b

If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See Instructions ☐

4

Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)
(Applies to accounts maintained outside the United States.)

5

Address (number, street, and apt. or suite no.). See instructions.
107 7th Street
6 City, state, and ZIP code
Garden City, NY 11530
7 List account number(s) here (optional)

Requester's name and address (optional)

Part I

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.
Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
- - - - -
or
Employer identification number
- - - - -

Part II

Certification

Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person

Andreas Huber

Date

Jan 02 2025 10:23 PST

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.
What's New
Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.
New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).
Purpose of Form
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X

Form **W-9** (Rev. 3-2024)

Locality Media, Inc. Agreement Jan 2025

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March 18th, 2025

Turlock Fire Department
244 N Broadway
Turlock, CA, 95380

First Due is the sole source for fire & life safety-based occupancy management, pre-planning, mobile and web response, command management, hydrant management, inspections, permitting, invoicing, NFIRS incident reporting, ePCR Incident reporting with AI transcription & documentation, scheduling, personnel, training records, events & activities, assets & inventory management and medications tracking for the Turlock Fire Department. The First Due platform proposed to Turlock Fire Department is the only known solution set providing these modules with a single administrative login and interaction to your CAD system across all modules provided. Other solutions in the marketplace are point solutions and would require multiple integrations to your CAD. First Due's platform ensures that agencies can avoid costly interfaces with other third party-systems.

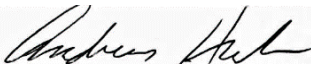
To Whom It May Concern,

Locality Media Inc dba First Due provides end-to-end support for fire/EMS services, fulfilling the identified needs and requirements set forth by the Turlock Fire Department. **This software is exclusively owned by Locality Media, Inc. and we are the sole provider of this solution. Below is a detailed list of modules and an explanation as to how each is unique within the First Due platform.**

- A best-of-breed Occupancy Management and Pre-Incident Planning solution to automatically collect data and create comprehensive pre-plans in the field, and create pre-plans on every structure by interfacing with data sources such as the assessor's office and the building department.
- A complete one-of-a-kind Responder application, tied to dispatch, so crews can access critical information at the time of response, as well as be notified en-route to the call, all available via the web, as well as iOS, and Android apps.
- First Due provides a Command module, allowing agencies to have comprehensive incident command tools at their disposal with a digital command board, drag and drop task assignment, customizable checklists, live map annotation and automated logging.
- A Hydrant Management system, allowing users to view hydrants on pre-plan and responder maps, including hydrant lists, hydrant types, hydrant uploads, hydrant set up and ArcGIS hydrant layers. Our advanced system also includes expanded data management, service mapping, inspections and hydrant flow test tools.
- A comprehensive Inspections module, including functionality for field inspections, virtual inspections, scheduling systems, pre-incident planning, and violation management tools.
- A Permitting module, including permit management, customizable permit type creation, the ability to plan reviews, and manage permit fees.
- A next-gen invoicing module, designed to be highly configurable, and easy to use, allowing for bulk invoicing, online payments, and extensive reporting.
- An Incident Reporting platform with automated NFIRS reporting
- An ePCR specific Incident Reporting platform allowing for patient incident documentation with automated submissions. Our ePCR module includes AI powered transcription and documentation tools.
- A Scheduling module that allows agencies to easily schedule personnel with simple drag & drop functionality and automation for the most simple or complex shifts, rotations and union rules. Users have both individual and agency wide tools including vacation bidding, shift trades, and time off requests and vacancy fills.
- A Personnel Management allowing users and administrators to store, manage and access employee records including demographic data, certifications and employment information.
- A Training Records module, allowing users to be assigned training, record completions, view training logs and manage certifications.
- An Events and Activities module allows users to align planned training, community events and station activities, as well as view a master global calendar.
- Asset and Inventory Management module with real-time insight and statistics into apparatus & equipment health, usage, and compliance.
- A Medications Tracking module, allowing users to track all medications including DEA Scheduled Medications. This covers life cycle, expiration dates, lot numbers, serial numbers and other key data and compliance metrics such as signatures and authentication.
- Integration, Implementation and Configuration Services are included with our software. This includes integrating First Due with your CAD system, with automated importing of calls.

All components of our platform are designed, produced and sold exclusively by First Due.

For more information, please visit www.firstdue.com.



Andreas Huber
CEO | First Due

107 Seventh St Garden
City, NY 11530

516.874.4741
FirstDue.com

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ADDENDUM TO CITY OF TURLOCK AGREEMENT FOR SERVICES

Service Provider: Locality Media DBA First Due **Date:** 03/25/2026
City Contract No. 2025-127 **Scope of Work:** Fire Records Management System

1. INSURANCE:

Service Provider shall not commence work under this Agreement until Service Provider has obtained City's approval regarding all insurance requirements, forms, endorsements, amounts, and carrier ratings, nor shall Service Provider allow any sub-contractor to commence work on a subcontract until all similar insurance required of the sub-contractor shall have been so obtained and approved. Service Provider shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by Service Provider, its agents, representatives, employees or sub-contractor. Failure to maintain or renew coverage or to provide evidence of renewal may constitute a material breach of contract. Any available insurance proceeds in excess of the specified minimum limits and coverage shall be available to City.

(a) **General Liability Insurance:** Service Provider shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than Two Million Dollars (\$2,000,000) per occurrence, Four Million Dollars (\$4,000,000) general aggregate, for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability and coverage for explosion, collapse and underground property damage hazards. Service Provider's general liability policies shall be primary and not seeking contribution from the City's coverages, and be endorsed using Insurance Services Office form CG 20 10 to provide that City and its officers, officials, employees, and agents shall be additional insureds under such policies.

(b) **Workers' Compensation Insurance:** Service Provider shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance with limits of at least One Million Dollars (\$1,000,000). Service Provider shall submit to City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of City, its officers, agents, employees, and volunteers.

(c) **Auto Insurance:** Service Provider shall maintain auto liability insurance for owned, non-owned, and hired autos using ISO Business Auto Coverage form CA 00 01, or the exact equivalent, with a limit of no less than Two Million Dollars (\$2,000,000) per accident. If Service Provider owns no vehicles, this requirement may be met through a non-owned auto endorsement to the CGL policy.

ADDENDUM TO CITY OF TURLOCK AGREEMENT FOR SERVICES

Service Provider: Locality Media DBA First Due **Date:** 03/25/2026
City Contract No. 2025-127 **Scope of Work:** Fire Records Management System

(d) **Cyber Liability Insurance:** Service Provider shall maintain Cyber Liability Insurance with limits not less than Two Million Dollars (\$2,000,000) per occurrence or claim. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Service Provider in this Agreement and shall include, but not be limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations.

(e) **Umbrella or Excess Policy:** Service Provider may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required. The Umbrella or Excess policies shall be provided on a true “following form” or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability and automobile Liability insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Professional’s primary and excess liability policies are exhausted.

(f) **Deductibles and Self-Insured Retentions:** Upon request of City, any deductibles or self-insured retentions must be declared to and approved by City. At the option of City, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects City, its elective and appointive boards, officers, agents, employees, and volunteers; or (2) Service Provider shall provide a financial guarantee satisfactory to City guaranteeing payment of losses and related investigations, claim administration and defense expenses.

(g) **Other Insurance Provisions:** The commercial general liability policy shall contain, or be endorsed to contain, the following provisions:

(1) City, its elective and appointive boards, officers, agents, employees, and volunteers are to be covered as additional insureds with respect to liability arising out of work or operations performed by or on behalf of Service Provider, including materials, parts or equipment furnished in connection with such work or operations, which coverage shall be maintained in effect for at least three (3) years following the completion of the work specified in the contract. General liability coverage can be provided in the form of an

ADDENDUM TO CITY OF TURLOCK AGREEMENT FOR SERVICES

Service Provider: Locality Media DBA First Due **Date:** 03/25/2026
City Contract No. 2025-127 **Scope of Work:** Fire Records Management System

endorsement to Service Provider's insurance (at least as broad as CG 20 10 for ongoing operations and CG 20 37 for products/completed operations), or as a separate Owners and Service Providers Protective Liability policy providing both ongoing operations and completed operations coverage.

(2) For any claims related to this project, Service Provider's insurance coverage shall be primary insurance as respects City and any insurance or self-insurance maintained by City shall be excess of Service Provider's insurance and shall not contribute with it.

(3) In the event of cancellation, non-renewal, or material change that reduces or restricts the insurance coverage afforded to City under this Agreement, the insurer, broker/producer, or Service Provider shall provide City with thirty (30) days' prior written notice of such cancellation, non-renewal, or material change.

(4) Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under Subdivision (b) of Section 2782 of the Civil Code.

(h) **Acceptability of Insurers:** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A-:VII or with an insurer to which the City has provided prior approval.

(i) **Verification of Coverage:** Service Provider shall furnish City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive Service Provider's obligation to provide them. City reserves the right, at any time, to require complete, certified copies of all required insurance policies and endorsements.

(j) **Waiver of Subrogation:** With the exception of professional liability, Service Provider hereby agrees to waive subrogation which any insurer of Service Provider may acquire from Service Provider by virtue of the payment of any loss. The commercial general liability policy and workers' compensation policy shall be endorsed to contain a waiver of subrogation in favor of City for all work performed by Service Provider, its agents, employees, independent Service Providers and sub-contractor. Service Provider agrees to obtain any endorsement that may be necessary to effect this waiver of subrogation.

10/2024

ADDENDUM TO CITY OF TURLOCK AGREEMENT FOR SERVICES

Service Provider: Locality Media DBA First Due Date: 03/25/2026
 City Contract No. 2025-127 Scope of Work: Fire Records Management System

(k) Sub-contractors Service Provider shall include all sub-contractors as insureds under its policies or shall furnish separate certificates and endorsements for each sub-contractor. All coverages for sub-contractors shall be subject to all of the requirements stated herein.

(l) Surety Bonds: [Intentionally Omitted]

2. INDEMNIFICATION:

Indemnity for Professional Liability: When the law establishes a professional standard of care for Service Provider's Services, to the fullest extent permitted by law, Service Provider shall indemnify, protect, defend, and hold harmless City and any and all of its elective and appointive boards, officers, officials, agents, employees or volunteers from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs but only to the extent the Service Provider (and its Sub-contractors) are responsible for such damages, liabilities and costs on a comparative basis of fault between the Service Provider (and its Sub-contractors) and the City in the performance of professional services under this Agreement. Service Provider shall not be obligated to defend or indemnify City for the City's own negligence or for the negligence of others.

Indemnity for other than Professional Liability: Other than in the performance of professional services and to the full extent permitted by law, Service Provider shall indemnify, defend, and hold harmless City and any and all of its elective and appointive boards, officers, officials, agents, employees or volunteers from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel's fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Service Provider or by any individual or agency for which Service Provider is legally liable, including, but not limited to, officers, agents, employees, or sub-contractor of Service Provider.

3. TERM: This Agreement will be effective for an initial term of twelve (12) months (the "Initial Term") commencing on the Effective Date. After the Initial Term, this Agreement will automatically renew for successive terms of 12 months each (a "Renewal

**ADDENDUM TO
CITY OF TURLOCK
AGREEMENT FOR SERVICES**

Service Provider: Locality Media DBA First Due **Date:** 03/25/2026
City Contract No. 2025-127 **Scope of Work:** Fire Records Management System

Term"), subject to the right of either party to cancel renewal at any time upon at least 60 days' written notice.

4. VOLUNTARY TERMINATION: Either party may terminate this Agreement without cause or legal excuse by providing thirty (60) days' written notice to the other party.

5. CONFLICT: Should any conflict exist between the terms and conditions of the Agreement and this Addendum, the terms and conditions of the Addendum shall prevail.

6. CONFIDENTIALITY AND CALIFORNIA PUBLIC RECORDS ACT COMPLIANCE: Notwithstanding Sections 9 through 11 of Service Provider's Agreement for Services, Service Provider understands and agrees that City must comply with the California Public Records Act, California Government Code section 7920 et seq. which may affect or limit City's obligations under Sections 9 through 11.

7. EXECUTION AND COUNTERPARTS. This Addendum may be executed simultaneously, and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. The Parties agree that this Addendum and any other documents to be delivered in connection herewith may be electronically signed utilizing services such as DocuSign and Nitro Sign, or by transmitting signatures in pdf or similar format, and that any electronic signatures appearing on this Addendum or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

8. GOVERNING LAW: This Addendum shall be interpreted, construed, and governed according to the laws of the State of California, and venue for all actions arising from or related to this Agreement shall be in the County of Stanislaus, State of California.

9. CONTRACT ADMINISTRATOR: The City's contract administrator and contact person for this Agreement is:

Division Chief Kain Packwood
City of Turlock Fire Department
244 N. Broadway
Turlock, California 95380
Telephone Number: (209) 669-2118
E-mail Address: Kapackwood@turlock.ca.us

10/2024

ADDENDUM TO
CITY OF TURLOCK
AGREEMENT FOR SERVICES

Service Provider: Locality Media DBA First Due Date: 03/25/2026
City Contract No. 2025-127 Scope of Work: Fire Records Management System

[Signatures on following page]

IN WITNESS WHEREOF, the parties have caused this Addendum to be executed by and through their respective officer’s thereunto duly authorized.

CITY OF TURLOCK, a municipal corporation LOCALITY MEDIA, INC., a Delaware Corporation, dba FIRST DUE

By: _____ Reagan M. Wilson, City Manager	By: <u>Toby Ritt</u> VP Sales
Date: _____	Title: _____
	Print name: <u>Toby Ritt</u>
By: _____ Andrew Hunter, Deputy Fire Chief	Date: <u>Mar 20 2025 14:18 PDT</u>

APPROVED AS TO FORM:

By: _____
George A. Petrulakis, City Attorney

10/2024

**ADDENDUM TO
CITY OF TURLOCK
AGREEMENT FOR SERVICES**

Service Provider: Locality Media DBA First Due **Date:** 03/25/2026
City Contract No. 2025-127 **Scope of Work:** Fire Records Management System

ATTEST:

By: _____
Nichole Fiez, City Clerk

City Council Staff Report

March 25, 2025



From: Jason Hedden, Police Chief
Prepared by: Amanda Fortado, Support Operations Manager
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Reviewing the Annual Military Equipment Report submitted by the Turlock Police Department pursuant to the Turlock Municipal Code Title 4, Chapter 19, Section 107 and Government Code 7072 and review and renewal of Turlock Ordinance No. 1290-CS adopting the City Military Equipment use policy pursuant to Government Code Section 7071

2. DISCUSSION OF ISSUE:

Assembly Bill 481, a state law approved in 2021, codified in Government Code sections 7070 through 7075, requiring a law enforcement agency (LEA) to obtain approval from the applicable governing body, via adoption of “military equipment” use policy (the Policy) by ordinance (the Ordinance), prior to the LEA funding, acquiring, or using “military equipment” as defined in the new law.

Review of the Military Equipment Inventory List (Attachment B) and renewal of the ordinance allows Turlock Police Department (TPD) to continue to purchase and use the vital equipment specified therein. Upon City Council renewal, the updated inventory list would be posted in the Turlock Municipal Code Title 4, Chapter 9, Section 104 “Military Equipment Inventory.”

Additionally, under Assembly Bill 481, a LEA is required to submit an Annual Military Equipment Report which requires City Council review. This Annual Report can be found in Attachment A.

Finally, under Assembly Bill 481, a LEA is required to hold at least one well-publicized and conveniently located community engagement meeting at which the public may discuss and ask questions of the submitted Annual Report (Attachment A). This requirement is being accomplished in two ways. First, it is being agendized publicly in a council report. Second, it is being publicized on the Turlock Police Department’s social media pages, inviting members of the public to the above-mentioned City Council Meeting. This is to encourage public participation.

It should be noted the term “military equipment,” as used in AB 481, in fact does not necessarily indicate equipment that has been used by the military. Pursuant to AB 481, items deemed to be “military equipment” include, but are not limited to, unmanned aerial or ground vehicles, armored vehicles, command and control vehicles, pepper balls, less lethal shotguns, less lethal 40mm projectile launchers, long range acoustic devices, and noise/flash/diversionary devices.

TPD is committed to using the most up to date tools and equipment to safeguard the

residents of Turlock. Many of the items deemed to be “military equipment” by AB 481 are in fact employed by TPD, and numerous LEAs across the country, to significantly reduce risk to community members. These items provide peace officers with the ability to safely resolve volatile situations which otherwise might rise to the level of a lethal force encounter. To that end, the items in the Inventory List (Attachment B) and accompanying Military Equipment Policy (Attachment C), provides TPD’s peace officers with vital tools that facilitate compliance with its stringent use of force policy.

3. BASIS OF RECOMMENDATION:

Renewal of this section of the Municipal Code will allow TPD to continue to provide for the safety of its community members without unnecessarily escalating situations with higher levels of force.

4. FISCAL IMPACT / BUDGET AMENDMENT:

Any purchases deemed necessary not on the attached proposed inventory list will be approved by council.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

This action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378(b)(5) of the CEQA guidelines. This action consists of “organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment” and therefore is not considered a project.

8. ALTERNATIVES:

Council may choose not to accept the updated inventory list; however, this is not recommended because this update allows for Turlock Police Department to more efficiently protect the community.

9. ATTACHMENTS:

1. 2024 Military Equipment Annual Report - Resolution
2. Military Equipment Report - Attachment A
3. 2024 Equipment List - Attachment B
4. 2024 Military Policy - Attachment C

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF THE CITY COUNCIL }
REVIEWING THE ANNUAL MILITARY }
EQUIPMENT REPORT SUBMITTED BY }
THE TURLOCK POLICE DEPARTMENT }
PURSUANT TO TURLOCK MUNICIPAL }
CODE TITLE 4, CHAPTER 19, SECTION 107 }
AND GOVERNMENT CODE 7072 AND }
REVIEW AND RENEWAL OF TURLOCK }
ORDINANCE NO. 1290-CS ADOPTING THE }
CITY MILITARY EQUIPMENT USE POLICY }
PURSUANT TO GOVERNMENT CODE }
SECTION 7071 }

RESOLUTION NO. 2025-

WHEREAS, pursuant to TMC Section 4-19-107 and Government Code Section 7072, the Police Department is required to submit an Annual Military Equipment Report (the “Annual Report”) to the City Council; and

WHEREAS, the City Council, annually, is required to review the ordinance adopting a Military Equipment Use Policy and vote on whether to renew such ordinance; and

WHEREAS, the City Military Equipment Use Policy was adopted by Ordinance No. 1290-CS; and

WHEREAS, the City Council desires to renew the Military Equipment Use Policy and update the inventory list as derived from the Annual Report.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby accept the Annual Report after its submittal by the Turlock Police Department; and upon review of the Annual Report, makes the following determinations:

Each item of military equipment is necessary for use by the Turlock Police Department because there is no reasonable alternative to each item of equipment that can achieve the same objective of police officer and civilian safety. The Military Equipment Use Policy will safeguard public welfare, safety, civil rights, and civil liberties. Prior use of military equipment complied with the policy in effect at the time of use. To renew the Military Equipment Use Policy after review of it and Ordinance No. 1290-CS with the updated inventory list derived from the Annual Report.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March 2025, by the following vote:

AYES:

NOES:

NOT PARTICIPATING:

ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus, State of
California

The City of Turlock Police Department



Military Equipment Annual Report 2024



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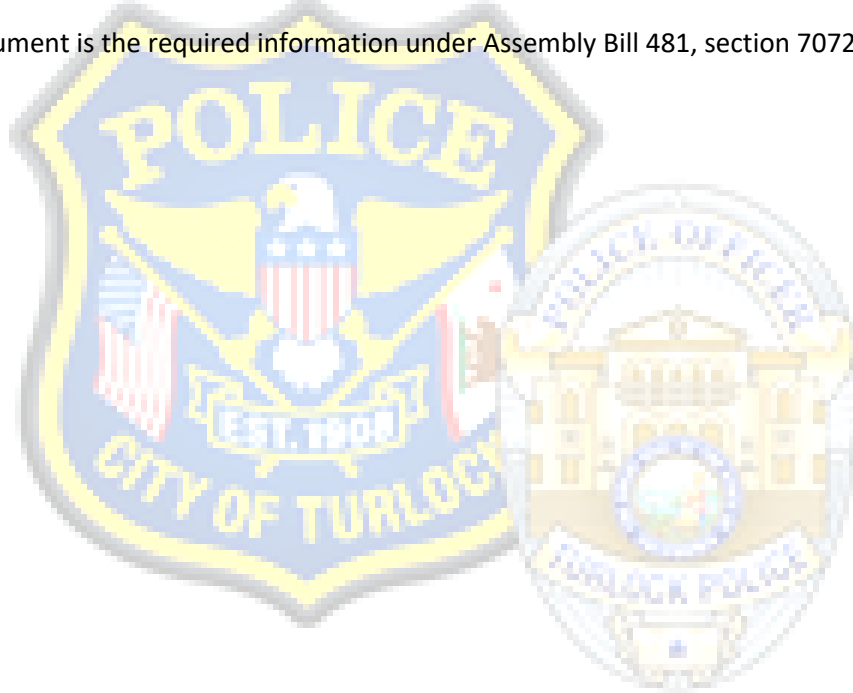
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Introduction

On September 30, 2021, Assembly Bill 481 required law enforcement agencies to adopt a Military Equipment Use Policy by ordinance, no later than May 1, 2022. The Turlock Police Department complied with Assembly Bill 481 on April 26, 2022, when the policy was reviewed and approved by Turlock City Council. On that day, Ordinance No. 1290-CS was approved.

Assembly Bill 481, section 7072(a) requires law enforcement agencies to submit to the City Council an Annual Military Equipment Report on the use of the equipment, any complaint(s) or concern(s) regarding the use of the equipment, results of any internal audits on the use of the equipment, the annual costs for the equipment, the quantity of equipment possessed by the agency, and any intention to purchase additional equipment in the following year. In addition, within 30 days of submitting and publicly releasing the Annual Military Equipment Report, a well-publicized community engagement meeting must be held to allow for public comments.

Within this document is the required information under Assembly Bill 481, section 7072(a).



Summary of Military Equipment:

Turlock Police Department employs the following military equipment, including the item description, purpose, fiscal impact, and guidelines for usage.

Unmanned Aerial Vehicle (UAV): An unmanned aircraft along with the associated equipment necessary to control it remotely.**a) Description, quantity, capabilities, and purchase cost of current UAV's.**

1. DJI Mavic 2 Enterprise Advanced: Cost \$8,000, Quantity 1. Remotely operated aerial vehicle that has video recording and thermal video capabilities, and 31 minutes of flight time.
2. DJI Mavic 2 Enterprise Zoom: Cost \$6,000, Quantity 1. Remotely operated aerial vehicle that has video recording capabilities and 31 minutes of flight time.
3. DJI Mavic Mini 2: Cost \$560, Quantity 1. Remotely operated aerial vehicle that has video recording capabilities and 31 minutes of flight time.
4. DJI Matrice M30T: Cost \$17,500, Quantity 1. Remotely operated aerial vehicle that has video recording and thermal video capabilities, and 41 minutes of flight time.
5. DJI Mavic 3T Enterprise: Cost \$6,700, Quantity 1. Remotely operated aerial vehicle that has video recording and thermal video capabilities, and 45 minutes of flight time.
6. DJI Avata: Cost \$2,400, Quantity 1. Remotely operated aerial vehicle that has video recording capabilities and 18 minutes of flight time.
7. DJI Avata 2: Cost \$1,300, Quantity 1. Remotely operated aerial vehicle that has video recording capabilities and 23 minutes of flight time.

b) Purpose: UAV's are to be deployed when its use would assist officers or Incident Commanders with the following situations, which include but not limited to:

1. Major collision investigations
2. Search for missing persons
3. Search and rescue missions
4. Crowd control situations
5. Perimeter searches and security
6. Natural disaster management
7. Crime scene investigations and photography
8. SWAT, tactical, and other public safety and life preservation missions

- c) Authorized use: Only authorized operators set forth in Department Policy 606 shall be permitted to operate any UAV, and only during approved missions.
- d) Expected life span: All UAV equipment has a life expectancy of approximately 3 years.
- e) Fiscal impact: Annual maintenance and battery replacement cost is projected to be approximately \$15,000.
- f) Training: All UAV operators must obtain from the FAA Part 107 certification, go through in-service training on UAV systems and operations, as well as adhere to Department Policy 606.
- g) Legal procedures rules: Use is established under Department Policy 606 and in accordance with FAA certification. It is the policy of the Turlock Police Department to utilize UAV's only for official law enforcement purposes and in a manner that respects Constitutional Rights and the privacy of our community, as well as in a manner pursuant to state and federal law.

Robots: A remotely controlled unmanned ground vehicle (Robot), which is used to enhance the safety of officers and the community.

- a) Description, quantity, capabilities, and purchase cost of current robots.
 - 1. Transcend Vantage Robot: Cost \$40,000, Quantity 1. The Transcend Vantage robot enhances the capabilities of SWAT and tactical response teams by allowing them to quickly and safely inspect dangerous situations. There is no longer a need to send personnel in before there has been a chance to assess the situation. The robot can navigate various terrain including stairs, grass, and clothing. It has two-way audio and video recording capabilities and is remotely operated.
- b) Purpose: This robot is used to gain visual and audio data in dangerous incidents, and deliver communication devices during high risk incidents. It can be used to open doors, disrupt packages, and safely clear buildings.
- c) Authorized use: The use of the robots shall only be authorized by a designated Incident Commander or the SWAT Commander, based on the specific circumstances of a given critical incident. Robots shall only be used by officers trained in their deployment and in a manner consistent with department policy and training.

- d) Expected life span: The robot has a life expectancy of 5 to 10 years.
- e) Fiscal impact: Annual maintenance cost and battery replacement costs are projected to be approximately \$500.
- f) Training: All operators will be trained during in-service SWAT training on unmanned ground vehicle operations.
- g) Legal procedure rules: Use is at the discretion of the Incident Commander or the SWAT Commander. The Turlock Police Department utilizes unmanned ground vehicles (Robots) for law enforcement purposes only and in a manner that respects the privacy of our community, pursuant to state and federal law.

Mobile Incident Command Post vehicle (Mobile CP): Commercial vehicle outfitted with electronics and communication equipment which allow for communication with units in the field and supplement communications capabilities, hostage negotiations, equipment storage, and restroom facilities during extended events.

- a) Description, quantity, capabilities, and purchase of current CP Vehicle:
 - 1. 2009 GMC c5500 Commercial Vehicle: Cost \$250,000, Quantity 1. This vehicle is used as a mobile office command center by the Turlock Police Department and the Ceres Police Department that provides shelter, access to department computers, communication systems, and restroom facilities during extended events. The vehicle is marked with the words "Turlock/Ceres Command Post" on both sides of the exterior walls.
- b) Purpose: To be used based on the specific circumstances of a given critical incident, large event, natural disaster, community event, or for crime scene management.
- c) Authorized use: The use of the Command Post vehicle shall only be authorized by a Watch Commander, a designated Incident Commander, or the SWAT Commander, based on the specific circumstances of a given critical incident or large event where the use of the command vehicle would aid law enforcement in services to the public.
- d) Expected life span: The Command Post vehicle has a life expectancy of approximately 15 years.

- e) Fiscal impact: Annual maintenance costs are projected to be approximately \$17,000.
- f) Training: All drivers/operators will be trained with in-service training on vehicle operation and practical driving instruction and must possess a license through the State of California.
- g) Legal procedure rules: Use is determined by the Watch Commander, Incident Commander, or the SWAT Commander. Each use is on a case by case basis and is only used for official law enforcement purposes and in a manner pursuant to state law regarding the operation of motor vehicles.

Distraction devices, chemical agents, and pepper balls: Distraction devices are used to distract and disorient dangerous persons by utilizing brilliant light and loud report. Chemical agent canisters contain chemical agents that are released when deployed. Pepper balls are non-lethal projectiles that contain a chemical irritant.

- a) Description, quantity, capabilities, and purchase cost of distraction devices.
 1. Pepper Ball FTC Launchers: Cost \$600 each, Quantity 2. These launchers are powered by compressed air that are designed to deploy non-lethal Pepper Ball projectiles which contain a chemical irritant.
 2. Pepper Ball LIVE projectile: Cost \$2 per projectile, Quantity 400. The basic Pepper Ball projectile contains 2% PAVA pepper powder and is designed for direct impact and area saturation, especially in confined interior spaces. The projectile is a non-lethal chemical irritant.
 3. Noise Flash Distraction Device: Cost \$40 each, Quantity 32. These are non-bursting, non-fragmenting devices that produce a brilliant light and loud report. They are ideal for distracting dangerous suspects in high risk situations.
 4. Combined Tactical Systems (CTS) 3230 37mm: Cost \$20, Quantity 5. These rounds are filled with a chemical agent irritant that are used to penetrate intermediate barrier and deliver irritant agents to adjacent rooms. They are used to bring volatile and dangerous situations to a peaceful end by causing temporary discomfort to the suspect and gain compliance.
 5. Combined Tactical Systems (CTS) 3330 37mm Liquid CS: Cost \$18, Quantity 11. These rounds are filled with chemical agent irritant (CS) and are used to penetrate intermediate barriers and deliver irritant agents into adjacent rooms. They are used to bring volatile and dangerous situations to a peaceful end by causing temporary discomfort to the suspect and gain compliance.

6. Combined Tactical Systems (CTS) 5230B Gas Canister: Cost \$50 each, Quantity 20. These are large diameter canisters that discharge a high volume of chemical agents that is delivered with the assistance of smoke through multiple ports located throughout the canister. This can be hand delivered or used with a launching system. They are used to bring volatile and dangerous situations to a peaceful end by causing temporary discomfort to the suspect and gain compliance.
 7. Combined Tactical Systems (CTS) 4330 40mm: Cost \$38 each, Quantity: 30. These rounds are filled with liquid oleoresin capsicum (OC) that are used to deliver irritant agents into structures or houses to bring volatile and dangerous situations to a peaceful end by causing temporary discomfort to the suspect and gain compliance.
 8. Combined Tactical Systems (CTS) 3340 37mm: Cost \$18, Quantity: 10. These rounds are filled with liquid oleoresin capsicum (OC) that are used to penetrate intermediate barriers and deliver irritant agents into adjacent rooms. They are used to bring volatile and dangerous situations to a peaceful end by causing temporary discomfort to the suspect and gain compliance.
 9. Combined Tactical Systems (CTS) 6210 White Smoke Canister: Cost \$45 each, Quantity 3. These canisters deliver white smoke used to obstruct tactical movement or positions during high risk operations and for signaling and marking a landing zone during air operations. These canisters are delivered by hand.
- b) Purpose: Distraction devices are used to disorient and disrupt the actions of a dangerous suspect during hostage rescues, high risk warrant operations, or other high-risk operations. They produce a brilliant white light along with a loud report which gives those officers a tactical advantage while the suspect is temporarily disoriented or distracted. Chemical agent canisters are designed to limit the escalation of conflict and improve officer safety in high risk situations. Situations for use of chemical agent systems may include but are not limited to:
1. Self-Destructive, dangerous, and/or combative suspects
 2. Riot/crowd control and civil unrest incidents
 3. Circumstances where a tactical advantage can be obtained
 4. Potentially vicious animals
 5. Training exercise and/or approved demonstrations
- c) Authorized use: The use of chemical agent munitions and delivers systems are authorized to be used only by officers who have been trained by POST certified less lethal and chemical agent instructors. They can be used by officers trained in their deployment and in a manner consistent with department policy and training.

- d) Expected life span: Pepper Ball Launchers: 15 years, Pepper Ball projectiles: 3 years, Distraction Devices: 5 years, Chemical Agents: 5 years.
- e) Fiscal impact: There are no projected annual maintenance costs. Supply replacement costs are projected to be \$4,000.
- f) Training: The use of chemical agent munitions and delivery systems are authorized to be used only by officers who have been trained by POST certified less lethal and chemical agent instructors. The use of distraction devices is authorized to be used by officers of the SWAT team and who are trained in their deployment by POST certified instructors and in a manner consistent with department policy and training.
- g) Legal procedure rules: Use is established under Department Policy 300 (Use of Force) and policy 304 (Control Devices). It is the policy of the Turlock Police Department to utilize chemical agents, their delivery system, and distraction devices only for official law enforcement purposes and in a manner pursuant to state and federal law.

Projectile launch munitions and platforms: 40mm launchers are utilized by Department personnel to deploy less lethal foam baton rounds. 12 gage launchers are used to deploy super-sock bean bag impact rounds. 37mm and 40mm launchers are utilized by Department personnel as a chemical agent delivers system.

- a) Description, quantity, capabilities, and purchase cost.
 1. Remington 870 less lethal launcher: Cost \$600 each, Quantity 9. The Remington 870 Less Lethal launcher is designed with high visibility bright orange stocks, foregrips, and barrel to distinctly identify them as only being used during less lethal situations. They are used to deploy less lethal super sock 2581 bean bag rounds to a distance of up to 60 feet. The range of the launching system helps maintain space between officers and a suspect reducing the immediacy of the threat which is a principle of De-escalation.
 2. 12 Gauge (CTS) Super-sock kinetic energy impact munition: Cost \$5 per munition, Quantity 180. These munitions are deployed from the Remington 870 less lethal launcher. The munition is a ballistic fiber bag filled with 40 grams of led shot at a velocity of approximately 290 feet per second. Upon impact, the ballistic fiber bag flattens out and impacts a larger area of approximately 40mm. These are considered impact weapons and provide accurate and effective performance when fired from the approved distance of not less than 5 feet. Effectiveness depends on many variables such as distance, clothing, stature, intoxicants, and the area the projectile impacts.

3. Remington 870 Chemical Agent Launcher: Cost \$600, Quantity 1. The Remington 870 chemical agent launcher is equipped with a special cup capable of holding and deploying one CTS 5230 chemical agent canister. This is utilized to deploy chemical agents through immediate barriers from an extended distance. The chemical agent canister is propelled by the use of a blank 12-gauge round. The chemical agent launcher is distinctly marked with a blue barrel.
4. CTS Penn Arms 40mm single shot launcher, model GL1-40: Cost \$1,100, Quantity 1. The 40mm launcher deploys one 40mm less lethal impact munition. These are only authorized to be used by SWAT personnel.
5. CTS Penn Arms 40mm single shot launcher, model GL1-40-C: Cost \$1,700, Quantity 1. The 40mm launcher deploys one 40mm chemical agent munition. These are only authorized to be used by SWAT personnel.
6. DEFTEC LMT 40mm single shot launcher, model 1425: Cost \$1,100, Quantity 2. The 40mm launcher deploys one 40mm impact munition. These are only utilized by those trained and authorized by the department.
7. CTS Penn Arms 37mm multi-launcher: Cost \$3,000, Quantity 1. The 37mm launcher has six chambers which holds one 37mm canister of chemical agent in each of the chambers and deploys one canister at a time. These are only authorized to be used by SWAT personnel.
8. Defense Technology 37mm single shot launcher: Cost \$1,000, Quantity 1. The 37mm launcher holds one 37mm canister of chemical agent and deploys one canister at a time. This is only authorized to be used by SWAT personnel.
9. CTS 40mm foam baton munition 4557: Cost \$35 each, Quantity 60. These munitions are 40mm launched, spin stabilized less lethal direct impact munitions. The munition has a 50-yard range and has a velocity of 240 to 260 feet per second. These are considered impact weapons, and provide accurate and effective performance when fired from the approved distance of not less than 5 yards. Effectiveness depends on many variables such as distance, clothing, stature, intoxicants, and the area the projectile impacts.
10. Defense Technology 40mm exact impact 6325 munition: Cost \$35, Quantity 21. These munitions are 40mm launched, spin stabilized less lethal direct impact munitions. The munition has a 40-yard range and has a velocity of 325 feet per second. These are considered impact weapons and provide accurate and effective performance when fired from the approved distance of not less than 5 feet. Effectiveness depends on many variables such as distance, clothing, stature, intoxicants, and the area the projectile impacts.

- b) Purpose: Less lethal munitions are designed to limit the escalation of conflict where employment of lethal force is prohibited or undesirable. Situations for use of less lethal weapon systems may include but are not limited to:
1. Self-destructive, dangerous, and/or combative suspects
 2. Riot/crowd control and civil unrest
 3. Circumstances where a tactical advantage can be obtained
 4. Potentially vicious animals
 5. Training exercise and/or approved demonstrations
- c) Authorized use: The use of less lethal munition and delivery systems are authorized to be used only by officers who have been training by POST certified less lethal instructors. They can only be used by officers trained in their deployment and in a manner consistent with department policy and training.
- d) Expected life span: 12-gauge launchers: 25-30 years, Super Sock munitions: 5 years, 37mm and 40mm launchers: 20 years.
- e) Fiscal impact: Annual replacement/maintenance costs are projected to be approximately \$5,000.
- f) Training: The use of the less lethal munitions and launchers are authorized to be used only by officers who have been trained by POST certified less lethal instructors during in service training.
- g) Legal procedure rules: Use is established under Department Policy 300 (Use of Force) and policy 304 (Control Devices). It is the policy of the Turlock Police Department to utilize less lethal munitions and launchers only for official law enforcement purposes and in a manner pursuant to state and federal law.

Ballistic breaching munitions and platform: The ballistic breaching shotgun is used for gaining access to locked areas in an expeditious manner. The shotgun fires a munition that is filled with compressed zinc. The compressed zinc quickly disperses from its compact form once it has impacted a hard surface such as a door jam or locking mechanism.

- a) Description, quantity, capabilities, and purchase cost of ballistic breaching tools.

1. Remington 870 shotgun: Cost \$600, Quantity 2. The Remington 870 breaching shotgun is only used for breaching doors to gain quick entry to a confined area. This may be used during a hostage situation or on a heavily fortified door.
 2. Defense Technology TKO 12-gauge Breaching Round: Cost \$7 per round, Quantity 44. The Defense Technology breaching round is a shortened 12-gauge shotgun round used only for breaching doors. The round is made up of compressed zinc that defeats the locking mechanisms on doors.
- b) Purpose: Ballistic breaching is utilized to gain quick access to locked areas of a house or structure. The use of ballistic breaching minimizes the use for traditional mechanical breaching tools which can cause injuries to officers and places them in harm's way for a longer period of time. Ballistic breaching gives officers a faster response time to rescue hostages or captives held by suspects.
- c) Authorized use: The use of the ballistic breaching shotgun is only used by those who have been sent to and trained by a POST certified course. They can only be used by officer trained in their deployment and in a manner consistent with department policy and training.
- d) Expected life span: Remington 870 shotgun: 20-30 years. Defense Technology TKO Breaching Rounds: 5 years.
- e) Fiscal impact: There are no projected annual maintenance costs anticipated. Supply replacement costs are projected to be \$140.

Equipment Sought to be Purchased in 2025:

Armored Rescue Vehicle

- a) Description, quantity, capabilities, and purchase cost for the Armored Rescue Vehicle.
1. Lenco Bearcat Armored Rescue Vehicle: Cost \$300,000, Quantity 1. Ballistically armored rescue vehicle capable of carrying twelve police personnel, or ten civilians, with an open floorplan which allows for rescue operations of downed personnel. The ballistic capabilities provide greater safety to citizens and officers beyond the protection of ballistic shield or body armor.

2. Purpose: Armored Rescue Vehicles are to be used in response to critical incidents to enhance officer and community safety, improve scene containment and stabilization, and assist in resolving critical incidents.
3. Authorized use: The use of the Armored Rescue Vehicle shall only be authorized by a Watch Commander, a designated Incident Commander, or the SWAT Commander, based on the specific circumstances of a given critical incident. The Armored Rescue Vehicle shall only be used by officers trained in their deployment and in a manner consistent with department policy and training.
4. Expected life span: The life expectancy of the Armored Rescue Vehicle is approximately 20 years.
5. Fiscal Impact: Initial purchase price, tax, and shipping are expected to be approximately \$300,000. Annual maintenance costs are projected to be \$7,000.
6. Training: All drivers/operators will be trained with in-service training on vehicle operations and practical driving instruction.

Unmanned Aerial Vehicle (UAV)

- a) Description, quantity, capabilities, and purchase cost of Unmanned Aerial Vehicle.
 1. DJI Enterprise Matrice 4T Unmanned Aerial Vehicle: Cost \$7,300, Quantity 6. Remotely operated aerial vehicle that has video and thermal recording capabilities, and 49 minutes of flight time. These are authorized for use only by those who have completed FAA training and continue with in-service training.
- b) Purpose: UAV's are to be deployed when its use would assist officers or Incident Commanders with the following situations, which include but not limited to:
 1. Major collision investigations
 2. Search for missing persons
 3. Search and rescue missions
 4. Crowd control situations
 5. Perimeter searches and security
 6. Natural disaster management
 7. Crime scene investigations and photography
 8. SWAT, tactical, and other public safety and life preservation missions

- c) Authorized use: Only authorized operators set forth in Department Policy 606 shall be permitted to operate any UAV and only during approved missions.
- h) Expected life span: All UAV equipment has an expected life span of approximately 3 years.
- i) Fiscal impact: Annual maintenance and battery replacement cost is projected to be approximately \$5,000.
- j) Training: All UAV operators must obtain from the FAA Part 107 certification, go through in-service training on UAV systems and operations as well as adhere to Department Policy 606.
- k) Legal procedures rules: Use is established under Department Policy 606 and in accordance with FAA certification. It is the policy of the Turlock Police Department to utilize UAV's only for official law enforcement purposes and in a manner that respects Constitutional Rights, the privacy of our community, and in a manner pursuant to state and federal law.

Equipment Usage in 2024:

This section outlines the military equipment usage for 2024. Certain items of military equipment, particularly consumables (munitions, distraction devices, pepper balls, chemical agents, etc.), are used throughout the year on a regular basis for training in order to maintain proficiency. Training usage is not captured in this section. This section only provides data for the operational use of military equipment listed within this annual equipment report.

Unmanned Aerial Vehicle deployments

The Turlock PD Unmanned Aerial Systems unit deployed designated equipment during 66 operational incidents during 2024. During some incidents more than one UAV of was deployed to maintain overlapping and/or continuous coverage.

- (15) Arrest/Search Warrant
- (4) Enhance Situational Awareness
- (4) Forensic Crime Scene
- (33) Perimeter Search and Security
- (2) Special Event
- (1) Traffic Collision
- (1) Emergency Response
- (4) Assist Other Agency

- (1) Search and Rescue
- (1) Aerial Inspection of Marijuana Dispensary Per City Permitting Process

SWAT deployments where military equipment was used

- (11) Operations which included emergency callouts and pre-planned events in which the command vehicle was also deployed. One of the operations involved a man who had barricaded himself in his bedroom while holding two family members captive. The SWAT team performed an emergency rescue to prevent the two family members from further harm.
- (16) Noise Flash Distraction Devices were deployed on various operations.
- (1) Dignitary protection detail.
- (1) Security detail for community event.

Other military equipment used in 2024

- Our command post was deployed during the Stanislaus County Fair (July 5-14)

Complaints regarding use of Military Equipment:

The Turlock Police Department is dedicated to providing the best service possible to our community. We take pride in keeping members of our community safe and making sure Turlock remains a safe place to live and visit. During some incidents it becomes necessary to use force (which may include military equipment) against violent combative suspects in order to maintain their safety, the safety of the public, and officer safety. The Turlock Police Department is dedicated to investigating complaints regarding the use of our military equipment and will conduct these investigations in a fair, impartial, and expeditious manner.

- There were no complaints/investigations regarding the use of military equipment in 2024.

Conclusion:

The Annual Military Equipment Report reflects the transparency the Turlock Police Department is committed to providing to our community and elected officials. The equipment, resources, and training outlined in this report allow the Department to better serve, protect, and enhance the safety of the public and our officers, enabling a critical incident to be brought to a peaceful and safe resolution.

Equipment Name:	12 Gauge Breaching rounds
Quantity on Hand:	50 to be had on hand at any given time
Lifespan:	5 Years
Equipment Capabilities	Tactical Door Breaching
Manufacturer Product Description:	12-gauge frangible slug to disrupt locking mechanisms and hinges, defeat and breach external and internal doors.
Purpose/Authorized Uses:	To gain quick access through doorways during critical events
Fiscal Impacts (Initial/Annual):	Approximately \$300 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use as well as internal Turlock Police policies on use of equipment
Training Required:	Tactical Breaching school
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	Armored Rescue Vehicle
Quantity on Hand:	1 sought
Lifespan:	Approximately 15 years
Equipment Capabilities	Provide ballistic protection during critical events to officers and civilians, contains breaching ram capable of inserting chemical irritants to gain compliance on hostile suspects.
Manufacturer Product Description:	Lenco BearCat Armored Vehicle
Purpose/Authorized Uses:	To protect life during high risk situations
Fiscal Impacts (Initial/Annual):	Approximately \$300,000/ estimated annual cost is \$7,000
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use as well as internal Turlock Police policies on use of equipment
Training Required:	Ongoing in-service training
Other Notes:	Allied agencies with similar armored and outfitted vehicles are authorized for use in the City of Turlock for the stated purposes above.
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	CS Grenades
Quantity on Hand:	50 to be had on hand at any given time
Lifespan:	5 Years
Equipment Capabilities	Pyrotechnic grenade designed for indoor use delivering a maximum amount of irritant smoke throughout multiple rooms with minimal risk of fire.
Manufacturer Product Description:	CTS 5230B
Purpose/Authorized Uses:	To assist in gaining compliance from individuals to safely take them into custody during dangerous situations
Fiscal Impacts (Initial/Annual):	Approximately \$2,500 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to chemical agent instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	37 mm CS liquid barricade
Quantity on Hand:	50 to be had on hand at any given time
Lifespan:	5 Years
Equipment Capabilities	Liquid CS filled projectile penetrates intermediate barriers and delivers irritant agents into an adjacent room.
Manufacturer Product Description:	Model 3330
Purpose/Authorized Uses:	To assist in gaining compliance from individuals to safely take them into custody during dangerous situations
Fiscal Impacts (Initial/Annual):	Approximately \$1500 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to chemical agent instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	37mm CS Short Range Pyro
Quantity on Hand:	10 to be had on hand at any given time
Lifespan:	5 Years
Equipment Capabilities	A short range CS cartridge delivering a single munition. Used outdoors, it will disperse crowds, deny areas and prevent violence.
Manufacturer Product Description:	Model 3230
Purpose/Authorized Uses:	Used outdoors, it will disperse crowds, deny areas and prevent violence.
Fiscal Impacts (Initial/Annual):	Approximately \$200 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to chemical agent instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	37mm OC Liquid
Quantity on Hand:	15 to be had on hand at any given time
Lifespan:	5 Years
Equipment Capabilities	Liquid OC filled projectile penetrates intermediate barriers and delivers irritant agents into an adjacent room.
Manufacturer Product Description:	Model 3340
Purpose/Authorized Uses:	To assist in gaining compliance from individuals to safely take them into custody during dangerous situations
Fiscal Impacts (Initial/Annual):	Approximately \$450 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to chemical agent instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	Noise Flash Distraction Device
Quantity on Hand:	80 to be had on hand at any given time
Lifespan:	5 Years
Equipment Capabilities	Produces a distraction by way of a loud noise and bright flash
Manufacturer Product Description:	The device produces an 175db and 6-8 million candela of light output. CTS 7290M and Liberty Dynamic
Purpose/Authorized Uses:	To create a distraction in order to safely secure suspects or rescue hostages during dangerous situations
Fiscal Impacts (Initial/Annual):	Approximately \$3,500 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to diversion device instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	Unmanned wheel or track driven ground remote robot
Quantity Owned/Sought:	2 owned 3 sought
Lifespan:	10 Years
Equipment Capabilities	Enhances the capabilities of the police department by allowing members to quickly and safely inspect dangerous situations, there is no longer a need to send personnel in before they have had a chance to assess the situation.
Manufacturer Product Description:	Unmanned Ground Vehicle (UGV) platform which provides significant increases in mobility and offers payload capacity with the ability to monitor situations with sensors, communication and delivery of mission specific items
Purpose/Authorized Uses:	To gain situational awareness during critical and dangerous situations without risking the lives of officers and escalating the situation
Fiscal Impacts (Initial/Annual):	Approximately \$45,000 / \$500 a year for maintenance
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use as well as internal Turlock Police policies on use of equipment
Training Required:	Provided by vendor.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	Command Vehicle
Quantity Owned/Sought:	1
Lifespan:	15 years
Equipment Capabilities	Commercial vehicle outfitted with electronics and communication equipment which allow for communication with units in the field, supplemental dispatch capabilities and equipment storage
Manufacturer Product Description:	2009 Commercial vehicle GMC c5550
Purpose/Authorized Uses:	Mobile Command vehicle. Utilized for setting up a command post for critical incidents.
Fiscal Impacts (Initial/Annual):	Initial \$250,000 / Annually \$17,000 a year
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use as well as internal Turlock Police policies on use of equipment
Training Required:	None
Other Notes:	None
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	Pepperballs
Quantity on Hand:	1000 to be on hand at any given time
Lifespan:	3 years
Equipment Capabilities	Provides temporary incapacitation with pava pepper powder
Manufacturer Product Description:	Hard plastic frangible sphere that is designed to burst upon impact
Purpose/Authorized Uses:	Gain compliance of non-compliant subject/crowd control
Fiscal Impacts (Initial/Annual):	\$5,000 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	Internal proficiency training by a certified instructor
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Process

Equipment Name:	CTS 4557 40mm Foam Baton
Quantity on Hand:	100 to be on hand at any given time
Lifespan:	5 years
Equipment Capabilities	subjects
Manufacturer Product Description:	Spin-stabilized projectile model CTS 4557
Purpose/Authorized Uses:	Momentary incapacitate violent, non-compliant
Fiscal Impacts (Initial/Annual):	\$3,500 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well
Training Required:	Internal proficiency training by a certified less lethal instructor
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Process

Equipment Name:	CTS 6325 40mm Foam Baton
Quantity on Hand:	100 to be on hand at any given time
Lifespan:	5 years
Equipment Capabilities	Momentary incapacitate violent, non-compliant subjects
Manufacturer Product Description:	Spin-stabilized projectile model CTS 6325
Purpose/Authorized Uses:	Momentary incapacitate violent, non-compliant subjects
Fiscal Impacts (Initial/Annual):	\$3,500 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	Internal proficiency training by a certified less lethal instructor
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Process

Equipment Name:	40mm Launcher
Quantity Owned/Sought:	10 to be on hand at any given time
Lifespan:	20 years
Equipment Capabilities	Launches 40mm chemical agents and impact projectiles
Manufacturer Product Description:	Single shot launcher
Purpose/Authorized Uses:	Momentary incapacitate violent, non-compliant subjects
Fiscal Impacts (Initial/Annual):	\$1,700
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	Internal proficiency by a certified instructor
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Process

Equipment Name:	CTS SuperSock 2581
Quantity on Hand:	1,500 to be on hand at any given time
Lifespan:	5 years
Equipment Capabilities	Momentary incapacitate violent, non-compliant subjects
Manufacturer Product Description:	Less-lethal kinetic impact munition
Purpose/Authorized Uses:	Momentary incapacitate violent, non-compliant subjects
Fiscal Impacts (Initial/Annual):	\$7,500 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	Internal proficiency training by a certified less lethal instructor
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Process

Equipment Name:	Remington 870 Chemical Agents Launcher
Quantity Owned/Sought:	3 to be on hand at any given time
Lifespan:	20 years
Equipment Capabilities	Launches 5230B chemical agent cannister
Manufacturer Product Description:	Pump action 12 gauge
Purpose/Authorized Uses:	Delivery of chemical agents
Fiscal Impacts (Initial/Annual):	\$2000 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	Internal proficiency by a certified instructor
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Process

Equipment Name:	37mm CTS Liquid OC
Quantity on Hand:	50 on hand at any given time
Lifespan:	5 years
Equipment Capabilities	Liquid OC filled projectile penetrates intermediate barriers and delivers irritant agents into an adjacent room.
Manufacturer Product Description:	Model 3340
Purpose/Authorized Uses:	To assist in gaining compliance from individuals to safely take them into custody during dangerous situations
Fiscal Impacts (Initial/Annual):	Approximately \$2,000 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to chemical agent instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	40mm CTS Liquid CS
Quantity on Hand:	50 on hand at any given time
Lifespan:	5 years
Equipment Capabilities	Liquid CS filled projectile penetrates intermediate barriers and delivers irritant agents into an adjacent room.
Manufacturer Product Description:	Model 4330
Purpose/Authorized Uses:	To assist in gaining compliance from individuals to safely take them into custody during dangerous situations
Fiscal Impacts (Initial/Annual):	Approximately \$2,000 for full stock
Legal/Procedural Rules Governing Use:	All applicable state, Federal and local laws governing equipment use and use of force as well as internal applicable Turlock Police policies
Training Required:	At least one SWAT member is sent to chemical agent instructor course. That instructor provides ongoing training to team members.
Other Notes:	
Complaint Process:	Turlock Personnel Complaint Policy Process

Equipment Name:	Unmanned Remotely Controlled Aerial Drone
Quantity Owned/Sought:	Seven owned, sixteen sought
Lifespan:	Two to three years
Equipment Capabilities	Unmanned aerial drone capable of hovering above locations or within structures with video capabilities, including thermal imaging, which can be transmitted to a separate viewing location.
Manufacturer Product Description:	Remote controlled aerial drone with multi-positioned camera with or without thermal imaging capability. Programable altitude for sustained and steady flight.
Purpose/Authorized Uses:	To enhance the department's mission of protecting lives and property. Uses may include but are not limited to search and rescue, suspect apprehension, crime scene documentation, tactical operations, hazard monitoring, crisis communications, and authorized surveillance
Fiscal Impacts (Initial/Annual):	Initial: \$40,000 / Annual: \$15,000 for program maintenance
Legal/Procedural Rules Governing Use:	Applicable FFA code, including all state and federal laws governing the use of drones as well as internal department policy and Standard Operating Procedures.
Training Required:	All pilots must possess a 14 CFR Part 107 license per department policy.
Other Notes:	Outside agencies with similar equipment and capabilities are authorized for use in the City of Turlock for the stated purposes above
Complaint Process:	Turlock Personnel Complaint Policy Process

Military Equipment

707.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the approval, acquisition, and reporting requirements of military equipment (Government Code § 7070; Government Code § 7071; Government Code § 7072).

707.1.1 DEFINITIONS

Definitions related to this policy include (Government Code § 7070):

Governing body – The elected or appointed body that oversees the Department.

Military equipment – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms and ammunition.
- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- TASER® Shockwave, microwave weapons, water cannons, and long-range acoustic devices (LRADs).
- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

Turlock Police Department

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Turlock PD Policy Manual

Military Equipment

707.2 POLICY

It is the policy of the Turlock Police Department that members of this department comply with the provisions of Government Code § 7071 with respect to military equipment.

707.3 MILITARY EQUIPMENT COORDINATOR

The Chief of Police should designate a member of this department to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

- (a) Acting as liaison to the governing body for matters related to the requirements of this policy.
- (b) Identifying department equipment that qualifies as military equipment in the current possession of the Department, or the equipment the Department intends to acquire that requires approval by the governing body.
- (c) Conducting an inventory of all military equipment at least annually.
- (d) Collaborating with any allied agency that may use military equipment within the jurisdiction of Turlock Police Department (Government Code § 7071).
- (e) Preparing for, scheduling, and coordinating the annual community engagement meeting to include:
 - 1. Publicizing the details of the meeting.
 - 2. Preparing for public questions regarding the department's funding, acquisition, and use of equipment.
- (f) Preparing the annual military equipment report for submission to the Chief of Police and ensuring that the report is made available on the department website (Government Code § 7072).
- (g) Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the Department will respond in a timely manner.

707.4 MILITARY EQUIPMENT INVENTORY

The following constitutes a list of qualifying equipment for the Department:

See attachment: Military Equipment Inventory.pdf

707.5 APPROVAL

The Chief of Police or the authorized designee shall obtain approval from the governing body by way of an ordinance adopting the military equipment policy. As part of the approval process, the Chief of Police or the authorized designee shall ensure the proposed military equipment policy is submitted to the governing body and is available on the department website at least 30 days prior to any public hearing concerning the military equipment at issue (Government Code § 7071). The military equipment policy must be approved by the governing body prior to engaging in any of the following (Government Code § 7071):

- (a) Requesting military equipment made available pursuant to 10 USC § 2576a.

Turlock Police Department

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Military Equipment

- (b) Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
- (c) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
- (d) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this department.
- (e) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body.
- (f) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.
- (g) Acquiring military equipment through any means not provided above.

707.6 COORDINATION WITH OTHER JURISDICTIONS

Military equipment should not be used by any other law enforcement agency or member in this jurisdiction unless the military equipment of similar type and purpose is approved for use in accordance with this policy.

707.7 ANNUAL REPORT

Upon approval of a military equipment policy, the Chief of Police or the authorized designee should submit a military equipment report to the governing body for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment of similar type and purpose is available for use (Government Code § 7072).

The Chief of Police or the authorized designee should also make each annual military equipment report publicly available on the department website for as long as the military equipment is available for use. The report shall include all information required by Government Code § 7072 for the preceding calendar year for each type of military equipment in department inventory.

707.8 COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual report, the Department shall hold at least one well-publicized and conveniently located community engagement meeting, at which the Department should discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

707.9 USE IN EXIGENT CIRCUMSTANCES

In exigent circumstances and with the approval of the Chief of Police or authorized designee, the Police Department may acquire, borrow and/or use military equipment that is not included in the Military Equipment Use Policy.

If the Police Department acquires, borrows, and/or uses military equipment in exigent circumstances, in accordance with this section, it must take all of the following actions:

Turlock Police Department

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Military Equipment

- Provide written notice of that acquisition or use to the City Council within 30 days following the commencement of such exigent circumstance, unless such information is confidential or privileged under local, state or federal law.
- If it is anticipated that the use will continue beyond the exigent circumstance, submit a proposed amended Military Equipment Use Policy to the City Council within 90 days following the borrowing, acquisition and/or use, and receive approval, as applicable, from the City Council.
- Include the military equipment in the Police Department's next annual Military Equipment Report.

City Council Staff Report

March 25, 2025



From: Jennifer Figueroa, Housing Program Manager
Prepared by: Jennifer Figueroa, Housing Program Manager
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Resolution: Approving the Issuance of A Letter of Support and a Financial Contribution of \$1 for the Permanent Local Housing Allocation (PLHA) Grant Application Submitted by We Care Program

2. DISCUSSION OF ISSUE:

In 2017, Governor Brown signed a 15-bill housing package aimed at addressing the State's housing shortage and high housing costs. As part of the package, the Building Homes and Jobs Act (SB2) established a \$75 recording fee on real estate documents, which would be directed toward increasing the supply of affordable homes in California. The intent of the bill is to provide a permanent, on-going source of funding to local governments for housing-related projects and programs that assist in addressing the unmet housing needs of local communities.

The PLHA grant is available to CDBG entitlement jurisdictions to implement plans to address homelessness and increase affordable housing stock. PLHA is an ongoing formula grant that provides non-competitive funding to entitlement cities, as well as competitive grant funding to non-entitlement cities. The amount of PLHA funds allocated to each entitlement jurisdiction is directly proportionate to each jurisdiction's share of the total 2017 CDBG allocation in California.

Stanislaus County, as an entitlement jurisdiction, released a Notice of Funding Availability (NOFA) to provide a **one-time** opportunity for shelter support funding to eligible existing shelters that participated in the 2024 and 2025 U.S. Department of Housing and Urban Development (HUD) Housing Inventory Count.

We Care Program – Turlock, as an eligible entity, applied to help fund their ongoing operating costs to run their emergency shelter. As a CDBG entitlement jurisdiction, the City of Turlock receives their own PLHA allocation. As a stipulation of the NOFA, if the shelter facility is located in a city that is eligible to receive their own independent PLHA allocation from the State, a financial contribution of one dollar (\$1) is required from the respective city in order for the shelter to apply for the PLHA funds from Stanislaus County. In accordance with PLHA program guidance, all applicants must provide a Letter of Support and Financial Contribution. The applicant must submit the following to meet this requirement:

- Verification that a Letter of Support and Financial Contribution has been requested from the City Manager's office of the city in which the proposed shelter activity will be conducted.
- A signed Letter of Support and Financial Contribution (minimum of \$1 PLHA is required) from the City in which the shelter is located.
- A certified resolution authorizing awarded PLHA funding to the proposed shelter activity to be submitted within 60 days of the shelter being awarded by Stanislaus

County.

We Care has requested that the City of Turlock provide a Letter of Support and the financial match of \$1 of PLHA funds, as stipulated by the NOFA. This will help enable We Care to access vital funding needed to continue funding the program at its current capacity and fund basic operational needs.

3. BASIS OF RECOMMENDATION:

Adopting the resolution to issue a letter of support and provide the required \$1 match of PLHA funding will allow We Care Program to accept funding awarded. Approval of this resolution demonstrates the City of Turlock's commitment to addressing housing needs and supporting collaborative efforts between local agencies and non-profit organizations.

4. FISCAL IMPACT / BUDGET AMENDMENT:

The financial contribution required by the PLHA program is \$1, which will be provided from Fund 260 "PLHA-Permanent Housing Alloc." Account 260-41-494_47220 "Administration – City". This amount will count as the required city match to enable We Care Program to accept PLHA funding, which will be used exclusively for the project outlined in the grant proposal.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

This action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378(b)(5) of the CEQA guidelines. This action consists of "organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment" and therefore is not considered a project.

8. ALTERNATIVES:

9. ATTACHMENTS:

1. Draft Resolution
2. Letter of Support_We Care Program_PLHA Funding
3. PLHA Grant Application

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

**IN THE MATTER OF APPROVING THE
ISSUANCE OF A LETTER OF SUPPORT
AND A FINANCIAL CONTRIBUTION OF \$1
FOR THE PERMANENT LOCAL HOUSING
ALLOCATION (PLHA) GRANT
APPLICATION SUBMITTED BY WE CARE
PROGRAM**

RESOLUTION NO. 2025-XXX

WHEREAS, the California Department of Housing and Community Development (HCD) administers the Permanent Local Housing Allocation (PLHA) Program to provide funding to local agencies for the development, rehabilitation, and operation of the housing projects aimed at serving individuals experiencing homelessness; and

WHEREAS, We Care Program is seeking to apply for PLHA funding through Stanislaus County's Notice of Funding Availability (NOFA) to assist the emergency shelter program operating costs. The costs include their direct services employee wages, utilities, security, rent, and supplies ; and

WHEREAS, the City of Turlock qualifies for an independent PLHA funding allocation, and We Care Program must secure a financial contribution from the City of Turlock to apply for the funding through Stanislaus County ; and

WHEREAS, as part of the PLHA program requirements, the City of Turlock is required to provide a minimum financial contribution of \$1 in PLHA funds to demonstrate support for the project. We Care Program has requested that the City of Turlock provide the \$1 financial contribution and a letter of support as part of their application for PLHA funding.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby:

1. Approve the issuance of a Letter of Support for the We Care Program's application for PLHA funding for their operational needs.
2. Approve a financial contribution of \$1 in PLHA funds from the City of Turlock to meet the minimum requirement for the PLHA funding match
3. Authorize the City Manager to take any further actions necessary to carry out the intent of the resolution, including providing the Letter of Support and the financial contribution

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:	()
NOES:	()
NOT PARTICIPATING:	()
ABSENT:	()

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California



REAGAN M. WILSON
CITY MANAGER

OFFICE OF THE CITY MANAGER
RWILSON@TURLOCK.CA.US

156 S. BROADWAY, SUITE 230 | TURLOCK, CALIFORNIA 95380 | PHONE 209-668-5540 | FAX 209-668-5668 | TDD 1-800-735-2929

March 25, 2025

We Care Program
219 S. Broadway
Turlock, CA 95380

Dear We Care Program,

Re: Letter of Support and Financial Contribution for PLHA Application

On behalf of the City of Turlock, I am pleased to provide this letter of support for your application to the Permanent Local Housing Allocation (PLHA) program, specifically for the funding of the We Care Program. The City recognizes the critical need for emergency housing and supportive services within our community, and we fully support your efforts in providing shelter and resources for individuals and families experiencing homelessness.

As required by the PLHA program guidance, the City of Turlock acknowledges that our city is eligible to receive an independent PLHA allocation from the State and understands the requirement of a financial contribution to ensure that your shelter facility may apply for PLHA funds through Stanislaus County.

In line with this requirement, the City of Turlock has committed to a financial contribution of one dollar (\$1.00) toward your PLHA funding application. This contribution will assist in meeting the financial need necessary for the facility's operation and expansion, ensuring the continued provision of services to the most vulnerable members of our community.

If you need any additional documentation or have any questions, please do not hesitate to contact me directly at 209-668-5540 or via email at rwilson@turlock.ca.us.

Thank you for your ongoing work and dedication to addressing homelessness in our community. We look forward to seeing the positive impact your shelter facility will continue to have with the support of the PLHA funds.

Sincerely,

Reagan M. Wilson
City Manager
City of Turlock

Pre-Application Acknowledgement

Completed by corey@wecareturlock.org on 2/12/2025 9:16 AM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

Pre-Application Acknowledgement

Please review the grant application guidelines prior to starting the grant application process. [PLHA NOFA & Grant Guidelines](#)

☒ Agency has existing Policies and Procedures

☒ Please attach any applicable Policies and Procedures ***Required**

ESG Policy & Procedures Manuel (1).pdf

☒ I understand that uploaded Policies and Procedures must be approved by County personnel prior to execution of grant agreement.



By signing below I acknowledge that I and/or another representative from my Agency has attended the mandatory PLHA Workshop and have read and fully understand the information within the PLHA NOFA and Grant Application Guidelines.

Legal Name of Agency

We Care Program - Turlock

Doing Business As (DBA)

N/A

Contact Name

Corey Mai

Title

Director of Operations

E-Mail

corey@wecareturlock.org

Phone Number

(209) 620-1032

Signature

Printed By: Corey Mai on 2/12/2025

Corey Mai

Electronically signed by corey@wecareturlock.org on 2/12/2025 9:16 AM

Date

02/12/2025

A. Program Summary

Completed by corey@wecareturlock.org on 2/12/2025 9:43 AM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

A. Program Summary

Please provide the following information.

Stanislaus County



Permanent Local Housing Allocation (PLHA) Program - Shelter Support Program

2020 Allocation

Grant Application

Stanislaus County
Planning & Community Development
1010 10th Street, Ste. 3400
Modesto, CA 95354
(209) 525-6330
CommunityDevelopment@stancounty.co
m

AGENCY INFORMATION

A.1. Legal Name of Agency

We Care Program - Turlock

A.2. Doing Business As (DBA)

N/A

A.3. Agency Address

221 S. Broadway Turlock, CA 95380

A.4. Mailing Address

P.O. Box 1291 Turlock, CA 95381

A.5. Agency Phone Number

(209) 664-2003

A.6. What year was your Agency incorporated?

2003



Articles of Incorporation: Copy from the California Secretary of State identifying the Agency as a nonprofit.

***Required**

Articles of Incorporation of We Care Program - Turlock.pdf

A.7. 501(c)(3)

Yes



Letter from Internal Revenue Service: determining the Agency's tax-exempt status under Section 501(c) (3) of the Internal Revenue Code. ***Required**
501C3.pdf

A.8. Federal Tax ID

20-1843967

A.9. DUNS ID

179569772 SAM's # SF6ETKECMGQ1

A.10. Unique Entity Identifier Number

Sam.gov Registration Proof ***Required**
SAM Registration.pdf

A.11. Agency Type

	Select all that apply:
Non-Profit	☒
Government	☐
Faith Based	☐

AGENCY POINT OF CONTACT**A.12. Name**

Corey Mai

A.13. Title

Director of Operations

A.14. E-Mail

corey@wecareturlock.org

A.15. Phone Number

(209) 620-1032

AGENCY SECONDARY POINT OF CONTACT INFORMATION**A.16. Name**

Michael Duhm

A.17. E-Mail

michael@wecareturlock.org

A.18. Phone Number

(209) 664-2003

A.19. Title

Grant Administrator/Bookkeeper

PROGRAM INFORMATION**A.20. Program Name**

Emergency Shelter

**Business License: Provide a copy of the business license(s) for the proposed program. *Required**

Business License 12-31-26.pdf

A.21. Total Amount Requested

\$267,100.00

A.22. Total Program Cost (During Grant Period)

\$534,200.00

A.23. Amounts Requested By Category - Total MUST match A20.

		Amounts Requested
Emergency Shelter	☒	\$255,000.00
HMIS	☒	\$12,100.00
Indirect Costs (only allowed with Federal authorization letter/County approved)	☐	\$0.00
Indirect Costs (only allowed with Federal authorization letter/County approved)	☐	\$0.00
		\$267,100.00

A.24. Number of unduplicated persons and average households you anticipate serving for this program with the requested funding for the duration of the grant:

	Emergency Shelter
Individuals	300
Households	300
Households	

A.25. Other measurements of program success:

Success can be measured by the number of men who transition into Permanent Supportive Housing or Rapid Rehousing as well as the number of men who use our drug and alcohol services. We also take pride in the improvement in the number of shelter nights provided.

A.26. Summarized Program Description: In the box below, provide a brief description of the proposed program and what it plans to accomplish if funded.

The We Care Program is an emergency shelter serving men over the age of 18 in the southern part of Stanislaus County since 2003. We are able to provide 49 bed each night to the homeless men. The shelter provides a safe and

Printed By: Corey Mai on 2/12/2025

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stable environment for men who would otherwise be sleeping on the streets or in a place not meant for human habitation. We are requesting \$267,100.00 to help fund our emergency shelter program operating costs. The funding will help cover the costs of our direct service employee wages, utilities, security, rent and supplies. On site services provided: a warm bed, showers, laundry, clothes closet, and nutritious meals (provided each night by local churches, civic organizations, and individual families). Referrals are made by staff for case management and drug and alcohol services that are provided during the day.

A.27. Program Site Address

219 S. Broadway Turlock, CA 95380

A.28. List all additional program sites where this program will be held. - Enter 'N/A' if not applicable. Do not provide site locations for safe havens. Only indicate the words "Safe Haven" in the *Program Site Name* for each safe haven site. Safe haven locations to be provided upon County request.

Program Site Name	Address	City	Zip
N/A			

B. Agency Capacity & Experience

Completed by corey@wecareturlock.org on 2/12/2025 10:26 AM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

B. Agency Capacity & Experience

Please provide the following information.

B1. Agency Experience: Provide a description of the Agency's experience in carrying out this or similar projects/programs.

The We Care Program - Turlock has been receiving Federal & State funding through CDBG, ESG, CA-ESG, EFSP, CESH, and CARES grants for 22 years. 2024-2025 is our 23rd year of providing shelter services in Turlock. The first year we were open only two months. We have slowly over the years expanded that to 11.5 months a year. We also provide Rapid Rehousing and, in the past, have provided Homeless Prevention services for many years. Since August 2024 we have housed 5 individuals. We have also been doing Permanent Supportive Housing since 2013. At this time, we have 7 units that we master lease. Those house 8 individuals. During Covid we operated the Homeless Hygiene Center that provided showers and laundry access for the homeless. We now work with The Shower Shuttle out of Modesto. They bring their laundry shuttle on Tuesday's and shower shuttle on Wednesday's. We previously operated a Day Use Navigation Center pilot program funded by the City of Turlock. The City Council decided to discontinue that program.

B2. Personnel Information: Provide staff's responsibilities and their qualifications for administering the program.

Position/Title	Staff Name	Years of Experience	Describe Responsibilities and Qualifications
Director of Operations	Corey Mai	3	Responsible for the implementation of policies set by the board as well as annual goals and objectives, financial, programmatic and administrative management of the organization. Responsible for the overall operations of the organization including reviewing and evaluating results of program activities, ensuring that continuing contractual obligations are being fulfilled. Oversees the operation of all programs, writes grants and oversight of all grant reports and payroll. Provides leadership to shelter staff.
Grant Administrator	Michael Duhm	7	Our grant administrator oversees the financials and record-keeping of the grant regulations for grants received. This individual works closely with the Director of Operations, shelter leads, clerical support and board members to ensure accurate, timely, and transparent grant processes. He has a BS in Computer Science. He has excellent time management skills, highly organized, and detail oriented.

HMIS Administrator	Carol Perry	2	Responsible for verifying the accuracy of paperwork and inputting the data into HMIS as well as preparing monthly reports.
Shelter Lead	Edilberto Andrade	4	Oversees staff and participants, diffuses conflicts and issues pertaining to participants or staff. Ensures all paperwork is completed nightly. He has good communication skills and remains calm during stressful situations.
Shelter Lead	Charles Osburn	3	Oversees staff and participants, diffuses conflicts and issues pertaining to participants or staff. Makes sure all guests are up and out in the morning and that all chores are completed. Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem.
Shelter Attendant	William Northcutt	4	Oversees staff and participants, diffuses conflicts and issues pertaining to participants or staff. Makes sure all guests are up and out in the morning and that all chores are completed. Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem.
Shelter Attendant	Robert Lawson	3	Oversees staff and participants, diffuses conflicts and issues pertaining to participants or staff. Makes sure all guests are up and out in the morning and that all chores are completed. Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem.
Shelter Attendant	Bryant Abbott	2	Does shelter laundry during the night. Relieves night staff for breaks and lunch. Helps get clients up and out in the morning.
Shelter Attendant	Caden Laudel	2	Process clients through intake, work intake, and bed assigning. Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem.
Shelter Attendant	Herbert Yanez	1	Process clients through intake, work intake, and bed assigning. Experience working with the homeless population, awareness of

			people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem. Assists dinner volunteers in the kitchen. Bilingual in Spanish and American sign language.
Shelter Attendant	Farris Geter	4	Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem. Trained in HMIS. Assists dinner volunteers in the kitchen.
Shelter Attendant	Sarcis Zayeh	4	Process clients through intake, work intake, and bed assigning. Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem. Bilingual in Farsi.
Shelter Attendant	Randy Smith	1	Process clients through intake, work intake, and bed assigning. Experience working with the homeless population, awareness of people under the influence of drugs and alcohol and ability to diffuse situations before they become a problem.
RRH/PSH Case Manager	Michelle Holsapple	2	Oversees RRH & PSH program. Provides case management to both clients and prospective clients. Helps set goals to ensure long term success.



Provide copies of resumes and job descriptions for the program staff that is involved in operating and/or implementing this program. Please upload all Personnel Information in one file. The system does not allow for multiple uploads. *Required

Job Description.pdf

Job Descriptions & Resumes for Grants.pdf

B3. Is your Agency required to have any local, State, or Federal certificates, licenses, or conditional use permits?

Yes

If Yes, please indicate what type of certificate/license the entity that certifies your Agency requires, and the dates of your most recent certification(s). List all licenses required, including licenses and documentation for substance abuse counseling/treatment:

Agency Certificate/License Required	Certification Date	Expiration Date
Permit to Operate	01/01/2025	12/31/2025
ServSafe	06/03/2024	06/03/2029

Business License	01/01/2025	12/31/2026
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☒ **Certifications:** Please provide copies of current applicable licenses, evidence that fingerprinting requirements of staff have been met, and certifications that pertain to the project or project component that will utilize funds.
Required - (If Applicable)

Permit to Operate.pdf

ServSafe.pdf

Business License 12-31-26.pdf

B4. Will any of the proposed services be contracted out? Any and all services contracted out to other entities are required to have agreements allowing County, state and federal funding agencies access to program-related documents. Please provide existing and pending contract information below:

No

If Yes, is selected, please list all Agencies to be contracted and explain their roles:

AGENCY NAME	STATUS	Role
-------------	--------	------

☐ Services contracted out to other entities are required to have MOUs/Agreements/Contracts allowing County, state and federal funding agencies access to program-related documents. The Agency and any of their sub-contracted services must have policies and procedures in place to ensure that program regulations and requirements are met. Please provide copies of any existing or pending MOU, agreement, or contract information.
Required - (If Applicable)

***No files uploaded*

B5. Does your agency currently participate in the Homeless Management Information System (HMIS)?

Yes

PLEASE NOTE – HMIS PARTICIPATION IS A REQUIREMENT FOR ALL SHELTER ACTIVITIES. AGENCIES MUST BE WILLING TO SHARE DATA WITH OTHER AGENCIES IN THE HMIS SYSTEM IN ORDER TO PREVENT DUPLICATION OF SERVICES TO PROGRAM PARTICIPANTS.

ALL AGENCIES ARE RESPONSIBLE FOR ENSURING THAT PRIVACY POLICIES FOR HMIS DATA COLLECTION AND REPORTING ARE FOLLOWED; THAT CLIENT'S PERSONAL IDENTIFYING INFORMATION IS PROTECTED; STAFF IS TRAINED ON ALL HMIS POLICIES AND PROCEDURES; AND DATA IS ENTERED ACCURATELY AND COMPLETELY. IN ADDITION, AGENCIES MUST ENSURE THAT REPORTS GENERATED FROM HMIS AND PROVIDED TO THE COUNTY ARE ACCURATE.

B6. Does your agency currently participate in the Coordinated Entry System (CES)?

Yes

B7. Describe in detail the type of case management that is currently offered by your agency for homeless clients; including information on how clients are screened for eligibility and types of referrals that occur.

We have a case manager available three days a week to meet with the guests in the daytime when they have more time to work together with phone calls or on the computer depending on the participants needs. This person is also a

drug and alcohol counselor and is available to provide Substance Abuse Disorder (SUD) services which include, group meetings, one on one, case management, Cognitive Behavioral Therapy (CBT), mindfulness, and strength-based encouragement.

B8.

Verification of Miscellaneous Requirements

Check all of the following requirements already being met by your agency:

Applicant has developed written policies and procedures for programs offered to homeless clients which includes client eligibility criteria.	Currently Being Met
Applicant has staff trained in both HMIS and CES intake procedures.	Currently Being Met
Applicant has a current Privacy Policy that has been made available to all staff.	Currently Being Met
Applicant has a current Code of Conduct that has been made available to all staff.	Currently Being Met
Applicant has a current Grievance Policy that has been made available to program participants and applicable staff.	Currently Being Met
Applicant has developed a Housing Assessment and Housing Stability Plan for clients to ensure their long-term success.	Currently Being Met
Applicant has staff trained in both HMIS and CES intake procedures.	Currently Being Met
Applicant has a current Privacy Policy that has been made available to all staff.	Currently Being Met
Applicant has a current Code of Conduct that has been made available to all staff.	Currently Being Met
Applicant has a current Grievance Policy that has been made available to program participants and applicable staff.	Currently Being Met
Applicant has developed a Housing Assessment and Housing Stability Plan for clients to ensure their long-term success.	Currently Being Met
Applicant has staff trained in both HMIS and CES intake procedures.	Currently Being Met
Applicant has a current Privacy Policy that has been made available to all staff.	Currently Being Met
Applicant has a current Code of Conduct that has been made available to all staff.	Currently Being Met
Applicant has a current Grievance Policy that has been made available to program participants and applicable staff.	Currently Being Met
Applicant has developed a Housing Assessment and Housing Stability Plan for clients to ensure their long-term success.	Currently Being Met
Applicant has staff trained in both HMIS and CES intake procedures.	
Applicant has a current Privacy Policy that has been made available to all staff.	
Applicant has a current Code of Conduct that has been made available to all staff.	
Applicant has a current Grievance Policy that has been made available to program participants and applicable staff.	
Applicant has developed a Housing Assessment and Housing Stability Plan for clients to ensure their long-term success.	

If any of the applicable requirements listed above are not already being met, please describe your agency's plan for meeting the requirements before grant funds may be awarded. If any of the applicable requirements listed above

are indicated as N/A, please explain.

N/A

B9. Please provide contact information for three (3) Professional References from partnering agencies, non-profits, service providers, or public/private agencies. These references may be contacted by County Program staff in order to confirm experience or support for proposed program.

	Title	Name	Phone	Agency	Email
1.	Executive Director	Linda Murphy-Julien	209-668-4853	United Samaritans Foundation	linda@unitedsamaritans.org
2.	Executive Director	Esther Rosas	209-577-0444	Community Housing & Shelter Services	chssrosas@gmail.com
3.	Broker	JJ Madruga	209-996-4763	Sungate Realty	jjmadruga@sungaterealty.com

C. Program Information

Completed by corey@wecareturlock.org on 2/12/2025 11:33 AM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

C. Program Information

Please provide the following information.

C1. Describe the current community need(s) and gap(s) in programs and services for the homeless populations to be addressed by the proposed program; include obstacles that prohibit your agency from currently addressing these needs/gaps with available resources and why your agency feels the population to be served is most in need of assistance.

Within Stanislaus County as in many counties around the country, there is a major shortage in affordable housing. After Covid the cost of housing has increased significantly, way beyond what people on SSI are receiving. When looking into rental properties, a 1-bedroom house ranges between \$1,200 and \$1,700. The average income for those on SSI is \$1,156, making them ineligible to apply. The HUD Fair Market rent for a 1-bedroom is \$1,072. It is very difficult to find something at that rate making people with SSI ineligible.

We Care shelter is only able to house 49 men a night which does not cover all the homeless men that are in the area. Construction of our new kitchen is complete, and we are exploring the possibility of having a 26-bed overflow during extreme weather or in the event of a natural disaster.

From July 17, 2023, to June 30, 2024, We Care Emergency shelter provided shelter to 331 unduplicated men for a total of 14,694 occupied shelter beds.

From July 15, 2024, to January 31, 2025, We Care emergency shelter has served 179 unduplicated individuals for a total of 9,509 occupied shelter beds.

We have seen an increase in encampments around the county. We Care feels that the homeless population is most in need of assistance with some of the programs being closed down and not reopening. We currently work with The Shower Shuttle from Modesto who brings a shower shuttle to We Care every Wednesday and laundry shuttle every Tuesday to serve those living in encampments. This provides us with the opportunity to engage those individuals.

There is still a lack of bathroom access for the homeless in Turlock.

We Care is working with La Familia to provided drug and alcohol services to the homeless by having a California Substance Abuse Disorder Certified Counselor at our site three days a week. His services are on a walk-in basis or by appointment. He provides one on one meetings, weekly group meetings and SUD education.

C2. Proposed services for this grant program (Required) - Please select all that apply:

Emergency Shelter

Check all that apply		Description (Required)
Case Management	☒	Case managers are able to assist guest with employment searches, resumes, ID's, Food Stamps, SSI or SS Applications, EDD Services, set up doctor appointments and transportation, and/or referrals to other agencies as needed.
Childcare	☐	
Education Services	☒	Case managers are able to assist guest with employment

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		searches, resumes, ID's, Food Stamps, SSI or SS Applications, EDD Services, set up doctor appointments and transportation, and/or referrals to other agencies as needed.
Employment Assistance & Job Training	☒	Case managers are able to assist guest with employment searches, resumes, ID's, Food Stamps, SSI or SS Applications, EDD Services, set up doctor appointments and transportation, and/or referrals to other agencies as needed.
Outpatient Health Services	☐	
Legal Services	☐	
Life Skills Training	☒	The guests at the shelter learn how to clean the spaces they stay in. The help with wiping down walls, mopping floors, helping in the dinner hall and kitchen, helping with meal service. Our case manager holds weekly meetings to teach valuable life skills such as conflict resolution, de-escalation, and healthy boundaries.
Mental Health Services	☒	Our case manager and Substance Abuse Counselor will help the men staying at the shelter if they need mental health services. We have the ability to refer them to organizations that can better serve them.
Substance Abuse Treatment Services	☒	The Certified Drug and Alcohol Counselor will provide one on one meetings, group meetings and education services to those with substance abuse issues.
Client Transportation	☒	We provide transportation vouchers when available and help with scheduling transportation through their medical insurance for appointments as needed.
Services for Special Populations	☐	

HMIS

Check all that apply		Description (Required)
Data Entry	☒	We have a staff member who works approximately 10 hours a week on HMIS data entry as well as completing monthly reports.
Licensing	☒	Our annual fees are currently being covered through a grant with the county which will end in June 2025. After that time, it is approximately \$900 for user annually.
Other Related Eligible Costs	☐	

C3 Select program target area(s) that will benefit from these funds: [Stanislaus County GIS](#)

	Check all that apply
Ceres	☒
Hughson	☒

Newman	☐
Oakdale	☐
Patterson	☒
Riverbank	☒
Waterford	☒
Stanislaus County (Unincorporated) - Please Specify in Box Below	☒
Modesto	☒
Turlock	☒

Please specify if Stanislaus County (Unincorporated):

The homeless men give us zip codes that they believe to be the last place that they were housed. We Care takes men from all over Stanislaus County. Some of the men respond that they are just passing through and out of county. Many Modesto zip codes are given (95351, 95352, 95353, 95354, 95355, 95356, 95357, and 95358)

Describe the type of client (i.e., chronically homeless, veterans, families with children, etc.) served.

Our shelter houses men over the age of 18. Since July 15, 2024, out of the 179 unduplicated individuals served 106 have been disabled and 17 have been veterans. The majority of our guests are under 50 years of age however 31 of our guests are 62 years or older. 81 out of 179 of our unduplicated guests are considered chronically homeless.

Estimated number of persons who have been turned away in the past 6 months due to lack of funding:

0

C4. Provide the agency's average utilization rate(s) for emergency shelter for the last 12 months *Example calculation: (total number of nightly beds available x 365)/number of total beds used for the year.*

In that last 12 months our utilization rate was over 94%. We had 17,199 available beds and we filled 16,317 of those beds.

Does the agency's utilization rate calculated above exceed 90%?

Yes

D. Client Data & Eligibility

Completed by corey@wecareturlock.org on 2/12/2025 11:45 AM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

D. Client Data & Eligibility

Please provide the following information.

D1. Provide the definition of an unduplicated person for the purposes of participation in the proposed program.

An unduplicated person is an individual who utilizes the shelter for one or multiple nights, and it counted only once.

D2. Describe the procedures/methods to be used by your agency to count and monitor unduplicated persons.

The methodology used to count and monitor the unduplicated population at the shelter consist of a daily sign in sheet. We Care program uses the HMIS intake forms provided by the county plus a few additional forms We Care program uses (like emergency family information if something happens to them). Each individual has a file, and participants participate in an intake, exit (if possible) and re-entry process. Information is gathered regarding their personal profile, previous locality or residence, present situation, and any subsequent development. Statistics such as total served, income breakdown, ethnicity, and additional statistics are maintained and compiled and entered into the homeless management system (HMIS) Client Track on a regular basis by dedicated HMIS intake specialist and data entry person.

D3. Describe how your agency will verify and document client income levels and income documentation required for participation in the proposed program.

The HMIS intake packet contains an income statement form that all individuals fill out during the intake and reentry process, specifying the following items, income amount, frequency, and origin. Award letters, and paystubs are photocopied and placed in the clients file whenever possible. We take the homeless individual's word in regard to any income they receive. All of our clients are homeless and fall into the presumed benefit category.

D4. What are the eligibility requirements to participate in the program?

To be eligible for the We Care emergency shelter program individuals must self-certify that they are homeless, male or identify themselves as male and over the age of 18.

D5. Describe programs or services offered by your agency to address the needs of homeless persons; include information on how long clients are able to stay in shelters and any requirements of clients in order to access shelter and services.

Services offered in the emergency shelter include a stable and safe environment from the streets, nightly dinner, showers, laundry, clothes closet and the opportunity to work with a case manager as well as a substance abuse counselor. We Care also offers Permanent Supportive Housing through HUD and Rapid Re-housing. With a case manager onsite, the guests are able to meet on a regular basis with him to obtain help with any issues that may arise or refer them to other agencies as needed. The shelter guests are able to stay as many nights as they wish.

E. Collaboration

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

Completed by corey@wecareturlock.org on 2/12/2025 12:05 PM

E. Collaboration

Please provide the following information.

E1. Describe how your agency will engage other community partners in order to address the needs of clients; include a list of all anticipated partners and a detailed description of the types of collaboration that will occur with each listed partner. Please highlight any coordinated access efforts to be undertaken as part of the proposed program.

Our case manager, shelter leads, and drug and alcohol counselor are always researching for community partners who can provide services not provided by We Care:

Community Housing and Shelter Services for motel/hotel, vouchers or housing programs they offer for homeless families and children.

Family Promise if the man is part of a family that needs our assistance

Salvation Army for the transitional veterans housing program

Veterans Administration for those veterans needing to apply for their veteran benefits or services or needing a VASH voucher

Community Impact Central Valley for permanent supportive house, housing programs for chronically homeless individuals when our units are full

Adult Protective Services when men staying at the shelter are unable to take care of themselves and need more specific services. (Ex. board and care facilities or long-term care facilities)

DRAIL for men needing hearing aids, wheelchairs, or more specific care than our emergency shelter can provide. Also offers assistance with applying for Social Security.

United Samaritans foundation for a person needing help with food, glasses or prescriptions CSUS is WCP's major cross sector engagement group. They place interns on site to work in the shelter or office. A computer science class met with the board and staff to modernize and update WCP's website. Students from the economics department created a method for tracking and collecting the in-kind hours of the groups that are purchasing preparing and serving dinner. They helped the groups with the statistical paperwork and our worked that are required for meeting match on some of our grants. An anthology class interviewed some of the clients in regard to their stay here (customer service survey and what they found brought them to homelessness) Last year the students again met with the participants and did another survey about how the homeless felt during the pandemic time.

E2. Describe your agency's level of participation in the local Continuum of Care (CoC) that the agency participates in, and any initiatives that have been created or partnerships formed as a result of your agency's participation in these meetings.

We Care staff and/or board members attend the CSOC meetings on a regular basis. WCP's Director of Operations or case manager are attending the Liaison meetings. The staff entering into HMIS attend the monthly HMIS training meeting, and any others that are needed. Through these meetings, WCP's staff have met many members of other agencies to make the warm handoff of clients more easily attainable. The previous executive director of WCP has served as the chair of the Turlock Community Collaborative for nine years. Through the CoC our previous shelter manager also met the person in charge of the homeless memorial service in Modesto and she started the homeless memorial services here in Turlock, which We Care has been sponsoring for the last seven years. We also learned of the shower shuttle and now

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have that Service as well as the laundry shuttle provided at our site on a weekly basis.

E3. Describe all programs, services, and other mainstream resources that will be made available to clients (include programs such as, but not limited to, HUD-VASH Voucher program, Housing Choice Voucher Program (Section 8), Supportive Services for Veteran Families (SSVF) Program, Community Development Block Grant Program, United Way, California CalWORKs (TANF), Emergency Food and Shelter Program (EFSP), etc.) and describe how clients will be assisted in accessing these resources.

The client staying at the shelter will access the services through the help of WCP's on site case manager, housing case manager, drug and alcohol counselor or shelter leads. The case manager involved with the clients will make a warm handoff to the agencies they are referring clients to; by contacting the agency and stating they are sending someone to them or making a phone call and discussing the referral with them. Whenever possible, We Care program will provide bus passes for those clients needing to access other services they have been referred to in Modesto.

Community Housing and Shelter Services for motel/hotel, vouchers or housing programs they offer for homeless families and children.

Family Promise if the man is part of a family that needs our assistance

Salvation Army for the transitional veterans housing program

Veterans Administration for those veterans needing to apply for their veteran benefits or services or needing a VASH voucher

Community Impact Central Valley for permanent supportive house, housing programs for chronically homeless individuals when our units are full

Adult Protective Services when men staying at the shelter are unable to take care of themselves and need more specific services. (Ex. board and care facilities or long-term care facilities)

DRAIL for men needing hearing aids, wheelchairs, or more specific care than our emergency shelter can provide. Also offers assistance with applying for Social Security.

United Samaritans foundation for a person needing help with food, glasses or prescriptions CSUS is WCP's major cross sector engagement group. They place interns on site to work in the shelter or office.

E4. Describe your agency's policy regarding discharging of clients from programs once assistance has ended; including steps taken to ensure clients who are released or terminated from the programs are not discharged into a situation that will cause them to be at risk of homelessness or to become homeless due to lack of adequate resources.

For individuals staying at the shelter, assistance is only temporarily ended when the shelter is closed for the two weeks for painting and maintenance or when the client chooses to not come back. We Care program works to house as many as possible there are permanent supportive housing program, rapid rehousing, or finding other resource sources to refer them to for services. Our drug and alcohol counselor will provide education and meetings for those and struggling with addiction.

F. Program Outcomes & Evaluation

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

Completed by corey@wecareturlock.org on 2/12/2025 12:11 PM

F. Program Outcomes & Evaluation

Please provide the following information.

F1. Describe how your agency will be providing emergency shelter to harder to serve populations (mentally or physically disabled, chronic substance users, chronically homeless, etc.); include information on how the agency will target these populations and actions which will be taken to ensure long-term stabilization once a participant exits a program.

WCP's emergency shelter provides a safe and stable environment to men who are under the influence of drugs, alcohol, or who are mentally or physically impaired. We do not do alcohol or drug testing, as long as the men are not a danger to themselves or others they can stay at the shelter. The shower shuttle and laundry shuttle provides an opportunity for us to have contact with those homeless, living in encampments. The emergency shelter is the next step in the process of learning more about the person and seeing if they are willing and ready to move into a healthier living situation for themselves. There will be case management provided by our own case manager that is on site. This person meets with the client to support them with obtaining ID's, general assistance, getting signed up for the food stamps, and Medi-Cal and making referrals to other programs. Helping them get set up to move on in their lives. The case manager at the shelter can refer them to our drug and alcohol counselor or our other case managers. Our housing case manager is trained to administer the Vi-SPDAT assessment on them so that they can be entered into the Coordinated Entry System.

We will also provide Rapid Re-housing and have master leases for seven permanent supportive housing units for chronically homeless persons. Our housing case manager provides case management services to those in rapid rehousing for six months and longer, if necessary. We have a case manager for our permanent housing unit that has regular (weekly, biweekly, or sometimes daily, if necessary) visits with those in the program.

F2. Describe specific actions that will occur to ensure program participants have access to employment services, income, and self-sufficiency building resources and services prior to exiting a shelter program.

Our shelter staff makes referrals to our drug and alcohol counselor and case managers. They then provide the additional services for doing all the paperwork for job search, resumes, or apply for housing, banking, IDs, or whatever else is needed. The drug and alcohol counselor can also refer them to a psychiatrist and provide some additional mental health services. We also have a rapid rehousing case manager who can interview them to see if they are already on the countywide coordinated entry system list if not, she will administer the Vi-SPDAT assessment.

F3. Describe specific actions that will occur to ensure that the average length of stay in a shelter is reduced and what steps will occur to ensure program participants are exited into permanent or transitional housing.

Our shelter staff makes referrals to our drug and alcohol counselor and other case managers. They then provide the additional services for doing all of the paperwork for job search resumes or applying for housing banking IDs, or whatever else is needed. The drug and alcohol counselor can also refer them to a psychiatrist. We also have a permanent housing case manager who can interview to see if they would qualify for permanent supportive housing units or for Rapid Re-housing and see if they are already on the county wide coordinated entry system list. If not our housing case manager will administer the Vi-SPDAT assessment

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G. Financial Information

Case Id: 30381

Name: We Care Program - Turlock - 2025

Completed by corey@wecareturlock.org on 2/12/2025 1:29 PM

Address: 221 S. Broadway, Turlock, CA 95380

G. Financial Information

Please provide the following information.

G1. Total Program Cost (During Grant Period) Should equal A21.

\$543,200.00

G2. Grant Amount Requested Should equal A20.

\$267,100.00

G3. Other Program Funding Sources (During Grant Period - click on 'Add a Row' to add a line). Only list funding for this program, not for your entire agency. Total should equal or exceed amount of G1 minus G2.

Source of Funds (Ex. City of Modesto Public Services Grant)	Amount (List Amount Received or Anticipated)	Funding Status	Type of Funds (Ex. CDBG, HOME, ESG, Private, In-Kind, Etc.)
City of Turlock	\$10,000.00	Not Yet Requested	CDBG
CA-ESG	\$140,000.00	Pending	State
ESG 2024-2025	\$120,000.00	Pending	Federal
Community Grants	\$20,000.00	Not Yet Requested	Private
Rental Income	\$18,000.00	Cash On Hand	Private
Contributions	\$20,000.00	Not Yet Requested	Private
EFSP	\$40,000.00	Not Yet Requested	Federal
	\$368,000.00		

G4. Anticipated Budget by Category (During Grant Period - click on 'Add a Row' to add a line): Budget by category for entire program during grant period. If no budget for a category (Emergency Shelter, HMIS, Indirect) is anticipated, choose the "N/A" option with the amount of zero.

Emergency Shelter

Activity	Amount	Detailed Description - (Required)
Essential Services - Case Management	\$335,000.00	Wages & Payroll Taxes for all employees providing direct services to shelter guests.
Shelter Operations - Rent	\$36,000.00	Rent for Shelter Building
Shelter Operations - Supplies Necessary for Shelter Operations	\$25,000.00	Paper products, food serving supplies, plates and bowls, plastic utensils, cleaning supplies all for shelter, gloves, trash bags, toilet paper, paper towels, etc.
Shelter Operations - Utilities	\$14,000.00	water, garbage, sewer, gas, electricity, internet services for

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		shelter
Shelter Operations - Insurance	\$4,500.00	Liability and general property insurance
Shelter Operations - Supplies Necessary for Shelter Operations	\$5,000.00	Supplies for office related to shelter operations and postage
Other	\$4,000.00	Audit
Other	\$1,800.00	Staff Training
Other	\$15,000.00	Professional fees, tax preparation, intuit costs
Shelter Operations - Security	\$31,200.00	Security for the shelter, licensed security guard onsite for 4 hours an evening during intake and dinner.
Shelter Operations - Food	\$2,000.00	Food for dinner prep when we have no volunteers signed up to purchase, prepare and serve the evening meal.
Essential Services - Substance Abuse Treatment Services	\$6,900.00	rent for office space for drug and alcohol counselor.
Essential Services - Substance Abuse Treatment Services	\$2,000.00	office supplies for drug and alcohol counselor.
Essential Services - Substance Abuse Treatment Services	\$46,800.00	Salary & Taxes for drug and alcohol counselor.
Shelter Operations - Maintenance	\$5,000.00	repairs needed, plumbing, doors and windows, etc. for shelter operations
	\$534,200.00	

Homeless Management Information System (HMIS)

Costs	Amount	Detailed Description - (Required)
HMIS Salaries	\$9,620.00	
HMIS Hardware/Software/Fees	\$900.00	Cost of subscription for data entry annually
	\$10,520.00	

Indirect

Costs	Amount	Detailed Description - (Required)
N/A	\$0.00	
	\$0.00	

G5. Total Anticipated Budget (Emergency Shelter + HMIS + Indirect)

\$544,720.00

G6. Does the program have future funding secured and available?

Yes

If "Yes", please list the future funding for this program. (Click on 'Add a Row' to add a line):

Source of Funds	Type of Funds	Amount (List Amount Secured and Available)	Anticipated Commitment Date
-----------------	---------------	--	-----------------------------

Affordable Housing Rent	Cash	\$100,000.00	02/12/2025
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G7. Has this program been previously funded with homeless funds administered by Stanislaus County?

Yes

If "Yes", please indicate the year(s), allocations, expended, number served, and program name/description in the following table:

Fiscal Years	Funds Allocated	Funds Expended	Goal for # Served	Actual # Served	Program Name/Description
2018/2019	\$126,322.08	\$126,322.08	325	295	We Care Emergency Shelter
2019/2020	\$91,992.00	\$91,992.00	340	300	We Care Emergency Shelter
2020/2021	\$106,631.00	\$106,631.00	330	223	We Care Emergency Shelter
2021/2022	\$55,517.33	\$55,517.33	330	289	We Care Emergency Shelter
2022/2023	\$22,645.00	\$22,645.00	250	209	We Care Emergency Shelter
	\$403,107.41	\$403,107.41			

Please explain any differences between allocated and expended funds:

N/A

G8. Has the Agency received any findings or concerns from other funding sources?

Yes

If Yes, please explain:

In 2013-2015 We Care was just starting with Transitional Supporting Housing Program, and we figured some match incorrectly. We were required to pay back HUD \$5,000.00. This has all been cleared up.

G9. Will your agency still implement the proposed project if not awarded the requested funding?

Yes

If "Yes" is selected, how will the proposed project be funded?

We will continue applying for other government grants as well as community grants and continue to make appeals to our community. We will also work harder at fundraising.

If "Yes", will your program count as match the value for any building donated for long-term use in your ESG program?

No

G10. If the agency is not awarded all of the funding requested, can the agency still provide the project?

No

G11. What impact will not receiving the funding requested have on your proposed program?

If We Care is unable to receive the total funding it could require us to close early, shortening the number of months

Printed By: Corey Mai on 2/12/2025

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that we are able to serve our guests. This has not occurred since 2003.

G12. Please provide a list of all persons authorized to request reimbursement:

Name	Title	Email Address
Corey Mai	Director of Operations	corey@wecareturlock.org
Michael Duhm	Grant Administrator	michael@wecareturlock.org

H. Personnel Costs

Case Id: 30381

Name: We Care Program - Turlock - 2025

Completed by corey@wecareturlock.org on 2/12/2025 1:59 PM

Address: 221 S. Broadway, Turlock, CA 95380

H. Personnel Costs

Complete the following personnel costs chart, including volunteers and contracted employees. Please note that the column labeled "Position Type" refers to direct service, administrative support, etc. If a person is salaried please provide an estimated hourly rate based on number of hours worked per week. List all personnel for program even if there are no requested funds for employee cost.

H1. Personnel Costs (click on 'Add a Row' to add a line)

Position Title	Position Type (Direct Service, Admin Support, Etc.)	Hourly Rate (Without Fringe)	Estimated Total Program Hours (For The Entire Program During Grant Period)	Total Employee Cost to Program (Hourly Rate x Estimated Total Program Hours)	Total Employee Cost to be Charged to Requested Funds
Shelter Attendant Lead	Direct Services	\$16.75	2028	\$33,969.00	\$32,143.00
Shelter Attendant Lead	Direct Services	\$16.75	2080	\$34,840.00	\$34,840.00
Shelter Attendant	Direct Services	\$16.50	1872	\$30,888.00	\$30,888.00
Shelter Attendant	Direct Services	\$16.50	2028	\$33,969.00	\$33,969.00
Shelter Attendant	Direct Services	\$16.50	1040	\$17,160.00	\$17,160.00
Shelter Attendant	Direct Services	\$16.50	1040	\$17,160.00	\$0.00
Shelter Attendant	Direct Services	\$16.50	1040	\$17,160.00	\$17,160.00
Shelter Attendant	Direct Services	\$16.50	2080	\$34,840.00	\$0.00
Shelter Attendant	Direct Services	\$16.50	2080	\$34,840.00	\$34,840.00
HMIS Intake & Data Entry	Direct Services	\$18.50	520	\$9,620.00	\$0.00
Director of Operations	Admin Support	\$26.00	480	\$12,480.00	\$10,000.00
Grant Administrator	Admin Support	\$23.00	480	\$11,040.00	\$10,000.00
			16,768	\$287,966.00	\$221,000.00

I. Detailed Requested Budget

Completed by corey@wecareturlock.org on 2/12/2025 1:58 PM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

I. Detailed Requested Budget

Complete the following detailed requested budget chart. - **Required (Must choose from the following eligible options, if applicable.)**

11. Emergency Shelter

Activity	Requested Amount	Detailed Description (Required)
Essential Services - Case Management	\$211,000.00	Wages & payroll taxes for direct service personel
Essential Services - Child Care	\$0.00	
Essential Services - Educational Services	\$0.00	
Essential Services - Employment Assistance & Job Training	\$0.00	
Essential Services - Outpatient Health Services	\$0.00	
Essential Services - Legal Services	\$0.00	
Essential Services - Life Skills Training	\$0.00	
Essential Services - Mental Health Services	\$0.00	
Essential Services - Substance Abuse Treatment Services	\$0.00	
Essential Services - Client Transportation	\$0.00	
Essential Services - Services for Special Populations	\$0.00	
Shelter Operations - Maintenance	\$0.00	
Shelter Operations - Rent	\$10,000.00	Rent for shelter & kitchen
Shelter Operations - Security	\$10,000.00	Licensed Security for shelter
Shelter Operations - Fuel	\$0.00	
Shelter Operations - Equipment	\$0.00	
Shelter Operations - Insurance	\$2,000.00	Insurance for shelter building
Shelter Operations - Utilities	\$5,000.00	Utilities for shelter building
Shelter Operations - Food	\$2,000.00	Food for nights not covered by volunteers
Shelter Operations - Furnishings	\$0.00	
Shelter Operations - Supplies Necessary for Shelter Operations	\$10,000.00	Cleaning, paper products, gloves, etc.
Shelter Operations - Hotel/Motel Vouchers	\$0.00	
	\$250,000.00	

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I2. Homeless Management Information System (HMIS)

Costs	Requested Amount	Detailed Description (Required)
HMIS Salaries	\$15,300.00	Wages & Taxes for HMIS staff
HMIS Hardware/Software/Fees	\$1,800.00	Software fees for HMIS
	\$17,100.00	

I4. Total Requested Amount (Total of Emergency Shelter + HMIS)

\$267,100.00

J. Pre-Award Risk Assessment

Completed by corey@wecareturlock.org on 2/12/2025 2:02 PM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

J. Pre-Award Risk Assessment

As part of the Grant Application, we need the following information.

All questions require a response.

Audits	Yes/No
Have you completed an annual audit in accordance with Uniform Guidance Single Audit requirements a single audit?	Yes
Have your annual financial statements been audited by an independent audit firm?	Yes
Does your organization have a financial management system that records the source and application of funds for award-supported activities?	Yes
Are all cash disbursements within the organization fully documented with evidence of receipt of goods or performance of services?	Yes
Does organization have an effective system or procedure to control paid time charged to awarded funds?	Yes
Does organization have an effective system or procedure for authorization and approval of capital equipment expenditures?	Yes
Does organization have an effective system or procedure for authorization and approval of travel expenditures?	Yes
Does organization have an effective system or procedure for authorization and approval of vendor and subcontractor expenditures?	Yes
Is Government property inventory maintained that identifies purchase date/cost/vendor/description/serial number/location/and ultimate disposition data?	Yes
Do you have written policies that address Pay Rates and Benefits?	Yes
Do you have written policies that address Time and Attendance?	Yes
Do you have written policies that address Leave?	Yes
Do you have written policies that address Discrimination?	Yes
Do you have written policies that address Privacy and Confidentiality?	Yes
Do you have written policies that address Conflicts of Interest?	Yes
Do you have written policies that address Purchasing?	Yes
Do you have written policies that address Record Retention?	Yes
Do you have written policies that address Petty Cash?	Yes
Do you have written policies that address Accounts Payable?	Yes
Do you have written policies that address Accounts Receivable?	Yes
Do you have written policies that address Information Technology?	Yes
Do you have written policies that address Credit Cards?	Yes
Do you subcontract to perform duties under this contract?	No
Does your organization have appropriate insurance documents?	Yes
Has there been a change in your senior management team in the past year?	Yes
Have any key program staff started with the organization in the past year?	No

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Has your agency been placed on a corrective action plan within the past 12 months by any agency?	No
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K. Racial Equity Assessment

Case Id: 30381

Name: We Care Program - Turlock - 2025

Completed by corey@wecareturlock.org on 2/12/2025 2:05 PM

Address: 221 S. Broadway, Turlock, CA 95380

K. Racial Equity Assessment

Please provide the following information.

The U.S. Department of Housing and Urban Development (HUD) and the California Department of Housing and Community Development (HCD) encourages funded jurisdictions and their sub-recipients to make addressing racial inequities central to program design within the homeless response system. Please visit the [HUD Exchange Racial Equity](#) web page to learn more.

All questions require a response.

Question	Agency Response
Agency has a racial equity policy	Implemented
Agency collects racial/ ethnic and linguistic data on clients outside of the HMIS system	Implemented
Agency provides language interpreter/translator services for people who speak languages other than English	Implemented
Agency collects data on clients or client/customer service satisfaction in the organization regarding racial equity	Implementing Need Assistance
Agency has formal partnerships with organizations of color	Implementing Need Assistance
Agency has allocated resources for engagement and outreach in communities of color	Implementing Need Assistance
Racial equity and cultural competency training are offered to employees within the organization	Implementing Need Assistance
Agency staff meets regularly with leaders from communities of color specifically to discuss racial equity within the homelessness system	Implementing Need Assistance
Agency does an assessment on whether equitable access to new and existing shelter facilities is being provided to people of color especially Black/Hispanic/ and Indigenous populations most impacted by homelessness and examine data to determine if there are other disparities to be addressed such as by age/ethnicity/disability/ gender status/family composition/etc	Implementing Need Assistance
Agency has convened with and is actively engaged with a lived experience board that represents the population served	Currently Implementing
Agency has ensured strategies and communication efforts have broad geographic reach including into rural areas	Implemented
At a minimum front-line staff reflect the people they serve including the necessary language skills to serve sub-populations	Implemented
Agency reports on performance measures to determine how well the agency is doing to address racial disparities in the homelessness response system	Implementing Need Assistance
Agency has developed and implemented a plan to address racial disparities in the homeless response system	Implementing Need Assistance
Agency hosts or participates in trainings dedicated to improving equitable	Currently Implementing

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outcomes.	
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Provide a list of partner organizations that are addressing racial equity in the housing and homeless response system (if applicable), the economic development sector, education sector and the health care sector and describe how you partner with them.

We work directly with La Familia. Our drug and alcohol counselor who is at our office three days a week comes from La Familia. He receives many trainings in all areas of racial equity.

L. Conflict of Interest

Completed by corey@wecareturlock.org on 2/12/2025 2:15 PM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

L. Conflict of Interest

Please provide the following information.

The following certifications shall apply to all agencies applying for and/or receiving Permanent Local Housing Allocation (PLHA) funds by Stanislaus County.

In connection with an application for Permanent Local Housing Allocation (PLHA) funding and, if awarded, any subsequent agreement, and pursuant to applicable Stanislaus County authority, state and federal requirements and regulations, including without limitation the regulations set forth in 24 CFR § 576.404 and states and affirms the following:

- 1) The provision of any type or amount of PLHA assistance shall not be conditioned on an individual's or family's acceptance or occupancy of emergency shelter or housing owned by the Applicant/Grantee, a subgrantee, or a parent or subsidiary of the Grantee; and
- 2) For the procurement of goods and services, the Applicant/Grantee and its subgrantees shall comply with the codes of conduct and conflict of interest requirements under 24 CFR 85.36 (for governments) and 24 CFR 84.42 (for private nonprofit organizations).
- 3) As provided in 24 CFR 576.404, unless granted an exception by HCD on a case-by-case basis no employee, agent, consultant, officer, contractor or elected or appointed official of the Applicant/Grantee who exercises or has exercised any functions or responsibilities with respect to activities assisted under the PLHA program, or who is in a position to participate in a decision-making process or gain inside information with regard to activities assisted under the program, may obtain a financial interest or benefit from an assisted activity; have a financial interest in any contract, subcontract, or agreement with respect to an assisted activity; or have a financial interest in the proceeds derived from an assisted activity, either for him or herself or for those with whom he or she has family or business ties, during his or her tenure or during the one-year period following his or her tenure; and
- 4) Applicant/Grantee shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts; and
- 5) No employee, officer, or agent of Applicant/Grantee shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the Applicant/Grantee shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to subgrants.

However, subject to HCD and/or Stanislaus County approval, as applicable, Applicant/Grantee may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient; and

- 6) Applicant/Grantee shall keep records to show compliance with the organizational conflicts-of-interest requirements in

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24 CFR 576.404(a), a copy of the personal conflicts of interest policy or codes of conduct developed and implemented to comply with the requirements in 24 CFR 576.404(b), and records, if any, supporting exceptions to the personal conflicts of interest prohibitions; and

7) If Applicant/Grantee is operating continuum of care programs it shall not use leasing funds to lease units or structures owned by the Applicant/Grantee, its parent organization(s), any other related organization(s), or organizations that are members of a partnership, where the partnership owns the structure, unless HCD authorized an exception for good cause; and

8) Neither Applicant/Grantee or its contractors may enter into a contract or arrangement in connection with the tenant-based programs in which the following class of persons has any interest, direct or indirect, during tenure or for one year thereafter: any employee of the Applicant/Grantee or any of its contractors who formulates policy or who influences decisions with respect to the programs, without those employees disclosing their interest or prospective interest to Stanislaus County and HCD.

Failure to adhere to these certifications may result in applicable penalties and/or sanctions as prescribed by law.

Conflict Disclosure

A disclosure of the nature of any conflict of interest with Stanislaus County is as follows:

☐ Any conflicts of interest to report including those pertaining to the Levine Act? Levine disclosure must be completed and uploaded. The Levine Act Disclosure form can be obtained via the link below:

<https://www.stancounty.com/planning/forms/06-2023-CCDI.pdf>

☒ Levine Disclosure ***Required**

Levine Act.pdf

☒ Applicant certifies that no conflict of interest exists between Stanislaus County and Applicant/Grantee.

☐ Applicant/Grantee discloses that a conflict of interest exists between Stanislaus County and Applicant/Grantee.

The nature of the conflict of interest is described below:

Please identify the individual, employment/their affiliation with organization, and the conflict of interest in the box below.

Required Documents

☒ Copy of the agency's Board of Directors Approved Minutes: authorizing the action to submit an application for funds to Stanislaus County. ***Required**

Board minutes to apply for grant.pdf



Board of Directors Information: Copy of names, addresses, contact information and title of current members of the Board of Directors and Officers of the agency *Required

Board of Directors Names.pdf

Identity of Interest Disclosure

Applicant/Grantee affirms to the best of its knowledge, information, and belief that no member of the Applicant/Grantee's Board of Directors, employees or staff has an identity of interest with:

- a) Any of the staff persons hired with the funds, or
- b) Any of the persons or households to be assisted directly or indirectly with the funds, or
- c) The persons and/or businesses retained to perform technical services hereunder or with persons or businesses providing supplies or services for which funds are being disbursed under the Applicant/Grant.



By signing this Conflict-of-Interest Certification, I hereby certify, under penalty of perjury, that I have read, understand and will adhere to all the information, requirements and standards provided above as a prerequisite of PLHA funding.



PENALTY FOR FALSE OR FRAUDULENT STATEMENT: U.S. Code Title 18, Section 1001, provides that a fine up to \$10,000 or imprisonment for a period not to exceed five (5) years, or both, shall be the penalty for willful misrepresentation and the making of false, fictitious, or fraudulent statements, knowing the same to be false.

Legal Name of Agency

We Care Program - Turlock

Doing Business As (DBA)

N/A

Contact Name

Corey Mai

Title

Director of Operations

E-Mail

corey@wecareturlock.org

Phone Number

209-620-1032

Signature

Corey Mai

Electronically signed by corey@wecareturlock.org on 2/12/2025 2:14 PM

Date

02/12/2025

Additional Required Documents

Completed by corey@wecareturlock.org on 2/12/2025 2:44 PM

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

Additional Required Documents

Please provide the following information.

Documentation

- ☒ **By-Laws: Copy of agency By-laws as registered with the California Secretary of State *Required**
By-Laws.pdf

- ☒ **Letter from the California Franchise Tax Board: determining tax-exempt status under Section 23701d, Revenue and Taxation Code. *Required**
Franchise Tax Board.pdf

- ☒ **Certified Audit and/or Financial Statement: Provide most recent certified audit and/or Financial Statement. *Required**
Financial Statement.pdf

- ☒ **Proof of Insurance: Provide a copy of the Insurance Requirements *Required**
Certificate of Insurance.pdf

- ☒ **Site Control: Please attach documentation regarding the status of or evidence of site control. *Required**
Lease for 219 S. Broadway.pdf

- ☒ **Proof of most recent fire inspection: Please attach documentation or evidence of most recent fire inspection including inspection date.**
Fire Inspection Form.pdf



System for Award Management (SAM) includes information regarding entities debarred, suspended, proposed for debarment, excluded or disqualified under the non-procurement common rule, or otherwise declared ineligible from receiving Federal contracts, certain subcontracts, and certain Federal assistance and benefits. In order to be eligible to receive a grant, applicants must register on SAM. ***Required**

SAM Registration.pdf

3571_SAM's Confirmation.pdf



Optional: Upload additional documents that are not required to assist in the review of the application.

****No files uploaded**

Certifications & Application Signatures

Case Id: 30381

Name: We Care Program - Turlock - 2025

Address: 221 S. Broadway, Turlock, CA 95380

Completed by corey@wecareturlock.org on 2/12/2025 2:46 PM

Certifications & Application Signatures

All applications must be signed by the authorized official of the agency and, if applicable, the authorized official of any co-applicant. The application signature(s) acts to certify compliance with state and federal laws and requirements, as outlined in this section of the application, and to certify the application as being true, accurate, and complete.

COMPLIANCE WITH DRUG-FREE WORKPLACE REQUIREMENTS

☒ The undersigned acknowledges and certifies that the employees to be engaged in the performance of this grant at the Location(s) of Performance, hereinafter defined, will comply with the Drug-Free Workplace Act of 1988. The agency also agrees to obtain signed certifications by each employee that certifies that the employee will comply with the Act, and the agency will maintain these certifications on file and make them available for review pursuant to the terms and conditions relative to record keeping and monitoring, as will be defined in the resolution governing any future grant awards.

COMPLIANCE WITH OTHER FEDERAL AND STATE REQUIREMENTS

☒ The undersigned acknowledges and certifies that the agency will comply with all applicable state and federal requirements as reflected in 24 CFR part 576.404, 576.406, 576.407 and 576.408 regarding the following: Conflict of Interest; Lobbying Requirements; Uniform Administrative Requirements; Procurement of Recovered Materials; Displacement, Relocation and Acquisition; and Relocation Assistance for Displaced Persons.

☒ In addition, the undersigned acknowledges and certifies that the agency prohibits discrimination in accordance with Title VI of the Civil Rights Act of 1964.

☒ It is further certified that this agency has reviewed its projects, programs, and services for compliance with all applicable regulations contained in Section 504 of the Rehabilitation of 1973, as amended, and the Americans with Disabilities Act of 1990.

CONFIDENTIALITY REQUIREMENTS

☒ The undersigned certifies that the agency will adopt policies and procedures which meet at least the minimum standards for protecting the confidentiality of information as set forth in the State and Federal ESG requirements as reflected in 24 CFR part 576.500.

CERTIFICATION OF HOMELESS MANAGEMENT INFORMATION SYSTEMS (HMIS) PARTICIPATION REQUIREMENTS

☒ The undersigned acknowledges and certifies that the agency will participate in the congressionally mandated HMIS database system that has been implemented by the local Continuum of Care.

Printed By: Corey Mai on 2/12/2025

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- ☒ The undersigned understands that participation in the HMIS database system will be at their own cost in order to meet this mandated requirement. (Note: Domestic violence shelters will not be required to participate in the HMIS database system but must agree to enter client data into a comparable database as required by 24 CFR part 576.)

DISCHARGE PLANNING

Local governments receiving state and/or federal funds must make every effort to develop, to the maximum extent practicable and where appropriate, practices and protocols to ensure that publicly funded institutions, such as health care facilities foster care and other jails/corrections programs located in the local government's jurisdiction do not discharge persons to the streets or otherwise result in homelessness for this vulnerable population.

- ☒ Applicant acknowledges and certifies that the Agency will participate in efforts to implement and participate in community-wide discharge plans and will work with partners to develop discharge plans that are supported by executed Memorandums of Understanding between participating agencies.

CERTIFICATION OF SUBMISSION

- ☒ The undersigned hereby acknowledges and certifies that the Board of Directors of the applying agency endorses this Application to be submitted to Stanislaus County's Department of Planning and Community Development for funding consideration.

- ☒ The undersigned further certifies that the agency submitting this Application is: 1) a non-profit, government, faith-based, or government organization; 2) tax-exempt, if applicable; 3) incorporated in the State of California; and 4) has complied with all applicable local, State and Federal laws and regulations.

- ☒ The undersigned hereby commits the agency to provide Eligible Activities in accordance with this Application for Stanislaus County funds.

- ☒ The undersigned further commits that the agency will submit required reports and draw reimbursement requests within the timeframes provided by Stanislaus County if funds are awarded.

- ☒ The undersigned further commits that the agency will agree that all relevant federal, state and local regulations and other assurances as required by the Stanislaus County, including all guidelines, definitions, and limitations set forth in the Program Guidelines, will be adhered to at all times.

- ☒ The undersigned hereby confirms that the agency is fully capable of fulfilling the obligations as cited in this Application, and that the agency's Board of Directors, or equivalent, has reviewed and approved submittal of this Application.

- ☒ The undersigned further acknowledges that funds are provided on a reimbursement basis and supporting documentation shall be approved by Stanislaus County prior to payment, that the agency has sufficient funds available, or will be available, to complete the project as described in the Application, and that the agency does not have any unresolved audit findings for any prior state and/or federal funded project.

☒ The undersigned further confirms that the agency understands that any approval of the Application is conditional, pending the approval of funding recommendation by the Stanislaus County Board of Supervisors and final approval of funding by HCD. Applicant acknowledges that only an executed agreement with Stanislaus County authorizes the initiation of project services or activates eligibility for reimbursement.

☒ The undersigned further certifies, as the official authorized to act on behalf of the agency, that this Application, and the information contained herein, is true, correct and complete, and that the agency understands that an Application submitted late or incomplete will not be considered for funding.

☒
PENALTY FOR FALSE OR FRAUDULENT STATEMENT: U.S. Code Title 18, Section 1001, provides that a fine up to \$10,000 or imprisonment for a period not to exceed five (5) years, or both, shall be the penalty for willful misrepresentation and the making of false, fictitious, or fraudulent statements, knowing the same to be false.

By signing this Certification of Submission, I hereby certify, under penalty of perjury, that I have read, understand and will adhere to all the information, requirements and standards provided above as a prerequisite of funding.

Legal Name of Agency
We Care Program - Turlock

Doing Business As (DBA)
N/A

Name of Authorized Agency Official
Corey Mai

Title
Director of Operations

E-Mail
corey@wecareturlock.org

Phone Number
(209) 620-1032

Signature
Corey Mai
Electronically signed by corey@wecareturlock.org on 2/12/2025 2:46 PM

Date
02/12/2025

Printed By: Corey Mai on 2/12/2025

City Council Staff Report

March 25, 2025



From: Isaac Moreno, Finance Director
Prepared by: Michael Lenhardt, Principal Accountant
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Accepting the City of Turlock's audited Financial Statements and related reports for the Fiscal Year ended June 30, 2023

2. DISCUSSION OF ISSUE:

This overview and analysis are provided by the Finance Department of the City of Turlock (City) for the Fiscal Year 2022-2023 Financial Statements (with comparative information for 2021-2022).

FISCAL YEAR 2022-2023 FINANCIAL HIGHLIGHTS

Government-Wide Highlights

- The City's net position (assets and deferred outflows in excess of liabilities and deferred inflows) at June 30, 2023, totaled \$676.6 million. Governmental activities accounted for \$372.2 million of the net position, while \$304.3 million are in the business-type activities.
- Total City revenues, including program and general revenues, were \$155.9 million, while total expenses were \$105.4 million.
- Governmental program revenues were \$29.1 million compared to governmental program expenses of \$70.8 million.
- Program revenues from business-type activities were \$56.7 million, while expenses for business-type activities were \$34.6 million.

Fund Highlights

- Net General Fund revenues exceeded expenditures and other financing sources (uses) by \$13.2 million as compared to the prior year when revenues exceeded expenditures and other financing sources (uses) by \$16.7 million. For financial reporting purposes, the "General Fund" includes not only the City's General Fund, but also the Parks, Arts and Recreation Commission, Special Public Safety, Tourism (2 funds), Cannabis and Measure A funds.
- Fund balance of the General Fund is \$51.8 million at June 30, 2023 compared to a projected \$29.8 million when the 2022-2023 budget was originally adopted.

Additional discussion regarding the financial results for fiscal year 2022-2023 can be found

in the “Financial Activities” section of the MD&A of the financial statements.

The City’s independent external auditors, Brown Armstrong Accountancy Corporation, have completed the City’s annual audit and issued the following financial reports for the Fiscal Year ended June 30, 2023:

- Basic Financial Statements for the City of Turlock
- Appropriations Limit Increment for the City of Turlock
- Component Unit Financial Statements for the Turlock Public Financing Authority
- Component Unit Financial Statements for the Transportation Development Act Funds
- Component Unit Financial Statements for the Abandoned Vehicle Abatement Program

The above financial statements are prepared by the City’s Finance Department in accordance with Generally Accepted Accounting Principles (GAAP). Our external auditors have the responsibility to audit these statements in accordance with Generally Accepted Auditing Standards with the goal of determining whether the financial statements are free of material misstatement. If this goal can be supported with the results of their audit, the external auditor will issue an unqualified or “clean” opinion. All the above listed financial statements contain an unqualified opinion.

In addition to the financial statements the Auditor’s also issue reports on Required Communications and a Memorandum of Internal Control (MOIC). These reports detail specifics about items of significant concern to the financial well-being of the City. The MOIC identifies deficiencies in the City’s system of internal control and identifies the weaknesses as either “material weaknesses” or “significant deficiencies”. A Material Weakness is a deficiency that creates a reasonable possibility a material misstatement will occur in the financial statements and a Significant Deficiency is a deficiency that is less severe than a Material Weakness.

The City’s report for June 30, 2023 includes one Material Weakness and zero Significant Deficiencies and Other Matters for fiscal 2023. The report also includes a section on the Status of Prior Year Material Weaknesses, Significant Deficiencies and an update of same (the complete report is attached). The Auditor’s report on Required Communications, in addition to addressing new accounting pronouncements, addresses the financial concern of the General Fund. The one Material Weakness reported in the Memorandum On Internal Controls (MOIC) for 2023 is as follows:

Material Weaknesses

-

1. 2023-001 Improper Revenue Recognition

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, revenue should be recognized when eligibility requirements, including time requirements, are met. Resources

transmitted before the eligibility requirements are met should be reported as deferred revenues by the recipients, with certain exceptions.

The City of Turlock (the City) received American Rescue Plan Act (ARPA) funds prior to meeting the eligibility requirements that were properly recorded as Deferred Revenue.

However, in fiscal year 2023 some of these funds were improperly reclassified from Deferred Revenue to Revenue in the amount of \$2,612,681.

The misclassification of revenue from deferred revenue occurred due to a change in the process of how items are deemed as expensed when moved from the fund. Staff took the transfer of the \$2,612,861 as reimbursement for expenses incurred in the project fund, however in this isolated case, the funds were only transferred to the project fund and not yet expended.

Overstated revenue from ARPA funds lead to an artificially created increase in net income (change in fund balance). This also resulted in inflated total revenues and fund balances.

The City must implement the following procedures to ensure proper revenue recognition:

1. Ensure no single individual has control over recording, approval, and reconciling revenue transactions.
2. Require dual authorization for revenue recognition, especially for large or complex transactions.
3. Implement tracking mechanisms to confirm grant eligibility requirements are met before revenue is recognized in compliance with GASB Statement No. 33.
4. Maintain proper documentation for each grant revenue source to support revenue recognized on financial statements.
5. If available, use specialized grant tracking systems to ensure grant funds are recognized only after eligibility requirements are met.

Management's Response:

Management acknowledges and agrees with the finding and further has developed the following procedure to ensure that this does not occur again. The City will now submit all council agenda items that transfer funds from the ARPA fund that are being done as project funding appropriations before expenditures are incurred to the Principal Accountant in charge of grant reporting to ensure that those items are not misclassified as revenue.

3. BASIS OF RECOMMENDATION:

As noted above, the accompanying financial statements are prepared in accordance with GAAP, which is necessary to obtain an unqualified opinion from our auditors. This opinion provides overall assurance to Management as to the reliability of the City's financial statements. In addition, an annual audit is a requirement for many of the City's granting agencies as well as debt issuers and rating agencies related to the City's outstanding bonds.

4. FISCAL IMPACT / BUDGET AMENDMENT:

Funds are budgeted for the independent audit services required. There is no additional fiscal impact.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

This action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378(b)(5) of the CEQA guidelines. This action consists of “organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment” and therefore is not considered a project.

8. ALTERNATIVES:

No alternatives are proposed, as staff is only asking for acceptance of these reports.

9. ATTACHMENTS:

1. Audit Acceptance Resolution March 2025
2. FY 2022-2023 City of Turlock Financial Statements
3. FY 2022-2023 City of Turlock Required Communications Letter (SAS 114)
4. FY 2022-2023 Single Audit Report
5. FY 2022-2023 Proposition 111 Appropriations (GANN) Limit Report
6. FY 2022-2023 Memorandum On Internal Controls (MOIC)
7. FY 2022-2023 Turlock Corrective Action Plan (CAP)
8. FY 2022-2023 Public Financing Authority (PFA) Financial Statements
9. FY 2022-2023 PFA Required Communications Letter (SAS 114)
10. FY 2022-2023 Turlock Abandoned Vehicle Abatement (AVA) Financial Statements
11. FY 2022-2023 AVA Required Communications Letter (SAS 114)
12. FY 2022-2023 Transportation Development Act (TDA) Funds Financial Statements
13. FY 2022-2023 TDA Required Communications Letter (SAS 114)

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

**IN THE MATTER OF ACCEPTING THE
FINANCIAL STATEMENTS AND SINGLE
AUDIT FROM BROWN ARMSTRONG
ACCOUNTANCY CORPORATION
FOR FISCAL YEAR 2023.**

RESOLUTION NO. 2025-XXX

WHEREAS, audited Financial Statements are necessary for all governmental entities; and

WHEREAS, on January 21, 2025, Brown Armstrong Accountancy Corporation issued their opinion on the City of Turlock’s Financial Statements, Proposition 111 Appropriations Limit Increment, Single Audit; and

WHEREAS, on January 21, 2025, Brown Armstrong Accountancy Corporation issued the City of Turlock’s Memorandum on Internal Control, Required Communications, Corrective Action Plan; and

WHEREAS, on February 21, 2025, Brown Armstrong Accountancy Corporation issued their opinion on the Turlock Public Financing Authority Financial Statements, Required Communications; and

WHEREAS, on February 27, 2025, Brown Armstrong Accountancy Corporation issued their opinion on the Abandoned Vehicle Abatement Program Financial Statements, Required Communications; and

WHEREAS, on March 19, 2025, Brown Armstrong Accountancy Corporation issued their opinion on the Transportation Development Act Funds Financial Statements, Required Communications; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby accept the above stated Financial Statements and Reports listed above.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nicole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California



CITY OF TURLOCK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2023

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CITY OF TURLOCK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2023

PREPARED BY
THE FINANCE DEPARTMENT

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**CITY OF TURLOCK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2023**

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the City Council
City of Turlock, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Turlock, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Former LMI Housing Fund, Gas Tax/Street Improvement Fund, and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Required Supplementary Information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis and the RSI 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.

Supplemental 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 accompanying supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from

and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is 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 January 21, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
January 21, 2025

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**CITY OF TURLOCK
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

This narrative overview and analysis are provided by the management of the City of Turlock (City) for the fiscal year 2022-2023 financial statements (with comparative information for 2021-2022). We encourage our readers to consider this information in conjunction with the information provided in the accompanying basic financial statements and notes thereto.

FISCAL YEAR 2022-2023 FINANCIAL HIGHLIGHTS

Government-Wide Highlights

- The City's net position (assets and deferred outflows in excess of liabilities and deferred inflows) at June 30, 2023, totaled \$676.6 million. Governmental activities accounted for \$372.2 million of the net position, while \$304.3 million are in the business-type activities.
- Total City revenues, including program and general revenues, were \$155.9 million, while total expenses were \$105.4 million.
- Governmental program revenues were \$29.1 million compared to governmental program expenses of \$70.8 million.
- Program revenues from business-type activities were \$56.7 million, while expenses for business-type activities were \$34.6 million.

Fund Highlights

- Net General Fund revenues exceeded expenditures and other financing sources (uses) by \$13.2 million as compared to the prior year when revenues exceeded expenditures and other financing sources (uses) by \$16.7 million. For financial reporting purposes, the "General Fund" includes not only the City's General Fund, but also the Parks, Arts and Recreation Commission, Special Public Safety, Tourism (2 funds), Cannabis and Measure A funds.
- The fund balance of the General Fund is \$51.8 million at June 30, 2023 compared to a projected \$29.8 million when the 2022-2023 budget was originally adopted.

Additional discussion regarding the financial results for fiscal year 2022-2023 can be found in the "Financial Activities" section of this document.

OVERVIEW OF THESE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements which are broken into the following four parts:

- 1) Management's Discussion and Analysis (this part),
- 2) The Basic Financial Statements, which include the Government-Wide and the Fund financial statements, along with the Notes to these financial statements,
- 3) Required Supplementary Information, and
- 4) Supplemental Information.

THE BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a longer-term, broader view of the City's activities as a whole. These statements are more similar to private-sector financial statements than the fund financial statements. The Government-Wide Financial Statements are comprised of the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by the private sector. The difference between the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as "net position". Over time, this Statement may serve as an indicator of the City's general health and whether its overall financial position is improving or deteriorating.

The *Statement of Activities* provides information about all the City's revenues and all its expenses. This Statement is also prepared using the full accrual basis of accounting, with an emphasis on measuring net revenues or expenses for each of the City's programs.

All of the City's activities are grouped into either Governmental or Business-type activities as explained below. All the amounts in the *Statement of Net Position* and the *Statement of Activities* are separated into Governmental or Business-type Activities in order to provide a summary of these two activities of the City as a whole.

- **Governmental Activities** – All of the City's basic services are considered to be governmental activities. These services include public safety (police and fire), parks and recreation, public ways and facilities/transportation, community development, and general administration. General City revenues such as taxes and program-specific revenues such as user and developer impact fees support and finance these services.
- **Business-Type Activities** – All the City's enterprise activities are reported here including water, sewer, transit, and building department operations. Unlike governmental services, these services are supported by charges paid by the users of these services.

As noted above, the Government-wide financial statements are prepared on the full accrual basis of accounting, which means they measure the flow of all economic resources of the City as a whole.

Fund Financial Statements

The Fund Financial Statements report the City's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the City's General Fund and other major funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

The Fund Financial Statements provide detailed information about each of the City's most significant funds, called "major funds". Major funds account for the most significant financial activities of the City and are presented individually, while the activities of non-major funds are presented in summary with subordinate schedules presenting the detail for each of these other funds. Since the City's most significant fiscal activities may change from year to year, the funds designated as "major funds" may also change from year to year.

Fund Financial Statements include governmental, enterprise, internal service, and fiduciary funds as follows:

Governmental Fund Financial Statements are prepared on the modified accrual basis of accounting, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

The City has thirty (30) governmental funds of which four (4) are considered major funds for presentation purposes – the General Fund, Former LMI Housing Fund, Gas Tax/Street Improvement Fund, and the Facility Fees Fund. Each major fund is presented separately in the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The financial information for the remaining non-major governmental funds is combined into a single, aggregated presentation. The basic governmental fund financial statements can be found starting on page 28 in this report.

Enterprise and Internal Service Fund Financial Statements are prepared on the full accrual basis and include all their assets, liabilities and deferred outflows/inflows of resources, current and long-term. The City's Enterprise Funds account for the financial activity of the City's water, sewer, transportation (fixed route and dial-a-ride) and building/safety services. The Internal Service Funds account for the financial activity of the City's equipment pool, self-insurance, information technology, and engineering services activities. Because these activities primarily benefit the governmental rather than business-type functions, the resulting financial activities of the Internal Service Funds have been included within the governmental activities in the government-wide financial statements. The Enterprise and Internal Service Fund Financial Statements can be found starting on page 38.

Fiduciary Fund Financial Statements are used to account for resources held for the benefit of parties outside the government. They are not included in the government-wide financial statements because their resources are not available to support City programs. With the dissolution of the Redevelopment Agency, the activities of the Successor Agency to the former Turlock Redevelopment Agency are reported as a Private Purpose Trust Fund in the Fiduciary Fund Section. Additional information about the dissolution of the Redevelopment Agency can be found in Note 14 on page 90 of the financial statements.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found starting on page 44.

FINANCIAL ACTIVITIES OF THE CITY AS A WHOLE

Statement of Net Position

Over time, the City's net position may serve as an indicator of a governmental entity's financial position. The City's *Statement of Net Position* and *Statement of Activities* presented below and on the next page focus on the City's net position and changes to net position for Governmental and Business-Type Activities.

STATEMENT OF NET POSITION AS OF JUNE 30 (in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Cash and investments	\$ 166,447	\$ 135,589	\$ 61,216	\$ 66,806	\$ 227,663	\$ 202,395
Other assets	54,718	52,402	52,124	55,237	106,842	107,639
Capital assets, net	252,079	247,880	312,753	294,976	564,832	542,856
Total assets	473,244	435,871	426,093	417,019	899,337	852,890
Deferred outflows of resources	36,058	17,121	5,903	3,023	41,961	20,144
Long-term liabilities	97,492	58,779	107,804	109,639	205,296	168,418
Other liabilities	22,686	18,403	16,466	17,915	39,152	36,318
Total liabilities	120,178	77,182	124,270	127,554	244,448	204,736
Deferred inflows of resources	16,884	36,602	3,407	8,176	20,291	44,778
Net position:						
Net investment in capital assets	248,914	244,359	222,230	198,105	471,144	442,464
Restricted	122,673	109,962	-	-	122,673	109,962
Unrestricted	653	(15,113)	82,089	86,207	82,742	71,094
Total net position	\$ 372,240	\$ 339,208	\$ 304,319	\$ 284,312	\$ 676,559	\$ 623,520

As noted above, the City's primary investment is in its *Net investment in capital assets*. Capital assets, which account for approximately 69.4% of the City's total net position, include all infrastructure such as the street/roadway system; sewer, water and storm drain collection systems as well as retention basins; the wastewater treatment plant, water wells, and pump stations; streetlights and traffic signals; and parks. Capital assets also include all vehicles, equipment and buildings used by City employees in the course of their daily activities. By their very nature and use, capital assets are not available for future spending and are, therefore, not assets available to fund future activities.

Approximately \$122.7 million or 18.1% of the City's non-capital net position is subject to external restrictions as to their use. The remaining \$82.7 million is unrestricted and available to meet the City's on-going obligations to its citizens and creditors. Of this amount, \$0.6 million is related to governmental activities and \$82.1 million to business-type activities.

The City's overall net position increased by \$53.0 million during the 2022-2023 fiscal year. Governmental activities experienced a \$33.0 million increase in net position while the City's business-type activities – those intended to be self-sufficient – experienced a \$20.0 million increase in net position. More information regarding the results of operations for all the City's funds can be found later in this report.

Summary of Changes in Net Position

As the below table shows, \$85.7 million of the City's \$155.9 million in total revenues comes from program revenue sources. Program revenues are those derived directly from the program itself (user fees) or from parties outside the reporting government's taxpayers or citizenry. Program revenues reduce the need for the cost of the function to be financed by general government revenues. The largest portion of the City's program revenues is "Charges for Services" which include user fees from the City's water and sewer operations, building permit-related fees, developer impact fees and special assessments.

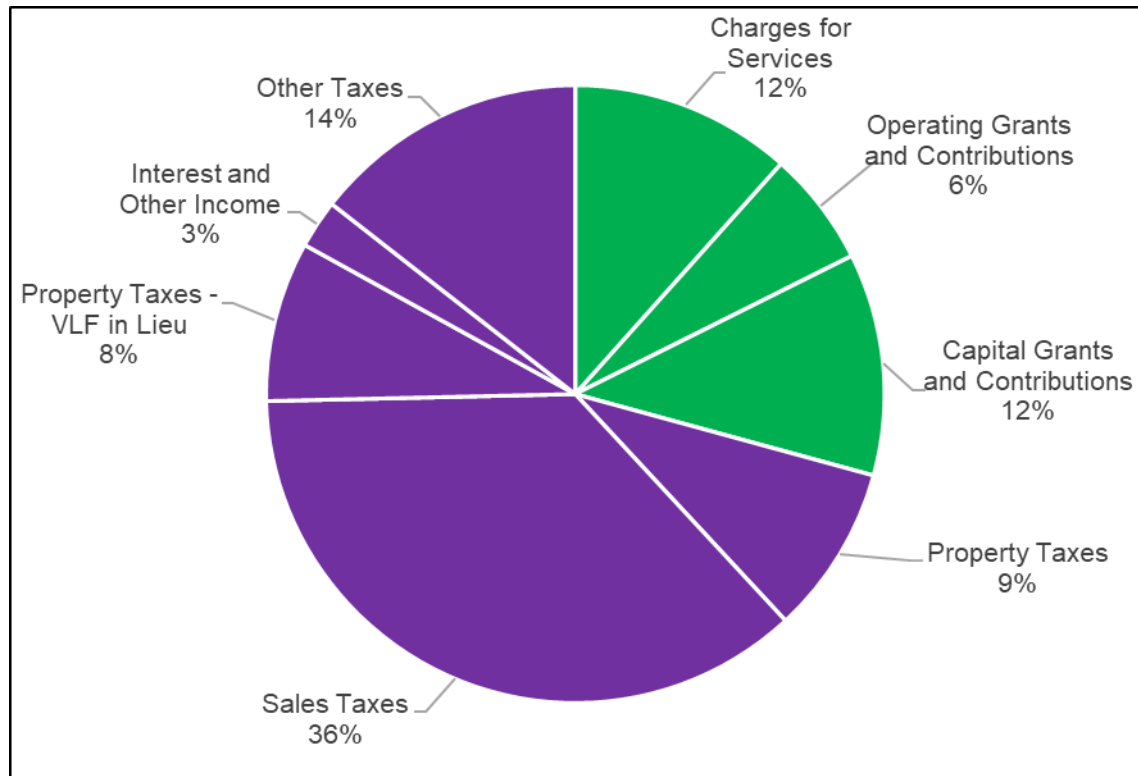
Expenses are presented on a functional basis and represent only current year expenses. As such, they do not include capital outlay expenditures as capital outlay expenditures are included in "capital assets" on the City's *Statement of Net Position*.

Citywide expenses, which totaled \$105.4 million, consisted of \$70.8 million for governmental activities and \$34.6 million for business-type activities. Of the \$70.8 million in governmental activity expenses, \$38.0 million or 53.7% relate to the provision of public safety (police and fire) services. The next largest component was \$9.8 million or 13.8% for public ways, facilities and transportation. This component accounts for activities involved in the maintenance and construction of City streets and roads as well as City buildings.

SUMMARY OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program Revenues						
Charges for services	\$ 11,526	\$ 12,609	\$ 47,712	\$ 52,375	\$ 59,238	\$ 64,984
Operating grants and contributions	5,978	6,646	4,327	4,682	10,305	11,328
Capital grants and contributions	11,563	14,265	4,614	5,294	16,177	19,559
Total Program Revenues	29,067	33,520	56,653	62,351	85,720	95,871
General Revenues						
Property taxes	8,803	7,528	-	-	8,803	7,528
Sales taxes	36,309	34,269	-	-	36,309	34,269
Property taxes - VLF in lieu	8,336	7,829	-	-	8,336	7,829
Other taxes	14,353	4,836	-	-	14,353	4,836
Interest and investment earnings	1,290	(1,647)	28	(786)	1,318	(2,433)
Other income	1,228	691	-	-	1,228	691
Gain (loss) on disposal of capital assets	1	27	(205)	-	(204)	27
Total General Revenues	70,320	53,533	(177)	(786)	70,143	52,747
Total Overall Revenues	99,387	87,053	56,476	61,565	155,863	148,618
Expenses						
General government	9,435	7,606	-	-	9,435	7,606
Public safety	38,025	32,898	-	-	38,025	32,898
Public ways/facilities/transportation	9,776	10,347	-	-	9,776	10,347
Parks and recreation	4,755	3,948	-	-	4,755	3,948
Community development	8,665	1,836	-	-	8,665	1,836
Interest on long-term debt	129	93	-	-	129	93
Water	-	-	9,949	9,093	9,949	9,093
Sewer	-	-	18,182	17,972	18,182	17,972
Transportation	-	-	5,487	4,829	5,487	4,829
SRWA operations	-	-	-	-	-	-
Building and safety	-	-	952	1,137	952	1,137
Total Expenses	70,785	56,728	34,570	33,031	105,355	89,759
Increase (Decrease) in Net Position Before Transfers and Contributions	28,602	30,325	21,906	28,534	50,508	58,859
Transfers	1,899	2,743	(1,899)	(2,743)	-	-
Contributions for capital assets	2,400	-	-	-	2,400	-
Contribution from Private-Purpose Trust	131	108	-	-	131	108
Change in Net Position	33,032	33,176	20,007	25,791	53,039	58,967
Net Position, Beginning of Year	339,208	306,032	284,312	258,521	623,520	564,553
Net Position, End of Year	\$ 372,240	\$ 339,208	\$ 304,319	\$ 284,312	\$ 676,559	\$ 623,520

Governmental Activities Revenue Composition



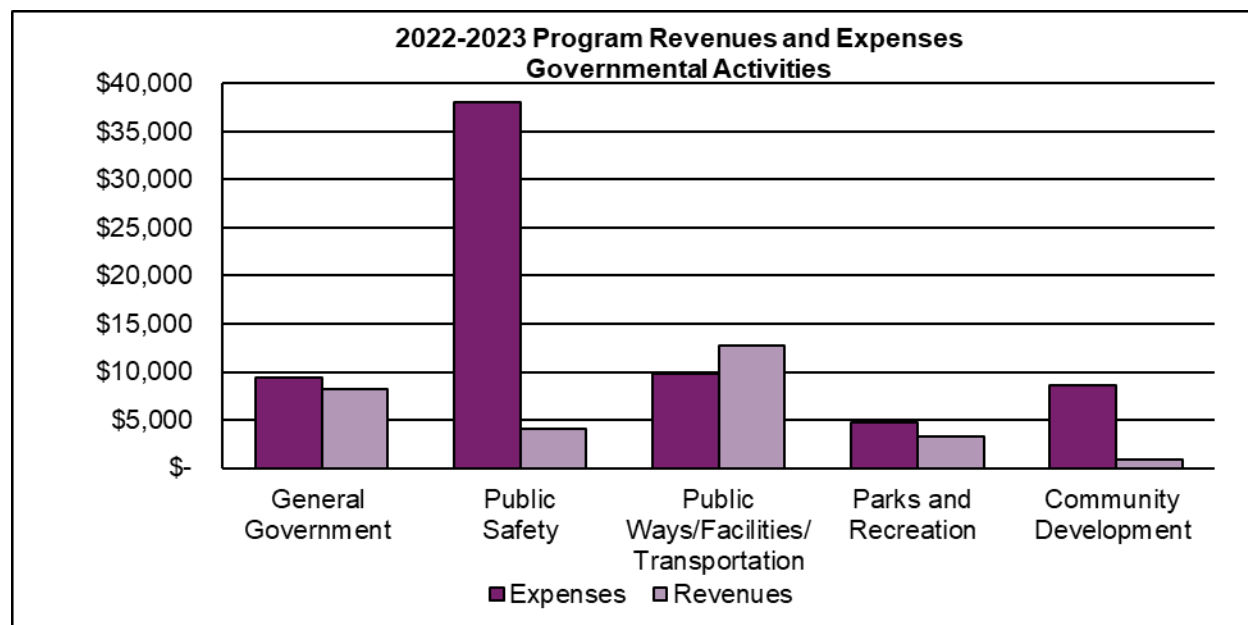
Governmental activity revenues totaling \$102.0 million are comprised of various non-dedicated tax revenues ([General Revenues](#)) as well as revenues received for specific purposes ([Program Revenues](#)), and revenues are categorized as follows:

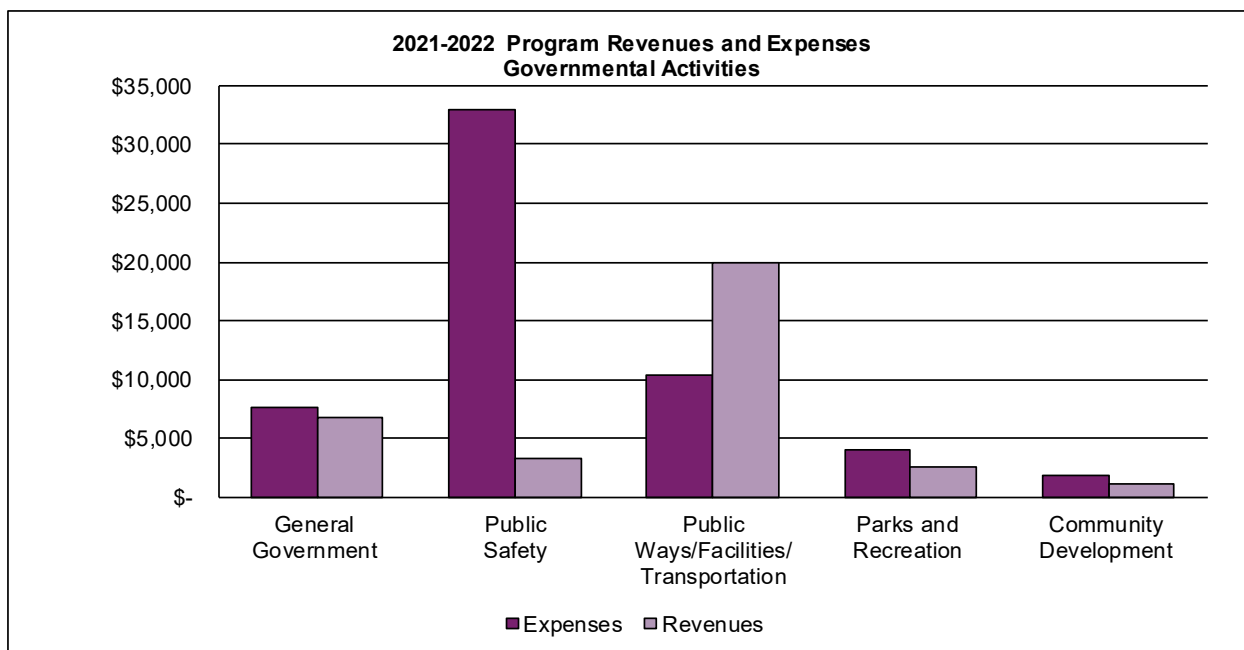
- Charges for Services – Revenues for specialized City services which are typically not demanded by the general population – totaled \$11.5 million. Included in this revenue category are the special assessment revenues charged by the City's Lighting and Landscape maintenance districts as well as charges for specialized services provided by departments throughout the City and fees for participation in City-offered recreation programs.
- Operating Grants and Contributions – Revenues received from other governmental agencies which are primarily used for operational needs – totaled \$6.0 million. Operating grants include revenues received from the (1) U.S. Department of Housing and Urban Development (HUD) and the California Department of Housing and Community Development supporting the City's affordable housing activities; (2) U.S. Department of Justice and California Office of Traffic Safety supporting various police activities; (3) Gas Tax and Local Transportation Funds used for street/road maintenance; and (4) revenues received by the City's recreation division to support after school enrichment programs. Since these types of revenues are generally received on a reimbursement basis, annual amounts will vary from year-to-year depending on the activities in which the City is engaged.
- Capital Grants and Contributions – These are typically development impact related revenues which are collected to finance the cost of new infrastructure as well as federal Department of Transportation revenues. Total revenues for 2022-2023 were \$11.6 million. The Department of Transportation revenues are used for street/road reconstruction and other maintenance that is more extensive than pothole patching and slurry seals. Funds from Measure L, a locally approved sales tax measure to be used for transportation needs within Stanislaus County, are used for street/road maintenance and rehabilitation.

- General revenues are all other revenues not classified as program revenues and are generally received for unrestricted uses. General revenues include property taxes, sales tax, property tax – VLF in lieu, franchise fees, business license fees, transient occupancy taxes and investment earnings. The City's governmental activity general revenues totaled \$70.3 million for fiscal 2022-2023. Property tax assessed values increased 6.71% or \$526.2 million between 2021-2022 and 2022-2023 to a total of \$8.4 billion in assessed value for parcels within the City. This resulted in a \$1.3 million increase in assessed value related revenues. Sales taxes increased \$2.0 million from 2021-2022. The increase in Sales Tax can be primarily attributed to the Measure A sales tax in conjunction with increased sales from the local Amazon facility.

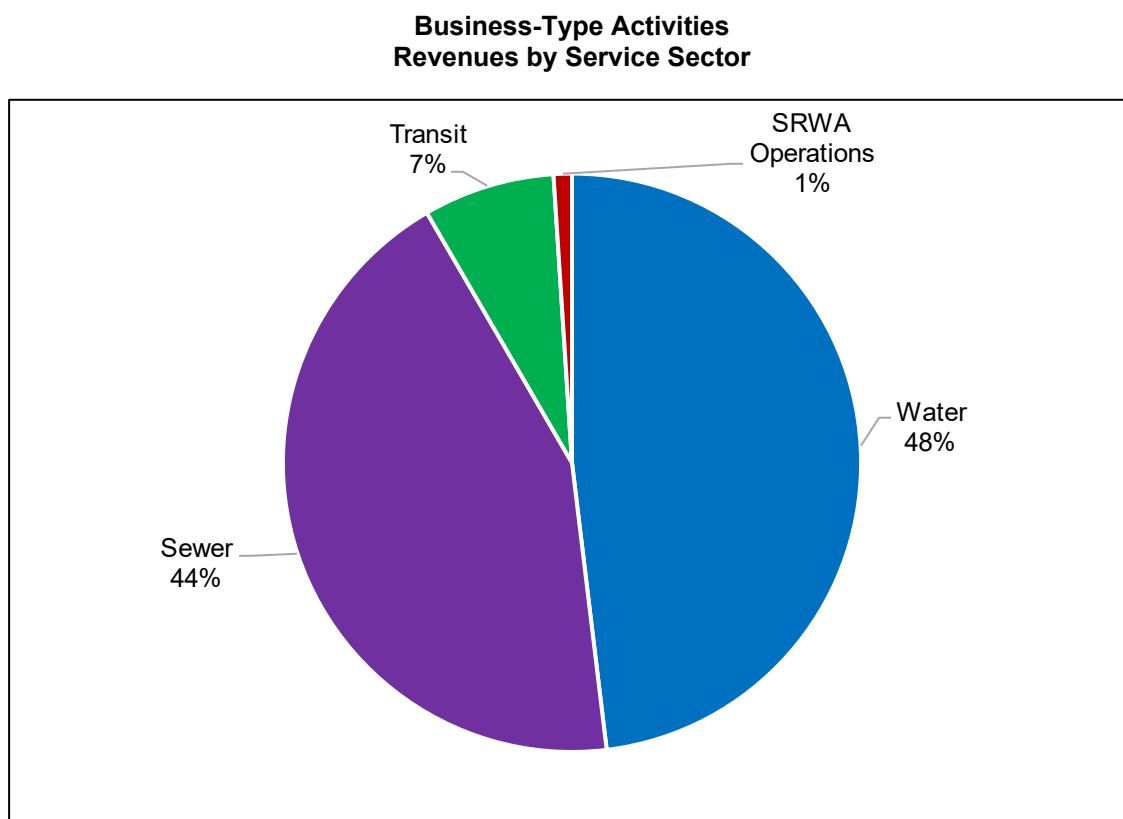
Governmental Activities Revenues and Expenses

Governmental activity revenues are primarily used to finance governmental activities such as public safety, park maintenance, culture and recreation programs, and general government administration. The tables below graphically depict the typical relationship between program revenues and expenses for Governmental Activities for the past two years. In total, 2022-2023 expenses for Governmental Activities exceeded program revenues by \$41.7 million whereas in 2021-2022 expenses exceeded revenues by \$23.2 million.



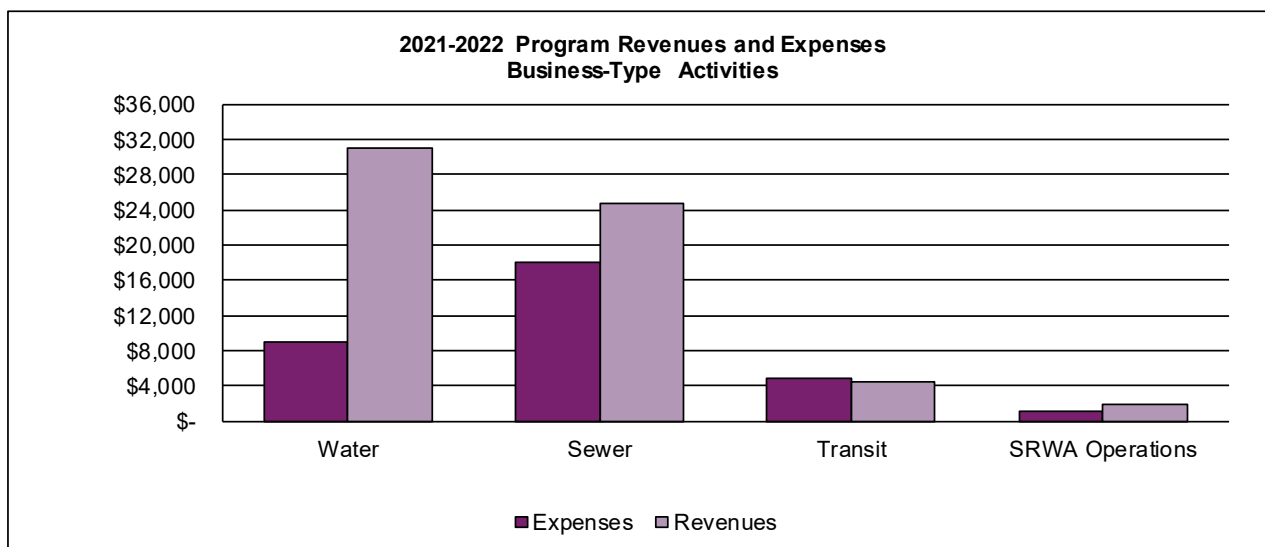
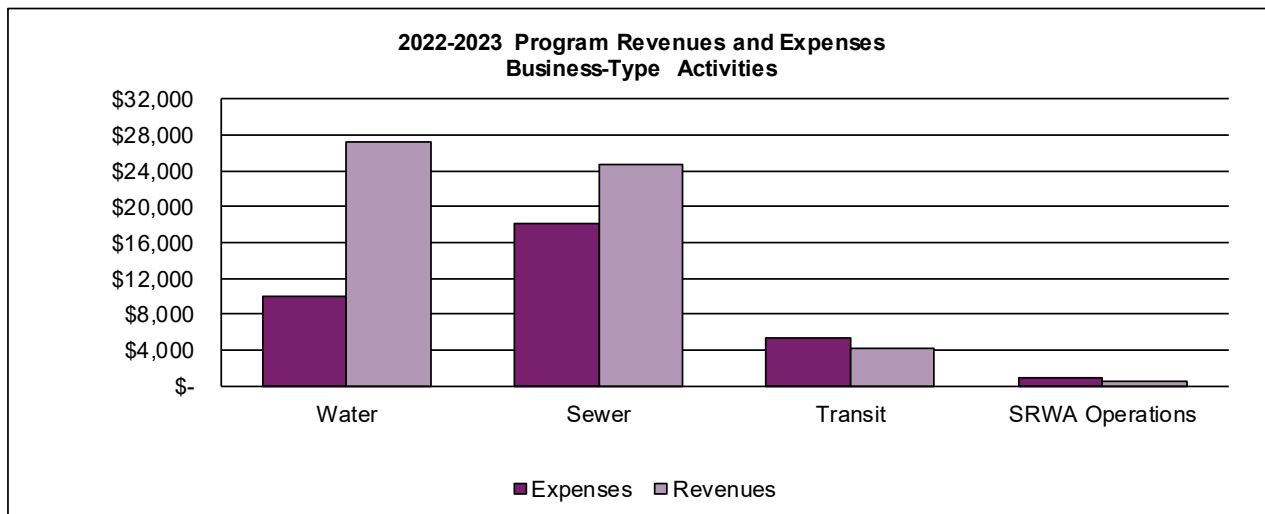


Business-Type Activities



Revenues for business-type activities totaled \$56.7 million and related expenses totaled \$34.6 million of which \$18.2 million or 52.6% related to the maintenance and operations of the City's wastewater treatment plant and the City's storm drain collection system. Potable water maintenance and operations accounted for \$9.9 million or 28.8% of business-type activities expenses. Other business-type activities include the operation of both fixed route and dial-a-ride transit systems which provide service in Turlock as well as connecting those in need with County-wide transportation services. The City's Building division assists all residents and developers in their pursuits of property development and improvements within the City limits.

The pie chart above and the graphs below present the composition of revenue for the City's Business-Type activities by functional area as well as a comparison for both fiscal years 2022-2023 and 2021-2022 of the program revenues vs expenses for each of the four functional areas.



THE CITY'S FUND FINANCIAL STATEMENTS

Governmental Funds

As noted earlier, the focus of the City's governmental funds (General, Special Revenue and Capital Projects) is to provide information related to resources (mainly cash), near-term inflows, outflows and spendable balances. This focus does not include capital assets and long-term debt.

At June 30, 2023, the City's governmental funds reported combined fund balances of \$143.1 million, a \$24.2 million increase over the prior year. The General Fund's fund balance is \$51.8 million at June 30, 2023. Governmental fund revenues (including transfers in) were \$110.1 million this year, of which General Fund revenues totaled \$74.5 million or 68%. Governmental fund expenditures (including transfers out) totaled \$89.4 million with the General Fund representing 69.7% of the total or \$62.4 million. The following provides additional information for select governmental funds.

General Fund – As previously mentioned, for financial reporting purposes, the “General Fund” includes not only the City’s General Fund, but also the Parks, Arts and Recreation Commission, Special Public Safety, Tourism (2 funds), Cannabis and Measure A funds. At June 30, 2023, the General Fund had a fund balance of \$51.8 million with \$46.2 million in the unassigned category. As noted in footnote 8, fund balances in governmental funds can fall into one of five categories – nonspendable, restricted, committed, assigned or unassigned. Balances falling in the nonspendable through assigned categories are there by virtue of (1) legal restrictions, (2) City Council action to commit resources for specific activities, and/or (3) action taken by management which signals the City’s intended use of resources. All other balances are categorized as unassigned.

General Fund revenues exceeded expenditures by \$13.2 million for 2022-2023. On-going General Fund revenues increased from \$60.4 million in 2021-2022 to \$70.8 million in 2022-2023.

The City continues to work balancing the economic vs. service demand challenges associated with the activities funded by the General fund. The primary reason the General Fund was able to generate increases to the Fund Balance in 2022-2023 was primarily due to increases in taxes and assessments revenue of \$3.1 million, licenses and permits revenue of \$3.2 million, use of money and property revenue of \$1.5 million, and charges for current services of \$2.0 million.

Former LMI Housing Fund – This fund serves as the successor to the former Housing Set-Aside Fund and was formed after the dissolution of the City’s Redevelopment Agency. The purpose of this fund is to account for housing related activities and assets the City elected to retain from the former Redevelopment Agency. For fiscal year 2022-2023 the fund’s expenditures included \$125,295 in support of a Mobile Home Rental Subsidy program for income eligible senior citizens. This program is an enforceable obligation of the Successor Agency to the Turlock Redevelopment Agency.

Gas Tax/Street Improvement – This fund comprises the revenues and related expenditures the City receives from Gas Tax, Local Transportation Fund (LTF), Stanislaus County Measure L, State of CA SB 1 and Federal Department of Transportation (DOT) sources. Revenues (including transfers in) for 2022-2023 totaled \$11.4 million while expenditures (including transfers out) totaled \$8.5 million. Federally-funded projects typically take 3-4 years from beginning to end. The funding is received on a reimbursement basis meaning that the City spends the money first in accordance with the grant documents and is then reimbursed. The City uses Gas Tax Section 2103 dollars for the local match portion for many federally-funded projects. Major projects for which there were expenditures in 2022-2023 include: Active Transportation Program improvements for rehabilitation of Golden State Boulevard to Main Street, Hedstrom Road between Geer Road and Colorado Avenue, Lander Avenue D Street and State Route 99 and of Pedras Road between Geer Road and Golden State Boulevard.

The Gas Tax and Local Transportation Fund (LTF) dollars are used for general street maintenance (pothole repairs, crack sealing, slurry seals and striping) as well as the operational costs of the City’s street lights which are not in an assessment district, traffic signals, leaf pick-up, and street tree trimming. Local Transportation Fund dollars are also used for bicycle and pedestrian related-improvements contiguous to the City’s street/road system. The Gas Tax and LTF revenues are based on taxes paid when gasoline is purchased which is a revenue source that is not growing due to more fuel-efficient vehicles on the road. Expenditures funded by these revenue sources were at a level consistent with the prior year.

American Rescue Plan Act (ARPA) – This fund accounts for revenue and eligible expenditures as outlined in the American Rescue Plan Act guidelines. Expenditures (including transfers out) totaled \$5.5 million were primarily used in the funding of the Columbia Pool Project and to fund eligible salaries and benefits of specified public safety employees.

Enterprise Funds

The City’s enterprise funds provide the same information found in the government-wide financial statements for business-type activities only in a little more detail. The net position for the City’s enterprise funds increased \$20.0 million during fiscal year 2022-2023, which compares to a \$25.8 million increase for fiscal year 2021-2022. Overall operating revenues were approximately \$4.7 million lower than the prior year while operating expenses increased by \$1.3 million. A decrease of \$6.0 million from a

settlement for well remediation accounts for most of the decrease in operating revenues, which was offset by a modest increase in charges for current services. The City is a member of the Stanislaus Regional Water Authority which is a joint powers authority developing a surface water supply project to supply additional drinking water to the customers within the Authority member's service area. More information related to this project can be found at www.stanrwa.org/ and in Note 13 to the financial statements. Net operating income at the City's wastewater facility was \$5.0 million compared to \$3.6 in 2021-2022. The City completed work on the North Valley Regional Recycled Water project which provides a beneficial reuse of the City's tertiary treated effluent.

It should be noted that for both the water and wastewater systems, new development pays – via development impact fees - for the construction of infrastructure in the newly developing areas of town. The monthly user fees pay for the on-going delivery of water and sewer services as well as for the cost of replacing infrastructure either due to age or increasing regulatory requirements.

CAPITAL ASSETS

At June 30, 2023, the City had \$564.8 million, net of depreciation, invested in a broad range of capital assets used in governmental and business type activities. This investment includes land and improvements, buildings, machinery, equipment, vehicles, infrastructure and construction in progress. Infrastructure assets include items which are not moveable and are normally of use only to the City such as streets/roads, bridges, sidewalks, street lighting and traffic signals, parks, drainage systems, sewer collection and treatment systems and water distribution systems. Net additions to the City's capital asset investment (including construction in progress but excluding current year depreciation) during fiscal year 2022-2023 was approximately \$39.3 million. Capital expenditures include transit buses, upgrades at the Regional Water Quality Control Facility, North Valley Regional Recycling Water Pipeline; as well as the purchase of vehicles and equipment by various departments which are used in their daily operations. Additional information regarding the City's capital assets can be found in Note 6 to the financial statements starting on page 63.

DEBT ADMINISTRATION

At June 30, 2023 the City had \$97.0 million in debt outstanding as compared to \$103.7 million for the prior year.

The City's principal debt service obligations for 2022-23, totaling approximately \$6.5 million, are made up of the following:

	<u>Debt Service</u>
2017 Water Revenue Bonds	\$ 795,000
2022 Sewer Loan	2,978,000
SRF - WQC Upgrade	1,162,331
SRF - Harding Drain By-Pass	722,077
SRF - North Valley Water Program	531,964
PNC Lease/Fire Trucks	91,565
Motorola Equipment Lease/IBM	265,528
	<u>\$ 6,546,465</u>

Additional information regarding each of the City's debt issues as well as debt service requirements is discussed in greater detail in Note 7 to the financial statements starting on page 65.

NEXT YEAR'S BUDGET AND THE ECONOMY

In June 2023, the City Council adopted the budget for fiscal year 2023-2024. The 2023-2024 General Fund (Fund 110) budget projected a balanced budget with revenues equaling expenses of just over \$52.2 million. The 2023-2024 budget included personnel cost increases budgeted based on existing MOUs and/or Schedules of Benefits as well as projected increases for retirement and increases to projected revenues, primarily sales tax revenue and property tax revenue.

More information regarding the City's budget can be obtained by going to the Finance division section under Administrative Services on the City website at www.ci.turlock.ca.us.

REQUESTS FOR INFORMATION

This Basic Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. Questions about this report should be directed to the City's Finance Department, at 156 South Broadway, Suite 110, Turlock, CA 95380.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The Statement of Net Position and the Statement of Activities summarize the entire City's financial activities and financial position.

The Statement of Net Position reports the difference between the City's total assets and deferred outflows of resources and the City's total liabilities and deferred inflows of resources, including all the City's capital assets and all its long-term debt. The Statement of Net Position summarizes the financial position of all of the City's Governmental Activities in a single column, and the financial position of all of the City's Business-Type Activities in a single column; these columns are followed by a Total column that presents the financial position of the entire City.

The City's Governmental Activities include the activities of its General Fund, along with all its Special Revenue and Capital Projects Funds. Since the City's Internal Service Funds service these funds, their activities are consolidated with Governmental Activities, after eliminating interfund transactions and balances. The City's Business-Type Activities include all its Enterprise Fund activities.

The Statement of Activities reports increases and decreases in the City's net position. It is also prepared on the full accrual basis of accounting, which means it includes all the City's revenues and all its expenses, regardless of when cash changes hands. This differs from the "modified accrual" basis of accounting used in the fund financial statements, which reflect only current assets, current liabilities, available revenues, and measurable expenditures.

The Statement of Activities presents the City's expenses first, listed by program, followed by the expenses of its Business-Type Activities. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental and business-type program. The City's general revenues are then listed in the Governmental Activities or Business-Type Activities column, as appropriate, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

Both of these statements include the financial activities of the City and the Turlock Public Financing Authority, which is legally separate but is a component unit of the City because it is controlled by the City, which is financially accountable for the activities of this entity.

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CITY OF TURLOCK
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments (Note 3)	\$ 166,446,969	\$ 57,856,758	\$ 224,303,727
Restricted cash and investments and cash and investments with fiscal agent (Note 3)	-	3,358,845	3,358,845
Accounts receivable, net (Note 5C)	15,045,218	12,263,110	27,308,328
Interest receivable	780,945	226,289	1,007,234
Prepays	1,758,303	-	1,758,303
Due from developers (Note 5A)	287,284	157,663	444,947
Long-term loans receivable (Note 5B)	35,788,959	-	35,788,959
Investment in affordable housing property (Note 1K)	327,185	-	327,185
Investment in joint venture (Note 13D)	-	39,477,968	39,477,968
Leases receivable (Note 15)	729,592	-	729,592
Capital assets, not being depreciated (Note 6)	49,255,701	67,595,767	116,851,468
Capital assets, being depreciated (net) (Note 6)	202,823,379	245,157,441	447,980,820
Total Assets	473,243,535	426,093,841	899,337,376
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions (Note 9)	34,484,935	5,522,023	40,006,958
Related to OPEB (Note 10)	1,573,214	380,809	1,954,023
Total Deferred Outflows of Resources	36,058,149	5,902,832	41,960,981
LIABILITIES			
Accounts payable	7,191,102	3,140,093	10,331,195
Payroll payable	1,377,799	221,793	1,599,592
Interest payable	27,061	599,177	626,238
Unearned revenue	12,014,846	5,593,234	17,608,080
Deposits payable	1,000,628	499,547	1,500,175
Compensated absences (Note 11):			
Due within one year	702,950	142,630	845,580
Due in more than one year	2,811,804	570,526	3,382,330
Estimated claims liability (Note 12):			
Due in more than one year	2,516,052	-	2,516,052
Long-term debt (Note 7):			
Due within one year	371,156	6,269,404	6,640,560
Due in more than one year	2,793,428	87,612,234	90,405,662
Net pension liability (Note 9):			
Due in more than one year	82,128,965	17,868,419	99,997,384
Total OPEB liability (Note 10):			
Due in more than one year	7,241,312	1,752,816	8,994,128
Total Liabilities	120,177,103	124,269,873	244,446,976
DEFERRED INFLOWS OF RESOURCES			
Related to pensions (Note 9)	5,820,160	899,662	6,719,822
Related to OPEB (Note 10)	10,360,081	2,507,738	12,867,819
Related to leases (Note 15)	704,215	-	704,215
Total Deferred Inflows of Resources	16,884,456	3,407,400	20,291,856
NET POSITION (Note 8)			
Net investment in capital assets	248,914,496	222,230,415	471,144,911
Restricted for:			
Capital projects	28,961,668	-	28,961,668
Special projects and programs	93,711,380	-	93,711,380
Unrestricted	652,581	82,088,985	82,741,566
Total Net Position	\$ 372,240,125	\$ 304,319,400	\$ 676,559,525

See accompanying notes to basic financial statements.

**CITY OF TURLOCK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 9,434,580	\$ 4,933,052	\$ 2,471,773	\$ 785,153	\$ 8,189,978
Public safety	38,025,462	2,441,103	569,818	1,020,215	4,031,136
Public ways and facilities/transportation	9,776,080	2,139,340	2,045,171	8,562,911	12,747,422
Parks and recreation	4,755,125	1,222,186	816,414	1,194,632	3,233,232
Community development	8,665,465	790,387	74,931	-	865,318
Interest and fiscal charges	129,284	-	-	-	-
Total Governmental Activities	70,785,996	11,526,068	5,978,107	11,562,911	29,067,086
Business-type Activities:					
Water	9,948,754	25,397,775	345,779	1,499,666	27,243,220
Sewer	18,182,355	21,551,996	-	3,114,097	24,666,093
Transportation	5,486,844	183,164	3,981,157	-	4,164,321
SRWA Operations	951,975	579,367	-	-	579,367
Total Business-Type Activities	34,569,928	47,712,302	4,326,936	4,613,763	56,653,001
Total	<u>\$ 105,355,924</u>	<u>\$ 59,238,370</u>	<u>\$ 10,305,043</u>	<u>\$ 16,176,674</u>	<u>\$ 85,720,087</u>
General revenues:					
Taxes:					
Property taxes					
Sales taxes					
Property tax - VLF in lieu					
Other tax					
Total taxes					
Other revenue					
Interest income (loss)					
Contributions for capital assets					
Contributions from private-purpose trust					
Gain from sale of capital assets					
Transfers (Note 4)					
Total general revenues and transfers					
Change in Net Position					
Net Position - Beginning					
Net Position - Ending					

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Net (Expense) Revenue and Changes in Net Position		Total
	Governmental Activities	Business-Type Activities	
Governmental Activities:			
General government	\$ (1,244,602)	\$ -	\$ (1,244,602)
Public safety	(33,994,326)	-	(33,994,326)
Public ways and facilities/transportation	2,971,342	-	2,971,342
Parks and recreation	(1,521,893)	-	(1,521,893)
Community development	(7,800,147)	-	(7,800,147)
Interest and fiscal charges	(129,284)	-	(129,284)
Total Governmental Activities	(41,718,910)	-	(41,718,910)
Business-type Activities:			
Water	-	17,294,466	17,294,466
Sewer	-	6,483,738	6,483,738
Transportation	-	(1,322,523)	(1,322,523)
SRWA Operations	-	(372,608)	(372,608)
Total Business-Type Activities	-	22,083,073	22,083,073
Total	(41,718,910)	22,083,073	(19,635,837)
General revenues:			
Taxes:			
Property taxes	8,802,762	-	8,802,762
Sales taxes	36,309,141	-	36,309,141
Property tax - VLF in lieu	8,336,087	-	8,336,087
Other tax	14,353,172	-	14,353,172
Total taxes	67,801,162	-	67,801,162
Other revenue	1,227,988	-	1,227,988
Interest income (loss)	1,289,942	28,012	1,317,954
Contributions for capital assets	2,400,170	-	2,400,170
Contributions from private-purpose trust	131,462	-	131,462
Gain (Loss) from sale of capital assets	1,438	(204,686)	(203,248)
Transfers (Note 4)	1,898,807	(1,898,807)	-
Total general revenues and transfers	74,750,969	(2,075,481)	72,675,488
Change in Net Position	33,032,059	20,007,592	53,039,651
Net Position - Beginning	339,208,066	284,311,808	623,519,874
Net Position - Ending	\$ 372,240,125	\$ 304,319,400	\$ 676,559,525

See accompanying notes to basic financial statements.

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BASIC FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

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MAJOR GOVERNMENTAL FUNDS

The funds described below were determined to be Major Funds by the City in fiscal year 2023. Individual nonmajor funds may be found in the Supplemental Section.

GENERAL FUND

The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds. Expenditure activities within the General Fund include public safety (police and fire), park maintenance, general City administration (includes City Clerk, payroll/personnel, accounts receivable, accounts payable, accounting), planning, and the City attorney. For financial reporting purposes, the General Fund for the City of Turlock also includes Parks, Arts and Recreation Commission, Special Public Safety, Cannabis, Measure A, and Tourism (2 funds).

FORMER LMI HOUSING FUND

This fund accounts for the activity of the Housing Set-Aside funds post Turlock Redevelopment Agency dissolution.

GAS TAX/STREET IMPROVEMENT FUND

The Gas Tax/Street Improvement Fund accounts for the City's Gas Tax (Highway User's Tax), Local Transportation Fund, and Measure L (Stanislaus County Sales Tax Transportation Measure) revenues as well as federal/state/local grants received for street improvement purposes. These revenue sources are used in the maintenance of the City's street/road system including street sweeping, pothole repairs, streetlight/traffic signal lighting and maintenance, and various street reconstruction projects which are the result of wear and tear. Expenditures in this fund do not include street construction projects which are due to development.

ARPA FUND

This fund accounts for American Rescue Plan Act (ARPA) funding.

**CITY OF TURLOCK
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General	Former LMI Housing Fund	Gas Tax/ Street Improvement	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments (Note 3)	\$ 44,901,699	\$ 2,012,404	\$ 20,541,082	\$ 9,162,097	\$ 69,990,391	\$ 146,607,673
Accounts receivable (Note 5C)	11,231,321	450	2,077,270	-	1,397,147	14,706,188
Interest receivable	434,523	7,409	70,038	-	225,079	737,049
Due from developers (Note 5A)	20,041	-	-	-	267,243	287,284
Loans receivable (Note 5B)	5,058	17,798,625	-	-	17,985,278	35,788,961
Prepays	1,758,303	-	-	-	-	1,758,303
Investment in affordable housing property (Note 1K)	-	327,184	-	-	-	327,184
Leases receivable (Note 15)	494,860	-	-	-	234,732	729,592
Total Assets	\$ 58,845,805	\$ 20,146,072	\$ 22,688,390	\$ 9,162,097	\$ 90,099,870	\$ 200,942,234
LIABILITIES						
Accounts payable	\$ 3,871,605	\$ 8,920	\$ 1,949,094	\$ 53,813	\$ 537,151	\$ 6,420,583
Payroll payable	1,272,355	-	18,217	-	52,388	1,342,960
Due to other funds (Note 4B)	-	-	-	-	426,650	426,650
Unearned revenue	218,879	-	-	11,720,965	75,002	12,014,846
Deposits payable	994,122	-	256	-	6,250	1,000,628
Total Liabilities	6,356,961	8,920	1,967,567	11,774,778	1,097,441	21,205,667
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue (Notes 1F and 5B)	193,863	17,798,625	-	-	17,985,278	35,977,766
Related to leases (Note 15)	480,409	-	-	-	223,806	704,215
Total Deferred Inflows of Resources	674,272	17,798,625	-	-	18,209,084	36,681,981
FUND BALANCES (Note 8)						
Nonspendable	1,789,239	-	-	-	267,243	2,056,482
Restricted	-	2,338,527	20,720,823	-	43,150,477	66,209,827
Committed	3,271,333	-	-	-	27,375,771	30,647,104
Assigned	536,270	-	-	-	-	536,270
Unassigned	46,217,730	-	-	(2,612,681)	(146)	43,604,903
Total Fund Balances	51,814,572	2,338,527	20,720,823	(2,612,681)	70,793,345	143,054,586
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 58,845,805	\$ 20,146,072	\$ 22,688,390	\$ 9,162,097	\$ 90,099,870	\$ 200,942,234

See accompanying notes to basic financial statements.

CITY OF TURLOCK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION –
GOVERNMENTAL ACTIVITIES
JUNE 30, 2023

Total fund balances reported on the Governmental Funds Balance Sheet	\$	143,054,586
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.		248,626,063
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ALLOCATION OF INTERNAL SERVICE FUND NET POSITION

Internal service funds are not Governmental Funds. However, they are used by management to charge the costs of certain activities, such as insurance, central services, and maintenance, to individual Governmental Funds. The net current assets of the Internal Service Funds are therefore included in Governmental Activities in the following line items in the Statement of Net Position.

Cash and investments		19,839,296
Accounts receivable		532,892
Interest receivable		43,896
Due from other funds		426,650
Capital assets (net of accumulated depreciation)		3,453,017
Accounts payable		(770,519)
Payroll payable		(34,839)
Compensated absences		(116,027)
Estimated claims liability		(2,516,052)
Net pension liability and related deferred outflows and inflows of resources		(2,231,980)
Total OPEB liability and related deferred inflows of resources		(683,593)

ACCRUAL OF NONCURRENT REVENUES AND EXPENSES

Revenues that are unavailable on the Governmental Fund Balance Sheet because they are not available currently are taken into revenue in the Statement of Activities.		35,977,766
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LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Governmental Funds:

Accounts receivable		(193,863)
Long-term debt		(3,164,584)
Interest payable		(27,061)
Compensated absences		(3,398,727)
Net pension liability and related deferred outflows and inflows of resources		(51,232,210)
Total OPEB liability and related deferred inflows of resources		(15,344,586)

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	372,240,125
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See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General	Former LMI Housing Fund	Gas Tax/ Street Improvement	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	\$ 32,882,082	\$ -	\$ -	\$ -	\$ 5,729,182	\$ 38,611,264
Measure A sales tax	15,247,244	-	-	-	-	15,247,244
Licenses and permits	5,476,400	-	-	-	24,951	5,501,351
Fines, forfeitures, and penalties	105,216	-	-	-	-	105,216
Use of money and property	604,271	24,149	165,490	-	392,077	1,185,987
Intergovernmental	8,656,448	-	11,146,467	2,859,092	3,215,098	25,877,105
Charges for current services	7,686,524	-	49,680	-	3,298,588	11,034,792
Other revenue	145,612	25,887	25,000	-	1,034,635	1,231,134
Total Revenues	70,803,797	50,036	11,386,637	2,859,092	13,694,531	98,794,093
EXPENDITURES						
Current:						
General government	7,900,081	-	-	1,936,961	238,498	10,075,540
Public safety	36,077,447	-	-	-	1,035,367	37,112,814
Public ways and facilities/transportation	520,204	-	2,074,332	-	1,897,843	4,492,379
Parks and recreation	2,615,097	-	-	-	1,550,317	4,165,414
Community development	4,853,036	125,295	-	-	3,557,616	8,535,947
Capital outlay	1,868,486	-	5,842,152	-	3,126,315	10,836,953
Debt service:						
Principal	357,094	-	-	-	-	357,094
Interest and fiscal charges	132,632	-	-	-	-	132,632
Total Expenditures	54,324,077	125,295	7,916,484	1,936,961	11,405,956	75,708,773
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	16,479,720	(75,259)	3,470,153	922,131	2,288,575	23,085,320
OTHER FINANCING SOURCES (USES)						
Issuance of debt	-	-	-	-	-	-
Contributions from other funds	1,010,682	-	-	-	-	1,010,682
Contributions of capital assets	-	-	-	-	2,400,170	2,400,170
Contributions from private-purpose trust	87,729	38,608	-	-	5,125	131,462
Proceeds from sale of property	1,028	-	-	-	410	1,438
Transfers in (Note 4A)	3,657,530	-	44,909	-	7,647,546	11,349,985
Transfers (out) (Note 4A)	(8,044,683)	-	(558,578)	(3,534,812)	(1,597,206)	(13,735,279)
Total Other Financing Sources (Uses)	(3,287,714)	38,608	(513,669)	(3,534,812)	8,456,045	1,158,458
NET CHANGE IN FUND BALANCES	13,192,006	(36,651)	2,956,484	(2,612,681)	10,744,620	24,243,778
BEGINNING FUND BALANCES	38,622,566	2,375,178	17,764,339	-	60,048,725	118,810,808
ENDING FUND BALANCES	\$ 51,814,572	\$ 2,338,527	\$ 20,720,823	\$ (2,612,681)	\$ 70,793,345	\$ 143,054,586

See accompanying notes to basic financial statements.

**CITY OF TURLOCK
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES –
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis of accounting, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis of accounting.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 24,243,778
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Amounts reported for Governmental Activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital outlay and other capitalized expenditures are therefore added back to fund balance.	12,745,369
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Depreciation expense is deducted from the fund balance. (Depreciation expense is net of internal service fund depreciation of \$914,355 which has already been allocated to serviced funds).	(7,715,759)
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LONG-TERM DEBT PROCEEDS AND PAYMENTS

Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position.

Repayment of bond principal is an expenditure in the Governmental Funds, but in the Statement of Net Position the repayment reduces long-term liabilities.

Repayment of debt principal is added back to fund balance.	357,094
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ACCRUAL OF NONCURRENT ITEMS

The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the Governmental Funds (net change):

Unavailable revenue	(111,909)
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Interest payable	3,348
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Compensated absences	(566,497)
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Net pension liability and related deferred outflows and inflows of resources	(2,927,306)
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Total OPEB liability and related deferred outflows and inflows of resources	(1,084,239)
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ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY

Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition, maintenance, and insurance, to individual funds. The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with Governmental Funds is reported with Governmental Activities because they service those activities.

Change in Net Position - All Internal Service Funds	8,088,180
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 33,032,059
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See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget
REVENUES				
Taxes and assessments	\$ 30,655,951	\$ 30,655,951	\$ 32,882,082	\$ 2,226,131
Measure A sales tax	14,350,194	14,350,194	15,247,244	897,050
Licenses and permits	2,170,030	2,170,030	5,476,400	3,306,370
Fines, forfeitures, and penalties	109,000	109,000	105,216	(3,784)
Use of money and property	166,700	166,700	604,271	437,571
Intergovernmental	8,822,400	8,822,400	8,656,448	(165,952)
Charges for current services	5,978,932	5,988,002	7,686,524	1,698,522
Other revenue	137,785	137,785	145,612	7,827
Total Revenues	62,390,992	62,400,062	70,803,797	8,403,735
EXPENDITURES				
Current:				
General government	9,221,839	9,438,909	7,900,081	1,538,828
Public safety	39,610,717	40,120,760	36,077,447	4,043,313
Public ways and facilities/transportation	570,385	567,885	520,204	47,681
Parks and recreation	3,322,085	3,362,085	2,615,097	746,988
Community development	1,095,074	1,095,074	4,853,036	(3,757,962)
Capital outlay	12,000,000	11,915,298	1,868,486	10,046,812
Debt service:				
Principal	265,529	265,529	357,094	(91,565)
Interest and fiscal charges	72,783	72,783	132,632	(59,849)
Total Expenditures	66,158,412	66,838,323	54,324,077	12,514,246
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,767,420)	(4,438,261)	16,479,720	20,917,981
OTHER FINANCING SOURCES (USES)				
Contributions from other funds	-	-	1,010,682	1,010,682
Contributions from private-purpose trust	88,000	88,000	87,729	(271)
Proceeds from sale of property	-	-	1,028	1,028
Transfers in	4,710,671	4,710,671	3,657,530	(1,053,141)
Transfers (out)	(6,505,392)	(9,146,437)	(8,044,683)	1,101,754
Total Other Financing Sources (Uses)	(1,706,721)	(4,347,766)	(3,287,714)	1,060,052
NET CHANGE IN FUND BALANCE	\$ (5,474,141)	\$ (8,786,027)	13,192,006	\$ 21,978,033
BEGINNING FUND BALANCE			38,622,566	
ENDING FUND BALANCE			\$ 51,814,572	

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FORMER LMI HOUSING FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget
REVENUES				
Use of money and property	\$ 4,500	\$ 4,500	\$ 24,149	\$ 19,649
Other revenue	3,300	3,300	25,887	22,587
Total Revenues	7,800	7,800	50,036	42,236
EXPENDITURES				
Current:				
Community development	2,004,510	2,004,510	125,295	1,879,215
Total Expenditures	2,004,510	2,004,510	125,295	1,879,215
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,996,710)	(1,996,710)	(75,259)	1,921,451
OTHER FINANCING SOURCES (USES)				
Contributions from private-purpose trust	62,000	62,000	38,608	(23,392)
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	62,000	62,000	38,608	(23,392)
NET CHANGE IN FUND BALANCE	\$ (1,934,710)	\$ (1,934,710)	(36,651)	\$ 1,898,059
BEGINNING FUND BALANCE			2,375,178	
ENDING FUND BALANCE			\$ 2,338,527	

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GAS TAX/STREET IMPROVEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 54,100	\$ 54,100	\$ 165,490	\$ 111,390
Intergovernmental	14,234,979	14,234,979	11,146,467	(3,088,512)
Charges for current services	43,200	43,200	49,680	6,480
Other revenue	12,000	12,000	25,000	13,000
Total Revenues	14,344,279	14,344,279	11,386,637	(2,957,642)
EXPENDITURES				
Current:				
Public ways and facilities/transportation	3,061,176	3,061,176	2,074,332	986,844
Capital outlay	9,846,381	10,083,039	5,842,152	4,240,887
Total Expenditures	12,907,557	13,144,215	7,916,484	5,227,731
EXCESS OF REVENUES OVER EXPENDITURES	1,436,722	1,200,064	3,470,153	2,270,089
OTHER FINANCING SOURCES (USES)				
Transfers in	2,733,000	2,883,000	44,909	(2,838,091)
Transfers (out)	(3,417,691)	(3,567,691)	(558,578)	3,009,113
Total Other Financing Sources (Uses)	(684,691)	(684,691)	(513,669)	171,022
NET CHANGE IN FUND BALANCE	\$ 752,031	\$ 515,373	2,956,484	\$ 2,441,111
BEGINNING FUND BALANCE			17,764,339	
ENDING FUND BALANCE			\$ 20,720,823	

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ARPA FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 2,859,092	\$ 2,859,092
Charges for current services	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	-	-	2,859,092	2,859,092
EXPENDITURES				
Current:				
General government	1,742,908	2,593,048	1,936,961	656,087
Public safety	-	-	-	-
Public ways and facilities/transportation	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	1,742,908	2,593,048	1,936,961	656,087
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,742,908)	(2,593,048)	922,131	3,515,179
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(3,726,855)	(3,726,855)	(3,534,812)	192,043
Total Other Financing Sources (Uses)	(3,726,855)	(3,726,855)	(3,534,812)	192,043
NET CHANGE IN FUND BALANCE	<u>\$ (5,469,763)</u>	<u>\$ (6,319,903)</u>	(2,612,681)	<u>\$ 3,707,222</u>
BEGINNING FUND BALANCE			-	
ENDING FUND BALANCE			<u>\$ (2,612,681)</u>	

See accompanying notes to basic financial statements.

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MAJOR PROPRIETARY FUNDS

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges. The City has identified the funds below as major proprietary funds in fiscal year 2023, and the remaining enterprise funds are considered nonmajor funds.

WATER

The Water Fund accounts for the revenues collected and expenses incurred in providing potable water to residents throughout the City. All activities necessary to provide this service, including administration, operations/maintenance, capital improvements, billing/collections, and any financing costs, are accounted for in this fund.

SEWER

The Sewer Fund accounts for the revenues collected and expenses incurred in conjunction with the operation and maintenance of the City's sewer and storm drainage systems throughout the City. All activities necessary to provide this service, including administration, operations/maintenance, capital improvements, billing/collections, and any financing costs, are accounted for in this fund.

TRANSPORTATION

The Transportation Fund accounts for the activities of the City's fixed-route and Dial-a-Ride bus systems, which are in part funded with Local Transportation and Federal Transportation funds.

CITY OF TURLOCK
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water	Sewer	Transportation	Nonmajor Enterprise Funds	Total
ASSETS					
Current assets:					
Cash and investments (Note 3)	\$ 24,120,208	\$ 32,746,298	\$ 915,732	\$ 74,520	\$ 57,856,758
Restricted cash and investments and cash and investments with fiscal agent (Note 3)	2,247	3,356,598	-	-	3,358,845
Accounts receivable (Note 5C)	3,480,072	2,989,562	5,793,476	-	12,263,110
Interest receivable	90,748	130,919	4,622	-	226,289
Due from developers (Note 5A)	-	157,663	-	-	157,663
Due from other funds (Note 4B)	-	-	-	-	-
Total current assets	27,693,275	39,381,040	6,713,830	74,520	73,862,665
Noncurrent assets:					
Investment in Joint Venture (Note 12D)	39,477,968	-	-	-	39,477,968
Capital assets not being depreciated (Note 6)	53,980,628	9,562,849	4,052,290	-	67,595,767
Capital assets being depreciated (Note 6)	34,524,390	195,785,309	14,837,149	10,593	245,157,441
Total noncurrent assets	127,982,986	205,348,158	18,889,439	10,593	352,231,176
Total Assets	155,676,261	244,729,198	25,603,269	85,113	426,093,841
DEFERRED OUTFLOWS OF RESOURCES					
Related to pensions (Note 9)	1,865,428	3,115,468	464,865	76,262	5,522,023
Related to OPEB (Note 10)	127,658	207,099	32,221	13,831	380,809
Total Deferred Outflows of Resources	1,993,086	3,322,567	497,086	90,093	5,902,832
LIABILITIES					
Current liabilities:					
Accounts payable	2,087,792	736,011	271,317	44,973	3,140,093
Payroll payable	70,127	105,089	17,030	29,547	221,793
Interest payable	263,434	335,743	-	-	599,177
Compensated absences (Note 11)	41,528	72,764	16,468	11,870	142,630
Bonds and loans payable (Note 7)	835,000	5,434,404	-	-	6,269,404
Unearned revenue	-	-	5,593,234	-	5,593,234
Deposits payable	499,547	-	-	-	499,547
Total current liabilities	3,797,428	6,684,011	5,898,049	86,390	16,465,878
Long-term liabilities:					
Claims liability (Note 12)	-	-	-	-	-
Compensated absences (Note 11)	166,113	291,057	65,874	47,482	570,526
Total OPEB liability (Note 10)	587,593	953,247	148,313	63,663	1,752,816
Net pension liability (Note 9)	6,036,242	10,081,173	1,504,232	246,772	17,868,419
Bonds and loans payable (Note 7)	19,299,290	68,312,944	-	-	87,612,234
Total long-term liabilities	26,089,238	79,638,421	1,718,419	357,917	107,803,995
Total Liabilities	29,886,666	86,322,432	7,616,468	444,307	124,269,873
DEFERRED INFLOWS OF RESOURCES					
Related to pensions (Note 9)	303,920	507,580	75,737	12,425	899,662
Related to OPEB (Note 10)	840,665	1,363,803	212,188	91,082	2,507,738
Total Deferred Inflows of Resources	1,144,585	1,871,383	287,925	103,507	3,407,400
NET POSITION (Note 8)					
Net investment in capital assets	68,372,975	134,957,408	18,889,439	10,593	222,230,415
Unrestricted	58,265,121	24,900,542	(693,477)	(383,201)	82,088,985
Total Net Position	\$ 126,638,096	\$ 159,857,950	\$ 18,195,962	\$ (372,608)	\$ 304,319,400

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Transportation	Nonmajor Enterprise Funds	Total	
OPERATING REVENUES						
Charges for services	\$ 25,133,764	\$ 21,455,360	\$ 160,951	\$ 579,367	\$ 47,329,442	\$ 11,466,735
Other income	264,011	96,636	22,213	-	382,860	449,604
Total Operating Revenues	25,397,775	21,551,996	183,164	579,367	47,712,302	11,916,339
OPERATING EXPENSES						
Salaries, benefits, and insurance	3,746,460	5,121,578	864,502	706,284	10,438,824	10,841,771
Contractual	1,459,159	2,320,281	2,547,519	1,738	6,328,697	539,653
Supplies and maintenance	852,611	365,805	404,374	222,817	1,845,607	83,494
Utilities	1,286,704	2,340,640	38,092	1,133	3,666,569	50,146
Fleet expense	138,855	303,776	300,694	2,760	746,085	35,128
Depreciation and amortization	1,239,704	5,915,444	1,172,688	180	8,328,016	914,355
Other expenses	397,393	199,030	158,975	15,312	770,710	63,002
Total Operating Expenses	9,120,886	16,566,554	5,486,844	950,224	32,124,508	12,527,549
Operating Income (Loss)	16,276,889	4,985,442	(5,303,680)	(370,857)	15,587,794	(611,210)
NONOPERATING REVENUES (EXPENSES)						
Operating grants	345,779	-	3,981,157	-	4,326,936	-
Interest income	196,904	347,948	14,565	-	559,417	103,955
Interest (expense)	(827,868)	(1,615,801)	-	(1,751)	(2,445,420)	-
Gain (loss) on disposal of capital assets	8,442	10,760	(223,888)	-	(204,686)	25,795
Total Nonoperating Revenues (Expenses)	(276,743)	(1,257,093)	3,771,834	(1,751)	2,236,247	129,750
Income (Loss) Before Contributions and Transfers	16,000,146	3,728,349	(1,531,846)	(372,608)	17,824,041	(481,460)
Capital contributions - connection/impact fees	1,499,666	3,114,097	-	-	4,613,763	-
Contribution (to)/from other funds	-	-	-	(531,405)	(531,405)	4,285,539
Transfers in (Note 4A)	56,021	206,786	388,382	-	651,189	4,289,514
Transfers (out) (Note 4A)	(1,176,982)	(1,297,854)	(75,160)	-	(2,549,996)	(5,413)
Total Contributions and Transfers	378,705	2,023,029	313,222	(531,405)	2,183,551	8,569,640
Change in Net Position	16,378,851	5,751,378	(1,218,624)	(904,013)	20,007,592	8,088,180
NET POSITION - BEGINNING	110,259,245	154,106,572	19,414,586	531,405	284,311,808	9,854,561
NET POSITION - ENDING	\$ 126,638,096	\$ 159,857,950	\$ 18,195,962	\$ (372,608)	\$ 304,319,400	\$ 17,942,741

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water	Sewer	Transportation	Nonmajor Enterprise Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 24,666,747	\$ 21,230,799	\$ (982,595)	\$ 579,367	\$ 45,494,318
Payments to suppliers	(5,673,978)	(7,141,600)	(4,121,495)	(340,061)	(17,277,134)
Payments to employees and benefits	(3,652,866)	(6,069,272)	(975,575)	(2,213,642)	(12,911,355)
Other	264,011	96,636	22,213	-	382,860
Total Cash Flows from Operating Activities	15,603,914	8,116,563	(6,057,452)	(1,974,336)	15,688,689
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Intergovernmental receipts - operations	345,779	-	5,799,198	-	6,144,977
Interfund receipts (payments)	-	-	-	(531,405)	(531,405)
Transfers in	56,021	206,786	388,382	-	651,189
Transfers (out)	(1,176,982)	(1,297,854)	(75,160)	-	(2,549,996)
Total Cash Flows from Noncapital Financing Activities	(775,182)	(1,091,068)	6,112,420	(531,405)	3,714,765
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets, net	(20,109,829)	(6,133,935)	(55,640)	(10,773)	(26,310,177)
Charges for joint project contributions	5,088,988	-	-	-	5,088,988
Long-term debt payment - principal	(951,901)	(5,394,372)	-	-	(6,346,273)
Long-term debt payment - interest	(840,938)	(1,614,854)	-	(1,751)	(2,457,543)
Connection/impact fees	1,499,666	3,114,097	-	-	4,613,763
Total Cash Flows from Capital and Related Financing Activities	(15,314,014)	(10,029,064)	(55,640)	(12,524)	(25,411,242)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest	130,873	271,753	11,471	3,502	417,599
Total Cash Flows from Investing Activities	130,873	271,753	11,471	3,502	417,599
Net Cash Flows	(354,409)	(2,731,816)	10,799	(2,514,763)	(5,590,189)
Cash and investments at beginning of period	24,476,864	38,834,712	904,933	2,589,283	66,805,792
Cash and investments at end of period	\$ 24,122,455	\$ 36,102,896	\$ 915,732	\$ 74,520	\$ 61,215,603
Displayed in the statement of net position as:					
Cash and investments	\$ 24,120,208	\$ 32,746,298	\$ 915,732	\$ 74,520	\$ 57,856,758
Restricted cash and investments and cash and investments with fiscal agent	2,247	3,356,598	-	-	3,358,845
Total	\$ 24,122,455	\$ 36,102,896	\$ 915,732	\$ 74,520	\$ 61,215,603
Reconciliation of Operating Income (Loss) to Total Cash Flows from Operating Activities:					
Operating income (loss)	\$ 16,276,889	\$ 4,985,442	\$ (5,303,680)	\$ (370,857)	\$ 15,587,794
Adjustments to reconcile operating income (loss) to total cash flows from operating activities:					
Depreciation and amortization	1,239,704	5,915,444	1,172,688	180	8,328,016
Change in assets and liabilities:					
Accounts receivable	(467,017)	(224,561)	(1,143,546)	-	(1,835,124)
Accounts payable	(1,373,331)	(1,612,068)	(671,841)	(96,301)	(3,753,541)
Payroll payable	15,386	6,799	(169)	14,319	36,335
Compensated absences	30,440	17,838	11,424	20,880	80,582
Claims liability	-	-	-	-	-
Deferred outflows/inflows and total OPEB liability	17,269	(238,702)	(10,124)	(284,543)	(516,100)
Deferred outflows/inflows and net pension liability	30,499	(733,629)	(112,204)	(1,258,014)	(2,073,348)
Deposits payable	(165,925)	-	-	-	(165,925)
Cash Flows from Operating Activities	\$ 15,603,914	\$ 8,116,563	\$ (6,057,452)	\$ (1,974,336)	\$ 15,688,689
NONCASH TRANSACTIONS:					
Amortization of bond premium	\$ 156,901	\$ -	\$ -	\$ -	\$ 156,901
Total Noncash Capital and Related Financing Activities	\$ 156,901	\$ -	\$ -	\$ -	\$ 156,901

See accompanying notes to basic financial statements.

FIDUCIARY FUNDS

These funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the City-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

SUCCESSOR AGENCY PRIVATE-PURPOSE TRUST FUND

The Successor Agency to the Turlock Redevelopment Agency (SA) was established as a result of the passage of Assembly Bill 1x 26, which dissolved all redevelopment agencies in the State of California effective February 1, 2012. By Resolution No. 2012-009 adopted on January 10, 2012, pursuant to Health and Safety Code Section 34173, the Turlock City Council declared that the City of Turlock would act in a special limited capacity as Successor Agency for the dissolved Turlock Redevelopment Agency, effective February 1, 2012. The SA is responsible for day-to-day administration of the former Turlock Redevelopment Agency, including identification and payment of enforceable and recognized obligations of the former Turlock Redevelopment Agency, and disbursement of available assets. An Oversight Board, consisting of 7 members appointed by various taxing entities within Stanislaus County as delineated in the dissolution law, supervises the SA's activities in the winding down of the former Turlock Redevelopment Agency's projects and programs.

CUSTODIAL FUNDS

Custodial Funds are used to report resources, not in a trust, that are held by the City for other parties outside of the City's reporting entity.

CITY OF TURLOCK
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Successor Agency Private-Purpose Trust Fund	Custodial Funds	
		Other Custodial Funds	External Investment Pool Fund
ASSETS			
Cash and investments (Note 3)	\$ 1,939,858	\$ 563,938	\$ 27,340,008
Cash and investments with fiscal agent (Note 3)	645,915	106,932	-
Accounts receivable	-	5,985	-
Interest receivable	-	1,135	-
Total Assets	2,585,773	677,990	27,340,008
LIABILITIES			
Accounts payable	196	153,007	-
Interest payable	398,677	-	-
Long-term debt (Note 14B):			
Due within one year	1,270,000	-	-
Due in more than one year	30,847,256	-	-
Total Liabilities	32,516,129	153,007	-
NET POSITION (DEFICIT)			
Restricted for:			
Other organizations	-	524,983	-
Pool participants	-	-	27,340,008
Net deficit held in trust for other governments	(29,930,356)	-	-
Total Net Position (Deficit)	\$ (29,930,356)	\$ 524,983	\$ 27,340,008

See accompanying notes to basic financial statements.

CITY OF TURLOCK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Successor Agency Private-Purpose Trust Fund	Custodial Funds	
		Other Custodial Funds	External Investment Pool Fund
ADDITIONS			
Property taxes	\$ 2,577,403	\$ -	\$ -
Assessments	-	456,536	-
Net investment income	13,658	7,524	63,797
Other receipts	-	-	139,350,988
Total Additions	2,591,061	464,060	139,414,785
DEDUCTIONS			
Community development	7,448	-	-
Contributions to the City of Turlock	131,462	-	-
Administration expense	-	26,059	313,263
Recipient payments	-	153,007	152,213,564
Interest and fiscal charges	1,085,277	257,050	-
Total Deductions	1,224,187	436,116	152,526,827
NET CHANGE IN NET POSITION	1,366,874	27,944	(13,112,042)
NET POSITION (DEFICIT)			
Beginning of year	(31,297,230)	497,039	40,452,050
End of year	\$ (29,930,356)	\$ 524,983	\$ 27,340,008

See accompanying notes to basic financial statements.

CITY OF TURLOCK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Turlock (the City) was incorporated in 1908. The City operates under a Council-Manager form of government and provides the following services: police and fire, streets and highways, sanitation, water, sewer, parks and recreation, public improvements, planning and zoning, and general administrative services.

The financial statements and accounting policies of the City conform with accounting principles generally accepted in the United States of America applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

A. Reporting Entity

The accompanying basic financial statements present the financial activity of the City, which is the primary government presented, along with the financial activities of the Turlock Public Financing Authority (the Authority) which is controlled by and dependent on the City. Although the City and the Authority are separate legal entities, *blended* component units are in substance part of the City's operations and are reported as an integral part of the City's financial statements.

Turlock Public Financing Authority

The Authority is a separate government entity whose purpose is to assist with the financing or refinancing of certain public capital improvements within the City. The Authority has the power to purchase bonds issued by any local agency at a public or negotiated sale and may sell such bonds to public or private purchasers at a public or negotiated sale. The Authority is controlled by the City and has the same governing body as the City, which also performs all accounting and administrative functions for the Authority. The Authority was established December 15, 1998, pursuant to Article 1, Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California. The City authorized the formation of a joint powers authority with the former Turlock Redevelopment Agency.

B. Basis of Presentation

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. GASB is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

Government-Wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government, the City, and its blended component unit. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for 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. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes and franchise fees that are based on gross receipts, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category - *governmental*, *proprietary*, and *fiduciary* - are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues and expenses, such as charges for services and the related costs, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues and expenses, such as subsidies, investment earnings, and any related costs, result from nonexchange transactions or ancillary activities.

C. Major Funds

Major funds are defined as funds that have either assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reports the following major governmental funds in the accompanying financial statements:

General Fund – The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds. Expenditure activities within the General Fund include public safety (police and fire), park maintenance, general City administration (includes City Clerk, payroll/personnel, accounts receivable, accounts payable, accounting), planning, and the City attorney. For financial reporting purposes, the General Fund for the City of Turlock also includes Parks, Arts and Recreation Commission, Special Public Safety, Cannabis, Measure A, and Tourism (2 funds).

Former Low and Moderate Income (LMI) Housing Fund – This fund accounts for the activity of the Housing Set-Aside funds post redevelopment agency dissolution.

Gas Tax/Street Improvement Fund – The Gas Tax/Street Improvement Fund accounts for the City's Gas Tax (Highway User's Tax), Local Transportation Fund, and Measure L (Stanislaus County Sales Tax Transportation Measure) revenues as well as federal/state/local grants received for street improvement purposes. These revenue sources are used in the maintenance of the City's street/road system including street sweeping, pothole repairs, streetlight/traffic signal lighting and maintenance, and various street reconstruction projects that are the result of wear and tear. Expenditures in this fund do not include street construction projects that are due to development.

APRA – This fund accounts for American Rescue Plan Act (ARPA) funding.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Major Funds (Continued)

The City reports the following enterprise funds as major funds in the accompanying financial statements:

Water Fund – Accounts for the revenues collected and expenses incurred in providing potable water to residents throughout the City. All activities necessary to provide this service, including administration, operations/maintenance, capital improvements, billing/collections, and any financing costs are accounted for in this fund.

Sewer Fund – Accounts for the revenues collected and expenses incurred in conjunction with the operation and maintenance of the City's sewer and storm drainage systems throughout the City. All activities necessary to provide this service including administration, operations/maintenance, capital improvements, billing/collections, and any financing costs are accounted for in this fund.

Transportation Fund – The Transportation Fund accounts for the activities of the City's fixed-route and Dial-a-Ride bus systems which are in part funded with Local Transportation and Federal Transportation funds.

The City also reports the following fund types:

Internal Service Funds – The funds account for equipment pool, self-insurance, information technology, and engineering activities, all of which provide services to other departments on a cost-reimbursement basis.

Trust Fund – Trust funds account for assets held by the City as an agent for various functions. The Successor Agency to the Turlock Redevelopment Agency (the Successor Agency) Private-Purpose Trust Fund accounts for the accumulation of resources to be used for payments at appropriate amounts and times in the future. This fund accounts for winding down the affairs of the former Turlock Redevelopment Agency, makes payments on the Recognized Obligation Payment Schedule, and disposes of assets and property of the former Turlock Redevelopment Agency for the benefit of taxing agencies. The financial activities of this fund are excluded from the City-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

Custodial Funds are used to account for assets held by the City for the Northwest Triangle Mello Roos Assessment District, Turlock Property and Business Improvement District (PBID) #2, and monies held for an external investment pool for the Stanislaus Regional Water Authority, none of which are held in trust. The financial activities of these funds are excluded from the City-wide financial statements because they are not directly or indirectly governed by the City Council.

D. Basis of Accounting

The government-wide, proprietary, and fiduciary (trust and custodial funds) fund financial statements are reported using the *economic resources* measurement focus and the *full 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.

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*. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within ninety days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, including lease liabilities, claims and judgments, and accumulated unpaid vacation, sick pay, and other employee benefit amounts, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and financing through leases are reported as *other financing sources*.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis of accounting, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Other revenues susceptible to accrual are sales taxes and interest revenue. Forfeitures, licenses, other permits, and miscellaneous revenue are not susceptible to accrual because they are not measurable until received in cash. Grant funding received in advance of the related expenditure is accounted for as unearned revenue.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by unrestricted resources if necessary.

E. Prepays, Materials, Supplies, and Deposits

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure/expense when consumed, rather than when purchased.

Materials and supplies are valued at cost on a first-in first-out basis. Supplies in the enterprise and internal funds consist principally of materials and supplies for utility and internal operations. Materials and supplies of the governmental funds consist of expendable supplies and materials held for consumption. The cost is recorded as an expense or expenditure in the funds at the time individual inventory items are consumed, rather than when purchased.

Prepays, materials, supplies, and deposits in governmental funds are equally offset by nonspendable fund balance which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

F. Deferred Inflows of Resources and Deferred Outflows of Resources

In addition to assets, the Statement of Net Position or Balance Sheet reports a separate section for deferred outflows of resources. The City has deferred outflows of resources related to pensions and other post-employment benefits (OPEB) as discussed in Notes 9 and 10. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position or Balance Sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenues from loans receivable and accounts receivable. The City also has deferred inflows of resources related to pensions and OPEB as discussed in Notes 9 and 10 and leases receivable as discussed in Note 15. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**G. Property Tax Revenue**

All property taxes are collected and allocated by the County of Stanislaus (the County) to the various taxing entities. Secured property taxes are determined annually as of January 1, and attach as an enforceable lien on real property as of July 1. Taxes are due November 1 and February 1, and are delinquent if not paid by December 10 and April 10, respectively.

In November 1993, the City adopted the “Teeter Plan” method of property tax distribution. Under the Teeter Plan, the County remits property taxes to the City based on assessments, not on collections, according to the following schedule: 55% in December, 40% in April, and 5% at the end of the fiscal year. Under this plan, a need for an allowance for uncollectible taxes is eliminated.

Property tax is recognized when it is available and measurable. The City considers property tax as available if it is received within 60 days after the fiscal year end. Unsecured property taxes are due on July 1, and become delinquent if not paid by August 31.

H. Revenue Recognition for Water and Sewer

All receivables are shown net of an allowance for doubtful accounts. Service charge revenues (water, sewer, and refuse collection) are recorded as billed to customers on a cyclical basis. All utility customers are billed monthly, in arrears. The amounts billed in July for June services are accrued as accounts receivable as of June 30.

I. Compensated Absences

For governmental and business-type activities, compensated absences are recorded as earned (vested) and the related expenses and liabilities are reported in the government-wide financial statements.

In governmental funds, compensated absences are recorded as expenditures in the year paid as it is the City's policy to liquidate any unpaid compensated absences at June 30 from future resources, rather than currently available financial funds. In proprietary funds, compensated absences are expensed to the various funds as earned (vested) and each proprietary fund's share of the unpaid liability is recorded as a liability of the fund.

The City accrues vacation and sick time payable based on negotiated Memoranda of Understanding (MOU) and Schedules of Benefits with the City's various bargaining units. The agreements indicate the methodology for accruing time and the maximum accrual limits.

The changes of the compensated absences during the fiscal year ended June 30, 2023, were as follows:

	<u>Governmental</u>	<u>Business-Type</u>	<u>Total</u>
Beginning Balance	\$ 3,186,664	\$ 632,574	\$ 3,819,238
Net Change	<u>328,090</u>	<u>80,582</u>	<u>408,672</u>
Ending Balance	<u>\$ 3,514,754</u>	<u>\$ 713,156</u>	<u>\$ 4,227,910</u>
Current Portion	<u>\$ 702,950</u>	<u>\$ 142,630</u>	<u>\$ 845,580</u>

Compensated absences are liquidated by the fund that has recorded the liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

K. Investment in Affordable Housing Property

The former Turlock Redevelopment Agency purchased parcels that are to be used for affordable housing purposes. The Successor Agency transferred affordable housing property with a carrying value of \$327,185 to the City as Housing Successor during fiscal year 2017. Such land parcels are accounted for at the lower of cost or net realizable value or agreed-upon sales price if a disposition agreement has been made with a developer.

The balance of the investment in affordable housing property in the Former LMI Housing Special Revenue Fund at June 30, 2023, was \$327,185.

L. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

A. Budgetary Control and Accounting

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. The City Manager submits to the City Council a proposed budget for the fiscal year beginning July 1. The budget includes proposed expenditures and the means of financing them.
2. The City Council reviews the proposed budget at meetings which are open to the public. The Council also conducts a public hearing on the proposed budget to obtain comments from interested citizens.
3. Prior to July 1, the budget is legally adopted through a passage of a resolution.
4. The City Manager is authorized to transfer funds within departmental budgets between major object classifications and between capital projects in the same fund. The City Council must authorize transfers between funds, between departments, and from the fund balances reserved for specific purposes.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING (Continued)

A. Budgetary Control and Accounting (Continued)

5. Formal budgetary accounting is employed as a management tool for all funds, except the Custodial funds. Annual budgets are legally adopted and amended as required for the General Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds. All budgets are prepared on a basis consistent with accounting principles generally accepted in the United States.
6. Budgeted amounts are reflected after all applicable amendments and revisions.
7. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the department level. Departments can reallocate spending within an object (e.g., supplies or utilities) with the exception of personnel or capital outlay. The total expenditures for that object cannot be increased without the approval of the City Manager or City Council. Any reallocations between objects must be approved by the City Manager. Only the City Council can approve increases in the total appropriation for a department within the General Fund or a fund, other than the General Fund. A “department” for legal appropriation purposes may be a single organization (e.g., City Attorney) or an entire department having multiple divisions (e.g., Parks and Recreation).

NOTE 3 – CASH AND INVESTMENTS

The City pools cash resources from all funds, except cash and investments with fiscal agents, 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.

A. Policies

The City invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable *securities instruments*, or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system. In order to increase security, the City employs the Trust Department of a bank as the custodian of certain City managed investments, regardless of their form.

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.

California law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the City’s cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California law, this collateral is held in a separate investment pool by another institution in the City’s name and places the City ahead of general creditors of the institution.

The City’s investments are carried at fair value, as required by accounting principles generally accepted in the United States of America. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

NOTE 3 – CASH AND INVESTMENTS (Continued)**B. Classification**

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or other agreements.

City cash and investments:	
Cash and investments available for operations	\$ 224,303,727
Restricted cash and investments and cash and investments with fiscal agent	<u>3,358,845</u>
Total City Cash and Investments	<u>227,662,572</u>
Cash and investments in Fiduciary Funds (Separate Statement):	
Successor Agency to the Redevelopment Agency	
Private-Purpose Trust Fund:	
Cash available for operations	1,939,858
Cash and investments with fiscal agent	645,915
Custodial Funds:	
Cash and investments available for operations	563,938
Cash and investments with fiscal agent	106,932
Custodial Fund - External investment pool	<u>27,340,008</u>
Total Cash and Investments	<u>\$ 258,259,223</u>

Cash and investments as of June 30, 2023, consist of the following:

Cash on hand	\$ 9,920
Deposits with financial institutions	92,537,752
Investments	<u>165,711,551</u>
Total Cash and Investments	<u>\$ 258,259,223</u>

For purposes of the Statement of Cash Flows, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of funds with fiscal agents) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

NOTE 3 – CASH AND INVESTMENTS (Continued)**C. Investments Authorized by the California Government Code and the City's Investment Policy**

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City, and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code or the City's Investment Policy where it is more restrictive:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Notes, Bonds, and/or Bills	5 years	A	Unlimited	N/A
U.S. Government Agency Securities	5 years	A	Unlimited	25%
Negotiable Certificates of Deposit	5 years	N/A	30%	N/A
Certificates of Deposit	5 years	A	Unlimited	N/A
Bankers' Acceptances	180 days	A	40%	30%
Commercial Paper	270 days	A-1 or Higher	25%	10%
State of California Local Agency Investment Fund (LAIF)	N/A	N/A	Equal to maximum limit set by LAIF	N/A
Repurchase Agreements	1 year	N/A	Unlimited	N/A
Money Market and Mutual Funds	N/A	A	20%	N/A
Corporate Notes	5 years	AA	30%	N/A

D. Investments Authorized by Debt Agreements

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures, or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio
U.S. Treasury Notes, Bonds, and/or Bills	5 years	N/A	No maximum
U.S. Government Sponsored Securities	5 years	N/A	No maximum
State Obligations	N/A	A	No maximum
Pre-Refunded Municipal Obligations	N/A	AAA	No maximum
Certificates of Deposit	30 days	A-1	No maximum
Bankers' Acceptances	30 days	A-1	No maximum
Commercial Paper	270 days	A-1+	No maximum
State of California Local Agency Investment Fund (LAIF)	N/A	N/A	LAIF limits
Repurchase Agreements	270 days	A	No maximum
Guaranteed Investment Contracts	N/A	AA	No maximum
Money Market Funds	N/A	Aam or Aam-G	No maximum
Corporate Notes	N/A	Two highest rating categories	No maximum
Negotiable Certificates of Deposit	N/A	N/A	No maximum

NOTE 3 – CASH AND INVESTMENTS (Continued)**E. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	12 Months or Less	13 to 24 Months	25 to 60 Months	Total
Held by City:				
U.S. Treasury Notes	\$ 15,650,774	\$ 13,217,500	\$ 20,374,883	\$ 49,243,157
U.S. Government Agency Securities	5,880,597	3,918,236	13,033,152	22,831,985
Certificates of Deposit	12,194,818	2,120,570	897,338	15,212,726
State of California Local Agency Investment Fund	73,862,137	-	-	73,862,137
Held by Trustee:				
Money Market Mutual Funds	755,094	-	-	755,094
Corporate Notes/Bonds	-	-	3,806,452	3,806,452
Total Investments	<u>\$ 108,343,420</u>	<u>\$ 19,256,306</u>	<u>\$ 38,111,825</u>	<u>\$ 165,711,551</u>

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2023, these investments matured in an average of 260 days.

Money market mutual funds that are available for withdrawal on demand at June 30, 2023, matured in an average of 23 days.

NOTE 3 – CASH AND INVESTMENTS (Continued)**F. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of June 30, 2023, for each investment type as provided by Standard and Poor's investment rating system:

Investment Type	AAAm	AA+	Total
Held by City:			
U.S. Government Agency Securities	\$ 4,754,792	\$ 18,077,193	\$ 22,831,985
Held by Trustee:			
Money Market Mutual Funds	755,094	-	755,094
Corporate Notes/Bonds	3,806,452	-	3,806,452
Total Rated Investments	<u>\$ 9,316,338</u>	<u>\$ 18,077,193</u>	27,393,531
Not Rated:			
Certificates of Deposit			15,212,726
State of California Local Agency Investment Fund			73,862,137
Exempt from Credit Rating Disclosure:			
U.S. Treasury Notes			<u>49,243,157</u>
Total Investments			<u>\$ 165,711,551</u>

G. Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2023:

	Level 1	Level 2	Total
Investments by Fair Value Level:			
Held by City:			
U.S. Treasury Notes	\$ -	\$ 49,243,157	\$ 49,243,157
U.S. Government Agency Securities	-	22,831,985	22,831,985
Certificates of Deposit	11,951,185	3,261,541	15,212,726
Subtotal	<u>\$ 11,951,185</u>	<u>\$ 75,336,683</u>	87,287,868
Investments Measured at Amortized Cost:			
Held by Trustee:			
Money Market Mutual Funds			755,094
Corporate Notes/Bonds			3,806,452
Investment Exempt from Fair Value Hierarchy:			
State of California Local Agency Investment Fund			<u>73,862,137</u>
Total Investments			<u>\$ 165,711,551</u>

NOTE 3 – CASH AND INVESTMENTS (Continued)

G. Fair Value Hierarchy (Continued)

U.S. Treasury Notes and U.S. Government Agency Securities classified in Level 2 of the fair value hierarchy are valued using matrix pricing or Interactive Data Pricing and Reference Data (IDC). Certificate of Deposits classified in the Level 2 of the fair value hierarchy are valued using Bloomberg or IDC pricing. These prices are obtained from various pricing sources by the City's custodian bank.

Fair value is defined as the quoted market value on the last trading day of the period.

NOTE 4 – INTERFUND TRANSACTIONS

A. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The City uses interfund transfers for two main purposes. First, to apportion costs initially accounted for in one fund to other funds that benefit from the goods and/or services acquired. Secondly, to account for shared funding of capital improvement projects. The City accounts for capital improvement projects in one fund and the funds that are providing funding assistance transfer monies representing their contribution to the project fund.

NOTE 4 – INTERFUND TRANSACTIONS

A. Transfers Between Funds (Continued)

Transfers between funds during the fiscal year ended June 30, 2023, were as follows:

<u>Fund Making Transfer</u>	<u>Fund Receiving Transfer</u>	<u>Amount Transferred</u>
General Fund	Nonmajor Governmental Funds	4,396,671 (A), (B), (C)
	Internal Service Funds	3,648,012 (A)
Gas Tax/Street Improvement Fund	Sewer Enterprise Fund	40,878 (A), (B)
	Transportation Enterprise Fund	388,382 (D)
	Internal Service Funds	129,318 (A)
ARPA	General Fund	477,946 (B)
	Nonmajor Governmental Funds	3,000,000 (C)
	Internal Service Funds	56,866 (B)
Nonmajor Governmental Funds	General Fund	1,084,075 (B)
	Nonmajor Governmental Funds	183,241 (A), (B)
	Water Enterprise Fund	56,021 (A), (B)
	Sewer Enterprise Fund	206,786 (A), (B)
	Internal Service Funds	67,083 (A)
Water Enterprise Fund	General Fund	890,112 (B), (E)
	Nonmajor Governmental Funds	1,870 (B)
	Internal Service Funds	285,000 (A)
Sewer Enterprise Fund	General Fund	1,130,237 (B), (E)
	Gas Tax/Street Improvement Fund	44,909 (B)
	Nonmajor Governmental Funds	21,973 (A), (B)
	Internal Service Funds	100,735 (A)
Transportation Enterprise Fund	General Fund	75,160 (E)
Internal Service Funds	Nonmajor Governmental Funds	2,913 (B)
	Internal Service Funds	2,500 (B)
		<u>\$ 16,290,688</u>

(A) To fund capital improvements or equipment.

(B) To fund operations, including computer replacement.

(C) To fund the Internal Service Equipment Pool for future vehicle purchases.

(D) To fund transportation operations from Measure L.

(E) To fund administrative expenses.

NOTE 4 – INTERFUND TRANSACTIONS

B. Current Interfund Balances

Current interfund balances arise mainly due to the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances are expected to be repaid shortly after the end of the fiscal year. Current amounts due to the Equipment Pool Internal Service Fund from the funds listed below at June 30, 2023, were as follows:

	Amount Due to Equipment Pool Internal Service Fund
Nonmajor Special Revenue Fund:	
CDBG	\$ 222,031
Home ARP	204,619
Total	<u>\$ 426,650</u>

C. Internal Balances

Internal balances are presented in the entity-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business-type activities.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE

At June 30, 2023, the City had the following amounts due from developers and loans receivable. These amounts are further described below the table.

	Governmental Activities	Business-Type Activities	Total
Due from developers	\$ 287,284	\$ 157,663	\$ 444,947
Loans receivable	35,788,959	-	35,788,959
Total	<u>\$ 36,076,243</u>	<u>\$ 157,663</u>	<u>\$ 36,233,906</u>

A. Due from Developers

These amounts represent funds expended by the City in the preparation of the master plan and related planning documents required for the development of the City's Northwest Specific Triangle Plan Area, its Northeast Master Plan Area, and its Morgan Ranch Master Plan Area. The amounts expended by the City are being recovered as these plan areas develop via a specific development impact fee. The Northwest Specific Triangle Plan receivable of \$157,663 is recorded in the Sewer Enterprise Fund, the Northeast Master Plan receivable of \$20,041 is recorded in the General Fund, and the Morgan Ranch Master Plan receivable of \$267,243 is recorded in the Facility Fees Capital Projects Fund.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE
(Continued)

B. Loans Receivable

Loans receivable at June 30, 2023, consist of the following:

<u>Type of Loan/Borrower</u>	<u>Amount</u>
Central Valley Coalition for Affordable Housing	\$ 10,780,644
First Time Homebuyer Loans	7,235,314
EAH, Inc. (Avena Bella)	13,723,151
Owner-Occupied Rehabilitation Loans	2,380,087
Rehabilitation Forgivable Loans for Energy Improvements	62,005
Rental Rehabilitation Loans	5,500
Turlock Gospel Mission Loans	300,000
We Care Program Loan	266,000
Haven Women's Center Loan	178,500
United Samaritans Foundation Loan	175,000
Housing Authority of the County of Stanislaus Loan	389,700
Greater Modesto Interfaith Hospitality Network Loan	288,000
Subtotal	35,783,901
Employee Computer Loans	5,058
Total Long-Term Notes Receivable	<u><u>\$ 35,788,959</u></u>

Central Valley Coalition for Affordable Housing

The Central Valley Coalition for Affordable Housing (CVCAH) is a Community Housing Development Organization (CHDO) participating in various projects in the City. A CHDO is a private, nonprofit, community-based service organization that has the capacity to develop affordable housing for the community it serves. The City, under the HOME Investment Partnership Program (HOME), is required to reserve HOME funds for investment in housing to be developed, sponsored, or owned by CHDOs. The City must identify and certify qualifying nonprofit organizations as CHDOs through U.S. Department of Housing and Urban Development (HUD) regulations.

CVCAH is currently participating in three types of projects within the City. The first is Crane Terrace, a 44-unit, three-story, low-income senior living apartment complex. Using 20% Set-Aside monies, the former Turlock Redevelopment Agency loaned \$4 million to this \$10.5 million project under a Disposition and Development Agreement (DDA) dated April 26, 2005. The DDA calls for repayment of the 55-year note to begin in year 31 from residual rental receipts. The note carries 3% simple interest. The total outstanding principal and interest at June 30, 2023, was \$6,416,081.

The second type of project is the acquisition and rehabilitation of single-family residential units which will be rented out to HUD qualifying low/moderate income families. CVCAH currently has three of these properties for which the City holds promissory notes totaling \$1,017,529. The notes each carry a 5% annual interest rate and are due and payable, along with all accrued, unpaid interest at maturity, unless the underlying property is sold, at which time the note and all accrued, unpaid interest is due and payable. Total outstanding principal and interest at June 30, 2023, on these three properties was \$1,860,694.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE
(Continued)

B. Loans Receivable (Continued)

Central Valley Coalition for Affordable Housing (Continued)

The third type of project is the acquisition of multi-family properties which will be rented to HUD qualifying, low-income families. CVCAH currently owns three multi-family properties for which the City holds promissory notes totaling \$1,394,604. The notes each carry annual interest rates from 3% - 5% and are due and payable, along with all accrued, unpaid interest at maturity, unless the underlying property is sold, at which time the note and all accrued, unpaid interest is due and payable. Total outstanding principal and interest at June 30, 2023, on these three properties was \$2,503,869.

First Time Homebuyer Loans

The First Time Homebuyer Loan program, funded using Federal and/or State of California HOME funds, Federal Community Development Block Grant (CDBG) funds, and the former Turlock Redevelopment Agency low/moderate income housing funds, provides eligible prospective homebuyers within the City with up to \$80,000 in funding assistance through a silent second deed of trust on their home. The loans are interest free for the first five years and accrue interest at 3% - 5% simple interest annually thereafter. The loans are due and payable should the homeowner refinance or sell the property. Proceeds from repaid loans are used to extend new loans. As of June 30, 2023, the City had 153 loans outstanding, totaling to \$7,235,314.

EAH, Inc. (Avena Bella)

EAH, Inc., (EAH) is a nonprofit corporation which develops and manages affordable housing projects in the western United States. The former Turlock Redevelopment Agency entered into two Disposition and Development Agreements (DDA) with EAH to assist in the development and help secure financing for the Avena Bella multi-family housing project on 6.7 acres of property in the area of Linwood Avenue and Hwy 99. The site was initially owned by the City and will be conveyed to the developer (EAH) pursuant to the terms of the DDA. The proposed project is a two-phased, 140 unit, three-story, apartment complex for low and very low income families with amenities that would complement the project and surrounding neighborhood.

The DDA for Phase I and construction of the first 80 units on 4.3 acres contains funding of up to \$5 million of former Turlock Redevelopment Agency low and moderate income funds divided into two separate funding horizons. The first is a pre-development loan of up to \$1 million to reimburse the developer for certain pre-construction, design, and engineering costs. The second is a development cost loan of up to \$4 million to be used for construction and development of the project, excluding development fees, management fees, or other similar fees.

The DDA for Phase II, which is projected to construct an additional 60 units on the remaining 2.4 acres, provides for up to \$500,000 in advanced pre-development costs in the form of a loan. The balance of the \$3,744,107 million loan is for construction and final development of the project, excluding development fees, management fees, or other similar fees. The California Department of Finance has concluded that the DDA for Phase II is an enforceable obligation and has issued a Letter of Final and Conclusive Determination related to this DDA.

Both DDAs contain conditions which must be achieved in order for the developer to be eligible to receive funding as well as conditions related to the development of the project, additional funding sources which must be obtained, and conditions for the transfer of ownership of the property.

Each loan is memorialized with a Promissory Note and a recorded deed of trust against the property. The combined loans carry a 3% annual simple interest rate and will be repaid using residual receipts over a 55 year period. As of June 30, 2021, EAH had drawn down all the funds associated with the DDAs for Phase I and II of the project.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE
(Continued)

B. Loans Receivable (Continued)

EAH, Inc. (Avena Bella) (Continued)

In connection with Phase II of the apartment complex, the City issued two additional loans during fiscal year 2020. The first loan in the amount of \$2,467,373 was funded with HOME funds to assist with the development and construction of the additional 60 multi-family residential housing units. The loan accrues simple interest of 3%, will be repaid with residual receipts. The second loan, in the amount of \$885,000, was issued for the acquisition of the property from the City. The loan accrues simple interest of 1% and no payments are due until the maturity date. Principal and accrued interest on both the HOME loan and the acquisition loan are due October 1, 2074. Both loans were fully drawn down as of June 30, 2020.

Outstanding principal and accrued interest for all four loans for this project totaled \$13,723,151, as of June 30, 2023.

Owner-Occupied Rehabilitation Loans

The Owner-Occupied Rehabilitation Loan program, funded with either Federal CDBG or State of California HOME funds, provides eligible homeowners with funding for health, safety, and/or building code related improvements to their home. Eligibility is established based on the age and income requirements for HUD funded programs. The loans are for a maximum of 20 years and can be either fully amortizing or deferred, depending on the age and income level of the applicant. The fully amortizing loans carry a 5% simple interest rate for the entire term, while the deferred loans accrue simple interest at 5% for the first 10 years and then no interest for the remaining 10 years. All loans are secured by a recorded silent second deed of trust on the property. The loans are due and payable should the homeowner refinance or sell the property. As of June 30, 2023, the City had 32 loans outstanding, totaling to \$2,380,087.

Rehabilitation Forgivable Loans for Energy Improvements

Using CDBG-R funding, the City has been able to provide forgivable loans for energy improvements made as part of the rehabilitation process for a qualified low/moderate income homeowner. The forgivable loans can be used for structural (e.g., windows, weather stripping, insulation) and/or appliance (e.g., HVAC, refrigerator) improvements to the property which reduce the energy usage of the home. The forgivable loans are for up to \$20,000, carry no interest, and are forgiven equally over a five-year period provided the home continues to be the primary residence of the qualified homeowner. At June 30, 2023, the City had 6 loans outstanding with principal and accrued interest of \$62,005.

Rental Rehabilitation Loans

The Rental Rehabilitation Loan program, funded with CDBG funds, is similar to the owner-occupied program except it is for rental properties. To be eligible, the property must be occupied by a qualified low/moderate income tenant based on HUD requirements. These fully amortizing loans are for a maximum of 20 years and carry a 6.5% simple interest rate. The loans are due and payable should the homeowner refinance or sell the property or have a non-qualifying tenant. As of June 30, 2023, the City had one loan outstanding totaling to \$5,500.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE
(Continued)

B. Loans Receivable (Continued)

Turlock Gospel Mission Loans

In March 2016, the City, using CDBG funds, executed a loan agreement and promissory note secured by a deed of trust with the Turlock Gospel Mission (a California nonprofit public benefit corporation) (TGM) to assist TGM with the purchase of property to be used as the home for TGM's Homeless Assistance Ministry Center (HAM Center). Since 2012, the HAM Center serves as a homeless day center as well as provides case management services to obtain identification, connection to mental health services and benefits, substance abuse programs, and other social service assistance. Its mission is to provide hope and assistance to those currently homeless in an effort to help them obtain jobs and essential services, and secure permanent housing opportunities. The loan agreement provides for the note to be forgiven equally over a 10 year period provided TGM continues to use the property for its intended purpose. No interest accrues on the note as long as the borrower is not in default per terms of the loan agreement. As of June 30, 2023, the amount outstanding was \$36,000.

In May 2021, the City, using Homeless Emergency Aid Program (HEAP) funds, executed a second loan agreement and promissory note secured by a deed of trust with TGM to assist with the renovation of a commercial building to provide shelter and intensive case management for homeless intervention. The building is located at 432 South Broadway. The loan agreement in the amount of \$330,000 provides for the promissory note to be forgiven at a rate of 10% per year for a total of ten years provided that the property continues to be used as a homeless shelter. As of June 30, 2023, the amount outstanding was \$264,000.

We Care Program Loan

In September 2015 the City, using both CDBG and HOME funds, executed a loan agreement and two promissory notes each secured by a deed of trust with the We Care Program Turlock (a California nonprofit public benefit corporation) (We Care) to assist We Care with the purchase a fourplex to be used as transitional housing for persons at or below sixty percent (60%) of the median income in the County as defined by HUD. The CDBG portion of the loan is for \$240,000 and the HOME portion is \$110,000. No interest accrues and no periodic payments are due on either note as long as the borrower is not in default and the property continues to be used for its intended purpose.

The HOME loan is equally forgivable over a 20 year period provided We Care continues to use the property for its intended purpose and is not otherwise in default as defined by the loan agreement. The CDBG loan is not forgivable and is repayable at the time the borrower ceases to use the property for its intended purpose. The CDBG loan also contains an equity sharing provision, which means that, if the borrower sells the property for more than the repayment amount required under the CDBG and HOME loan notes, 50% of the excess proceeds will be paid to the City. As of June 30, 2023, the amounts outstanding on the CDBG and HOME notes were \$156,00 and \$110,000, respectively.

Haven Women's Center Loan

In August 2016, using both CDBG and HOME funds, the City executed a loan agreement and two promissory notes each secured by a deed of trust with Haven Women's Center of Stanislaus (a California nonprofit public benefit corporation) (Haven Women's Center) to assist the Haven Women's Center with the purchase of a single family residence to be rented to families or persons at or below sixty percent (60%) of the median income in the County, as defined by HUD. The CDBG portion of the loan is for \$105,000 and the HOME portion is \$105,000. No interest accrues and no periodic payments are due on either loan as long as the borrower is not in default and the property continues to be used for its intended purpose.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE
(Continued)

B. Loans Receivable (Continued)

Haven Women's Center Loan (Continued)

The CDBG loan is equally forgivable over a 20 year period provided Haven Women's Center is not otherwise in default as defined by the loan agreement. The HOME loan is not forgivable and is repayable at the time the borrower ceases to use the property for its intended purpose. The HOME loan also contains an equity sharing provision, which means that, if the borrower sells the property for more than the repayment amount required under the CDBG and HOME loan notes, 50% of the excess proceeds will be paid to the City. As of June 30, 2023, the amounts outstanding on the CDBG and HOME loans were \$73,500 and \$105,000, respectively.

United Samaritans Foundation Loan

In March 2018, the City, using CDBG funds, executed a loan agreement and promissory note secured by a deed of trust with United Samaritans Foundation (USF) to assist with the restoration of the bathroom and shower facilities for the building that is being leased to the We Care Program Turlock for the purposes of providing sheltering and other services to homeless men. The building is located at 219 South Broadway and has served as a shelter since 2003. The loan agreement to USF in the amount of \$175,000 provides for the promissory note to be forgiven at that end of six years provided that the property continues to be used as a homeless shelter.

Housing Authority of the County of Stanislaus Loan

In November 2020, the City, using HOME funds, executed a loan agreement and promissory note secured by a deed of trust with the Housing Authority of the County of Stanislaus (the Housing Authority) to assist the Housing Authority with the purchase a single family home and a triplex to be used as transitional housing for persons at or below sixty percent (60%) of the median income in the County as defined by HUD. The HOME loan is for \$433,000. No interest accrues and no periodic payments are due on the note as long as the borrower is not in default and the property continues to be used for its intended purpose. The HOME loan is forgivable at a rate of 5% per year over twenty years. As of June 30, 2023, the amount outstanding on the HOME note was \$389,700.

Greater Modesto Interfaith Hospitality Network Loan

In September 2020 the City, using CDBG funds, executed a loan agreement and promissory note secured by a deed of trust with the Greater Modesto Interfaith Hospitality Network (a California nonprofit public benefit corporation) (the Network) to assist the Network with the purchase a single family home to be used as transitional housing for persons at or below eighty percent (80%) of the median income in the City as defined by HUD. The CDBG loan is for \$288,000. No interest accrues and no periodic payments are due on the note as long as the borrower is not in default and the property continues to be used for its intended purpose. The CDBG loan is not forgivable and is repayable at the time the borrower ceases to use the property for its intended purpose. The CDBG loan also contains an equity sharing provision, which means that, if the borrower sells the property for more than the repayment amount required under the CDBG loan notes, 50% of the excess proceeds will be paid to the City. As of June 30, 2023, the amount outstanding on the CDBG note was \$288,000.

Employee Computer Loans

All full-time City employees who have completed their probationary period are eligible to obtain an interest free loan of up to \$2,500 to purchase a computer. All requests for loans are subject to review by the Service Area Director and must be approved by either the City Manager or Assistant City Manager. Repayment of these loans is handled through payroll deductions which are spread out equally over a two year period. Employees must repay the outstanding balance of their loans upon ending their employment with the City. As of June 30, 2023, 5 employees had loans due to the City totaling \$5,058.

NOTE 5 – DUE FROM DEVELOPERS, LOANS RECEIVABLE, AND ACCOUNTS RECEIVABLE
(Continued)

C. Accounts Receivable

The following table provides a detailed listing of the City's accounts receivable by type as of June 30, 2023:

	Due from Other Governments	Accounts Receivable	Total
General Fund	\$ 7,660,588	\$ 3,570,733	\$ 11,231,321
Former LMI Housing Special Revenue Fund	-	450	450
Gas Tax/Street Improvement Special Revenue Fund	2,077,270	-	2,077,270
Nonmajor Governmental Funds	1,329,032	68,115	1,397,147
Water Enterprise Fund	279,032	3,201,040	3,480,072
Sewer Enterprise Fund	378,073	2,611,489	2,989,562
Transportation Enterprise Fund	5,788,430	5,046	5,793,476
Internal Service Fund	40	532,852	532,892
Total	17,512,465	9,989,725	27,502,190
Less Allowance for Collectability	(193,863)	-	(193,863)
Total, Net	\$ 17,318,602	\$ 9,989,725	\$ 27,308,327

NOTE 6 – CAPITAL ASSETS

Capital assets, which include land, buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated assets are valued at their estimated fair value on the date donated. City policy has set the capitalization thresholds for reporting capital assets at the following:

General Capital Assets	\$ 10,000
Infrastructure Capital Assets	\$ 50,000

Depreciation has been provided on a straight-line basis over the following useful lives:

	Years
Land Improvements and Infrastructure	25-60
Buildings	30-50
Furniture and Equipment	5-10
Vehicles	5-10

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, sewer, parklands, and buildings. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping, and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Interest accrued during the construction of capital assets, if any, is capitalized for the business-type activities in the proprietary funds as part of the asset cost.

NOTE 6 – CAPITAL ASSETS (Continued)**A. Capital Assets Additions and Retirements**

At June 30, 2023, the City's capital assets for governmental activities consisted of the following:

	Balance June 30, 2022	Additions	Retirements/ Adjustments	Transfers	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 17,574,358	\$ -	\$ -	\$ -	\$ 17,574,358
Construction in progress	31,349,104	9,611,696	-	(9,279,457)	31,681,343
Total capital assets not being depreciated	48,923,462	9,611,696	-	(9,279,457)	49,255,701
Capital assets being depreciated:					
Land improvements	38,163,767	-	-	-	38,163,767
Buildings	55,553,953	11,370	-	-	55,565,323
Furniture and equipment	17,406,185	73,662	(25,637)	-	17,454,210
Vehicles	13,410,680	689,642	(433,430)	-	13,666,892
Infrastructure	212,898,040	2,400,172	-	9,279,457	224,577,669
Total capital assets being depreciated	337,432,625	3,174,846	(459,067)	9,279,457	349,427,861
Less accumulated depreciation for:					
Land improvements	(18,732,283)	(939,828)	-	-	(19,672,111)
Buildings	(17,355,088)	(1,469,869)	-	-	(18,824,957)
Furniture and equipment	(12,131,505)	(559,626)	25,637	-	(12,665,494)
Vehicles	(9,885,344)	(859,283)	420,742	-	(10,323,885)
Infrastructure	(80,371,542)	(4,746,493)	-	-	(85,118,035)
Total accumulated depreciation	(138,475,762)	(8,575,099)	446,379	-	(146,604,482)
Net capital assets being depreciated	198,956,863	(5,400,253)	(12,688)	9,279,457	202,823,379
Governmental activities capital assets, net	\$ 247,880,325	\$ 4,211,443	\$ (12,688)	\$ -	\$ 252,079,080

Governmental activities depreciation expense for capital assets for the year ended June 30, 2023, was as follows:

Governmental Activities	
General government	\$ 605,973
Public safety	1,294,040
Public ways and facilities/transportation	5,185,881
Parks and recreation	447,060
Community development	127,790
Internal service funds	914,355
Total Governmental Activities	<u>\$ 8,575,099</u>

NOTE 6 – CAPITAL ASSETS (Continued)**A. Capital Assets Additions and Retirements (Continued)**

At June 30, 2023, the City's capital assets for business-type activities consisted of the following:

	Balance June 30, 2022	Additions	Retirements/ Adjustments	Transfers	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 5,144,541	\$ -	\$ -	\$ -	\$ 5,144,541
Construction in progress	40,136,482	23,668,063	(223,887)	(1,129,432)	62,451,226
Total capital assets not being depreciated	45,281,023	23,668,063	(223,887)	(1,129,432)	67,595,767
Capital assets being depreciated:					
Land improvements	10,283,313	-	-	-	10,283,313
Buildings and improvements	13,020,830	-	-	-	13,020,830
Furniture and equipment	47,040,778	263,577	(272,963)	-	47,031,392
Vehicles	9,746,785	15,243	(52,035)	-	9,709,993
Infrastructure	365,479,644	2,546,527	-	1,129,432	369,155,603
Total capital assets being depreciated	445,571,350	2,825,347	(324,998)	1,129,432	449,201,131
Less accumulated depreciation for:					
Land improvements	(3,534,551)	(279,312)	-	-	(3,813,863)
Buildings and improvements	(4,274,266)	(392,200)	-	-	(4,666,466)
Furniture and equipment	(21,415,483)	(855,978)	269,470	-	(22,001,991)
Vehicles	(3,220,946)	(760,701)	48,395	-	(3,933,252)
Infrastructure	(163,431,394)	(6,196,724)	-	-	(169,628,118)
Total accumulated depreciation	(195,876,640)	(8,484,915)	317,865	-	(204,043,690)
Net capital assets being depreciated	249,694,710	(5,659,568)	(7,133)	1,129,432	245,157,441
Business-type activities capital assets, net	\$ 294,975,733	\$ 18,008,495	\$ (231,020)	\$ -	\$ 312,753,208

Business-type activities depreciation expense for capital assets for the year ended June 30, 2023, was as follows:

Business-Type Activities	
Water	\$ 1,396,605
Sewer	5,915,442
Stanislaus Regional Water Authority (SRWA) Operations	180
Transportation	1,172,688
Total Business-Type Activities	<u>\$ 8,484,915</u>

NOTE 7 – LONG-TERM DEBT

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

Government-Wide Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Fund Financial Statements

The Governmental Fund Financial Statements do not include long-term debt, as this liability is not payable in the current period. The face amount of debt issued and any premiums received are reported as other financing sources, while discounts are reported as other financing uses.

NOTE 7 – LONG-TERM DEBT (Continued)**Fund Financial Statements** (Continued)

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

A. Current Year Governmental Activities Transactions and Balances

The City's governmental debt issues and transactions are summarized below and discussed in detail thereafter.

	Original Issue Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year	Due in More than One Year
Governmental Activities:							
Direct Borrowing:							
Lease Financings:							
Motorola Equipment Lease	\$ 2,727,690	\$ 1,766,567	\$ -	\$ 265,528	\$ 1,501,039	\$ 276,469	\$ 1,224,570
PNC Lease - Fire Trucks	1,755,110	1,755,110	-	91,565	1,663,545	94,687	1,568,858
Total Governmental Activities Debt	<u>\$ 4,482,800</u>	<u>\$ 3,521,677</u>	<u>\$ -</u>	<u>\$ 357,093</u>	<u>\$ 3,164,584</u>	<u>\$ 371,156</u>	<u>\$ 2,793,428</u>

Lease Financing***Motorola Equipment Lease Purchase Agreement***

On March 22, 2018, the City Council approved the lease financing/purchase and installation of the Turlock Radio System with a \$1 million down payment and the purchase of a Public Safety Computer Aided Dispatch/Records Management System (CAD/RMS) and associated components, systems, and programs in a total amount not to exceed \$5,727,690 for the project plus interest from the lease of the radio system. The lease, totaling \$2,727,690, carries an annual interest rate of 4.12% and requires monthly principal and interest payments due on the first of each month until April 2028 when the lease terminates. The City has pledged the radio system as collateral for the lease. Events of default under the lease agreement include failure to make any lease payment within ten days of the due date or failure of other lease covenants or conditions included in the lease agreement not cured within twenty days, which would accelerate repayment of the lease. The City can terminate the lease at any time by paying the prescribed prepayment price as set forth in the lease payment schedule.

Fire Engine Lease Purchase Agreement

On April 15, 2022, the City entered into a lease financing/purchase agreement for the purchase of two new Pierce Velocity Pumps. The lease, totaling \$1,755,110, carries an annual interest rate of 3.41% and requires annual principal and interest payments due on the 15th of each month until April 2037 when the lease terminates. The City has pledged the velocity pumps as collateral for the lease. Events of default under the lease agreement include failure to make any lease payment within ten days of the due date or failure to comply with other lease covenants or conditions included in the lease agreement that are not cured within thirty days, which would accelerate repayment of the lease. The City can terminate the lease at any time after April 15, 2024, by paying the prescribed prepayment price as set forth in the lease payment schedule.

NOTE 7 – LONG-TERM DEBT (Continued)**A. Current Year Governmental Activities Transactions and Balances** (Continued)**Debt Service Requirements**

Annual debt service requirements for governmental activities debt are shown below:

For the Year Ending June 30,	Governmental Activities - Direct Borrowing Lease Financing Payable	
	Principal	Interest
2024	\$ 371,156	\$ 118,570
2025	385,775	103,950
2026	400,974	88,752
2027	416,773	72,950
2028	433,203	56,523
2029-2033	599,358	157,712
2034-2037	557,345	48,310
Total	<u>\$ 3,164,584</u>	<u>\$ 646,767</u>

B. Current Year Business-Type Activities Transactions and Balances

The City's business-type debt issues and transactions are summarized below and discussed in detail thereafter:

	Original Issue Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year	Due in More than One Year
Business-Type Activities Debt:							
General Obligation Revenue Bonds:							
2017 Water Revenue Refunding	\$ 22,405,000	\$ 18,615,000	\$ -	\$ 795,000	\$ 17,820,000	\$ 835,000	\$ 16,985,000
Add: Unamortized bond premium	-	2,471,191	-	156,901	2,314,290	-	2,314,290
Loans Payable - Direct Borrowing:							
State Revolving Fund Loan - Harding Drain By-Pass	15,090,416	9,794,207	-	722,077	9,072,130	737,962	8,334,168
State Revolving Fund Loan - TRWQCF Upgrade	24,752,169	17,274,970	-	1,162,331	16,112,639	1,187,902	14,924,737
State Revolving Fund Loan - NVRWP	28,907,112	19,148,543	-	531,964	18,616,579	541,540	18,075,039
2022 Sewer Loan (Webster Bank)	32,924,000	32,924,000	-	2,978,000	29,946,000	2,967,000	26,979,000
Total Business-Type Activities Debt	<u>\$ 124,078,697</u>	<u>\$ 100,227,911</u>	<u>\$ -</u>	<u>\$ 6,346,273</u>	<u>\$ 93,881,638</u>	<u>\$ 6,269,404</u>	<u>\$ 87,612,234</u>

Revenue Bonds**2017 Water Revenue Refunding Bonds**

In June 2017, the Authority issued \$22,405,000 in Water Revenue Bonds Series 2017 to advance refund the series 2008 Water Revenue Bonds and to pay costs of issuance of the 2017 Bonds. The bonds, which carry coupon interest rates ranging from 4.00% - 5.250%, have semi-annual principal and interest payments on the first of March through 2038. Events of default on the 2017 Bonds include failure to make any debt service payment by the due date or failure to perform the other agreements or covenants required in the Master Installment Purchase Agreement (MIPA) between the Authority and the City not cured within sixty days of notice to the City, which would accelerate repayment of the bonds. The City can prepay the bonds at any time by paying the prescribed prepayment premium as set forth in the bond documents.

NOTE 7 – LONG-TERM DEBT (Continued)

B. Current Year Business-Type Activities Transactions and Balances (Continued)

Revenue Bonds (Continued)

2017 Water Revenue Refunding Bonds (Continued)

Pursuant to the MIPA, the City has pledged the net water system revenues (as defined in the MIPA) from the Water Enterprise Fund operations for repayment of the 2017 bonds. Based on fiscal year 2022-23 net system revenues of \$17,516,593, annual principal and interest payments (totaling \$1,635,938 in fiscal year 2022-23) were 9.3% of net water system revenues.

On April 12, 2023, S&P Global Ratings withdrew its ratings on the bonds due to the City's delay in issuing the audited financial statements.

Loans Payable

2022 Sewer Loan

On June 22, 2022, the City entered into a direct placement loan agreement in the amount of \$32,924,000. The proceeds of the loan, secured by revenue from the City's Wastewater Treatment operations as defined in the loan agreement, were used to refund and defease the outstanding 2012 Sewer Revenue Bonds. The 2012 Bonds will be repaid in their entirety on September 15, 2022. No new project monies were included in this loan agreement. The refunding resulted in an overall debt service savings of \$1,440,968. The net present value of the debt service savings is called an economic gain and amounted to \$1,231,964. The loan bears interest of 2.99% and matures in September 2033. Payments of principal are due annually on September 15th and interest is due semi-annually on the September 15th and March 15th. Events of default on the loan include failure to make any loan repayment by the due date or failure to perform the other agreements or covenants required in the loan agreement not cured within sixty days of notice to the City, would make all principal and interest outstanding on the loan immediately due and payable. The City can prepay the loan after September 15, 2024, by paying the prescribed prepayment premium as set forth in the loan agreement.

The City has pledged the net sewer system revenues (defined as total system revenues excluding certain revenues related to deposits, and proceeds from borrowings less maintenance and operating costs) from the Sewer Enterprise Fund operations for repayment of the 2022 Sewer Loan and the State Revolving Fund Loans. Based on fiscal year 2022-23 net system revenues of \$10,900,886, annual principal and interest payments (totaling \$3,652,658 in fiscal year 2022-23) were 33.5% of net system revenues.

State Revolving Fund Loans

The City entered into three agreements with the California State Water Resources Control Board for State Revolving Fund (SRF) project financing. These loans are on parity with the defeased 2012 Sewer Revenue Bonds. This means that the loans have equal rights to pledged revenues as the sewer bonds.

The first agreement was executed in December 2011 in the amount of \$20 million to fund the Harding Drain Bypass project. The agreement was amended in October 2012 to reduce the project funding to \$15,811,425. The notice of completion for the project was issued on April 22, 2014. The City drew down all the funds on this loan, including capitalized interest, totaling \$15,090,416. The loan bears annual interest of 2.2%, and annual principal and interest payments are due January 1, 2015, through January 1, 2034.

NOTE 7 – LONG-TERM DEBT (Continued)

B. Current Year Business-Type Activities Transactions and Balances (Continued)

Loans Payable (Continued)

State Revolving Fund Loans (Continued)

The second agreement was executed in April 2012 in the amount of \$24 million to fund the Turlock Regional Water Quality Control Facility (TRWQCF) upgrade and expansion project. The agreement was amended in January 2013 to increase the project funding to \$26,187,900. The notice of completion for the project was issued May 26, 2015. The City drew down all the funds on this loan, including capitalized interest, totaling \$24,752,169. The loan bears annual interest of 2.2%, and annual principal and interest payments are due December 1, 2015, through December 1, 2034.

For the third agreement, the City entered into a construction installment sale agreement with the California State Water Resources Control Board (CSWRCB) for SRF project financing. This loan is on parity with the defeased 2012 Sewer Revenue Bonds and SRF Loans. This means that the loan has equal rights to pledged revenues as the sewer bonds and loans.

The loan and grant agreement was executed in August 2018 in the amount of \$39,461,000 to fund the North Valley Regional Recycled Water Program project. In December 2019, the loan and grant agreement was amended to adjust the loan amount to \$33,907,112. \$2.5 million of the project funding was forgiven during the fiscal year ended June 30, 2020; \$2.5 million was given as a grant during fiscal year 2020; and the balance (\$28,907,112) was expected to be in the form of two loans payable to the CSWRCB in the amounts of \$14,453,556 each, funded from SRF and Proposition 1. The loans bear annual interest of 1.8% beginning with each disbursement and repayment of principal and interest will begin one year after the completion of construction on the project. The loans will be amortized with equal annual payments over a period from that date to May 18, 2050.

After the loan documents were executed in August 2018, it took until December 2019 for the State to finally approve the Final Budget Document, which is a document required before the City could submit a reimbursement request on the loan funds. In December 2019, the City submitted the first reimbursement request in the amount of \$1,417,418 for pre-construction costs. The City submitted the second reimbursement request in the amount of \$9,740,230 in November 2020 and the final reimbursement request in the amount of \$13,816,579 in August 2021. The full amount of the original loan was not needed due to a combination of lower than expected design and construction costs and the loan forgiveness provisions that were added to the agreement after the original loan was approved. Principal and interest payments on the loan began in fiscal year 2022 and the outstanding balance of the loan is \$18,616,579 as of June 30, 2023. The funding for this project comes from two primary sources (in addition to City Sewer Fund resources for costs which are not reimbursable under either the SRF loan or the Department of the Interior grant). The SRF reimbursement requests are coordinated with the funding received from the Department of the Interior grant.

Events of default on the loans include a revenue shortfall, unscheduled draws on reserve funds, adverse water quality findings by the Regional Water Quality Control Board, litigation related to the system revenues or the project, or failure to make any debt service payment by the due date, which would accelerate repayment of the loans. The City can prepay the loans at any time by paying the principal and outstanding accrued interest through the date of prepayment.

NOTE 7 – LONG-TERM DEBT (Continued)**B. Current Year Business-Type Activities Transactions and Balances** (Continued)**Debt Service Requirements**

Annual debt service requirements for business-type activities debt are shown below:

For the Year Ending June 30,	Revenue Bonds		Direct Borrowing - Loan Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 835,000	\$ 801,188	\$ 5,434,405	\$ 1,740,192	\$ 6,269,405	\$ 2,541,380
2025	880,000	759,438	5,582,522	1,597,927	6,462,522	2,357,364
2026	920,000	715,438	5,186,746	1,459,831	6,106,746	2,175,269
2027	970,000	669,438	5,329,101	1,326,002	6,299,101	1,995,439
2028	1,015,000	620,938	5,472,612	1,188,385	6,487,612	1,809,323
2029-2033	5,915,000	2,275,350	27,488,925	3,836,065	33,403,925	6,111,415
2034-2038	7,285,000	897,000	9,867,387	1,186,119	17,152,387	2,083,119
2039-2043	-	-	3,668,182	715,009	3,668,182	715,009
2044-2048	-	-	4,010,419	372,772	4,010,419	372,772
2049-2050	-	-	1,707,049	46,227	1,707,049	46,227
Total	17,820,000	<u>\$ 6,738,788</u>	73,747,348	<u>\$ 13,468,530</u>	91,567,348	<u>\$ 20,207,318</u>
Add: Unamortized Bond Premium	<u>2,314,290</u>		<u>-</u>		<u>2,314,290</u>	
Net Long-Term Debt	<u>\$ 20,134,290</u>		<u>\$ 73,747,348</u>		<u>\$ 93,881,638</u>	

C. Debt With No City Commitment

The City has no legal liability with respect to the payment of any indebtedness of the Community Financing District No. 1 Monte Vista Crossings. The City acts solely as an agent for the bondholders in collecting and forwarding the special assessment. Accordingly, no liability for these bonds has been recorded in the City's basic financial statements. The principal amount of outstanding debt of the above district was \$505,000 at June 30, 2023.

NOTE 8 – NET POSITION AND FUND BALANCES

Net position is measured on the full accrual basis of accounting while fund balance is measured on the modified accrual basis of accounting, as explained in Note 1D.

A. Net Position

Net position is the excess of all assets and deferred outflows of resources over all liabilities and deferred inflows of resources. Net position is divided into three captions. These captions apply only to net position, which is determined only for proprietary funds and at the government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of net position that is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter.

Unrestricted describes the portion of net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)

B. Fund Balances

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash, receivables, and deferred outflows of resources, less its liabilities and deferred inflows of resources. Portions of a fund's balance may be restricted, committed, or assigned for future expenditure.

The City's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendable represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Assets not expected to be converted to cash, such as prepaids, notes receivable, and property held for resale, are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed, or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation that requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by resolution of the City Council that may be altered only by formal action of the City Council. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee, the City Manager. This category includes encumbrances; nonspendables, when it is the City's intent to use proceeds or collections for a specific purpose; and residual fund balances, if any, of Special Revenue and Capital Projects Funds that have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual General Fund balance and residual fund deficits, if any, of other governmental funds.

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)

B. Fund Balances (Continued)

Fund Balance Classifications	General Fund	Special Revenue Funds			Capital Projects Fund		Other Governmental Funds	Total
		Former LMI Housing Fund	Gas Tax/ Street Improvement	ARPA	Facility Fees			
Nonspendable:								
Items not in spendable form:								
Prepays	\$ 1,758,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,758,303
Loans receivable	5,058	-	-	-	-	-	-	5,058
Due from developers	20,041	-	-	-	267,243	-	-	287,284
Leases receivable	5,837	-	-	-	-	-	-	5,837
Total Nonspendable Fund Balances	1,789,239	-	-	-	267,243	-	-	2,056,482
Restricted for:								
Low and moderate income housing	-	2,338,527	-	-	-	5,171,766	-	7,510,293
Capital expenditures	-	-	20,720,823	-	14,308,248	-	-	35,029,071
Assessment districts	-	-	-	-	-	21,415,140	-	21,415,140
Resource conservation	-	-	-	-	-	1,292,744	-	1,292,744
Public safety	-	-	-	-	-	887,028	-	887,028
Sports facilities	-	-	-	-	-	-	-	-
Development impact fees	-	-	-	-	-	75,551	-	75,551
Total Restricted Fund Balances	-	2,338,527	20,720,823	-	14,308,248	28,842,229	-	66,209,827
Committed to:								
Public safety	1,671,749	-	-	-	-	158,197	-	1,829,946
Tourism	1,599,584	-	-	-	-	-	-	1,599,584
Capital expenditures	-	-	-	-	-	27,217,574	-	27,217,574
Total Committed Fund Balances	3,271,333	-	-	-	-	27,375,771	-	30,647,104
Assigned to:								
Compensated absences	536,270	-	-	-	-	-	-	536,270
Total Assigned Fund Balances	536,270	-	-	-	-	-	-	536,270
Unassigned:								
General Fund	46,217,730	-	-	-	-	-	-	46,217,730
Other governmental fund deficits	-	-	-	(2,612,681)	-	(146)	-	(2,612,827)
Total Unassigned Fund Balances	46,217,730	-	-	(2,612,681)	-	(146)	-	43,604,903
Total Fund Balances	\$ 51,814,572	\$ 2,338,527	\$ 20,720,823	\$ (2,612,681)	\$ 14,575,491	\$ 56,217,854	\$ -	\$ 143,054,586

C. Emergency/Contingency Reserve

The City established a General Fund Emergency/Contingency Reserve with Resolution 2011-123. The required balance of the Emergency/Contingency Reserve is \$6,500,000, which is reported within the unassigned fund balance of the General Fund.

D. Fund Balance/Net Position Deficits

The following funds had deficit fund balances or net position as of June 30, 2023:

	Amount
Major Governmental Fund:	
ARPA	\$ 2,612,681
Nonmajor Governmental Fund:	
Home ARP	146
Nonmajor Enterprise Fund:	
SRWA Operations	372,608
Internal Service Funds:	
Information Technology	1,094,913

The deficit in the ARPA Special Revenue Fund will be eliminated when the unearned revenue is recognized upon the completion of the capital projects funded by the ARPA grant.

The deficit in the Home ARP Special Revenue Fund will be eliminated by future revenues.

The deficit in SRWA Operations Enterprise Fund were primarily due to the recognition of the net pension liability, total OPEB liability and related deferred outflows/inflows of resources. The City will fund the liabilities over time through annual contributions to cure the deficits.

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)**D. Fund Balance/Net Position Deficits** (Continued)

The deficits in the Information Technology and Engineering Internal Service Funds were primarily due to the recognition of the net pension liability, total OPEB liability and related deferred outflows/inflows of resources. The City will fund the liabilities over time through annual contributions to cure the deficits.

NOTE 9 – PENSION PLANS**A. Plan Descriptions and Summary of Balances by Plan**

The City has two defined benefit pension plans, one Miscellaneous Plan and one Safety Plan (Fire and Police) (the Plans). The Miscellaneous Plan is an Agent Multiple-Employer Plan and the Safety Plan is a Cost-Sharing Multiple-Employer Plan. Benefit provisions under the Plans are established by State statute and City Ordinance. All qualified permanent and probationary employees are eligible to participate in the Plan for which they are an eligible member based on their employment position with the City.

Both Plans are administered by the California Public Employees' Retirement System (CalPERS) which acts as a common investment and administrative agent for its participating member employers. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Miscellaneous and Safety Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Below is a summary of the deferred outflows of resources, net pension liability, and deferred inflows of resources by Plan:

	Deferred Outflows of Resources	Net Pension Liability/ Proportionate Share of Net Pension Liability	Deferred Inflows of Resources
Miscellaneous	\$ 16,264,164	\$ 52,628,361	\$ 2,649,797
Safety (Fire and Police)	23,742,794	47,369,022	4,070,025
Total	<u>\$ 40,006,958</u>	<u>\$ 99,997,383</u>	<u>\$ 6,719,822</u>

Each Plan is discussed in detail below.

NOTE 9 – PENSION PLANS (Continued)**B. Miscellaneous Plan**

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Public Employees Pension Reform Act of 2013 (PEPRA), Assembly Bill 340, is applicable to employees new to CalPERS and hired after December 31, 2012.

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

Hire Date	Miscellaneous	
	Tier 1	PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	2.7%@55	2.0%@62
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	50-67	52-67
Monthly Benefits, as a Percentage of Eligible Compensation	2.0% to 2.7%	1.0% to 2.5%
Required Employee Contribution Rates	8.000%	6.250%
Required Employer Contribution Rates	10.060%	10.060%
Required UAL Contribution	\$4,649,211	

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded accrued liability (UAL). The dollar amounts are billed on a monthly basis or the City can elect a lump sum payment option. The City's required contribution for the UAL in the Miscellaneous Plan was \$4,649,211 for the year-ended June 30, 2023, which was made under the lump sum payment option.

Employees Covered – As of the June 30, 2021 actuarial valuation date and the June 30, 2022 measurement date, the following employees were covered by the benefit terms for the Plan:

	Miscellaneous	
	June 30, 2022	June 30, 2021
Inactive employees or beneficiaries currently receiving benefits	282	273
Inactive employees entitled to but not yet receiving benefits	341	327
Active employees	207	198
Total	830	798

NOTE 9 – PENSION PLANS (Continued)B. Miscellaneous Plan (Continued)

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as Plan member contribution requirements are classified as Plan member contributions.

Net Pension Liability – The City's net pension liability for the Miscellaneous Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown in Note 9D below.

Changes in the Net Pension Liability – The changes in the net pension liability for the Miscellaneous Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2021	\$ 165,069,706	\$ 131,724,344	\$ 33,345,362
Changes in the year:			
Service cost	2,467,656	-	2,467,656
Interest on the total pension liability	11,365,458	-	11,365,458
Differences between actual and expected experience	(3,623,085)	-	(3,623,085)
Changes in assumptions	5,861,672	-	5,861,672
Changes in benefit terms	-	-	-
Plan to Plan resource movement	-	-	-
Contribution - employer	-	5,886,502	(5,886,502)
Contribution - employee	-	1,052,686	(1,052,686)
Net investment income (loss)	-	(10,068,430)	10,068,430
Administrative expenses	-	(82,056)	82,056
Benefit payments, including refunds of employee contributions	(7,650,663)	(7,650,663)	-
Other miscellaneous income/expense	-	-	-
Net changes	8,421,038	(10,861,961)	19,282,999
Balance at June 30, 2022	\$ 173,490,744	\$ 120,862,383	\$ 52,628,361

NOTE 9 – PENSION PLANS (Continued)B. Miscellaneous Plan (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 76,790,628
Current Discount Rate	6.90%
Net Pension Liability	\$ 52,628,361
1% Increase	7.90%
Net Pension Liability	\$ 32,814,405

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions – For the year ended June 30, 2023, the City recognized pension expense of \$(906,817). At June 30, 2023, the City reported deferred outflows/inflows of resources related to pensions for the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 6,540,569	\$ -
Differences between actual and expected experience	-	(2,649,797)
Changes in assumptions	3,840,406	-
Net differences between projected and actual earnings on Plan investments	5,883,189	-
Total	<u>\$ 16,264,164</u>	<u>\$ (2,649,797)</u>

\$6,540,569 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2024	\$ 1,380,224
2025	1,493,949
2026	375,582
2027	3,824,043
2028	-
Thereafter	-

Actuarial assumptions and information regarding the discount rate are discussed in Note 9D below.

NOTE 9 – PENSION PLANS (Continued)**C. Safety Plan**

The City's Safety Plan is part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by CalPERS. PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The City sponsors four rate plans (two fire and two police) within the safety risk pool.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. PEPRA, Assembly Bill 340, is applicable to employees new to CalPERS and hired after December 31, 2012.

The Safety Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

Hire Date	Safety - Fire	
	Tier 1	PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	3.0%@50	2.7%@57
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	50-55	50-57
Monthly Benefits, as a Percentage of Eligible Compensation	3.0%	2.0% to 2.7%
Required Employee Contribution Rates	9.000%	13.000%
Required Employer Contribution Rates	23.750%	12.780%
Required UAL Contribution	\$ 1,350,866	\$ 5,084

Hire Date	Safety - Police	
	Tier 1	PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	3.0%@50	2.7%@57
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	50-55	50-57
Monthly Benefits, as a Percentage of Eligible Compensation	3.0%	2.0% to 2.7%
Required Employee Contribution Rates	9.000%	13.000%
Required Employer Contribution Rates	27.110%	12.780%
Required UAL Contribution	\$ 2,001,301	\$ 2,338

NOTE 9 – PENSION PLANS (Continued)

C. Safety Plan (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the cost-sharing plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the UAL. The dollar amounts are billed on a monthly basis or can be paid in a lump sum at a reduced amount. The City elected to make the lump sum contributions, and the required contribution for the UAL was \$3,359,589 in fiscal year 2023, as shown in the table above.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Safety Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, the employer contributions to the Safety Plan were \$5,799,503.

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions – For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Safety Plan and additions to/deductions from the Safety Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

As of June 30, 2023, the City reported a net pension liability for its proportionate share of the net pension liability of the Safety Plan of \$47,369,022.

The City's net pension liability for the Safety Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Safety Plan is measured as of June 30, 2022, and the total pension liability for the Safety Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Safety Plan as of June 30, 2022 and 2021, was as follows:

	Safety (Fire and Police)
Proportion - June 30, 2021	0.67%
Proportion - June 30, 2022	0.61%
Change - Increase (Decrease)	(0.06%)

NOTE 9 – PENSION PLANS (Continued)C. Safety Plan (Continued)

For the year ended June 30, 2023, the City recognized pension expense of \$(1,248,678) for the Safety Plan. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for the Safety Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 5,799,503	\$ -
Differences between actual and expected experience	1,960,432	(514,390)
Differences in actual and proportional contribution	-	-
Changes in assumptions	4,776,231	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	3,726,397	(3,555,635)
Net differences between projected and actual earnings on plan investments	7,480,231	-
Total	<u>\$ 23,742,794</u>	<u>\$ (4,070,025)</u>

\$5,799,503 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2024	\$ 4,151,319
2025	3,319,925
2026	1,838,986
2027	4,563,036
2028	-
Thereafter	-

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Safety Plan as of the measurement date, calculated using the discount rate for the Safety Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Safety
1% Decrease	5.90%
Net Pension Liability	\$ 71,117,641
Current Discount Rate	6.90%
Net Pension Liability	\$ 47,369,022
1% Increase	7.90%
Net Pension Liability	\$ 27,959,890

Actuarial assumptions and information regarding the discount rate are discussed in Note 9D below.

NOTE 9 – PENSION PLANS (Continued)**D. Information Common to the Miscellaneous and Safety Plans**

Actuarial Assumptions – For the measurement period ended June 30, 2022, the total pension liabilities were determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2021 total pension liabilities were based on the following actuarial methods and assumptions:

	<u>Miscellaneous and Safety (Fire and Police)</u>
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation Rate	2.500%
Payroll Growth	2.750%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (2)
Mortality	Derived using CalPERS Membership Data for all Funds (3)
Post Retirement Benefit Increase	The lesser of contract cost of living adjustment (COLA) or 2.50% until Purchasing Power Protection Allowance floor on Purchasing Power applies, 2.50% thereafter

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

(3) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumption report from December 2017 that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website under Forms and Publications.

Discount Rate – The discount rate used to measure the total pension liabilities for the Plans was 7.15%. The projection of cash flows used to determine the discount rate for the Plans assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plans' fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

NOTE 9 – PENSION PLANS (Continued)**D. Information Common to the Miscellaneous and Safety Plans** (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the expected real rates of return by asset class.

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (b)</u>	<u>Real Return Years 11+ (c)</u>
Public Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) In the CalPERS Annual Comprehensive Financial Report, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.00% used for this period.

(c) An expected inflation of 2.92% used for this period.

Pension Plan Fiduciary Net Position – Detailed information about the pension plans' fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS**A. Defined Benefit Other Post-Employment Benefit (OPEB) Plan**

Plan Description – The City administers a single employer defined benefit (implicit subsidy) post-employment health care plan pursuant to negotiated Memoranda of Understanding (MOU) and Schedules of Benefit (Schedule) with its employee bargaining units. No assets have been accumulated in a trust for the payment of benefits that meets the criteria in paragraph 4 of GASB Statement No. 75.

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)

A. Defined Benefit Other Post-Employment Benefit (OPEB) Plan (Continued)

The City offers medical, dental and vision benefits to its employees, retirees, and their dependents. However, the City does not pay for the cost of retiree health premiums. The MOUs and Schedule are as follows:

Management/Confidential	Employees covered by the Management and/or Confidential Employees Schedule of Benefits and Employees covered by Turlock Management Association - Public Safety MOU
Miscellaneous	Employees covered by Turlock City Employees Association MOU
Police	Employees covered by Turlock Associated Police Officers MOU
Fire	Employees covered by Turlock Firefighters Local #2434 MOU

In general, employees are required to retire from the City and be members of their respective covered group for 10-15 years to be eligible to receive a benefit from their respective plan. The retiree has the option to continue on the City's self-insured health plan (and pay 100% of the premium for continued participation), to become a member of a non-City group plan, or to purchase an individual health insurance policy. For retirees who choose to remain on the City's health plan, this eligibility terminates when the retiree becomes eligible for Medicare benefits, reaches age 65, is deceased, or chooses to voluntarily leave the plan, whichever comes first. Spousal eligibility requirements vary with each employment plan. The City currently has 16 retirees who have chosen to remain on the City's health plan post-employment.

Funding Policy – The City pays the expenses for the plan on a pay-as-you-go basis and the retirees that participate in the plan pay the premiums on a monthly basis.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the valuation date of July 1, 2021:

	Valuation Date July 1, 2021
Active employees	\$ 319
Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	-
Total	<u>\$ 335</u>

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)

A. Defined Benefit Other Post-Employment Benefit (OPEB) Plan (Continued)

Total OPEB Liability Actuarial Methods and Assumptions – The City's total OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated July 1, 2021, that was rolled forward using standard update procedures to determine the total OPEB liability as of June 30, 2023, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	July 1, 2021
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age
Actuarial Assumptions:	
Discount Rate	4.13%
Inflation	2.63%
Payroll Growth	3.00%
Mortality Rate	RP 2014 Mortality Table projected to 2024 with Scale BB
Healthcare Trend Rate	8% in 2020 and will decline to 4.5% in 2025 and later years

The underlying mortality assumptions were based on the RP 2014 Mortality Table Projected to 2024 with Scale BB and all other actuarial assumptions used in the July 1, 2019 valuation were based on the results of a July 1, 2019 actuarial valuation.

Discount Rate – The discount rate used to measure the total OPEB liability was 4.09%, the single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the total of the actuarial present value of projected benefit payments calculated using a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/ Aa or higher (S&P Municipal 20 Year High Grade Rate Index).

Changes in Assumptions – The discount rate was modified from 2.10% to 4.09% and the inflation rate was modified from 0.60% to 2.59%.

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)

A. Defined Benefit Other Post-Employment Benefit (OPEB) Plan (Continued)

Changes in Total OPEB Liability – The changes in the total OPEB liability follows:

	Total OPEB Liability
Balance at July 1, 2022	\$ 8,088,077
Changes Recognized for the Measurement Period:	
Service cost	794,568
Interest on the total OPEB liability	363,300
Changes in benefit terms	-
Differences between expected and actual experience	(17,761)
Changes of assumptions	(53,252)
Contributions from the employer	-
Net investment income	-
Administrative expenses	-
Benefit payments	(180,804)
Net changes	906,051
Balance at June 30, 2023	\$ 8,994,128

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

Total OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
3.13%	4.13%	5.13%
\$ 10,474,561	\$ 8,994,128	\$ 7,782,619

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.0% decreasing to 3.50%) or 1-percentage-point higher (9.0% decreasing to 5.50%) than the current healthcare cost trend rates:

Total OPEB Liability/(Asset)		
1% Decrease	Healthcare Cost	1% Increase
7.00% Decreasing	Trend Rates	9.00% Decreasing
to 3.50%	8.00% Decreasing	to 5.50%
to 4.50%		
\$ 7,711,565	\$ 8,994,128	\$ 10,474,561

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)A. Defined Benefit Other Post-Employment Benefit (OPEB) Plan (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the City recognized OPEB expense of \$(212,475). At June 30, 2023, the City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 71,835	\$ (5,690,461)
Changes in assumptions	1,882,191	(7,177,358)
Net differences between projected and actual earnings on plan investments	-	-
Total	<u>\$ 1,954,026</u>	<u>\$ (12,867,819)</u>

Deferred outflows/inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2024	\$ (1,189,539)
2025	(1,189,539)
2026	(1,189,539)
2027	(1,189,539)
2028	(1,189,539)
Thereafter	(4,966,098)

B. Defined Contribution OPEB Plans

Plan Description – The City has post-employment healthcare defined contribution plans in place pursuant to negotiated Memoranda of Understanding (MOU) and Schedules of Benefits (Schedule) with its employee bargaining units. The City's funding obligation for each plan is defined within the respective MOU or Schedule and is a specified percentage of payroll. The plans and the City's funding obligation for each plan are as follows:

Management/Confidential	Employees covered by the Management and/or Confidential Employees Schedule of Benefits	2.5% of base salary
Management/Confidential	Employees covered by Turlock Management Association - Public Safety MOU	3% of base salary
Miscellaneous	Employees covered by Turlock City Employees Association MOU	2.0% of base salary
Police	Employees covered by Turlock Associated Police Officers MOU	3% of salary plus 3% of benefits (1)
Fire	Employees covered by Turlock Firefighters Local #2434 MOU	4% of salary plus 4% of benefits

(1) Effective 7/1/2021, benefits are calculated based on 56% of base salary.

The administration of benefits for each plan rests with the individual plan administrators. The administrator for the Management/Confidential, Police Management, and Miscellaneous plans is ICMA. The respective bargaining unit representatives administer the benefits for the Police and Fire plans.

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)**B. Defined Contribution OPEB Plans** (Continued)

For the Police and Fire plans, the City remits the contributions as required by the respective MOU to each plan following each pay period. These plans have established irrevocable trusts for their respective plan assets. As noted above, the plans' trustees are responsible for the development of benefit levels that can be sustained from the contributions received as well as the general plan administration. The City does not have any responsibility for nor involvement in these activities. Under the terms of the Police and Fire MOUs, the City is obligated to make current year contributions to the respective trusts based on the 3% and 4% of salary and benefit costs for Police and Fire, respectively. Management believes the City has no obligation to make any additional contributions to the trusts beyond the above amounts, and therefore there is no unfunded actuarial accrued liability the City is obligated to fund.

There are no vesting requirements to be eligible to use these funds post-employment. The benefit can only be used to purchase post-employment health insurance. The retiree has the option to continue on the City's self-insured health plan (and pay the 100% of the premium for continued participation), to become a member of a non-City group plan, or to purchase an individual health insurance policy. The benefit can then be used to provide assistance with paying the monthly premium, as discussed in Note 10A above.

Contributions to each plan during fiscal year 2022-2023 were as follows:

<u>Plan</u>	<u>Contributions</u>
Management/Confidential	\$ 143,834
Miscellaneous	220,572
Police	352,201
Fire	204,975

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS**A. Deferred Compensation Plans**

City employees may defer a portion of their compensation under a City sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Sections 401 and 457. Under the plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, or death, or in an emergency as defined by the plans.

The plans are part of the public agency agent multiple-employer defined contribution plans that are administered by Mission Square Retirement (formerly ICMA RC). Benefit provisions under the plans are established by City resolution. The City has no liability for any losses incurred by the plans and does not participate in any gains, but does have the duty of due care that would be required of an ordinary prudent investor. The City has a contract with Mission Square Retirement to manage and invest the assets of the plans. The administrator pools the assets of the plans with those of other participants and does not make separate investments for the City. The assets in the plans are the sole property of the participants or their beneficiaries. Since the assets held under the plans are not the City's property and are not subject to claims by general creditors of the City, they have been excluded from these financial statements. The plans require investments to be stated at fair market value and it requires all gains and losses on plan investments to accrue directly to participant accounts. A summary of eligibility and employer contribution requirements for the City's plans are shown below by bargaining unit:

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Deferred Compensation Plans (Continued)

TCEA

Employees with Less than 15 Years of Service – Match of up to 0.5% of the employee's base salary each pay period in which the employee contributes to the 401a Plan.

Employees with More than 15 Years of Service – Match of up to 1.0% of the employee's base salary each pay period in which the employee contributes to the 401a Plan. The increase in the City's match is effective the 1st day of the month following the employee's 15th anniversary.

Employees that waive the City's medical insurance receive \$475 per month to the RHS 457 Plan.

TAPO

Employees that waive the City's medical insurance receive \$475 per month to the RHS 457 Plan.

Fire

Employees that waive the City's medical insurance receive \$475 per month to the RHS 457 Plan.

TMAPS

2.5% of base salary for each pay period, provided the employee contributes 6.0% of base salary to the 401a Plan. Employees that waive the City's medical insurance receive \$475 per month to the RHS 457 Plan.

Confidential (Unrepresented)

0.5% of base salary for each pay period, provided the employee contributes 0.5% of base salary to the 401a Plan. Employees that waive the City's medical insurance receive \$475 per month to the RHS 457 Plan.

Management (Unrepresented)

Directors – 3.5% of base salary for each pay period, provided the employee contributes 3.5% of base salary to the 401a Plan.

Managers – 2.5% of base salary for each pay period, provided the employee contributes 2.5% to the 401a Plan.

Employees that waive the City's medical insurance receive \$475 per month.

The City's required contributions for the year ended June 30, 2023, totaled \$503,550.

NOTE 12 – RISK MANAGEMENT

The City maintains the Self-Insurance Internal Service Fund to account for and finance its risks of loss. Under this program, the City is self-insured for workers' compensation and employee health care.

The City uses a reinsurance agreement to reduce its exposure to large losses under the workers' compensation program. Reinsurance permits recovery of a portion of losses from reinsurers, although it does not discharge the primary liability of the City as direct insurer of the risks reinsured. The City does not report reinsured risks as liabilities unless it is probable that those risks will not be covered by reinsurers. Premiums paid to reinsurers during the year ended June 30, 2023, were \$222,247, and the City's deductible under the policy is \$1.250 million, with coverage up to the statutory limit.

NOTE 12 – RISK MANAGEMENT (Continued)

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. The City participates in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool currently operating as a common risk management and insurance program for 54 cities. The purpose of CSJVRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense. The City participates in the following pooled coverages through CSJVRMA:

<u>Type of Coverage (Deductible)</u>	<u>Coverage Limits</u>
Liability (\$100,000)	\$ 29,500,000
Automobile - for vehicles with values less than \$25,000 (\$500)	25,000

Effective July 1, 2021, the liability coverage declined from \$39,000,000 to \$29,500,000.

The City contributes its pro rata share of anticipated losses to a pool administered by CSJVRMA. Should actual losses among participants be greater than the anticipated losses, the City will be assessed its pro rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro rata share of the excess. The City paid CSJVRMA premiums of \$1,635,321 for coverage during the year ended June 30, 2023, and did not receive any fiscal year 2023 retrospective refunds. In addition, in fiscal year 2023, the City was invoiced for prior year payments for the previous five years in the amount of \$21,251. Settled claims have not exceeded commercial excess liability coverage in any of the past three fiscal years.

In addition to the coverage through CSJVRMA, the City has purchased the commercial policy coverage for property, vehicles, and contractors equipment with various sublimits up to \$100,000,000:

<u>Type of Coverage (Deductible)</u>
Property, excluding flood (\$25,000)
Property, flood (\$100,000)
Vehicles (\$5,000)
Fire Engines (\$10,000)
Equipment (\$2,500)

All unpaid claims that were probable liabilities that occurred prior to the year end and that were estimated based on actuarial studies or historical data were recorded in accordance with accounting principles generally accepted in the United States of America.

<u>For the Year Ended June 30</u>	<u>Claims Payable July 1</u>	<u>Fiscal Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Claims Payable June 30</u>
2021	\$ 2,519,875	\$ 4,985,693	\$ (5,008,376)	\$ 2,497,192
2022	2,497,192	5,792,618	(5,759,151)	2,530,659
2023	2,530,659	6,295,030	(6,309,637)	2,516,052

NOTE 13 – COMMITMENTS AND CONTINGENCIES**A. Litigation**

As of June 30, 2023, the City is a party to various lawsuits. There are certain personal injury lawsuits that have been denied by the City Council. The outcome and eventual liability to the City, if any, in these cases is not known at this time. After reviewing these lawsuits with legal counsel, management estimates that the potential claims against the City, not covered by insurance, resulting from such litigation would not materially affect the financial statements of the City.

NOTE 13 – COMMITMENTS AND CONTINGENCIES (Continued)

B. Federal and State Grant Programs

The City participates in several Federal and State grant programs. These programs are subject to audit by the City's independent accountants in accordance with the provisions of the federal Single Audit Act, as amended and applicable State requirements. No cost disallowances have been proposed as a result of audits completed to date; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

C. Stanislaus Regional Water Authority

The City of Turlock and City of Ceres formed a joint powers authority, the Stanislaus Regional Water Authority (SRWA), in order to develop and finance the Regional Surface Water Supply Project (RSWSP). The project consists of the construction of a water treatment plant (WTP) and associated facilities with the capacity to treat up to 30 million gallons per day (MGD) of surface water from the Tuolumne River, of which 20 MGD would be available to the City of Turlock. The water will be provided by Turlock Irrigation District (TID). The RSWSP is also expected to include a system of pipelines to transport the water to the project participants. The environmental review process for the RSWSP and related terminal facilities for each Project Participant is complete.

On June 29, 2020, the SRWA awarded a design-build contract for the project to CH2M Hill Engineers, Inc., for an amount not to exceed \$195,400,357, which includes all project components except the individual Project Participants' terminal facilities. The RSWSP will be constructed in phases with the first phase anticipated to begin in the Fall of 2020. Construction is anticipated to be completed and the WTP operational in mid to late 2023.

In furtherance of the RSWSP, on February 2, 2020, the SRWA, the Project Participants, and TID entered into a Regional Surface Water Supply Phase 3 Project Design and Construction Funding Agreement. Pursuant to the agreement, the City of Turlock will be entitled to 66.7% of the capacity of the RSWSP and the City of Ceres will be entitled to the remaining 33.3%.

The RSWSP project is expected to cost a total of \$266,949,332. The City's share of the total project is expected to be \$180,448,813. The City expects \$23,278,615 in grant funds and \$157,170,198 of State Revolving Loan Funds or other outside financing for its share of the project. The City's investment in the project at June 30, 2023, was \$39,477,968.

Additional information regarding this project can be found at www.stanrwa.com. Financial statements for the SRWA can be obtained from the City at 156 South Broadway, Suite 270, Turlock, CA 95380.

NOTE 13 – COMMITMENTS AND CONTINGENCIES (Continued)**D. Construction and Other Commitments**

The City had the following outstanding significant commitments at June 30, 2023:

<u>Projects</u>	<u>Amount</u>
Stanislaus Regional Water Authority	\$ 911,290
Water Improvements	1,522,352
Sewer Improvements	1,905,618
Other Contracts	2,087,357
Well Rehabilitation Services	950,947
Improvements - Road Rehabilitation	347,822
Housing	14,259
Roads - Measure A	33,957
Arsenic Mitigation and ICF Treatment	5,384
PCE Monitoring/Remediation	49,313
Drinking Water Chlorination Project	86,746
Various Bus, Vehicle, and Equipment Purchases	45,965
Traffic Signals	48,734
Transit Center	361,476
Columbia Pool	279,458

NOTE 14 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES**A. Redevelopment Dissolution**

On December 29, 2011, the California Supreme Court upheld Assembly Bill x1 26 (the Bill) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the entity creating the redevelopment agency or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and/or local government. By Resolution No. 2012-009 adopted on January 10, 2012, pursuant to Health and Safety Code Section 34173, the City Council declared that the City would act in a special limited capacity as Successor Agency for the dissolved Turlock Redevelopment Agency, effective February 1, 2012.

On July 1, 2018, the duties of the Turlock Oversight Board transferred to a new Stanislaus Countywide Consolidated Oversight Board, which will now be responsible for overseeing the winddown affairs of all successor agencies in the County, including the Successor Agency to the Turlock Redevelopment Agency (the Successor Agency).

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in California could not enter into new projects, obligations, or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

The Bill directs the California State Controller (SCO) to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the SCO is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

NOTE 14 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES
(Continued)

A. Redevelopment Dissolution (Continued)

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in California were dissolved and ceased to operate as legal entities on February 1, 2012. Prior to that date, the final seven months of activity of the Turlock Redevelopment Agency continued to be reported in the governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved Turlock Redevelopment Agency are reported in a fiduciary fund (private-purpose trust fund) in the City's financial statements. Included in prior year Turlock Redevelopment Agency financial statements was the Downtown Improvement Project Fund. This fund was originally established to account for the construction of infrastructure improvements in the City's downtown core. This project was funded with the proceeds of the 1999 Revenue Bonds along with sewer, water, and street funds. The residual monies in this fund after the completion of the project represented excess funds contributed by the sewer, water, and street funds. Management decided to leave these residual funds in this fund to provide a source of funds for future repairs. This fund is presented as a nonmajor fund in the governmental fund combining statements.

The activities of the Successor Agency are reported in the Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund as the activities are under the control of the Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former Turlock Redevelopment Agency.

Assembly Bill (AB) 1484 required the Successor Agency to complete two due diligence reviews – one for the low and moderate income housing assets of the Successor Agency (Housing DDR), and a second for all other balances of the Successor Agency (Non-Housing DDR). The due diligence reviews are to calculate the balance of unencumbered balances as of June 30, 2012, available to be remitted to the County for disbursement to taxing entities. The Successor Agency submitted both due diligence reviews to the State Department of Finance for review and approval. The Department of Finance did not initially approve the Housing DDR, which indicated that the Successor Agency had no funds available for distribution, and the State made adjustments to the Housing DDR and instead made a demand for the return of funds totaling \$1,001,062, which were held by the City's Former LMI Housing Fund. The City remitted that amount to the County in December 2012. The Department of Finance did not initially approve the Non-Housing DDR, which indicated that the Successor Agency had no funds available for distribution, and although the State made adjustments to the Non-Housing DDR, the adjusted balance still indicated that there were no funds available for distribution. The Successor Agency received its Finding of Completion in April 2013, which means it can now utilize bond proceeds for projects consistent with the original bond covenants.

Cash and investments of the Successor Agency as of June 30, 2023, are discussed in Note 3. Information presented in the following footnotes represents other assets and liabilities of the Successor Agency as of June 30, 2023.

B. Long-Term Obligations

Current Year Transactions and Balances

The following bonds are obligations of the Authority payable from and secured by loan payments made by the former Turlock Redevelopment Agency. The bonds are secured by the tax increment revenues of the former Turlock Redevelopment Agency and have been transferred to the Successor Agency. With the dissolution of the Turlock Redevelopment Agency discussed above, tax increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the bonds, with no distinction between housing and non-housing revenues. In addition, under the provisions of the laws dissolving the Turlock Redevelopment Agency, the Successor Agency only receives the funds necessary to fulfill its approved enforceable obligations.

NOTE 14 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES
(Continued)

B. Long-Term Obligations (Continued)

Current Year Transactions and Balances (Continued)

The outstanding balances as of June 30, 2023, are as follows:

	Original Issue Amount	Balance June 30, 2022	Retirements	Balance June 30, 2023	Due Within One Year	Due in More Than One Year
General Obligation Revenue Bonds:						
2016 Tax Allocation Refunding Bonds	\$ 35,740,000	\$ 31,080,000	\$ 1,210,000	\$ 29,870,000	\$ 1,270,000	\$ 28,600,000
Add: Unamortized Bond Premium	-	2,384,843	137,587	2,247,256	-	2,247,256
Total Successor Agency Debt	<u>\$ 35,740,000</u>	<u>\$ 33,464,843</u>	<u>\$ 1,347,587</u>	<u>\$ 32,117,256</u>	<u>\$ 1,270,000</u>	<u>\$ 30,847,256</u>

2016 Successor Agency Tax Allocation Refunding Bonds

In November 2016, the Successor Agency issued Tax Allocation Refunding Bonds, Series 2016, in the amount of \$35,740,000. The proceeds from the bonds were to be used to refund the outstanding balance of the 1999 Revenue Bonds, 2006 Tax Allocation Revenue Bonds, and 2011 Tax Allocation Revenue Bonds. The bonds bear interest rates of 2.0 – 5.0%. Interest on the bonds is payable semi-annually March 1 and September 1 and principal is due annually on each September 1 through 2039.

Events of default on the 2016 Bonds include failure to make any debt service payment by the due date or failure to perform the other agreements or covenants required in the Indenture of Trust not cured within 30 days' notice to the Successor Agency. Under such event of default, as defined by the bond documents, the Trustee may, upon the written request of the bondholders, of not less than a majority in aggregate principal amount of the outstanding Bonds at the time, shall, by notice in writing to the Successor Agency, declare the principal of all of the 2016 Bonds then outstanding, and the interest accrued thereon, to be due and payable immediately. This provision is subject to the condition that if, at any time after the principal of the 2016 Bonds have been declared due and payable, and before any judgement or decree has been entered or obtained the Successor Agency can remedy the default by paying all amounts due and payable. At that time, the bondholders of at least a majority in aggregate principal amount of the 2016 Bonds, then outstanding, can by written notice to the Successor Agency and to the Trustee, rescind and annul such declaration and its consequences. The Successor Agency can prepay the 2016 Bonds at any time by paying the prescribed prepayment premium as for in the 2016 Bond documents.

Bond Issuance Costs, Original Issue Discounts, and Premiums and Deferred Charge on Refunding

For private-purpose trust fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Any differences between proprietary refunded debt and the debt issued to refund it, called a gain or loss on refunding, is amortized over the remaining life of either the refunded debt or the refunding debt, whichever is shorter. The gain or loss is reported as a deferred inflow or outflow of resources, as applicable. Bond issuance costs, other than prepaid insurance, are expensed in the year incurred.

NOTE 14 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES
(Continued)

B. Long-Term Obligations (Continued)

Debt Service Requirements

Debt service requirements are shown below for all long-term debt:

For the Year Ending June 30,	2016 Tax Allocation Refunding Bonds	
	Principal	Interest
2024	\$ 1,270,000	\$ 1,180,757
2025	1,335,000	1,115,632
2026	1,400,000	1,047,257
2027	1,470,000	975,506
2028	1,545,000	900,131
2029-2033	8,955,000	3,251,357
2034-2038	10,815,000	1,428,147
2039-2040	3,080,000	75,600
Total	29,870,000	<u>\$ 9,974,387</u>
Add: Unamortized Bond Premium	<u>2,247,256</u>	
Net Long-Term Debt	<u>\$ 32,117,256</u>	

C. Commitments and Contingencies

State Approval of Enforceable Obligations

The Successor Agency prepares a Recognized Obligation Payment Schedule (ROPS) annually that contains all proposed expenditures for the subsequent twelve-month period. The ROPS is subject to the review and approval of the Oversight Board as well as the State Department of Finance. Although the State Department of Finance may not question items included on the ROPS in one period, they may question the same items in a future period and disallow associated activities. The amount, if any, of current obligations that may be denied by the State Department of Finance cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

NOTE 15 – LEASES

A. Policies

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The City recognizes lease receivables or liabilities with an initial, individual value of \$100,000 or more.

Lessee – The City does not have any noncancellable leases of nonfinancial assets as of June 30, 2023. If there were such leases outstanding, the City would recognize a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

NOTE 15 – LEASES (Continued)

A. Policies (Continued)

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments as follows:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

Lessor – The City is a lessor for noncancellable leases of communication sites. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 15 – LEASES (Continued)**B. Leases Receivable**

The balances related to leases receivable and deferred inflows of resources as of June 30, 2023, were:

<u>Leases Receivable (Lessor)</u>	<u>Leases Receivable</u>	<u>Deferred Inflows of Resources</u>
General Fund		
Communication Site Lease	\$ 494,860	\$ 480,409
Nonmajor Governmental Funds		
Communication Site Lease	<u>234,732</u>	<u>223,806</u>
Total	<u>\$ 729,592</u>	<u>\$ 704,215</u>

Communication Site Leases – The City leases various locations to third parties for the provisions of mobile/wireless communications services. During the year ended June 30, 2023, the City had two leases with original lease terms ranging from 10 to 30 years, including the optional extension periods, and as of June 30, 2023, the leases had 10-30 years remaining. The City recognized \$40,716 in lease revenue and \$11,174 in interest revenue during the current fiscal year related to these leases. Also, the City has deferred inflows of resources associated with these leases that will be recognized as revenue over the lease term.

NOTE 16 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2023, expenditures exceeded appropriations as follows:

<u>Expenditures</u>	<u>Amount</u>
General Fund	
Community development	\$ 3,757,962
Debt Service:	
Principal	91,565
Interest and fiscal charges	59,849

NOTE 17 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through January 21, 2025, which is the date of issuance of the City's independent auditor's report.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF TURLOCK
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
MISCELLANEOUS AGENT MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
LAST 10 YEARS*
FOR THE YEAR ENDED JUNE 30, 2023

Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Total Pension Liability					
Service cost	\$ 2,252,227	\$ 2,145,944	\$ 2,113,775	\$ 2,535,894	\$ 2,556,275
Interest	8,152,132	8,394,010	8,879,576	9,300,013	9,710,969
Differences between expected and actual experience	-	(2,796,579)	704,751	188,828	254,403
Changes in assumptions	-	(2,114,962)	-	7,890,713	(567,581)
Changes in benefits	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(4,197,372)	(4,620,913)	(5,141,794)	(5,431,662)	(6,138,941)
Net change in total pension liability	6,206,987	1,007,500	6,556,308	14,483,786	5,815,125
Total pension liability - beginning	109,667,670	115,874,657	116,882,157	123,438,465	137,922,251
Total pension liability - ending (a)	<u>\$ 115,874,657</u>	<u>\$ 116,882,157</u>	<u>\$ 123,438,465</u>	<u>\$ 137,922,251</u>	<u>\$ 143,737,376</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 2,650,159	\$ 2,832,416	\$ 3,259,415	\$ 3,684,085	\$ 3,783,927
Contributions - employee	1,031,498	1,042,224	1,027,004	1,109,929	1,133,810
Net investment income (loss)	12,514,268	1,937,886	438,577	9,502,918	7,974,175
Benefit payments, including refunds of employee contributions	(4,197,372)	(4,620,913)	(5,141,794)	(5,431,662)	(6,138,941)
Plan to Plan resource movement	-	78,472	622	(25)	(230)
Administrative expense	-	(94,994)	(51,446)	(123,941)	(144,433)
Other miscellaneous income/expense	-	-	-	-	(274,281)
Net change in plan fiduciary net position	11,998,553	1,175,091	(467,622)	8,741,304	6,334,027
Plan fiduciary net position - beginning	71,240,464	83,239,017	84,414,108	83,946,486	92,687,790
Plan fiduciary net position - ending (b)	<u>\$ 83,239,017</u>	<u>\$ 84,414,108</u>	<u>\$ 83,946,486</u>	<u>\$ 92,687,790</u>	<u>\$ 99,021,817</u>
Net pension liability (a)-(b)	<u>\$ 32,635,640</u>	<u>\$ 32,468,049</u>	<u>\$ 39,491,979</u>	<u>\$ 45,234,461</u>	<u>\$ 44,715,559</u>
Plan fiduciary net position as a percentage of the total pension liability	71.84%	72.22%	68.01%	67.20%	68.89%
Covered payroll	\$ 13,044,287	\$ 12,730,821	\$ 13,052,557	\$ 13,771,230	\$ 13,489,574
Net pension liability as a percentage of covered payroll	250.19%	255.03%	302.56%	328.47%	331.48%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Changes in assumptions: GASB Statement No. 68 paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2018, 2019, 2020 and 2021, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate. All other assumptions for the June 30, 2014 measurement date were the same as those used for the June 30, 2015 and 2016 measurement dates.

* Fiscal year 2015 was the first year of implementation.

CITY OF TURLOCK
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (Continued)
MISCELLANEOUS AGENT MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
LAST 10 YEARS*
FOR THE YEAR ENDED JUNE 30, 2023

Measurement Date	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Total Pension Liability				
Service cost	\$ 2,302,531	\$ 2,484,703	\$ 2,350,368	\$ 2,467,656
Interest	10,263,211	10,837,530	11,195,286	11,365,458
Differences between expected and actual experience	2,064,432	2,271,043	(889,500)	(3,623,085)
Changes in assumptions	-	-	-	5,861,672
Changes in benefits	-	-	-	-
Benefit payments, including refunds of employee contributions	(6,823,311)	(6,967,583)	(7,756,380)	(7,650,663)
Net change in total pension liability	7,806,863	8,625,693	4,899,774	8,421,038
Total pension liability - beginning	143,737,376	151,544,239	160,169,932	165,069,706
Total pension liability - ending (a)	\$ 151,544,239	\$ 160,169,932	\$ 165,069,706	\$ 173,490,744
Plan Fiduciary Net Position				
Contributions - employer	\$ 4,359,068	\$ 4,919,630	\$ 5,268,466	\$ 5,886,502
Contributions - employee	1,157,716	1,038,613	1,037,625	1,052,686
Net investment income (loss)	6,592,102	5,279,682	24,922,527	(10,068,430)
Benefit payments, including refunds of employee contributions	(6,823,311)	(6,967,583)	(7,756,380)	(7,650,663)
Plan to Plan resource movement	-	-	-	-
Administrative expense	(70,664)	(146,949)	(108,245)	(82,056)
Other miscellaneous income/expense	230	-	-	-
Net change in plan fiduciary net position	5,215,141	4,123,393	23,363,993	(10,861,961)
Plan fiduciary net position - beginning	99,021,817	104,236,958	108,360,351	131,724,344
Plan fiduciary net position - ending (b)	\$ 104,236,958	\$ 108,360,351	\$ 131,724,344	\$ 120,862,383
Net pension liability (a)-(b)	\$ 47,307,281	\$ 51,809,581	\$ 33,345,362	\$ 52,628,361
Plan fiduciary net position as a percentage of the total pension liability	68.78%	67.65%	79.80%	69.67%
Covered payroll	\$ 14,631,733	\$ 14,259,962	\$ 14,305,346	\$ 13,785,790
Net pension liability as a percentage of covered payroll	323.32%	363.32%	233.10%	381.76%

CITY OF TURLOCK
SCHEDULE OF CONTRIBUTIONS
MISCELLANEOUS AGENT MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
LAST 10 YEARS*
FOR THE YEAR ENDED JUNE 30, 2023

Fiscal Year Ended June 30	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 3,847,884	\$ 3,256,514	\$ 3,684,324	\$ 3,786,340	\$ 4,359,068
Contributions in relation to the actuarially determined contribution	3,847,884	3,256,514	3,684,324	3,786,340	4,359,068
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 12,730,821	\$ 13,052,557	\$ 13,771,230	\$ 13,489,574	\$ 14,631,733
Contributions as a percentage of covered payroll	30.22%	24.95%	26.75%	28.07%	29.79%
Valuation date	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016

Fiscal Year Ended June 30	2020	2021	2022	2023
Actuarially determined contribution	\$ 4,919,630	\$ 5,268,460	\$ 5,885,609	\$ 6,540,569
Contributions in relation to the actuarially determined contribution	4,919,630	5,268,460	5,885,609	6,540,569
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 14,259,962	\$ 13,930,302	\$ 12,586,207	\$ 20,714,441
Contributions as a percentage of covered payroll	34.50%	37.82%	46.76%	31.57%
Valuation date	6/30/2017	6/30/2018	6/30/2019	6/30/2020

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Average remaining amortization period	15 years as of valuation date
Asset valuation method	Market value of assets
Inflation	2.75% for 2015 to 2019; 2.625% for 2020; and 2.50% for 2021 to 2023
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.50% for 2015 to 2018; 7.375% for 2019; 7.25% for 2020; and 7.00% for 2021 to 2023, net of pension plan investment and administrative expenses, includes inflation.
Retirement age	The probabilities of retirement are based on the CalPERS Experience Study.
Mortality rate table	The probabilities of mortality are based on the CalPERS Experience Study. Pre-retirement and post-retirement mortality rates include 20 years of projected mortality improvement using Scale AA published by the Society of Actuaries for 2015 to 2018. For 2019 to 2023, pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

* Fiscal year 2015 was the first year of implementation.

CITY OF TURLOCK
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SAFETY PLAN – COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
LAST 10 YEARS*
FOR THE YEAR ENDED JUNE 30, 2023

Measurement Date	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>
Proportion of the net pension liability	0.39%	0.53%	0.55%	0.55%	0.57%
Proportionate share of the net pension liability	\$ 24,494,695	\$ 21,992,658	\$ 28,313,359	\$ 32,763,059	\$ 33,256,276
Covered payroll	\$ 10,003,385	\$ 9,440,848	\$ 9,870,904	\$ 9,994,012	\$ 10,781,820
Proportionate share of the net pension liability as a percentage of covered payroll	244.86%	232.95%	286.84%	327.83%	308.45%
Plan fiduciary net position as a percentage of the total pension liability	79.82%	78.40%	74.06%	73.31%	75.26%
Measurement Date	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	
Proportion of the net pension liability	0.58%	0.60%	0.67%	0.61%	
Proportionate share of the net pension liability	\$ 36,264,853	\$ 40,115,075	\$ 23,663,292	\$ 47,369,022	
Covered payroll	\$ 11,959,999	\$ 11,776,264	\$ 11,203,500	\$ 12,092,479	
Proportionate share of the net pension liability as a percentage of covered payroll	303.22%	340.64%	211.21%	391.72%	
Plan fiduciary net position as a percentage of the total pension liability	75.26%	75.10%	88.29%	72.45%	

* Fiscal year 2015 was the first year of implementation.

**CITY OF TURLOCK
SCHEDULE OF CONTRIBUTIONS
SAFETY PLAN – COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
LAST 10 YEARS*
FOR THE YEAR ENDED JUNE 30, 2023**

Fiscal Year Ended June 30	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 3,951,824	\$ 2,633,557	\$ 2,919,564	\$ 3,335,223	\$ 3,975,052
Contributions in relation to the actuarially determined contribution	<u>3,951,824</u>	<u>2,633,557</u>	<u>2,919,564</u>	<u>3,335,223</u>	<u>3,975,052</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 9,440,848	\$ 9,870,904	\$ 9,994,012	\$ 10,781,820	\$ 11,959,999
Contributions as a percentage of covered payroll	41.86%	26.68%	29.21%	30.93%	33.24%
Fiscal Year Ended June 30	2020	2021	2022	2023	
Actuarially determined contribution	\$ 4,477,269	\$ 4,811,929	\$ 5,308,585	\$ 5,799,503	
Contributions in relation to the actuarially determined contribution	<u>4,477,269</u>	<u>4,811,929</u>	<u>5,308,585</u>	<u>5,799,503</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 11,776,264	\$ 11,203,500	\$ 12,092,479	\$ 12,634,141	
Contributions as a percentage of covered payroll	38.02%	42.95%	43.90%	45.90%	

* Fiscal year 2015 was the first year of implementation.

CITY OF TURLOCK
SCHEDULE OF CHANGES IN THE TOTAL OTHER POST-EMPLOYMENT
BENEFITS (OPEB) LIABILITY AND RELATED RATIOS
LAST 10 YEARS*
FOR THE MEASUREMENT PERIOD ENDED JUNE 30

Measurement Date	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Total OPEB Liability						
Service Cost	\$ 1,155,061	\$ 1,135,358	\$ 638,020	\$ 797,780	\$ 581,088	\$ 794,568
Interest	637,175	713,835	716,143	292,875	298,105	363,300
Changes of Benefit Terms	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(222,909)	(55,000)	(4,650,595)	(105,340)	(2,661,954)	(17,761)
Changes of Assumptions	(600,396)	854,724	(3,897,028)	205,992	(3,559,711)	(53,252)
Benefit Payments	(107,347)	(231,516)	(115,029)	(91,631)	(183,856)	(180,804)
Net Change in Total OPEB Liability	861,584	2,417,401	(7,308,489)	1,099,676	(5,526,328)	906,051
Total OPEB Liability - Beginning	16,544,233	17,405,817	19,823,218	12,514,729	13,614,405	8,088,077
Total OPEB Liability - Ending	<u>\$ 17,405,817</u>	<u>\$ 19,823,218</u>	<u>\$ 12,514,729</u>	<u>\$ 13,614,405</u>	<u>\$ 8,088,077</u>	<u>\$ 8,994,128</u>
Covered-Employee Payroll	\$ 24,603,348	\$ 28,959,337	\$ 28,058,863	\$ 25,133,575	\$ 24,299,988	\$ 25,028,988
Total OPEB Liability as a Percentage of Covered-Employee Payroll	70.75%	68.45%	44.60%	54.17%	33.28%	35.93%

Notes to Schedule:

Benefit changes: None.

Changes in assumptions: The discount rate was modified from 3.85% to 3.50% in 2019, from 3.50% to 2.20% in 2020, from 2.20% to 2.10% in 2021, from 2.10% to 4.09 in 2022, and from 4.09% to 4.13% in 2023. The inflation rate was also modified from 1.85% to 1.50% in 2019, from 1.50% to 0.70% in 2020, from 0.70% to 0.6% in 2021, from 0.6% to 2.59% in 2022, and from 2.59% to 2.63% in 2023.

* Fiscal year 2018 was the first year of implementation.

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SUPPLEMENTAL INFORMATION

**CITY OF TURLOCK
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2023**

	General Purpose	Measure A	Total General Fund
ASSETS			
Cash and investments	\$ 30,970,724	\$ 13,930,975	\$ 44,901,699
Accounts receivable	8,894,448	2,336,873	11,231,321
Interest receivable	434,523	-	434,523
Due from developers	20,041	-	20,041
Loans receivable	5,058	-	5,058
Prepays	3,193	1,755,110	1,758,303
Leases receivable	494,860	-	494,860
Total Assets	\$ 40,822,847	\$ 18,022,958	\$ 58,845,805
LIABILITIES			
Accounts payable	\$ 3,398,695	\$ 472,910	\$ 3,871,605
Payroll payable	1,208,274	64,081	1,272,355
Unearned revenue	218,879	-	218,879
Deposits payable	994,122	-	994,122
Total Liabilities	5,819,970	536,991	6,356,961
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	193,863	-	193,863
Related to leases	480,409	-	480,409
Total Deferred Inflows of Resources	674,272	-	674,272
FUND BALANCES			
Nonspendable	34,129	1,755,110	1,789,239
Restricted	-	-	-
Committed	3,271,333	-	3,271,333
Assigned	536,270	-	536,270
Unassigned	30,486,873	15,730,857	46,217,730
Total Fund Balances	34,328,605	17,485,967	51,814,572
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,822,847	\$ 18,022,958	\$ 58,845,805

CITY OF TURLOCK
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	General Purpose	Measure A	Intrafund Eliminations	Total General Fund
REVENUES				
Taxes and assessments	\$ 32,882,082	\$ -	\$ -	\$ 32,882,082
Measure A sales tax	-	15,247,244	-	15,247,244
Licenses and permits	5,476,400	-	-	5,476,400
Fines, forfeitures, and penalties	105,216	-	-	105,216
Use of money and property	604,271	-	-	604,271
Intergovernmental	8,656,448	-	-	8,656,448
Charges for current services	7,686,524	-	-	7,686,524
Other revenue	145,312	300	-	145,612
Total Revenues	55,556,253	15,247,544	-	70,803,797
EXPENDITURES				
Current:				
General government	6,478,880	1,421,201	-	7,900,081
Public safety	33,345,016	2,732,431	-	36,077,447
Public ways and facilities/transportation	520,204	-	-	520,204
Parks and recreation	2,661,332	(46,235)	-	2,615,097
Community development	4,853,036	-	-	4,853,036
Capital outlay	23,985	1,844,501	-	1,868,486
Debt service:				
Principal	265,529	91,565	-	357,094
Interest and fiscal charges	72,783	59,849	-	132,632
Total Expenditures	48,220,765	6,103,312	-	54,324,077
EXCESS OF REVENUES OVER EXPENDITURES	7,335,488	9,144,232	-	16,479,720
OTHER FINANCING SOURCES (USES)				
Contributions from other funds	1,010,682	-	-	1,010,682
Contributions from private-purpose trust	87,729	-	-	87,729
Proceeds from sale of property	1,028	-	-	1,028
Transfers in	6,982,164	-	(3,324,634)	3,657,530
Transfers (out)	(5,214,852)	(6,154,465)	3,324,634	(8,044,683)
Total Other Financing Sources (Uses)	2,866,751	(6,154,465)	-	(3,287,714)
NET CHANGE IN FUND BALANCES	10,202,239	2,989,767	-	13,192,006
BEGINNING FUND BALANCES	24,126,366	14,496,200	-	38,622,566
ENDING FUND BALANCES	\$ 34,328,605	\$ 17,485,967	\$ -	\$ 51,814,572

NONMAJOR GOVERNMENTAL FUNDS

The following provides a brief narrative for some the City's more substantial nonmajor governmental funds.

Integrated Waste Management (AB939)

This fund is used to account for revenues received from recycling-related efforts. These revenues are used to fund recycling education programs as well as the City's "Take-Pride-In-Turlock" community cleanup.

Development Impact Fees

Various development impact fee programs are accounted for in this fund. These revenues are collected for and expended on infrastructure improvements designed to mitigate the effects of development throughout the City. These fees are separate and, in most cases, in addition to the impact fees described in the Facility Fee Fund. Not included in this fund are impact fees collected for sewer and/or water infrastructure improvements.

Equipment Replacement

The Equipment Replacement Fund accounts for monies set aside to fund the replacement of existing equipment (including computer related equipment) used by various City departments.

Lighting and Landscaping Assessment Districts

This fund accounts for the expenditure of revenues collected under either the Landscaping and Lighting Act of 1972 or the Benefit Assessment Act of 1982. These acts provide a funding mechanism for the maintenance costs associated with various lighting, landscaping, and street improvements within the assessment districts formed under the respective act.

CDBG, State HOME Program, and Housing Stimulus Funds

This group of funds, when combined with the Stanislaus County Housing Consortium (see major funds), accounts for the federal funding the City receives from various sources on an annual basis to assist in the preservation and production of affordable housing within the City.

Stanislaus County Housing Consortium

When combined with the CDBG, State HOME Program, and Housing Stimulus Funds (see nonmajor funds), this fund accounts for the federal funding the City receives from various sources on an annual basis to assist in the preservation and production of affordable housing within the City. The consortium specifically is a collaboration of six cities in Stanislaus County and the County who together use Federal HOME monies to provide assistance for affordable housing within the County and the participating city jurisdictions.

Facility Fees Fund

The Facility Fees Fund accounts for the revenue and related expenditures as outlined in the City's Capital Facilities Fee Improvement Program. These fees, which are charged to new developments, are designed to finance the roadway, police, fire, and general government infrastructure, facilities, and equipment needs throughout town which are the result of development within town.

North Turlock Master Plan

The North Turlock Master Plan Fund accounts for the collection and expenditure of development impact fees collected specifically within the master plan boundaries. Fees are collected to fund the cost of infrastructure – transportation, sewer, and storm drainage – improvements necessary due to development within the master plan area.

Airport

This fund accounts for grant revenues received from the State and Federal governments which are being expended to fund capital improvements at the Turlock Municipal Airport. The day-to-day operations of the airport and the capital improvement projects are under the control of the Turlock Regional Aviation Association under a Facilities Management Agreement with the City of Turlock.

**CITY OF TURLOCK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	SPECIAL REVENUE FUNDS			
	Asset Forfeitures	Integrated Waste Management (AB939)	Bicycle Safety	Sports Facilities
ASSETS				
Cash and investments	\$ 120,171	\$ 1,331,377	\$ 42,431	\$ 2,580
Accounts receivable	-	-	203	70
Interest receivable	-	4,898	-	-
Due from developers	-	-	-	-
Loans receivable	-	-	-	-
Leases receivable	-	-	-	234,732
Total Assets	<u>\$ 120,171</u>	<u>\$ 1,336,275</u>	<u>\$ 42,634</u>	<u>\$ 237,382</u>
LIABILITIES				
Accounts payable	\$ 4,449	\$ 41,861	\$ -	\$ 1,038
Payroll payable	-	1,670	159	12,538
Deposits payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>4,449</u>	<u>43,531</u>	<u>159</u>	<u>13,576</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Related to leases	-	-	-	223,806
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,806</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	1,292,744	-	-
Committed	115,722	-	42,475	-
Unassigned	-	-	-	-
Total Fund Balances	<u>115,722</u>	<u>1,292,744</u>	<u>42,475</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 120,171</u>	<u>\$ 1,336,275</u>	<u>\$ 42,634</u>	<u>\$ 237,382</u>

CITY OF TURLOCK
COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Animal Fees Forfeiture	Development Impact Fees	Equipment Replacement	NW Triangle Plan Fee
ASSETS				
Cash and investments	\$ 32,806	\$ 4,845,697	\$ 7,048,954	\$ 324,554
Accounts receivable	-	-	27,944	-
Interest receivable	-	17,672	-	1,182
Due from developers	-	-	-	-
Loans receivable	-	-	-	-
Leases receivable	-	-	-	-
Total Assets	\$ 32,806	\$ 4,863,369	\$ 7,076,898	\$ 325,736
LIABILITIES				
Accounts payable	\$ 1,697	\$ -	\$ 111,972	\$ -
Payroll payable	-	-	1,230	-
Deposits payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	1,697	-	113,202	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Related to leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	31,109	-	-	-
Committed	-	4,863,369	6,963,696	325,736
Unassigned	-	-	-	-
Total Fund Balances	31,109	4,863,369	6,963,696	325,736
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,806	\$ 4,863,369	\$ 7,076,898	\$ 325,736

CITY OF TURLOCK
COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Development Benefit	Lighting and Landscaping Assessment Districts	Downtown Assessment District	Northeast Turlock CFD #2
ASSETS				
Cash and investments	\$ 676,107	\$ 21,372,238	\$ 16,446	\$ 62,493
Accounts receivable	-	41,603	-	13,058
Interest receivable	2,489	77,522	-	-
Due from developers	-	-	-	-
Loans receivable	-	-	-	-
Leases receivable	-	-	-	-
Total Assets	\$ 678,596	\$ 21,491,363	\$ 16,446	\$ 75,551
LIABILITIES				
Accounts payable	\$ -	\$ 73,092	\$ -	\$ -
Payroll payable	-	19,577	-	-
Deposits payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	92,669	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Related to leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	21,398,694	16,446	75,551
Committed	678,596	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	678,596	21,398,694	16,446	75,551
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 678,596	\$ 21,491,363	\$ 16,446	\$ 75,551

CITY OF TURLOCK
COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	CDBG	State HOME Program	Housing Stimulus	Stanislaus County Housing Consortium
ASSETS				
Cash and investments	\$ -	\$ 4,445,995	\$ 41,051	\$ 279,667
Accounts receivable	449,344	-	-	237,086
Interest receivable	-	15,922	-	-
Due from developers	-	-	-	-
Loans receivable	5,067,994	3,561,254	5,500	9,350,530
Leases receivable	-	-	-	-
Total Assets	\$ 5,517,338	\$ 8,023,171	\$ 46,551	\$ 9,867,283
LIABILITIES				
Accounts payable	\$ 43,845	\$ -	\$ -	\$ 18,154
Payroll payable	5,476	-	-	1,543
Deposits payable	3,600	-	-	2,650
Unearned revenue	-	-	-	-
Due to other funds	222,031	-	-	-
Total Liabilities	274,952	-	-	22,347
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	5,067,994	3,561,254	5,500	9,350,530
Related to leases	-	-	-	-
Total Deferred Inflows of Resources	5,067,994	3,561,254	5,500	9,350,530
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	174,392	4,461,917	41,051	494,406
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	174,392	4,461,917	41,051	494,406
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,517,338	\$ 8,023,171	\$ 46,551	\$ 9,867,283

CITY OF TURLOCK
COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Grant Funds	Traffic Safety	Home ARP	Facility Fees
ASSETS				
Cash and investments	\$ 547,923	\$ 100,084	\$ -	\$ 14,291,406
Accounts receivable	422,722	-	205,117	-
Interest receivable	-	-	-	52,914
Due from developers	-	-	-	267,243
Loans receivable	-	-	-	-
Leases receivable	-	-	-	-
Total Assets	<u>\$ 970,645</u>	<u>\$ 100,084</u>	<u>\$ 205,117</u>	<u>\$ 14,611,563</u>
LIABILITIES				
Accounts payable	\$ 130,188	\$ 69	\$ -	\$ 36,072
Payroll payable	9,551	-	644	-
Deposits payable	-	-	-	-
Unearned revenue	75,002	-	-	-
Due to other funds	-	-	204,619	-
Total Liabilities	<u>214,741</u>	<u>69</u>	<u>205,263</u>	<u>36,072</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Related to leases	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	267,243
Restricted	755,904	100,015	-	14,308,248
Committed	-	-	-	-
Unassigned	-	-	(146)	-
Total Fund Balances	<u>755,904</u>	<u>100,015</u>	<u>(146)</u>	<u>14,575,491</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 970,645</u>	<u>\$ 100,084</u>	<u>\$ 205,117</u>	<u>\$ 14,611,563</u>

CITY OF TURLOCK
COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	CAPITAL PROJECTS FUNDS			
	Capital Improvement	Street Light Installation	Downtown Improvement Project	North Turlock Master Plan
ASSETS				
Cash and investments	\$ 5,901,670	\$ 150,960	\$ 235,939	\$ 2,243,737
Accounts receivable	-	-	-	-
Interest receivable	22,038	556	-	8,262
Due from developers	-	-	-	-
Loans receivable	-	-	-	-
Leases receivable	-	-	-	-
Total Assets	\$ 5,923,708	\$ 151,516	\$ 235,939	\$ 2,251,999
LIABILITIES				
Accounts payable	\$ 74,439	\$ -	\$ -	\$ -
Payroll payable	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	74,439	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Related to leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	5,849,269	151,516	235,939	2,251,999
Unassigned	-	-	-	-
Total Fund Balances	5,849,269	151,516	235,939	2,251,999
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,923,708	\$ 151,516	\$ 235,939	\$ 2,251,999

CITY OF TURLOCK
COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	CAPITAL PROJECTS FUNDS				Total Nonmajor Governmental Funds
	North East Turlock Master Plan	Turlock Regional Industrial Park	East Tuolumne Master Plan	Airport	
ASSETS					
Cash and investments	\$ 3,631,605	\$ 2,190,977	\$ 6,500	\$ 47,023	\$ 69,990,391
Accounts receivable	-	-	-	-	1,397,147
Interest receivable	13,589	8,035	-	-	225,079
Due from developers	-	-	-	-	267,243
Loans receivable	-	-	-	-	17,985,278
Leases receivable	-	-	-	-	234,732
Total Assets	\$ 3,645,194	\$ 2,199,012	\$ 6,500	\$ 47,023	\$ 90,099,870
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 275	\$ 537,151
Payroll payable	-	-	-	-	52,388
Deposits payable	-	-	-	-	6,250
Unearned revenue	-	-	-	-	75,002
Due to other funds	-	-	-	-	426,650
Total Liabilities	-	-	-	275	1,097,441
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	17,985,278
Related to leases	-	-	-	-	223,806
Total Deferred Inflows of Resources	-	-	-	-	18,209,084
FUND BALANCES					
Nonspendable	-	-	-	-	267,243
Restricted	-	-	-	-	43,150,477
Committed	3,645,194	2,199,012	6,500	46,748	27,375,771
Unassigned	-	-	-	-	(146)
Total Fund Balances	3,645,194	2,199,012	6,500	46,748	70,793,345
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,645,194	\$ 2,199,012	\$ 6,500	\$ 47,023	\$ 90,099,870

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Asset Forfeitures	Integrated Waste Management (AB939)	Bicycle Safety	Sports Facilities
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	70	-
Use of money and property	-	15,941	-	3,669
Intergovernmental	60,693	18,115	-	-
Charges for current services	-	-	-	196,574
Other revenue	-	-	-	-
Total Revenues	60,693	34,056	70	200,243
EXPENDITURES				
Current:				
General government	-	170,311	-	-
Public safety	19,046	-	5,991	-
Public ways and facilities/transportation	-	-	-	-
Parks and recreation	-	-	-	801,010
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	19,046	170,311	5,991	801,010
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	41,647	(136,255)	(5,921)	(600,767)
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	-
Contributions from private-purpose trust	-	-	-	-
Proceeds from sale of property	-	-	410	-
Transfers in	-	-	-	622,102
Transfers (out)	-	-	-	(25,420)
Total Other Financing Sources (Uses)	-	-	410	596,682
NET CHANGE IN FUND BALANCES	41,647	(136,255)	(5,511)	(4,085)
BEGINNING FUND BALANCES	74,075	1,428,999	47,986	4,085
ENDING FUND BALANCES	\$ 115,722	\$ 1,292,744	\$ 42,475	\$ -

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Animal Fees Forfeiture	Development Impact Fees	Equipment Replacement	NW Triangle Plan Fee
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ 82,926	\$ -
Licenses and permits	-	-	-	-
Use of money and property	-	37,829	-	3,478
Intergovernmental	-	-	11,010	-
Charges for current services	31,794	273,976	300,991	21,439
Other revenue	-	-	27,494	-
Total Revenues	31,794	311,805	422,421	24,917
EXPENDITURES				
Current:				
General government	-	-	5,587	-
Public safety	30,370	-	344,157	-
Public ways and facilities/transportation	-	31,684	1,125	1,665
Parks and recreation	-	-	-	-
Community development	-	-	121,322	-
Capital outlay	-	-	95,092	-
Total Expenditures	30,370	31,684	567,283	1,665
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,424	280,121	(144,862)	23,252
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	-
Contributions from private-purpose trust	-	-	-	-
Proceeds from sale of property	-	-	-	-
Transfers in	-	-	995,214	-
Transfers (out)	-	-	(35,000)	(251,330)
Total Other Financing Sources (Uses)	-	-	960,214	(251,330)
NET CHANGE IN FUND BALANCES	1,424	280,121	815,352	(228,078)
BEGINNING FUND BALANCES	29,685	4,583,248	6,148,344	553,814
ENDING FUND BALANCES	\$ 31,109	\$ 4,863,369	\$ 6,963,696	\$ 325,736

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Development Benefit	Lighting and Landscaping Assessment Districts	Downtown Assessment District	Northeast Turlock CFD #2
REVENUES				
Taxes and assessments	\$ -	\$ 4,578,170	\$ -	\$ 1,068,086
Licenses and permits	-	-	-	-
Use of money and property	8,021	124,265	-	3,416
Intergovernmental	-	-	-	-
Charges for current services	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	8,021	4,702,435	-	1,071,502
EXPENDITURES				
Current:				
General government	-	-	-	32,427
Public safety	-	-	-	-
Public ways and facilities/transportation	-	1,746,419	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	1,746,419	-	32,427
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,021	2,956,016	-	1,039,075
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	-
Contributions from private-purpose trust	-	-	-	-
Proceeds from sale of property	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	(53,140)	-	(1,039,075)
Total Other Financing Sources (Uses)	-	(53,140)	-	(1,039,075)
NET CHANGE IN FUND BALANCES	8,021	2,902,876	-	-
BEGINNING FUND BALANCES	670,575	18,495,818	16,446	75,551
ENDING FUND BALANCES	\$ 678,596	\$ 21,398,694	\$ 16,446	\$ 75,551

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	CDBG	State HOME Program	Housing Stimulus	Stanislaus County Housing Consortium
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Use of money and property	-	55,376	-	-
Intergovernmental	1,514,523	-	-	149,594
Charges for current services	41,460	-	-	31,100
Other revenue	503,874	143,571	-	276,869
Total Revenues	2,059,857	198,947	-	457,563
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public ways and facilities/transportation	-	-	-	-
Parks and recreation	-	-	-	-
Community development	2,451,116	3,795	-	675,612
Capital outlay	-	-	-	-
Total Expenditures	2,451,116	3,795	-	675,612
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(391,259)	195,152	-	(218,049)
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	-
Contributions from private-purpose trust	2,356	-	-	2,769
Proceeds from sale of property	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(2,200)	-	-	-
Total Other Financing Sources (Uses)	156	-	-	2,769
NET CHANGE IN FUND BALANCES	(391,103)	195,152	-	(215,280)
BEGINNING FUND BALANCES	565,495	4,266,765	41,051	709,686
ENDING FUND BALANCES	\$ 174,392	\$ 4,461,917	\$ 41,051	\$ 494,406

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Grant Funds	Traffic Safety	Home ARP	Facility Fees
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Use of money and property	-	-	-	87,983
Intergovernmental	1,461,163	-	-	-
Charges for current services	-	60,500	205,112	1,989,392
Other revenue	82,827	-	-	-
Total Revenues	1,543,990	60,500	205,112	2,077,375
EXPENDITURES				
Current:				
General government	-	-	-	30,173
Public safety	596,289	39,282	-	232
Public ways and facilities/transportation	-	-	-	1,006
Parks and recreation	749,307	-	-	-
Community development	100,513	-	205,258	-
Capital outlay	66,747	-	-	2,542,718
Total Expenditures	1,512,856	39,282	205,258	2,574,129
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	31,134	21,218	(146)	(496,754)
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	2,400,170
Contributions from private-purpose trust	-	-	-	-
Proceeds from sale of property	-	-	-	-
Transfers in	372,475	-	-	-
Transfers (out)	(181,041)	-	-	-
Total Other Financing Sources (Uses)	191,434	-	-	2,400,170
NET CHANGE IN FUND BALANCES	222,568	21,218	(146)	1,903,416
BEGINNING FUND BALANCES	533,336	78,797	-	12,672,075
ENDING FUND BALANCES	\$ 755,904	\$ 100,015	\$ (146)	\$ 14,575,491

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	CAPITAL PROJECTS FUNDS			
	Capital Improvement	Street Light Installation	Downtown Improvement Project	North Turlock Master Plan
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	24,881	-	-	-
Use of money and property	(33,302)	1,791	-	26,621
Intergovernmental	-	-	-	-
Charges for current services	-	1,247	-	-
Other revenue	-	-	-	-
Total Revenues	(8,421)	3,038	-	26,621
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public ways and facilities/transportation	93,336	-	5,067	287
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	421,758	-	-	-
Total Expenditures	515,094	-	5,067	287
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(523,515)	3,038	(5,067)	26,334
OTHER FINANCING SOURCES (USES)				
Contributions of capital assets	-	-	-	-
Contributions from private-purpose trust	-	-	-	-
Proceeds from sale of property	-	-	-	-
Transfers in	5,657,755	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	5,657,755	-	-	-
NET CHANGE IN FUND BALANCES	5,134,240	3,038	(5,067)	26,334
BEGINNING FUND BALANCES	715,029	148,478	241,006	2,225,665
ENDING FUND BALANCES	\$ 5,849,269	\$ 151,516	\$ 235,939	\$ 2,251,999

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	CAPITAL PROJECTS FUNDS				Total Nonmajor Governmental Funds
	North East Turlock Master Plan	Turlock Regional Industrial Park	East Tuolumne Master Plan	Airport	
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ 5,729,182
Licenses and permits	-	-	-	-	24,951
Use of money and property	31,197	25,792	-	-	392,077
Intergovernmental	-	-	-	-	3,215,098
Charges for current services	52,235	54,012	38,756	-	3,298,588
Other revenue	-	-	-	-	1,034,635
Total Revenues	83,432	79,804	38,756	-	13,694,531
EXPENDITURES					
Current:					
General government	-	-	-	-	238,498
Public safety	-	-	-	-	1,035,367
Public ways and facilities/transportation	5,907	4,801	5,582	964	1,897,843
Parks and recreation	-	-	-	-	1,550,317
Community development	-	-	-	-	3,557,616
Capital outlay	-	-	-	-	3,126,315
Total Expenditures	5,907	4,801	5,582	964	11,405,956
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	77,525	75,003	33,174	(964)	2,288,575
OTHER FINANCING SOURCES (USES)					
Contributions of capital assets	-	-	-	-	2,400,170
Contributions from private-purpose trust	-	-	-	-	5,125
Proceeds from sale of property	-	-	-	-	410
Transfers in	-	-	-	-	7,647,546
Transfers (out)	-	-	-	(10,000)	(1,597,206)
Total Other Financing Sources (Uses)	-	-	-	(10,000)	8,456,045
NET CHANGE IN FUND BALANCES	77,525	75,003	33,174	(10,964)	10,744,620
BEGINNING FUND BALANCES	3,567,669	2,124,009	(26,674)	57,712	60,048,725
ENDING FUND BALANCES	\$ 3,645,194	\$ 2,199,012	\$ 6,500	\$ 46,748	\$ 70,793,345

NONMAJOR ENTERPRISE FUNDS

Building and Safety

This fund accounts for the activities of the City's Building Division. These activities include the issuance of building permits, checking building plans submitted for compliance with applicable State and local codes (plan check), performing building inspection for construction projects in town, and providing assistance as needed to citizens with building-related questions/issues.

SRWA Operations

The Stanislaus Regional Water Authority (SRWA) operations fund accounts for the activities associated with operation and maintenance of the SRWA Surface Water Treatment Plant (WTP), which provides potable drinking water for the City of Turlock and the City of Ceres. The WTP uses a conventional treatment process using ozone as a primary disinfectant with sodium hypochlorite as the secondary disinfectant. The WTP treatment processes are designed and monitored with stringent health standards to ensure compliance with the water quality standards established by the California State Water Resources Control Board.

CITY OF TURLOCK
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2023

	Building and Safety	SRWA Operations	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Cash and investments (Note 3)	\$ -	\$ 74,520	\$ 74,520
Total current assets	-	74,520	74,520
Noncurrent assets:			
Capital assets being depreciated (Note 6)	-	10,593	10,593
Total noncurrent assets	-	10,593	10,593
Total Assets	-	85,113	85,113
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions (Note 9)	-	76,262	76,262
Related to OPEB (Note 10)	-	13,831	13,831
Total Deferred Outflows of Resources	-	90,093	90,093
LIABILITIES			
Current liabilities:			
Accounts payable	-	44,973	44,973
Payroll payable	-	29,547	29,547
Compensated absences (Note 11)	-	11,870	11,870
Total current liabilities	-	86,390	86,390
Long-term liabilities:			
Compensated absences (Note 11)	-	47,482	47,482
Total OPEB liability (Note 10)	-	63,663	63,663
Net pension liability (Note 9)	-	246,772	246,772
Total long-term liabilities	-	357,917	357,917
Total Liabilities	-	444,307	444,307
DEFERRED INFLOWS OF RESOURCES			
Related to pensions (Note 9)	-	12,425	12,425
Related to OPEB (Note 10)	-	91,082	91,082
Total Deferred Inflows of Resources	-	103,507	103,507
NET POSITION (Note 8)			
Net investment in capital assets	-	10,593	10,593
Unrestricted	-	(383,201)	(383,201)
Total Net Position	\$ -	\$ (372,608)	\$ (372,608)

**CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Building and Safety	SRWA Operations	Total Nonmajor Enterprise Funds
OPERATING REVENUES			
Charges for services	\$ -	\$ 579,367	\$ 579,367
Total Operating Revenues	<u>-</u>	<u>579,367</u>	<u>579,367</u>
OPERATING EXPENSES			
Salaries, benefits, and insurance	-	706,284	706,284
Contractual	-	1,738	1,738
Supplies and maintenance	-	222,817	222,817
Utilities	-	1,133	1,133
Fleet expense	-	2,760	2,760
Depreciation and amortization	-	180	180
Other expenses	-	15,312	15,312
Total Operating Expenses	<u>-</u>	<u>950,224</u>	<u>950,224</u>
Operating Loss	<u>-</u>	<u>(370,857)</u>	<u>(370,857)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest (expense)	<u>-</u>	<u>(1,751)</u>	<u>(1,751)</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>(1,751)</u>	<u>(1,751)</u>
Loss Before Contributions and Transfers	<u>-</u>	<u>(372,608)</u>	<u>(372,608)</u>
Contribution to other funds	<u>(531,405)</u>	<u>-</u>	<u>(531,405)</u>
Total Contributions and Transfers	<u>(531,405)</u>	<u>-</u>	<u>(531,405)</u>
Change in Net Position	(531,405)	(372,608)	(904,013)
NET POSITION - BEGINNING	<u>531,405</u>	<u>-</u>	<u>531,405</u>
NET POSITION - ENDING	<u><u>\$ -</u></u>	<u><u>\$ (372,608)</u></u>	<u><u>\$ (372,608)</u></u>

CITY OF TURLOCK
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities - Enterprise Funds		
	Building and Safety	SRWA Operations	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ -	\$ 579,367	\$ 579,367
Payments to suppliers	(141,274)	(198,787)	(340,061)
Payments to employees and benefits	(1,920,106)	(293,536)	(2,213,642)
Other	-	-	-
Total Cash Flows from Operating Activities	(2,061,380)	87,044	(1,974,336)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund receipts (payments)	(531,405)	-	(531,405)
Total Cash Flows from Noncapital Financing Activities	(531,405)	-	(531,405)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets, net	-	(10,773)	(10,773)
Long-term debt payment - interest	-	(1,751)	(1,751)
Total Cash Flows from Capital and Related Financing Activities	-	(12,524)	(12,524)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest	3,502	-	3,502
Total Cash Flows from Investing Activities	3,502	-	3,502
Net Cash Flows	(2,589,283)	74,520	(2,514,763)
Cash and investments at beginning of period	2,589,283	-	2,589,283
Cash and investments at end of period	\$ -	\$ 74,520	\$ 74,520
Reconciliation of Operating Income (Loss) to Total Cash Flows from Operating Activities:			
Operating income (loss)	\$ -	\$ (370,857)	\$ (370,857)
Adjustments to reconcile operating income (loss) to total cash flows from operating activities:			
Depreciation and amortization	-	180	180
Change in assets and liabilities:			
Accounts payable	(141,274)	44,973	(96,301)
Payroll payable	(15,228)	29,547	14,319
Compensated absences	(38,472)	59,352	20,880
Deferred outflows/inflows and total OPEB liability	(425,457)	140,914	(284,543)
Deferred outflows/inflows and net pension liability	(1,440,949)	182,935	(1,258,014)
Cash Flows from Operating Activities	\$ (2,061,380)	\$ 87,044	\$ (1,974,336)

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for services or activities performed by one City department for the benefit of other City departments on a cost reimbursement basis.

The concept of major funds in accounting principles generally accepted in the United States of America does not apply to Internal Service Funds because, in general, they do not do business with outside parties. Accounting principles generally accepted in the United States of America require that, for the Statement of Activities, the net revenues or expenses of each internal service fund be eliminated by netting them against the operations of the City department(s) which benefit(s) from the services the internal service fund provides. The Balance Sheet items are consolidated with the Governmental Funds in the Statement of Net Position.

The activities of Internal Service funds continue to be presented separately in the Fund Financial Statements.

Equipment Pool

This fund accounts for repair and maintenance activities for all City vehicles and large equipment as well as monies set aside for the replacement of vehicles used by City departments.

Self-Insurance

The Self-Insurance Fund accounts for the activities of the City's risk management and workers' compensation, property/liability, and health (medical, dental, and vision) insurance programs.

Information Technology

This fund accounts for the costs incurred to maintain and enhance the City's information technology systems.

Engineering

The Engineering Fund accounts for the cost of in-house Engineering services provided both to City departments involved in capital projects as well as to the development community external to City operations. The cost of services to the development community is recovered through various permitting processes.

CITY OF TURLOCK
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023

	Equipment Pool	Self- Insurance	Information Technology	Engineering	Total
ASSETS					
Current assets:					
Cash and investments	\$ 9,069,838	\$ 9,889,339	\$ 880,119	\$ -	\$ 19,839,296
Accounts receivable	1,761	531,131	-	-	532,892
Interest receivable	3,911	39,985	-	-	43,896
Due from other funds	426,650	-	-	-	426,650
Prepays	-	-	-	-	-
Total current assets	9,502,160	10,460,455	880,119	-	20,842,734
Noncurrent assets:					
Capital assets being depreciated	3,434,197	-	18,820	-	3,453,017
Total noncurrent assets	3,434,197	-	18,820	-	3,453,017
Total Assets	12,936,357	10,460,455	898,939	-	24,295,751
DEFERRED OUTFLOWS OF RESOURCES					
Related to pensions	343,467	-	587,001	-	930,468
Related to OPEB	21,580	-	45,516	-	67,096
Total Deferred Outflows of Resources	365,047	-	632,517	-	997,564
LIABILITIES					
Current liabilities:					
Accounts payable	111,750	640,039	18,730	-	770,519
Payroll payable	10,436	-	24,403	-	34,839
Due to other funds	-	-	-	-	-
Compensated absences	7,424	-	15,781	-	23,205
Total current liabilities	129,610	640,039	58,914	-	828,563
Long-term liabilities:					
Claims liability	-	2,516,052	-	-	2,516,052
Compensated absences	29,698	-	63,124	-	92,822
Total OPEB liability	99,329	-	209,508	-	308,837
Net pension liability	1,111,408	-	1,899,446	-	3,010,854
Total long-term liabilities	1,240,435	2,516,052	2,172,078	-	5,928,565
Total Liabilities	1,370,045	3,156,091	2,230,992	-	6,757,128
DEFERRED INFLOWS OF RESOURCES					
Related to pensions	55,959	-	95,635	-	151,594
Related to OPEB	142,110	-	299,742	-	441,852
Total Deferred Inflows of Resources	198,069	-	395,377	-	593,446
NET POSITION					
Net investment in capital assets	3,434,197	-	18,820	-	3,453,017
Unrestricted	8,299,093	7,304,364	(1,113,733)	-	14,489,724
Total Net Position	\$ 11,733,290	\$ 7,304,364	\$ (1,094,913)	\$ -	\$ 17,942,741

CITY OF TURLOCK
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Equipment Pool	Self- Insurance	Information Technology	Engineering	Total
OPERATING REVENUES					
Charges for services	\$ 686,046	\$ 9,055,152	\$ 1,725,537	\$ -	\$ 11,466,735
Other income	7,721	441,883	-	-	449,604
Total Operating Revenues	693,767	9,497,035	1,725,537	-	11,916,339
OPERATING EXPENSES					
Salaries, benefits, and insurance	534,921	9,660,951	645,899	-	10,841,771
Contractual	171,081	29,609	338,963	-	539,653
Supplies and maintenance	75,794	-	7,700	-	83,494
Utilities	33,352	-	16,794	-	50,146
Fleet expense	32,013	-	3,115	-	35,128
Depreciation and amortization	857,629	-	1,711	55,015	914,355
Other expenses	3,291	3,016	56,695	-	63,002
Total Operating Expenses	1,708,081	9,693,576	1,070,877	55,015	12,527,549
Operating Loss	(1,014,314)	(196,541)	654,660	(55,015)	(611,210)
NONOPERATING REVENUES (EXPENSES)					
Interest income	12,802	91,153	-	-	103,955
Gain on disposal of capital assets	25,795	-	-	-	25,795
Total Nonoperating Revenues (Expenses)	38,597	91,153	-	-	129,750
Loss Before Contributions and Transfers	(975,717)	(105,388)	654,660	(55,015)	(481,460)
Capital contributions - connection/impact fees	-	-	-	-	-
Contributions from other funds	-	-	-	4,285,539	4,285,539
Transfers in	4,232,648	-	56,866	-	4,289,514
Transfers (out)	(5,413)	-	-	-	(5,413)
Total Contributions and Transfers	4,227,235	-	56,866	4,285,539	8,569,640
Change in Net Position	3,251,518	(105,388)	711,526	4,230,524	8,088,180
NET POSITION - BEGINNING	8,481,772	7,409,752	(1,806,439)	(4,230,524)	9,854,561
NET POSITION - ENDING	\$ 11,733,290	\$ 7,304,364	\$ (1,094,913)	\$ -	\$ 17,942,741

CITY OF TURLOCK
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Equipment Pool	Self- Insurance	Information Technology	Engineering	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 704,395	\$ 8,999,485	\$ 1,725,537	\$ -	\$ 11,429,417
Payments to suppliers	(268,184)	41,442	(406,517)	(46,481)	(679,740)
Payments to employees and benefits	(487,504)	(9,660,951)	(1,258,841)	(3,490,935)	(14,898,231)
Other	7,721	441,883	-	-	449,604
Total Cash Flows from Operating Activities	(43,572)	(178,141)	60,179	(3,537,416)	(3,698,950)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Interfund receipts (payments)	997,854	-	-	3,537,416	4,535,270
Transfers in	4,232,648	-	56,866	-	4,289,514
Transfers out	(5,413)	-	-	-	(5,413)
Total Cash Flows from Noncapital Financing Activities	5,225,089	-	56,866	3,537,416	8,819,371
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets, net	(637,757)	-	(20,531)	-	(658,288)
Proceeds from sale of capital assets	-	-	-	-	-
Total Cash Flows from Capital and Related Financing Activities	(637,757)	-	(20,531)	-	(658,288)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest	10,485	65,554	-	-	76,039
Total Cash Flows from Investing Activities	10,485	65,554	-	-	76,039
Net Cash Flows	4,554,245	(112,587)	96,514	-	4,538,172
Cash and investments at beginning of period	4,515,593	10,001,926	783,605	-	15,301,124
Cash and investments at end of period	\$ 9,069,838	\$ 9,889,339	\$ 880,119	\$ -	\$ 19,839,296
Reconciliation of Operating Income (Loss) to Total Cash Flows from Operating Activities:					
Operating income (loss)	\$ (1,014,314)	\$ (196,541)	\$ 654,660	\$ (55,015)	\$ (611,210)
Adjustments to reconcile operating income (loss) to total cash flows from operating activities:					
Depreciation and amortization	857,629	-	1,711	55,015	914,355
Change in assets and liabilities:					
Accounts receivable	18,349	(55,667)	-	-	(37,318)
Accounts payable	47,347	88,674	16,750	(46,481)	106,290
Payroll payable	735	-	1,687	(30,413)	(27,991)
Compensated absences	9,957	-	(66,059)	(143,833)	(199,935)
Claims liability	-	(14,607)	-	-	(14,607)
Deferred outflows/inflows and total OPEB liability	(11,290)	-	(58,329)	(709,788)	(779,407)
Deferred outflows/inflows and net pension liability	48,015	-	(490,241)	(2,606,901)	(3,049,127)
Total Cash Flows from Operating Activities	\$ (43,572)	\$ (178,141)	\$ 60,179	\$ (3,537,416)	\$ (3,698,950)

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Government-Wide Financial Statements, but are presented in a separate Fiduciary Fund Financial Statement. For the City of Turlock, the following agent activities are accounted for within the Custodial Funds:

Northwest Triangle Mello Roos Assessment District

This district was established as a funding mechanism to partially pay for the infrastructure improvements installed in the Monte Vista Crossings shopping area. These improvements were in part funded with the proceeds of a bond issuance which is being retired through annual assessments to the owners of the parcels within the district's boundaries.

Turlock Property and Business Improvement District (PBID) #2

This is a successor district to one originally established to fund maintenance efforts in downtown Turlock. The current district was established in June 2003 via a vote of the affected property owners. The district has a ten year life and extended annually, through annual assessments, funds prescribed maintenance efforts within the district's boundaries as well as promotional activities for the downtown area.

**CITY OF TURLOCK
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023**

	Northwest Triangle Mello Roos Assessment District	Turlock Property and Business Improvement District #2	Total
ASSETS			
Cash and investments	\$ 349,722	\$ 214,216	\$ 563,938
Cash and investments with fiscal agent	106,932	-	106,932
Accounts receivable	-	5,985	5,985
Interest receivable	1,135	-	1,135
	<u>457,789</u>	<u>220,201</u>	<u>677,990</u>
LIABILITIES			
Accounts payable	-	153,007	153,007
	<u>-</u>	<u>153,007</u>	<u>153,007</u>
NET POSITION			
Restricted for:			
Other organizations	457,789	67,194	524,983
	<u>457,789</u>	<u>67,194</u>	<u>524,983</u>
Total Net Position	<u><u>\$ 457,789</u></u>	<u><u>\$ 67,194</u></u>	<u><u>\$ 524,983</u></u>

CITY OF TURLOCK
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Northwest Triangle Mello Roos Assessment District	Turlock Property and Business Improvement District #2	Total
ADDITIONS			
Assessments	\$ 292,890	\$ 163,646	\$ 456,536
Net investment income	7,524	-	7,524
Total Additions	300,414	163,646	464,060
DEDUCTIONS			
Administration expense	26,059	-	26,059
Recipient payments	-	153,007	153,007
Payments to bondholders	257,050	-	257,050
Total Deductions	283,109	153,007	436,116
NET CHANGE IN NET POSITION	17,305	10,639	27,944
NET POSITION			
Beginning of year	440,484	56,555	497,039
End of year	\$ 457,789	\$ 67,194	\$ 524,983

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To the Honorable Members of the City Council
City of Turlock, California

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 of Turlock (the City) as of and for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During the fiscal year ended June 30, 2023, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*; and GASB Statement No. 99, *Omnibus 2022*. We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimates used in establishing the fair value for investments, the useful lives of capital assets, the accrued compensated absences, the self-insurance liability, the net pension liability and related deferred outflows and inflows of resources, the net other post-employment benefit liabilities and related deferred outflows and inflows of resources, and discount rate for the purpose of calculating the right-to-use lease and SBITA assets and the related liabilities. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 9 – Pension Plans
- Note 10 – Post-Employment Healthcare Benefits
- Note 13 – Commitments and Contingencies

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We detected no such misstatements during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 21, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's and Discussion Analysis, Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Agent Multiple-Employer Defined Benefit Pension Plan, Schedule of the City's Proportionate Share of the Net Pension Liability – Safety Plan – Cost-Sharing Multiple-Employer Defined Benefit Pension Plan, Schedules of the City's Pension Contributions, and Schedule of Changes in the City's Total Other Post-Employment Benefits (OPEB) Liability and Related Ratios, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 21, 2025

CITY OF TURLOCK, CALIFORNIA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED
JUNE 30, 2023

**CITY OF TURLOCK, CALIFORNIA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2023**

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**INDEPENDENT AUDITOR'S 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**

To the Honorable Members of the City Council
City of Turlock, 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 Turlock, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 21, 2025.

Report on 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 City'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 were not identified. We consider the deficiency as listed on the Schedule of Material Weakness included as part of our separately issued Memorandum on Internal Control dated January 21, 2025, to be a material weakness, which is an integral part of our audit and should be read in conjunction with this report.

Report on 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*.

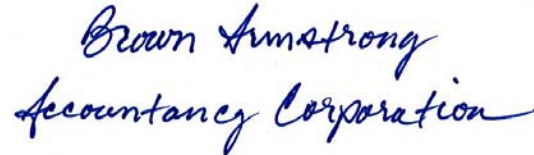
City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in our separately issued Memorandum on Internal Control dated January 21, 2025, which is an integral part of our audit and should be read in conjunction with this report. The city's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 City'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 City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
January 21, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the City Council
City of Turlock, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Turlock's (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (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, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item SA2023-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 a 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items SA2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 21, 2025, 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
January 31, 2025

**CITY OF TURLOCK, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Grant Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Community Development Block Grants/State's Program				
Program Expenditures	14.228		\$ -	\$ 1,514,523
Program Expenditures (Program Income)	14.228		65,800	772,074
Program Subtotal			65,800	2,286,597
HOME Investment Partnerships Program				
Program Expenditures	14.239		-	110,034
Program Expenditures (Program Income)	14.239		-	560,000
Program Subtotal			-	670,034
Total U.S. Department of Housing and Urban Development			65,800	2,956,631
U.S. Department of Justice:				
Direct Programs:				
Public Safety Partnership and Community Policing Grants	16.710		-	166,667
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	26,846
Total U.S. Department of Justice			-	193,513
U.S. Department of Transportation:				
Direct Programs:				
Federal Transit Cluster (Note 4)				
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507		-	3,124,033
Cluster Subtotal			-	3,124,033
Passed through California Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction (Federal-Aid Highway Program)				
Congestion Mitigation and Air Quality Improvement Program (CMAQ)	20.205	CML-5165	-	810,526
Surface Transportation Program (STP)	20.205	RSTP-5165	-	846,480
Cluster Subtotal			-	1,657,006
Passed through State of California Office of Traffic Safety:				
Highway Safety Cluster				
State and Community Highway Safety				
Selective Traffic Enforcement Program (STEP)	20.600	PT22092	-	6,778
Selective Traffic Enforcement Program (STEP)	20.600	PT23185	-	17,701
Cluster Subtotal			-	24,479

The accompanying notes are an integral part of this schedule.

CITY OF TURLOCK, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Grant Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation: (Continued)				
Passed through State of California Office of Traffic Safety: (Continued)				
Minimum Penalties for Repeat Offenders for				
Driving While Intoxicated	20.608	PT22092	-	11,830
Minimum Penalties for Repeat Offenders for				
Driving While Intoxicated	20.608	PT23185	-	7,201
Program Subtotal			-	19,031
Total U.S. Department of Transportation			-	4,824,549
U.S. Department of Treasury				
Direct Program:				
COVID-19: Coronavirus State and Local				
Fiscal Recovery Funds	21.027		-	2,859,392
Passed through California State Water Resources Control Board				
COVID-19: Coronavirus State and Local				
Fiscal Recovery Funds	21.027	266737	-	213,898
Total U.S. Department of Treasury			-	3,073,290
Total Expenditures of Federal Awards			\$ 65,800	\$ 11,047,983

The accompanying notes are an integral part of this schedule.

**CITY OF TURLOCK, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – REPORTING ENTITY

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of Turlock, California, (the City) and its component units as disclosed in the notes to the Basic Financial Statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. All proprietary funds and fiduciary funds are accounted for using the accrual basis of accounting. Expenditures of federal awards reported on the Schedule are recognized when incurred.

NOTE 3 – INDIRECT COST ELECTION

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**CITY OF TURLOCK, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	<u> X </u> Yes <u> </u> No
• Significant deficiencies identified not considered to be material weaknesses?	<u> </u> Yes <u> X </u> No
Noncompliance material to financial statements noted?	<u> </u> Yes <u> X </u> No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	<u> </u> Yes <u> X </u> No
• Significant deficiencies identified not considered to be material weaknesses?	<u> X </u> Yes <u> </u> No

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, under 2 CFR §200.516?	<u> </u> Yes <u> X </u> No
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Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants/State's Program
21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	<u> </u> Yes <u> X </u> No
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SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit disclosed a material weakness, but no instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated January 21, 2025, which is an integral part of our audits and should be read in conjunction with this report.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding Reference Number: SA2023-001 – Suspension and Debarment for Contracts and Subcontracts

Assistance Listing Numbers: 21.027

Assistance Listing Title: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Name of Federal Agency: Department of Treasury

Pass Through Entity: California State Water Resources Control Board

Federal Award Identification Number: SLFRP4371 – 266737

Criteria: The Award Terms and Conditions in the City of Turlock's (the City) Coronavirus Local Fiscal Recovery Funds Agreement with the U.S. Department of the Treasury requires that the City comply with Office of Management and Budget (OMB) Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 CFR Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 CFR Part 180, subpart B) that the award is subject to 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19. In addition, the OMB *Compliance Supplement* requires that prior to entering into subawards and contracts with award funds, recipients must verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded pursuant to 31 CFR section 19.300.

Condition: During the 2021 audit, the auditor selected 19 transactions for testing that included six different vendors where the City did not verify that the vendors were not suspended, debarred, or otherwise excluded prior to entering into the agreements. The auditor verified that City staff determined that as of April 8, 2024, none of the six vendors were on the exclusions list on SAM.gov. The City subsequently has drafted an updated citywide procurement policy that includes the requirement to be compliant with 2 C.F.R Part 180 and was expected to be approved in March 2024 as part of the City's corrective action plan. In conjunction with the updated procurement policy, the purchasing department of the City will check for suspension and debarment for contracts and subcontracts as part of the request for proposal process and notify all departments to check vendors when utilizing Federal funds. However, the updated citywide procurement policy has not been approved as of January 29, 2025.

Cause: The delay in approving the updated citywide procurement policy was due to staff turnover issues.

Identification as a Repeat Finding: Yes, since 2021.

Effect: The City is not in compliance with the grant Award Terms and Conditions.

Recommendation: The City should approve and implement the updated citywide procurement policy in accordance with the corrective action plan.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

SECTION IV – STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Finding Reference Number: SA2022-001 – Suspension and Debarment for Contracts and Subcontracts

Assistance Listing Numbers: 21.027

Assistance Listing Title: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Name of Federal Agency: Department of Treasury

Pass Through Entity: California State Water Resources Control Board

Federal Award Identification Number: SLFRP4371 – 266737

Criteria: The Award Terms and Conditions in the City's Coronavirus Local Fiscal Recovery Funds Agreement with the U.S. Department of the Treasury requires that the City comply with OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 CFR Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 CFR Part 180, subpart B) that the award is subject to 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19. In addition, the OMB Compliance Supplement requires that prior to entering into subawards and contracts with award funds, recipients must verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded pursuant to 31 CFR section 19.300.

Condition: We selected 19 transactions for testing that included six different vendors and understand that the City did not verify that the vendors were not suspended, debarred, or otherwise excluded prior to entering into the agreements. We did note that City staff determined that as of April 8, 2024, none of the six vendors were on the exclusions list on SAM.gov.

Cause: We understand that staff are responsible for performing the suspension and debarment reviews are no longer with the City and City staff cannot find documentation that it was performed.

Identification as a Repeat Finding: Yes, since 2021.

Effect: The City is not in compliance with the grant Award Terms and Conditions.

Recommendation: The City should develop procedures to ensure compliance with debarment and suspension provisions of the grant agreement prior to making disbursements to vendors and retain documentation in the grant files.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

Current Year Status: Partially implemented. Please see current year finding SA2023-001.

Finding Reference Number: SA2022-002 – Compliance with Grant Deadlines

Assistance Listing Number: 21.027

Assistance Listing Title: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Name of Federal Agency: Department of Treasury

Pass Through Entity: California State Water Resources Control Board

Federal Award Identification Number: SLFRP4371 – 266737

Criteria: California Water and Wastewater Arrearage Payment Program Guidelines Appendix A, Section 6.2.1, *Notification of Customer Bill Credits*, requires that the City allocate Wastewater Arrearage Program payments as bill credits to customer accounts within 60 days of receiving payment or August 5, 2022.

Condition: The City calculated the customer arrearages and credits to be applied as of June 15, 2021, but did not apply the wastewater credits to the customer accounts until November 8, 2022.

Cause: We understand that the delay was caused by problems with applying the credits in the City's new utility billing system and technical assistance was needed from the utility billing system vendor to complete the process. However, City staff could not provide documentation that the delay was communicated to the grantor.

Effect: The City is not in compliance with the terms and conditions of payment related to the required program deadlines of the California Arrearage Payment Programs. As a result, the City could have been required to return moneys to the grantor.

Recommendation: Although it does not appear that the grantor disallowed any of the program costs, the City must develop procedures to ensure compliance with grant award terms and conditions of payment, including timely use of grant funds. In the event the City encounters delays that affect timely compliance, the City should communicate with the grantor and retain documentation of any such communications to show that they occurred timely and the grantor was aware of the delay.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

Current Year Status: Implemented.

Finding Reference Number: SA2022-003 – Monitoring CDBG and HOME Program Activities for Compliance with Program Rules and Regulations

Assistance Listing Number: 14.228, 14.239

Assistance Listing Title: Community Development Block Grants/State's Program HOME Investment Partnerships Program

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number: B-19-MC-06-0039, B-20-MC-06-0039
M-18-DC-06-0240. M-20-DC-06-0240

Criteria: The State CDBG program is subject to Title I of the HCDA (42 USC 5301 et seq.) and implementing regulations at 24 CFR Part 570, Subpart I24, while CFR Part 92 details the various rules and regulations of the HOME Investment Partnerships (HOME) Program. These regulations include specific program requirements for timing of activities, eligible and prohibited activities, project and subrecipient monitoring requirements, as well as other provisions. If the City does not adhere to the requirements of the implementing regulations both before disbursement for eligible activities and on an ongoing basis to ensure continued compliance with the requirements of each program, costs incurred may be deemed ineligible and need to be returned to the grantor.

Condition: The City underwent a monitoring review by the grantor during fiscal year 2022 related to the fiscal year 2022 CDBG and HOME Programs, the results of which were issued in August 2022. The monitoring review results included two CDBG findings, four HOME findings and one HOME concern as follows:

- CDBG Findings:
 - Incorrect identification of activity in the Integrated Disbursement & Information System (IDIS), which deemed the activity ineligible unless the City provided justification as necessary costs.
 - Lack of a current Residential Anti-Displacement and Relocation Assistance Plan
- HOME
 - Findings:
 - Absence of dated signatures of all parties on the beneficiary written agreement for the two IDIS projects and a lack of HOME program policies and procedures to ensure written agreements include dated signatures of all parties.
 - The absence of many federally required provisions in the City's loan agreement with a property owner, including five components detailed in the monitoring letter that were missing from the agreement.

- The amount of HOME funds invested in one IDIS project was not at or below the applicable maximum per-unit HOME subsidy limit as required under 24 CFR Section 92.250(a). The limit was exceeded by \$133,625.
- The City does not have comprehensive written policies and procedures as required under HOME regulation 24 CFR Section 92.504(a), including Tenant Selection, Income Determination and Lease Compliance.
- Concern
 - Section 3 Compliance – The City has selected “no” for the question, “Is this Activity Subject to Section 3?” in the IDIS system, although the budgets for many construction and rehabilitation projects exceed the compliance threshold of \$200,000.

In addition, the monitoring review included follow up on prior outstanding findings (two CDBG findings and five HOME findings) that had not yet been implemented and remain outstanding.

Cause: The City lacks or has not updated its CDBG and HOME policies and procedures or did not follow those that do meet the requirements.

Effect: The City is not in compliance with the policies and procedures documentation and reporting requirements of the CDBG and HOME programs. As a result, the City is required to return \$133,615 to the grant program.

Questioned Costs: We question costs in the amount of \$133,615, but those costs were incurred prior to fiscal year 2022.

Recommendation: The City must develop the required policies and procedures to ensure that all grant program activities are in compliance with the provisions of 24 CFR Part 570 and 24 CFR Part 92. And, the City should ensure that all outstanding findings and concerns are resolved with the grantor.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

Current Year Status: Implemented.

Finding Reference Number: SA2022-004 – Documenting Payroll Costs Charged to Grant

Assistance Listing Number: 20.507

Assistance Listing Title: COVID-19 – Federal Transit Cluster – Formula Grants (Urbanized Area Formula Program)

Name of Federal Agency: Department of Transportation

Federal Award Identification Number: CA-2019-111-01, CA-2020-141-00

Criteria: 2 CFR Part 200.430(i), “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” requires that grantees adhere to the following, “Payroll systems must be based on records that accurately reflect the work performed” and “be supported by a system of internal controls that provides reasonable assurances that charges are accurate, allowable, and properly allocated...” The payroll records must be a part of the official record, reflect the employee’s total activity and show if the specific activity of the person is being paid by more than one federal award.

Section 200.430(i)(viii) indicates that budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed, among other requirements.

Condition: We noted that the payroll costs for two employees were charged to the program based on a flat rate percentage of the payroll and benefits costs, rather than based on the actual hours worked. Although we understand the City started allocating a portion of those employee payroll costs in fourth quarter of fiscal year 2022 (all other employees are fully charged to the program) and the City reviews the

estimates periodically to ensure they were supported and did not need adjustment, there is no formal documentation of the review and conclusions reached. City staff did indicate that the allocations charged are much less than the actual time spent on the program, but again, no documentation was available.

Cause: We understand that grant program staff were not aware of the payroll documentation requirement.

Effect: The City is not in compliance with the payroll documentation requirements set forth in 2 CFR Part 200.430(i).

Questioned Costs: We question costs in the amount of \$11,820, representing the total amount of payroll charged to the grant for the two employees during fiscal year 2022.

Recommendation: The City should establish procedures to ensure that payroll costs charged to the program are documented in accordance with 2 CFR Part 200.430 for the federal transit program and all federal grant programs.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

Current Year Status: Implemented.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Mayor and Members of the City Council
City of Turlock, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the City of Turlock, California, (the City), in determining the City's compliance with the requirements of Section 1.5 of Article XIII-B of the California Constitution for the fiscal year ended June 30, 2023. The City's management is responsible for the Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the league of California Cities and presented in their Article XIII-B Appropriations Limitation Uniform Guidelines, performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

- A. We obtained the Worksheet (Exhibit A to the Resolution) and determined that the 2022-2023 Appropriations Limit of \$71,998,615 and annual adjustment factors were adopted by the Resolution of the City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.
- B. We recomputed the 2022-2023 Appropriations Limit by multiplying the 2020-2021 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.
- C. For the Worksheet, we agreed the Per Capita Income Factor and County Population Factor to California State Department of Finance Worksheets. The Worksheet did not include the City Population Factor.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit – Worksheet Six. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Turlock and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the City Council and is not intended to be, and should not be, used by anyone other than those specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 21, 2025

CITY OF TURLOCK
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2023

**CITY OF TURLOCK
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2023**

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MEMORANDUM ON INTERNAL CONTROL

To the City Council of the
City of Turlock, California

In planning and performing our audit of the basic financial statements of the City of Turlock (the City) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, 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 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 were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Material Weaknesses as item 2023-001, that we consider to be a material weakness.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Material Weaknesses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

This communication is intended solely for the information and use of management, the City Council, others within the City, and agencies and pass-through entities requiring compliance with *Government Auditing Standards* and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 21, 2025

**CITY OF TURLOCK
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF MATERIAL WEAKNESSES**

2023-001 Improper Revenue Recognition

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, revenue should be recognized when eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met should be reported as deferred revenues by the recipients, with certain exceptions.

The City of Turlock (the City) received American Rescue Plan Act (ARPA) funds prior to meeting the eligibility requirements that were properly recorded as Deferred Revenue. However, in fiscal year 2023 some of these funds were improperly reclassified from Deferred Revenue to Revenue in the amount of \$2,612,681.

The misclassification of revenue from deferred revenue occurred due to a change in the process of how items are deemed as expensed when moved from the fund. Staff took the transfer of the \$2,612,861 as reimbursement for expenses incurred in the project fund, however in this isolated case, the funds were only transferred to the project fund and not yet expended.

Overstated revenue from ARPA funds lead to an artificially created increase in net income (change in fund balance). This also resulted in inflated total revenues and fund balances.

The City must implement the following procedures to ensure proper revenue recognition:

1. Ensure no single individual has control over recording, approval, and reconciling revenue transactions.
2. Require dual authorization for revenue recognition, especially for large or complex transactions.
3. Implement tracking mechanisms to confirm grant eligibility requirements are met before revenue is recognized in compliance with GASB Statement No. 33.
4. Maintain proper documentation for each grant revenue source to support revenue recognized on financial statements.
5. If available, use specialized grant tracking systems to ensure grant funds are recognized only after eligibility requirements are met.

Management's Response:

Management acknowledges and agrees with the finding and further has developed the following procedure to ensure that this does not occur again. The City will now submit all council agenda items that transfer funds from the ARPA fund that are being done as project funding appropriations before expenditures are incurred to the Principal Account in charge of grant reporting to ensure that those items are not misclassified as revenue.

**CITY OF TURLOCK
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS**

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next two years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEARS 2022, 2023, and 2024:

GASB Statement No. 99, *Omnibus 2022*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements (PPPs)*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset.
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of an SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
- Disclosures related to nonmonetary transactions.
- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements.
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.
- Terminology used in Statement No. 53 to refer to resource flows statements.

The requirements of this statement are effective for the various topics over fiscal years 2022, 2023, and 2024. Earlier application is encouraged and is permitted by individual topic.

EFFECTIVE FISCAL YEAR 2022/23:

GASB Statement No. 91 – Conduit Debt Obligations

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which GASB defines in this statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement defines an SBITA; (2) establishes that an SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of an SBITA; and (4) requires note disclosures regarding an SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

EFFECTIVE FISCAL YEAR 2023/24:

GASB Statement No. 100 – Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Furthermore, this statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

EFFECTIVE FISCAL YEAR 2024/25:

GASB Statement No. 101 – *Compensated Absences*

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

GASB Statement No. 102 – *Certain Risk Disclosures*

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

EFFECTIVE FISCAL YEAR 2025/26:

GASB Statement No. 103 – *Financial Reporting Model Improvements*

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*

State and local governments are required to provide detailed information about capital assets in the notes to financial statements. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

**CITY OF TURLOCK
MEMORANDUM ON INTERNAL CONTROL
STATUS OF PRIOR YEAR MATERIAL WEAKNESSES**

2022-001 Timely and Accurate Year-End Close

As noted in prior year comment 2021-001, the year-end financial closing and preparation of the general ledger data should be completed timely and accurately. In addition, organizations should have a contingency plan in the event of staff turnover. Part of this plan is ensuring there are staff resources available on short notice to fill in key functions. In the Finance Department, these resources need to be in place throughout the fiscal year to ensure accounting functions continue and allow time for analysis of account balances and activities.

During fiscal year 2021-22, the City experienced significant staff shortages due to staff departures and long-term leaves of absence that continued from fiscal year 2020-21. This put a strain on the City's ability to maintain good internal controls, and to produce accurate and timely financial data. As a result, the year-end audit was adversely affected. The trial balance we received from the City for the audit was submitted to us in September 2023, which had been delayed due to the length of time it took to complete the fiscal year 2020-21 audit. In addition, during the audit, we discovered and/or City staff proposed eighteen additional post-closing journal entries, including a number of material post-closing adjustment entries for audit for areas including fiscal agent cash and investments, long-term debt refunding and issuance transactions, unearned revenue, as well as a restatement that affected utility revenue.

The above condition delayed the completion of the year-end closing process, which increased the risk that material errors or misstatements may go undetected by staff and corrections may not be made in a timely manner. Audit effort was substantially increased in response to these increased risks.

The City should analyze staff resources to determine what plans can or should be made to ensure that the financial data is processed properly and timely during staffing transitions. In addition, the City must develop procedures to ensure that accounts are analyzed throughout the fiscal year and after the year-end close to ensure that additional closing entries are not required prior to providing the general ledger for audit.

Current Year Status:

The City of Turlock has made significant improvement in timely and accurate year-end closing for the Fiscal Year 2022-2023. As a result, the Fiscal Year 2022-2023 reports have been completed much sooner than the Fiscal Year 2021-2022 reports. The City's management is fully aware of the situation and will continue to improve in this area.

CITY OF TURLOCK
MEMORANDUM ON INTERNAL CONTROL
STATUS OF PRIOR YEAR SIGNIFICANT DEFICIENCIES

2022-003 Inaccurate Customer Fees Charged

The rates charged in the City's utility billing system should be consistent with the City's Fee Schedule approved by the City Council.

We tested twenty-five utility receipts and recalculated the water, sewer, and garbage service fees using the City's fiscal year 2022 utility fee schedule. We were unable to recalculate the garbage or sewer fees charged to three customers as follows:

- One receipt dated January 26, 2022 – we calculated a garbage fee of \$595.42, but the customer was billed \$507.45.
- One receipt dated March 7, 2022 – we recalculated a garbage fee of \$601.20, but the customer was billed \$724.30.
- One receipt dated March 11, 2022 – we recalculated a sewer service fee of \$176.68, but the customer was billed \$176.70.

Although the variance in the third receipt could be due to a rounding issue, City staff determined that rates in the utility billing system had not been updated for certain components of the garbage fees, which resulted in both over- and under-charging customers. The City collects the garbage fees on behalf of a third-party vendor, but the amounts charged to customers should still agree to the current rate schedule.

We understand the errors are due to staff oversight during the rate adjustment process, because the garbage fees have not been revised in a number of years.

City staff should immediately review all fee schedules in the utility billing system to ensure they are accurate and reflect the current fee structure approved by the City Council.

Current Year Status:

Implemented.

2022-004 Timely Preparation and Review Bank Reconciliations

Bank account reconciliations are one of the most important internal controls and the reconciliation cannot be considered complete until it has been reviewed and approved. To be an effective control, bank reconciliations and the associated review should be completed as soon as reasonably possible after each month-end, usually within thirty to forty-five days of the bank statement date.

We noted that the bank reconciliation for the months of May and June 2022 were not completed until October and November 2022, respectively.

We understand the delays experienced during the fiscal year were due to a staff shortage, which made it difficult to process the reconciliations timely.

By not completing and reviewing the bank reconciliations timely, accounting errors, misstatements, and/or unauthorized activities may not be identified or corrected in a timely manner and could continue to accumulate to amounts that cannot be identified and resolved.

The City must implement procedures to ensure the timely preparation and review of bank reconciliations throughout the fiscal year.

Current Year Status:

Implemented.

2022-005 Timely Review and Approval of Journal Entries

Journal entries should be prepared and reviewed in a timely manner for the period in which the entry is to be posted, in order to keep accounts up to date with the current information. In addition, to have a complete audit trail of the journal entry process, the dates of preparation and review should be documented for all journal entries.

We selected forty journal entries for testing of controls over the journal entry process and supporting documentation and noted four of the journal entries were prepared from one to three months after the periods the entries were intended to adjust.

Two of the forty journal entries tested did not have evidence of the date prepared and the date reviewed, which is typically indicated by date stamps used by the Finance Department. One of the two journal entries without a date stamp did have a date printed on the bottom of the page that reflected when the journal voucher may have been prepared, however, no date of review was noted.

Without the timely preparation, review and approval of journal entries, there is an increased risk of unauthorized entries or an error going undetected, and interim financial reporting may be inaccurate.

We understand the delay in the preparation and review process was due to the shortage of staff in the Finance Department.

The City should develop procedures to ensure that all journal entries are prepared, reviewed, approved and posted to the general ledger in a timely manner (generally within 30-45 days of the date of activity).

Current Year Status:

Implemented.

2021-004 Payroll Rotation of Duties

The Finance Department should ensure that there are resources available to be utilized on short notice to fill gaps in key positions. These resources need to be in place throughout the fiscal year to ensure accounting processes and procedures continue effectively.

In the current fiscal year, the Administrative Analyst was the only employee that could process the City's payroll and there were no other employees that are fully trained on the entire process. As a result, the Administrative Analyst could not take any vacation during the weeks when payroll was run.

We understand the lack of an alternate payroll processor was due to staff shortages.

If the Administrative Analyst was unavailable or out on leave, the City would have difficulty processing payroll.

The City should develop a plan to ensure there is always a backup employee that can process the City's payroll in the event that the main processor becomes unavailable.

Current Year Status:

Implemented.

2021-005 Super-User Rights

A super-user is a special user account used for system administration. It has broad privileges that allow the employee to perform tasks that other users cannot. The super-user's privileges are unrestricted and can perform any available action on a system. Good internal control requires that employees with access to the City's assets not have access to the City's accounting records for the same assets. Therefore, accounting staff should not normally be allowed to have super-user rights in the City's general ledger system.

We noted one Senior Accountant and one Accountant II are super-users in the City's financial system, which includes unlimited access to the accounting system modules and security settings.

When accounting staff have super-user rights, unauthorized transactions could be processed without proper review and approval.

Due to the Information Technology Department's limited availability, Finance Department staff feels they need to have the ability to alter access levels for staff in case of an emergency.

The City should consider restricting super-user rights to as few employees as possible, preferably to those outside of the Finance Department, such as Information Technology personnel since they are not involved with processing or approving general ledger transactions. Until that is possible, the City should implement mitigating controls such as a review and approval of changes made to the system by the above employees.

Current Year Status:

Implemented.

2018-005 Develop a Funding Plan for the Engineering Internal Service Fund Net Position Deficit

Fund activities should be monitored throughout the fiscal year to ensure resources are available to fund current year activities and plans should be established to eliminate any deficits that may have accumulated from prior year activity.

As of June 30, 2018, the Engineering Internal Service Fund reported an unrestricted net position deficit of \$6.83 million, an increase of \$780 thousand from the prior year, and the fund had a short-term payable to the Equipment Pool Internal Service Fund of \$2.56 million.

We understand that the City had previously adopted fees and user charges to allow the Engineering Division to recover 100% of its costs associated with the issuance of certain permits and tasks. However, that only relates to current activities and does not work to reduce or eliminate the accumulated fund deficit. Although \$4.9 million of the fund's deficit net position is related to the long-term pension and other post-employment benefits (OPEB) liabilities, that leaves a remaining deficit of \$1.9 million. And, we noted that the City's amended fiscal year 2019 budget anticipates an increase to the deficit of \$872 thousand. Although the fiscal year 2020 budget shows no planned change in the deficit, it includes a budgeted transfer of \$295 thousand from the General Fund to achieve that goal.

In addition, the deficit in the fund has been present for at least the last six years, so it appears that the interfund payable will not be repaid within one year. The City should determine whether the short-term interfund loan should be converted to a long-term advance. And, any advance established should have clear repayment terms.

Update for June 30, 2019:

As of June 30, 2019, the Engineering Internal Service Fund reported an unrestricted net deficit of \$6.78 million, a decrease of \$50 thousand from the prior year, and the fund had a short-term payable to the General Fund of \$2.89 million.

Update for June 30, 2021:

As of June 30, 2021, the Engineering Internal Service Fund reported an unrestricted net deficit of \$5.14 million, a reduction to the net deficit by \$559 thousand from the prior year, and the fund had a short-term payable to the General Fund of \$2.13 million.

Update for June 30, 2022:

As of June 30, 2022, the Engineering Internal Service Fund reported an unrestricted net deficit of \$4.2 million, a reduction to the net deficit by \$915 thousand from the prior year, and the fund had a short-term payable to the General Fund of \$1.3 million.

The City must perform a review of the activities in the fund to determine if costs can be reduced or rates adjusted to eliminate the net position deficit and provide funds for repayment of the interfund borrowing. If the advance or short-term loan is not expected to be repaid within a reasonable period of time, Generally Accepted Accounting Principles require that the interfund balances be reduced and the amount that is not expected to be repaid should be reported as a transfer from the fund that made the loan to the fund.

In addition, the City should determine whether it is appropriate to continue reporting the fund as an internal service fund, which is expected to recover its costs on an annual basis. If the fund is not going to recover its costs on an annual basis, it should instead be reported as a component of the General Fund.

Current Year Status:

Implemented.

2018-008 Retention of Retiree Personnel Files to Support Pension and Other Post-Employment Benefits (OPEB) Census Data File

The City must maintain personnel records to ensure the accuracy of pension and OPEB census data files, census data should be reviewed for accuracy prior to being submitted to the actuary, and census data in the actuarial reports should be reconciled to the City's payroll records to ensure accuracy.

We selected fifty-three active and retiree personnel for the City's OPEB plans for testing of eligibility to receive benefits and inclusion in the June 30, 2017 census data files based on various criteria, including newly eligible employees during the period to the census data, active employees and retirees in the census data, and active employees in the payroll register to trace to census data. During our testing, we noted that two former employee personnel files could not be located, and we noted three active employees that appeared to be eligible to participate in the plan that were not included in the census data file.

The two missing personnel files could not be located by the Human Resources Department, because we understand they had been destroyed in a prior year in compliance with the City's records retention policy. As for the active employees that were not included in the census data file, we understand that staff turnover in employees responsible for preparing the census data may have contributed to the error.

In response to our exceptions, City staff reviewed the census data file and payroll records as of June 30, 2017, and determined that there were twenty-eight individuals who should have been included in the census report because they departed from the City after July 1, 2017, and twenty-five individuals were incorrectly included in the census report because they had been hired after July 1, 2017.

Update for June 30, 2020:

We selected thirty-three active personnel of the City's OPEB plans for testing of eligibility to receive benefits and inclusion in the June 30, 2019 census data files based on various criteria. During our testing, we noted that the gender information of two employees and hiring date of one employee in the census data do not agree to the information in their personnel files.

Update for June 30, 2021:

Actuarial valuations for OPEB are completed every two fiscal years, therefore the census data will be tested again during the fiscal year ended June 30, 2022.

Update for June 30, 2022:

In addition to testing other components of the census data file for the June 30, 2022 measurement date, which was based on an actuarial valuation date of July 1, 2021, we selected five inactive/retirees for testing to supporting personnel/payroll records.

City staff was unable to locate documentation for a retired Fire Captain that showed that he was previously an employee of the City and a retiree eligible to receive OPEB benefits.

Although we were able to find a City Council proclamation on the web recognizing the former Fire Captain's retirement from the City on a date that did agree with the census data file, the City should develop policies and procedures to retain certain employee data in the City's permanent records necessary to support the census data files during each reporting period.

Without proper review of the census data transmitted to the actuary, there is a risk of incorrect data being submitted which may affect the City's actuarial data results.

The City must develop record keeping, review, and reconciliation procedures to ensure the pension and OPEB census data is supported, up to date, and accurate. In the event the City records retention policy does not provide for retention of personnel files for retirees still receiving benefits, at a minimum, the policy should be revised to require the retention of personnel data to support the documentation of eligibility to receive the benefits.

Current Year Status:

Implemented.



ISAAC MORENO
FINANCE DIRECTOR

FINANCE DEPARTMENT
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**SINGLE AUDIT/BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

CORRECTIVE ACTION PLANS

FINANCIAL STATEMENT FINDINGS - CURRENT YEAR

2023-001 Improper Revenue Recognition

- **Fiscal Year of Initial Finding:** 2023
- **Name(s) of the contact person:** Isaac Moreno, Finance Director
- **Corrective Action Plan:** Management acknowledges the auditor's finding and in order to address the issue, has developed the following procedure to ensure that this does not occur again. The City of Turlock will now submit all council agenda items that transfer funds from the ARPA fund that are being done as project funding appropriations before expenditures are incurred, to the Principal Accountant in charge of grant reporting to ensure that those items are not misclassified as revenue.
- **Anticipated Completion Date:** 6/30/2025

TURLOCK PUBLIC FINANCING AUTHORITY
BASIC FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

**TURLOCK PUBLIC FINANCING AUTHORITY
JUNE 30, 2023**

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the Board of Directors
Turlock Public Financing Authority
Turlock, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the major fund of the Turlock Public Financing Authority (the Authority), a component unit of the City of Turlock, California (the City), as of and for the fiscal year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the respective financial position of the business-type activities and the major fund of the Authority, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

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

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

Emphasis of a Matter

As discussed in Note 1, the component unit financial statements present only the Authority and are not intended to present fairly the financial position and the results of operations of the City of Turlock in accordance with accounting principles generally accepted in the United States of America.

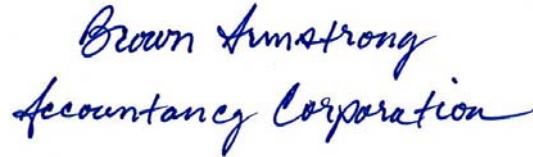
Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2025, on our consideration of the City's internal control over financial reporting relating to the Authority 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 relating to the Authority. 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 relating to the Authority.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
February 21, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**TURLOCK PUBLIC FINANCING AUTHORITY
STATEMENT OF NET POSITION
AND STATEMENT OF ACTIVITIES**

The Statement of Net Position and the Statement of Activities summarize the Authority's entire financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the Authority's assets, all its deferred inflows/outflows of resources and all its liabilities, as well as all its revenues and expenses.

The Statement of Net Position reports the difference between the Authority's total assets and deferred outflows of resources and the Authority's total liabilities and deferred inflows of resources, including all the Authority's long-term debt. The Statement of Net Position summarizes the financial position of all the Authority's activities in a single column.

The Statement of Activities reports increases and decreases in the Authority's net position. It is also prepared on the full accrual basis, which means it includes all the Authority's revenues and all its expenses, regardless of when cash changes hands.

TURLOCK PUBLIC FINANCING AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2023

	Business-Type Activities
ASSETS	
Investments with fiscal agent (Note 2)	\$ 3
Interest receivable	263,434
Leases receivable (Note 3)	<u>20,134,287</u>
Total Current Assets	<u>20,397,724</u>
LIABILITIES	
Interest payable	263,434
Long-term debt (Note 4):	
Due within one year	835,000
Due in more than one year	<u>19,299,290</u>
Total Liabilities	<u>20,397,724</u>
NET POSITION (Note 5)	
Restricted	<u>-</u>
Total Net Position	<u><u>\$ -</u></u>

See accompanying notes to the basic financial statements.

**TURLOCK PUBLIC FINANCING AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Position</u>
Business-Type Activities:			
Water	\$ 827,868	\$ 827,868	\$ -
Total	<u>\$ 827,868</u>	<u>\$ 827,868</u>	<u>-</u>
General Revenues:			
Interest income			<u>-</u>
Total general revenues			<u>-</u>
Change in net position			-
Net position:			
Beginning of year			<u>-</u>
End of year			<u><u>\$ -</u></u>

See accompanying notes to the basic financial statements.

FUND FINANCIAL STATEMENTS

**TURLOCK PUBLIC FINANCING AUTHORITY
FUND FINANCIAL STATEMENTS**

Major funds are defined generally as having significant activities or balances in the current year. All of the Authority's funds are major funds.

**TURLOCK PUBLIC FINANCING AUTHORITY
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	2017 Water Bonds	Total
ASSETS		
Investments with fiscal agent (Note 2)	\$ 3	\$ 3
Interest receivable	263,434	263,434
Leases receivable (Note 3)	20,134,287	20,134,287
	<u>20,397,724</u>	<u>20,397,724</u>
Total Assets	<u>20,397,724</u>	<u>20,397,724</u>
LIABILITIES		
Current liabilities:		
Interest payable	263,434	263,434
Bonds payable (Note 4)	835,000	835,000
	<u>1,098,434</u>	<u>1,098,434</u>
Total Current Liabilities	<u>1,098,434</u>	<u>1,098,434</u>
Long-term liabilities:		
Bonds payable (Note 4)	19,299,290	19,299,290
	<u>20,397,724</u>	<u>20,397,724</u>
Total Liabilities	<u>20,397,724</u>	<u>20,397,724</u>
NET POSITION (Note 5)		
Restricted	<u>-</u>	<u>-</u>
Total Net Position	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**TURLOCK PUBLIC FINANCING AUTHORITY
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	2017 Water Bonds	Total
OPERATING REVENUES		
Lease revenue	\$ 827,868	\$ 827,868
Total Operating Revenues	827,868	827,868
OPERATING EXPENSES		
Interest expense	827,868	827,868
Total Operating Expenses	827,868	827,868
Operating Income (Loss)	-	-
NONOPERATING REVENUES (EXPENSES)		
Interest income	-	-
Total Nonoperating Revenues (Expenses)	-	-
Change in net position	-	-
BEGINNING NET POSITION	-	-
ENDING NET POSITION	\$ -	\$ -

See accompanying notes to the basic financial statements.

**TURLOCK PUBLIC FINANCING AUTHORITY
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	2017 Water Bonds	Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from City of Turlock	\$ 1,635,938	\$ 1,635,938
Long-term debt payment - interest	<u>(840,938)</u>	<u>(840,938)</u>
Cash Flows from Operating Activities	<u>795,000</u>	<u>795,000</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Payment to bond escrow agent	-	-
Long-term debt payment - principal	<u>(795,000)</u>	<u>(795,000)</u>
Cash Flows from Noncapital and Related Financing Activities	<u>(795,000)</u>	<u>(795,000)</u>
Net Cash Flows	-	-
Cash and Investments at Beginning of Year	<u>3</u>	<u>3</u>
Cash and Investments at End of Year	<u><u>\$ 3</u></u>	<u><u>\$ 3</u></u>
Reconciliation of Operating Income to Cash Flows from Operating Activities:		
Operating income	\$ -	\$ -
Amortization of bond premium	(156,901)	(156,901)
Change in assets and liabilities:		
Interest receivable	9,441	9,441
Interest payable	(9,441)	(9,441)
Leases receivable	<u>951,901</u>	<u>951,901</u>
Cash Flows from Operating Activities	<u><u>\$ 795,000</u></u>	<u><u>\$ 795,000</u></u>
NONCASH TRANSACTIONS:		
Amortization of bond premium	<u><u>\$ 156,901</u></u>	<u><u>\$ 156,901</u></u>

See accompanying notes to the basic financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

**TURLOCK PUBLIC FINANCING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

The Turlock Public Financing Authority (the Authority) is a separate government entity whose purpose is to assist with the financing or refinancing of certain public capital improvements within the City. The Authority has the power to purchase bonds issued by any local agency at public or negotiated sale and may sell such bonds to public or private purchasers at public or negotiated sale. The Authority is controlled by the City and has the same governing body as the City, which also performs all accounting and administrative functions for the Authority. The Authority was created on December 15, 1998, pursuant to Article 1, Chapter 5, of Division 7 of Title 1 of the Government Code of the State of California as a Joint Powers Authority between the City and the former Turlock Redevelopment Agency.

The Authority is an integral part of the City, and the accompanying financial statements are included as a component of the basic financial statements prepared by the City. A component unit is a separate governmental unit, agency, or nonprofit corporation which, when combined with all other component units, constitutes the reporting entity as defined in the City's basic financial statements.

The component unit financial statements present only the Authority and are not intended to present fairly the financial position and the results of operations of the City of Turlock in accordance with accounting principles generally accepted in the United States of America.

B. Basis of Presentation

The Authority's Basic Component Unit Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

Authority-Wide Statements

The Statement of Net Position and the Statement of Activities include the financial activities of the overall Authority government. Eliminations have been made to minimize the double counting of internal activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Authority's governmental and business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including interest income, are presented as general revenues.

The Authority-wide financial statements are reported using the economic resources measurement focus and the full 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements

The fund financial statements provide information about the Authority's funds. Separate statements for each proprietary fund are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. The Authority considers all its funds to be major funds.

Proprietary Fund Financial Statements – Proprietary fund financial statements include a Statement of Net Position; a Statement of Revenues, Expenses, and Changes in Fund Net Position; and a Statement of Cash Flows. Proprietary funds are accounted for using the *economic resources* measurement focus and the full accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

C. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

D. Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – INVESTMENTS HELD BY FISCAL AGENT

The Authority invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable pieces of paper called *securities instruments*, or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system.

NOTE 2 – INVESTMENTS HELD BY FISCAL AGENT (Continued)

The Authority's investments are carried at fair value, as required by accounting principles generally accepted in the United States of America. The Authority adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

In accordance with accounting principles generally accepted in the United States of America, 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. Market value is used as fair value for those securities for which market quotations are readily available.

A. Investments Authorized by Debt Agreements

In accordance with the Lease Revenue Bond Indentures of Trust, a Trustee holds the portion of bond proceeds established as reserves for debt service on these bonds. The California Government Code requires these funds to be invested in accordance with bond indentures or State statutes. The table below identifies the investment types and their minimum credit ratings that are authorized for investments held by trustee and certain provisions of these debt agreements. The bond indentures contain no limitations for the maximum investment in any one issuer or the maximum percentage of the portfolio that may be invested in any one investment type.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Minimum Credit Quality</u>	<u>Maximum Percentage of Portfolio</u>
U.S. Treasury Notes, Bonds, and/or Bills	5 years	N/A	No maximum
U.S. Government Sponsored Securities	5 years	N/A	No maximum
State Obligations	N/A	A	No maximum
Pre-refunded Municipal Obligations	N/A	AAA	No maximum
Certificates of Deposit	30 days	A-1	No maximum
Bankers' Acceptances	30 days	A-1	No maximum
Commercial Paper	270 days	A-1+	No maximum
State Local Agency Investment Fund	N/A	N/A	LAIF limits
Repurchase Agreements	270 days	A	No maximum
Guaranteed Investment Contracts	N/A	AAA	No maximum
Money Market Funds	N/A	Aam or Aam-G	No maximum
		Two highest	
Corporate Notes	N/A	rating categories	No maximum
Negotiable Certificates of Deposit	N/A	N/A	No maximum

B. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the Authority's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investments by maturity:

<u>Investment Type</u>	<u>12 Months or Less</u>
Held by Fiscal Agent:	
Money Market Mutual Funds (U.S. Securities)	\$ 3
	<u>\$ 3</u>

NOTE 2 – INVESTMENTS HELD BY FISCAL AGENT (Continued)

C. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual rating as of June 30, 2023, for the Money Market Mutual Funds was AAAm as provided by Standard & Poor's investment rating system. Money market mutual funds are available for withdrawal on demand and at June 30, 2023, have an average maturity of 23 days.

D. Fair Value Hierarchy

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Authority's investment in money market funds is measured at amortized cost as of June 30, 2023.

NOTE 3 – LEASES RECEIVABLE FROM THE CITY OF TURLOCK

The Authority has recorded leases receivable pursuant to the lease agreements between the Authority and the City in relation to the bonded indebtedness. The leases receivable along with investments held by fiscal agents secure the repayment of the different debt issues. The lease revenue is equal to the Authority's debt service requirements and is used for that purpose. At June 30, 2023, the lease receivable was \$20,134,287.

NOTE 4 – LONG-TERM DEBT

A. Current Year Activity

Following is a summary of the Authority's long-term debt transactions during the fiscal year ended June 30, 2023:

	<u>Original Issue Amount</u>	<u>Balance June 30, 2022</u>	<u>Retirements</u>	<u>Balance June 30, 2023</u>	<u>Current Portion</u>	<u>More Than One Year</u>
Business-type Activities Debt:						
Revenue Bonds:						
2017 Water	\$ 22,405,000	\$ 18,615,000	\$ (795,000)	\$ 17,820,000	\$ 835,000	\$ 16,985,000
Add: Unamortized bond premium	-	2,471,191	(156,901)	2,314,290	-	2,314,290
Total Business Type Activities	<u>\$ 22,405,000</u>	<u>\$ 21,086,191</u>	<u>\$ (951,901)</u>	<u>\$ 20,134,290</u>	<u>\$ 835,000</u>	<u>\$ 19,299,290</u>

NOTE 4 – LONG-TERM DEBT (Continued)**B. 2017 Water Revenue Refunding Bonds**

In June 2017, the Authority issued \$22,405,000 in Water Revenue Bonds Series 2017 to finance improvements to the Water System, to advance refund the series 2008 Water Revenue Bonds and to pay costs of issuance of the 2017 Water Revenue Refunding Bonds. The defeased 2008 Water Revenue Bonds were called on April 30, 2018. The 2017 B Water Revenue Refunding Bonds, which carry coupon interest rates ranging from 4.00% - 5.25%, have semi-annual principal and interest payments on the first of March through March 2038. Events of default on the 2017 Water Revenue Refunding Bonds include failure to make any debt service payment by the due date or failure to perform the other agreements or covenants required in the Master Installment Purchase Agreement (MIPA) between the Authority and the City not cured within sixty days of notice to the City, which would accelerate repayment of the bonds. The Authority can prepay the bonds at any time by paying the prescribed prepayment premium as set forth in the bond documents.

The annual debt service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 835,000	\$ 801,187	\$ 1,636,187
2025	880,000	759,437	1,639,437
2026	920,000	715,437	1,635,437
2027	970,000	669,437	1,639,437
2028	1,015,000	620,937	1,635,937
2029-2033	5,915,000	2,275,350	8,190,350
2034-2038	7,285,000	897,000	8,182,000
Total	<u>\$ 17,820,000</u>	<u>\$ 6,738,785</u>	<u>\$ 24,558,785</u>

On April 12, 2023, S&P Global Ratings withdrew its ratings on the bonds due to the City's delay in issuing the audited financial statements.

C. Bond Issuance Costs, Original Issue Discounts and Premiums and Deferred Charge on Refunding

For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Any differences between proprietary refunded debt and the debt issued to refund it, called a gain or loss on refunding, is amortized over the remaining life of either the refunded debt or the refunding debt, whichever is shorter. The gain or loss on refunding is reported as a deferred inflow or outflow of resources, as applicable. Bond issuance costs, other than prepaid insurance, are expensed in the year incurred.

D. Pledged Revenues

The 2017 Water Revenue Refunding Bonds are secured by a pledge of lease revenues from the City of Turlock. The approximate amount of pledged revenues is the remaining debt service on the bonds, totaling \$24,558,785 as of June 30, 2023. The pledge extends for the life of the bonds, until final maturity in 2038. For the year ended June 30, 2023, pledged lease revenues recognized were \$827,868, and principal and interest payments were \$1,635,938.

NOTE 5 – NET POSITION

Net position is measured on the full accrual basis and is the excess of all assets and deferred outflows of resources over all liabilities and deferred inflows of resources. Net position is divided into two captions. These captions apply only to net position, which is determined only for proprietary funds and at the Authority-wide level, and are described below:

Restricted for Debt Service – This amount represents funds required by bond covenants to be held by the Authority's third-party trustee for future debt service payments.

Restricted for Capital Projects – This amount represents the unexpended portion of debt which was issued to finance capital improvement projects.

NOTE 6 – SUBSEQUENT EVENTS

The Authority's management has evaluated all events and transactions that occurred after June 30, 2023, and through February 21, 2025, the date the basic financial statements and accompanying notes to the basic financial statements were available to be issued. During this period, no events or transactions occurred that would require adjustment of the basic financial statements or disclosure in the accompanying notes.

OTHER REPORT

**INDEPENDENT AUDITOR'S 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**

Honorable Members of the Board of Directors
Turlock Public Financing Authority
Turlock, 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 business-type activities and the major fund of the Turlock Public Financing Authority (the Authority), a component unit of the City of Turlock, California (the City), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 21, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the City's internal control over financial reporting (internal control) relating to the Authority 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 relating to the Authority. Accordingly, we do not express an opinion on the effectiveness of the City's internal control relating to the Authority.

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 Authority's basic 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's basic financial statements are free from material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic 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*.

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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
February 21, 2025

Honorable Members of the Board of Directors
Turlock Public Financing Authority
Turlock, California

We have audited the basic financial statements of the business-type activities and the major fund of the Turlock Public Financing Authority (the Authority) as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. The Authority adopted Governmental Accounting Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*; and GASB Statement No. 99, *Omnibus 2022*, during the year ended June 30, 2023. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We identified no such misstatements during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 21, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application

of an accounting principle to the Authority's basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and Management of the Turlock Public Financing Authority, as well as the City Council and management of the City of Turlock, and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 21, 2025

**CITY OF TURLOCK
ABANDONED VEHICLE
ABATEMENT PROGRAM**

**INDEPENDENT AUDITOR'S REPORTS
AND FINANCIAL SCHEDULES**

**FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022**

**CITY OF TURLOCK
ABANDONED VEHICLE ABATEMENT PROGRAM
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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INDEPENDENT AUDITOR'S REPORT

To City Council of the
City of Turlock
Turlock, California

Report on the Audit of the Financial Schedules

Opinions

We have audited the accompanying Schedules of Revenues, Expenditures, and Changes in Fund Balance (Schedules) of the City of Turlock, California, Abandoned Vehicle Abatement Program (Program) for the years ended June 30, 2023 and 2022, and the related notes to the financial schedules, which collectively comprise the Program's financial schedules as listed in the table of contents.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the revenues, expenditures, and changes in fund balance of the Program for the years ended June 30, 2023 and 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Schedules

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

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

Auditor's Responsibility for the Audit of the Financial Schedules

Our objectives are to obtain reasonable assurance about whether the financial schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial schedules.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Turlock's internal control relating to the Program. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Program's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Matters

As described in Note 1, the Schedules are intended to present only the results of operations of the Program. They do not purport to, and do not, present fairly the financial position of the City of Turlock as of June 30, 2023 and 2022, or changes in the City of Turlock's fund balances for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2025, on our consideration of the City of Turlock's internal control over financial reporting relating to the Program 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 of Turlock's internal control over financial reporting or on compliance relating to the Program. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Turlock's internal control over financial reporting and compliance relating to the Program.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 27, 2025

**CITY OF TURLOCK
ABANDONED VEHICLE ABATEMENT PROGRAM
SCHEDULES OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Revenues:		
Registration Fees	\$ 72,493	\$ 48,148
Total Revenues	<u>72,493</u>	<u>48,148</u>
Expenditures:		
Personnel	111,485	131,292
Services and Supplies	<u>10,975</u>	<u>9,642</u>
Total Expenditures	<u>122,460</u>	<u>140,934</u>
Net Change in Fund Balance	(49,967)	(92,786)
Fund Balance (Deficit) at Beginning of Year	<u>(353,493)</u>	<u>(260,707)</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ (403,460)</u></u>	<u><u>\$ (353,493)</u></u>

See accompanying notes to the financial schedules.

**CITY OF TURLOCK
ABANDONED VEHICLE ABATEMENT PROGRAM
NOTES TO THE FINANCIAL SCHEDULES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 1 – SUMMARY SIGNIFICANT ACCOUNTING POLICIES

A. Abandoned Vehicle Abatement

The Abandoned Vehicle Abatement Program (Program) is a statewide program administered by the California Highway Patrol (CHP). The City of Turlock (City) administers and operates the local vehicle abatement program pursuant to Section 22710 of the Vehicle Code, Turlock Municipal City Code Section 4-8.108 et seq., and the Stanislaus Council of Governments (StanCOG) Abandoned Vehicle Program and Plan. Section 9250.7 of the Vehicle Code establishes the funding source for the abatement of abandoned vehicles by a county-based Service Authority (Authority), pursuant to the provisions of Section 22710 of the Vehicle Code. The Vehicle Code imposes a service fee of one dollar (\$1) on vehicles registered to an owner with an address in the county that establishes the Authority. This fee is paid to the Department of Motor Vehicles (DMV) at the time of registration or renewal of registration. The DMV, after deducting its administrative costs, at least quarterly transmits the net amount collected to the State Controller's Office (SCO) for deposit in the Abandoned Vehicle Trust Fund. All money in the fund is continuously appropriated to the State Controller's Office (SCO) for allocation to an Authority that has an approved Program, and for payment of the administrative costs of the SCO. StanCOG, the Authority, distributes Program funds to participating entities based on the allocation determined in the Vehicle Abatement Services Agreement.

The Schedules of Revenues, Expenditures, and Changes in Fund Balance (Schedules) of the City of Turlock Abandoned Vehicle Abatement Program (Program) have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Program's accounting policies are described below.

B. The Reporting Entity

The Schedules are intended to present the results of operations, and only those revenues and expenditures of the Program that are accounted for in the General Fund of the City of Turlock (City). They are not intended to present the financial position or results of operations of the City as a whole.

C. Basis Presentation, Basis of Accounting, and Measure Focus

Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial schedules.

Governmental funds are accounted for using the modified accrual basis of accounting and "current financial resources" measurement focus. Operating schedules of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Revenues are recognized in the accounting period in which they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Program's accrual period is generally 90 days after fiscal year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**CITY OF TURLOCK
ABANDONED VEHICLE ABATEMENT PROGRAM
NOTES TO THE FINANCIAL SCHEDULES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 1 – SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Use of Estimates

The preparation of financial schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial schedules and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
AND THE AVA PROGRAM HANDBOOK**

To City Council of the
City of Turlock
Turlock, California

We have audited, in accordance with the 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 certain provisions of the Abandoned Vehicle Abatement (AVA) Program Handbook, issued by the California Highway Patrol, the accompanying Schedules of Revenues, Expenditures, and Changes in Fund Balance (Schedules) of the City of Turlock, California, Abandoned Vehicle Abatement Program (Program) for the years ended June 30, 2023 and 2022, and the related notes to the financial schedules, which collectively comprise the Program's financial schedules, and have issued our report thereon dated February 27, 2025.

Report on Internal Control Over Financial Reporting

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

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 Program's financial schedules 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

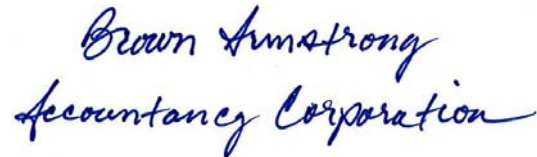
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Program's financial schedules are free of material misstatement, we performed tests of the City of Turlock's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial schedules. 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* or the AVA Program Handbook.

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
February 27, 2025

To the Honorable Members of the City Council and
Isaac Moreno, Finance Director
City of Turlock
156 S. Broadway, Suite 270
Turlock, California 95380

We have audited the financial schedules of the City of Turlock (the City) Abandoned Vehicle Abatement Program (Program) for the fiscal years ended June 30, 2023 and 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During the fiscal years ended June 30, 2023 and 2022, the Program adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*; GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*; GASB Statement No. 92, *Omnibus 2020*; GASB Statement No. 93, *Replacement of Interbank Offered Rates*; GASB Statement No. 97, *Certain Component Units Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment to GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32*; GASB Statement No. 98, *The Annual Comprehensive Financial Report*; GASB Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*; and GASB Statement No. 99, *Omnibus 2022*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We identified no such misstatements during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the City Council and Management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 27, 2025

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023
WITH COMPARATIVE TOTALS**

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the City Council
of the City of Turlock
Turlock, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Transportation Development Act Funds (TDA Funds) which are included in the Streets Special Revenue Fund and the Transportation Enterprise Fund of the City of Turlock (City), California, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the TDA Funds' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the TDA Funds as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the Streets Special Revenue Fund, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of a Matter

As discussed in Note 1, these financial statements present only the TDA Funds and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2023, the changes in its financial position, or, where applicable, its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis, the Schedule of the City Transportation Enterprise Fund's Proportionate Share of the City's Net Pension Liability, the Schedule of Pension Contributions, and Schedule of Changes in Total Other Post-Employment Benefit (OPEB) Liability and Related Ratios that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2025, on our consideration of the City's internal control over financial reporting relating to the TDA Funds 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 relating to the TDA Funds 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 relating to the TDA Funds. 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 relating to the TDA Funds.

Report on Summarized Comparative Information

The financial statements of the TDA Funds as of and for the fiscal year ended June 30, 2022, were audited by other auditors. Those auditors expressed an unmodified opinion on those audited financial statements in their report dated December 20, 2023. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2022, is consistent in all material respects with the audited financial statements from which it has been derived.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 19, 2025

CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
GOVERNMENTAL FUND
STREETS SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2023
WITH COMPARATIVE TOTALS

	2023	2022
ASSETS		
Cash and investments (Note 2)	\$ 933,844	\$ 667,464
Accounts receivable	-	7,251
Interest receivable	3,354	-
	<u>937,198</u>	<u>674,715</u>
TOTAL ASSETS	<u>\$ 937,198</u>	<u>\$ 674,715</u>
LIABILITIES		
Accounts and salaries payable	\$ 5,296	\$ 21,417
Deposits payable	256	116
Unearned revenue (Note 4)	-	-
	<u>5,552</u>	<u>21,533</u>
TOTAL LIABILITIES	<u>5,552</u>	<u>21,533</u>
FUND BALANCE (Note 5)		
Restricted	<u>931,646</u>	<u>653,182</u>
TOTAL FUND BALANCE	<u>931,646</u>	<u>653,182</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 937,198</u>	<u>\$ 674,715</u>

See accompanying notes to the financial statements.

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
GOVERNMENTAL FUND
STREETS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS**

	<u>2023</u>	<u>2022</u>
REVENUES		
Charges for services	\$ 40,380	\$ 50,487
Intergovernmental	-	104,791
Interest income and other	<u>10,920</u>	<u>-</u>
 TOTAL REVENUES	 <u>51,300</u>	 <u>155,278</u>
 EXPENDITURES		
Public ways and facilities/transportation	<u>542,836</u>	<u>643,465</u>
 TOTAL EXPENDITURES	 <u>542,836</u>	 <u>643,465</u>
 Deficiency of Revenues under Expenditures	 <u>(491,536)</u>	 <u>(488,187)</u>
 OTHER FINANCING SOURCES (USES)		
Transfers in from other City funds	<u>770,000</u>	<u>770,000</u>
 Total Other Financing Sources (Uses)	 <u>770,000</u>	 <u>770,000</u>
 Net Change in Fund Balance	 278,464	 281,813
 Fund Balance, Beginning of Year	 <u>653,182</u>	 <u>371,369</u>
 Fund Balance, End of Year	 <u><u>\$ 931,646</u></u>	 <u><u>\$ 653,182</u></u>

See accompanying notes to the financial statements.

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
GOVERNMENTAL FUND
STREETS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 41,200	\$ 41,200	\$ 40,380	\$ (820)
Intergovernmental	100,000	100,000	-	(100,000)
Interest income and other	-	-	10,920	10,920
TOTAL REVENUES	141,200	141,200	51,300	(89,900)
EXPENDITURES				
Public ways and facilities/transportation	875,266	875,266	542,836	332,430
Capital outlay	250,000	250,000	-	250,000
TOTAL EXPENDITURES	1,125,266	1,125,266	542,836	582,430
Deficiency of revenue under expenditures	(984,066)	(984,066)	(491,536)	492,530
OTHER FINANCING SOURCES (USES)				
Transfers in from other City funds	770,000	770,000	770,000	-
Total other financing sources (uses)	770,000	770,000	770,000	-
Net change in fund balance	<u>\$ (214,066)</u>	<u>\$ (214,066)</u>	278,464	<u>\$ 492,530</u>
Fund balance, beginning of year			653,182	
Fund balance, end of year			<u>\$ 931,646</u>	

See accompanying notes to the financial statements.

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
GOVERNMENTAL FUND
STREETS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	\$ 37,600	\$ 37,600	\$ 50,487	\$ 12,887
Intergovernmental	50,000	50,000	104,791	54,791
Interest income and other	5,000	5,000	-	(5,000)
TOTAL REVENUES	92,600	92,600	155,278	62,678
EXPENDITURES				
Public ways and facilities/transportation	850,550	923,893	643,465	280,428
Capital outlay	60,000	60,000	-	60,000
TOTAL EXPENDITURES	910,550	983,893	643,465	340,428
Deficiency of revenue under expenditures	(817,950)	(891,293)	(488,187)	403,106
OTHER FINANCING SOURCES (USES)				
Transfers in from other City funds	770,000	770,000	770,000	-
Total other financing sources (uses)	770,000	770,000	770,000	-
Net change in fund balance	<u>\$ (47,950)</u>	<u>\$ (121,293)</u>	281,813	<u>\$ 403,106</u>
Fund balance, beginning of year			<u>371,369</u>	
Fund balance, end of year			<u>\$ 653,182</u>	

See accompanying notes to the financial statements.

CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
TRANSPORTATION ENTERPRISE FUND
STATEMENT OF NET POSITION
JUNE 30, 2023
WITH COMPARATIVE TOTALS

	2023	2022
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 915,733	\$ 904,933
Accounts receivable, grants	5,790,531	4,649,064
Accounts receivable, other	2,945	866
Interest receivable	4,622	1,528
Total Current Assets	<u>6,713,831</u>	<u>5,556,391</u>
Noncurrent assets		
Capital assets (Note 3):		
Nondepreciable	4,052,289	4,235,782
Depreciable	14,837,149	15,994,593
Total Noncurrent Assets	<u>18,889,438</u>	<u>20,230,375</u>
Total Assets	<u>25,603,269</u>	<u>25,786,766</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions (Note 8)	464,865	204,218
Deferred outflows related to OPEB (Note 9)	32,221	36,656
Total Deferred Outflows of Resources	<u>497,086</u>	<u>240,874</u>
LIABILITIES		
Current liabilities		
Accounts payable and accruals	271,317	943,158
Salaries payable	17,030	17,199
Unearned revenue (Note 4)	5,593,234	3,775,193
Compensated absences - due in one year	16,468	-
Total Current Liabilities	<u>5,898,049</u>	<u>4,735,550</u>
Long-term liabilities		
Compensated absences	65,874	70,918
Net pension liability (Note 8)	1,504,232	1,025,156
Total OPEB liability (Note 9)	148,313	136,032
Total Long-Term Liabilities	<u>1,718,419</u>	<u>1,232,106</u>
Total Liabilities	<u>7,616,468</u>	<u>5,967,656</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions (Note 8)	75,737	406,370
Deferred inflows related to OPEB (Note 9)	212,188	239,028
Total Deferred Inflows of Resources	<u>287,925</u>	<u>645,398</u>
NET POSITION (Note 5)		
Net investment in capital assets	18,889,438	20,230,375
Unrestricted	<u>(693,476)</u>	<u>(815,789)</u>
Total Net Position	<u>\$ 18,195,962</u>	<u>\$ 19,414,586</u>

See accompanying notes to the financial statements.

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
TRANSPORTATION ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS**

	2023	2022
OPERATING REVENUES		
Charges for services	\$ 160,951	\$ 152,962
Other income	22,213	20,353
Total Operating Revenues	<u>183,164</u>	<u>173,315</u>
OPERATING EXPENSES		
Salaries, benefits, and insurance	864,502	871,034
Contractual	2,547,519	2,043,599
Supplies and maintenance	404,374	335,847
Utilities	38,090	254,232
Fleet expense	300,694	7,103
Depreciation (Note 3)	1,172,688	1,126,841
Other expenses	<u>158,976</u>	<u>178,985</u>
Total Operating Expenses	<u>5,486,843</u>	<u>4,817,641</u>
Operating Loss	<u>(5,303,679)</u>	<u>(4,644,326)</u>
NONOPERATING REVENUES (EXPENSES)		
Operating grants	3,922,939	4,124,939
Loss from retirement of capital assets	(223,888)	(11,407)
Investment income	<u>14,565</u>	<u>6,609</u>
Total Nonoperating Revenues (Expenses)	<u>3,713,616</u>	<u>4,120,141</u>
LOSS BEFORE CAPITAL GRANTS AND TRANSFERS	<u>(1,590,063)</u>	<u>(524,185)</u>
Capital grants	58,217	244,928
Transfers in from other City funds	388,382	88,693
Transfers out to other City funds	<u>(75,160)</u>	<u>(80,805)</u>
Net Capital Grants and Transfers	<u>371,439</u>	<u>252,816</u>
Change in Net Position	(1,218,624)	(271,369)
Net Position - Beginning	<u>19,414,586</u>	<u>19,685,955</u>
Net Position - Ending	<u><u>\$ 18,195,962</u></u>	<u><u>\$ 19,414,586</u></u>

See accompanying notes to the financial statements.

CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
TRANSPORTATION ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 181,085	\$ 175,665
Payments to suppliers	(4,121,494)	(2,159,157)
Payments to employees	(975,575)	(806,225)
Cash Flows from Operating Activities	<u>(4,915,984)</u>	<u>(2,789,717)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers in	388,382	88,693
Transfers out	(75,160)	(80,805)
Intergovernmental receipts - operations	3,922,939	1,122,395
Cash Flows from Noncapital Financing Activities	<u>4,236,161</u>	<u>1,130,283</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Intergovernmental receipts - capital program	734,791	1,236,978
Purchases of capital assets	(55,639)	(944,640)
Proceeds from sale of capital assets	-	45,932
Cash Flows from Capital and Related Financing Activities	<u>679,152</u>	<u>338,270</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	11,471	7,791
Cash Flows from Investing Activities	<u>11,471</u>	<u>7,791</u>
Net Cash Flows	10,800	(1,313,373)
CASH AND CASH EQUIVALENTS		
Beginning of Year	904,933	2,218,306
End of Year	<u>\$ 915,733</u>	<u>\$ 904,933</u>
RECONCILIATION OF OPERATING LOSS TO CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (5,303,679)	\$ (4,644,326)
Adjustments to reconcile operating loss to cash flows from operating activities:		
Depreciation	1,172,688	1,126,841
Changes in assets and liabilities:		
Accounts receivable	(2,079)	2,350
Accountants payable	(671,841)	660,609
Salaries payable	(169)	7,532
Compensated absences	11,424	25,453
Deferred outflows/inflows and total OPEB liability	(112,204)	33,283
Deferred outflows/inflows and net pension liability	(10,124)	(1,459)
Cash Flows from Operating Activities	<u>\$ (4,915,984)</u>	<u>\$ (2,789,717)</u>
NONCASH TRANSACTIONS		
Retirement of capital assets	<u>\$ (223,888)</u>	<u>\$ (57,399)</u>

See accompanying notes to the financial statements.

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The financial statements of the Transportation Development Act (TDA) Funds are intended to present the financial position and changes in financial position and cash flows for only those transactions attributable to the Streets Special Revenue Fund and the Transportation Enterprise Fund (TDA Funds) administered and disbursed by the City of Turlock, California (City).

The accounting policies of the TDA Funds of the City are in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting principles. The following is a summary of the more significant accounting policies.

B. Fund Accounting

The operations of the TDA Funds are accounted for in separate sets of self-balancing accounts that comprise their assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses. Governmental resources are allocated to and for individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The TDA Funds are presented in the accompanying financial statements as follows

Governmental Fund Type

Streets Special Revenue Fund – The Streets Special Revenue Fund is used to account for the City's share of the TDA allocations that are legally restricted for street maintenance and capital improvements.

Proprietary Fund Type

Transportation Enterprise Fund – The Transportation Enterprise Fund is used to account for the operation and management of the City's transit operations. TDA and Federal Transit Administration (FTA) allocations for transit operations are accounted for in this fund

C. Basis of Accounting and Measurement Focus

Streets Special Revenue Fund

The Streets Special Revenue Fund's financial statements include a Balance Sheet and a Statement of Revenue, Expenditures, and Changes in Fund Balance. The Special Revenue Fund is accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources, are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City's accrual period is generally 90 days after the fiscal year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus (Continued)

Streets Special Revenue Fund (Continued)

The Streets Special Revenue Fund is used to account for the City's share of the TDA allocations that are legally restricted for street maintenance and projects supporting bicycle and pedestrian activity adjacent to and on City streets/roads (non-motorized). In addition, this fund accounts for user fees collected related to permitted trenching activity and transportation permits within the City streets/roads and related right-of-way.

Transportation Enterprise Fund

The Transportation Enterprise Fund financial statements include a Statement of Net Position; a Statement of Revenues, Expenses, and Changes in Fund Net Position; and a Statement of Cash Flows.

The Transportation Enterprise Fund is accounted for using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Change in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The Transportation Enterprise Fund is used to account for the operation and management of the City's transit operations. TDA and FTA allocations for transit operations and capital projects are accounted for in this fund.

Operating revenues in the Transportation Enterprise Fund include fare, Measure L Transit, and other revenues generated from the primary operations of the fund, excluding grants. All other revenues, including operating grants, are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses

D. Deferred Inflows and Deferred Outflows of Resources

In addition to assets, the statement of net position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

E. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fair Value Measurements (Continued)

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

F. Cash Equivalents

For purposes of the Statement of Cash Flows, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of funds with fiscal agents) as cash and cash equivalents, because investments meet the criteria for cash equivalents defined above.

G. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

The TDA Funds participate in the City's cash and investment pool. The City pools surplus cash from all sources and all funds, except cash with fiscal agents, so that it can be invested at the maximum yield, consistent with safety and liquidity. Investment income is allocated among funds on the basis of the average month-end cash and investment balances in these funds. As of June 30, 2023 and 2022, the TDA Funds had cash and investment balances of \$1,849,577 and \$1,572,397, respectively.

Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy and the California Government Code permit the following investments, provided the credit ratings of the issuers are acceptable and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the Investment Policy if more restrictive, that address interest rate risk, credit risk, and concentration of credit risk.

NOTE 2 – CASH AND INVESTMENTS (Continued)

The City's investment policy authorizes the following investments:

Investments Authorized by the California Government Code and the City's Investment Policy
(Continued)

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Notes, Bonds, and/or Bills	5 years	A	Unlimited	N/A
U.S. Government Agency Securities	5 years	A	Unlimited	25%
Negotiable Certificates of Deposit	5 years	N/A	30%	N/A
Certificates of Deposit	5 years	A	Unlimited	N/A
Bankers' Acceptances	180 days	A	40%	30%
Commercial Paper	270 days	A-1 or Higher	25%	10%
			Equal to maximum	
State of California Local Agency Investment Fund (LAIF)	N/A	N/A	limit set by LAIF	N/A
Repurchase Agreement	1 year	N/A	Unlimited	N/A
Money Market and Mutual Funds	N/A	A	20%	N/A
Corporate Notes	5 years	AA	30%	N/A

Fair Value Hierarchy

The TDA Funds categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The TDA Funds' investment in the City's investment pool is not subject to the fair value hierarchy.

NOTE 3 – CAPITAL ASSETS

Capital assets acquired by the Streets Special Revenue Fund are recorded as expenditures in the special revenue fund and capitalized at cost and recorded as part of the City's Statement of Net Position in the government-wide financial statements. The costs of infrastructure (roads, curbs, gutters, streets, bridges, sidewalks, drainage systems, right-of-ways, and land related to such assets) are recorded as expenditures in the special revenue fund and are also capitalized and recorded in the City's Statement of Net Position in the government-wide financial statements. These infrastructure assets become the property of the City and are maintained by the City.

Capital assets acquired by the Transportation Enterprise Fund are recorded at cost in the Transportation Enterprise Fund and are depreciated using the straight-line method over estimated useful lives. Operating expenses include depreciation on all depreciable capital assets. Repairs and maintenance are charged to expense when the services are rendered.

City policy has set the capitalization thresholds for reporting capital assets at the following:

General Capital Assets	\$10,000
Infrastructure Capital Assets	50,000

Depreciation has been provided on a straight-line basis over the following useful lives:

	Years
Land Improvements and Infrastructure	25-60
Buildings	30-50
Furniture and Equipment	5-10
Vehicles	5-10

NOTE 3 – CAPITAL ASSETS (Continued)*Transportation Enterprise Fund*

The following is a summary of capital assets for the Transportation Enterprise Fund at June 30, 2023 and 2022:

	June 30, 2022	Additions	Retirements/ Adjustments	Transfers	June 30, 2023
Capital assets not being depreciated:					
Land	\$ 3,382,459	\$ -	\$ -	\$ -	\$ 3,382,459
Construction in progress	853,323	40,396	(223,889)	-	669,830
Total capital assets not being depreciated:	4,235,782	40,396	(223,889)	-	4,052,289
Capital assets being depreciated:					
Land Improvements	2,559,491	-	-	-	2,559,491
Buildings	9,207,507	-	-	-	9,207,507
Furniture and equipment	1,533,789	-	-	-	1,533,789
Vehicles	8,204,459	15,244	-	-	8,219,703
Infrastructure	231,051	-	-	-	231,051
Total capital assets being depreciated:	21,736,297	15,244	-	-	21,751,541
Less accumulated depreciation for:					
Land Improvements	(675,169)	(86,539)	-	-	(761,708)
Buildings	(1,458,982)	(304,693)	-	-	(1,763,675)
Furniture and equipment	(812,624)	(95,919)	-	-	(908,543)
Vehicles	(2,768,293)	(681,687)	-	-	(3,449,980)
Infrastructure	(26,636)	(3,850)	-	-	(30,486)
Total accumulated depreciation	(5,741,704)	(1,172,688)	-	-	(6,914,392)
Net capital assets being depreciated	15,994,593	(1,157,444)	-	-	14,837,149
Capital assets, net	\$ 20,230,375	\$ (1,117,048)	\$ (223,889)	\$ -	\$ 18,889,438

	June 30, 2021	Additions	Retirements/ Adjustments	Transfers	June 30, 2022
Capital assets not being depreciated:					
Land	\$ 3,382,459	\$ -	\$ -	\$ -	\$ 3,382,459
Construction in progress	565,910	356,485	(32,906)	(36,166)	853,323
Total capital assets not being depreciated:	3,948,369	356,485	(32,906)	(36,166)	4,235,782
Capital assets being depreciated:					
Land Improvements	2,559,491	-	-	-	2,559,491
Buildings	9,207,507	-	-	-	9,207,507
Furniture and equipment	1,515,676	-	(18,053)	36,166	1,533,789
Vehicles	8,049,042	588,155	(432,738)	-	8,204,459
Infrastructure	231,051	-	-	-	231,051
Total capital assets being depreciated:	21,562,767	588,155	(450,791)	36,166	21,736,297
Less accumulated depreciation for:					
Land Improvements	(588,631)	(86,538)	-	-	(675,169)
Buildings	(1,152,065)	(306,917)	-	-	(1,458,982)
Furniture and equipment	(735,984)	(94,392)	17,752	-	(812,624)
Vehicles	(2,541,756)	(635,143)	408,606	-	(2,768,293)
Infrastructure	(22,785)	(3,851)	-	-	(26,636)
Total accumulated depreciation	(5,041,221)	(1,126,841)	426,358	-	(5,741,704)
Net capital assets being depreciated	16,521,546	(538,686)	(24,433)	36,166	15,994,593
Capital assets, net	\$ 20,469,915	\$ (182,201)	\$ (57,339)	\$ -	\$ 20,230,375

NOTE 4 – UNEARNED REVENUE – CAPITAL PROGRAMS

The TDA Funds received grants from the Local Transportation Fund and State Transit Assistance Fund in advance of costs being incurred. As of June 30, 2023 and 2022, unearned revenue related to those programs is as follows:

	<u>2023</u>	<u>2022</u>
<i>Transportation Enterprise Fund:</i>		
State Transit Assistance and Local Transportation Fund	<u>\$ 5,593,234</u>	<u>\$ 3,775,193</u>

Included in the Transportation Enterprise Fund's unearned revenue balance is State of Good Repair (SGR) funding in the amount of \$5,903 and \$3,012 for the fiscal years ended June 30, 2023 and 2022, respectively.

NOTE 5 – NET POSITION AND FUND BALANCES

A. Net Position

Net position is the excess of all assets and deferred outflows of resources over all liabilities and deferred inflows of resources. Net position for the TDA Funds is divided into two captions. These captions apply only to net position, which is determined only for proprietary funds and at the government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of net position which is represented by the current netbook value of the capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter.

B. Fund Balances

Governmental fund balance represents the net current assets of each fund. Net current assets generally represent a fund's cash, receivables, and deferred outflows of resources, less its liabilities and deferred inflows of resources.

The Streets Special Revenue Fund's fund balance is classified based on spending constraints imposed on the use of resources. The use of the funds accounted for in these statements is restricted by law; therefore, these funds will never have committed or assigned balances. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendable represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Assets not expected to be converted to cash, such as prepaids, notes receivable, and property held for resale are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed, or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by resolution of the City Council which may be altered only by formal action of the City Council. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources

NOTE 5 – NET POSITION AND FUND BALANCES (Continued)

B. Fund Balances Continued)

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee, the City Manager. This category includes encumbrances; nonspendables, when it is the City's intent to use proceeds or collections for a specific purpose; and residual fund balances, if any, of Special Revenue and Capital Projects which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual General Fund balance and residual fund deficits, if any, of other governmental funds.

NOTE 6 – TRANSPORTATION DEVELOPMENT ACT

The State of California established the TDA to provide funds for public transportation. The funds are administered by the Stanislaus Council of Governments (StanCOG). The TDA created a Local Transportation Fund in each county for the transportation purposes specified in the Transportation Development Act Statutes and Administrative Code. Revenues of the Local Transportation Fund are derived from a 1/4 of one percent sales tax rate levied in each county.

NOTE 7 – RISK MANAGEMENT

The TDA Funds are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and natural disaster. The TDA Funds participate in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), as a part of the City. The purpose of CSJVRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense. The funds, through cost allocation from the City, contribute their pro rata share of anticipated losses to pools administered by CSJVRMA. More information regarding the City's risk management program can be found in the basic financial statements of the City of Turlock.

NOTE 8 – PENSION PLAN

Personnel costs accounted for under TDA and FTA funding include costs associated with the City's pension benefit plan. The costs attributed to TDA and FTA funding are part of the City's Miscellaneous Plan, an Agent-Multiple Employer Plan administered by the California Public Employees' Retirement System (CalPERS), and are allocated to the TDA Funds in the same manner as they are allocated to other City funds which have personnel expenditures. More information regarding the plan can be found in the basic financial statements for the City of Turlock.

NOTE 9 – OTHER EMPLOYEE BENEFITS

Personnel costs accounted for under TDA and FTA funding include costs associated with the City's compensated absences and retiree healthcare benefit plans. The costs attributed to TDA and FTA funding are part of the City-wide plans and are allocated to the TDA Funds in the same manner as they are allocated to other City funds which have personnel expenditures. More information regarding these plans can be found in the basic financial statements for the City of Turlock.

NOTE 10 – MAJOR CONTRACTOR

On November 25, 2017, the City entered into a contract agreement with Storer Transit Systems to operate and maintain the DART and BLAST programs. The term is from November 25, 2017, to June 30, 2021, with an option to extend for an additional two years. In March 2021, the City elected to extend the term of the agreement to June 30, 2023. In May 2023, the City elected to extend the term of the agreement to June 30, 2025. Storer Transit Systems is paid monthly based on a fixed fee plus a fee calculated at a fixed rate per vehicle multiplied by the number of service hours. Expenses incurred under this contract amounted to \$2,149,275 and \$1,607,837 for the fiscal years ended June 30, 2023 and 2022, respectively.

NOTE 11 – CONTINGENT LIABILITIES

The City receives FTA monies for the purchase of buses, construction of related maintenance facilities, and for partial funding of its transit operations. State and federal grants received by the City for specific purposes are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursement for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

NOTE 12 – SUBSEQUENT EVENTS

The TDA Funds' management has evaluated all events and transactions that occurred after June 30, 2023, and through March 19, 2025, the date the basic financial statements and accompanying notes to the basic financial statements were available to be issued. During this period, no events or transactions occurred that would require adjustment of the basic financial statements or disclosure in the accompanying notes.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE WITH THE
TRANSPORTATION DEVELOPMENT ACT AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Members of the City Council
of the City of Turlock
Turlock, 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 Transportation Development Act Funds (TDA Funds) which are included in the Streets Special Revenue Fund and the Transportation Enterprise Fund of the City of Turlock (City), California, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the TDA Funds' basic financial statements, and have issued our report thereon dated March 19, 2025.

Report on 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) relating to the TDA Funds 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 relating to the TDA Funds. Accordingly, we do not express an opinion on the effectiveness of the City's internal control relating to the TDA Funds.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the TDA Funds' financial statements are free from material misstatement, we performed tests of the City's 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. Our audit was further made to determine that TDA funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the Transportation Development Act and the allocation instructions and resolutions of the Stanislaus Council of Governments (StanCOG) as required by Sections 6666 and 6667 of Title 21 of the California Code of Regulations. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as item TDA2023-01.

City's Response to Findings

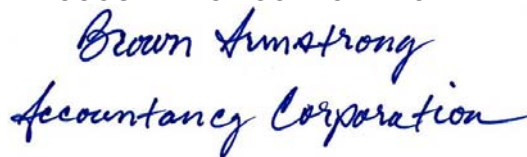
Government Auditing Standards require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 City's internal control or on compliance relating to the TDA Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance relating to the TDA Funds. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of StanCOG, management, City Council, others within the City, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 19, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR TDA PROGRAM
FUNDS AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH SECTIONS 6666 AND 6667 OF THE RULES AND REGULATIONS OF THE
CALIFORNIA ADMINISTRATIVE CODE IN THE TRANSPORTATION DEVELOPMENT
ACT STATUTES AND ADMINISTRATIVE CODE FOR 1987 AND THE ALLOCATION
INSTRUCTIONS AND RESOLUTIONS OF THE STANISLAUS COUNCIL OF GOVERNMENTS**

To the Honorable Members of the City Council
of the City of Turlock
Turlock, California

Report on Compliance for Transportation Development Act (TDA) Funds

Opinion on Compliance for TDA Funds

We have audited the City of Turlock, California's (City) Streets Special Revenue Fund and the Transportation Enterprise Fund (TDA Funds) compliance with the types of compliance requirements described in Sections 6666 and 6667 of the Rules and Regulations of the California Administrative Code in the Transportation Development Act Statutes and Administrative Code for 1987 (the Act) and the allocation instructions and resolutions of the Stanislaus Council of Governments (StanCOG) that could have a direct and material effect on the TDA Funds for the fiscal year ended June 30, 2023.

In our opinion, the TDA Funds complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the TDA Funds for the fiscal year ended June 30, 2023.

Basis for Opinion on the TDA Funds

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the Act; and the allocation instructions and resolutions of StanCOG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the TDA Funds. Our audit does not provide a legal determination of the TDA Funds' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the TDA Funds.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the TDA Funds' compliance based on our audit. 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, *Government Auditing Standards*, requirements of the Act, and the allocation instructions and resolutions of StanCOG will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the TDA Funds' compliance with the requirements of the TDA Funds as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Act, and the allocation instructions and resolutions of StanCOG, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the TDA Funds' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the requirements referred to above, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance relating to the TDA Funds. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the compliance requirements referred to above and which are described in the accompanying Schedule of Current Year Findings and Responses as item TDA2023-01. Our opinion on the TDA Funds is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit and described in the accompanying Schedule of Current Year Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 the TDA Funds on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 the TDA Funds 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 the TDA Funds 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

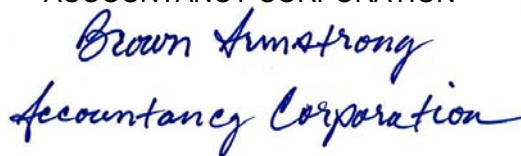
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

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 Act and the allocation instructions and resolutions of StanCOG. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of StanCOG, management, City Council, others within the City, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 19, 2025

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

TDA2023-01 – Late Filing of Required Financial Reports

Criteria: The Transportation Development Act (TDA) Funds are subject to annual reporting requirements as follows:

- California Code of Regulations (CCR) § 6663, Entities Responsible for Fiscal and Performance Audits of Claimants, requires that a copy of the annual audit report to the State Controller.
- CCR § 6664, Fiscal and Compliance Audits of All Claimants, requires that in accordance with Public Utilities Code Section 99245, the annual audit report be submitted within 180 days after the end of the fiscal year, except that the Stanislaus Council of Governments (StanCOG) may grant an extension of up to 90 days as it deems necessary.
- CCR § 6665, State Controller Reports, requires that the annual Streets Report be filed with the State Controller on or before October 1 or within 90 days after the close of the fiscal year.

Condition: Although the City of Turlock (the City) received an extension from StanCOG moving the reporting deadline to March 31, 2024, the annual audit report was not filed with StanCOG until 2025. City staff cannot find documentation of when the report was filed with the State Controller's Office. In addition, the 2023 annual Streets Report was not filed with the State Controller's Office before its due date.

Cause: We understand that staff turnover led to delays in the general ledger closing process, which impacted the timely filing of the reports.

Effect: The City is not in compliance with the annual reporting requirements of the California Code of Regulations for the TDA Funds.

Recommendation: The City should develop procedures to ensure the annual audit report and annual Streets Report are filed with StanCOG and the State Controller's Office prior to the annual reporting deadlines.

Management's Response: Management acknowledges the auditor's finding and in order to address the issue, management has developed an estimated timeline to get the City of Turlock's Financial Reporting completed and up to date for remaining outstanding reporting cycles of the TDA:

- The Fiscal Year 2022-2023 report is estimated to be completed by the end of March 2025, per the auditor's stated current availability and estimated date of completion. However, the City of Turlock is prepared to start sooner on the audit should the auditor become available sooner.
- The Fiscal Year 2023-2024 report is estimated to be completed by the end of November 2025, pending the auditor's availability.

The City is expected to submit its Fiscal Year 2024-2025 report prior to the required submission deadline.

**CITY OF TURLOCK
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

TDA2022-01 – Late Filing of Required Financial Reports

Criteria: The Transportation Development Act (TDA) Funds are subject to annual reporting requirements as follows:

- California Code of Regulations (CCR) § 6663, Entities Responsible for Fiscal and Performance Audits of Claimants, requires that a copy of the annual audit report to the State Controller.
- CCR § 6664, Fiscal and Compliance Audits of All Claimants, requires that in accordance with Public Utilities Code Section 99245, the annual audit report be submitted within 180 days after the end of the fiscal year, except that the Stanislaus Council of Governments (StanCOG) may grant an extension of up to 90 days as it deems necessary.
- CCR § 6665, State Controller Reports, requires that the annual Streets Report be filed with the State Controller on or before October 1 or within 90 days after the close of the fiscal year.

Condition: Although the City of Turlock (the City) received an extension from StanCOG moving the reporting deadline to March 31, 2022, the annual audit report was not filed with StanCOG until May 26, 2022. City staff cannot find documentation of when the report was filed with the State Controller's Office. In addition, the annual Streets Report was not filed with the State Controller's Office until December 1, 2022.

Cause: We understand that staff turnover led to delays in the general ledger closing process, which impacted the timely filing of the reports.

Effect: The City is not in compliance with the annual reporting requirements of the California Code of Regulations for the TDA Funds.

Recommendation: The City should develop procedures to ensure the annual audit report and annual Streets Report are filed with StanCOG and the State Controller's Office prior to the annual reporting deadlines.

Management's Response: Management acknowledges the auditor's finding and in order to address the issue, management has developed an estimated timeline to get the City of Turlock's Financial Reporting completed and up to date for remaining outstanding reporting cycles of the TDA:

- The Fiscal Year 2022-2023 report is estimated to be completed by the end of May 2024, per the auditor's stated current availability and estimated date of completion. However, the City of Turlock is prepared to start sooner on the audit should the auditor become available sooner.
- The Fiscal Year 2023-2024 report is estimated to be completed by the end of November 2024, pending the auditor's availability.

This will have the City of Turlock submitting their Fiscal Year 2023-2024 report prior to the required submission deadline.

Current Year Status: See finding TDA2023-01.

To the Honorable Members of the City Council
of the City of Turlock
Turlock, California

We have audited the basic financial statements of the Transportation Development Act (TDA) Funds which are included in the Street Special Revenue Fund and the Transportation Enterprise Fund of the City of Turlock, California (the City), for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City adopted Governmental Accounting Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*; and GASB Statement No. 99, *Omnibus 2022*, during the fiscal year ended June 30, 2023. We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the TDA Funds' basic financial statements were:

Management's estimates used in establishing the fair value for investments, the useful lives of capital assets, the accrued compensated absences, the self-insurance liability, the net pension liability and related deferred outflows and inflows of resources, the net other post-employment benefit liabilities and related deferred outflows and inflows of resources, and discount rate for the purpose of calculating the right-to-use lease and SBITA assets and the related liabilities. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were identified.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 19, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the TDA Funds' basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 19, 2025

City Council Staff Report

March 25, 2025



From: Christopher Fisher, Municipal Services Director
Prepared by: Fred Pezeshk, P.E., Roads Program Manager
Agendized by: Reagan M. Wilson, City Manager

1. ACTION RECOMMENDED:

Resolution: Approving Amendment No. 8 for Task Order No. 5 under the terms of the Master Agreement (City Contract No. 2023-109) with Mark Thomas & Company, Inc. (Sacramento, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$997,195.00 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Resolution: Approving Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$1,105,475.40 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-024 "Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Resolution: Approving Amendment No. 4 for Task Order No. 4 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$647,779.27 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-025 "Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Resolution: Approving Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-111) with Siegfried Engineering, Inc. (Stockton, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$993,397.92 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects," and authorizing staff to proceed with advertising for construction of said City Project upon completion of bid documents

Resolution: Appropriating \$1,300,000 from unallocated reserves to account number 115-10-115.43366_001 "Design Roads" to provide sufficient funding through the remainder of fiscal year for the Roads Program projects

2. DISCUSSION OF ISSUE:

The Master Agreements between the City of Turlock and each of the three professional consultants — Mark Thomas & Company, Inc. (City Contract No. 2023-109), Provost & Pritchard Consulting Group (City Contract No. 2023-110), and Siegfried Engineering, Inc. (City Contract No. 2023-111) — stipulate that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of each Master Agreement.

Staff has identified the following street sections as logical groupings for design, identified by their respective task orders.

City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects"					
Street Name	From	To	PCI	Length (ft)	District
Dels Ln.	N. Golden State Blvd.	W. Hawkeye Ave.	17	581.00	4
	W. Hawkeye Ave.	Pedras Rd.	3	1,305.00	4
	Pedras Rd.	W. Tuolumne Rd.	0	1,340.00	4
	W. Tuolumne Rd.	Georgetown Ave.	0	1,329.00	4
	Georgetown Ave.	Seaborg St.	0	679.00	4
	Seaborg St.	Waves End Wy.	91	187.00	4
	Waves End Wy.	W. Monte Vista Ave.	82	443.00	4
Fenn Ct.	East End	Dels Ln.	45	194.00	4
Pomona Ct.	East End	Dels Ln.	29	184.00	4
Humbolt Ct.	East End	Dels Ln.	56	174.00	4
Berea Ct.	East End	Dels Ln.	41	171.00	4
Seaborg St.	Dels Ln.	Waves End Wy.	72	144.00	4
	Waves End Wy.	Andre Ln.	8	888.00	4
Total Length				7,619.00	

City Project No. 25-024 "Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects"					
Street Name	From	To	PCI	Length (ft)	District
N. Olive Ave.	E. Minnesota Ave.	Tornell Ave.	23	436.00	3
	Tornell Ave.	E. Monte Vista Ave.	13	1,581.00	3

	E. Monte Vista Ave.	Hartwick Ave.	0	1,014.00	3
	Hartwick Ave.	Bennigton Ave.	46	1,112.00	3
	Bennigton Ave.	Christoffersen Pkwy.	81	584.00	3
Bennington Ave.	Fosberg Rd.	N. Olive Ave.	79	1,344.00	3
Salem Wy.	Fullerton Dr.	Bennington Ave.	47	361.00	3
Fullerton Dr.	Fosberg Rd.	N. Olive Ave.	80	1,311.00	3
Hood Ct.	Fullerton Dr.	North End	5	164.00	3
Cornell Dr.	Fosberg Rd.	Menlo Dr.	32	1,036.00	3
Avery Ct.	South End	Cornell Dr.	86	154.00	3
Santos St.	Hillsdale Dr.	Cornell Dr.	44	305.00	3
Menlo Dr.	Fullerton Dr.	South End	39	430.00	3
Hillsdale Dr.	Fosberg Rd.	N. Olive Ave.	35	1,270.00	3
Santos Ct.	South End	Hillsdale Dr.	88	374.00	3
Vanderbilt Ave.	Newcomb Ave.	Hillsdale Dr.	44	909.00	3
Stanley Ave.	Newcomb Ave.	Hillsdale Dr.	52	918.00	3
Newcomb Ave.	Vanderbilt Ave.	N. Olive Ave.	41	483.00	3
Tulane Wy.	Fosberg Rd.	Radcliffe Wy.	86	502.00	3
Radcliffe Wy.	E. Monte Vista Ave.	Tulane Wy.	46	548.00	3
Potomac Ave.	N. Olive Ave.	Colorado Ave.	67	1,333.00	3
Gary St.	N. Olive Ave.	Richard St.	78	512.00	3
Richard St.	Gary St.	Potomac Ave.	70	269.00	3
Colorado Ave.	Hartwick Ave.	3371 Colorado Ave.	43	243.00	3
N. Berkeley Ave.	E. Monte Vista Ave.	Chandler Dr.	78	1,673.00	3
Ashland Ct.	N. Olive Ave.	East End	68	617.00	3
Villanova Dr.	Roanoke Ct.	Fosberg Rd.	43	482.00	3
Roanoke Ct.	South End	Villanova Dr.	65	243.00	3
	Villanova Dr.	North End	56	239.00	3
Glenville Ct.	Villanova Dr.	North End	23	233.00	3
Rochester Ct.	South End	Villanova Dr.	26	246.00	3
Total Length				20,926.00	

City Project No. 25-025 "Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects"					
Street Name	From	To	PCI	Length (ft)	District
E. Linwood Ave.	Lander Ave.	Baywood Ln.	32	1,221.00	2
	Baywood Ln.	Wagner Dr.	6	939.00	2
	Wagner Dr.	Amberwood Ave.	0	407.00	2
	Amberwood Ave.	5th St.	43	1,207.00	2
	5th St.	Crusher Ave.	23	564.00	2
	Crusher Ave.	County Line	0	330.00	2
Rosewood Dr.	Lander Ave.	Baywood Ln.	57	1,151.00	2
Baywood Ln.	E. Linwood Ave.	1785 Baywood Ln.	47	614.00	2
5th St.	E. Linwood Ave.	Donegal Ct.	7	449.00	2
	Donegal Ct.	Lacy Wy.	8	1,178.00	2
	Lacy Wy.	Sylva St.	14	849.00	2
	Sylva St.	W. F St.	5	1,117.00	2
Rockwood Ave.	5th St.	9th St.	23	1,492.00	2
Total Length				11,518.00	

City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects"					
Street Name	From	To	PCI	Length (ft)	District
N. Broadway Ave.	W. Olive Ave.	W. Main St.	62	380.00	2
	W. Olive Ave.	Florence St.	83	554.00	2
	Florence St.	Orchard St.	33	1,118.00	2
	Orchard St.	W. Canal Dr.	37	1,407.00	2
Orchard St.	N. 1st St.	SW End	13	544.00	2
Race St.	S. Thor St.	Minaret Ave.	37	321.00	1
Mill St.	S. Center St.	S. Thor St.	0	338.00	1
	S. Thor St.	S. Palm St.	24	374.00	1
	S. Palm St.	Minaret Ave.	41	269.00	1
Bel Air Ct.	N. Palm St.	East End	0	518.00	1
	West End	N. Palm St.	19	194.00	1
Alpha Rd.	East Ave.	E. F St.	28	613.00	1

	E. F St.	Cottonwood St.	63	859.00	1
	Cottonwood St.	S. Berkeley Ave.	79	1,418.00	1
S. Rose St.	Alfreda St.	S. Berkeley Ave.	10	941.00	1
	Cottonwood St.	Alfreda St.	29	800.00	1
	E. F St.	Cottonwood St.	27	859.00	1
	Rose St.	E. F St.	37	823.00	1
S. Minaret Ave.	Minerva St.	E. F St.	21	1,115.00	1
	E. F St.	Cottonwood St.	9	856.00	1
	Cottonwood St.	Alfreda St.	19	804.00	1
	Alfreda St.	Little St.	0	1,164.00	1
Cottonwood St.	S. Minaret Ave.	Alpha Rd.	23	558.00	1
Alfreda St.	S. Minaret Ave.	Alpha Rd.	10	587.00	1
Little St.	S. Minaret Ave.	S. Berkeley Ave.	49	157.00	1
Minerva St.	S. Golden State Blvd.	S. Center St.	0	325.00	1
	S. Center St.	Minaret Ave.	0	459.00	1
Chestnut St.	N. Soderquist Rd.	Grant Ave.	62	1,968.00	2
	Grant Ave.	N. Broadway Ave.	53	266.00	2
	N. Broadway Ave.	N. 1st St.	8	384.00	2
Total Length				20,973.00	

The proposed amendments provide the scope of services, associated fees, and schedule for each specific project.

In general, each consultant's proposed scope of services includes pavement cores and soil sampling; pavement design; supplemental surveys; utility coordination; preparation of Plans, Specifications and Estimates (PS&E) package; assistance during the bidding phase; and design assistance during construction.

Given the number of street sections, it is anticipated that the design of the bid packages will be completed in 2025 and 2026. Bid packages will then be advertised as they are completed, with due consideration given to the funding levels and availability of contractors, for construction through 2028.

The total construction cost for each grouping of street sections is roughly estimated to range as follows:

1. City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP

- Projects”: between \$9 million and \$10 million
2. City Project No. 25-024 “Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects”: between \$7.4 million and \$9.4 million
 3. City Project No. 25-025 “Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects”: between \$3.6 million and \$5.6 million
 4. City Project No. 25-026 “Siegfried Task Order No. 3 for Roads Program CIP Projects”: between \$13 million and \$15 million

Per Resolution 2009-247, authorization from City Council is required prior to proceeding with bid advertising for “all capital improvement projects with a construction and project management estimate of greater than \$1,000,000.” If staff waits for design to be completed before asking Council for authorization to bid, the project schedule will be delayed by 4-6 weeks and will significantly delay the start of construction. Therefore, staff requests that the Council authorize staff to proceed with advertising these projects for construction upon completion of the bid documents.

3. BASIS OF RECOMMENDATION:

- A. The proposed Amendments are essential to ensuring that adequate resources are available for advancing the design and future construction of Roads Program CIP projects
- B. Per Municipal Code Section 2-7-10, cumulative contract amendments that exceed 10% of the contract price require approval by the City Council.
- C. Authorizing staff to proceed with advertising for construction, upon completion of bid documents, will avoid significant delays to the start of construction.
- D. This action is consistent with Council’s stated goal of utilizing Measure A revenues to expedite road repair projects.

4. FISCAL IMPACT / BUDGET AMENDMENT:

The fiscal impact of the proposed actions to the City’s budget (Fund 115 “Measure A – Roads,” account number 115-10-115.43366_001 “Design Roads”) is as follows:

1. Mark Thomas & Company, Inc. – Amendment No. 8 for Task Order No. 5 for City Contract 2023-109: \$997,195.00
2. Provost & Pritchard Consulting Group – Amendment No. 3 for Task Order No. 3 for City Contract 2023-110: \$1,105,475.40
3. Provost & Pritchard Consulting Group – Amendment No. 4 for Task Order No. 4 for City Contract 2023-110: \$647,779.27
4. Siegfried Engineering, Inc. – Amendment No. 3 for Task Order No. 3 for City Contract 2023-111: \$993,397.92

An appropriation from Fund 115 “Measure A – Roads Program” in the amount of \$1,300,000 from unallocated reserves to account number 115-10-115.43366_001 “Design Roads” is needed to provide sufficient funding through the remainder of this fiscal year for

the Roads Program projects.

5. STAFF RECOMMENDATION:

Recommend approval.

6. CITY MANAGER COMMENTS:

Recommend approval.

7. ENVIRONMENTAL DETERMINATION:

Approving the amendments to the task orders described above will not have a direct or reasonably foreseeable indirect physical change in the environment. Therefore, the proposed action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378 (Project) because it consists of “organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment” and therefore is not considered a project.

8. ALTERNATIVES:

- A. Council could choose not to approve Amendment No. 8 to the Master Agreement with Mark Thomas & Company, Inc. Staff does not recommend this alternative as it will delay the process of design and construction of Roads Program CIP projects.
- B. Council could choose not to approve Amendment No. 3 to the Master Agreement with Provost & Pritchard Consulting Group. Staff does not recommend this alternative as it will delay the process of design and construction of Roads Program CIP projects.
- C. Council could choose not to approve Amendment No. 4 to the Master Agreement with Provost & Pritchard Consulting Group. Staff does not recommend this alternative as it will delay the process of design and construction of Roads Program CIP projects.
- D. Council could choose not to approve Amendment No. 3 to the Master Agreement with Siegfried Engineering, Inc. Staff does not recommend this alternative as it will delay the process of design and construction of Roads Program CIP projects.
- E. Council could choose not to approve authorizing staff to proceed with advertising these projects for construction upon completion of bid documents. Staff does not recommend this alternative as it will extend each project schedule by several weeks, delaying the start of construction and the eventual completion of the project.
- F. Provide staff with direction on how to proceed.

9. ATTACHMENTS:

- 1. Draft Resolution - Amendment No. 8 for Task Order No. 5 (City Contract No. 2023-109) with Mark Thomas & Company
- 2. Draft Resolution - Amendment No. 3 for Task Order No. 3 (City Contract No. 2023-110) with Provost & Pritchard
- 3. Draft Resolution - Amendment No. 4 for Task Order No. 4 (City Contract No. 2023-110) with Provost & Pritchard
- 4. Draft Resolution - Amendment No. 3 for Task Order No. 3 (City Contract No. 2023-111) with Siegfried Engineering

5. Draft Resolution - Appropriating \$1,300,000 from unallocated reserves to account number 115-10-115.43366_001 "Design Roads"
6. Amendment No. 8 for Task Order No. 5 under the terms of the Master Agreement (City Contract No. 2023-109) with Mark Thomas & Company, Inc.
7. Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Consulting Group
8. Amendment No. 4 for Task Order No. 4 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Consulting Group
9. Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-111) with Siegfried Engineering, Inc.

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

**IN THE MATTER OF APPROVING AMENDMENT }
NO. 8 FOR TASK ORDER NO. 5 UNDER THE }
TERMS OF THE MASTER AGREEMENT (CITY }
CONTRACT NO. 2023-109) WITH MARK }
THOMAS & COMPANY, INC. (SACRAMENTO, }
CALIFORNIA OFFICE), FOR ENGINEERING }
DESIGN SERVICES FOR THE CITY OF }
TURLOCK'S ROADS INITIATIVE PROGRAM IN }
THE AMOUNT OF \$997,195.00 TO BE FUNDED }
BY FUND 115 "MEASURE A – ROADS" UNDER }
CITY PROJECT NO. 25-023 "MARK THOMAS }
TASK ORDER NO. 5 FOR ROADS PROGRAM }
CIP PROJECTS," AND AUTHORIZING STAFF }
TO PROCEED WITH ADVERTISING FOR }
CONSTRUCTION OF SAID CITY PROJECT }
UPON COMPLETION OF BID DOCUMENTS }**

RESOLUTION NO. 2025-

WHEREAS, on April 25, 2023, the City Council approved a Master Agreement between the City of Turlock ("City") and Mark Thomas & Company, Inc. ("Professional") for engineering design services (City Contract No. 2023-109) to assist City with Design Services for Roads Program CIP Projects; and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement; and

WHEREAS, Amendment No. 8 for Task Order No. 5 provides the scope of services, associated fees, and schedule for specific projects under City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects"; and

WHEREAS, the cost of engineering design services for said City Project is estimated to be \$997,195.00; and

WHEREAS, funding is available from Fund 115 "Measure A – Roads", account number 115-10-115.43366_001 "Design Roads" for costs associated with said City Project; and

WHEREAS, this action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378 (Project) of the CEQA guidelines because it consists of "organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment."

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby approve Amendment No. 8 for Task Order No. 5 under the terms of the Master Agreement (City Contract No. 2023-109) with Mark Thomas & Company, Inc.

(Sacramento, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$997,195.00 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects," and authorize staff to proceed with advertising for construction of said City Project upon completion of bid documents.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF APPROVING AMENDMENT }
NO. 3 FOR TASK ORDER NO. 3 UNDER THE }
TERMS OF THE MASTER AGREEMENT (CITY }
CONTRACT NO. 2023-110) WITH PROVOST & }
PRITCHARD ENGINEERING GROUP, INC. DBA }
PROVOST & PRITCHARD CONSULTING GROUP }
(CLOVIS, CALIFORNIA OFFICE), FOR }
ENGINEERING DESIGN SERVICES FOR THE }
THE CITY OF TURLOCK'S ROADS INITIATIVE }
PROGRAM IN THE AMOUNT OF \$1,105,475.40 }
TO BE FUNDED BY FUND 115 "MEASURE A – }
ROADS," UNDER CITY PROJECT NO. 25-024 }
"PROVOST & PRITCHARD TASK ORDER NO. 3 }
FOR ROADS PROGRAM CIP PROJECTS," AND }
AUTHORIZING STAFF TO PROCEED WITH }
ADVERTISING FOR CONSTRUCTION OF SAID }
CITY PROJECT UPON COMPLETION OF BID }
DOCUMENTS }

RESOLUTION NO. 2025-

WHEREAS, on April 25, 2023, the City Council approved a Master Agreement between the City of Turlock ("City") and Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group ("Professional") for engineering design services (City Contract No. 2023-110) to assist City with Design Services for Roads Program CIP Projects; and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement; and

WHEREAS, Amendment No. 3 for Task Order No. 3 provides the scope of services, associated fees, and schedule for specific projects under City Project No. 25-024 "Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects"; and

WHEREAS, the cost of engineering design services for said City Project is estimated to be \$1,105,475.40; and

WHEREAS, funding is available from Fund 115 "Measure A – Roads", account number 115-10-115.43366_001 "Design Roads" for costs associated with said City Project; and

WHEREAS, this action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378 (Project) of the CEQA guidelines because it consists of "organizational or administrative activities of

governments that will not result in direct or indirect physical changes in the environment.”

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby approve Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock’s Roads Initiative Program in the amount of \$1,105,475.40 to be funded by Fund 115 “Measure A – Roads” under City Project No. 25-024 “Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects,” and authorize staff to proceed with advertising for construction of said City Project upon completion of bid documents.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF APPROVING AMENDMENT }
NO. 4 FOR TASK ORDER NO. 4 UNDER THE }
TERMS OF THE MASTER AGREEMENT (CITY }
CONTRACT NO. 2023-110) WITH PROVOST & }
PRITCHARD ENGINEERING GROUP, INC. DBA }
PROVOST & PRITCHARD CONSULTING GROUP }
(CLOVIS, CALIFORNIA OFFICE), FOR }
ENGINEERING DESIGN SERVICES FOR THE }
THE CITY OF TURLOCK'S ROADS INITIATIVE }
PROGRAM IN THE AMOUNT OF \$647,779.27 }
TO BE FUNDED BY FUND 115 "MEASURE A – }
ROADS," UNDER CITY PROJECT NO. 25-025 }
"PROVOST & PRITCHARD TASK ORDER NO. 4 }
FOR ROADS PROGRAM CIP PROJECTS," AND }
AUTHORIZING STAFF TO PROCEED WITH }
ADVERTISING FOR CONSTRUCTION OF SAID }
CITY PROJECT UPON COMPLETION OF BID }
DOCUMENTS }

RESOLUTION NO. 2025-

WHEREAS, on April 25, 2023, the City Council approved a Master Agreement between the City of Turlock ("City") and Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group ("Professional") for engineering design services (City Contract No. 2023-110) to assist City with Design Services for Roads Program CIP Projects; and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement; and

WHEREAS, Amendment No. 4 for Task Order No. 4 provides the scope of services, associated fees, and schedule for specific projects under City Project No. 25-025 "Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects"; and

WHEREAS, the cost of engineering design services for said City Project is estimated to be \$647,779.27; and

WHEREAS, funding is available from Fund 115 "Measure A – Roads", account number 115-10-115.43366_001 "Design Roads" for costs associated with said City Project; and

WHEREAS, this action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378 (Project) of the CEQA guidelines because it consists of "organizational or administrative activities of

governments that will not result in direct or indirect physical changes in the environment.”

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby approve Amendment No. 4 for Task Order No. 4 under the terms of the Master Agreement (City Contract No. 2023-110) with Provost & Pritchard Engineering Group, Inc. dba Provost & Pritchard Consulting Group (Clovis, California office) for Engineering Design Services for the City of Turlock’s Roads Initiative Program in the amount of \$647,779.27 to be funded by Fund 115 “Measure A – Roads” under City Project No. 25-025 “Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects,” and authorize staff to proceed with advertising for construction of said City Project upon completion of bid documents.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

**IN THE MATTER OF APPROVING AMENDMENT }
NO. 3 FOR TASK ORDER NO. 3 UNDER THE }
TERMS OF THE MASTER AGREEMENT (CITY }
CONTRACT NO. 2023-111) WITH SIEGFRIED }
ENGINEERING, INC. (STOCKTON, CALIFORNIA }
OFFICE), FOR ENGINEERING DESIGN }
SERVICES FOR THE CITY OF TURLOCK'S }
ROADS INITIATIVE PROGRAM IN THE AMOUNT }
OF \$993,397.92 TO BE FUNDED BY FUND 115 }
"MEASURE A – ROADS" UNDER CITY }
PROJECT NO. 25-026 "SIEGFRIED TASK }
ORDER NO. 3 FOR ROADS PROGRAM CIP }
PROJECTS," AND AUTHORIZING STAFF TO }
PROCEED WITH ADVERTISING FOR }
CONSTRUCTION OF SAID CITY PROJECT }
UPON COMPLETION OF BID DOCUMENTS }**

RESOLUTION NO. 2025-

WHEREAS, on April 25, 2023, the City Council approved a Master Agreement between the City of Turlock ("City") and Siegfried Engineering, Inc. ("Professional") for engineering design services (City Contract No. 2023-111) to assist City with Design Services for Roads Program CIP Projects; and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement; and

WHEREAS, Amendment No. 3 for Task Order No. 3 provides the scope of services, associated fees, and schedule for specific projects under City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects"; and

WHEREAS, the cost of engineering design services for said City Project is estimated to be \$993,397.92; and

WHEREAS, funding is available from Fund 115 "Measure A – Roads", account number 115-10-115.43366_001 "Design Roads" for costs associated with said City Project; and

WHEREAS, this action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378 (Project) of the CEQA guidelines because it consists of "organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment."

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby approve Amendment No. 3 for Task Order No. 3 under the terms of the Master Agreement (City Contract No. 2023-111) with Siegfried Engineering, Inc.

(Stockton, California office) for Engineering Design Services for the City of Turlock's Roads Initiative Program in the amount of \$993,397.92 to be funded by Fund 115 "Measure A – Roads" under City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects," and authorize staff to proceed with advertising for construction of said City Project upon completion of bid documents.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF APPROPRIATING }
\$1,300,000 FROM UNALLOCATED }
RESERVES TO ACCOUNT NUMBER 115- }
10-115.43366_001 "DESIGN ROADS" TO }
PROVIDE SUFFICIENT FUNDING }
THROUGH THE REMAINDER OF FISCAL }
YEAR FOR THE ROADS PROGRAM }
PROJECTS }

RESOLUTION NO. 2025-

WHEREAS, the City of Turlock is committed to maintaining and improving its road infrastructure; and

WHEREAS, an appropriation is necessary to provide sufficient funding through the remainder of this fiscal year for the Roads Program projects; and

WHEREAS, funding is available in unallocated reserves and is suitable for this purpose; and

WHEREAS, this action is not subject to the provisions of the California Environmental Quality Act (CEQA) in accordance with Section 15378(b)(5) of the CEQA guidelines, as it consists of organizational or administrative activities that do not result in direct or indirect physical changes in the environment.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby appropriate \$1,300,000 from unallocated reserves to account number 115-10-115.43366_001 "Design Roads" to provide sufficient funding through the remainder of fiscal year for the Roads Program projects.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of March, 2025, by the following vote:

AYES:
NOES:
NOT PARTICIPATING:
ABSENT:

ATTEST:

Nichole Fiez, City Clerk,
City of Turlock, County of Stanislaus,
State of California



AMENDMENT NO. 8 FOR TASK ORDER NO. 5
Under the Terms of the
MASTER AGREEMENT BETWEEN THE CITY OF TURLOCK
and
MARK THOMAS & COMPANY, INC.
for
ENGINEERING DESIGN SERVICES (City Contract No. 2023-109)

City Project No. 25-023

THIS AMENDMENT NO. 8 for Task Order No. 5 under the terms of City Contract No. 2023-109 is entered into by and between the CITY OF TURLOCK, a California municipal corporation ("City"), and MARK THOMAS & COMPANY, INC., a California corporation ("Professional"), on this ____ day of ____ 2025 (the "Effective Date of Task Order No. 5"). City and Professional may be collectively referred to herein as the "Parties" or individually as "Party." There are no other parties to this Amendment No. 8.

WHEREAS, the Parties hereto previously entered into a Master Agreement (City Contract No. 2023-109) dated April 25, 2023, for engineering design services to assist City with Design Services for Roads Program Capital Improvement Program (CIP) Projects ("Agreement"); and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement by a written amendment to the Agreement; and

WHEREAS, City desires that Professional provide engineering design services for City Project No. 25-023 "Mark Thomas Task Order No. 5 for Roads Program CIP Projects;" and

WHEREAS, Amendment No. 8 for Task Order No. 5 provides the scope of services, associated fees, and schedule for said City Project.

NOW, THEREFORE, the Parties hereto mutually agree to amend the Agreement as follows:

1. **Exhibit I**, attached hereto and incorporated herein by reference, is hereby added to the Agreement.
2. Recital B of the Agreement is amended to read as follows:

B. Professional has made a proposal to City to provide such professional

services. A description of the services Professional proposes to provide is included in the Scope of Services in **Exhibits A through I** attached hereto and incorporated herein by reference ("Services"). City desires to retain Professional to perform the Services, subject to the terms and conditions set forth in this Agreement.

3. Recital C of the Agreement is amended to read as follows:

C. The Parties anticipate that one or more projects for Services shall be determined through creation of a Task Order as a City-requested modification of services under Section 5.2 of this Agreement which shall be approved by written amendment to this Agreement. The Parties shall outline the schedule or timeline for providing the Services agreed upon under each Task Order ("Completion Schedule"), which shall be included in one or more written amendments to this Agreement. Such Completion Schedule is included in **Exhibit I**.

4. Recital D of the Agreement is amended to read as follows:

D. The Parties shall outline the rates and method of payment to Professional for its performance of the Services under this Agreement as determined under each Task Order ("Compensation Schedule"), which shall be included in one or more written amendments to this Agreement. Such Compensation Schedule is included in **Exhibit I**.

5. Section 5 of the Agreement is amended to read as follows:

5.1. Services. Subject to the terms and conditions set forth in this Agreement, Professional shall provide City the Services described in **Exhibits A through I**. Any request for Services not included in **Exhibits A through I** will be considered a request for additional or modified Services ("Modification" or "Modifications"). Professional shall not receive additional compensation for any Modification of the Services unless the Parties agree otherwise in a writing executed by both Parties.

5.2. City Requested Modification of Services. City may, by written order, authorize Modifications to the Services described in **Exhibits A through I**. If such Modifications cause an increase in the cost or time required for performance of Professional's Services, the Parties shall enter into a written amendment to this Agreement to adjust the Services and the compensation to be paid to Professional and, if necessary, amend the Completion Schedule or Compensation Schedule. The Services, Completion Schedule, or Compensation Schedule shall not be revised unless City and Professional mutually agree to a written amendment to this Agreement reflecting such revisions, additional compensation, time for performance or such other terms or conditions mutually agreed upon by the Parties.

6. Section 6 of the Agreement is amended to read as follows:

6.1. Amount, Time and Manner of Payment for Professional Services. City shall pay Professional according to the rates and timing set forth in the Compensation Schedule for each Task Order within each Amendment to the Agreement. Each Compensation Schedule shall include an exhibit based on Exhibit 10-H1 of Caltrans Local Assistance Procedures Manual (LAPM). Professional will be allowed to include an amount for the anticipated salary increases as calculated per Exhibit 10-H1. City's

total compensation to Professional shall not exceed the cumulative amount resulting from each Task Order with each approved Amendment to the Agreement. The compensation for Amendment No. 8 shall not exceed Nine-Hundred-Ninety-Seven Thousand One-Hundred-Ninety-Five Dollars and Zero Cents (\$997,195.00) for City Project No. 25-023 ("Maximum Payment"), unless the Parties mutually agree in writing otherwise.

7. **Execution and Counterparts.** This Amendment may be executed simultaneously, and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. The Parties agree that this Amendment and any other documents to be delivered in connection herewith may be electronically signed utilizing services such as DocuSign and Nitro Sign, or by transmitting signatures in pdf or similar format, and that any electronic signatures appearing on this Agreement or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility
8. All other terms and conditions of the Agreement shall remain in full force and effect for the Term of the Agreement.

[Signatures on Following Page]

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 8 to be executed by and through their respective officers thereunto duly authorized.

PROFESSIONAL

**MARK THOMAS & COMPANY, INC., a
California corporation**

By: Ed Noriega
Ed Noriega, Associate Principal

Date 03/14/2025

CITY

**City of Turlock, a California
municipal corporation**

By: _____
Reagan M. Wilson, City Manager

Date: _____

APPROVED AS TO SUFFICIENCY:

By: _____
Christopher Fisher,
Municipal Services Director

APPROVED AS TO FORM:

By: _____
George A. Petrulakis, City Attorney

ATTEST:

By: _____
Nichole Fiez, City Clerk

PROJECT UNDERSTANDING

Through the City of Turlock's (City) Road Capital Improvement Program (CIP), the City plans to evaluate Dels Lane (from N. Golden State Blvd to W. Monte Vista Ave) for pavement rehabilitation. The following are the main items that the City would like to consider:

- Over the length of Dels Lane, several pavement rehabilitation methods may be needed based on the conditions of the specific roadway conditions. The project would also include updating curb ramps to comply with current the American Disability Act (ADA) standards.
- In addition to pavement rehabilitation, it is intended to fill in missing sidewalks; restripe the corridor; manage access for driveways; and evaluate the corridor cross section to be consistent with the City's Active Transportation Plan (ATP) and General Plan (GP) requirements; and if not feasible, propose alternatives and solutions to consider. The existing right of way will be retraced to check if acquisitions are needed to accommodate the proposed construction.

Mark Thomas has been assigned to prepare project base mapping for the project utilizing the City's high-definition LiDAR scan. Mark Thomas will extract surface and planimetric information from the LiDAR scan. The extracted data will be used to develop construction documents for the assigned streets. To ensure ADA compliance is achieved, supplemental topographic surveys will be needed to obtain information for locations that are missing from the LiDAR scan.

Based on the City's preliminary assessment of their roadway network PCI, Crawford and Associates (Crawford) will evaluate the corridor to determine the relative levels of pavement rehabilitation required to improve the pavement condition of Dels Lane. Coring samples will be obtained and laboratory testing conducted to determine the appropriate pavement sections to adequately repair the streets.

Crawford will also evaluate and identify opportunities to utilize more cost-effective methods for pavement rehabilitation such as Full Depth Reclamation (FDR). FDR will reduce the amount of excavation required to reconstruct these roads and typically will see an improvement in overall product and even reduced cost compared to traditional construction methods. Where FDR may not be as beneficial is if there is a large presence of shallow underground utilities within the project. This will be part of evaluating the appropriate pavement rehabilitation method for the street.

The project is roughly 7,619 linear feet and has a construction cost of approximately \$9-10 million.

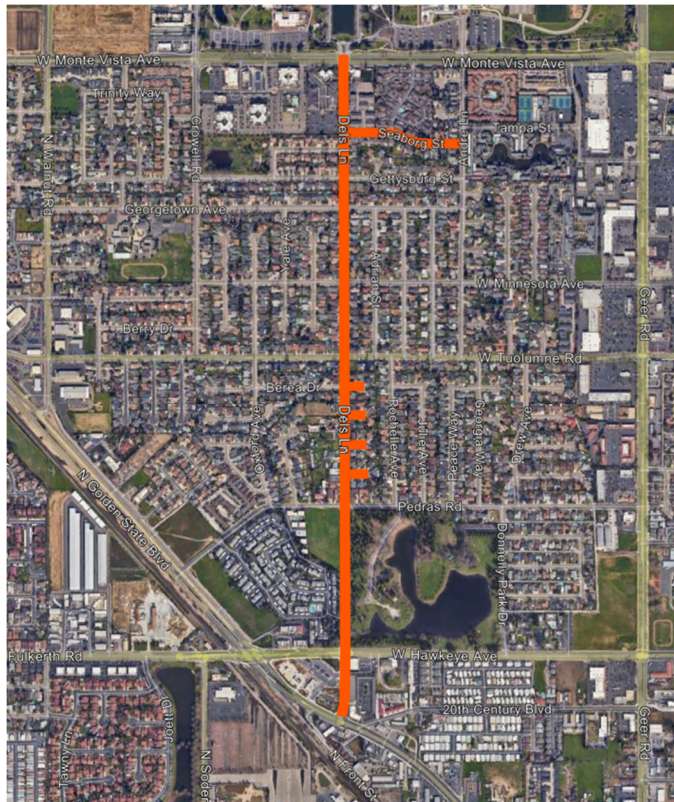
Mark Thomas recommends submitting a grant application for Surface Transportation Block Grant Program (STBG), and State Local Partnership Program (LPP) for construction implementation. Call-for-projects from the California Transportation Commission (CTC) are expected in Q2 of 2025 for STBG, and Q3 of 2026 for LPP; selected projects are expected to be announced in June 2025 for STBG, and December 2026 for LPP. Funds would be programmed for FY 26/27 for STBG, and FY

27/28 for LPP; so bidding for construction would need to occur between October 1, 2026 to September 30, 2027. The local match for each funding source is 11.83% (STBG) and 50% (LPP).

These pavement rehabilitation projects are considered ministerial in nature and would be Categorical Exempt under CEQA. The City will prepare the CEQA CE for the project. If the City is successful in securing Federal Funds, NEPA compliance would be needed. Additional scope will be needed to assist the City coordinate NEPA compliance with Caltrans.

PROJECT LOCATION

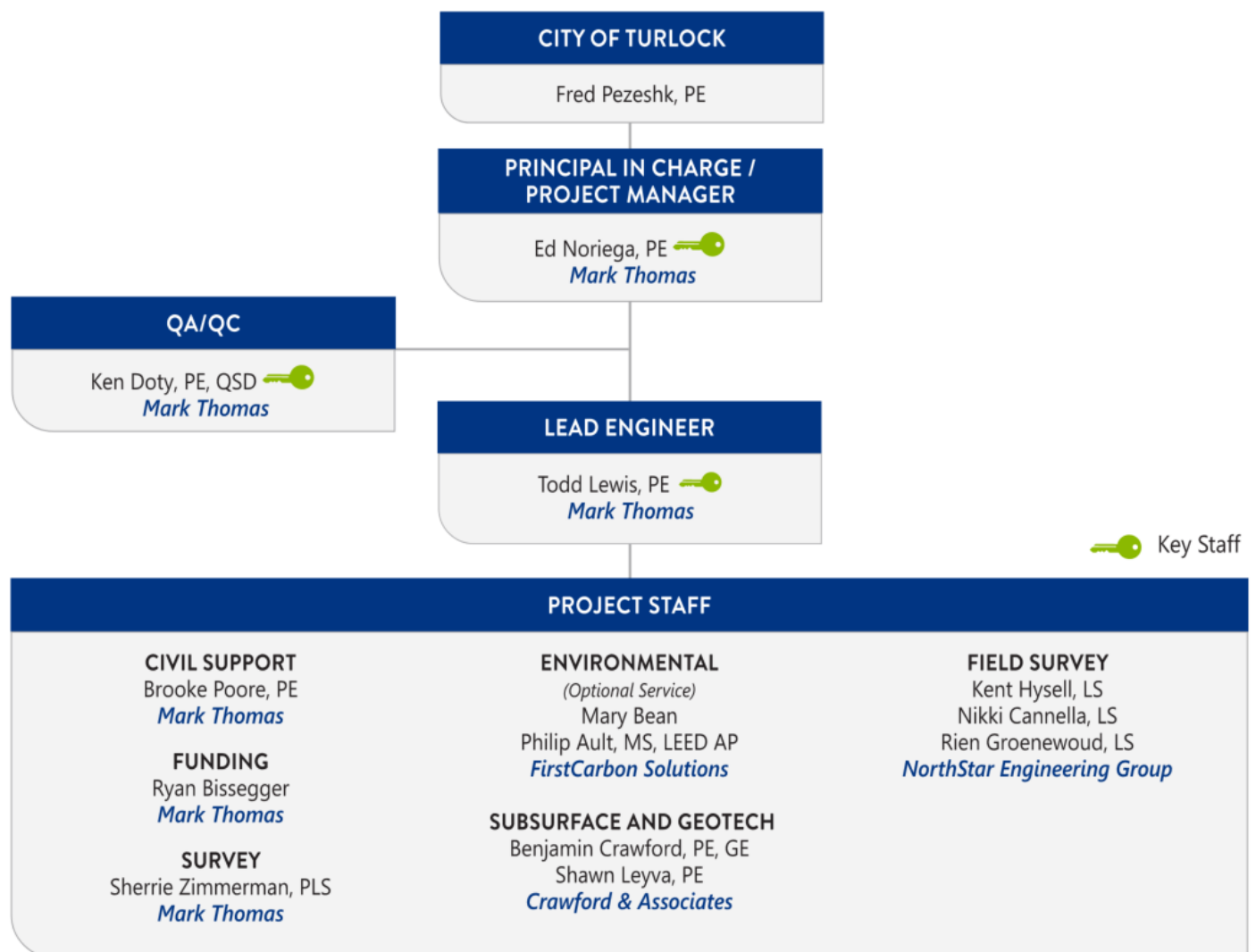
Dels Lane (N. Golden State Blvd to W. Monte Vista Ave)



Street Name	From	To	PCI	Length
Dels Lane	N. Golden State Blvd	W. Monte Vista Ave	27 (ave)	5,864
Fenn Court	East End	Dels Lane	46	194
Pomona Court	East End	Dels Lane	29	184
Humbolt Court	East End	Dels Lane	56	174
Berea Court	East End	Dels Lane	41	171
Seaborg	Dels Lane	Andre Lane	40 (ave)	1,032
			Total Length	7,619

ORGANIZATION CHART

We have selected a team of highly qualified firms and individuals that have experience working on similar projects. Mark Thomas understands the importance of assembling a team who will be available to support the City through the duration of this program. When assigning the members of this team, we took a close look at our staff's current commitments to ensure that each team member is dedicated and available to meet the City's project needs



SCOPE OF WORK

TASK 1. PROJECT MANAGEMENT AND COORDINATION

Task 1.1. Project Management

Mark Thomas' Project Manager will plan, organize, direct and monitor project work activities and resources, in accordance with the contracted scope, schedule and budget. This task includes performing ongoing general project management with the client, subconsultants and stakeholders, including preparing contract paperwork, memos, letters and e-mail, making phone calls and maintaining project files. This activity commences with receiving the Notice to Proceed, continues through submittal of the final key project deliverables, and concludes when the project is advertised for construction.

Task 1.2. Schedule and Monthly Status Reports

This task will include developing a master Critical Path Method (CPM) schedule and maintaining it throughout the design process. Input will be collected from Project Development Team (PDT) meetings and incorporated for the duration of the project. The CPM schedule will be updated monthly and at major project milestones and will be prepared using Microsoft Project software.

This task will also include preparing monthly status reports, which will be submitted with invoices. The status report will outline all activities for which charges have been made by the Consultant or sub-Consultants. Mark Thomas will prepare a draft status report and submit it for approval prior to submitting the first invoice.

Task 1.3. Project Development Team Meetings

The Project Development Team (PDT) will include the design team, City staff and consultants, and key stakeholders. We will begin with a project kickoff meeting to ensure mutual understanding of the intended purposes, objectives, milestones, and deliverables of the project. At the project kickoff meeting, Mark Thomas will distribute a master Critical Path Method (CPM) schedule as a draft for review by the PDT. The draft CPM schedule will then be updated using comments received from the PDT. In addition, the CPM schedule will be updated at major project milestones and will be prepared using Microsoft Project software. Thereafter, PDT meetings will generally be held centered on or near key project milestones.

This scope assumes a total of 10 PDT meetings.

Task 1.4. Quality Assurance/Quality Control

The Mark Thomas Quality Control (QC) plan consists of established procedures for performing the work, including methods for design calculations, establishing appropriate levels of design development for intermediate submittals, identification of regularly scheduled plan reviews, design checklists, and methods of project documentation.

- The Mark Thomas Quality Assurance (QA) Manager will perform an independent review of the project plans and specifications at each submittal for conformance with the Mark Thomas QC Plan and the City's standards of excellence.
- Designers will use a "review stamp" for each round of changes which will track who commented on the plans, who checked the drafting, and when the final product was reviewed again by the design engineer.

Task 1.5. Constructability Review

The goal of the constructability review is to reduce the costly risks associated with construction conflicts/delays and, in many cases, reducing contract costs and/or time. The Mark Thomas Construction Management Division will conduct an independent constructability review of the final PS&E documents before the project goes out to bid.

Task 1.6. Funding Assistance/Grant Applications

Mark Thomas will prepare up to five (5) grant funding applications for the City. It is anticipated at this time that the grant applications will include Local Partnership Program (LPP), Surface Transportation Block Grant Program (STBG), Active Transportation Program (ATP), and Congestion Mitigation and Air Quality (CMAQ). Mark Thomas will work closely with the City to identify projects, in addition to Dels Lane, that align with the purpose of the grants. Mark Thomas will prepare grant narrative responses and supporting graphics and maps. We will develop letter of support templates and coordinate with stakeholders to obtain signed letters. We will prepare a California Benefit/Cost Analysis model using the Caltrans-developed MS Excel tool for the LPP grant application.

TASK 1 DELIVERABLES

- Meeting Agenda and Minutes (10 meetings)
- CPM Schedule
- Monthly Status Report with Invoices
- Constructability Review with Markups
- Up to Five (5) Grant Applications

TASK 2. PRELIMINARY ENGINEERING

Task 2.1. Project Data Gathering/Site Visit

Mark Thomas will obtain available as-built and record information from the City, including maintenance records, roadway as-builts, right-of-way records, and other pertinent information. Any available survey data and site mapping will also be acquired and reviewed. This information will be the basis for initial mapping.

A preliminary field review will be conducted to review the project site. The project team will review and document existing conditions, geometrics, alignment, and any noticeable utility concerns (overhead utility lines, water and gas lines).

Included in this task is the review and reporting back to the City of existing street light locations against the City's standard plan.

Task 2.2. LiDAR Translation/Extraction/Base Mapping

Mark Thomas will translate the assigned street from the City's LiDAR point cloud. Translation is the process of placing the LiDAR points for the streets into the City's established horizontal and vertical datum. These points will be used to extract and create topographic surface and planimetric base maps that will be used for final design. These planimetric base maps will include roadway, sidewalks, curb & gutter, striping, and above ground surface visible utilities for the following segments. Mark Thomas will deliver a Civil 3D CAD drawing (2022 or newer).

Task 2.2.1. LiDAR Translation:

Using BAAM.Tech software, Mark Thomas will translate the streets defined in this scope of work from the City's point cloud to known horizontal and vertical datum. This task includes field and office work that ties up to 50 landmark points between LiDAR point cloud and field. Translated points will include at a minimum one (1) base control point (horizontal and vertical) for each group of streets.

Task 2.2.2. LiDAR Extraction:

Mark Thomas will extract point cloud information for the project which is approximately 7,619 linear feet. A topographic surface and planimetric base map will be produced for final design.

Task 2.3. Supplemental Topographic Survey

Task 2.3.1. Control Surveys

NorthStar Engineering Group, Inc. (NSE) will perform Topographic and Right-of-Way Surveys to provide design control and Right-of-Way Mapping for the project. We will set horizontal and vertical control points for project mapping in accordance with City horizontal and vertical control requirements. The horizontal and vertical will be based on the previously established points utilized for the LiDAR Surveys. NSE will establish additional control as necessary to collect the topographic features.

All surveying and mapping shall be in compliance with the provisions of the Professional Land Surveyors Act, Sections 8700 to 8805 Business and Professions Code; the provisions of the California Coordinate System, Sections 8801 to 8819 of the Public Resources Code; and any other applicable code in the State of California.

Task 2.3.2. Supplemental Topographic Surveys

NSE will perform supplemental detailed field surveys of the existing roadway corridor, physical improvements, visible utilities, and drainage features obscured from the LiDAR surveys as necessary for the project design. Conventional surveys will be performed to supplement and to survey tie-in points to ensure an accurate design and smooth transitions for the surface improvements and conforms. All work and files will be based on project coordinate control in accordance with City requirements for the preparation of documents and maps.

The supplemental design surveys include:

- Existing pavement and utilities located within the project limits.

- Existing pavement profile
- Existing ground elevations.
- Drainage features, as necessary, within the project limits.
- Physical improvements located within the project limits
- Visible utilities located within the project limits.
- Wet utility inverts where accessible.
- Existing road crossings and intersections.
- Lines of occupation including fences, structures, and apparent encroachments.
- Utility paint marks painted by USA.
- Geotechnical boring locations.

The survey data will be downloaded, and points provided for the Topographic Surveys and provided to Client for updating into the existing Lidar topographic survey drawing.

Task 2.3.3. Record Data Search

NSE will perform research of relevant land and survey records at the County to locate all necessary survey and land ownership records including Parcel Maps, Subdivision Maps, Records of Survey, Corner Records, and County Surveys required for analysis, determination, and delineation of the existing land net along the corridor to verify existing right-of-way. Research will be limited to public information. Based on the record information, prepare calculations for the existing roads along the project corridor and prepare a land net base map. Land net map will be tied to the control network established for the project.

Task 2.3.4. Monument Preservation

NSE will perform Monument Preservation for the project. This will include Pre-Construction Monumentation Preservation and Post-Construction Monumentation Preservation.

Pre-Construction Monumentation Preservation

Pursuant to California Business and Professions Code Section 8771, prior to construction NSE will conduct records research to identify the horizontal and vertical control for monuments within the area to be impacted by construction activities.

Prior to construction, NSE will perform a Field Survey to search and locate the existing record monuments and set reference ties to be shown on a Record of Survey based on the City of Turlock GPS Control Network. NSE will process and file a Record of Survey with the County Surveyor based on the survey of the existing monuments.

Post-Construction Monumentation Preservation

At the completion of construction, NSE will set surface ties for monument well placement by contractor for monuments within the street pavement areas. After installation of the wells, NSE will set monuments in wells based on the swing ties.

NSE will reset all other monuments outside the paved street area impacted by the construction activities.

NSE will prepare and process the Post Construction Record of Survey with the County Surveyor for all the monuments reset.

Task 2.4. Geotechnical

Crawford & Associates (Crawford) will perform the following scope of services to support the City and the Design Team with the development of rehabilitation strategies taking into consideration the current thickness of the existing pavement section, desired traffic index and design life, presence of utilities and driveways, cost and schedule.

City of Turlock plans to rehabilitate multiple streets in addition to the Dels Lane rehabilitation. The City plans to rehabilitate the following streets:

- Dels Lane between Golden State Boulevard and W Monte Vista Avenue.
- Fenn Court from East end to Dels Lane (approx. 194 ft)
- Pomona Court from East end to Dels Lane (approx. 184 ft)
- Humbolt Court from East end to Dels Lane (approx. 174 ft)
- Berea Court from East End to Dels Lane (approx. 171 ft)
- Seaborg Street from Dels Lane to Andre Lane (approx. 1032 ft)

Dels Lane primarily consists of a single lane in each direction with bike lanes along its entire alignment. The primary project alignment is surrounded by residential neighborhoods on both the east and west boundaries and intersects W Monte Vista Avenue to access the college. The southern limits of Dels Lane is surrounded by industrial buildings.

Crawford performed a virtual site visit using Google Earth, Streetview¹ to review the pavement surface condition. In general, the Dels Lane appears to be in poor to very poor condition. We separate Dels Lane into two sections: Section 1 is between Pedras Road and Golden State Boulevard and Section 2 is between Pedras Road and W Monte Vista Avenue. Section 1 is in poor condition. Alligator cracking is present within the wheel paths of the roadway in the northbound lane and medium to high severity longitudinal cracks with sections of spalling was observed along the southbound lane. Section 2 is in very poor condition. The condition of the pavement appears to be worn beyond its life cycle. We observed high severity alligator cracks, raveling, and discoloration, and low to medium severity potholes.

The courts are generally in poor condition. We observed moderate to high severity block cracking. Vegetation appears to be growing in the cracks. The distress within the courts are likely due to age, weathering, and lack of maintenance.

Crawford will perform the following scope of services to support the City and the Design Team with the development of rehabilitation strategies taking into consideration the current thickness of the existing pavement section, desired traffic index and design life, presence of utilities and driveways, cost and schedule.

Task 2.4.1. Preliminary Review and Coordination

Meet with the design team to review the preliminary approach and discuss the project needs, goals and schedule. Crawford will review City provided maintenance and improvement documents for the road segments, if available. A Crawford representative will determine exploration locations, determine site access, and will visit the site prior to field work to mark our exploration location(s) for Underground Service Alert

¹ <https://earth.google.com/web>

(USA). We will obtain a City of Turlock encroachment permit for our fieldwork within the public right-of-way core locations, and schedule traffic control as needed.

Task 2.4.2. Pavement Condition Assessment

Crawford will walk the alignment noting the condition of the pavement, including general notes about transverse and longitudinal cracking, rutting, and failure areas (alligator cracking). Crawford will note (on an aerial map or provided plan) the location and general size of the failure locations and provide this information to the design team for cost estimating purposes of dig out/repair locations.

Task 2.4.3. Pavement Coring & Laboratory Testing

To measure the existing structural pavement sections (HMA and AB), Crawford will perform pavement cores across all lanes of Dels Lane at intervals of about 500 linear feet and at least one core in each cul de sac. An Engineer/Geologist will direct the coring and sampling. At each core location, Crawford will use a diamond tipped core bit 4 to 6 inches in diameter to core through the existing pavement. The existing pavement sections (HMA and AB) will be measured, and subgrade samples will be retrieved for R-value testing.

Native sampling may fluctuate depending on soil conditions encountered at the time of work. Not all material may be suitable for testing (such as hard pan or backfill material). Crawford will provide appropriate testing for design purposes based on what it is encountered in the field.

Cores will be backfilled with sand and topped with dyed black quick setting concrete to match existing road. Hot mix asphalt patching is not included in our scope of services since the road will be rehabilitated soon. We will work with the City of Turlock encroachment permit department on the traffic control requirements; however, we expect traffic control to consist of road work ahead signs, lane shifts, and lane closures with flaggers.

Samples of the subgrade soil will be tested to determine the R Value for our pavement rehabilitation design.

Task 2.4.3.1. Engineering Analysis

Following the results of our fieldwork and R-value testing, Crawford will perform engineering analyses to determine the following:

- Current traffic index based on the results of the cores, assigned gravel factors for the in-place materials, and thickness of the existing pavement section.
- New pavement section thicknesses based on the desired traffic index (provided by Mark Thomas) for comparison purposes only.
- Various pavement rehabilitation options including mill and overlay, full depth reclamation, remove and replacement, and full depth HMA. These options will consider the design traffic index and a reduced traffic index for comparisons by the City and the Design Team (typically comparing 10 and 20 year design).

Task 2.4.3.2. Pavement Design Report

Crawford will prepare a Draft and Final Pavement Design Report containing:

- Project description and scope of services;

- Subgrade soil conditions;
- Existing pavement condition;
- Results of our pavement coring, presence of overlays and fabric, and current traffic index;
- R-value test results;
- FDR mix design results (if selected);
- New pavement section recommendations for traditional AB and HMA and full depth /hma based on the traffic index provided by the Design Team;
- Rehabilitation options considering mill and overlay with dig outs and FDR for both the desired traffic index and a reduced design life. The rehabilitation options will likely be broken out along similar segments of road.
- Vicinity map, site plan, dig out map(s), core logs, and core photos.

Task 2.5. Environmental

City of Turlock will prepare a Categorical Exemption for the project. Mark Thomas will support the City by providing a project description for the project.

Task 2.6. Utility Coordination and Investigation

Task 2.6.1. Utility Coordination

Mark Thomas will provide utility coordination services which will be conducted in general conformance with Caltrans' Local Assistance and Utility Relocation Manuals. It is assumed that this project will not have any utility relocations but if it is necessary the Mark Thomas team will follow the Utility A-B-C process:

- **Utility "A" Letter** - A USA list is generated that shows all possible utility companies located within the project limits. A letter is sent to the respective utility company informing them about the project and asking them for as-built mapping and liability claims within the project area.
- **Utility Kick-Off Meeting** - Once 30% design is complete, a utility kick-off meeting is held with the utility companies to discuss project impacts. At the meeting, a preferred approach is recommended to the utility companies and a consensus is reached regarding various items including clear recovery zone requirements, overhang easements and vertical clearance requirements over underground utilities.
- **Utility "B" Letter** - Letter is issued to the utility companies with 60% plans that show utility impacts. The utility companies are instructed to begin relocation plans at this time. Frequent follow ups with utility companies are required from this point forward.
- **Utility "C" Letter (Notice to Owner)** - Once utility relocation plans are received and approved from the utility companies, the notice to owner letter authorizes the company to relocate their utilities. Right of way acquisition must be cleared for this letter to be issued.

Task 2.6.2. Subsurface Utility Engineering and Locating (SUE)

Mark Thomas will complete a utility search to locate public and private utilities within the roadway (from curb to curb only) along project streets for a total linear footage of about 7,619 feet. This includes Quality Level B (QL-B) subsurface utility engineering (SUE) services, focusing on accurately identifying and mapping public and private utilities, based on available facility maps and visible surface facilities, as derived from electromagnetic (EM) induction and GPR readings within the specified project area. Depths will be added

wherever possible, depending on signal received by the EM locator or GPR. Any issues will be reported to the City and documented in a report.

Potholes will be required of the City's construction contractor and are excluded from this scope of work.

Topographic Surveys:

Mark Thomas will survey all SUE marks and depths for the areas listed above. This will include dipping up to 136 Sewer manholes and storm drain manholes or inlets and locating the nut inside up to 70 water valves. This topographic scope is limited to five (10) days of fieldwork for a 2-person field crew.

Deliverables:

Findings will be documented in the field using water-based paint, flags, and/or whisksers. Utility lines and depths will be marked on the ground in pink, identifying them as survey marking and dotted in APWA uniform color code. It is assumed paint markings will not need to be removed. All marks and dips will be surveyed and added to the topographic survey and utility drawings.

Survey Assumptions:

- All access will be provided.
- Project schedule is dependent on the weather and any site access.
- If needed, Mark Thomas will obtain an encroachment permits from the City at no additional cost
- The following points highlight key considerations and limitations of SUE:
 - **Detection Limitations:** Detecting all utilities cannot be guaranteed due to various factors such as material composition, depth, signal interference, incomplete or inaccurate record information, and environmental conditions.
 - **Nonmetallic Utilities:** Nonmetallic utilities cannot be traced using electromagnetic instrumentation. Ground Penetrating Radar (GPR) will be employed in an attempt to identify these nonmetallic utilities. However, GPR results can be influenced by factors including pipe size, depth, soil conditions, rebar presence, and subsurface groundwater.
 - **811 Dig Alert:** It is essential for all parties involved in excavation to follow appropriate notification and safety procedures to prevent damage to underground utilities.

TASK 2 DELIVERABLES

- Civil 3D CAD Surface (2018 or newer)
- Civil 3D CAD Planimetrics Base Map Drawing (2018 or newer)
- Draft Pavement Design Report
- Final Pavement Design Report
- Utility A-B-C Letters
- Subsurface Utility Mapping with Depths

TASK 3. PLANS, SPECIFICATIONS, AND ESTIMATE (PS&E)

Mark Thomas will complete the design tasks for final plans, specifications and estimates (PS&E) for the project. Final PS&E represents a complete PS&E package with checked details and independent calculations. Following each design submittal, City comments will be reviewed and addressed using a comment matrix.

Task 3.1. 30% Concept Plans

Mark Thomas will prepare a strip map exhibit which shows the proposed work for review and comment by the City. The exhibit will show the proposed pavement strategy, limits of curb and gutter reconstruction, locations of curb ramp reconstructions, and signage and striping. In order to maintain an expediated project schedule, the 30% concept plans will be produced based on aerial imagery and not on the LiDAR survey data. Designs will be in accordance with Caltrans design standards, CA MUTCD guidelines, and the City's current design standards. Plan will be at a (1"=80') scale. This submittal will also include a preliminary construction cost estimate for the work proposed along the whole corridor. Mark Thomas will prepare concept exhibit and preliminary construction cost estimate for Dels Lane (from N. Golden State Blvd to W. Monte Vista Ave). No other submittals or exhibits are anticipated for the roadway design.

Task 3.2. Plans Specifications & Estimate (PS&E)

Task 3.2.1. 60% Plans

Mark Thomas will prepare draft engineering plans for the segment based upon the approved 30% concept plans. The plans will include layouts, project control, construction details, traffic control plans, and signing and striping plans. The project control sheet will indicate pre/post construction monument preservation.

JLB will prepare the electrical design plans to include the traffic signal modifications. The plans will provide the layout of the intersection geometrics, traffic signal equipment, including locations of poles, and type of vehicular signals. Within the 60% submittal, a conductor schedule would be included as a placeholder, but it would be unfilled. The signal modifications shall be per the City's current design standards, and Caltrans Standard Plans

Traffic Signal Modifications include:

1. Dels Lane at Golden State Boulevard
 - Add video detection to the Dels Lane approach only.
 - Replace the pedestrian push buttons at the northwest and northeast returns with Accessible Pedestrian Signal (APS) buttons.
 - Impacts to pull boxes and conduits at the northwest return and thus require rewiring of the traffic signal.
 - Add high visibility reflective strips to all signal head backplates.
2. Dels Lane at Hawkeye Avenue
 - Add video detection to all four approaches.
 - Replace the pedestrian push buttons at all four returns with APS buttons.
 - Impacts to pull boxes and conduits at the northeast return and thus require rewiring of the traffic signal.
 - Add high visibility reflective strips to all signal head backplates.
 - Replace the bike push buttons with APS buttons.
3. Dels Lane at Monte Vista Avenue
 - Add video detection to the southern Dels Lane approach only.
 - Replace the pedestrian push buttons at the southwest and southeast returns with APS buttons.

- Impacts to pull boxes and conduits at the southeast return and thus require rewiring of the traffic signal.
- Add high visibility reflective strips to all signal head backplates.
- Replace the bike push buttons with APS buttons.

It is anticipated that the following sheets will need to be prepared:

ROADWAY PLANS	ESTIMATED NUMBER OF SHEETS
Title Sheet	1
General Notes	2
Project Control	1
Key Map	1
Typical Cross Sections	2
Layouts	16
Construction Detail Sheets	2
Curb Ramp Sheets	24
Grading Plans	14
Utility Plan	15
Traffic Handling Sheets	15
Construction Area Sign Sheet	1
Signing and Striping Plans	12
Signal Modification Sheets	9
Total Estimated Sheet Count	115

Task 3.2.2. 90% Plans

This submittal represents a completed Bid Set, ready for bidding. Major design features have been reviewed at least once at this stage.

Task 3.2.3. 100% Plans

This submittal is the 100% Plans ready for Bid. Comments from the 90% plans were discussed and revised as necessary.

Task 3.2.4. Specifications

Mark Thomas will develop project special provisions using City standards. The special provisions will be prepared using Microsoft Word. Special Provisions will be submitted at the 90% and 100% submittal.

Task 3.2.5. Estimates

To verify programmed funding matches the anticipated construction costs, Mark Thomas will prepare preliminary construction cost estimates at the 60%, 90% and 100% submittals. The estimates will be comprised of unit prices placed on detailed quantity and check quantity calculations. Unit prices will be developed using current bid results from similar projects, Caltrans database information and Caltrans latest Construction Cost Manual.

Task 3.2.6. Miscellaneous Exhibits

Mark Thomas will prepare up to two (2) project exhibits as requested by the City. Exhibits are intended to be easy-to-read, non-technical documents. They may include the use of an aerial background with text callouts, colored hatching, and photographs that would convey non-technical information that can be used in a public presentation or City's website.

TASK DELIVERABLES

- 30% Concept Plan Exhibit & Estimate
- Plans (60%, 90% and/or 100%)
- Special Provisions (60%, 90% and/or 100%)
- Estimate (60%, 90%, and/or 100%)
- Miscellaneous Exhibits (up to 2 exhibits)

TASK 4. CONSTRUCTION & BID SUPPORT

Task 4.1. Bid Support

Mark Thomas will assist the City during bidding of the project. The work may include answering bid inquiries of prospective bidders and preparing addenda to the PS&E during bidding. Mark Thomas has budgeted the effort for Bid Support to have a total of 10 inquiries and the preparation of 1 addendum.

Task 4.2. Construction Support

Mark Thomas will assist the City's Construction Manager during construction. The work may include responding to Requests for Information (RFI) by the contractor, providing consultation and interpreting the construction documents, preparing contract change orders, attending construction meetings (as needed), and visiting the project locations during construction. Mark Thomas will collaborate with the City's construction manager in review and approval of shop drawings and submittals.

Mark Thomas has budgeted for the construction support effort as follows:

- 1 preconstruction meeting
- No more than 4 additional construction meetings
- 2 on-site visits
- 8 construction RFI

ASSUMPTIONS

This scope of work has been prepared using the following assumptions:

- Per DIB 82-06 and Title 2 of the Americans with Disabilities Act (ADA), maintenance activities, such as slurry seal treatments, are not considered alterations. Therefore, maintenance work is not subject to the accessibility requirements of these documents.
- Utility relocations will be limited to adjustments to grade. If relocations of underground facilities are required, additional budget will be required to complete this coordination.
- PDT Meetings will be held virtually.

- Contract plans will be provided on 22 X 34-inch sheets.
- AutoCAD Civil 3D 2022 will be used to produce the contract plans for this project.
- City of Turlock will accommodate no cost encroachment permits.
- The project will be advertised, awarded and administered by the City and the City will coordinate reproductions of the bid package.
- The City will provide any maintenance and improvement documents for the various streets, if available. This should include any as-built information for utilities (i.e. storm drain, sewer, water, etc.).
- All construction submittals by the contractor will be reviewed and approved by the City's Construction Manager.
- The preconstruction meetings will be held virtually.

Survey Assumptions:

- Boundary Survey/right of way survey is not included in this scope of work
- Grading and Utility staking are not included in this scope of work
- Traffic control for survey activities are not included in this scope

Electrical Assumptions:

- ISO illumination studies are not included in the scope of work.
- The existing traffic signal controller cabinets and electrical service cabinets will remain in place and will not need to be modified in any way.
- The modification to the signal cabinet will be limited to the removal of the inductive loop detection equipment and the installation of the video detection equipment and accessible pedestrian signal (APS) equipment.
- This scope of work assumes that there is adequate space within the existing signal cabinet(s) to add the necessary signal equipment needed to modify the signal to utilize video detection and the APS equipment.
- Preparation of as-built plans is not included in the scope of work.
- Signal interconnect is not included in the scope of work.
- Signal timing plans are not included in the scope of work.

COST PROPOSAL FOR PROJECT SCOPE - Turlock: Dels Lane (N. GSB to W. Monte Vista Ave)

MARK THOMAS	Mark Thomas																Subconsultants			TOTAL COST
	Sr. Engineering Manager \$365	Sr. Project Manager \$281	Technical Lead \$221	Civil Engineering Designer \$178	Design Engineer II \$145	Survey Manager I \$230	Asst Surveyor II \$134	Survey Specialist II \$153	Survey Technician III \$141	2-Person Crew (OE3) \$331	Funding Manager \$314	Funding Specialist \$157	Project Accountant \$131	Sr. Project Coordinator \$150	Total Hours	Total MT Cost	Crawford & Associates	Northstar	JLB	
1.0 PROJECT MANAGEMENT AND COORDINATION																				
1.1 Project management	24	40		50											114	\$28,920		-	-	\$28,920
1.2 Schedule and Monthly Status Reports		8		12									36	24	80	\$12,710	-	-	-	\$12,710
1.3 Project Development Team Meetings	8	8		12											28	\$7,309	-	-	-	\$7,309
1.4 Quality Assurance/Quality Control			40	10											50	\$10,605	2,663	-	-	\$13,268
1.5 Constructability Review															0	\$0	-	-	-	\$0
1.6 Funding Assistance/Grant Applications					80						200	260			540	\$115,350	-	-	-	\$115,350
OTHER DIRECT COSTS																\$33,193	-	-	-	\$33,193
Subtotal Phase 1	32	56	40	84	80	0	0	0	0	0	200	260	36	24	812	\$208,088	\$2,663	\$0	\$0	\$210,751
2.0 PRELIMINARY ENGINEERING																				
2.1 Project Data Gathering/Site Visit		4	16		16										36	\$6,973	-	-	-	\$6,973
2.2 LiDAR Translation/Extraction/Base Mapping															0	\$0	-	-	-	\$0
2.2.1 LiDAR Translation						8	4	24		32			1	2	71	\$17,075	-	-	-	\$17,075
2.2.2 LiDAR Extraction						8	8	20	100						136	\$20,041	-	-	-	\$20,041
2.3 Supplemental Topographic Survey						4		4	16	16			1	2	43	\$9,512	-	-	-	\$9,512
2.3.1 Control Surveys															0	\$0	-	7,208	-	\$7,208
2.3.2 Supplemental Topographic Survey															0	\$0	-	34,505	-	\$34,505
2.3.3 Record Data Search															0	\$0	-	12,744	-	\$12,744
2.3.4 Monument Preservation															0	\$0	-	22,056	-	\$22,056
2.4 Geotechnical															0	\$0	-	-	-	\$0
2.4.1 Preliminary Review and Coordination															0	\$0	9,376	-	-	\$9,376
2.4.2 Pavement Condition Assessment															0	\$0	8,223	-	-	\$8,223
2.4.3 Pavement Coring & Laboratory Testing															0	\$0	10,736	-	-	\$10,736
2.4.3.1 Engineering Analysis															0	\$0	9,560	-	-	\$9,560
2.4.3.2 Pavement Design Report															0	\$0	13,965	-	-	\$13,965
2.5 Environmental															0	\$0	-	-	-	\$0
2.6 Utility Coordination and Investigation															0	\$0	-	-	-	\$0
2.6.1 Utility Coordination		8	40	40											88	\$18,193	-	-	-	\$18,193
2.6.2 Subsurface Utility Engineering and Locating				40		4	8	16	40	56			1	4	169	\$36,452	-	-	-	\$36,452
Subtotal Phase 2	0	12	56	80	16	24	20	64	156	104	0	0	3	8	543	\$108,246	\$51,861	\$76,514	\$0	\$236,621
3.0 PLANS, SPECIFICATIONS, AND ESTIMATE																				
3.1 30% Concept Plans	4	8	60	90	90										252	\$45,997	-	-	-	\$45,997
3.2 Plans, Specifications, and Estimate															0	\$0	-	-	-	\$0
3.2.1 60% Plans	4	40	220	230	270										764	\$141,278	-	-	29,859	\$171,136
3.2.2 90% Plans	4	40	160	230	250										684	\$125,142	-	-	14,929	\$140,071
3.2.3 100% Plans	4	20	90	120	140										374	\$68,570	-	-	4,977	\$73,547
3.2.4 Specifications	4	12	40												56	\$13,664	-	-	-	\$13,664
3.2.5 Estimates	4	4	40	40	60										148	\$27,218	-	-	-	\$27,218
3.2.6 Miscellaneous Exhibits	4	4	24		36										68	\$13,096	-	-	-	\$13,096
Subtotal Phase 3	28	128	634	710	846	0	0	0	0	0	0	0	0	0	2346	\$434,965	\$0	\$0	\$49,765	\$484,730
4.0 CONSTRUCTION AND BID SUPPORT																				
4.1 Bid Support		12	24												36	\$8,672	-	-	-	\$8,672
4.2 Construction Support		16	60		60										136	\$26,430	-	-	-	\$26,430
Subtotal Phase 4	0	28	84	0	60	0	0	0	0	0	0	0	0	0	172	\$35,101	\$0	\$0	\$0	\$35,101
TOTAL HOURS	60	224	814	874	1002	24	20	64	156	104	200	260	39	32	3873		0	0	0	
Anticipated Salary Increases																\$7,532	\$0	\$0	\$1,087	\$8,619
OTHER DIRECT COSTS																\$33,193	\$20,903	\$0	\$469	\$54,565
TOTAL COST	\$21,928	\$63,020	\$179,617	\$155,491	\$145,098	\$5,528	\$2,676	\$9,797	\$21,945	\$34,423	\$62,888	\$40,877	\$5,110	\$4,810		\$793,933	\$75,427	\$76,514	\$51,321	\$997,195

MT Fee (Cost Estimate Rates)

Note: Mark-ups are Not Allowed

☒ Prime Consultant

☐ Subconsultant

☐ 2nd Tier Subconsultant

Consultant: Mark Thomas & Company, Inc.

Project No. Dels Lane (N. GSB to W. M Contract No. _____ Date 3/5/2025

DIRECT LABOR

Classification/Title	Name	Range	Hours	Actual or Average Hourly Rate	Total
Principal		\$168 - \$205	0.0	\$ 186.50	\$ -
Sr. Engineering Manager	Ed Noriega	\$115 - \$150	60.0	\$ 132.50	\$ 7,950.00
Engineering Manager		\$111 - \$130	0.0	\$ 120.50	\$ -
Design Manager		\$111 - \$130	0.0	\$ 120.50	\$ -
Sr. Project Manager		\$84 - \$120	224.0	\$ 102.00	\$ 22,848.00
Sr. Technical Lead		\$81 - \$110	0.0	\$ 95.50	\$ -
Project Manager		\$72 - \$100	0.0	\$ 86.00	\$ -
Technical Lead	Todd Lewis	\$70 - \$90	814.0	\$ 80.00	\$ 65,120.00
Sr. Project Engineer		\$60 - \$90	0.0	\$ 75.00	\$ -
Sr. Technical Engineer		\$62 - \$75	0.0	\$ 68.50	\$ -
Project Engineer		\$49 - \$75	0.0	\$ 62.00	\$ -
Civil Engineering Designer		\$49 - \$80	874.0	\$ 64.50	\$ 56,373.00
Sr. Technician		\$50 - \$70	0.0	\$ 60.00	\$ -
Design Engineer II		\$40 - \$65	1002.0	\$ 52.50	\$ 52,605.00
Design Engineer I		\$33 - \$50	0.0	\$ 41.50	\$ -
Technician		\$30 - \$45	0.0	\$ 37.50	\$ -
Intern		\$17 - \$30	0.0	\$ 23.50	\$ -
Survey Division Manager		\$96 - \$165	0.0	\$ 130.50	\$ -
Survey Manager II		\$84 - \$100	0.0	\$ 92.00	\$ -
Survey Manager I		\$72 - \$95	24.0	\$ 83.50	\$ 2,004.00
Project Surveyor III		\$67 - \$95	0.0	\$ 81.00	\$ -
Project Surveyor II		\$58 - \$80	0.0	\$ 69.00	\$ -
Project Surveyor I		\$57 - \$75	0.0	\$ 66.00	\$ -
Asst Surveyor III		\$51 - \$60	0.0	\$ 55.50	\$ -
Asst Surveyor II		\$42 - \$55	20.0	\$ 48.50	\$ 970.00
Asst Surveyor I		\$39 - \$50	0.0	\$ 44.50	\$ -
Survey Specialist III		\$48 - \$90	0.0	\$ 69.00	\$ -
Survey Specialist II		\$41 - \$70	64.0	\$ 55.50	\$ 3,552.00
Survey Specialist I		\$39 - \$60	0.0	\$ 49.50	\$ -
Lead Survey Technician		\$43 - \$50	0.0	\$ 46.50	\$ -
Survey Technician III		\$42 - \$60	156.0	\$ 51.00	\$ 7,956.00
Survey Technician II		\$35 - \$55	0.0	\$ 45.00	\$ -
Survey Technician I		\$19 - \$40	0.0	\$ 29.50	\$ -
SUE Program Manager		\$84 - \$100	0.0	\$ 92.00	\$ -
Chief of Party (OE3)		\$58 - \$70	0.0	\$ 64.00	\$ -
Instrumentperson (OE3)		\$53 - \$65	0.0	\$ 59.00	\$ -
Chainperson (OE3)		\$51 - \$60	0.0	\$ 55.50	\$ -
Apprentice (OE3)		\$38 - \$55	0.0	\$ 46.50	\$ -
2-Person Crew (OE3)		\$110 - \$130	104.0	\$ 120.00	\$ 12,480.00
3-Person Crew (OE3)		\$168 - \$195	0.0	\$ 181.50	\$ -
Utility Locator (North)		\$55 - \$65	0.0	\$ 60.00	\$ -
Chief of Party (OE12)		\$63 - \$75	0.0	\$ 69.00	\$ -
Instrumentperson (OE12)		\$58 - \$70	0.0	\$ 64.00	\$ -
Chainperson (OE12)		\$55 - \$65	0.0	\$ 60.00	\$ -
Apprentice (OE12)		\$47 - \$55	0.0	\$ 51.00	\$ -
2-Person Crew (OE12)		\$117 - \$135	0.0	\$ 126.00	\$ -

3-Person Crew (OE12)		\$175 - \$205	0.0	\$ 190.00	\$ -
Utility Locator (South)		\$64 - \$75	0.0	\$ 69.50	\$ -
Funding Manager		\$103 - \$125	200.0	\$ 114.00	\$ 22,800.00
Sr. Funding Specialist		\$70 - \$85	0.0	\$ 77.50	\$ -
Funding Specialist		\$39 - \$75	260.0	\$ 57.00	\$ 14,820.00
Project Accountant Manager		\$65 - \$75	0.0	\$ 70.00	\$ -
Project Accountant		\$35 - \$60	39.0	\$ 47.50	\$ 1,852.50
Sr. Project Coordinator		\$44 - \$65	32.0	\$ 54.50	\$ 1,744.00
Project Coordinator		\$37 - \$55	0.0	\$ 46.00	\$ -
Sr. Project Assistant		\$40 - \$55	0.0	\$ 47.50	\$ -
Project Assistant		\$28 - \$40	0.0	\$ 34.00	\$ -
Sr. Technical Writer		\$37 - \$55	0.0	\$ 46.00	\$ -
Technical Writer		\$36 - \$45	0.0	\$ 40.50	\$ -
Sr. Graphic Manager		\$57 - \$80	0.0	\$ 68.50	\$ -
Sr. Graphic Designer		\$43 - \$65	0.0	\$ 54.00	\$ -
Graphic Designer		\$34 - \$45	0.0	\$ 39.50	\$ -

LABOR COSTS

a) Subtotal Direct Labor Costs	\$ 273,074.50
b) Anticipated Salary Increases (see page 2 for calculation)	\$ 2,730.75
c) TOTAL DIRECT LABOR COSTS [(a) + (b)]	\$ 275,805.25

INDIRECT COSTS

d) Fringe Benefits (Rate: 92.57%)	e) Total Fringe Benefits [(c) x (d)]	\$ 255,312.92
f) Overhead (Rate: 58.18%)	g) Overhead [(c) x (f)]	\$ 160,463.49
h) General and Administrative (Rate: 0.00%)	i) Gen & Admin [(c) x (h)]	\$ -
j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]		\$ 415,776.41

FIXED FEE	k) TOTAL FIXED FEE [[(c) + (j)] x fixed fee 10.00 %]	\$ 69,158.17
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l) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	
Mileage	2400	miles	\$0.67	\$ 1,608.00
Mileage - Survey	0	miles	\$0.67	\$ -
Copies	0	EA	\$0.05	\$ -
Reproductions - full size	0	sheets	\$1.00	\$ -
Reproductions - half size	0	sheets	\$0.35	\$ -
Structure/Quantity Calculations	0	sheets	\$0.05	\$ -
Misc. Costs	0	LS	\$500.00	\$ -
Overnight Mail/Mail	0	EA	\$15.00	\$ -
Subsurface Utility Investigation	1	EA	\$31,585.00	\$ 31,585.00
Misc. Surveys (Maps, PTR's etc.)	0	LS	\$1,000.00	\$ -
Safety Plan	0	LS	\$1,000.00	\$ -
Traffic Control	0	LS	\$3,000.00	\$ -
Per Diem	0	Day	\$260.00	\$ -
MTLS Mobile Scanner	0	Day	\$8,000.00	\$ -
Survey Equipment	0	HR	\$30.00	\$ -

l) TOTAL OTHER DIRECT COSTS \$ 33,193.00

m) SUBCONSULTANTS' COSTS (add additional pages if necessary)

Subconsultant 1: Crawford & Associates	\$ 75,427
Subconsultant 2: Northstar	\$ 76,514
Subconsultant 3: JLB	\$ 51,321
Subconsultant 4: SUBCONSULTANT 4	\$ -
Subconsultant 5: SUBCONSULTANT 5	\$ -
Subconsultant 6: SUBCONSULTANT 6	\$ -

m) TOTAL SUBCONSULTANTS' COSTS \$ 203,262

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l) + (m)] \$ 236,455

TOTAL COST [(c) + (j) + (k) + (n)] \$ 997,195

NOTES:

1. Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals
2. The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. Anticipated salary increases calculation (page 2) must accompany.

CALCULATIONS FOR ANTICIPATED SALARY INCREASES

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal	Total Hours per Cost Proposal	Avg Hourly Rate	2 Year Contract Duration
\$273,074.50	/ 3873.0	= \$70.51	Year 1 Avg Hourly Rates

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %

	Average Hourly Rate		Proposed Escalation		
Year 1	\$70.51	+	5.00%	=	\$74.03 Year 2 Avg Hourly Rate
Year 2	\$74.03	+	5.00%	=	\$77.73 Year 3 Avg Hourly Rate
Year 3	\$77.73	+	5.00%	=	\$81.62 Year 4 Avg Hourly Rate
Year 4	\$81.62	+	5.00%	=	\$85.70 Year 5 Avg Hourly Rate
Year 5	\$85.70	+	5.00%	=	\$89.99 Year 6 Avg Hourly Rate
Year 6	\$89.99	+	5.00%	=	\$94.49 Year 7 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total hours per Cost Proposal		Total Hours per Year	
Year 1	80%	x	3873.0	=	3098.4	Estimated Hours Year 1
Year 2	20%	x	3873.0	=	774.6	Estimated Hours Year 2
Year 3	0%	x	3873.0	=	0.0	Estimated Hours Year 3
Year 4	0%	x	3873.0	=	0.0	Estimated Hours Year 4
Year 5	0%	x	3873.0	=	0.0	Estimated Hours Year 5
Year 6	0%	x	3873.0	=	0.0	Estimated Hours Year 6
Total	100%		Total		3873.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	\$70.51	x	3098.4	=	\$218,459.60	Estimated Cost Year 1
Year 2	\$74.03	x	774.6	=	\$57,345.65	Estimated Cost Year 2
Year 3	\$77.73	x	0.0	=	\$0.00	Estimated Cost Year 3
Year 4	\$81.62	x	0.0	=	\$0.00	Estimated Cost Year 4
Year 5	\$85.70	x	0.0	=	\$0.00	Estimated Cost Year 5
Year 6	\$89.99	x	0.0	=	\$0.00	Estimated Cost Year 6
Total Direct Labor Cost with Escalation					\$275,805.25	
Direct Labor Subtotal before Escalation					\$273,074.50	
Estimated total of Direct Labor Salary Increase					\$2,730.75	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable. (i.e. \$250,000 x 2% x 5 yrs = \$25,000 is not an acceptable methodology)
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Dels Lane Rehabilitation

Crawford & Associates, Inc.

2/12/2025

Crawford & Associates, Inc. Geotechnical Engineering, Design and Construction Services		Principal *	Senior Project Manager *	Senior Project Manager *	Project Manager II	Project Manager I	Senior Geologist	Senior Engineer	Project Engineer II	Project Engineer I	Staff Engineer	Administrative Assistant	Field Technician (Prevailing Wage) **	Concrete Testing Technician (Prevailing Wage) **	Laborer Technician (Prevailing Wage) **	Anticipated Salary Increase	LABOR COST PER TASK	OTHER DIRECT COSTS	TOTAL COST	
	Crawford & Associates Staff (*Key)	B. Crawford	TBD	TBD	S. Leyva	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD				
	Initial Hourly Rate	\$ 74.52	\$ 77.60	\$ 62.63	\$ 60.47	\$ 58.30	\$ 51.19	\$ 51.19	\$ 46.31	\$ 41.34	\$ 36.25	\$ 32.80	\$ 44.79	\$ 41.49	\$ 36.04	\$ 0.00				
Fringe Benefits	88.29%	\$ 65.79	\$ 68.52	\$ 55.30	\$ 53.39	\$ 51.47	\$ 45.19	\$ 45.19	\$ 40.88	\$ 36.50	\$ 32.01	\$ 28.96	\$ 39.55	\$ 36.63	\$ 31.82	\$ 0.00				
Overhead	116.79%	\$ 87.03	\$ 90.63	\$ 73.15	\$ 70.63	\$ 68.09	\$ 59.78	\$ 59.78	\$ 54.08	\$ 48.29	\$ 42.34	\$ 38.31	\$ 52.32	\$ 48.45	\$ 42.09	\$ 0.00				
General & Administrative	20.00%	\$ 14.90	\$ 15.52	\$ 12.53	\$ 12.09	\$ 11.66	\$ 10.24	\$ 10.24	\$ 9.26	\$ 8.27	\$ 7.25	\$ 6.56	\$ 8.96	\$ 8.30	\$ 7.21	\$ 0.00				
Fixed Fee	10%	\$ 24.22	\$ 25.23	\$ 20.36	\$ 19.66	\$ 18.95	\$ 16.64	\$ 16.64	\$ 15.05	\$ 13.44	\$ 11.78	\$ 10.66	\$ 14.56	\$ 13.49	\$ 11.72	\$ 0.00				
	Hourly Rate	\$ 266.47	\$ 277.51	\$ 223.97	\$ 216.24	\$ 208.47	\$ 183.05	\$ 183.05	\$ 165.58	\$ 147.84	\$ 129.63	\$ 117.29	\$ 160.18	\$ 148.35	\$ 128.88	\$ 0.00				
TASK NO. 1																				
	Coordination, Field Preparation, Permitting	2.0				12.0			10.0	18.0	12.0	4.0					\$ 9,376.23		\$ 9,376.23	
TASK NO. 2																				
	Pavement Conditions Assessment					6.0		20.0	20.0								\$ 8,223.39		\$ 8,223.39	
TASK NO. 3																				
	Pavement Coring					4.0			4.0	30.0		8.0			30.0		\$ 10,736.04		\$ 10,736.04	
TASK NO. 4																				
	Engineering Analysis					6.0		18.0	16.0	16.0							\$ 9,560.42		\$ 9,560.42	
TASK NO. 5																				
	Draft and Final Reports	2.0			8.0			18.0	18.0	16.0	20.0	4.0					\$ 13,965.27		\$ 13,965.27	
TASK NO. 6																				
	Plan Review and Comments	4.0			4.0			4.0									\$ 2,663.02		\$ 2,663.02	
OTHER DIRECT COSTS																				
Mileage (IRS Rate)																		\$ 294.75	\$ 294.75	
Per Diem (GSA Rate)																		\$ 220.00	\$ 220.00	
Permit Fees																		\$ -	\$ -	
Traffic Control Equipment																		\$ -	\$ -	
Traffic Control (Minor)																		\$ -	\$ -	
Traffic Control (Major)																		\$ 8,400.00	\$ 8,400.00	
Drilling																		\$ -	\$ -	
Steel Liners (MCAL)																		\$ -	\$ -	
Hand Auger																		\$ 400.00	\$ 400.00	
Wildcat DCP Equipment																		\$ -	\$ -	
Wildcat DCP Tips																		\$ -	\$ -	
Core Machine with Generator																		\$ 7,800.00	\$ 7,800.00	
Core Machine Bit																		\$ 144.00	\$ 144.00	
Core Boxes																		\$ -	\$ -	
Backfill																		\$ 144.00	\$ 144.00	
Laboratory Testing (Crawford 2023 Rates, Attached)																		\$ 3,500.00	\$ 3,500.00	
0																		\$ -	\$ -	
0																		\$ -	\$ -	
0																		\$ -	\$ -	
0																		\$ -	\$ -	
0																		\$ -	\$ -	
0																		\$ -	\$ -	
Subtotal- Hours/Tasks		8.0	0.0	0.0	12.0	28.0	0.0	60.0	68.0	80.0	32.0	16.0	0.0	0.0	30.0		\$ 54,524.37	\$ 20,902.75		
										TOTAL LABOR HOURS:			334.0				ANTICIPATED SALARY INCREASE:			\$ 0.00
																		TOTAL ESTIMATED FEE:		\$ 75,427.12

EXHIBIT 10-H1 COST PROPOSAL Page 1 of 3
COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS
 (DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed

☐ Prime Consultant ☐ Subconsultant ☐ 2nd Tier Subconsultant

Consultant Crawford & Associates, Inc.

Project No. 23-931.5P

Contract No. _____

Date 2/12/2025

Project Name Dels Lane Rehabilitation

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal *	Benjamin Crawford	8.0	\$74.52	\$ 596.14
Senior Project Manager *	TBD	0.0	\$77.60	\$ -
Senior Project Manager *	TBD	0.0	\$62.63	\$ -
Project Manager II	S. Leyva	12.0	\$60.47	\$ 725.67
Project Manager I	TBD	28.0	\$58.30	\$ 1,632.41
Senior Geologist	TBD	0.0	\$51.19	\$ -
Senior Engineer	TBD	60.0	\$51.19	\$ 3,071.34
Project Engineer II	TBD	68.0	\$46.31	\$ 3,148.74
Project Engineer I	TBD	80.0	\$41.34	\$ 3,307.50
Staff Engineer	TBD	32.0	\$36.25	\$ 1,160.01
Administrative Assistant	TBD	16.0	\$32.80	\$ 524.79
Field Technician (PW) **	TBD	0.0	\$44.79	\$ -
Concrete Technician (PW) **	TBD	0.0	\$41.49	\$ -
Laborer Technician (PW) **	TBD	30.0	\$36.04	\$ 1,081.22
334				

LABOR COSTS

a) Subtotal Direct Labor Costs	\$ 15,247.82
b) Anticipated Salary Increases (see page 2 for calculation)	\$0.00
c) TOTAL DIRECT LABOR COSTS [(a) + (b)]	\$ 15,247.82

INDIRECT COSTS

d) Fringe Benefits	Rate: <u>88.29%</u>	e) Total Fringe Benefits [(c) x (d)]	\$ 13,462.30
f) Overhead	Rate: <u>116.79%</u>	g) Overhead [(c) x (f)]	\$ 17,807.93
h) General & Administrative	Rate: <u>20.00%</u>	i) Gen & Admin [(c) x (h)]	\$ 3,049.56
Combined ICR %: 225.08%			
j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]			\$ 34,319.79
k) TOTAL FIXED FEE [(c) + (j)] x fixed fee <u>10%</u>			\$ 4,956.76

l) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage (IRS Rate)	450	Mile	\$ 0.655	\$ 294.75
Per Diem (GSA Rate)	1	Day	\$ 220.00	\$ 220.00
Permit Fees		At Cost	\$ 500.00	\$ -
Traffic Control Equipment		Day	\$ 150.00	\$ -
Traffic Control (Minor)		Day	\$ 700.00	\$ -
Traffic Control (Major)	3	Day	\$ 2,800.00	\$ 8,400.00
Drilling		At Cost		\$ -
Steel Liners (MCAL)		Each	\$ 10.00	\$ -
Hand Auger	2	Day	\$ 200.00	\$ 400.00
Wildcat DCP Equipment		Day	\$ 750.00	\$ -
Wildcat DCP Tips		Each	\$ 15.00	\$ -
Core Machine with Generator	3	Day	\$ 2,600.00	\$ 7,800.00
Core Machine Bit	48	Inch	\$ 3.00	\$ 144.00
Core Boxes		Each	\$ 17.25	\$ -
Backfill	18	Bag	\$ 8.00	\$ 144.00
Laboratory Testing (Crawford 2023 Rates, Attached)	1	Lump Sum	\$ 3,500.00	\$ 3,500.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
\$ 20,902.75				

m) SUBCONSULTANT'S COSTS (Add additional pages if necessary)

Subconsultant 1:	\$ -
Subconsultant 2:	\$ -
m) TOTAL SUBCONSULTANT'S COSTS	\$ -

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l) + (m)]	\$ 20,902.75
TOTAL COST [(c) + (j) + (k) + (n)]	\$ 75,427.12

NOTES:

- Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
- The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
- Anticipated salary calculation (page 2) must accompany.

EXHIBIT 10-H1 COST PROPOSAL Page 2 of 3

ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS
(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal	Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
<u>\$15,247.82</u>	<u>334</u>	=	<u>45.65</u>	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %

	Avg Hourly Rate		Proposed Escalation			
Year 1	\$45.65	+	5.0%	=	\$47.93	Year 2 Avg Hourly Rate
Year 2	\$47.93	+	5.0%	=	\$50.33	Year 3 Avg Hourly Rate
Year 3	\$50.33	+	5.0%	=	\$52.85	Year 4 Avg Hourly Rate
Year 4	\$52.85	+	5.0%	=	\$55.49	Year 5 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100%	*	334	=	334.00	Estimated Hours Year
Year 2	0%	*	334	=	0.00	Estimated Hours Year
Year 3	0%	*	334	=	0.00	Estimated Hours Year
Year 4	0%	*	334	=	0.00	Estimated Hours Year
Year 5	0%	*	334	=	0.00	Estimated Hours Year
Total	<u>100%</u>		Total	=	334.00	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	\$45.65	*	334	=	15247.81755	Estimated Hours Year
Year 2	\$47.93	*	0	=	\$0.00	Estimated Hours Year
Year 3	\$50.33	*	0	=	\$0.00	Estimated Hours Year
Year 4	\$52.85	*	0	=	\$0.00	Estimated Hours Year
Year 5	\$55.49	*	0	=	\$0.00	Estimated Hours Year
Total Direct Labor Cost with Escalation				=	\$15,247.82	
Direct Labor Subtotal before Escalation				=	\$15,247.82	
Estimated total of Direct Labor Salary Increase				=	<u>\$0.00</u>	Transfer to Page 1

NOTES:

- This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
- An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable. (i.e. \$250,000 x 2% x 5 years = \$25,000 is not an acceptable methodology)
- This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
- Calculations for anticipated salary escalation must be provided.

EXHIBIT 10-H1 COST PROPOSAL Page 3 of 3

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related
6. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement. Local governments are responsible for applying only cognizant agency approved or Caltrans accepted In direct Cost Rate(s).

Prime Consultant or Subconsultant Certifying:Name: Benjamin D. CrawfordTitle *: PresidentSignature: Date of Certification: 2/12/2025Email: ben.crawford@crawford-inc.comPhone Number: (916) 455-4225Address: Crawford & Associates, Inc., 4701 Freeport Blvd., Sacramento, CA 95822

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Geotechnical Engineering Services

EXHIBIT 10-H1 COST PROPOSAL

ACTUAL COST-PLUS-FIXED-FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS

(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed

☐ Prime Consultant

☒ Subconsultant

☐ 2nd Tier Subconsultant

Consultant: NorthStar Engineering Group, Inc.

Project No. Golden State Blvd. to Monte Vista Ave. Contract No.: Date: 3/4/2025

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total	
Party Chief	Various	168.00	\$ 62.05	\$ 10,424.40	\$ 147.01
Chainmen-Apprentice	Various	168.00	\$ 52.58	\$ 8,833.44	\$ 124.57
Principal / Project Manager	Kent Hysell	14.00	\$ 86.54	\$ 1,211.56	\$ 205.03
Land Surveyor	Rien Groenwoud	92.00	\$ 72.11	\$ 6,634.12	\$ 170.84
Land Surveyor Assistant	Nicole Cannella	72.00	\$ 72.11	\$ 5,191.92	\$ 170.84
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	

LABOR COSTS

a) Subtotal Direct Labor Costs\$ 32,295.44

b) Anticipated Salary Increases (see page 2 for calculation)\$ -

c) TOTAL DIRECT LABOR COSTS [(a) + (b)]\$ 32,295.44

INDIRECT COSTS

d) Fringe Benefits Rate: 39.20%

e) TOTAL FRINGE BENEFITS [(c) x (d)]\$12,659.81

f) Overhead Rate: 41.18%

g) Overhead [(c) x (f)]\$13,299.26

h) General and Administrative Rate: 35.00%

i) Gen & Admin [(c) x (h)]\$11,303.40

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]\$ 37,262.48

FIXED FEE

k) TOTAL FIXED FEE [(c) + (j)] x fixed fee 10% \$ 6,955.79

I) CONSULTANTS OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs		miles	\$ 0.58	\$ -
Equipment Rental and Supplies			\$ -	\$ -
Permit Fees			\$ -	\$ -
Plan Sheets			\$ -	\$ -
Test			\$ -	\$ -

l) TOTAL OTHER DIRECT COSTS \$ -

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

Subconsultant 1: Title Reports	
Subconsultant 2:	\$ -
Subconsultant 3:	\$ -
Subconsultant 4:	\$ -
Subconsultant 5:	\$ -

m) TOTAL SUBCONSULTANTS' COSTS \$ -

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS' [(l) +(m)] \$ -

TOTAL COST [(c) + (j) + (k) + (n)] \$76,513.71

- NOTES:
1. Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be markedwith two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with theconsultant’s annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. Anticipated salary increases calculation (page 2) must accompany.

EXHIBIT 10-H1 COST PROPOSAL**Certification of Direct Costs:**

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: Kent Hysell Title: CFO

Signature:  Date of Certification (mm/dd/yyyy): 3/4/2025

Email: khysell@nseng.net Phone Number: 209-524-3525

Address: 620 12th Street, Modesto, CA 95354

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Surveying Services

Note: Mark-ups are Not Allowed

☐ Prime Consultant

☒ Subconsultant

☐ 2nd Tier Subconsultant

Consultant: **JLB Traffic Engineering, Inc**

Project No. **Dels from GSB to Monte Vista**

Contract No. _____

Date **11/26/2024**

DIRECT LABOR

Classification/Title	Name	Range	Hours	Actual Hourly Rate	Total
Principal	Jose Luis Benavides		75.00	\$ 74.00	\$ 5,550.00
Engineer I/II	Jove Alcazar		105.00	\$ 42.00	\$ 4,410.00
Engineer I/II	Javier Rios Jr.		72.00	\$ 38.00	\$ 2,736.00
Engineer I/II	Christian Sanchez		201.00	\$ 34.50	\$ 6,934.50
Engineer I/II	Range	34.00 to 44.00	0.00		\$ -
Engineering Aide	Range	18.00 to 24.00	0.00		\$ -
Administrative Support		17.00 to 29.00	0.00		\$ -

LABOR COSTS

a) Subtotal Direct Labor Costs	\$ 19,630.50
b) Anticipated Salary Increases (see page 2 for calculation)	\$ 1,087.04
c) TOTAL DIRECT LABOR COSTS [(a) + (b)]	\$ 20,717.54

INDIRECT COSTS

d) Fringe Benefits (Rate: 43.397%)	e) Total Fringe Benefits [(c) x (d)]	\$ 8,990.79
f) Overhead & G&A (Rate: 40.085%)	g) Overhead [(c) x (f)]	\$ 8,304.63
h) General & Admin (Rate: 39.657%)	i) Gen & Admin [(c) x (h)]	\$ 8,215.95
	j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]	\$ 25,511.37
FIXED FEE	k) TOTAL FIXED FEE [(c) + (j)] x fixed fee: 10%	\$ 4,622.89

I) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
mileage (at IRS rate)	700	miles	\$ 0.67	\$ 469.00
I) TOTAL OTHER DIRECT COSTS				\$ 469.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

Subconsultant 1: _____

Subconsultant 2: _____

Subconsultant 3: _____

Subconsultant 4: _____

m) TOTAL SUBCONSULTANTS' COSTS \$ -

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(I) + (m)] \$ 469.00

TOTAL COST [(c) + (j) + (k) + (n)] \$ 51,321

NOTES:

- Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
- The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
- Anticipated salary increases calculation (page 2) must accompany.

CALCULATIONS FOR ANTICIPATED SALARY INCREASES

Consultant **JLB Traffic Engineering, Inc**

Project No. _____ Contract No. _____ Date _____

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor <u>Subtotal</u> per Cost Proposal	Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
\$ 19,630.50	453	=	\$ 43.33	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	\$ 43.33	+	5%	=	\$ 45.50	Year 2 Avg Hourly Rate
Year 2	\$ 45.50	+	5%	=	\$ 47.78	Year 3 Avg Hourly Rate
Year 3	\$ 47.78	+	5%	=	\$ 50.17	Year 4 Avg Hourly Rate
Year 4	\$ 50.17	+	5%	=	\$ 52.67	Year 5 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	5.00%	*	453.0	=	22.7	Estimated Hours Year 1
Year 2	80.00%	*	453.0	=	362.4	Estimated Hours Year 2
Year 3	15.00%	*	453.0	=	68.0	Estimated Hours Year 3
Year 4	0.00%	*	453.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	453.0	=	0.0	Estimated Hours Year 5
Total	100%		Total	=	453.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	\$ 43.33	*	23	=	\$ 981.53	Estimated Hours Year 1
Year 2	\$ 45.50	*	362	=	\$ 16,489.62	Estimated Hours Year 2
Year 3	\$ 47.78	*	68	=	\$ 3,246.39	Estimated Hours Year 3
Year 4	\$ 50.17	*	0	=	\$ -	Estimated Hours Year 4
Year 5	\$ -	*	0	=	\$ -	Estimated Hours Year 5
Total Direct Labor Cost with Escalation				=	\$ 20,717.54	
Direct Labor Subtotal before Escalation				=	\$ 19,630.50	
Estimated total of Direct Labor Salary Increase				=	\$ 1,087.04	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable. (i.e. \$250,000 x 2% x 5 yrs = \$25,000 is not an acceptable methodology).
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management and Administration of Engineering and Design Related Service
6. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

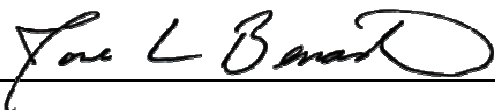
All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: Jose Luis Benavides

Title *: President

Signature: 

Date of Certification: 11/26/2024

Email: jbenavides@jlbtraffic.com

Phone number: 559-570-8991

Address: 516 W Shaw Avenue, Ste 103, Fresno, CA 93704

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Electrical Designs for the preparation of plans and estimates (PS&E) for the modification of the existing traffic signals.



AMENDMENT NO. 3 FOR TASK ORDER NO. 3
Under the Terms of the
MASTER AGREEMENT BETWEEN THE CITY OF TURLOCK
and
PROVOST & PRITCHARD ENGINEERING GROUP, INC.
DBA PROVOST & PRITCHARD CONSULTING GROUP
for
ENGINEERING DESIGN SERVICES (City Contract No. 2023-110)

City Project No. 25-024

THIS AMENDMENT NO. 3 for Task Order No. 3 under the terms of City Contract No. 2023-110 is entered into by and between the CITY OF TURLOCK, a California municipal corporation ("City"), and PROVOST & PRITCHARD ENGINEERING GROUP, INC. DBA PROVOST & PRITCHARD CONSULTING GROUP, a California corporation ("Professional"), on this _____ day of _____ 2025 (the "Effective Date of Task Order No. 3"). City and Professional may be collectively referred to herein as the "Parties" or individually as "Party." There are no other parties to this Amendment No. 3.

WHEREAS, the Parties hereto previously entered into a Master Agreement (City Contract No. 2023-110) dated April 25, 2023, for engineering design services to assist City with Design Services for Roads Program Capital Improvement Program (CIP) Projects ("Agreement"); and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement by a written amendment to the Agreement; and

WHEREAS, City desires that Professional provide engineering design services for City Project No. 25-024 "Provost & Pritchard Task Order No. 3 for Roads Program CIP Projects;" and

WHEREAS, Amendment No. 3 for Task Order No. 3 provides the scope of services, associated fees, and schedule for said City Project.

NOW, THEREFORE, the Parties hereto mutually agree to amend the Agreement as follows:

1. **Exhibit D**, attached hereto and incorporated herein by reference, is hereby added to the Agreement.
2. Recital B of the Agreement is amended to read as follows:

B. Professional has made a proposal to City to provide such professional services. A description of the services Professional proposes to provide is included in the Scope of Services in **Exhibits A through D** attached hereto and incorporated herein by reference ("Services"). City desires to retain Professional to perform the Services, subject to the terms and conditions set forth in this Agreement.

3. Recital C of the Agreement is amended to read as follows:

C. The Parties anticipate that one or more projects for Services shall be determined through creation of a Task Order as a City-requested modification of services under Section 5.2 of this Agreement which shall be approved by written amendment to this Agreement. The Parties shall outline the schedule or timeline for providing the Services agreed upon under each Task Order ("Completion Schedule"), which shall be included in one or more written amendments to this Agreement. Such Completion Schedule is included in **Exhibit D**.

4. Recital D of the Agreement is amended to read as follows:

D. The Parties shall outline the rates and method of payment to Professional for its performance of the Services under this Agreement as determined under each Task Order ("Compensation Schedule"), which shall be included in one or more written amendments to this Agreement. Such Compensation Schedule is included in **Exhibit D**.

5. Section 5 of the Agreement is amended to read as follows:

5.1. Services. Subject to the terms and conditions set forth in this Agreement, Professional shall provide City the Services described in **Exhibits A through D**. Any request for Services not included in **Exhibits A through D** will be considered a request for additional or modified Services ("Modification" or "Modifications"). Professional shall not receive additional compensation for any Modification of the Services unless the Parties agree otherwise in a writing executed by both Parties.

5.2. City Requested Modification of Services. City may, by written order, authorize Modifications to the Services described in **Exhibits A through D**. If such Modifications cause an increase in the cost or time required for performance of Professional's Services, the Parties shall enter into a written amendment to this Agreement to adjust the Services and the compensation to be paid to Professional and, if necessary, amend the Completion Schedule or Compensation Schedule. The Services, Completion Schedule, or Compensation Schedule shall not be revised unless City and Professional mutually agree to a written amendment to this Agreement reflecting such revisions, additional compensation, time for performance or such other terms or conditions mutually agreed upon by the Parties.

6. Section 6 of the Agreement is amended to read as follows:

6.1. Amount, Time and Manner of Payment for Professional Services. City shall pay Professional according to the rates and timing set forth in the Compensation Schedule for each Task Order within each Amendment to the Agreement. Each Compensation Schedule shall include an exhibit based on Exhibit 10-H1 of Caltrans

Local Assistance Procedures Manual (LAPM). Professional will be allowed to include an amount for the anticipated salary increases as calculated per Exhibit 10-H1. City's total compensation to Professional shall not exceed the cumulative amount resulting from each Task Order with each approved Amendment to the Agreement. The compensation for Amendment No. 3 shall not exceed One Million One-Hundred-Five Thousand Four-Hundred-Seventy-Five Dollars and Forty Cents (\$1,105,475.40) for City Project No. 25-024 ("Maximum Payment"), unless the Parties mutually agree in writing otherwise.

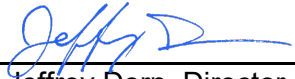
7. **Execution and Counterparts.** This Amendment may be executed simultaneously, and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. The Parties agree that this Amendment and any other documents to be delivered in connection herewith may be electronically signed utilizing services such as DocuSign and Nitro Sign, or by transmitting signatures in pdf or similar format, and that any electronic signatures appearing on this Agreement or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility
8. All other terms and conditions of the Agreement shall remain in full force and effect for the Term of the Agreement.

[Signatures on Following Page]

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 3 to be executed by and through their respective officers thereunto duly authorized.

PROFESSIONAL

**PROVOST & PRITCHARD ENGINEERING
GROUP, INC. DBA PROVOST & PRITCHARD
CONSULTING GROUP, a California
corporation**

By: 
Jeffrey Dorn, Director of Operations

Date 3/14/2025

CITY

**City of Turlock, a California
municipal corporation**

By: _____
Reagan M. Wilson, City Manager

Date: _____

APPROVED AS TO SUFFICIENCY:

By: _____
Christopher Fisher,
Municipal Services Director

APPROVED AS TO FORM:

By: _____
George A. Petrulakis, City Attorney

ATTEST:

By: _____
Nichole Fiez, City Clerk

PROVOST & PRITCHARD CONSULTING GROUP

455 W Fir Ave • Clovis, CA 93611 • (559) 449-2700
www.provostandpritchard.com

March 6, 2025

Fred Pezeshk
City of Turlock
156 South Broadway, Suite 150
Turlock, CA 95380

**Subject: Design Services for City of Turlock Roads Program
Task Order No. 3**

Dear Fred Pezeshk:

Thank you for the opportunity to submit this proposal to provide design services for the City of Turlock's Roads Program Task Order No. 3. This proposal discusses our understanding of the project, recommends a scope of services together with associated fees, deliverables, approximate schedules, sets forth our assumptions and discusses other services that may be of interest as the project proceeds.

PROJECT UNDERSTANDING

We understand the City of Turlock would like to design the full reconstruction and grind and overlay of multiple streets in the City of Turlock as listed in the tables below.

1. Potential Rehabilitation Plans Package 1
 - a. Full reconstruction of Olive Avenue from Minnesota Avenue to Bennington Avenue plus grind and overlays east of Olive Avenue pending results of geotechnical investigation
2. Potential Rehabilitation Plans Package 2
 - a. Grind and Overlay for all the remaining streets pending results of geotechnical investigation

TASK ORDER No. 3 STREETS			
Street Name	From	To	Length (ft.)
N. Olive Ave ¹	Christoffersen Pkwy	Monte Vista Ave	2017
	Monte Vista Ave	Minnesota Ave	2710
Ashland Ct	Olive Ave	East End	617
Bennington Ave	Fosberg Rd	N. Olive Ave	1344
Salem Way	Bennington Ave	Fullerton Dr	361
Fullerton Drive	Fosberg Ave	N. Olive Ave	1311
Hood Ct	North End	Fullerton Dr	164
Cornell Dr	Fosberg Ave	Menlo Dr	1036
Avery Ct	Cornell Dr	South End	154

TASK ORDER No. 3 STREETS			
Street Name	From	To	Length (ft.)
Santos St	Cornell Dr	Hillsdale Dr	305
Hillsdale Dr²	Fosberg Ave	N. Olive Ave	1270
Santos Ct	Hillsdale Dr	South End	374
Menlo Dr.	Fullerton Dr.	South End	430
Vanderbilt Ave³	Hillsdale Dr	Newcomb Ave	909
Stanely Ave⁴	Hillsdale Dr	Newcomb Ave	918
Newcomb Ave⁵	Vanderbilt Ave	N. Olive Ave	483
Tulane Way	Fosberg Rd	Radcliff Way	502
Radcliff Way	Tulane Way	E. Monte Visa Ave	548
Potomac Ave	N. Olive Ave	Colorado Ave	1333
Gary St	N. Olive Ave	Richard St	512
Richard St	Gary St	Potomac Ave	269
Colorado Ave	3371 Colorado Ave	Hartwick Ave	243
N. Berkeley Ave	3600 N. Berkeley	E. Monte Vista	1673
Villanova Dr	Roanoke Ct	Fosberg Rd	482
Roanoke Ct	North End	South End	243
Glenville Ct	Villanova Dr	North End	233
Rochester Ct	North End	Villanova Dr	246
Total Length			20,926
Utility trench work has already reconstructed the following street segments:			
¹ southbound N. Olive Ave between Hillsdale and Monte Vista			
² eastbound Hillsdale Dr between Vanderbilt Ave and N. Olive Ave			
³ northbound Vanderbilt Ave between Hillsdale Dr and Newcomb Ave			
⁴ southbound Stanley Ave between Hillsdale Dr and Newcomb Ave			
⁵ westbound Newcomb Ave between N. Olive Ave and Vanderbilt Ave			

The total length of these street improvements is 20,926 linear feet and the construction is roughly expected to cost between approximately \$7,400,000 and \$9,400,000.

The street improvements for the rehabilitation plans will include pavement reconstruction (using FDR-C or a conventional pavement section) and grind and overlay, removal and replacement of existing curb, gutter, and valley gutter as needed for drainage, and removal and replacement and/or construction of new sidewalk, curb ramps, drive approaches and alley approaches as required to provide ADA compliance. Existing utilities will either be potholed in select locations to determine general approximate depths or located using ground penetrating radar (GPR).

We will review the City's Active Transportation Plan (ATP) and General Plan for improvements to be included with this project. For Olive Avenue, we will prepare a presentation to City Council with up to three (3) potential layouts displaying how the City's ATP and General Plan can be applied to Olive Avenue. We will

also work closely with the City and the City's other consultants to provide information for potential grant applications prepared by other consultants under separate contract.

Our design will also provide recommendations for pavement treatment of Olive Avenue from Bennington Avenue to Christoffersen Parkway for the City's consideration which resides in an Assessment District.

Provost and Pritchard will review approximately 92 locations within the project area to determine if there is a need for the removal and replacement of the existing curb ramp or construction of a new curb ramp to meet ADA requirements. Our team will also review the existing storm water drainage facilities (inlets, pipes, and manholes) to determine recommendations for replacements required to improve storm water drainage.

SCOPE OF SERVICES

Our proposed scope of work for this proposal is segregated into several phases, described below.

PHASE SUR: TOPOGRAPHIC SURVEY

TOPOGRAPHIC SURVEY

Upon approval of the task order we will complete a field topographic survey and right of way verification for the segments of roadway described above.

- Capturing sufficient horizontal and vertical locations for top of curbs, gutter flow lines, pavement crowns, manhole covers, valve covers, utility covers, striping, and USA markings needed to design and prepare the proposed improvement plans.
- A utility base drawing will also be prepared in AutoCAD Civil 3D format for use throughout the design process.
- Verify existing right-of-way limits with record maps and physical street monuments
- Dip manholes and drain inlets to determine the depth of cover over existing gravity lines.
- From the survey data and utility information collected, we will prepare a base drawing in AutoCAD Civil 3D format for use throughout the design process.

Up to 35 days of survey crew time will be required to complete the topographic survey for the entire project and prepare existing basemaps.

DELIVERABLES

Electronic basemap will be submitted to the City.

PHASE MON: PRE/POST CONSTRUCTION RECORD OF SURVEY & MONUMENT PRESERVATION

The City has requested Provost & Pritchard include pre/post Construction record of survey and monument preservation for the project area. Provost & Pritchard will perform the following as part of this task:

- Research record monuments within project area.
- Field Survey to locate existing monuments.
- Set ties to allow for re-establishing any monument destroyed during construction

- Post-construction field survey to locate all monuments that were existing pre-construction, replace any destroyed monuments
- File a post-construction corner record for all monuments that were reset

It is assumed that the Contractor will be responsible for setting the centerline monuments in wells based on ties provided by us. Our budget includes replacing approximately 60 monuments.

DELIVERABLES

Signed PDF copies of City's Acknowledgment of Monument Responsibility "Pre-Construction" and Acknowledgment of Monument Responsibility "Post-Construction" and copies of pre-construction and post-construction corner records survey documents filed.

PHASE GEO: GEOTECHNICAL INVESTIGATION

Provost & Pritchard will work with our subconsultant, BSK, to provide needed geotechnical information.

- BSK's work will include up to thirty (30) shallow borings to five (5) feet beneath ground surface (bgs) or until auger refusal in the roadway pavement. Pavement cores will be taken at each boring. We will measure the existing pavement section and obtain bulk soil samples at each location to analyze for new pavement design. We will backfill each boring hole with soil cutting and cap with asphalt cold patch or quick set concrete tinted black. Testing is expected to include the following:
 - o Minus 200 Wash
 - o Corrosion Potential
 - o In-Situ Moisture and dry density
 - o R-Value tests
 - o FDR-C Soil Cement Mix Design
- Geotechnical analysis and a report will be prepared based on the results of the field exploration and laboratory testing. The report will include the following:
 - o Vicinity Map and Site Plan with boring locations
 - o Subsurface Conditions, Soils Boring Logs, Depth to Groundwater (if encountered)
 - o Summary of Laboratory Testing
 - o Corrosion and expansion characteristics of on-site soils
 - o Recommendation for site preparation and earthwork
 - o Requirements for imported fill materials
 - o Recommendations for site drainage
 - o Recommendations for construction observation and testing and excavation suitability
 - o Recommendations for conventional pavement section with asphalt concrete and Class 2 AB with geogrid.
 - o Core information: AC and AB section thickness and thickness of other pavement materials encountered.
 - o Recommendations for alternative pavement sections including recommendations for full-depth reclamation with cement (FDR-C) and full depth HMA.
- The geotechnical report will be prepared under the supervision of, and signed by, a California Licensed Geotechnical Engineer.

- A City of Turlock encroachment permit will be secured prior to drilling and is anticipated to be provided without a fee. No other permits will be required.
- Borings will require a lane closure and traffic control will be limited to flagging operations.

DELIVERABLES

Geotechnical report will be submitted to the City in PDF format.

PHASE DR: DRAINAGE STUDY

CONDUCT DRAINAGE STUDY

Provost and Pritchard will review available storm water plats and record drawings provided by the City to develop an understanding of the existing drainage patterns and facilities. After mapping the existing facilities, we will analyze the drainage patterns based on existing conditions and identify any drainage or ponding issues. Provost and Pritchard will make recommendations to the City as to how to improve drainage within the project area. We will then meet with the City to review the existing facilities, identified drainage problems, and potential solutions. The selected solutions will be incorporated into the improvement plans.

DELIVERABLES

Plan view only storm water exhibits will be submitted to the City in PDF format.

PHASE SD: SCHEMATIC DESIGN

35% PLANS AND ESTIMATE

- Upon approval of the task order, we will conduct utility research and identify potential conflicts with record utilities. The City has provide plats and record drawings for their utilities. The utility information collected will be shown on an existing basemap prepared for the project.
- We will prepare a schematic design set of plans for the project. We anticipate that our 35% plan set will include the following sheets:
 - o Cover Sheet
 - o General Notes and Legend Sheet
 - o Storm Drain Plan Sheets (1"=20' Plan and Profile).
 - o Street Plan Sheets (1"=20' plan and profile view)
 - o Curb Ramp Detail Sheets (1"=5')
 - o Driveway Detail Sheets (1"=5')
 - o Signing and Striping (1"=40' double plan view)
- Prepare Preliminary Engineer's Opinion of Probable Construction Cost (EOPCC)
- Improvements will be entirely within existing right-of-way and no additional right-of-way (ROW) acquisition will be required. If improvements are required to extend outside of existing ROW, we will prepare a ROW acquisition exhibit and the City will acquire any required ROW and/or Temporary Construction Easements (TCEs).
- Prepare Utility Relocation notification letters and Utility Relocation Exhibits. Any required utility relocation design will be provided by the utility companies.
- A review of existing streetlighting will be conducted within project limits to determine if existing streetlighting meets City Standards and identify if any additional lighting is needed. Street lighting

design/plans are not included as part of this scope. The City will be provided a list of locations where deficiencies are found.

Once the documents above are complete, we will attend an in person design review meeting with the City to discuss our 35% design. This will ensure that we are proceeding in accordance with the City's direction before we begin preparing the construction documents.

DELIVERABLES

The plans, EOPCC and Utility Relocation Exhibits and list of additional streetlighting required listed above will be submitted to the City in PDF format only.

PHASE DD: DESIGN DEVELOPMENT

PREPARE 65% CONSTRUCTION DOCUMENTS

Based on input received from City staff through the Schematic Design Phase, the design team will commence with engineering design and preparation of the construction documents to the 65% level.

Our 65% submittal will include:

- 65% Front End and Technical Specifications
 - o City of Turlock to provide front end template.
- 65% Construction Plans, expected to include:
 - o Cover sheet
 - o Legend / Abbreviation sheet
 - o General Notes sheet
 - o Storm Drain Plan Sheets (1"=20' Plan and Profile).
 - o Street Plan sheets (1"=20' plan and profile)
 - o Curb Ramp, Alley and Drive Approach Detail sheets
 - o Typical Cross Section sheets
 - o Miscellaneous Detail sheets
 - o City Standard Detail sheets
 - o Traffic Control Plan Sheets (1"=40")
 - o Signing, Striping, and Pavement Marking sheets (1"=40' double plan view)
- Revised Preliminary Engineer's Opinion of Probable Construction Costs.
- Revised Utility Relocation Exhibits per Utility Company's comments.

We will attend an in person design review meeting with City staff to discuss our 65% construction documents.

DELIVERABLES

The 65% plans, specifications and EOPCC listed above will be submitted to the City in PDF format only.

PHASE CD: CONSTRUCTION DOCUMENTS

PREPARE 95% CONSTRUCTION DOCUMENTS

We will incorporate comments from the 95% plan review and feedback from City staff as we prepare our Final construction documents.

Our 95% submittal will include:

- 95% Construction Plans (expected plan set as noted above)
- 95% Specifications
- Engineer's opinion of probable construction costs

PREPARE FINAL CONSTRUCTION DOCUMENTS

We will incorporate comments from the 95% plan review and feedback from City staff as we prepare our Final construction documents.

Our Final submittal will include:

- Final Construction Plans (expected plan set as noted above)
- Final Specifications
- Engineer's opinion of probable construction costs

DELIVERABLES

The plans, specifications and EOPCC listed above will be submitted to the City in PDF format only.

PHASE BID: BIDDING ASSISTANCE

P&P will perform the following services to assist the City during the bidding phase of the project:

- Assist City in responding to requests for information and preparing addenda, if necessary.
- City will conduct bid process. Our attendance at pre-bid meeting and bid opening will not be required.

PHASE CON: ENGINEERING SERVICES DURING CONSTRUCTION

P&P will perform the following services to assist the City during the construction phase of the project:

- Attend pre-construction conference
- Assist City with review shop drawings and submittals
- Provide interpretation and/or clarification of construction documents during construction in response to requests for information from the contractor
- Assist City with review and provide technical information for construction contract change order requests if necessary
- Conduct up to six site visits at intervals appropriate to the state of construction
- Prepare record drawings based on contractor's as-built drawings.

ASSUMPTIONS

1. Existing underground utilities do not exceed 10' of burial depth below the finished surface.
2. All scribed paint marking associated with requesting Underground Service Alert would not be required to be removed.
3. The City has prepared or will prepare all necessary environmental documents and will provide all identified mitigation measures.

4. The City will pay all permit fees, if required.
5. Construction staking, materials testing, labor compliance, construction management and construction administration will be provided by others under separate contract. Engineering Assistance during Construction will be provided according to the scope of work above.
6. Provost & Pritchard CAD standards and title block will be used for the design of this project. Provost & Pritchard's current CAD version will be used.

PROFESSIONAL FEES

Provost & Pritchard Consulting Group will perform the services on a time and materials basis for the fees shown in the table below and on the attached cost proposal. These fees will be invoiced monthly as they are accrued. Reimbursable expenses will be invoiced in addition to professional fees and are included in the estimated fees below. We will not continue to work beyond the authorized budget without additional authorization. Below is a summary of proposed fees, a detailed breakdown is provided in attached exhibit 10-H.

PROPOSED FEE	
PHASE	ESTIMATED FEE
PRELIMINARY ENGINEERING	
Phase SUR – Topographic Survey	\$129,494
Phase MON – Monument Preservation	\$60,462
Phase GEO – Geotechnical Investigation	\$48,110
Phase DR – Drainage Report	\$35,507
Phase UTL - Potholing/GPR	\$95,100
Phase SD – 35% PS&E	\$211,520
SUBTOTAL =	\$580,193
DESIGN DEVELOPMENT	
Phase DD – 65% PS&E	\$230,345
SUBTOTAL =	\$230,345
CONSTRUCTION DOCUMENTS	
Phase CD – 95% PS&E	\$156,130
Phase FD – 100% PS&E	\$46,058
SUBTOTAL =	\$202,188
BIDDING AND CONSTRUCTION	
Phase BID – Bid Support	\$12,472
Phase CON – Construction Support	\$80,290
SUBTOTAL=	\$92,762
TOTAL ESTIMATED FEE =	\$1,105,475.40

The line items shown in the table are estimates and are not intended to limit billings for any given Task. Required task effort may vary up or down from the line-item estimates shown, however total billings will not exceed the Total shown without additional authorization.

We appreciate the opportunity to submit this proposal and we look forward to working with the City of Turlock on Task Order No. 3.

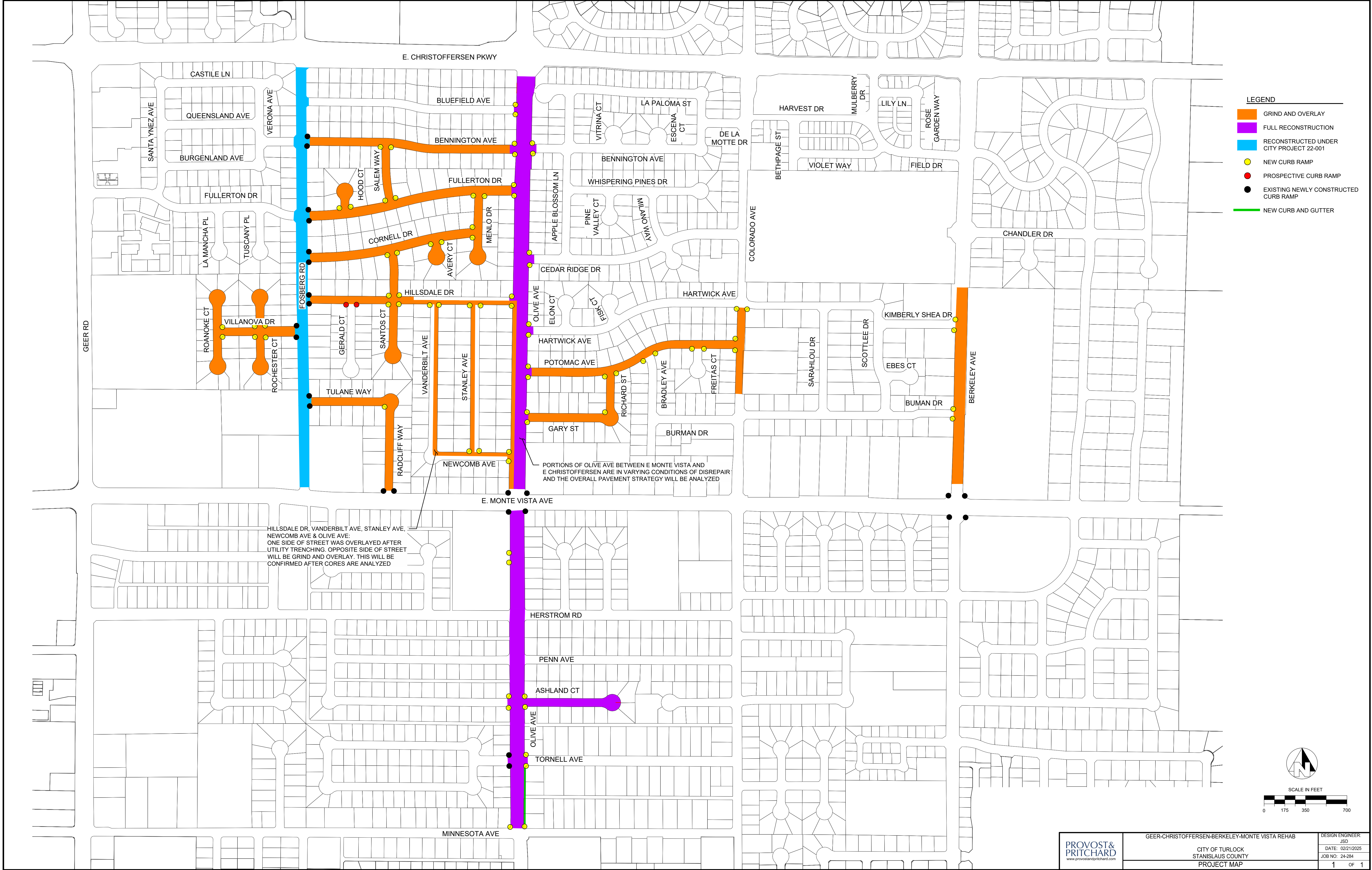
SCHEDULE

Once we receive a signed contract and are authorized to proceed, we will plan to proceed with the project in accordance with the attached schedule. Agency review time is outside of our control and any review time beyond the review times shown will delay the tasks that follow.

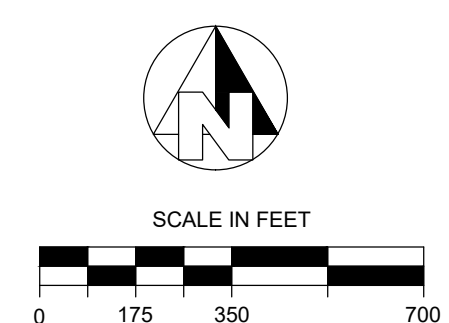
Sincerely Yours,
Provost & Pritchard Consulting Group



Jeff S Dorn
RCE 76749, TE 2945
Director of Operations



- LEGEND
- GRIND AND OVERLAY
 - FULL RECONSTRUCTION
 - RECONSTRUCTED UNDER CITY PROJECT 22-001
 - NEW CURB RAMP
 - PROSPECTIVE CURB RAMP
 - EXISTING NEWLY CONSTRUCTED CURB RAMP
 - NEW CURB AND GUTTER

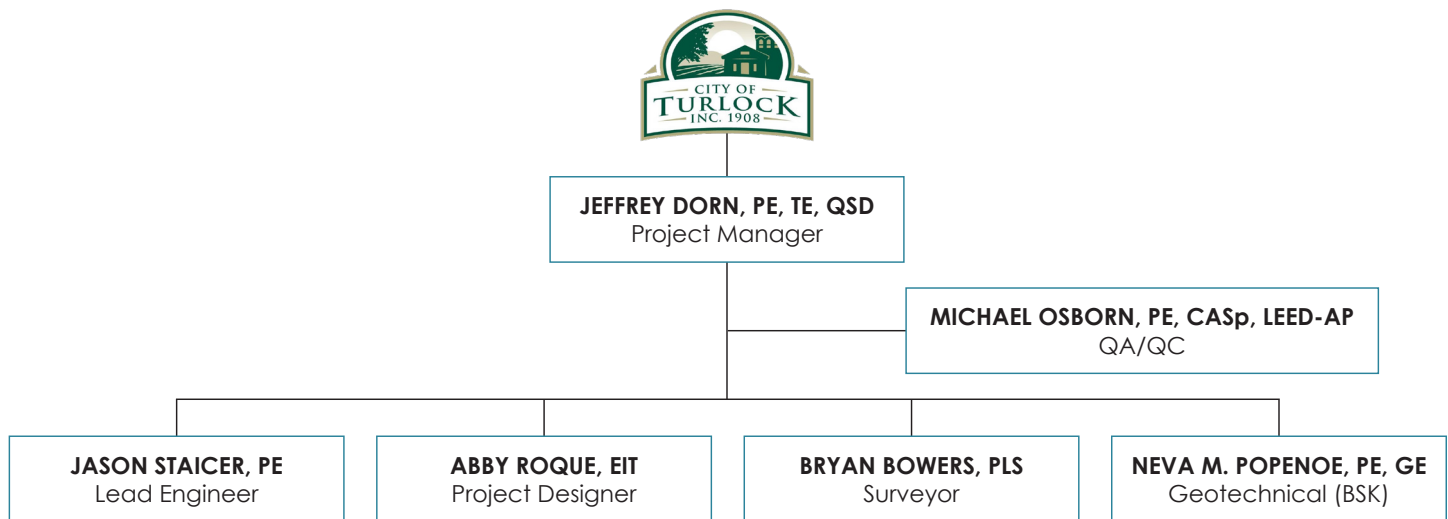


PROVOST & PRITCHARD www.provostandpritchard.com	GEER-CHRISTOFFERSEN-BERKELEY-MONTE VISTA REHAB		DESIGN ENGINEER: JSD
	CITY OF TURLOCK STANISLAUS COUNTY		DATE: 02/21/2025
	PROJECT MAP		JOB NO: 24-284
			1 OF 1

City of Turlock Task Order No. 3 Project Schedule

KEY STAFF

PROVOST&PRITCHARD



JEFFREY DORN, PE, TE, QSD PROJECT MANAGER

Jeffrey Dorn is a senior engineer at Provost & Pritchard with 15 years of civil engineering and project management experience. His experience has been focused on transportation infrastructure design and providing ongoing consulting services for various public agencies. Mr. Dorn's design experience includes geometric, pavement section, grading and drainage design of roads, design of ADA-accessible sidewalks and curb ramps, bike/pedestrian trail design, utility relocation, and water, sewer, and storm water system repair and replacement. Mr. Dorn has provided a wide variety of funding assistance for various cities and counties, including grant application assistance, conceptual project layouts, engineer's estimates, and completing various LAPM forms authorizing right of way and construction. His experience also includes engineering report writing, front end and technical specifications, cost estimating, project management, and coordination with railroads, Caltrans, other public agencies and utility companies.

MICHAEL OSBORN, PE, LEED-AP QUALITY ASSURANCE / QUALITY CONTROL

Michael Osborn is a senior engineer at Provost & Pritchard. With over 20 years of engineering experience, Mr. Osborn has been involved in a variety of public works, residential and commercial development, and educational facility projects. His areas of expertise include site grading design, Americans with Disabilities Act (ADA) site accessibility design and assessment, stormwater management, storm drainage, sanitary sewer systems design, street design, and site development.

JASON STAICER, PE LEAD ENGINEER

Jason Staicer is an Associate Engineer with Provost & Pritchard. With over eight years of professional experience, he has been primarily focused on municipal engineering, with successful projects involving roadway design, pavement management, road widening, storm and wastewater collection, utility coordination, and accessibility considerations. He is also experienced with commercial land development, hydrology and hydraulics studies, and subdivision design.

ABBY ROQUE, EIT PROJECT DESIGNER

Abby Roque has more than nine years of professional experience, currently serving as Assistant Engineer. Ms. Roque is heavily involved in the design and development of construction plans for the City of Turlock's Roads Program Capital Improvement Program. Ms. Roque has been involved in various engineering projects including pavement design, roadway widening, road diet design, pedestrian and bike improvements, traffic signals, signal synchronization, and signing and striping.

BRYAN BOWERS, PLS SURVEYOR

Bryan Bowers is a land surveyor at Provost & Pritchard with over 18 years of experience in the surveying field. He has been involved with the supervision, planning, and execution of geodetic and conventional control surveys, topographic surveys, subdivision mapping, boundary surveys, subsidence monitoring, UAV observation surveys, ALTA surveys, boundary analysis/legal descriptions and construction staking.

NEVA M. POPENOE, PE, GE GEOTECHNICAL GROUP MANAGER

Ms. Popenoe has more than 16 years of geotechnical engineering and materials testing experience. She has worked on a variety of projects including highways, railroad and river bridges; flexible and rigid pavements; residential, commercial, and industrial developments; schools and hospitals; pipelines; power facilities; impoundments; landfills; and forensic studies. She is responsible for managing and conducting geotechnical investigations including developing the scope of work and budget, site reconnaissance, field classification of soils, sampling, design, and report preparation and review. She has performed geotechnical investigations for over 100 bridges in the State of California for Caltrans, local cities and counties. In addition to bridge foundations, her design experience on these projects includes retaining walls, sound walls, roadway embankments, and pavement structural sections. She also performs field inspection and testing, data analysis, laboratory testing, and construction special inspections.



691 N Laverne Avenue, Suite 101
Fresno, CA 93727
P 559.497.2880
www.bskassociates.com

Sent via email: jdorn@ppeng.com

March 6, 2025

BSK Proposal G24001793

Mr. Jeffery Dorn, PE, TE, QSD
Provost & Pritchard Consulting Group
455 W. Fir Avenue
Clovis, California 93611

SUBJECT: Proposal for Geotechnical Engineering Investigation
Street Rehabilitation - Task Order 3
Various Locations
Turlock, California

Dear Mr. Dorn:

At your request, BSK Associates is pleased to submit this proposal for the preparation of a Geotechnical Engineering Investigation Report for proposed roadway improvements in Turlock, California. Our current understanding of the project, scope of services, schedules, fees and references for our services is provided below. We understand the project *will be* subject to prevailing wages as determined by California Director of Industrial Relations (DIR).

PROJECT UNDERSTANDING AND BACKGROUND

Based email correspondence from you on November 18, 2024, BSK understands that the project will encompass improvements along the following areas:

Street Location	Cross Street 1	Cross Street 2
Bennington Avenue	Fosberg Avenue	Olive Avenue
Fullerton Drive	Fosberg Avenue	Olive Avenue
Villanova Drive	Roanoke Court	Fosberg Avenue
Roanoke Court	North End	South End
Rochester Court	North End	South End
Cornell Drive	Fosberg Avenue	Menlo Drive

Santos Court	Cornell Drive	South End
Avery Court	Cornell Drive	South End
Menlo Drive	Fullerton Drive	South End
Hillsdale Drive	Fosberg Avenue	Vanderbilt Avenue
Hillsdale Drive (Eastbound only)	Vanderbilt Avenue	Olive Avenue
Newcomb Avenue (Westbound only)	Vanderbilt Avenue	Olive Avenue
Vanderbilt Avenue (Northbound only)	Hillsdale Drive	Newcomb Avenue
Stanley Avenue (Southbound only)	Hillsdale Drive	Newcomb Avenue
Tulane Way	Fosberg Avenue	Radcliff Way
Radcliff Way	Tulane Way	Monte Vista Avenue
Salem Way	Bennington Avenue	Fullerton Drive
Hood Court	North End	Fullerton Drive
Potomac Avenue	Olive Avenue	Colorado Avenue
Gary Street	Olive Avenue	Richard Street
Richard Street	Gary Street	Potomac Avenue
Colorado Avenue	Burman Drive	Hartwick Avenue
Berkeley Avenue	Kimberley Shea Drive	Monte Vista Avenue
Olive Avenue	Christoffersen Parkway	Minnesota Avenue

The improvements are anticipated to include new pavement or grind and overlay, repair or remove/replace curb, gutter and sidewalk, ADA ramps, driveway, and drainage improvements.

SCOPE OF SERVICES

The objective of the geotechnical investigation is to assess soil conditions and to provide geotechnical engineering recommendations for the use by the project designers in preparation of the plans and specifications for the project. Based upon the above project understanding, BSK proposes the following



scope of services, which will generally include a field exploration, laboratory testing program, engineering analyses, and report preparation.

Field Exploration

Our proposed drilling program will include a total of thirty (30) cores to 5 feet beneath the existing ground surface (bgs), or until auger refusal, in the roadway pavement. Pavement cores will be taken at each boring. We will measure the existing pavement section and obtain bulk soil samples at each location to analyze for new pavement design. We will backfill each boring hole with soil cuttings or base rock, and cap with asphalt cold patch or quick setting concrete tinted black.

Test borings will be drilled using a diamond bit core barrel, and manually operated auger equipment, or solid flight augers. The sampling of bulk and intact soil specimens for purposes of laboratory testing, and visually classifying soils exposed during the drilling process will be provided by a BSK Geologist or Engineer.

In order for BSK to complete the field investigation as described above, the project site must be readily accessible. Access limitations due to existing improvements may result in time delays and/or additional charges.

An arrangement to identify underground utilities is necessary prior to our field exploration. Prior to commencement of drilling operations, a BSK representative will visit the site to mark the test boring locations, evaluate site accessibility, and contact Underground Service Alert (USA) to determine if any of the test borings may conflict with underground utilities. BSK will not be responsible for damage to underground utilities or other installations unless they are accurately marked on the ground surface and on plans made available to us prior to beginning of field operations. If requested, BSK may subcontract a private utility locator for an additional fee.

An encroachment permit with the City of Turlock will be secured prior to drilling. The anticipated permit fees are included in our fee schedule below. It is understood no other permits will be required.

It is anticipated borings will require a lane closure, and traffic control will be limited to flagging operations.

Laboratory Testing

The laboratory testing program will incorporate physical and chemical tests to evaluate the minus 200 gradation, R-value, corrosion potential (pH, soluble sulfates, and soluble chlorides), in-situ moisture content and dry density, and soil cement mix design.



To aid in design of full depth reclamation, we will obtain bulk samples of the near surface soil and mix the soil with cement, and then conduct a compression test on the samples after 7 days. Three cement contents will be tested, with three samples at each percentage.

Geotechnical Analysis and Report Preparation

Based on the results of the field exploration and laboratory testing program, engineering analyses will be performed to evaluate site conditions and develop recommendations for site preparation procedures and engineering parameters for the proposed construction. Specifically, the report will incorporate the following items:

- Vicinity Map and Site Plan with boring locations
- Subsurface Conditions, Soil Boring Logs, Depth to Groundwater (if encountered)
- Summary of Laboratory Tests
- Corrosion characteristics of on-site soils
- Recommendations for site preparation, and earthwork
- Requirements for imported fill materials
- Recommendations for site drainage
- Recommendations for construction observations and testing and excavation suitability
- Recommendations for conventional pavement section with asphalt concrete and Class II aggregate base
- Core information: AC and AB section thickness and thickness of other pavement materials encountered
- Recommendations for alternative pavement sections including recommendations for full-depth reclamation with cement (FDR-C), conventional pavement sections with the use of geogrid, and full-depth HMA.

The geotechnical report will be prepared under the supervision of, and signed by, a California Licensed Geotechnical Engineer.

SCHEDULE

Work on this project will begin immediately upon receipt of your authorization to proceed with submittal of permit applications (as applicable), preparation of a Work Plan and field marking of our borehole locations for USA. We anticipate mobilizing for our geotechnical investigation within two (2) weeks of receiving notice to proceed, pending site access, encroachment permits, weather conditions and drill rig availability. We anticipate that drilling will be completed within four (4) working days and our laboratory testing program to be completed within three (3) weeks following completion of our field work. Our written reports will be submitted within two (2) weeks following the completion of our laboratory testing program. Preliminary design recommendations may be provided prior to finalizing the report, as requested.



FEES

Fees for our services will be charged on a Time and Materials basis. Our fee will be invoiced monthly. For the scope of services outlined in this proposal, our fee, approximately broken down by task, will be as follows:

Estimated Fee	
Site Reconnaissance, Permit Application, Utility Marking	\$ 1,930.60
Field Exploration	\$30,227.29
Laboratory Testing (Includes two (2) FDR and four (4) R-Values)	\$10,856.00
Engineering Analysis and Report Preparation	\$ 5,096.07
Estimated Fee	\$48,109.96

Our fee applies to work commenced within 60 days of this proposal. The fees presented in this proposal are based on prompt payment for services presented in our standard invoicing format. Additional charges will be applied for specializing invoicing if backup documentation is needed. These special services will be charged on a time and expenses basis. Late fees will be charged if payment is not received in accordance with terms contained in our contract.

PROPOSAL ASSUMPTIONS

A detailed cost estimate for performing the required testing and inspection services during construction will be provided after the project plans and specifications are completed. This proposal and cost estimate were prepared based on the following assumptions:

- Provost & Pritchard Consulting Group will provide to BSK Associates, prior to mobilization, legal right of entry to the site (and other areas if required) to conduct the scope of services
- Provost & Pritchard Consulting Group will notify BSK Associates, prior to mobilization, of any restrictions, special site access requirements, or known potentially hazardous conditions at the site (e.g. hazardous materials or processes, specialized protective equipment requirements, unsound structural conditions, etc.).
- Work can be performed during normal business hours (Monday through Friday, 7:00am to 7:00pm).
- Excess soil cutting generated during our field exploration can be left onsite at an area selected by the Owner or one of its representatives.
- Prevailing wages apply. DIR Project ID will be provided prior to start of work.
- Encroachment permits will be provided at no fee.



- Project meetings/conference calls, plan reviews, response to Agency review comments and construction services are not included in our estimate, but can be provided on request on a “time and materials” basis.
- BSK will retain soil samples for a maximum of sixty (60) days.

Please contact us immediately if you are aware of any inaccuracies in these assumptions and conditions, so we may revise the proposal or fee.

GENERAL CONDITIONS AND AGREEMENT

We understand that if this proposal is acceptable to the Client, an agreement for Professional Services will be sent to BSK and this proposal will be incorporated as an exhibit. Please note, if changes occur in the design of this project, BSK must be notified in writing and given an opportunity to revise our scope of work, if necessary.

CLOSING

BSK appreciates the opportunity to submit this proposal to you and we look forward to working with you on this project. Please contact the undersigned at tgorham@bskassociates.com or (559) 278-2880, extension 516 if you have questions.

Respectfully submitted,
BSK Associates



Tolleman Gorham, PE
Project Engineer I
CE 96089



Neva M. Popenoe, PE, GE
Fresno Branch Manager
GE 3024



PROPOSAL FOR CITY OF TURLOCK ROADS PROGRAM TASK ORDER 3

Estimated Staffing Plan and Cost Breakdown



	Principal Engineer	Senior Engineer	Assistant Engineer	Assistant Engineer	Assistant Engineer	Senior Technician	Senior Engineer	Senior Technician	Senior Project Admin	Project Admin	Licensed Surveyor	1 man survey	Senior Technician	Assistant Surveyor	Intern					
	Dorn_J	Staicer_J	Roque_A									1 man survey				Total Hours	Mileage	Expenses	Subtotal Labor	Total Fee
TASK	\$218.79	\$175.55	\$134.94	\$115.29	\$96.95	\$131.01	\$196.51	\$148.70	\$105.46	\$87.78	\$171.62	\$221.07	\$124.46	\$100.88	\$65.50		0.700			
Phase SUR																				
1 Topo Survey											8	220	120	120		468	3600	2,520.00	\$77,049	\$79,569
2 Verify Right of Way											16	120	120	40		296	2400	1,680.00	\$48,245	\$49,925
Phase MON																				
1 Office Prep, Research											45		45			90		-	\$13,324	\$13,324
2 Pre-Con Field Work												45	30	30		105	1800	1,260.00	\$16,708	\$17,968
3 Pre-Con Corner Record													45			45		-	\$5,601	\$5,601
4 Post-Con Field Work												45	30	30		105	1800	1,260.00	\$16,708	\$17,968
5 Post-Con Corner Record													45			45		-	\$5,601	\$5,601
Phase GEO																				
1 Geotechnical Investigation																0		48,109.96	\$0	\$48,110
Phase DR																				
1 Review Existing Documents	12	10	16	8	8											54		-	\$8,238	\$8,238
2 Site Visit	8		8													16	180	126.00	\$2,830	\$2,956
3 Prepare Drainage Report	30	18	40	40	40					8						176		-	\$24,313	\$24,313
Phase UTL																				
1 GPR Existing Utilities																0		95,100.00	\$0	\$95,100
Phase SD																				
1 Kickoff Meeting	2		2	2	2	2			2	2						14		-	\$1,780	\$1,780
2 Drawing Set Up			4			32		8								44		-	\$5,922	\$5,922
3 Utility Research & Potholing	4		8						8	8						28		-	\$3,501	\$3,501
4 Basemap Review, Coord, Set up	4		20			40										64		-	\$8,814	\$8,814
5 Project Management	40		40													80		-	\$14,149	\$14,149
6 35% Plans	100	200	300	200	200	40	20								80	1,140		-	\$154,330	\$154,330
7 35% Design Review Meeting	8		8													16	180	126.00	\$2,830	\$2,956
8 Preliminary EOPCC	4	6	12	24												46		-	\$6,315	\$6,315
9 Utility Relocation Letters & Exhibits	2		20	24						8						54		-	\$6,606	\$6,606
10 Streetlight Review	8		40													48		-	\$7,148	\$7,148
Phase DD																				
1 65% Front End & Technical Specs	60		12						12	12						96		-	\$17,066	\$17,066
2 65% Plans	140	200	400	300	300	40	32								80	1,492		-	\$200,157	\$200,157
3 65% Design Review Meeting	8		8													16	180	126.00	\$2,830	\$2,956
4 Preliminary EOPCC	4	6	12	24												46		-	\$6,315	\$6,315
5 Utility Relocation Letters & Exhibits	2		24							2						28		-	\$3,852	\$3,852
Phase CD																				
1 95% Front End & Technical Specs	24		12						12	12						60		-	\$9,189	\$9,189
2 95% Plans	80	100	300	240	240	20	32								80	1,092		-	\$140,626	\$140,626
3 Preliminary EOPCC	4	6	12	24												46		-	\$6,315	\$6,315
Phase FD																				
1 Final Front End & Technical Specs	16		12						12	12						52		-	\$7,439	\$7,439
2 Final Plans	12	8	80	80	80											260		500.00	\$31,804	\$32,304
3 Final EOPCC	4	6	12	24												46		-	\$6,315	\$6,315
Phase BID																				
1 Bidding Assistance (x2)	20		60													80		-	\$12,472	\$12,472
Phase CON																				
1 Construction Support	100		100	80	80		8		12	12						392		-	\$56,243	\$56,243
2 Site Visits (x6)	36		36													72	1080	756.00	\$12,734	\$13,490
3 Record Drawings	6		48	24												78		-	\$10,557	\$10,557
Total units	738	560	1646	1094	950	174	92	8	58	76	69	430	435	220	240	6,790	11220	\$151,564		
Total \$	\$161,467	\$98,308	\$222,111	\$126,127	\$92,103	\$22,796	\$18,079	\$1,190	\$6,117	\$6,671	\$11,842	\$95,060	\$54,140	\$22,194	\$15,720			\$151,564	\$953,924	\$1,105,475.40

COST PROPOSAL

COST PROPOSAL 1
COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS
 (DESIGN, ENGINEERING, AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed

☒ Prime Consultant☐ Subconsultant☐ 2nd Tier SubconsultantConsultant: Provost & Pritchard Consulting Group

Project No. _____

Contract No. _____

Date: 2/28/2025**Direct Labor**

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal Engineer II	Jeff Dorn	738	\$ 83.50	\$ 61,623.00
Senior Engineer III	Jason Staicer	560	\$ 67.00	\$ 37,520.00
Assistant Engineer V	Abby Roque	1646	\$ 51.50	\$ 84,769.00
Senior Engineer V		92	\$ 75.00	\$ 6,900.00
Licensed Surveyor IV		69	\$ 65.50	\$ 4,519.50
Senior Technician V		8	\$ 56.75	\$ 454.00
Senior Technician IV		174	\$ 50.00	\$ 8,700.00
Senior Technician I		435	\$ 47.50	\$ 20,662.50
Assistant Surveyor II		220	\$ 38.50	\$ 8,470.00
Intern IV		240	\$ 25.00	\$ 6,000.00
Assistant Engineer IV		1094	\$ 44.00	\$ 48,136.00
Project Administrator IV		76	\$ 33.50	\$ 2,546.00
Senior Project Administrator II		58	\$ 40.25	\$ 2,334.50
Assistant Engineer I		950	\$ 37.00	\$ 35,150.00
1 Man Survey		430	\$ 84.37	\$ 36,279.10
Total		6,790.0		\$ 364,063.60

LABOR COSTS

a) Subtotal Direct Labor Costs	\$ 364,063.60
b) Anticipated Salary Increases	\$ -
c) TOTAL DIRECT LABOR COSTS [(a)+(b)]	\$ 364,063.60

INDIRECT COSTS

d) Fringe Benefits (Rate):	50.83%	e) Total Fringe Ben: [(c) × (d)]	\$ 185,053.53
f) Overhead (Rate):	61.31%	g) Overhead [(c) × (f)]	\$ 223,200.11
h) General and Administrative (Rate):	26.06%	i) Gen & Admin [(c) × (h)]	\$ 94,874.97
		j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]	\$ 503,128.61

FIXED FEE

p) (Rate):	10.0%	k) TOTAL FIXED PROFIT [(c) + (j)] × (p)]	\$ 86,719.22
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l) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description	Quantity	Unit(s)	Unit Cost	Total
Mileage Costs		11220	0.700	\$ 7,854.00
Potholing/GPR				\$ 95,100.00
Permit Fees				\$ -
Plan Sheets				\$ 500.00
Test				\$ -

l) **TOTAL OTHER DIRECT COSTS** \$ 103,454.00**m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)**

Subconsultant 1: BSK Associates	\$ 48,109.96
Subconsultant 2:	\$ -
Subconsultant 3:	\$ -
Subconsultant 4:	\$ -

m) **TOTAL SUBCONSULTANT' COSTS** \$ 48,109.96n) **TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l)+(m)]** \$ 151,563.96**TOTAL COST [(c) + (j) + (k) + (n)]** \$ 1,105,475.40**NOTES:**

- Key personnel must be marked with an asterick (*) and employees that are subject to prevailing wage requirements must be marked with two astericks (**). All costs must comply with Federal cost principles. Subconsultants will provide their own cost proposals.
- The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
- Anticipated salary increases calculations (page 2) must accompany.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. [Title 23 United States Code Section 112](#) - Letting of Contracts
4. [48 Code of Federal Regulations Part 31](#) - Contract Cost Principles and Procedures
5. [23 Code of Federal Regulations Part 172](#) - Procurement, Management, and Administration of Engineering and Design Related Service
6. [48 Code of Federal Regulations Part 9904](#) - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name:	<u>Jeffrey Dorn</u>	Title:	<u>Director of Operations</u>
Signature:	<u></u>	Date of Certification (mm/dd/yyyy):	<u>03/10/2025</u>
Email:	<u>jdorn@ppeng.com</u>	Phone Number:	<u>559-449-2700</u>
Address:	<u>455 W. Fir Ave., Clovis, CA 93611</u>		

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List Services the consultant is providing under the proposed contract:

Civil engineering design and land surveying services for the City of Turlock's Roads Program

EXHIBIT 10-H COST PROPOSAL PAGE 1 OF 3
ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS
 (DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed

☐ Prime Consultant☒ SubconsultantConsultant BSK AssociatesProject No. G24001793

Contract No. _____

Date 3/3/2025**DIRECT LABOR**

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal	TBD	6.00	80.50	\$483.00
Senior Professional	TBD		62.36	\$0.00
Project Professional II	TBD	20.00	49.83	\$996.60
Project Professional I	TBD		40.67	\$0.00
Staff Professional II	TBD	8.00	36.54	\$292.32
Group 3 Engineering Technician*	TBD	32.00	51.56	\$1,649.92
Group 3 Engineering Technician OT*	TBD	8.00	77.34	\$618.72
Project Administrator	TBD	5.00	32.46	\$162.30
				\$0.00
				\$0.00

LABOR COSTS

a) Subtotal Direct Labor Costs

\$4,202.86

b) Anticipated Salary Increases (see page 2 for sample)

\$105.07

c) TOTAL DIRECT LABOR COSTS [(a) + (b)]

\$4,307.93

INDIRECT COSTSd) Fringe Benefits Rate: 72.04%)

e) Total Fringe F[(c) x (d)]

\$3,103.43

f) Overhead (Rate: 137.09%)

g) Overhead [(c) x (f)]

\$5,905.87

h) General and Administrative (Rate: 0.00%)

i) Gen & Admin [(c) x (h)]

\$0.00

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]

\$9,009.31

FIXED FEE**k) TOTAL FIXED PROFIT [(c) + (j)] x fixed fee %]**

\$1,331.72

k) (Rate: 10.00%)**l) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZED (Add additional pages if necessary)**

Description of Item	Unit(s)	Unit Cost	Total
Travel/Mileage Costs (supported by consultant actual costs)	900	\$1.00	\$900.00
Asphalt Patch	30	\$20.00	\$600.00
Base Rock Backfill	3	\$100.00	\$300.00
Drilling Supplies (tubes, caps, paint, stakes)	1	\$105.00	\$105.00
Laboratory testing (Mod. Proctor, Sieve Analysis, Density/moisture content, Atterberg Limit, Direct Shear, R-Value, Expansion Index, Corrosion Potential)	1	\$10,856.00	\$10,856.00
l) Total Other Direct Costs			\$12,761.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

Subconsultant 1:	American, Inc. (coring)	\$9,200.00
Subconsultant 2:	Traffic Control	\$11,500.00
Subconsultant 3:	GPRS (GPR Utility Clearance)	\$0.00
TOTAL SUBCONSULTANTS' COSTS \$		\$20,700.00

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l) + (m)]

\$33,461.00

TOTAL COST [(c) + (j) + (k) + (n)]

\$48,109.96

NOTES:

1. All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended. Indirect cost rates should be based on consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.

3. Anticipated salary increases calculation (page 2) must accompany.

EXHIBIT 10-H1 COST PROPOSAL PAGE 2 OF 3

ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS (CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours) 45719

Direct Labor Subtotal per Cost Proposal	Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
\$4,202.86	79.00	=	\$53.20	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	\$53.20	+	5%	=	\$55.86	Year 2 Avg Hourly Rate
Year 2	\$55.86	+	5%	=	\$58.65	Year 3 Avg Hourly Rate
Year 3	\$58.65	+	5%	=	\$61.59	Year 4 Avg Hourly Rate
Year 4	\$61.59	+	5%	=	\$64.67	Year 5 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	50.00%	*	79.0	=	39.5	Estimated Hours Year 1
Year 2	50.00%	*	79.0	=	39.5	Estimated Hours Year 2
Year 3	0.00%	*	79.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	79.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	79.0	=	0.0	Estimated Hours Year 5
Total	100%		Total	=	79.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	\$53.20	*	40	=	\$2,101.43	Estimated Hours Year 1
Year 2	\$55.86	*	40	=	\$2,206.50	Estimated Hours Year 2
Year 3	\$58.65	*	0	=	\$0.00	Estimated Hours Year 3
Year 4	\$61.59	*	0	=	\$0.00	Estimated Hours Year 4
Year 5	\$64.67	*	0	=	\$0.00	Estimated Hours Year 5
Total Direct Labor Cost with Escalation				=	\$4,307.93	
Direct Labor Subtotal before Escalation				=	\$4,202.86	
Estimated total of Direct Labor Salary Increase				=	\$105.07	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and the breakdown of the labor to be performed each year.
2. The cost proposal for labor shall not be amended. Indirect Cost rates should be based on consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

EXHIBIT 10-H1 COST PROPOSAL PAGE 3 OF 3**Certification of Direct Costs:**

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: Tim Rodriguez

Title*: Chief Operating Officer

Signature: 

Date of Certification: 7/25/2024

Email: trodriguez@bskassociates.com

Phone Number: 209.914.7258

Address: 691 N. Laverne Ave, Suite 101, Fresno, CA 93727

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract.

Geotechnical Engineering Services



AMENDMENT NO. 4 FOR TASK ORDER NO. 4
Under the Terms of the
MASTER AGREEMENT BETWEEN THE CITY OF TURLOCK
and
PROVOST & PRITCHARD ENGINEERING GROUP, INC.
DBA PROVOST & PRITCHARD CONSULTING GROUP
for
ENGINEERING DESIGN SERVICES (City Contract No. 2023-110)

City Project No. 25-025

THIS AMENDMENT NO. 4 for Task Order No. 4 under the terms of City Contract No. 2023-110 is entered into by and between the CITY OF TURLOCK, a California municipal corporation ("City"), and PROVOST & PRITCHARD ENGINEERING GROUP, INC. DBA PROVOST & PRITCHARD CONSULTING GROUP, a California corporation ("Professional"), on this _____ day of _____ 2025 (the "Effective Date of Task Order No. 4"). City and Professional may be collectively referred to herein as the "Parties" or individually as "Party." There are no other parties to this Amendment No. 4.

WHEREAS, the Parties hereto previously entered into a Master Agreement (City Contract No. 2023-110) dated April 25, 2023, for engineering design services to assist City with Design Services for Roads Program Capital Improvement Program (CIP) Projects ("Agreement"); and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement by a written amendment to the Agreement; and

WHEREAS, City desires that Professional provide engineering design services for City Project No. 25-025 "Provost & Pritchard Task Order No. 4 for Roads Program CIP Projects;" and

WHEREAS, Amendment No. 4 for Task Order No. 4 provides the scope of services, associated fees, and schedule for said City Project.

NOW, THEREFORE, the Parties hereto mutually agree to amend the Agreement as follows:

1. **Exhibit E**, attached hereto and incorporated herein by reference, is hereby added to the Agreement.
2. Recital B of the Agreement is amended to read as follows:

B. Professional has made a proposal to City to provide such professional services. A description of the services Professional proposes to provide is included in the Scope of Services in **Exhibits A through E** attached hereto and incorporated herein by reference ("Services"). City desires to retain Professional to perform the Services, subject to the terms and conditions set forth in this Agreement.

3. Recital C of the Agreement is amended to read as follows:

C. The Parties anticipate that one or more projects for Services shall be determined through creation of a Task Order as a City-requested modification of services under Section 5.2 of this Agreement which shall be approved by written amendment to this Agreement. The Parties shall outline the schedule or timeline for providing the Services agreed upon under each Task Order ("Completion Schedule"), which shall be included in one or more written amendments to this Agreement. Such Completion Schedule is included in **Exhibit E**.

4. Recital D of the Agreement is amended to read as follows:

D. The Parties shall outline the rates and method of payment to Professional for its performance of the Services under this Agreement as determined under each Task Order ("Compensation Schedule"), which shall be included in one or more written amendments to this Agreement. Such Compensation Schedule is included in **Exhibit E**.

5. Section 5 of the Agreement is amended to read as follows:

5.1. Services. Subject to the terms and conditions set forth in this Agreement, Professional shall provide City the Services described in **Exhibits A through E**. Any request for Services not included in **Exhibits A through E** will be considered a request for additional or modified Services ("Modification" or "Modifications"). Professional shall not receive additional compensation for any Modification of the Services unless the Parties agree otherwise in a writing executed by both Parties.

5.2. City Requested Modification of Services. City may, by written order, authorize Modifications to the Services described in **Exhibits A through E**. If such Modifications cause an increase in the cost or time required for performance of Professional's Services, the Parties shall enter into a written amendment to this Agreement to adjust the Services and the compensation to be paid to Professional and, if necessary, amend the Completion Schedule or Compensation Schedule. The Services, Completion Schedule, or Compensation Schedule shall not be revised unless City and Professional mutually agree to a written amendment to this Agreement reflecting such revisions, additional compensation, time for performance or such other terms or conditions mutually agreed upon by the Parties.

6. Section 6 of the Agreement is amended to read as follows:

6.1. Amount, Time and Manner of Payment for Professional Services. City shall pay Professional according to the rates and timing set forth in the Compensation Schedule for each Task Order within each Amendment to the Agreement. Each Compensation Schedule shall include an exhibit based on Exhibit 10-H1 of Caltrans

Local Assistance Procedures Manual (LAPM). Professional will be allowed to include an amount for the anticipated salary increases as calculated per Exhibit 10-H1. City's total compensation to Professional shall not exceed the cumulative amount resulting from each Task Order with each approved Amendment to the Agreement. The compensation for Amendment No. 4 shall not exceed Six-Hundred-Forty-Seven Thousand Seven-Hundred-Seventy-Nine Dollars and Twenty-Seven Cents (\$647,779.27) for City Project No. 25-025 ("Maximum Payment"), unless the Parties mutually agree in writing otherwise.

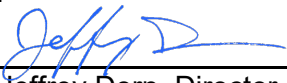
7. **Execution and Counterparts.** This Amendment may be executed simultaneously, and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. The Parties agree that this Amendment and any other documents to be delivered in connection herewith may be electronically signed utilizing services such as DocuSign and Nitro Sign, or by transmitting signatures in pdf or similar format, and that any electronic signatures appearing on this Agreement or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility
8. All other terms and conditions of the Agreement shall remain in full force and effect for the Term of the Agreement.

[Signatures on Following Page]

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 4 to be executed by and through their respective officers thereunto duly authorized.

PROFESSIONAL

**PROVOST & PRITCHARD ENGINEERING
GROUP, INC. DBA PROVOST & PRITCHARD
CONSULTING GROUP, a California
corporation**

By: 
Jeffrey Dorn, Director of Operations

Date 3/14/2025

CITY

**City of Turlock, a California
municipal corporation**

By: _____
Reagan M. Wilson, City Manager

Date: _____

APPROVED AS TO SUFFICIENCY:

By: _____
Christopher Fisher,
Municipal Services Director

APPROVED AS TO FORM:

By: _____
George A. Petrulakis, City Attorney

ATTEST:

By: _____
Nichole Fiez, City Clerk

PROVOST & PRITCHARD CONSULTING GROUP

455 W Fir Ave • Clovis, CA 93611 • (559) 449-2700
www.provostandpritchard.com

March 6, 2025

Fred Pezeshk
City of Turlock
156 South Broadway, Suite 150
Turlock, CA 95380

**Subject: Design Services for City of Turlock Roads Program
Task Order No. 4**

Dear Fred Pezeshk:

Thank you for the opportunity to submit this proposal to provide design services for the City of Turlock's Roads Program Task Order No. 4. This proposal discusses our understanding of the project, recommends a scope of services together with associated fees, deliverables, approximate schedules, sets forth our assumptions and discusses other services that may be of interest as the project proceeds.

PROJECT UNDERSTANDING

We understand the City of Turlock would like to rehabilitate multiple streets in the City of Turlock as listed in the tables below. We understand the city would like to prepare the following 2 separate packages of plans and specifications to be advertised for bids separately.

1. Potential Rehabilitation Plans Package 1
 - a. Full reconstruction of Linwood Avenue from Lander Avenue to 600 feet west of Golf Road
 - b. Grind and Overlay Rockwood from 9th to 5th, Rosewood from Lander to Baywood and Baywood from Linwood to Glenwood pending results of geotechnical investigation
2. Potential Rehabilitation Plans Package 2
 - a. Full reconstruction of 5th Street from F Street to Linwood Avenue

TASK ORDER No. 4 STREETS			
Street Name	From	To	Length (ft.)
E. Linwood Ave	Lander Ave	County Line	4668
Rosewood Dr.	Lander Ave	Baywood Ln	1151
Baywood Ln.	Linwood Ave	1785 Baywood Ln	614
5 th St.	E. Linwood Ave	W. F St	3593
Rockwood Way	9 th St	5 th St	1492
Total Length			11,518

The total length of these street improvements is approximately 11,518 linear feet and the construction is roughly expected to cost between approximately \$3,600,000 and \$5,600,000.

The street improvements for the rehabilitation plans will include pavement rehabilitation reconstruction (using FDR-C or a conventional pavement section) and grind and overlay, removal and replacement of existing curb, gutter, and valley gutter as needed for drainage, and removal and replacement and/or construction of new sidewalk, curb ramps, drive approaches and alley approaches as required to provide ADA compliance. Existing utilities will either be potholed in select locations to determine general approximate depths or located using ground penetrating radar (GPR).

We will review the City's Active Transportation Plan (ATP) and General Plan for improvements to be included with this project. For Linwood Avenue and 5th Street, we will work closely with the City and the City's other consultants to provide information for potential grant applications prepared by other consultants under separate contract.

Provost and Pritchard will review approximately 35 locations within the project area to determine if there is a need for the removal and replacement of the existing curb ramp or construction of a new curb ramp to meet ADA requirements. Our team will also review the existing storm water drainage facilities (inlets, pipes, and manholes) to determine recommendations for replacements required to improve storm water drainage.

SCOPE OF SERVICES

Our proposed scope of work for this proposal is segregated into several phases, described below.

PHASE SUR –TOPOGRAPHIC SURVEY

TOPOGRAPHIC SURVEY

Upon approval of the task order we will complete a field topographic survey and right of way verification for the segments of roadway described above.

- Capturing sufficient horizontal and vertical locations for top of curbs, gutter flow lines, pavement crowns, manhole covers, valve covers, utility covers, striping, and USA markings needed to design and prepare the proposed improvement plans.
- A utility base drawing will also be prepared in AutoCAD Civil 3D format for use throughout the design process.
- Verify existing right-of-way limits with record maps and physical street monuments
- Dip manholes and drain inlets to determine the depth of cover over existing gravity lines.
- From the survey data and utility information collected, we will prepare a base drawing in AutoCAD Civil 3D format for use throughout the design process.

Up to 21 days of survey crew time will be required to complete the topographic survey for the entire project and prepare existing basemaps.

DELIVERABLES

Electronic basemap will be submitted to the City.

PHASE MON: PRE/POST CONSTRUCTION RECORD OF SURVEY & MONUMENT PRESERVATION

The City has requested Provost & Pritchard include pre/post Construction record of survey and monument preservation for the project area. Provost & Pritchard will perform the following as part of this task:

- Research record monuments within project area.
- Field Survey to locate existing monuments.
- Set ties to allow for re-establishing any monument destroyed during construction
- Post-construction field survey to locate all monuments that were existing pre-construction, replace any destroyed monuments
- File a post-construction corner record for all monuments that were reset

It is assumed that the Contractor will be responsible for setting the centerline monuments in wells based on ties provided by us. Our budget includes replacing approximately 30 monuments.

DELIVERABLES

Signed PDF copies of City's Acknowledgment of Monument Responsibility "Pre-Construction" and Acknowledgment of Monument Responsibility "Post-Construction" and copies of pre-construction and post-construction corner records survey documents filed.

PHASE GEO: GEOTECHNICAL INVESTIGATION

Provost & Pritchard will work with our subconsultant, BSK, to provide needed geotechnical information.

- BSK's work will include up to thirteen (13) shallow borings to three (3) feet beneath ground surface (bgs) or until auger refusal in the roadway pavement. Pavement cores will be taken at each boring. We will measure the existing pavement section and obtain bulk soil samples at each location to analyze for new pavement design. We will backfill each boring hole with soil cutting and cap with asphalt cold patch or quick set concrete tinted black. Testing is expected to include the following:
 - o Minus 200 Wash
 - o Corrosion Potential
 - o In-Situ Moisture and dry density
 - o R-Value tests
 - o FDR-C Soil Cement Mix Design
- Geotechnical analysis and a report will be prepared based on the results of the field exploration and laboratory testing. The report will include the following:
 - o Vicinity Map and Site Plan with boring locations
 - o Subsurface Conditions, Soils Boring Logs, Depth to Groundwater (if encountered)
 - o Summary of Laboratory Testing
 - o Corrosion and expansion characteristics of on-site soils
 - o Recommendation for site preparation and earthwork
 - o Requirements for imported fill materials
 - o Recommendations for site drainage
 - o Recommendations for construction observation and testing and excavation suitability
 - o Recommendations for conventional pavement section with asphalt concrete and Class 2 AB with geogrid
 - o Core information: AC and AB section thickness and thickness of other pavement materials encountered.
 - o Recommendations for alternative pavement sections including recommendations for full-depth reclamation with cement (FDR-C) and full depth HMA.

- The geotechnical report will be prepared under the supervision of, and signed by, a California Licensed Geotechnical Engineer.
- A City of Turlock encroachment permit will be secured prior to drilling and is anticipated to be provided without a fee. No other permits will be required.
- Borings will require a lane closure and traffic control will be limited to flagging operations.

DELIVERABLES

Geotechnical report will be submitted to the City in PDF format.

PHASE DR: DRAINAGE STUDY

CONDUCT DRAINAGE STUDY

Provost and Pritchard will review available storm water plats and record drawings provided by the City to develop an understanding of the existing drainage patterns and facilities. After mapping the existing facilities, we will analyze the drainage patterns based on existing conditions and identify any drainage or ponding issues. Provost and Pritchard will make recommendations to the City as to how to improve drainage within the project area. We will then meet with the City to review the existing facilities, identified drainage problems, and potential solutions. The selected solutions will be incorporated into the improvement plans.

DELIVERABLES

Plan view only storm water exhibits will be submitted to the City in PDF format.

PHASE SD: SCHEMATIC DESIGN

35% PLANS AND ESTIMATE

- Upon approval of the task order, we will conduct utility research and identify potential conflicts with record utilities. The City has provided plats and record drawings for their utilities. The utility information collected will be shown on an existing basemap prepared for the project.
- We will prepare a schematic design set of plans for the project. We anticipate that our 35% plan set will include the following sheets:
 - o Cover Sheet
 - o General Notes and Legend Sheet
 - o Storm Drain Plan Sheets (1"=20' Plan and Profile).
 - o Street Plan Sheets (1"=20' plan and profile view)
 - o Street Plan Sheets (1"=100' plan, Slurry Seal)
 - o Curb Ramp Detail Sheets (1"=5')
 - o Driveway Detail Sheets (1"=5')
 - o Signing and Striping (1"=40' double plan view)
- Prepare Preliminary Engineer's Opinion of Probable Construction Cost (EOPCC)
- Improvements will be entirely within existing right-of-way and no additional right-of-way (ROW) acquisition will be required. If improvements are required to extend outside of existing ROW, we will prepare a ROW acquisition exhibit and the City will acquire any required ROW and/or Temporary Construction Easements (TCEs).

- Prepare Utility Relocation notification letters and Utility Relocation Exhibits. Any required utility relocation design will be provided by the utility companies.
- A review of existing streetlighting will be conducted within project limits to determine if existing streetlighting meets City Standards and identify if any additional lighting is needed. Street lighting design/plans are not included as part of this scope. The City will be provided a list of locations where deficiencies are found.

Once the documents above are complete, we will attend an in person design review meeting with the City to discuss our 35% design. This will ensure that we are proceeding in accordance with the City's direction before we begin preparing the construction documents.

DELIVERABLES

The plans, EOPCC and Utility Relocation Exhibits and list of additional streetlighting required listed above will be submitted to the City in PDF format only.

PHASE DD: DESIGN DEVELOPMENT

PREPARE 65% CONSTRUCTION DOCUMENTS

Based on input received from City staff through the Schematic Design Phase, the design team will commence with engineering design and preparation of the construction documents to the 65% level.

Our 65% submittal will include:

- 65% Front End and Technical Specifications
 - o City of Turlock to provide front end template.
- 65% Construction Plans, expected to include:
 - o Cover sheet
 - o Legend / Abbreviation sheet
 - o General Notes sheet
 - o Storm Drain Plan Sheets (1"=20' Plan and Profile).
 - o Street Plan sheets (1"=20' plan and profile)
 - o Street Plan Sheets (1"=100' plan, Slurry Seal)
 - o Curb Ramp, Alley and Drive Approach Detail sheets
 - o Typical Cross Section sheets
 - o Miscellaneous Detail sheets
 - o City Standard Detail sheets
 - o Traffic Control Plan Sheets (1"=40")
 - o Signing, Striping, and Pavement Marking sheets (1"=40' double plan view)
- Revised Preliminary Engineer's Opinion of Probable Construction Costs.
- Revised Utility Relocation Exhibits per Utility Company's comments.

We will attend an in person design review meeting with City staff to discuss our 65% construction documents.

DELIVERABLES

The 65% plans, specifications and EOPCC listed above will be submitted to the City in PDF format only.

PHASE CD: CONSTRUCTION DOCUMENTS

PREPARE 95% CONSTRUCTION DOCUMENTS

We will incorporate comments from the 95% plan review and feedback from City staff as we prepare our Final construction documents.

Our 95% submittal will include:

- 95% Construction Plans (expected plan set as noted above)
- 95% Specifications
- Engineer's opinion of probable construction costs

PREPARE FINAL CONSTRUCTION DOCUMENTS

We will incorporate comments from the 95% plan review and feedback from City staff as we prepare our Final construction documents.

Our Final submittal will include:

- Final Construction Plans (expected plan set as noted above)
- Final Specifications
- Engineer's opinion of probable construction costs

DELIVERABLES

The plans, specifications and EOPCC listed above will be submitted to the City in PDF format only.

PHASE BID: BIDDING ASSISTANCE

P&P will perform the following services to assist the City during the bidding phase of the project:

- Assist City in responding to requests for information and preparing addenda, if necessary.
- City will conduct bid process. Our attendance at pre-bid meeting and bid opening will not be required.

PHASE CON: ENGINEERING SERVICES DURING CONSTRUCTION

P&P will perform the following services to assist the City during the construction phase of the project:

- Attend pre-construction conference
- Assist City with review shop drawings and submittals
- Provide interpretation and/or clarification of construction documents during construction in response to requests for information from the contractor
- Assist City with review and provide technical information for construction contract change order requests if necessary
- Conduct up to two site visits at intervals appropriate to the state of construction
- Prepare record drawings based on contractor's as-built drawings.

ASSUMPTIONS

1. Existing underground utilities do not exceed 10' of burial depth below the finished surface.

2. All scribed paint marking associated with requesting Underground Service Alert would not be required to be removed.
3. The City has prepared or will prepare all necessary environmental documents and will provide all identified mitigation measures.
4. The City will pay all permit fees, if required.
5. Construction staking, materials testing, labor compliance, construction management and construction administration will be provided by others under separate contract. Engineering Assistance during Construction will be provided according to the scope of work above.
6. Provost & Pritchard CAD standards and title block will be used for the design of this project. Provost & Pritchard's current CAD version will be used.

PROFESSIONAL FEES

Provost & Pritchard Consulting Group will perform the services on a time and materials basis for the fees shown in the table below and on the attached cost proposal. These fees will be invoiced monthly as they are accrued. Reimbursable expenses will be invoiced in addition to professional fees and are included in the estimated fees below. We will not continue to work beyond the authorized budget without additional authorization. Below is a summary of proposed fees, a detailed breakdown is provided in attached exhibit 10-H.

PROPOSED FEE	
PHASE	ESTIMATED FEE
PRELIMINARY ENGINEERING	
Phase SUR – Topographic Survey	\$94,805
Phase MON – Monument Preservation	\$32,162
Phase GEO – Geotechnical Investigation	\$38,947
Phase DR – Drainage Report	\$19,830
Phase UTL - Potholing/GPR	\$55,900
Phase SD – 35% PS&E	\$119,668
SUBTOTAL =	\$361,312
DESIGN DEVELOPMENT	
Phase DD – 65% PS&E	\$116,225
SUBTOTAL =	\$116,225
CONSTRUCTION DOCUMENTS	
Phase CD – 95% PS&E	\$76,987
Phase FD – 100% PS&E	\$25,863
SUBTOTAL =	\$102,850
BIDDING AND CONSTRUCTION	
Phase BID – Bid Support	\$8,898
Phase CON – Construction Support	\$58,503
SUBTOTAL=	\$67,401
TOTAL ESTIMATED FEE =	\$647,779.27

The line items shown in the table are estimates and are not intended to limit billings for any given Task. Required task effort may vary up or down from the line-item estimates shown, however total billings will not exceed the Total shown without additional authorization.

We appreciate the opportunity to submit this proposal and we look forward to working with the City of Turlock on Task Order No. 4.

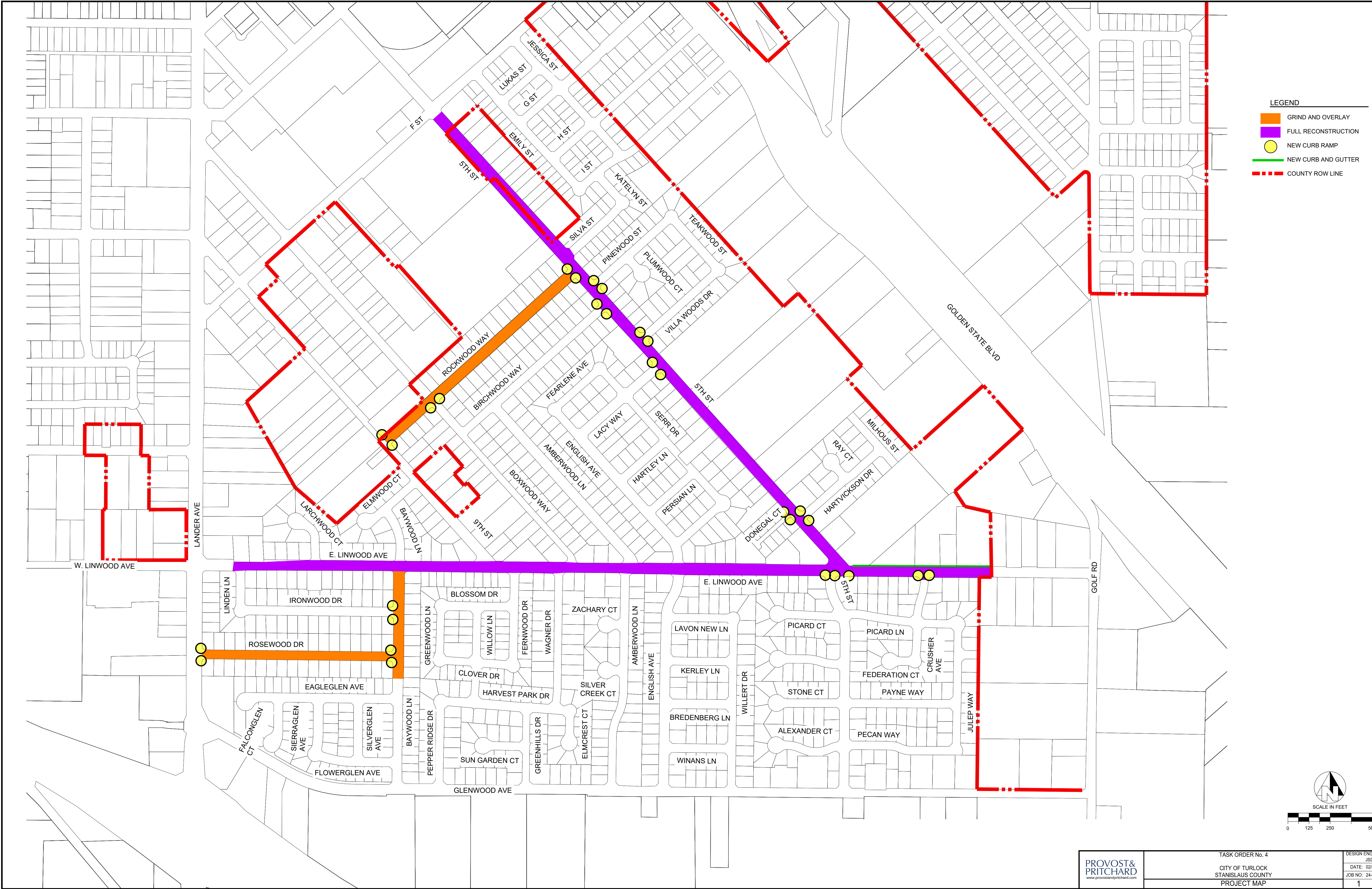
SCHEDULE

Once we receive a signed contract and are authorized to proceed, we will plan to proceed with the project in accordance with the attached schedule. Agency review time is outside of our control and any review time beyond the review times shown will delay the tasks that follow.

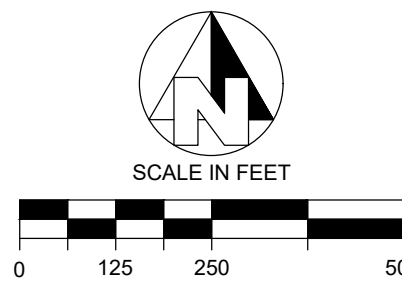


Sincerely Yours,
Provost & Pritchard Consulting Group

Jeff S Dorn
RCE 76749, TE 2945
Director of Operations



- LEGEND
- GRIND AND OVERLAY
 - FULL RECONSTRUCTION
 - NEW CURB RAMP
 - NEW CURB AND GUTTER
 - COUNTY ROW LINE



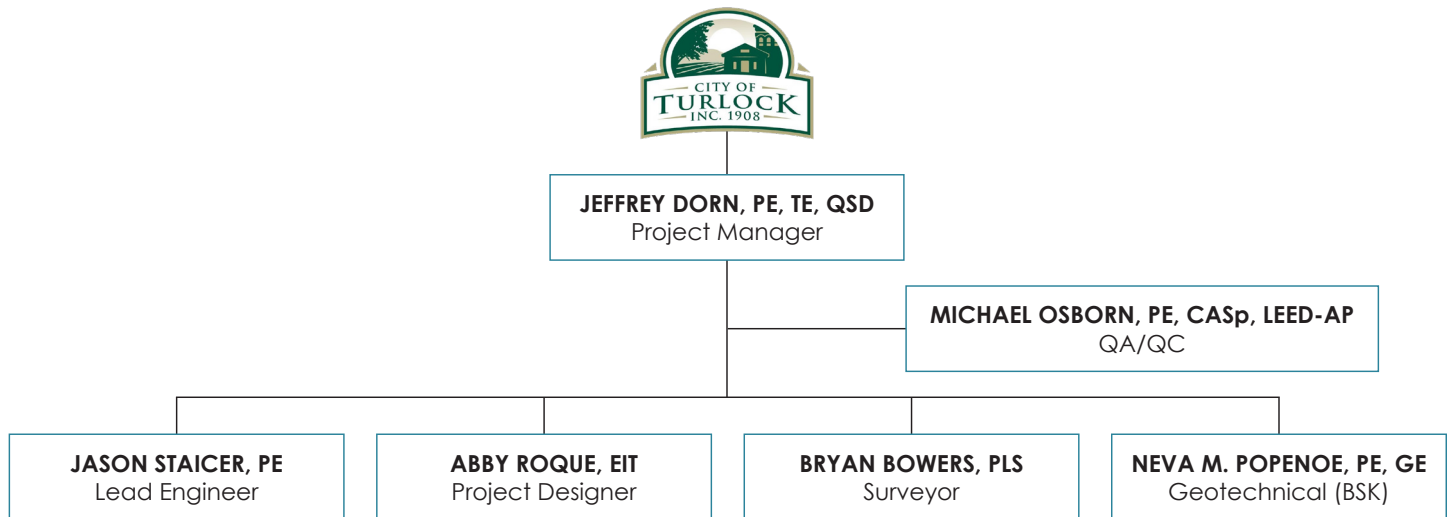
PROVOST & PRITCHARD www.provostandpritchard.com	TASK ORDER No. 4	DESIGN ENGINEER: JSD
	CITY OF TURLOCK STANISLAUS COUNTY	DATE: 02/28/2025
	PROJECT MAP	JOB NO: 24-284 1 OF 1

City of Turlock Task Order No. 4 Project Schedule																								
ID	Task Name	Duration	Start	Finish	Feb	Mar	2nd Quarter			3rd Quarter			4th Quarter			1st Quarter			2nd Quarter					
							Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May				
1	Preliminary Engineering	100 days	Tue 3/25/25	Mon 8/11/25																				
2	Phase SUR - Topo Survey	6 wks	Tue 3/25/25	Mon 5/5/25																				
3	Phase MON - Monument Preservation	6 wks	Tue 3/25/25	Mon 5/5/25																				
4	Phase GEO - Preliminary Engineering - Geoptechnical Investigation	6 wks	Tue 6/17/25	Mon 7/28/25																				
5	Phase SD - 35% PS&E	12 wks	Tue 5/6/25	Mon 7/28/25																				
6	Phase DR - Drainage Report	12 wks	Tue 5/6/25	Mon 7/28/25																				
7	City Review - 35% PS&E	2 wks	Tue 7/29/25	Mon 8/11/25																				
8	Design Development	70 days	Tue 8/12/25	Mon 11/17/25																				
9	Phase DD - 65% Design Development	12 wks	Tue 8/12/25	Mon 11/3/25																				
10	City Review - 65% Design Development	2 wks	Tue 11/4/25	Mon 11/17/25																				
11	Construction Documents	65 days	Tue 11/18/25	Mon 2/16/26																				
12	Phase CD - 95% PS&E	8 wks	Tue 11/18/25	Mon 1/12/26																				
13	City Review 95% - Construction Documents	2 wks	Tue 1/13/26	Mon 1/26/26																				
14	Phase FD - 100% PS&E	3 wks	Tue 1/27/26	Mon 2/16/26																				

Page 1

KEY STAFF

PROVOST&PRITCHARD



JEFFREY DORN, PE, TE, QSD PROJECT MANAGER

Jeffrey Dorn is a senior engineer at Provost & Pritchard with 15 years of civil engineering and project management experience. His experience has been focused on transportation infrastructure design and providing ongoing consulting services for various public agencies. Mr. Dorn's design experience includes geometric, pavement section, grading and drainage design of roads, design of ADA-accessible sidewalks and curb ramps, bike/pedestrian trail design, utility relocation, and water, sewer, and storm water system repair and replacement. Mr. Dorn has provided a wide variety of funding assistance for various cities and counties, including grant application assistance, conceptual project layouts, engineer's estimates, and completing various LAPM forms authorizing right of way and construction. His experience also includes engineering report writing, front end and technical specifications, cost estimating, project management, and coordination with railroads, Caltrans, other public agencies and utility companies.

MICHAEL OSBORN, PE, LEED-AP QUALITY ASSURANCE / QUALITY CONTROL

Michael Osborn is a senior engineer at Provost & Pritchard. With over 20 years of engineering experience, Mr. Osborn has been involved in a variety of public works, residential and commercial development, and educational facility projects. His areas of expertise include site grading design, Americans with Disabilities Act (ADA) site accessibility design and assessment, stormwater management, storm drainage, sanitary sewer systems design, street design, and site development.

JASON STAICER, PE LEAD ENGINEER

Jason Staicer is an Associate Engineer with Provost & Pritchard. With over eight years of professional experience, he has been primarily focused on municipal engineering, with successful projects involving roadway design, pavement management, road widening, storm and wastewater collection, utility coordination, and accessibility considerations. He is also experienced with commercial land development, hydrology and hydraulics studies, and subdivision design.

ABBY ROQUE, EIT PROJECT DESIGNER

Abby Roque has more than nine years of professional experience, currently serving as Assistant Engineer. Ms. Roque is heavily involved in the design and development of construction plans for the City of Turlock's Roads Program Capital Improvement Program. Ms. Roque has been involved in various engineering projects including pavement design, roadway widening, road diet design, pedestrian and bike improvements, traffic signals, signal synchronization, and signing and striping.

BRYAN BOWERS, PLS SURVEYOR

Bryan Bowers is a land surveyor at Provost & Pritchard with over 18 years of experience in the surveying field. He has been involved with the supervision, planning, and execution of geodetic and conventional control surveys, topographic surveys, subdivision mapping, boundary surveys, subsidence monitoring, UAV observation surveys, ALTA surveys, boundary analysis/legal descriptions and construction staking.

NEVA M. POPENOE, PE, GE GEOTECHNICAL GROUP MANAGER

Ms. Popenoe has more than 16 years of geotechnical engineering and materials testing experience. She has worked on a variety of projects including highways, railroad and river bridges; flexible and rigid pavements; residential, commercial, and industrial developments; schools and hospitals; pipelines; power facilities; impoundments; landfills; and forensic studies. She is responsible for managing and conducting geotechnical investigations including developing the scope of work and budget, site reconnaissance, field classification of soils, sampling, design, and report preparation and review. She has performed geotechnical investigations for over 100 bridges in the State of California for Caltrans, local cities and counties. In addition to bridge foundations, her design experience on these projects includes retaining walls, sound walls, roadway embankments, and pavement structural sections. She also performs field inspection and testing, data analysis, laboratory testing, and construction special inspections.



691 N Laverne Avenue
Fresno, CA 93727
P 559.497.2880
www.bskassociates.com

Sent via email: jdorn@ppeng.com

March 6, 2025

BSK Proposal G24001275

Mr. Jeffery Dorn, PE, TE, QSD
Provost & Pritchard Consulting Group
455 W. Fir Avenue
Clovis, California 93611

SUBJECT: Proposal for Geotechnical Engineering Investigation
 Task Order No. 4
 Street Rehabilitation – Various Locations
 Turlock, California

Dear Mr. Dorn:

At your request, BSK Associates is pleased to submit this proposal for the preparation of a Geotechnical Engineering Investigation Report for proposed roadway improvements in Turlock, California. Our current understanding of the project, scope of services, schedules, fees and references for our services is provided below. We understand the project *will be* subject to prevailing wages as determined by California Director of Industrial Relations (DIR).

PROJECT UNDERSTANDING AND BACKGROUND

Based email correspondence from you on July 3, 2024, February 26, 2025, and March 3, 2025 BSK understands that the project will encompass the following improvements along the following areas:

Street Location	Cross Street 1	Cross Street 2	Proposed Improvements
E Linwood Avenue	Lander Avenue	Golf Road	FDR-C or Conventional Pavement
Rockwood Avenue	9 th Street	5 th Street	Grind and Overlay
Rosewood Drive	Lander Avenue	Baywood Lane	Grind and Overlay
Baywood Lane	E Glennwood Avenue	E Linwood Avenue	Grind and Overlay
5 th Street	W F Street	E Linwood Avenue	FDR-C or Conventional Pavement

SCOPE OF SERVICES

The objective of the geotechnical investigation is to assess soil conditions and to provide geotechnical engineering recommendations for the use by the project designers in preparation of the plans and specifications for the project. Based upon the above project understanding, BSK proposes the following scope of services, which will generally include a field exploration, laboratory testing program, engineering analyses, and report preparation.

Field Exploration

Our proposed drilling program will include a total of thirteen (13) borings to 3 feet beneath the existing ground surface (bgs) or until auger refusal in the roadway pavement. We will measure the existing pavement section and obtain bulk soil samples at each location to analyze for new pavement design. We will backfill each boring hole with soil cuttings and/or gravel and cap with asphalt patch or quick setting concrete tinted black.

Test borings will be drilled using a truck-mounted drill rig equipped with an 8-inch diameter hollow stem auger, or manually operated augers. The sampling of bulk and intact soil specimens for purposes of laboratory testing, and visually classifying soils exposed during the drilling process will be provided by a BSK Geologist or Engineer.

In order for BSK to complete the field investigation as described above, the project site must be readily accessible. Access limitations due to existing improvements may result in time delays and/or additional charges.



An arrangement to identify underground utilities is necessary prior to our field exploration. Prior to commencement of drilling operations, a BSK representative will visit the site to mark the test boring locations, evaluate site accessibility, and contact Underground Service Alert (USA) to determine if any of the test borings may conflict with underground utilities. BSK will not be responsible for damage to underground utilities or other installations unless they are accurately marked on the ground surface and on plans made available to us prior to beginning of field operations. Private utility locating services will be provided to further identify potential underground utilities. The associated fee for private utility locating is provided in the fee schedule below.

An encroachment permit with the City of Turlock will be secured prior to drilling and is anticipated to be provided without a fee. It is understood no other permits will be required.

It is anticipated borings will require a shoulder or lane closure, and traffic control will be limited to flagging operations.

Laboratory Testing

The laboratory testing program will incorporate physical and chemical tests to evaluate the minus 200 gradation, R-value, corrosion potential (soluble sulfates), in-situ moisture content and dry density, and soil cement mix design.

To aid in design of full depth reclamation, we will obtain bulk samples of the near surface soil and mix the soil with cement, and then conduct a compression test on the samples after 7 days. Three cement contents will be tested, with three samples at each percentage.

Geotechnical Analysis and Report Preparation

Based on the results of the field exploration and laboratory testing program, engineering analyses will be performed to evaluate site conditions and develop recommendations for site preparation procedures and engineering parameters for the proposed construction. Specifically, the report will incorporate the following items:

- Vicinity Map and Site Plan with boring locations
- Subsurface Conditions, Soil Boring Logs, Depth to Groundwater (if encountered)
- Summary of Laboratory Tests
- Corrosion characteristics of on-site soils (soluble sulfates)
- Recommendations for site preparation, and earthwork
- Requirements for imported fill materials
- Recommendations for site drainage
- Recommendations for construction observations and testing and excavation suitability



- Recommendations for conventional pavement section with asphalt concrete and Class II aggregate base
- Core information: AC and AB section thickness and thickness of other pavement materials encountered
- Recommendations for alternative pavement sections including recommendations for full-depth reclamation with cement (FDR-C)

The geotechnical report will be prepared under the supervision of, and signed by, a California Licensed Geotechnical Engineer.

SCHEDULE

Work on this project will begin immediately upon receipt of your authorization to proceed with submittal of encroachment permit applications (as applicable), preparation of a Work Plan and field marking of our borehole locations for USA. We anticipate mobilizing for our geotechnical investigation within two (2) weeks of receiving notice to proceed, pending site access, encroachment permits, weather conditions and coring subcontractor availability. We anticipate that drilling will be completed within two (2) working days and our laboratory testing program to be completed within three (3) weeks following completion of our field work. Our written reports will be submitted within one (1) week following the completion of our laboratory testing program. Preliminary design recommendations may be provided prior to finalizing the report, as requested.

FEES

Fees for our services will be charged on a time and materials basis. Our fee will be invoiced monthly. For the scope of services outlined in this proposal, our fee, approximately broken down by task, will be as follows:

Estimated Fee	
Site Reconnaissance, Permit Application, Utility Marking	\$ 2,403
Field Exploration/Private Utility Clearance	\$28,181
Laboratory Testing	\$ 4,937
Engineering Analysis and Report Preparation	\$ 3,425
Estimated Fee	\$38,946
Initial Here if Desired_____	

Our fee applies to work commenced within 60 days of this proposal. The fees presented in this proposal are based on prompt payment for services presented in our standard invoicing format. Additional charges will be applied for specializing invoicing if backup documentation is needed. These special services will be charged on a time and expenses basis. Late fees will be charged if payment is not received in accordance with terms contained in our contract.



PROPOSAL ASSUMPTIONS

A detailed cost estimate for performing the required testing and inspection services during construction will be provided after the project plans and specifications are completed. This proposal and cost estimate were prepared based on the following assumptions:

- Provost & Pritchard Consulting Group will provide to BSK Associates, prior to mobilization, legal right of entry to the site (and other areas if required) to conduct the scope of services
- Provost & Pritchard Consulting Group will notify BSK Associates, prior to mobilization, of any restrictions, special site access requirements, or known potentially hazardous conditions at the site (e.g. hazardous materials or processes, specialized protective equipment requirements, unsound structural conditions, etc.).
- Work can be performed during normal business hours (Monday through Friday, 7:00am to 7:00pm).
- Excess soil cutting generated during our field exploration can be left onsite at an area selected by the Owner or one of its representatives.
- Prevailing wages apply. DIR Project ID will be provided prior to start of work.
- Project meetings/conference calls, plan reviews, response to Agency review comments and construction services are not included in our estimate, but can be provided on request on a “time and materials” basis.
- BSK will retain soil samples for a maximum of sixty (60) days.

Please contact us immediately if you are aware of any inaccuracies in these assumptions and conditions, so we may revise the proposal or fee.

GENERAL CONDITIONS AND AGREEMENT

We understand that if this proposal is acceptable to the Client, an agreement for Professional Services will be sent to BSK and this proposal will be incorporated as an exhibit. Please note, if changes occur in the design of this project, BSK must be notified in writing and given an opportunity to revise our scope of work, if necessary.



CLOSING

BSK appreciates the opportunity to submit this proposal to you and we look forward to working with you on this project. Please contact us at 559-818-0799, extension 525, or at asizemore@bskassociates.com if you have questions.

Respectfully submitted,
BSK Associates



Adrian Sizemore, EIT
Staff Engineer II



Neva M. Popenoe, PE, GE
Fresno Branch Manager
GE 3024



PROPOSAL FOR CITY OF TURLOCK ROADS PROGRAM TASK ORDER 4

Estimated Staffing Plan and Cost Breakdown



	Principal Engineer	Senior Engineer	Assistant Engineer	Assistant Engineer	Assistant Engineer	Senior Technician	Senior Engineer	Senior Technician	Senior Project Admin	Project Admin	Licensed Surveyor	1 man survey	Senior Technician	Assistant Surveyor	Intern					
	Dorn_J	Staicer_J	Roque_A									1 man survey				Total Hours	Mileage	Expenses	Subtotal Labor	Total Fee
TASK	\$218.79	\$175.55	\$134.94	\$115.29	\$96.95	\$131.01	\$196.51	\$148.70	\$105.46	\$87.78	\$171.62	\$221.07	\$124.46	\$100.88	\$65.50		0.700			
Phase SUR																				
1 Topo Survey											4	120	120	120		364	2160	1,512.00	\$54,256	\$55,768
2 Verify Right of Way											8	80	120	40		248	1440	1,008.00	\$38,029	\$39,037
Phase MON																				
1 Office Prep, Research											24		24			48		-	\$7,106	\$7,106
2 Pre-Con Field Work												24	16	16		56	900	630.00	\$8,911	\$9,541
3 Pre-Con Corner Record													24			24		-	\$2,987	\$2,987
4 Post-Con Field Work												24	16	16		56	900	630.00	\$8,911	\$9,541
5 Post-Con Corner Record													24			24		-	\$2,987	\$2,987
Phase GEO																				
1 Geotechnical Investigation																0		38,946.51	\$0	\$38,947
Phase DR																				
1 Review Existing Documents	8	8	16		8											40		-	\$6,089	\$6,089
2 Site Visit	8		8													16	180	126.00	\$2,830	\$2,956
3 Prepare Drainage Report	16	8	24		20					8						76		-	\$10,785	\$10,785
Phase UTL																				
1 Pothole/GPR Existing Utilities																0		55,900.00	\$0	\$55,900
Phase SD																				
1 Kickoff Meeting	2		2	2	2	2				2						12		-	\$1,570	\$1,570
2 Drawing Set Up			4			32		8								44		-	\$5,922	\$5,922
3 Utility Research & Potholing	4		8							8						20		-	\$2,657	\$2,657
4 Basemap Review, Coord, Set up	4		20			40										64		-	\$8,814	\$8,814
5 Project Management	40		40													80		-	\$14,149	\$14,149
6 35% Plans	40	40	150	100	100	40	12								40	522		-	\$67,457	\$67,457
7 35% Design Review Meeting	8		8													16	180	126.00	\$2,830	\$2,956
8 Preliminary EOPCC	4	4	12	24												44		-	\$5,964	\$5,964
9 Utility Relocation Letters & Exhibits	2		20	24						8						54		-	\$6,606	\$6,606
10 Streetlight Review	4		20													24		-	\$3,574	\$3,574
Phase DD																				
1 65% Front End & Technical Specs	60		12						12	12						96		-	\$17,066	\$17,066
2 65% Plans	40	40	200	150	150	40	20								40	680		-	\$86,388	\$86,388
3 65% Design Review Meeting	8		8													16	180	126.00	\$2,830	\$2,956
4 Preliminary EOPCC	4	4	12	24												44		-	\$5,964	\$5,964
5 Utility Relocation Letters & Exhibits	2		24							2						28		-	\$3,852	\$3,852
Phase CD																				
1 95% Front End & Technical Specs	24		12						12	12						60		-	\$9,189	\$9,189
2 95% Plans	40	40	160	80	80	20	20								40	480		-	\$63,514	\$63,514
3 Preliminary EOPCC	2		8	24												34		-	\$4,284	\$4,284
Phase FD																				
1 Final Front End & Technical Specs	16		12						12	12						52		-	\$7,439	\$7,439
2 Final Plans	4		40	40	40											124		300.00	\$14,762	\$15,062
3 Final EOPCC	2		8	16												26		-	\$3,362	\$3,362
Phase BID																				
1 Bidding Assistance (x2)	16		40													56		-	\$8,898	\$8,898
Phase CON																				
1 Construction Support	80		80	40	40		8		12	12						272		-	\$40,679	\$40,679
2 Site Visits (x4)	24		24													48	1080	756.00	\$8,490	\$9,246
3 Record Drawings	4		40	20												64		-	\$8,579	\$8,579
Total units	466	144	1012	544	440	174	60	8	48	76	36	248	344	192	120	3,912	7020	\$100,061		
Total \$	\$101,956	\$25,279	\$136,559	\$62,718	\$42,658	\$22,796	\$11,791	\$1,190	\$5,062	\$6,671	\$6,178	\$54,825	\$42,814	\$19,369	\$7,860			\$100,061	\$547,727	\$647,779.27

COST PROPOSAL 1
COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS
(DESIGN, ENGINEERING, AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed

☒ Prime Consultant ☐ Subconsultant ☐ 2nd Tier Subconsultant

Consultant: Provost & Pritchard Consulting Group

Project No. _____ Contract No. _____ Date: 2/28/2025

Direct Labor

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal Engineer II	Jeff Dorn	466	\$ 83.50	\$ 38,911.00
Senior Engineer III	Jason Staicer	144	\$ 67.00	\$ 9,648.00
Assistant Engineer V	Abby Roque	1012	\$ 51.50	\$ 52,118.00
Senior Engineer V		60	\$ 75.00	\$ 4,500.00
Licensed Surveyor IV		36	\$ 65.50	\$ 2,358.00
Senior Technician V		8	\$ 56.75	\$ 454.00
Senior Technician IV		174	\$ 50.00	\$ 8,700.00
Senior Technician I		344	\$ 47.50	\$ 16,340.00
Assistant Surveyor II		192	\$ 38.50	\$ 7,392.00
Intern IV		120	\$ 25.00	\$ 3,000.00
Assistant Engineer IV		544	\$ 44.00	\$ 23,936.00
Project Administrator IV		76	\$ 33.50	\$ 2,546.00
Senior Project Administrator II		48	\$ 40.25	\$ 1,932.00
Assistant Engineer I		440	\$ 37.00	\$ 16,280.00
1 Man Survey		248	\$ 84.37	\$ 20,923.76
				\$ -
Total		3,912.0		\$ 209,038.76

LABOR COSTS

a) Subtotal Direct Labor Costs	\$ 209,038.76
b) Anticipated Salary Increases	\$ -
c) TOTAL DIRECT LABOR COSTS [(a)+(b)]	\$ 209,038.76

INDIRECT COSTS

d) Fringe Benefits (Rate):	50.83%	e) Total Fringe Ben[(c) × (d)]	\$ 106,254.40
f) Overhead (Rate):	61.31%	g) Overhead [(c) × (f)]	\$ 128,157.48
h) General and Administrative (Rate):	26.06%	i) Gen & Admin [(c) × (h)]	\$ 54,475.50
j) TOTAL INDIRECT COSTS [(e)+(g)+(i)]			\$ 288,887.39

FIXED FEE

p) (Rate):	10.0%	k) TOTAL FIXED PROFIT [(c) + (j)] × (p)	\$ 49,792.61
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l) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description	Quantity	Unit(s)	Unit Cost	Total
Mileage Costs		7020	0.700	\$ 4,914.00
Potholing/GPR				\$ 55,900.00
Permit Fees				\$ -
Plan Sheets				\$ 300.00
Test				\$ -

l) TOTAL OTHER DIRECT COSTS \$ 61,114.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

Subconsultant 1: BSK Associates	\$ 38,946.51
Subconsultant 2:	\$ -
Subconsultant 3:	\$ -
Subconsultant 4:	\$ -

m) TOTAL SUBCONSULTANT' COSTS \$ 38,946.51

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l)+(m)] \$ 100,060.51

TOTAL COST [(c) + (j) + (k) + (n)] \$ 647,779.27

NOTES:

- Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two astericks (**). All costs must comply with Federal cost principles. Subconsultants will provide their own cost proposals.
- The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
- Anticipated salary increases calculations (page 2) must accompany.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. [Title 23 United States Code Section 112](#) - Letting of Contracts
4. [48 Code of Federal Regulations Part 31](#) - Contract Cost Principles and Procedures
5. [23 Code of Federal Regulations Part 172](#) - Procurement, Management, and Administration of Engineering and Design Related Service
6. [48 Code of Federal Regulations Part 9904](#) - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name:	<u>Jeffrey Dorn</u>	Title:	<u>Director of Operations</u>
Signature:		Date of Certification (mm/dd/yyyy):	<u>03/10/2025</u>
Email:	<u>jdorn@ppeng.com</u>	Phone Number:	<u>(559) 449-2700</u>
Address:	<u>455 W. Fir Ave., Clovis, CA 93611</u>		

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List Services the consultant is providing under the proposed contract:

Civil engineering design and land surveying services for the City of Turlock's Roads Program

EXHIBIT 10-H COST PROPOSAL PAGE 1 OF 3
ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS
 (DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed

☐ Prime Consultant ☒ Subconsultant

Consultant BSK Associates

Project No. G24001275

Contract No. _____

Date 3/3/2025

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal	TBD	4.00	80.50	\$322.00
Senior Professional	TBD		62.36	\$0.00
Project Professional II	TBD	14.00	49.83	\$697.62
Project Professional I	TBD		40.67	\$0.00
Staff Professional II	TBD	12.00	36.54	\$438.48
Group 3 Engineering Technician*	TBD	16.00	51.56	\$824.96
Group 3 Engineering Technician OT*	TBD	4.00	77.34	\$309.36
Project Administrator	TBD	5.00	32.46	\$162.30
				\$0.00
				\$0.00

LABOR COSTS

a) Subtotal Direct Labor Costs

\$2,754.72

b) Anticipated Salary Increases (see page 2 for sample)

\$68.87

c) TOTAL DIRECT LABOR COSTS [(a) + (b)]

\$2,823.59

INDIRECT COSTS

d) Fringe Benefits Rate: 72.04%)

e) Total Fringe F[(c) x (d)]

\$2,034.11

f) Overhead (Rate: 137.09%)

g) Overhead [(c) x (f)]

\$3,870.94

h) General and Administrative (Rate: 0.00%)

i) Gen & Admin [(c) x (h)]

\$0.00

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)]

\$5,905.05

FIXED FEE

k) TOTAL FIXED PROFIT [(c) + (j)] x fixed fee %

\$872.86

k) (Rate: 10.00%)

l) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZED (Add additional pages if necessary)

Description of Item	Unit(s)	Unit Cost	Total
Travel/Mileage Costs (supported by consultant actual costs)	540	\$1.00	\$540.00
Asphalt Patch	0	\$20.00	\$0.00
Base Rock Backfill	1	\$153.00	\$153.00
Drilling Supplies (tubes, caps, paint, stakes)	1	\$105.00	\$105.00
Laboratory testing (Mod. Proctor, Sieve Analysis, Density/moisture content, Atterberg Limit, Direct Shear, R-Value, Expansion Index, Corrosion Potential)	1	\$4,937.00	\$4,937.00
l) Total Other Direct Costs			\$5,735.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

Subconsultant 1:	Baja Exploration	\$12,282.00
Subconsultant 2:	Traffic Control	\$5,693.00
Subconsultant 3:	GPRS (GPR Utility Clearance)	\$5,635.00
TOTAL SUBCONSULTANTS' COSTS \$		\$23,610.00

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l) + (m)]

\$29,345.00

TOTAL COST [(c) + (j) + (k) + (n)]

\$38,946.51

NOTES:

- All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
- The cost proposal format shall not be amended. Indirect cost rates should be based on consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.

3. Anticipated salary increases calculation (page 2) must accompany.

EXHIBIT 10-H1 COST PROPOSAL PAGE 2 OF 3

ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS (CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours) 45719

Direct Labor Subtotal per Cost Proposal	Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
\$2,754.72	55.00	=	\$50.09	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	\$50.09	+	5%	=	\$52.59	Year 2 Avg Hourly Rate
Year 2	\$52.59	+	5%	=	\$55.22	Year 3 Avg Hourly Rate
Year 3	\$55.22	+	5%	=	\$57.98	Year 4 Avg Hourly Rate
Year 4	\$57.98	+	5%	=	\$60.88	Year 5 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	50.00%	*	55.0	=	27.5	Estimated Hours Year 1
Year 2	50.00%	*	55.0	=	27.5	Estimated Hours Year 2
Year 3	0.00%	*	55.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	55.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	55.0	=	0.0	Estimated Hours Year 5
Total	100%		Total	=	55.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	\$50.09	*	28	=	\$1,377.36	Estimated Hours Year 1
Year 2	\$52.59	*	28	=	\$1,446.23	Estimated Hours Year 2
Year 3	\$55.22	*	0	=	\$0.00	Estimated Hours Year 3
Year 4	\$57.98	*	0	=	\$0.00	Estimated Hours Year 4
Year 5	\$60.88	*	0	=	\$0.00	Estimated Hours Year 5
Total Direct Labor Cost with Escalation				=	\$2,823.59	
Direct Labor Subtotal before Escalation				=	\$2,754.72	
Estimated total of Direct Labor Salary Increase				=	\$68.87	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and the breakdown of the labor to be performed each year.
2. The cost proposal for labor shall not be amended. Indirect Cost rates should be based on consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

EXHIBIT 10-H1 COST PROPOSAL PAGE 3 OF 3**Certification of Direct Costs:**

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: Tim Rodriguez Title*: Chief Operating Officer

Signature: 

Date of Certification: 7/25/2024

Email: trodriguez@bskassociates.com Phone Number: 209.914.7258

Address: 691 N. Laverne Ave, Suite 101, Fresno, CA 93727

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract.

Geotechnical Engineering Services



AMENDMENT NO. 3 FOR TASK ORDER NO. 3
Under the Terms of the
MASTER AGREEMENT BETWEEN THE CITY OF TURLOCK
and
SIEGFRIED ENGINEERING, INC.
for
ENGINEERING DESIGN SERVICES (City Contract No. 2023-111)

City Project No. 25-026

THIS AMENDMENT NO. 3 for Task Order No. 3 under the terms of City Contract No. 2023-111 is entered into by and between the CITY OF TURLOCK, a California municipal corporation ("City"), and SIEGFRIED ENGINEERING, INC., a California corporation ("Professional"), on this _____ day of _____ 2025 (the "Effective Date of Task Order No. 3"). City and Professional may be collectively referred to herein as the "Parties" or individually as "Party." There are no other parties to this Amendment No. 3.

WHEREAS, the Parties hereto previously entered into a Master Agreement (City Contract No. 2023-111) dated April 25, 2023, for engineering design services to assist City with Design Services for Roads Program Capital Improvement Program (CIP) Projects ("Agreement"); and

WHEREAS, the Agreement stipulates that the scope of services and fees associated with specific projects will be agreed upon through task orders approved under the terms of Agreement by a written amendment to the Agreement; and

WHEREAS, Amendment No. 3 for Task Order No. 3 provides the scope of services, associated fees, and schedule for specific projects under City Project No. 25-026 "Siegfried Task Order No. 3 for Roads Program CIP Projects."

NOW, THEREFORE, the Parties hereto mutually agree to amend the Agreement as follows:

1. **Exhibit D**, attached hereto and incorporated herein by reference, is hereby added to the Agreement.
2. Recital B of the Agreement is amended to read as follows:

B. Professional has made a proposal to City to provide such professional services. A description of the services Professional proposes to provide is included in the Scope of Services in **Exhibits A through D** attached hereto and incorporated

herein by reference ("Services"). City desires to retain Professional to perform the Services, subject to the terms and conditions set forth in this Agreement.

3. Recital C of the Agreement is amended to read as follows:

C. The Parties anticipate that one or more projects for Services shall be determined through creation of a Task Order as a City-requested modification of services under Section 5.2 of this Agreement which shall be approved by written amendment to this Agreement. The Parties shall outline the schedule or timeline for providing the Services agreed upon under each Task Order ("Completion Schedule"), which shall be included in one or more written amendments to this Agreement. Such Completion Schedule is included in **Exhibit D**.

4. Recital D of the Agreement is amended to read as follows:

D. The Parties shall outline the rates and method of payment to Professional for its performance of the Services under this Agreement as determined under each Task Order ("Compensation Schedule"), which shall be included in one or more written amendments to this Agreement. Such Compensation Schedule is included in **Exhibit D**.

5. Section 5 of the Agreement is amended to read as follows:

5.1. Services. Subject to the terms and conditions set forth in this Agreement, Professional shall provide City the Services described in **Exhibits A through D**. Any request for Services not included in **Exhibits A through D** will be considered a request for additional or modified Services ("Modification" or "Modifications"). Professional shall not receive additional compensation for any Modification of the Services unless the Parties agree otherwise in a writing executed by both Parties.

5.2. City Requested Modification of Services. City may, by written order, authorize Modifications to the Services described in **Exhibits A through D**. If such Modifications cause an increase in the cost or time required for performance of Professional's Services, the Parties shall enter into a written amendment to this Agreement to adjust the Services and the compensation to be paid to Professional and, if necessary, amend the Completion Schedule or Compensation Schedule. The Services, Completion Schedule, or Compensation Schedule shall not be revised unless City and Professional mutually agree to a written amendment to this Agreement reflecting such revisions, additional compensation, time for performance or such other terms or conditions mutually agreed upon by the Parties.

6. Section 6 of the Agreement is amended to read as follows:

6.1. Amount, Time and Manner of Payment for Professional Services. City shall pay Professional according to the rates and timing set forth in the Compensation Schedule for each Task Order within each Amendment to the Agreement. Each Compensation Schedule shall include an exhibit based on Exhibit 10-H1 of Caltrans Local Assistance Procedures Manual (LAPM). Professional will be allowed to include an amount for the anticipated salary increases as calculated per Exhibit 10-H1. City's total compensation to Professional shall not exceed the cumulative amount resulting from each Task Order with each approved Amendment to the Agreement. The

compensation for Amendment No. 3 shall not exceed Nine-Hundred-Ninety-Three Thousand Three-Hundred-Ninety-Seven Dollars and Ninety-Two Cents (\$993,397.92) for City Project No. 25-026 ("Maximum Payment"), unless the Parties mutually agree in writing otherwise.

7. **Execution and Counterparts.** This Amendment may be executed simultaneously, and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument. The Parties agree that this Amendment and any other documents to be delivered in connection herewith may be electronically signed utilizing services such as DocuSign and Nitro Sign, or by transmitting signatures in pdf or similar format, and that any electronic signatures appearing on this Agreement or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility
8. All other terms and conditions of the Agreement shall remain in full force and effect for the Term of the Agreement.

[Signatures on Following Page]

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 3 to be executed by and through their respective officers thereunto duly authorized.

PROFESSIONAL

Siegfried Engineering, Inc., a California corporation

Adam Merrill
By: _____
Adam Merrill, Vice President

Date 03/12/2025

CITY

City of Turlock, a California municipal corporation

By: _____
Reagan M. Wilson, City Manager

Date: _____

APPROVED AS TO SUFFICIENCY:

By: _____
Christopher Fisher,
Municipal Services Director

APPROVED AS TO FORM:

By: _____
George A. Petrulakis, City Attorney

ATTEST:

By: _____
Nichole Fiez, City Clerk



siegfriedeng.com



March 5, 2025

Fred Pezeshk, P.E.
Roads Program Manager
City of Turlock, Municipal Services Department
156 S. Broadway, Ste. 150
Turlock, CA 95380

**RE: City of Turlock Roads Program CIP Task #3
TURLOCK, CALIFORNIA
PROPOSAL FOR PROFESSIONAL DESIGN SERVICES**

Dear Fred,

We appreciate the opportunity to propose our services to you for this project. Our scope of work, based on previous coordination and emails on the project, is as follows.

I. Project Description

Siegfried will assist City of Turlock with the plans, specifications and cost estimate for the City of Turlock Roads Program CIP (total 20,973 LF) for selected streets identified in the attached exhibits and shown in the table. The streets that are proposed for rehabilitation are N. Broadway Avenue, Orchard Street, Race Street, Mill Street, Bel Air Court, Alpha Road, S. Rose Street, S. Minaret Avenue, Cottonwood Street, Alfreda Street, Little Street, Minerva Street, and Chestnut Street. Additionally, reconstruction of 2024 emergency sewer trench repair on Farr Street between Columbia Avenue and West Main Street; for this area we expect to repave one lane where pavement was removed and trench patch was done as well as restriped.

We anticipate two separate bid packages for the areas identified. Total estimated construction cost for both bid packages is projected to be \$13M-\$15M, assuming a majority of the streets need more extensive pavement rehabilitation based on the condition of a majority of the streets.

We plan to assist the City of Turlock with the pavement rehabilitation options and how these deficiencies will be improved, which will be included with the project.

Scope of Work

Siegfried Engineering, Inc. (Siegfried) will provide civil engineering, geotechnical engineering and surveying services to City of Turlock (**Client**) for the City Road Program CIP (**Project**) in Turlock, California including the following services:

TASK 1 – MEETINGS & COORDINATION

1. Attending meeting(s) with the City PM to coordinate the project related items.
2. Field visits to verify improvements and coordination with the City PM after the initial 30% submittal.
3. Regular meetings to check in on status and update the City PM.
4. Milestone or submittal meetings to review comments and any revisions.
5. Updating the schedule and keeping the City PM updated on progress.
6. Reviewing all City department's comments and coordinating.
7. Billing reports
8. Coordination with project team.

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MODESTO

100 Sycamore Ave. #100
Modesto, CA 95354
t | 209.762.3580

SAN JOSE

84 W. Santa Clara St. #700
San Jose, CA 95113
t | 408.754.2021



TASK 2.1 – TOPOGRAPHIC SURVEY & RESEARCH

1. The topographic survey of the approximate limits shown in attached Exhibits. The survey will be in sufficient detail for use by Siegfried in design and plan development. Where necessary, Siegfried will supplement the conventional survey data with terrestrial LiDAR data.
2. The following features will be located and mapped:
 - a. Flow line and lip of gutter lines.
 - b. Top of curb.
 - c. Crown of roadway.
 - d. Edge of pavement.
 - e. Edge of concrete.
 - f. Striping.
 - g. Signage.
 - h. Curb ramps, where determined those improvements are necessary.
 - i. Sidewalks and driveway, where determined those improvements are necessary.
 - j. Shots will generally be at 50' station spacing along the roadways, and at grade breaks, beginning, middle and ends of horizontal curves, including side street curb returns. (Essentially a cross section of the impacted area)
 - k. Manholes and Clean outs
 - l. Utility boxes/vaults/etc.
 - m. Fences.
 - n. Walls.
 - o. Gates.
 - p. Trees.
 - q. Dips for sewer and storm where drainage improvements as necessary.
3. Client to provide as-builts, if available.
4. Office preparation and mapping of the surveyed features utilizing AutoCAD Civil 3D.
5. Review General Plan, ATP, and SRTS requirements for each street.
6. Mapping will be based on the California Coordinate System, NAD83, NAVD88 datum.
7. Underground utility lines will be mapped as a part of this scope of work, record information and surface utility shots will be used to map the utilities to the best of our ability.
8. Utility research, notifications and letters to affected utility companies and agencies. Coordinating with various utility companies on their existing facilities and if adjustments are necessary.

TASK 2.2 – POTHOLING, 30 LOCATIONS ASSUMED

Potholing will be provided by Siegfried. Locations are to be identified during design by Siegfried and City staff. Siegfried shall assume 30 Potholes are needed. Siegfried will compile potholing information into a pothole location map and table format document, which includes the following information: Pothole #, Utility Information, Cover/Depth to top and bottom, horizontal distance to new utility (if applicable), Outside Diameter, Material Type, Asphalt Concrete Thickness, Aggregate Base Thickness. In addition to data listed above, ground locations of each pothole shall be provided (to be shot by GPS or similar method) in PNEZD format within a Microsoft Word compatible ".txt" document. This information will be furnished upon completion of potholing.

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TASK 3 – PAVEMENT TESTING & DESIGN

Task 3.1 – Field Exploration

We assume no encroachment permits will be required for this City project. Prior to initiating our field explorations, we will mark the work area with white paint and contact Underground Service Alert (USA) for utility clearance. We have not included fee allowance for hiring an underground utility locator service. We will not take responsibility for damage to underground utilities that are not accurately located within our exploratory locations.

Drilled Borings

Following the utility clearance, we will advance one core boring at a frequency of approximately 1 boring up to 600 (±) lineal feet, or 1 per street segment. We anticipate a maximum of 40 core locations with at least one location placed on any given street segment. At selected locations, cores will be taken across the street to establish a generalized cross section where there was evidence of historical overlays performed. The cores will be advanced with a manual core drill equipped with 4- or 6-inch diameter core barrels. At select locations, a dynamic cone penetrometer (DCP) will be advanced.

During our exploration, a representative from this firm will oversee the testing and collect samples. A continuous log will be maintained asphalt concrete, base, and underlying subgrade description. Bulk samples collected will be sealed to prevent moisture loss and transported to the laboratory for testing and analysis. The depth to initial groundwater will be measured and recorded during the drilling, if encountered. A visual survey of the existing pavement sections will be prepared that includes the type and severity of the pavement distress observed. This provides a tool for selecting the appropriate pavement treatment strategy.

We intend to locate the core borings by pacing from known features which is normally of sufficient accuracy for such work. We have not included in our scope a budget for an accurate survey of the core locations. If accurate locations are required, then additional budget would be needed. The actual number of core borings may be revised in the field based on the conditions encountered in the various locations, or as requested by the Client or the reviewing agency. Locations will be presented to you prior to work being performed. Given that the cores will be located within the paved roadways, we will provide traffic control devices per the California Manual for Uniform Traffic Control Devices (MUTCD).

We assume that the drill cuttings will be backfilled in the hole and the surface topped with cold patch asphalt. We anticipate completing up to 6 locations per day given the mobilization between core locations, setting up traffic control, and a work time allocated from 9 am to 3 pm.

Subconsultants

- Driller: We will utilize our own equipment to core locations.
- Traffic Control: City Rise will provide traffic control services.

Task 3.2 – Laboratory Testing

We will perform soils laboratory testing to evaluate the geotechnical characteristics of the samples obtained. Index testing consisting of moisture content, dry density, Atterberg Limits, and particle size analysis will be performed for the in-situ soils. Resistance “R” Value tests will be performed for pavement design. Corrosivity tests may be performed to determine the site corrosivity. The frequency of tests performed will depend on the conditions encountered.

Subconsultants

- Lab Testing Support: Construction Testing Services and Twining

Task 3.3 – Final Report Preparation

The results of the field exploration, laboratory tests and engineering analysis will be presented in a design level report prepared in accordance with the direction of a California Registered Geotechnical Engineer that will include the following:

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- Summarize results of field exploration
- Summarize results of laboratory testing
- Conclusions and comments on applicable and proposed pavement reconstruction or rehabilitation methods for each segment
- Presentation of the soil laboratory tests
- Graphics including a scaled site plan, boring location map, and coring/boring logs, etc.
- Appendices containing results of our field exploration and laboratory testing.

Schedule

We could begin field work (i.e., permit procurement, USA, and driller coordination) upon notice to proceed. We note the permit procurement and developing the traffic control plan could push the schedule upwards of 2 to 3 weeks from notice to proceed. Laboratory testing should be completed at least 4 weeks following the completion of our fieldwork. We will submit an electronic copy of the geotechnical report in PDF format within 8 weeks of completion of the laboratory testing. If a quicker turnaround time is needed, please inform the undersigned.

Assumptions to Task

The scope of services presented above for task 3 was developed based on our knowledge of the project requirements and the following assumptions:

- The field exploration will be under the direct supervision of our staff. This task is estimated to take up to 8 workdays.
- Excess cuttings or non-cohesive soils will be used to backfill the hole and will be topped with at least 6 inches of cold patch asphalt.
- The exploration assumes access will be provided by the City. Work will be performed within the existing roadway at locations mutually agreeable to you and so that existing utilities are not impacted.
- Work will be performed with conventional, portable hand coring rigs and/or truck mounted drill rigs, if needed.
- Laboratory testing frequency and type may vary based on the actual conditions encountered.
- Siegfried staff will utilize the appropriate personal protective equipment typical for performing drilling services for geotechnical investigations.

TASK 4, 5, 6 & 7 – PLANS, SPECIFICATIONS AND ESTIMATE (30%, 60% 90% and 100%/Bid)

1. Siegfried shall produce the project improvement plans.
 - A. At 30% submittal, Siegfried shall review of existing streetlighting vs. Standard Drawings E-6 through E-8, to identify if the existing meets the standards and where the deficiencies are. If any design is required, an amendment will be added for the additional scope.
 - B. At 30% submittal Siegfried shall present the City PM with preferred design however shall also include some cost savings options as necessary to lower the project cost.
 - C. Based upon the topographic survey and the approved areas of improvement, Siegfried will prepare the Project civil improvement plans including the following:
 - 1) *Cover Sheet.*
 - 2) *Notes Sheet.*
 - 3) *Topography and Demolition Plan.*
 - 4) *Paving Plan.*
 - 5) *Drainage and Grading Plan, in accordance with the American Disability Act (ADA).*
 - 6) *Underground utilities, coordination with utility companies and agencies.*
 - 7) *Alignment, dimensions and paving legend usable for construction staking.*

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- 8) All details necessary to clarify the plan intent are included and will be part of the plan set.
- 9) Cross Sections, as required by the City.
- 10) Striping Plan (no traffic signal is anticipated) and Traffic Control Plans
- 11) Prepare the Project Infrastructure Construction Erosion Control Plan only for erosion control during the construction of the improvements shown in Siegfried's plans, including best management practices (BMP's), but excluding a detailed non-visible pollutant monitoring and testing plan.
2. Cost estimate for the project areas depicted in attached Exhibits.
3. Review drainage and potential connections to the existing drainage system where necessary.
4. Within the scoped area, review the items listed in the project description to identify which improvements will be included in the project plans with the City staff.
5. Assist the City with the project specifications.
6. Siegfried shall write technical sections to be included in the County template, Siegfried will review the final version of the specifications to confirm that they adequately cover the work and bid items. Siegfried shall sign the plans and the specifications.

TASK 8 – BIDDING & CONSTRUCTION ADMINISTRATION

1. Answering questions during bidding process.
2. Review construction submittals and RFIs.
3. Attending kick off meeting with the contractor and City.
4. Coordination with the City PM on questions during construction and site meetings as necessary during construction.

TASK 9 – RECORD OF SURVEY FOR MONUMENT PRESERVATION (PRE-CONSTRUCTION)

1. Based on the requirement that a Monument Preservation Survey be submitted as part of the City of Turlock Encroachment Permit, Siegfried will prepare and submit a Record of Survey for the purpose of a Pre-Construction Monument Preservation Survey.
2. Siegfried will research and review record maps and title documents.
3. Siegfried will survey and record existing monuments within the Project area.
4. Siegfried will perform a limited topographic survey of existing surface features as necessary to confirm location of right-of-way lines.
5. Siegfried will establish the rights-of-way within the project area as described in the *Project Description* and include this determination in the Survey.
6. Siegfried will facilitate the map check review and recording of the Survey with the City of Turlock Engineering Division.
7. This task does not cover plan check and/or submittal fees.

TASK 10 – RECORD OF SURVEY FOR MONUMENT PRESERVATION (POST-CONSTRUCTION)

1. Based on the requirement that a Monument Preservation Survey be submitted as part of the City of Turlock Encroachment Permit, Siegfried will prepare and submit a Record of Survey for the purpose of a Post-Construction Monument Preservation Survey.
2. Siegfried will survey and record existing monuments within the Project area.
3. Siegfried will note and re-establish monuments that have been disturbed due to construction activities, if any, and include them in the Survey.
4. Siegfried will facilitate the map check review and recording of the Survey with the City of Turlock Engineering Division.
5. This task does not cover plan check and/or submittal fees.

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EXCEPTIONS TO THE SCOPE

It is understood that the following **are not** included in the scope:

- a. map application and checking and recordation fees, permits,
- b. preliminary title reports,
- c. displaying (mapping of) irrigation system features,
- d. any site-specific safety, biology or other training or orientation.
- e. ALTA Survey and construction staking,
- f. hazardous waste testing, monitoring and contingency plan for both site and building demolition work,
- g. Phase I Environmental Assessment, Phase II Subsurface Investigation, and asbestos and lead containing material investigation and report,
- h. infiltration testing,
- i. CEQA/NEPA/EIR
- j. permit applications and fees,
- k. construction management, inspection, supervision and scheduling,
- l. gas, electric and telephone service plans,
- m. tentative maps, parcel maps, final maps and legal descriptions and sketches,
- n. title reports,
- o. SWPPP, QSD & QSP services.

Limits of Work

The project limits extend as indicated on the attached Exhibits.

II. Fee Proposal

Table 2: Estimated Fee

Task	Description	Total
1	Meetings & Coordination	\$50,961.17
2A	Topographic Survey & Research	\$187,092.22
2B	Potholing (50 potholes)	\$50,000.00
3	Pavement Testing & Design	\$92,168.91
4	30% Plans & Estimate	\$169,127.76
5	60% PS&E Submittal	\$135,667.79
6	90% PS&E Submittal	\$135,667.79
7	Final Bid Package/100% PS&E Submittal	\$53,017.36
8	Bidding & Construction Administration	\$38,664.73
9	Preconstruction Monument Preservation and ROS	\$51,252.02
10	Postconstruction Monument Preservation and ROS	\$29,778.17
TOTAL FEE		<u>\$993,397.92</u>

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We look forward to working with you and the City. If you have any questions regarding this proposal, please do not hesitate to call me directly. We will commence work upon your authorization to proceed and the execution of your contract documents.

Sincerely,

Adam K. Merrill, P.E., QSD, QSP
Vice President
C76826
SIEGFRIED

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Table 1: Streets Identified for Task 3 Rehabilitation

Street Name	From	To	PCI	Length (ft)	Width (ft)	District
N. Broadway Ave.	W. Olive Ave.	W. Main St.	62	380	53	2
N. Broadway Ave.	W. Olive Ave.	Florence St.	83	554	54	2
N. Broadway Ave.	Florence St.	Orchard St.	33	1,118	36	2
N. Broadway Ave.	Orchard St.	W. Canal Dr.	37	1,407	37	2
Orchard St.	N. 1st St.	SW End	13	544	38	2
Race St.	S. Thor St.	Minaret Ave.	37	321	39	1
Mill St.	S. Center St.	S. Thor St.	0	338	45	1
Mill St.	S. Thor St.	S. Palm St.	24	374	39	1
Mill St.	S. Palm St.	Minaret Ave.	41	269	54	1
Bel Air Ct.	N. Palm St.	East End	0	518	34	1
Bel Air Ct.	West End	N. Palm St.	19	194	34	1
Alpha Rd.	East Ave.	E. F St.	28	613	25	1
Alpha Rd.	E. F St.	Cottonwood St.	63	859	30	1
Alpha Rd.	Cottonwood St.	S. Berkeley Ave.	79	1,418	33	1
S. Rose St.	Alfreda St.	S. Berkeley Ave.	10	941	37	1
S. Rose St.	Cottonwood St.	Alfreda St.	29	800	37	1
S. Rose St.	E. F St.	Cottonwood St.	27	859	37	1
S. Rose St.	Rose St.	E. F St.	37	823	37	1
S. Minaret Ave	Minerva St.	E. F St.	21	1,115	33	1
S. Minaret Ave	E. F St.	Cottonwood St.	9	856	34	1
S. Minaret Ave	Cottonwood St.	Alfreda St.	19	804	38	1
S. Minaret Ave	Alfreda St.	Little St.	0	1,164	38	1
Cottonwood S	S. Minaret Ave.	Alpha Rd.	23	558	27	1
Alfreda St.	S. Minaret Ave.	Alpha Rd.	10	587	38	1
Little St.	S. Minaret Ave.	S. Berkeley Ave.	49	157	38	1
Minerva St.	S. Golden State Blvd.	S. Center St.	0	325	38	1
Minerva St.	S. Center St.	Minaret Ave.	0	459	36	1
Chestnut St.	N. Soderquist Rd.	Grant Ave.	62	1,968	38	2
Chestnut St.	Grant Ave.	N. Broadway Ave.	53	266	38	2
Chestnut St.	N. Broadway Ave.	N. 1st St.	8	384	36	2

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City of Turlock Road CIP
TO#3 Project Limits Bid Package 1
Turlock, CA

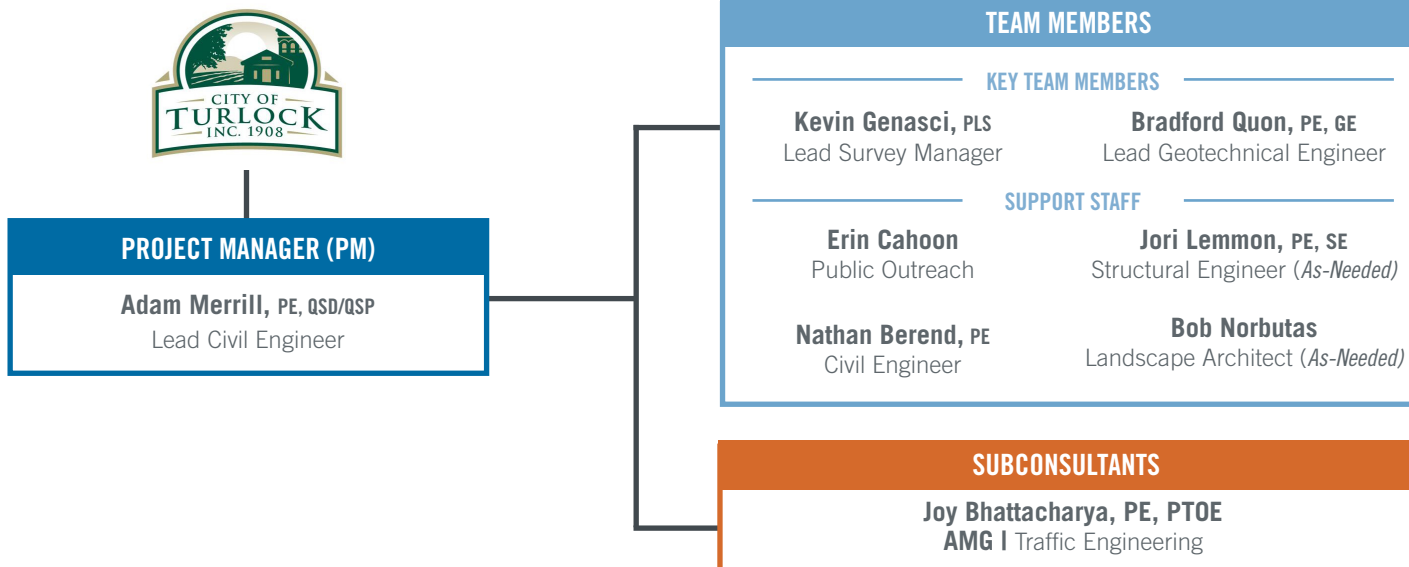


NOT TO SCALE

City of Turlock Road CIP
TO#3 Project Limits Bid Package 2
Turlock, CA

March 6, 2025

ORGANIZATIONAL CHART



TEAM ROLES

KEY TEAM MEMBER



ADAM MERRILL, PE, QSD/QSP
Project Manager/Lead Civil Engineer

Adam is recognized for his technical abilities and broad knowledge when it comes to civil engineering infrastructure projects. His duties include client management, planning, designing, preparing reports, and participating in and directing public outreach efforts to ensure community and project stakeholder consensus.

KEY TEAM MEMBER



KEVIN GENASCI, PLS
Lead Survey Manager

Kevin's clients benefit from his extensive experience in both the field and office. He specializes in surveys to support the design of residential subdivisions, commercial site developments, industrial site developments, and municipal infrastructure projects. His expertise includes topographic surveying and mapping, boundary surveying, construction surveying, site development, and municipal infrastructure design support.

KEY TEAM MEMBER



BRADFORD QUON, PE, GE
Lead Geotechnical Engineer

Brad has over 24 years of geotechnical engineering design and construction experience for infrastructure, earthwork, and flood control projects. His geotechnical engineering experience includes performing field explorations, laboratory testing of soils, geotechnical engineering analysis (i.e. shallow and deep foundations, retaining structures, slope stability, and seepage analyses), and geotechnical investigation report preparation.



NATHAN BEREND, PE
Civil Engineer

Nathan is experienced with both public and private projects throughout Central and Northern California. As Civil Engineer, he is relied upon for his broad knowledge, technical skills, and ability to help solve engineering issues on all types of projects.



ERIN CAHOON
Public Outreach

Erin brings over 25 years over experience in marketing, public outreach, and graphic design. As a practical artist, creative thinker, and problem solver, she can visualize and conceptualize complex ideas and make them visually appealing and easy to digest. Her public outreach approach keeps communication at the forefront and she utilizes her strong design background to bridge the divide between engineering concepts to digestible information that stakeholders can understand.



JORI LEMMON, PE, SE
Structural Engineer *(As-Needed)*

Jori Lemmon is a structural engineer with 20 years of experience in all construction materials and specializes in seismic design and construction practices. Jori is experienced with collaboration across multiple locations for project work and communicating with various disciplines. She has worked on numerous public and private projects, including military, health care, seismic retrofit, correctional and educational facilities.



BOB NORBUTAS, PLA
Landscape Architect *(As-Needed)*

Robert successfully manages and directs a broad range of projects, providing oversight and leadership to some of Siegfried's largest projects. His top priority is interacting with clients to understand their needs and ensure their projects are user-focused and transformative.



JOY BHATTACHARYA, PE, PTOE
AMG | Traffic Engineering *(As-Needed)*

Joy is AMG's Vice President of Innovative Transportation Solutions. He has in-depth experience in the development, design and implementation of various engineering strategies in major metropolitan areas, including Adaptive/Responsive Traffic Signal Systems and Transit Priority Systems; Incident Management Plans; design of automated Electronic Toll Collection systems; preparation of PS&E for field implementation of CCTV, Changeable Message Signs, Highway Advisory Radio, Ramp Metering and ATMS systems; and freeway and arterial operations using micro-simulation.



Tasks		Labor																			
Task #	Task Description (Change task titles as detailed in the scope of work)	Principal Civil Engineer	Principal Survey Manager	Principal Geotechnical Engineer	Senior Associate Geotech	Associate Civil	Project Engineer	Engineer II	Engineer I	Associate Engineering Technician (PW)	Senior Technician	Technician I	Technician (PW)	Project Land Surveyor	Surveyor II	Surveyor I	Survey Tech III	Survey Tech II	Party Chief	Total Hours	Total Labor Costs
		Adam Merrill	Kevin Genasci	Brad Quon	Charley Scott	Nathan Berend	Harpreet Chohan	Jose Ruvalcaba	Alejandro Aguilera	Alejandro Aguilera	Mike Kincaid	RJ Teel	RJ Teel	Dani Cano	Manny DaBranca	Scott Soares	Daniel Duran	Dalton Reed	Diego Moreno		
		\$85.00	\$85.00	\$85.00	\$74.00	\$60.43	\$55.29	\$41.82	\$36.06	\$76.32	\$45.49	\$29.00	\$71.13	\$62.50	\$55.37	\$40.00	\$38.00	\$30.00	\$58.49		
		\$250.68	\$250.68	\$250.68	\$218.24	\$178.22	\$163.06	\$123.34	\$106.35	\$225.08	\$134.16	\$85.53	\$209.78	\$184.33	\$163.30	\$117.97	\$112.07	\$88.48	\$172.50		
1	Meetings & Coordination	110	30	12	12	30	30													224	\$50,961.17
2	Topogrpahic Survey & Research	20	64			40	40	40			32			80	120	80	80	320	360	1276	\$187,092.22
3	Pavement Testing & Design			30	80				104	48		204	48							514	\$74,360.91
4	30% Plans & Estimate	80				240	240	240			280									1080	\$169,127.76
5	60% PS&E Submittal	80				180	180	200			220									860	\$135,667.79
6	90% PS&E Submittal	80				180	180	200			220									860	\$135,667.79
7	Final Bid Package/100% PS&E Submittal	30				50	50	100			120									350	\$53,017.36
8	Bidding & Construction Admin	50				50	50	30			40									220	\$38,664.73
9	Preconstruction Monument Preservation amd RW	4	40											40	20	40	40	20	96	300	\$49,200.02
10	Postconstruction Monument Preservation	4	24											24	10	20	20	20	48	170	\$27,726.17
	Proposal Subtotal	458	158	42	92	770	770	810	104	48	912	204	48	144	150	140	140	360	504	5854	\$921,485.92
	Sub Services or ODC																				
A	City Rise - Traffic Control Flagmen (Part of Task 3)	\$14,476																			\$14,476.00
B.1	CTS - Lab Testing Support	\$1,932																			\$1,932.00
B.2	Twining - Lab Testing Support	\$1,400																			\$1,400.00
C	Potholing, 30 locations assumed (Part of Task 2B)	\$50,000																			\$50,000.00
D	Precon ROS (Part of Task 9)	\$2,052																			\$2,052.00
E	Postcon ROS (Part of Task 10)	\$2,052																			\$2,052.00
	Total Sub Services	\$71,912																			\$71,912.00
	Total Including Sub Services																				\$993,397.92
	Notes:																				
1																					
2																					
3																					
4																					

	SEI
Overhead Rate	49.38%
Fringe Rate	64.60%
General and Administrative Rate	54.13%
Fee Rate	10.00%

EXHIBIT 10-H1 COST PROPOSAL PAGE 1 OF 3**ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS**

(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed ☐ Prime Consultant ☐ Subconsultant ☐ 2nd Tier SubconsultantConsultant Siegfried Engineering

Project No. _____ Federal Contract No. _____

Date 3/5/2025**DIRECT LABOR**

Classification/Title	Name	hours	Actual Hourly Rate	Total
PIC/PM/Civil Lead	Adam Merrill	458	\$85.00	\$38,930.00
Principal Survey Manager	Kevin Genasci	158	\$85.00	\$13,430.00
Principal Geotechnical Engineer	Brad Quon	42	\$85.00	\$3,570.00
Senior Associate Geotech	Charley Scott	92	\$74.00	\$6,808.00
Associate Civil	Nathan Berend	770	\$60.43	\$46,531.10
Project Engineer	Harpreet Chohan	770	\$55.29	\$42,573.30
Engineer II	Jose Ruvalcaba	810	\$41.82	\$33,874.20
Engineer I	Alejandro Aguilera	104	\$36.06	\$3,750.24
Engineer I	Alejandro Aguilera	48	\$76.32	\$3,663.36
Senior Technician	Mike Kincaid	912	\$45.49	\$41,486.88
Technician I	RJ Teel	204	\$29.00	\$5,916.00
Technician (PW)	RJ Teel	48	\$71.13	\$3,414.24
Project Land Surveyor	Dani Cano	144	\$62.50	\$9,000.00
Surveyor II	Manny DaBranca	150	\$55.37	\$8,305.50
Surveyor I	Scott Soares	140	\$40.00	\$5,600.00
Survey Tech III	Daniel Duran	140	\$38.00	\$5,320.00
Survey Tech II	Dalton Reed	360	\$30.00	\$10,800.00
Party Chief	Diego Moreno	504	\$58.49	\$29,478.96

LABOR COSTS

a) Subtotal Direct Labor Costs	\$312,451.78
b) Anticipated Salary Increases (see page 2 for sample)	\$0.00
c) TOTAL DIRECT LABOR COSTS [(a) + (b)]	\$312,451.78

INDIRECT COSTS

d) Fringe Benefits (Rate: <u>64.60%</u>)	e) Total Fringe Benefits	201843.8499
f) Overhead (Rate: <u>49.38%</u>)	g) Overhead [(c)x(f)]	154288.689
h) General and Administrative (Rate: <u>54.13%</u>)	i) Gen & Admin [(c) x (h)]	169130.1485
j) Total Indirect Costs [(e) + (g) + (i)]		\$525,262.69
FIXED FEE	k) TOTAL FIXED PROFIT [(c) + (j)] x fixed fee <u>10%</u>	\$83,771.44

1) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit(s)	Unit Cost	Total
Mileage Costs	0		\$0.575	\$0.00
Equipment Rental and Supplies				\$0.00
Potholing				\$50,000.00
Precon ROS Fee				\$2,052.01
Postcon ROS Fee				\$2,052.01
1) TOTAL OTHER DIRECT COSTS				\$54,104.02

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

Subconsultant 1: City Rise - Traffic Control	\$14,476.00
Subconsultant 2: CTS - Lab Testing	\$1,932.00
Subconsultant 3: Twinning - Lab Testing	\$1,400.00

m) TOTAL SUBCONSULTANTS' COSTS: \$17,808.00**n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANT** \$71,912.02**TOTAL COST [(c) + (j) + (k) + (p)]** \$993,397.92**NOTES:**

- Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**).
All costs must comply with the Federal cost principals. Subconsultants will provide their own cost proposals.
- The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
- Anticipated salary increases calculation (page 2) must accompany.

EXHIBIT 10-H1 COST PROPOSAL PAGE 2 OF 2
ACTUAL COST-PLUS-FIXED FEE OR LUMP SUM (FIRM FIXED PRICE) CONTRACTS
(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hou

Direct Labor Subtotal per Cost Proposal	Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
\$312,451.78	5854	=	\$53.37	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation		
Year 1	\$53.37	+	0%	=	\$53.37 Year 2 Avg Hourly Rate
Year 2	\$53.37	+	0%	=	\$53.37 Year 3 Avg Hourly Rate
Year 3	\$53.37	+	0%	=	\$53.37 Year 4 Avg Hourly Rate
Year 4	\$53.37	+	0%	=	\$53.37 Year 5 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100.00%	*	5854.0	=	5854.0	Estimated Hours Year 1
Year 2	0.00%	*	5854.0	=	0.0	Estimated Hours Year 2
Year 3	0.00%	*	5854.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	5854.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	5854.0	=	0.0	Estimated Hours Year 5
Total	100%		Total	=	5854.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	\$53.37	*	5854	=	\$312,451.78	Estimated Hours Year 1
Year 2	\$53.37	*	0	=	\$0.00	Estimated Hours Year 2
Year 3	\$53.37	*	0	=	\$0.00	Estimated Hours Year 3
Total Direct Labor Cost with Escalation				=	\$312,451.78	
Direct Labor Subtotal before Escalation				=	\$312,451.78	
Estimated total of Direct Labor Salary Increase				=	\$0.00	Transfer to Page 1

NOTES:

- 1 This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
- 2 An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable.
(i.e. \$250,000 x 2% x 5 yrs = \$25,000 is not an acceptable methodology)
- 3 This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
- 4 Calculations for anticipated salary escalation must be approved.

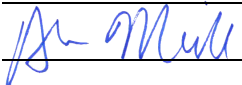
Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principals (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contract
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principals and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Services
6. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:Name: Adam MerrillTitle: Principal/Vice PresidentSignature: Date of Certification (mm/dd/yyyy): 3/5/2025Email: amerrill@siegfriedeng.comPhone Number: (209) 499-8239Address: 100 Sycamore Ave, #100, Modesto, CA 95354

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List of services the consultant is providing under the proposed contract:

Note: Mark-ups are Not Allowed

☐ Prime Consultant☒ Subconsultant☐ 2nd Tier SubconsultantConsultant: **Twining, Inc**Project No. **25-0272 - City of Turlock Task 3
- R-Value Testing**

Contract No.

Date **3/5/2025****DIRECT LABOR**

Classification/Title	Name	Hours	Actual Hourly Rate	Total
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -

LABOR COSTS

a) Subtotal Direct Labor Costs

\$ -

b) Anticipated Salary Increases (see page 2 for calculation)

\$ -

c) TOTAL DIRECT LABOR COSTS [(a) + (b)] \$ -**INDIRECT COSTS**d) Fringe Benefits (Rate: **74.02%**)

e) Total Fringe Benefits [(c) x (d)] \$ -

f) Overhead & G&A (Rate: **60.71%**) included

g) Overhead [(c) x (f)] \$ -

h) General & Admin (Rate: **5.00%**)

i) Gen & Admin [(c) x (h)] \$ -

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)] \$ -**FIXED FEE**

10.00%

k) TOTAL FIXED FEE [(c) + (j)] x fixed fee:

\$ -

I) CONSULTANT'S OTHER DIRECT COSTS (ODC) - ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
R-Value	4.00		\$ 350.000	\$ 1,400.00
				\$ -
				\$ -

I) TOTAL OTHER DIRECT COSTS \$ **1,400.00****m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)**

Subconsultant 1:

Subconsultant 2: \$ -

Subconsultant 3: \$ -

Subconsultant 4: \$ -

m) TOTAL SUBCONSULTANTS' COSTS \$ -**n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(I) + (m)]** \$ 1,400.00**TOTAL COST [(c) + (j) + (k) + (n)]** \$ **1,400.00****NOTES:**

1. Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. Anticipated salary increases calculation (page 2) must accompany.

CALCUATIONS FOR ANTICIPATED SALARY INCREASES

Consultant **Twining, Inc**

Project No. **- City of Turlock Task 3 - R-Value** Contract No.

Date **3/5/2025**

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor <u>Subtotal</u> per Cost Proposal	Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
\$ -	0	=	#DIV/0!	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	#DIV/0!	+	3%	=	#DIV/0!	Year 2 Avg Hourly Rate
Year 2	#DIV/0!	+	3%	=	#DIV/0!	Year 3 Avg Hourly Rate
Year 3	#DIV/0!	+	3%	=	#DIV/0!	Year 4 Avg Hourly Rate
Year 4	#DIV/0!	+	3%	=	#DIV/0!	Year 5 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	25.00%	*	0.0	=	0.0	Estimated Hours Year 1
Year 2	25.00%	*	0.0	=	0.0	Estimated Hours Year 2
Year 3	25.00%	*	0.0	=	0.0	Estimated Hours Year 3
Year 4	25.00%	*	0.0	=	0.0	Estimated Hours Year 4
Total	100%		Total	=	0.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	#DIV/0!	*	0	=	#DIV/0!	Estimated Hours Year 1
Year 2	#DIV/0!	*	0	=	#DIV/0!	Estimated Hours Year 2
Year 3	#DIV/0!	*	0	=	#DIV/0!	Estimated Hours Year 3
Year 4	#DIV/0!	*	0	=	#DIV/0!	Estimated Hours Year 4
Total Direct Labor Cost with Escalation				=	#DIV/0!	
Direct Labor Subtotal before Escalation				=	\$ -	
Estimated total of Direct Labor Salary Increase				=	#DIV/0!	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable. (i.e. \$250,000 x 2% x 5 yrs = \$25,000 is not an acceptable methodology).
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management and Administration of Engineering and Design Related Service
6. 48 Ccode of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

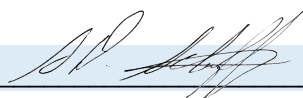
All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: Steve Schiffer

Title *: Chief Revenue Officer

Signature: 

Date of Certification: 3/5/2025

Email: jthome@twininginc.com

Phone number: 510-967-1323

Address: 4811 Airport Plaza Drive, Suite 220, Long Beach, CA 90815

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Geotechnical Engineering, Materials Testing and Special Inspections

SAMPLE COST PROPOSAL 3

COST PER UNIT OF WORK CONTRACTS
(GEOTECHNICAL AND MATERIAL TESTING)

Note: Mark-ups are Not Allowed

☐ Prime Consultant

☒ Subconsultant

☐ 2nd Tier Subconsultant

Consultant Construction Testing Services

Project No. _____ Contract No. _____ Date 3/5/2025

Unit/Item of Work:

(Example: Log of Test Boring for Soils Report, or ADL Testing for Hazardous Waste Material Study) Include as many Items as necessary.

DIRECT LABOR	Hours	Billing Hourly Rate (\$)	Total (\$)
Professional (Classification)*	_____	_____	_____
Sub-professional/Technical**	_____	_____	_____
EQUIPMENT 1 (with Operator)	_____	_____	_____
EQUIPMENT 2 (with Operator)	_____	_____	_____

Consultant's Other Direct Costs (ODC) – Itemize:

Description of Item	Quantity	Unit	Unit Cost	Total
R Values CT301	4.00	each	\$ 400.00	\$ 1,600.00
Sulfate Tests	4.00	each	\$ 83.00	\$ 332.00
				\$ 0.00
				\$ 0.00
				\$ 0.00
Subconsultant 1:				
Subconsultant 2:				
Subconsultant 3:				
Subconsultant 4:				
Subconsultant 5:				

Note: Attach additional pages if necessary.

TOTAL COST PER UNIT OF WORK

\$ 1,932.00

NOTES:

1. Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals. The cost proposal format shall not be amended.
2. Hourly billing rates should include prevailing wage rates and be consistent with publicly advertised rates charged to all clients (Commercial, Private or Public).
3. Mobilization/De-mobilization is based on site location and number and frequency of tests/items.
4. ODC items shall be based on actual costs and supported by historical data and other documentation.
5. ODC items that would be considered "tools of the trade" are not reimbursable.
6. Billing Hourly Rates must be actual, allowable, and reasonable.

SAMPLE COST PROPOSAL 3

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

13. Generally Accepted Accounting Principles (GAAP)
14. Terms and conditions of the contract
15. [Title 23 United States Code Section 112](#) - Letting of Contracts
16. [48 Code of Federal Regulations Part 31](#) - Contract Cost Principles and Procedures
17. [23 Code of Federal Regulations Part 172](#) - Procurement, Management, and Administration of Engineering and Design Related Service
18. [48 Code of Federal Regulation Part 9904 - Cost Accounting Standards Board](#) (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Prime Consultant or Subconsultant Certifying:

Name: Ryan Ring Title*: Regional Sales Manager
Signature: *Ryan Ring* Date of Certification (mm/dd/yyyy): 03/05/2025
Email: rring@cts-1.com Phone Number: 916-419-4747
Address: rring@cts-1.com

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Geo Lab Testing

SAMPLE COST PROPOSAL 3

COST PER UNIT OF WORK CONTRACTS
(GEOTECHNICAL AND MATERIAL TESTING)

Note: Mark-ups are Not Allowed

☐ Prime Consultant ☒ Subconsultant ☐ 2nd Tier Subconsultant

Consultant City Rise Safety

Project No. _____ Contract No. _____ Date _____

Unit/Item of Work:

(Example: Log of Test Boring for Soils Report, or ADL Testing for Hazardous Waste Material Study) Include as many Items as necessary.

DIRECT LABOR	Hours	Billing Hourly Rate (\$)	Total (\$)
Professional (Classification)*	<u>112</u>	<u>129.25</u>	<u>14,476</u>
Sub-professional/Technical**	_____	_____	_____
EQUIPMENT 1 (with Operator)	_____	_____	_____
EQUIPMENT 2 (with Operator)	_____	_____	_____

Consultant's Other Direct Costs (ODC) – Itemize:

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs				\$ 0.00
Equipment Rental and Supplies				\$ 0.00
Permit Fees				\$ 0.00
Plan Sheets				\$ 0.00
Test				\$ 0.00
Subconsultant 1:				
Subconsultant 2:				
Subconsultant 3:				
Subconsultant 4:				
Subconsultant 5:				

Note: Attach additional pages if necessary.

TOTAL COST PER UNIT OF WORK _____

NOTES:

- Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals. The cost proposal format shall not be amended.
- Hourly billing rates should include prevailing wage rates and be consistent with publicly advertised rates charged to all clients (Commercial, Private or Public).
- Mobilization/De-mobilization is based on site location and number and frequency of tests/items.
- ODC items shall be based on actual costs and supported by historical data and other documentation.
- ODC items that would be considered "tools of the trade" are not reimbursable.
- Billing Hourly Rates must be actual, allowable, and reasonable.

SAMPLE COST PROPOSAL 3

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

13. Generally Accepted Accounting Principles (GAAP)
14. Terms and conditions of the contract
15. [Title 23 United States Code Section 112](#) - Letting of Contracts
16. [48 Code of Federal Regulations Part 31](#) - Contract Cost Principles and Procedures
17. [23 Code of Federal Regulations Part 172](#) - Procurement, Management, and Administration of Engineering and Design Related Service
18. [48 Code of Federal Regulation Part 9904 - Cost Accounting Standards Board](#) (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Prime Consultant or Subconsultant Certifying:

Name: Joey Hanna Title*: Manager
Signature:  Date of Certification (mm/dd/yyyy): 03/05/2025
Email: jhanna@cityrisesafety.com Phone Number: 510-506-7189
Address: 44800 Industrial ave Fremont CA

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

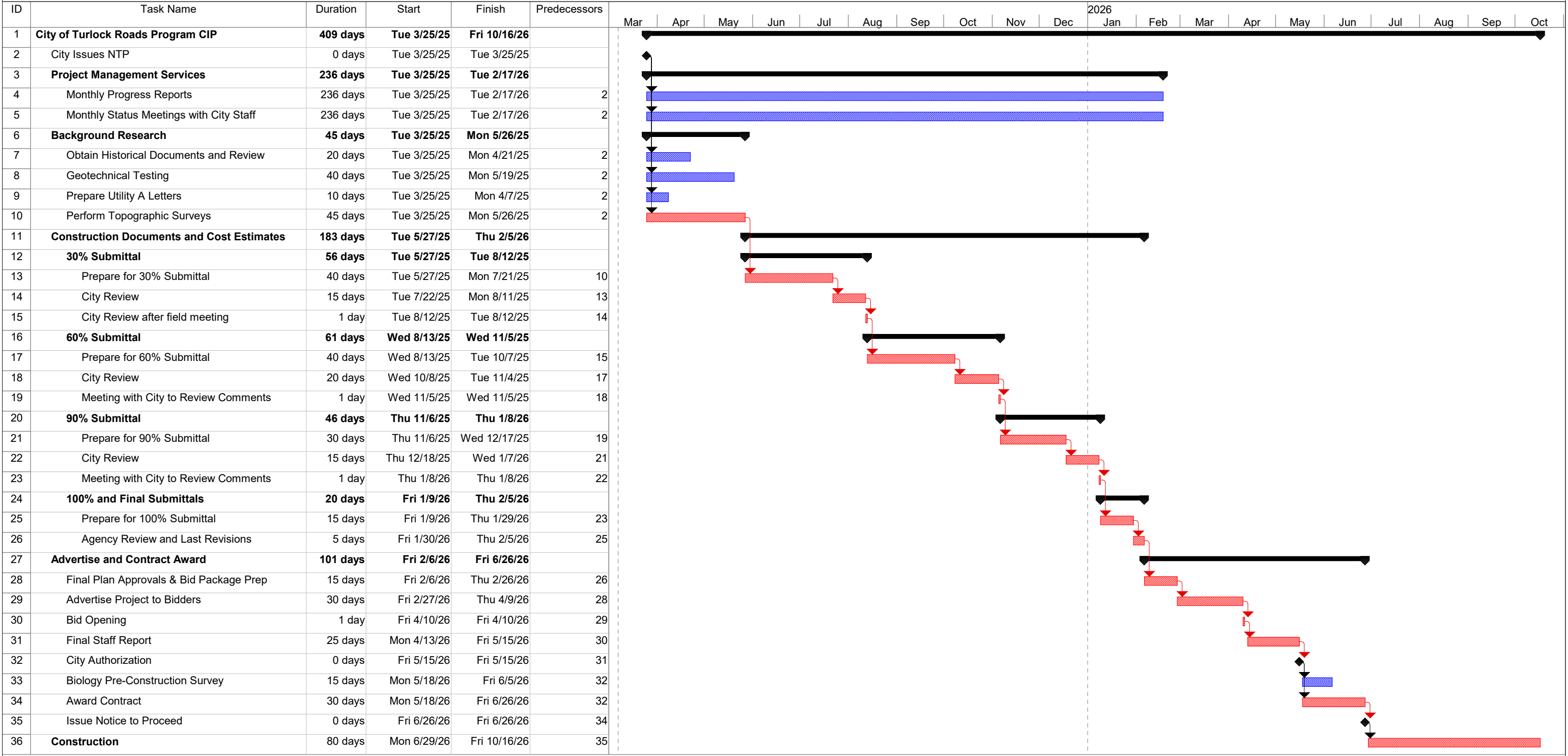
List services the consultant is providing under the proposed contract:

Traffic control. (C-31 Traffic control company)

PROJECT SCHEDULE

City of Turlock Roads Program CIP Task #3

TURLOCK, CALIFORNIA



Project: City of Turlock
Roads Program CIP Task #2
Date: Fri 3/7/25

Task		Rolled Up Critical Task		Project Summary		Manual Task		Finish-only	
Critical Task		Rolled Up Milestone		Group By Summary		Duration-only		Progress	
Milestone		Rolled Up Progress		Inactive Task		Manual Summary Rollup		Deadline	
Summary		Split		Inactive Milestone		Manual Summary		Manual Progress	
Rolled Up Task		External Tasks		Inactive Summary		Start-only			

Fri 3/7/25